

CR-05 - Goals and Outcomes

Progress the jurisdiction has made in carrying out its strategic plan and its action plan. 91.520(a)

This could be an overview that includes major initiatives and highlights that were proposed and executed throughout the program year.

The Town of Irondequoit continued to focus on housing rehabilitation for low-income homeowners, infrastructure improvements in low- and moderate-income neighborhoods, and services to seniors and other vulnerable residents.

Comparison of the proposed versus actual outcomes for each outcome measure submitted with the consolidated plan and explain, if applicable, why progress was not made toward meeting goals and objectives. 91.520(g)

Categories, priority levels, funding sources and amounts, outcomes/objectives, goal outcome indicators, units of measure, targets, actual outcomes/outputs, and percentage completed for each of the grantee’s program year goals.

Goal	Category	Source / Amount	Indicator	Unit of Measure	Expected – Strategic Plan	Actual – Strategic Plan	Percent Complete	Expected – Program Year	Actual – Program Year	Percent Complete
Expand supply of decent affordable housing	Affordable Housing	CDBG: \$	Rental units constructed	Household Housing Unit	25	0	0.00%			
Expand supply of decent affordable housing	Affordable Housing	CDBG: \$	Homeowner Housing Added	Household Housing Unit	25	0	0.00%			

Improve public facilities	Non-Homeless Special Needs	CDBG: \$	Public Facility or Infrastructure Activities other than Low/Moderate Income Housing Benefit	Persons Assisted	6000	9992	166.53%			
Improve public facilities	Non-Homeless Special Needs	CDBG: \$	Other	Other	0	0		1	1	100.00%
Maintain existing housing stock	Affordable Housing	CDBG: \$	Homeowner Housing Rehabilitated	Household Housing Unit	500	526	105.20%	80	120	150.00%
Provide services to vulnerable residents	Non-Homeless Special Needs	CDBG: \$	Public service activities other than Low/Moderate Income Housing Benefit	Persons Assisted	760	14232	1,872.63%	10400	14232	136.85%
Replace or upgrade infrastructure	Non-Housing Community Development	CDBG: \$	Other	Other	20	30	150.00%	11	12	109.09%
Support business and economic development	Non-Housing Community Development		Businesses assisted	Businesses Assisted	5	0	0.00%			

Table 1 - Accomplishments – Program Year & Strategic Plan to Date

Assess how the jurisdiction's use of funds, particularly CDBG, addresses the priorities and specific objectives identified in the plan, giving special attention to the highest priority activities identified.

The activities undertaken by Irondequoit during the 2018 program year address the following Strategic Plan objectives and areas of high priority identified in the Town's five-year Consolidated Plan:

- Improve public facilities
- Maintain existing housing stock
- Provide services to vulnerable residents
- Replace or upgrade infrastructure

These objectives and priorities reflect the fact that Irondequoit is an older, developed suburban community which is experiencing a stagnant tax base, an aging housing stock, obsolete infrastructure systems, population loss, and increasing demand for public services. The following narrative summarizes the expenditures during the 2018 program year for the activities funded through the Town's CDBG program.

To address the goal, "Replace or upgrade infrastructure," Irondequoit used CDBG funds to upgrade obsolete infrastructure in low- and moderate-income neighborhoods. During the program year, the Town expended \$145,579 to complete street infrastructure along Suncrest Drive, Highview Drive, Twin Road, Dorington Road, Viewcrest Drive, Grantham Road, Highwood Drive, High Point Trail, Silver Dale Drive, Pardee Road, Point Pleasant Road (Seabreeze Dr. to Pleasant Ave.), and Peart Avenue (Point Pleasant Dr. to Avondale). The project benefited 2,159 people who reside in the surrounding neighborhood.

To address the goal, "Maintain existing housing stock," the Irondequoit Home Improvement Program (IHIP) expended \$325,459 (including funds from previous years) to make improvements to 120 houses owned by low- and very low-income homeowners.

To address the goal, "Provide services to vulnerable residents," Irondequoit used CDBG funds for the following services carried out by not-for-profit organizations: The Senior Transportation Program used \$12,854 to provide transportation to medical appointments, community events and other services. The Comprehensive Housing Counseling program expended \$32,719 to provide counseling and other services to 24 households. These services helped to ensure access to housing for low and moderate income households and to prevent foreclosures.

The Life in Irondequoit Elder Care Program used \$26,083 in CDBG funds to provide referral, care management, transportation and other services to 314 frail and isolated elderly residents in order to promote independence and prevent institutionalization. Activities included 1,027 contacts for information and assistance; 877 referrals to transportation or client trips; 1779 care management

contacts and 359 new care management clients.

The Home Safe Home program (formerly Safety & Security for Seniors) used \$17,883 in CDBG funds to conduct safety assessments and install safety improvements in homes of elderly residents.

The Irondequoit Community Cupboard (ICC) used \$17,848 to provide healthy meals to people from low- and very-low income households. The Senior Mailing used \$6,095 in CDBG funds to prepare and distribute two mailings to seniors, who reside in approximately 6,000 households in the Town, about the facilities and services currently available and who to contact to obtain these services.

The new program Coordination of Senior Programs expended \$10,842 to provide information about services available to seniors and coordinate among numerous service providers.

To address the goal, "Improve public facilities," Irondequoit expended \$46,592 to construct a playground in vacant lot on Wahl Road, which is within a low-income neighborhood.

CR-10 - Racial and Ethnic composition of families assisted

Describe the families assisted (including the racial and ethnic status of families assisted).

91.520(a)

	CDBG
White	14,473
Black or African American	1,160
Asian	155
American Indian or American Native	32
Native Hawaiian or Other Pacific Islander	0
Total	15,820
Hispanic	824
Not Hispanic	15,219

Table 2 – Table of assistance to racial and ethnic populations by source of funds

Narrative

CDBG-funded activities in the Town of Irondequoit benefited all of the 13,159 seniors (age 60 or older, as determined by the American Community Survey 2013-2017 Estimates) in the Town, as each household received a mailing with information about senior services available in the Town.

Many of the Town's seniors also received services through Life in Irondequoit, Safety & Security for Seniors, Senior Transportation, Coordination of Senior Programs.

CDBG-funded street improvements benefited the 1,027 residents in Census Tracts 107, Block Group 3; and Census Tract 110, Block Group 5 (not counting the residents age 60 years or older who also benefited from other CDBG-funded programs.)

The Irondequoit Home Improvement Program (IHIP) benefited 120 households. Of the 201 residents in these households, 39 were seniors and 162 were non-seniors.

The Irondequoit Community Cupboard benefited 201 people who visited the facility as well as school children who received backpack meals.

The Housing Counseling program benefited 24 people, of whom some may be seniors.

NOTE: The Total line in the Race table above excludes people who are other races or two or more races. Data from the Census Bureau's American Community Survey 2013-2017 were used to determine racial characteristics of seniors (age 60 and older) and of persons who reside in Block Groups where street improvements were completed.

CR-15 - Resources and Investments 91.520(a)

Identify the resources made available

Source of Funds	Source	Resources Made Available	Amount Expended During Program Year
CDBG	public - federal	888,400	732,790

Table 3 - Resources Made Available

Narrative

During the 2018 Program Year, Irondequoit continued to expend funds from previous years. These funds were used to complete improvements to the Irondequoit Home Improvement Program.

Identify the geographic distribution and location of investments

Target Area	Planned Percentage of Allocation	Actual Percentage of Allocation	Narrative Description

Table 4 – Identify the geographic distribution and location of investments

Narrative

Resources were not targeted to specific geographic areas.

Leveraging

Explain how federal funds leveraged additional resources (private, state and local funds), including a description of how matching requirements were satisfied, as well as how any publicly owned land or property located within the jurisdiction that were used to address the needs identified in the plan.

The Town leveraged CDBG funds in several ways. Under the Irondequoit Home Improvement Program (IHIP), homeowners contributed their own funds to supplement the grant for those housing rehabilitation projects with costs greater than \$4,500.

The following service providers use CDBG funds to leverage funding from other sources: The Housing Council (Comprehensive Housing Counseling), Medical Motor Service (Senior Transportation Program), Irondequoit Community Cupboard (Healthy Meals and Hunger Prevention Program), Catholic Family Center (Life in Irondequoit), and Lifespan (Home Safe Home for Seniors.) Leveraging allows these agencies to provide a range of services to Town of Irondequoit residents that would not be possible otherwise.

Street resurfacing occurred within Town-owned street rights-of-way.

The Town acquired a vacant lot within a low-income neighborhood and installed a playground.

CR-20 - Affordable Housing 91.520(b)

Evaluation of the jurisdiction's progress in providing affordable housing, including the number and types of families served, the number of extremely low-income, low-income, moderate-income, and middle-income persons served.

	One-Year Goal	Actual
Number of Homeless households to be provided affordable housing units	0	0
Number of Non-Homeless households to be provided affordable housing units	0	0
Number of Special-Needs households to be provided affordable housing units	0	0
Total	0	0

Table 5 – Number of Households

	One-Year Goal	Actual
Number of households supported through Rental Assistance	0	0
Number of households supported through The Production of New Units	0	0
Number of households supported through Rehab of Existing Units	80	120
Number of households supported through Acquisition of Existing Units	0	0
Total	80	120

Table 6 – Number of Households Supported

Discuss the difference between goals and outcomes and problems encountered in meeting these goals.

The Town focuses on maintaining the quality of existing housing through the Irondequoit Home Improvement Program (IHIP.) This program offers grants of up to \$4,500 homeowners for housing rehabilitation. The IHIP program was able to process applications, conduct inspections and administer grants at a steady pace throughout the program year. The Town continues to advertise the program through the Senior Mailing and Coordination of Senior Services. The Town’s CDBG consultants worked

with IHIP staff to streamline environmental reviews and required documentation for housing rehabilitation projects.

During the 2018 Program Year, IHIP provided grants for improvements to 120 households, all of which are single family dwellings, of which 46 were Low-income and 14 were Extremely Low-Income. The Town exceeded its goal of 80 households served.

Discuss how these outcomes will impact future annual action plans.

The Town expects to continue to devote CDBG resources to the rehabilitation of existing owner-occupied housing units.

Include the number of extremely low-income, low-income, and moderate-income persons served by each activity where information on income by family size is required to determine the eligibility of the activity.

Number of Households Served	CDBG Actual	HOME Actual
Extremely Low-income	46	0
Low-income	74	0
Moderate-income	0	0
Total	120	0

Table 7 – Number of Households Served

Narrative Information

The Irondequoit Home Improvement Program (IHIP) determines eligibility for housing rehabilitation grants based on household size.

Of the 120 households served, 46 were extremely low income, and 74 were low income. Thirteen of the households served during the program year included persons with disabilities.

The program is targeted to households with low and extremely low incomes. These homeowners are not able to afford needed home improvements, many of which are needed to maintain standard housing conditions.

Types of improvements included roofs, furnaces or boilers; windows or doors, siding; plumbing; and gutters. These improvements made a significant difference to homeowners quality of life and allowed them to remain in their homes.

If “worst case” situations occur, such as properties that require improvements that exceed the limits of the Town’s program, homeowners are referred to Monroe County’s HOME program. The HOME program is able to provide additional financial assistance to households with those needs.

CR-25 - Homeless and Other Special Needs 91.220(d, e); 91.320(d, e); 91.520(c)

Evaluate the jurisdiction's progress in meeting its specific objectives for reducing and ending homelessness through:

Reaching out to homeless persons (especially unsheltered persons) and assessing their individual needs

As a member of the Rochester/ Monroe County Continuum of Care (CoC), the Town of Irondequoit allocates staff to assist with funding allocations and other activities of the coordinating team. A summary of the activities of the CoC and other organizations is attached to this CAPER.

Addressing the emergency shelter and transitional housing needs of homeless persons

Emergency shelter and transitional housing is managed through the Continuum of Care, of which Irondequoit is a participating member.

Helping low-income individuals and families avoid becoming homeless, especially extremely low-income individuals and families and those who are: likely to become homeless after being discharged from publicly funded institutions and systems of care (such as health care facilities, mental health facilities, foster care and other youth facilities, and corrections programs and institutions); and, receiving assistance from public or private agencies that address housing, health, social services, employment, education, or youth needs

The Town of Irondequoit works through the Rochester/ Monroe County Continuum of Care to support programs that provide direct assistance to homeless persons and that help them to obtain permanent housing and avoid becoming homeless again.

Helping homeless persons (especially chronically homeless individuals and families, families with children, veterans and their families, and unaccompanied youth) make the transition to permanent housing and independent living, including shortening the period of time that individuals and families experience homelessness, facilitating access for homeless individuals and families to affordable housing units, and preventing individuals and families who were recently homeless from becoming homeless again

The Comprehensive Housing Counseling program, administered by The Housing Council on behalf of the Town, helps to prevent homelessness among Town residents by preventing foreclosures and connecting residents with information and other sources of assistance. In addition, the Irondequoit Home Improvement Program helps low-income homeowners to make needed repairs to their homes.

CR-30 - Public Housing 91.220(h); 91.320(j)

Actions taken to address the needs of public housing

Public housing in the Town of Irondequoit is managed by the Rochester Housing Authority.

Actions taken to encourage public housing residents to become more involved in management and participate in homeownership

Not applicable. The Town does not manage public housing in the Town.

Actions taken to provide assistance to troubled PHAs

Not applicable. The Town does not manage public housing in the Town.

CR-35 - Other Actions 91.220(j)-(k); 91.320(i)-(j)

Actions taken to remove or ameliorate the negative effects of public policies that serve as barriers to affordable housing such as land use controls, tax policies affecting land, zoning ordinances, building codes, fees and charges, growth limitations, and policies affecting the return on residential investment. 91.220 (j); 91.320 (i)

As most of the Town is already developed, there are few suitable locations for new affordable housing. However, developers have shown interest in redeveloping existing structures into multi-family dwellings as well as demolition of existing structures for the construction of new affordable housing units. During the 2018 Program Year, Town staff and officials worked with Pathstone to plan for new housing at the site of the former Irondequoit Mall.

Specific actions taken during the last year to eliminate barriers to affordable housing include the following:

- housing rehabilitation grants helped low- and moderate-income homeowners remain in their homes
- elderly residents received free safety assessments and minor home improvements through the Home Safe Home for Seniors program
- Irondequoit residents were assisted by The Housing Council with housing-related issues including access to affordable housing. Irondequoit's Community Development staff provide information to developers about required permits and approvals needed to develop housing in the Town. Town staff work with interested developers as requested to identify available land that may be suitable for the development of affordable housing, including the redevelopment of existing buildings into multi-family dwellings.

Actions taken to address obstacles to meeting underserved needs. 91.220(k); 91.320(j)

The Town continues to allocate CDBG resources to services for elderly, disabled and low-income residents. As many seniors lack transportation to medical and other appointments, the Town funded a Senior Transportation Program. To meet the need for healthy food, the Town allocated funds to Irondequoit Community Cupboard. To provide information about services available to seniors, the Town prepared and distributed two mailings to senior households in the Town.

Irondequoit has found it necessary to supplement the programs funded by its block grant with services provided by other area governments and not-for-profits. Only in this way are Irondequoit residents able to participate in programs that otherwise would not be available to them.

Actions taken to reduce lead-based paint hazards. 91.220(k); 91.320(j)

The written policies governing the administration of the Irondequoit Home Improvement Program

specify the actions that must be taken when the rehabilitation of a house will result in the disturbance of painted surfaces over a certain size. These actions, which comply with HUD's Lead-based Paint regulations, include the testing of painted surfaces for lead-based paint by a certified official and the removal of the paint if the test is positive. Further, a qualified vendor must certify that the lead-based paint has been removed and no longer constitutes a hazard to the house's occupants.

Actions taken to reduce the number of poverty-level families. 91.220(k); 91.320(j)

Because a disproportionate percentage of Irondequoit's elderly population falls below the area's poverty level, the Town recognizes the importance of addressing this group's special needs through Irondequoit's CDBG Program. As the Town has done for the last several years, block grant funds were used during the reporting period to provide its most at-risk senior citizens with services that are designed to ensure their continued independence and well being.

The Town also continued to use block grant funds for infrastructure improvements in Irondequoit's low income block group areas. These areas tend to be located in the community's oldest residential neighborhoods, and contain the highest percentages of low- and moderate-income residents. By stabilizing and upgrading these neighborhoods, the Town has provided many of its lower-income residents with an environment that contributes to their quality of life.

In addition, CDBG funds were used to support the Irondequoit Community Cupboard (ICC.) During the 2018 Program Year, ICC provided 37,936 healthy meals as well as 2,264 backpack meals along with snacks, milk and juice. A total of 785 households have been served.

The Town's participation in Comprehensive Housing Counseling may help some poverty-level families to avoid foreclosure.

Actions taken to develop institutional structure. 91.220(k); 91.320(j)

The Town of Irondequoit continues to maintain a Constituent Services staffperson who responds to constituent concerns and coordinates Town activities with those of other governmental and not-for-profit organizations. This staffperson, among many other duties, is the Town's liaison to the Continuum of Care team.

Actions taken to enhance coordination between public and private housing and social service agencies. 91.220(k); 91.320(j)

The Town of Irondequoit continues to coordinate with Monroe County to address affordable and fair housing and housing rehabilitation. Irondequoit continues to implement the joint Action Plan that was prepared in cooperation with Monroe County and the Town of Greece. The Town coordinated with Monroe County and the Town of Greece to prepare an updated Analysis of Impediments in July 2015.

Because of the Town's membership in the Monroe County HOME Consortium, Irondequoit residents are able to participate in the County's first-time home buyer program as well as other housing programs provided by the County. HOME funds are used to supplement the Town's CDBG-funded housing rehabilitation program for projects exceeding the Irondequoit Home Improvement Program's maximum grant amount.

Irondequoit is also a member of the Rochester/Monroe County Homeless Continuum of Care Team, which is charged with developing, maintaining, monitoring, and continuously improving a continuum of care system of services for area homeless individuals and families. As a member of the Team, Irondequoit is able to participate in the decision-making process that determines the manner in which funds for the homeless are allocated within the metropolitan area. Membership in the Continuum of Care Team enables Irondequoit to overcome a lack of in-house institutional structures dealing with homeless issues. It also ensures that Irondequoit will act in unison with other area jurisdictions and service providers to address homelessness issues and needs.

Identify actions taken to overcome the effects of any impediments identified in the jurisdictions analysis of impediments to fair housing choice. 91.520(a)

The Town took the following actions taken during the last year to address impediments to fair housing choice:

- Housing rehabilitation grants, administered by the Town with CDBG funding, helped low- and moderate-income homeowners remain in their homes;
- The Home Safe Home for Seniors program, funded through the Town's CDBG program, provided free safety assessments and minor home improvements to elderly homeowners;
- With funding through the Town's CDBG program, The Housing Council assisted Irondequoit residents with housing-related issues including access to affordable housing and fair housing compliance;
- The Town's Rental Registry of single, 2-family, 3-family and 4-unit buildings available for rent, requires landlords to certify that their buildings meet all required safety and property maintenance codes and that they comply with all applicable local, State and Federal requirements.

CR-40 - Monitoring 91.220 and 91.230

Describe the standards and procedures used to monitor activities carried out in furtherance of the plan and used to ensure long-term compliance with requirements of the programs involved, including minority business outreach and the comprehensive planning requirements

When CDBG funds are used for construction and other services that require public bidding, the Town notifies minority- and women-owned businesses to give them an opportunity to respond.

The Town reviews its strategic goals each year during the preparation of its Annual Plan to ensure that CDBG funds are allocated toward the most critical community needs.

The Town Comptroller is responsible for monitoring the activities of service providers that receive CDBG funds through the Town. Monitoring includes assuring that appropriate records are maintained regarding the benefiting households and that the funds are used to provide the services for which funds were allocated. The Town Commissioner of Public Works is responsible for monitoring expenditures for improvements to the Pinegrove Senior Recreation Center and Street Improvements, including notifying minority- and women-owned contractors and ensuring that the funds are used for eligible activities. In addition, the Town contracts with a consultant, LaBella Associates, that is knowledgeable and experienced with CDBG and other federal requirements. The CDBG consultant helps to prepare and review bid packages for construction projects as needed and advises the Town to ensure that activities are carried out in accordance with federal regulations and requirements.

Citizen Participation Plan 91.105(d); 91.115(d)

Describe the efforts to provide citizens with reasonable notice and an opportunity to comment on performance reports.

All CDBG reports are made available for public review on the Town's website and through a legal notice in the local newspaper.

Town staff is available by telephone to answer questions from residents and other constituents.

The Town revised its Citizen Participation Plan in 2018 in order to expand opportunities for citizens to have an opportunity to comment on the Town's performance with regard to CDBG-funded activities. The Town conducted a public hearing in February 2019 to accommodate citizen comments on past performance as well as suggestions for additional activities to be considered for CDBG funding. No comments were received.

The Town posted the draft CAPER on its website on October 10, 2019. No comments were received.

CR-45 - CDBG 91.520(c)

Specify the nature of, and reasons for, any changes in the jurisdiction's program objectives and indications of how the jurisdiction would change its programs as a result of its experiences.

The Town did not alter its program objectives during the 2018 Program Year. The funded programs continue to meet the most critical needs.

Does this Jurisdiction have any open Brownfields Economic Development Initiative (BEDI) grants?

No

[BEDI grantees] Describe accomplishments and program outcomes during the last year.

CR-45 - CDBG 91.520(c)

Specify the nature of, and reasons for, any changes in the jurisdiction's program objectives and indications of how the jurisdiction would change its programs as a result of its experiences.

The Town did not alter its program objectives during the 2018 Program Year. The funded programs continue to meet the most critical needs.

Does this Jurisdiction have any open Brownfields Economic Development Initiative (BEDI) grants?

No

[BEDI grantees] Describe accomplishments and program outcomes during the last year.

2018 Program Year CAPER

Town of Irondequoit

ATTACHMENTS

1. Rehabilitation Activities Grantee Performance Report – HUD form 4949.5
2. Monroe County Department of Human Services, Housing/ Homeless Service Annual Report 2018
3. 2018 Financial Statements and Auditor's Report
4. Financial Summary Form (PR 26)
5. Documentation of public notifications
 - Affidavit of Publication – Legal Notice for 2/19/19 Public Hearing
 - Affidavit of Publication – Legal Notice for 5/18/18 Public Hearing
 - Confirmation from Town webmaster that CAPER was posted 10/10/19
 - Screen shot of posted CAPER

2018 Program Year CAPER

Town of Irondequoit

Attachment 1: Rehabilitation Activities Grantee Performance Report – HUD form 4949.5

**Rehabilitation Activities
Grantee Performance Report**
Community Development Block Grant Program

**U.S. Department of Housing
and Urban Development**
Office of Community Planning
and Development

OMB Approval No. 2506-0077(exp. 5/31/97)

Public reporting burden for this collection of information is estimated to average 5 hours 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. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Reports Management Officer, Paperwork Reduction Project (2506-0077), Office of Information Technology, U.S. Department of Housing and Urban Development, Washington, D.C. 20410-3600. This agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless that collection displays a valid OMB control number.

Do not send this form to the above address.

Instructions

Name of Grantee: Enter the grantee's name as shown on the approved Grant Agreement (form HUD-7082) for the most recently completed program year.

Grant Number: Enter the grant number assigned by HUD to the Community Development Block Grant for the most recently completed program year.

Period Covered: Enter the beginning date and ending date for the most recently completed program year.

Name of Grantee	Grant Number	Program Year
Town of Irondequoit, New York	B-18-MC-36-0005	From 8/1/18 To 7/31/19
All grantees must submit this form, whether or not they have CDBG-funded rehabilitation programs.	Single-unit Activities (One Unit Structures)	Multi-unit Activities (Two or More Unit Structures)
1. Check box only if grantee had no CDBG rehabilitation activities	none <input type="checkbox"/>	none <input checked="" type="checkbox"/>
2. Staffing number of Staff-Years (FTE staff years to tenths)	2.0	-
3. Current Program Year Expenditures. Activity delivery costs from CDBG funds	\$ 90,289.19	\$ -
a. Staff costs: Amount expended for staff-years in 2 above		
b. Other direct costs (not included in line 4)	\$ -	\$ -
4. Current Program Year Expenditures. For all projects (both open and completed), enter amount expended during the program year (a+b+c below)	\$ 623,134.25	\$ -
a. CDBG funds expended	\$ 325,459.19	\$ -
b. Other public (Federal, State, Local) funds expended	\$ 220,717.00	\$ -
c. Private funds expended	\$ 76,958.06	\$ -
5. Projects/Units Rehabilitated/Committed		
a. Number of projects committed (multi-unit only)		- Projects
b. Number of units committed		- Units
6. Obligations. Amount obligated (a + b + c below) for projects/units committed in 5a and 5b	\$ -	\$ -
a. CDBG funds obligated	\$ -	\$ -
b. Other public (Federal, State, Local) funds obligated	\$ -	\$ -
c. Private funds obligated	\$ -	\$ -
7. Projects/Units Rehabilitated/Completed		
a. Number of projects completed (multi-unit only)		- Projects
b. Number of units completed	142	- Units
8. Cumulative Expenditures. Enter the total amount of funds expended during the current and prior program years for projects completed during the program year (a + b + c).	\$ 623,134.25	\$ -
a. CDBG funds expended	\$ 325,459.19	\$ -
b. Other public (Federal, State, Local) funds expended	\$ 220,717.00	\$ -
c. Private funds expended	\$ 76,958.06	\$ -

2018 Program Year CAPER

Town of Irondequoit

Attachment 2:

Monroe County Department of Human Services,
Housing/ Homeless Service Annual Report 2018

**MONROE COUNTY
DEPARTMENT OF HUMAN
SERVICES**



Cheryl Dinolfo
County Executive

**HOUSING / HOMELESS
SERVICES
ANNUAL REPORT
2018**

Issued: May 22, 2019

TEMPORARY HOUSING ASSISTANCE/ HOMELESS SERVICES – 2018

Increased focus on emergency housing applicants, recipients, shelter providers, and local district practices on the state level continued in 2018, resulting in new policies and procedures being implemented, by both Social Service Statute and Regulations. New York State Office of Temporary and Disability Assistance (OTDA) continued its expansion of local certification requirements for facilities under OTDA Certification thresholds. Use of an online Shelter Management System, submission of Operational Budgets (in addition to requests to approve Operational Plans, Safety and Security Plans) were required by OTDA's Office of Shelter Oversight and Compliance in 2017.

These continuously evolving requirements require increased coordination, cooperation and communication between Monroe County Department of Human Services (MCDHS) and community providers. We continue to work together with the homeless provider community to serve Monroe County residents in the most efficient and effective ways, while also complying with all applicable rules and regulations from NYS and OTDA.

Temporary Housing Assistance Placements

In 2018, MCDHS made 11,186¹ Temporary Housing Assistance (THA) placements for individuals and families. This represents a 19% increase from the 9,424 placements made in 2017. This increase may be, in part, the result of the implementation and clarification of New York State Social Services Regulation 304.18 <https://otda.ny.gov/legal/Emergency-Measures-Homeless-Incident-Weather.pdf> (Code Blue) which requires placement in emergency shelter of otherwise ineligible individuals when the temperatures fall below 32 degrees Fahrenheit with wind-chill.

Year	Families	Individuals	Total	Change from Previous Year	% Change	Total Cost	Average Cost per placement
2014	2,674	5,811	8,485	-372	-9%	\$4,948,029	\$583
2015	2,318	5,137	7,455	-1030	-12%	\$4,631,902	\$621
2016	2,424	5,391	7,815	+360	4%	\$4,743,783	\$607
2017	2,984	6,440	9,424	+1,609	21%	\$4,635,699	\$492
2018	3,293	7,893	11,186	+1,762	19%	\$5,293,887	\$473

The 2018 THA placement numbers do not include Monroe County residents that were placed in domestic violence shelters outside of Monroe County. In **2018, an additional \$483,170** was issued for out-of-county placements.

¹ The number of temporary housing placements made is not unduplicated, and does not include canceled placements or certain no show placements.

Temporary Housing Assistance – Unduplicated Placement Information

Unduplicated placement information tells a story that needs further consideration. While placements increased in 2018 by almost 2,000, the actual individuals entering shelters only increased by 240. In 2017, 2,988 unduplicated singles and 1,299 unduplicated families comprised the 9,424 placements made. In 2018, 3,227 unduplicated singles and 1,292 unduplicated families comprised the 11,186 placements made.

Of note, 445 individuals and/or families accounted for the 965 placements made under the 304.18 Regulations (Code Blue) and 589 individuals and/or families in receipt of Social Security income accounted for 1152 of the total placements.

Placements into THA (especially into hotels which lack case management support) with unresolved outcomes, cause individuals to return to the shelter system for multiple placements within the year. **In 2018, approximately 230 individuals were responsible for almost 2,000 more placements.**

Year	Total Family Placements	Unduplicated Families	% Change	Total Individual Placements	Unduplicated Individuals	% Change
2014	2,674	1,625	N/A	5,811	3,336	N/A
2015	2,318	1,366	-16%	5,137	2,973	-11%
2016	2,424	1,269	-7%	5,391	2,963	-.3%
2017	2,984	1,299	2%	6,440	2,988	.8%
2018	3,293	1,292	-.5%	7,893	3,227	8%

Leading Causes for Temporary Housing Assistance Placements in 2018

The primary cause of homelessness in 2018 continued to be eviction by the primary tenant. Individuals and families residing in the homes of relatives or friends are often asked to leave due to overcrowded conditions, substance use, domestic disputes, family breakups and strained relationships. This placement reason represented 57% of the total THA placements made in 2018.

The second leading cause of homelessness in 2018 was a result of being released from an institution without a plan for permanent housing. Institutions include hospitals, substance use treatment programs, Monroe County Jail, and other correctional facilities. This placement reason represented 12% of THA placements made in 2018.

Temporary Housing Assistance Placement Reasons 2014-2018

<u>Cause of Homelessness</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Eviction by Primary Tenant	64%	65%	69%	60%	57%
Release from Institution	13%	12%	11%	11%	12%
Eviction by Landlord	8%	7%	7%	8%	8%
Arrived from out of county	6%	6%	5%	5%	5%
Domestic Violence	7%	7%	6%	5%	5%
Street Homeless*				3%	3%
SS Law 304.1* (Code Blue)				3%	9%
Fire	1%	1%	1%	1%	1%
All other causes	1%	2%	1%	4%	n/a

*added as new reasons in 2017

Temporary Housing Assistance Placements – Youth

In 2018, 443 youths (ages 16-21, unduplicated) were placed in temporary housing. As some youths experienced multiple bouts of homelessness, the total number of youth placements into temporary housing for 2018 was 1047. Of the total youth placements made in 2018, 49% were placed in the adult shelter system, 45% were placed in the youth shelter system and 6% were placed in hotels.²

Temporary Housing Assistance Placements – Youth (ages 16-21) 2014-2018

Year	Youths Placed	Change from Previous Year	% Change	Total Placements	Change from Previous Year	% Change
2014	523	-107	-8%	934	-82	-9%
2015	465	-58	-11%	858	-76	-8%
2016	479	+14	+3%	845	-13	-2%
2017	450	-29	-6%	966	121	14%
2018	443	-7	-1.5%	1,047	81	8%

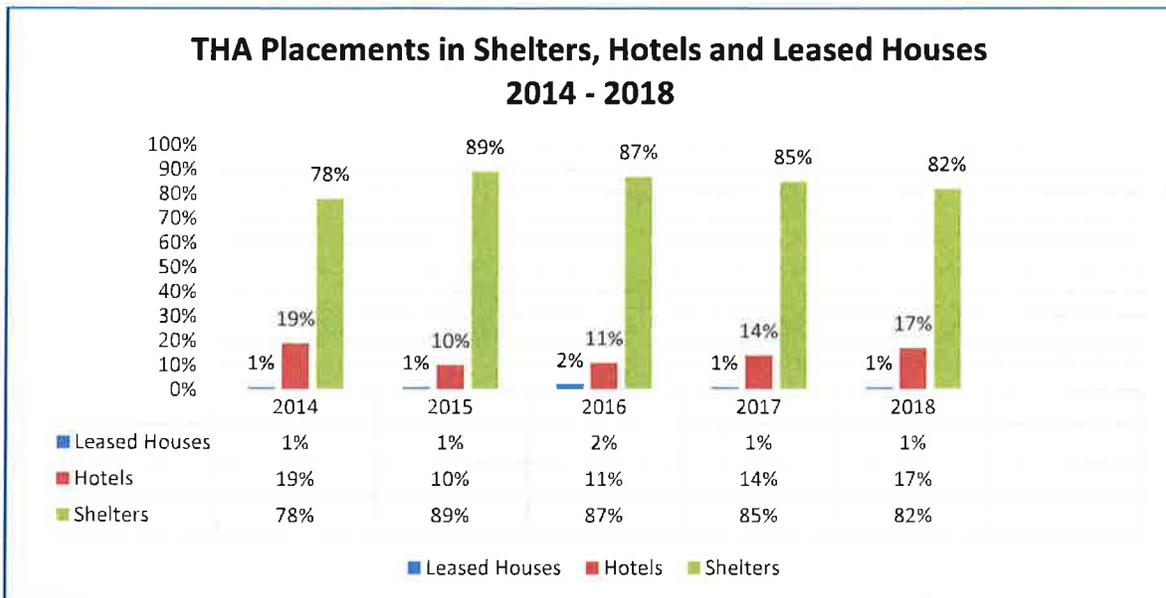
Temporary Housing Assistance Placements – Shelters, Hotels and Leased Houses

Shelters and leased houses provide case management services that are not provided at a hotel. When making a placement, shelters are always utilized first, and a hotel placement is only made when a shelter bed or leased house is unavailable. In some situations, hotel placements are utilized when a shelter option is not appropriate based on the household circumstances. In 2018, MCDHS entered into a contract with MC Collaborative to provide case management services to households placed in a hotel setting due to lack of space or household circumstances. A case

² These percentages are based on the unduplicated numbers.

manager will complete the Vulnerability Index-Service Prioritization Decision Assistance Tool (VI-SPDAT) and place individuals on the Prioritization List while the household waits for a placement in a shelter or leased house, avoiding a delay in needed services and minimizing the time spent in temporary housing. Case management services will be provided for the duration of the hotel placement.

In 2018, 82% of the THA placements were made at homeless shelters, while hotel placements accounted for 17% of the total temporary housing assistance placement and leased houses 1%. MCDHS has actively worked with THA providers to reduce the number of placements made in hotels. It is important to note that 34% of placements made in 2006 were in hotels. In 2018, MCDHS continued to hold hotel placements to some of the lowest levels seen since that time. In 2018 the increase in the number of placements made at hotels is solely due to the increase in After-Hours placements late enough to ensure a hotel placement by individuals trying to circumvent the traditional shelter system.



Average Length of Stay

The goal of MCDHS is to assist homeless residents in securing appropriate permanent housing as quickly as possible. In 2018 MCDHS continued the practice of having MCDHS staff liaisons assigned to each temporary housing facility. This allows MCDHS staff and temporary housing/shelter staff to collectively assess and address the needs of each household, determine barriers to accessing stable, permanent housing and developing independent living plans tailored to each household's circumstance. MCDHS THA reimbursed lengths of stay across facility types either remained the same or decreased slightly in 2018.

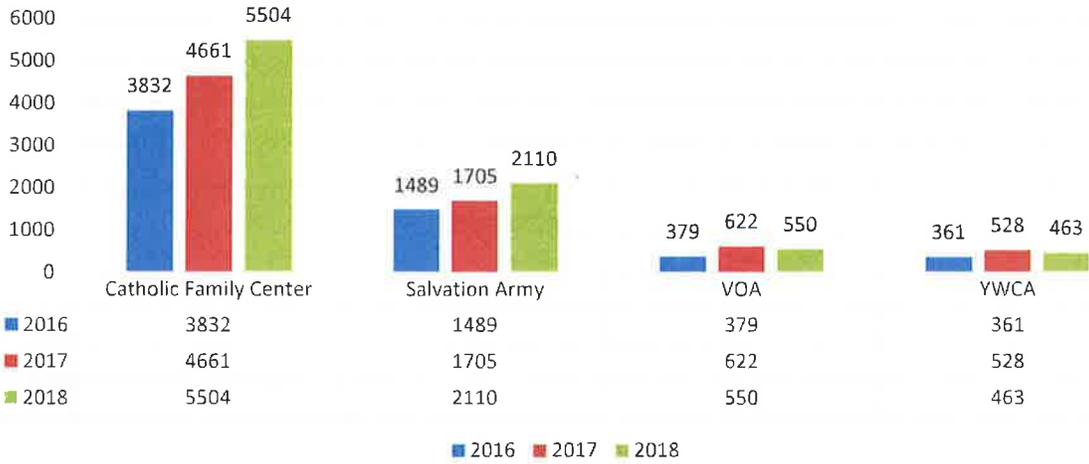
	Families			Individuals		
	2017	2018	Change	2017	2018	Change
Hotels	3	2	-1	3	3	N/A
Shelters	15	15	N/A	11	11	N/A
Leased Houses	24	22	-2	-	-	N/A

Contracted Temporary Housing Assistance Beds and Placements

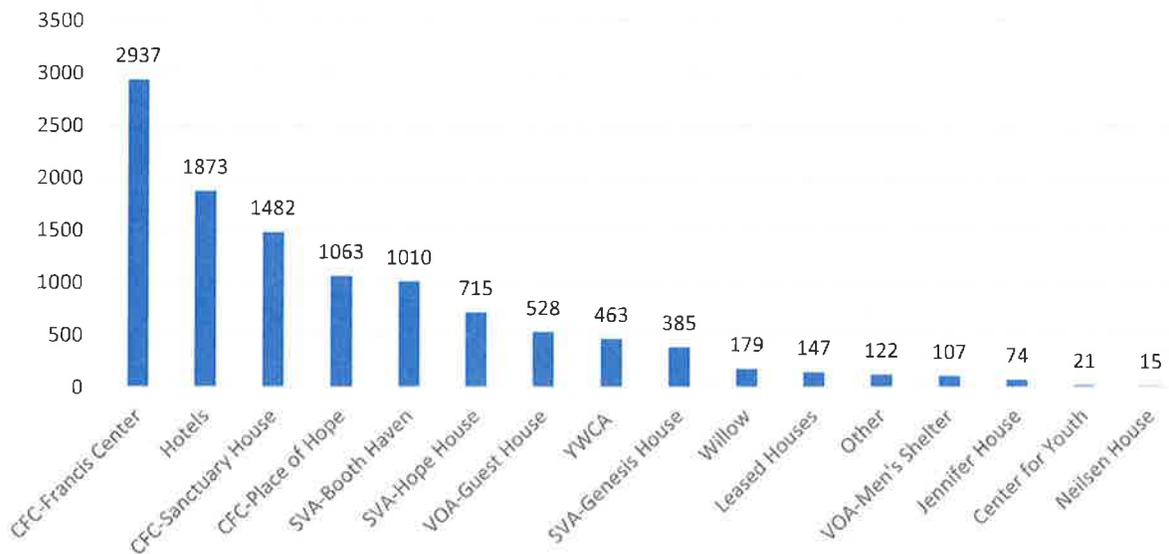
During 2018, MCDHS contracted with various community agencies for approximately 388 THA beds for homeless individuals and families. These are approximate numbers as rooms can be reconfigured based on need and some of the shelter beds are “moved” between various programs when necessary. When the shelters are unable to accommodate a placement, MCDHS utilizes various hotels and motels across Monroe County.

Agency	Beds	Program
Willow Domestic Violence Center	37	Individuals with children
Catholic Family Center- Francis Center	38	Single men
Catholic Family Center- Sanctuary House	46	Women – single and with children (17 rooms)
Catholic Family Center- Place of Hope	43	Families, couples and singles (18 rooms)
Center for Youth	13	Youth (16-20) male or female
Salvation Army Men’s Shelter- Booth Haven	29	Single men
Salvation Army Youth Shelter- Genesis House	14	Youth (16-21) male or female
Salvation Army Women’s Shelter- Hope House	19	Single women
Tempo Development (Temple B’rith Kodesh)	58	Families (11 units)
VOC Richards House	6	Single men (Veterans)
Volunteers of America- Guest House	42	Families, couples and singles (12 rooms)
Volunteers of America- Men’s Shelter	3	Single men
YWCA	40	Families, single men or women w/ children (20 rooms)

Top Four Temporary Housing Assistance Placement Sites 2016-2018



2018 THA Placements by Site



Temporary Housing Assistance Placement No-Shows

When a family or individual is placed by the Housing Unit they are instructed to report to the shelter by 5:30 PM. If they have not arrived by 6:00 PM, their placement is cancelled, and their bed(s) are once again made available for other homeless individuals and families. When the placement is made during non-business hours (through the After-Hours process), the placement is paid for by MCDHS even if the client fails to show for the placement. In 2018, a total of 921 no show placements were paid by MCDHS.

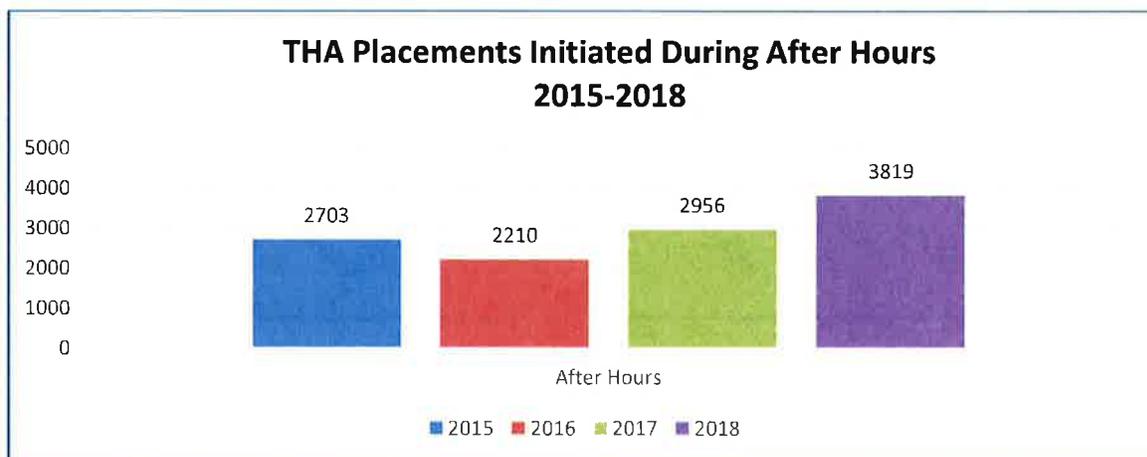
During 2018, an additional 412 (119 Family and 298 Individual placements) no show placements were released and MCDHS did not pay for those placements.

After-Hours Placements

In 2017, 2,956 placements were made during non-business hours through the After-Hours process, which was a 34% increase from 2016. **In 2018, 3,819 After-Hours placements were made – an increase of 863, or another 29% from 2017.** The 2018 increase can be attributed in part to the implementation and clarification of New York State Social Services Regulation 304.18. This increased volume has resulted in difficulties accessing the system during an emergency and will necessitate changes in 2019. MCDHS continues to explore solutions for individuals facing an emergency resulting in the need for THA placement during non-business hours.

Of note, 61% of individuals placed through After-Hours fail to appear the next business day for continued placement.

Historical evidence suggests that experienced callers sometimes seek placement through After-Hours when they are aware they would not otherwise be eligible for THA, by providing inaccurate information to seek placement at hotels, particularly on holidays and weekends. Since 2015, improvements to the After-Hours process has helped to better discern Temporary Housing eligibility. In 2017, 170 of these placements (6%) were made for callers in which erroneous identity information was provided. In 2018, the number of placements with erroneous information was 207 or 5%.



Tenant Accountability Training

In September 2009, MCDHS, the City of Rochester and the Housing Council collaborated to offer Tenant Accountability Training (TAT). The goal of the program is to assist recipients of Temporary Assistance (TA) in achieving their highest level of self-sufficiency. The training focuses on the value of being a good tenant and neighbor, along with the costs to the individual, their children and the community of a transient lifestyle. The client's attendance is considered a continuing eligibility requirement for TA, and failure to attend would be cause to discontinue the client's TA grant. Circumstances that warrant a referral to TAT include; two moves within the last 12 months, a former landlord has filed a claim on a Landlord Tenant Security Agreement for \$500 or greater, two emergency housing placements within a 12-month period, the head of household is under the age of 21, administrative discretion, a TA household that contains a child under the age of 6 and is residing in the areas that have been identified by the City of Rochester as posing the highest risk of exposure to lead poisoning, or a request from a city, town or Housing Council inspector, the Health Department, a MCDHS case worker or investigator.

In December 2010, the curriculum for half of the training sessions was revised to include a segment on Healthy Homes, specifically geared toward to lead poisoning. The goal of this portion of the training is to increase the tenant's knowledge and awareness of potential lead hazards. The participants are also given instructions, resource materials, and contact information to use in the event they identify a potential lead hazard in their home. In August of 2011, this was expanded and now all TAT trainings include a segment on Healthy Homes and specifically lead poisoning. In July of 2013, educational information was added to the training regarding the identification, prevention and treatment of bedbugs.

Surveys of participants consistently find that over 96% of those who respond felt that as a result of the presentation they were better able to identify lead hazards in their home. During 2018, 399 TA recipients attended TAT. Since its resurrection in September 2009 through December 31, 2018 there have been a total of 10,001 participants.

Monroe County Department of Human Services Housing Unit

The MCDHS Housing Unit was established to serve the emergency needs of the homeless and the housing needs of the low-income residents in our community. The following services are provided by the Housing Unit and other units within MCDHS:

- Housing Unit staff work with shelter providers to assist residents in securing financial assistance, locating housing and providing relocation services such as moving, utility turn-on and acquiring essential furniture and appliances.
- The Housing Unit provides the homeless with housing assistance and linkages to other County staff, including: Adult Protective, Child Protective, Financial Assistance, Mental Health, Youth Bureau, Probation, as well as community service providers.
- The Housing Unit has a Senior Examiner designated as a single point of entry for any youth between the ages of 16 to 18 that are homeless and/or applying for cash assistance as the head of household. MCDHS staff conducts investigations to locate responsible adults, or, in the event no adult is available, work with community providers to locate appropriate permanent housing and link the youths to needed services.

- MCDHS operates an after-hours placement line (585-442-1742). After-hours telephone coverage is available during non-business hours to provide emergency assistance to individuals facing emergencies during non-business hours.
- The Housing Unit is the central point of entry for MCDHS placement into temporary housing. Staff coordinate the placement of the homeless into available beds. A daily census is taken at the shelters and hotels to maximize use of available beds and identify and address any client-specific barriers to relocation into permanent housing.
- Screening of all homeless individuals and families who are not receiving TA to determine eligibility for temporary housing assistance. When appropriate, expedited Supplemental Nutrition Assistance Program benefits, personal needs allowances and assistance with first month's rent are issued.
- The Housing Unit operates a Landlord "Hotline" (585-753-6034). Questions and concerns are resolved quickly, and in many instances, have prevented evictions. Staff work directly with landlords to resolve agency/landlord disputes. In 2018, a total of 1,586 calls from landlords and property managers were received.
- The Housing Unit conducts yearly inspections of the shelters and semi-annual hotel inspections to ensure that safe and sanitary housing is being provided to homeless residents.
- The Housing Unit operates the Rent Withholding Program which works to ensure that buildings with open health and safety violations occupied by TA recipients are brought up to code compliance. When necessary, rental payments are withheld until major violations are corrected.
- MCDHS issues a Landlord Tenant Security Agreement (LTSA) in lieu of a cash security deposit. The LTSA secures the landlord against tenant-caused damages and unpaid rent up to a maximum amount equal to two months of the household's TA shelter allowance. The Emergency Housing Unit is responsible for processing claims made on LTSA's. In 2018, there were 99 claims filed on the agreements. There has been a steady decline in the number of LTSA claims that are being filed annually. MCDHS does not maintain statistics on the number of LTSA's issued each year, but there has been a decline in the number of inspections that are being done related to the process. While there may be several factors that are causing this, it is felt that more landlords are requiring cash security deposits. The Community Homeless Coordinator regularly meets with landlords and property managers to review the LTSA process and encourage more landlords to accept the LTSA to increase the number of property options available to DHS clients.
- Provide emergency payments to financially eligible home-owners which include payments to prevent tax or mortgage foreclosures or help with necessary repairs to maintain current occupied housing.
- MCDHS, in partnership with the Rochester Housing Authority (RHA), operates a Shelter Plus Care grant. The Shelter Plus Care program is funded through Housing and Urban Development (HUD) and provides rent subsidies to low-income households. This program helps house homeless individuals and families in which the head-of-household suffers from mental illness, chronic substance abuse and/or other disabilities. RHA manages the rental subsidies and Housing Unit staff assists in determining preliminary eligibility. Ongoing case management services are provided by various agencies in the community. Currently, 75

households in Monroe County are receiving rent subsidies through this grant.

Monroe County Department of Human Services staff are also active participants in the following organizations:

- **Homeless Services Network:** This organization facilitates networking, coordinating, training, consulting and fundraising among individuals who work for, or with agencies who provide high-quality, accessible and effective health, social, housing and other services to individuals who are homeless. Members represent approximately 60 community agencies, including County and City departments. In 2015, the Homeless Services Network became the official stakeholder body of the Rochester and Monroe County Homeless Continuum of Care.
- **Homeless Continuum of Care Team:** This team, comprised of staff from Monroe County, the City of Rochester, and the Homeless Service Providers' Network, facilitates and evaluates the implementation of the local Homeless Continuum of Care Plan. Each year, this group is responsible to coordinate the community's submission for the HUD Super Notification of Funding Availability (NOFA). This includes collecting community data, facilitating a community priority exercise, ranking proposals to meet community needs and writing the Rochester/Monroe County application for HUD funds.
- **"Rapid Re-Housing Services" Program:** This team functions as a collaboration of community partners. Some of the key elements of this collaboration include:
 - A staff person that will work in conjunction with MCDHS staff in developing a pool of potential landlords that will have housing readily available for our homeless clients. As part of this process, they will identify and address any issues that landlords may have to renting to our clients. (i.e. Landlords who are reluctant to accept a Landlord Tenant Security Agreement.)
 - A staff person who will work with MCDHS and shelter staff in locating appropriate housing for families that have completed the VI-SPDAT, score in the Rapid Re-Housing intervention spectrum and have been prioritized through the Coordinated Entry Community Prioritization List.
- **Coordinated Entry:** The vision for Coordinated Entry is to:
 - Ensure that everyone who needs emergency shelter is able to access and receive services.
 - Reduce episodes of homelessness and the number of bed placements through coordinated diversion strategies and tactics.
 - Utilize MCDHS as the primary entry point into the homeless services system. Eliminating "side doors" ensures equitable access to necessary services.
 - Emergency shelters and outreach programs will use the VI-SPDAT, which is supported in our community.
 - Decrease the length of homeless episodes by moving households to permanent housing as quickly as possible.

- Permanent Supportive Housing and Rapid Re-Housing programs are expected to fill beds/vacancies from a single prioritization list that is accessible in the Homeless Management Information System.
- **Chronically Homeless Workgroup:** The MCDHS Community Homeless Coordinator co-chairs this group and it became a committee of the Continuum of Care (CoC) with the charge of addressing the needs of all the chronically homeless in Monroe County.

Along with members of the CoC, MCDHS, Person Centered Housing Options, Rapid Rehousing, the Veterans Administration, Rochester Regional Health System, faith based providers, community volunteers, and community shelter and homeless services providers, this group continues to work with other community partners to identify this group of individuals, their specific needs and remove any barriers they face. The group regularly goes out where the chronically homeless members of our community are to offer available options, case management, apartment searching, and other services.

In 2018 the CH Workgroup accomplished the following:

- Point in Time Training and Implementation – January of 2018
- Added Coordinated entry to the meeting for ongoing oversight.
- Added Department of Transportation (DOT) to the group
- Met with Rochester Transit Services to form relationship
- Created cross-agency work group for Cadillac Hotel closure; assisting 24 of 25 households with locating alternative, less expensive housing options
- Assisted with cross-agency work group to address South Ave Encampment and worked with Mayor's Office and Spectrum to advise on Peace Village
- Continued focus on DOT locations and response to homelessness.
- Successfully advocated for special review of street homeless to access housing on the waitlist

2018 Program Year CAPER

Town of Irondequoit

Attachment 3: 2018 Financial Statements and Auditor's Report

TOWN OF IRONDEQUOIT, NEW YORK

**Basic Financial Statements
for the Year Ended December 31, 2018
Together with
Independent Auditor's Report**

TOWN OF IRONDEQUOIT, NEW YORK

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NEW YORK STATE SINGLE AUDIT

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SECTION A

BASIC FINANCIAL STATEMENTS

INDEPENDENT AUDITOR'S REPORT

June 14, 2019

To the Town Board of the
Town of Irondequoit, New York:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Irondequoit, New York (the Town), as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

171 Sully's Trail
Pittsford, New York 14534
p (585) 381-1000
f (585) 381-3131

www.bonadio.com

(Continued)

INDEPENDENT AUDITOR'S REPORT

(Continued)

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Town, as of December 31, 2018, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Change in Accounting Principle

As discussed in Note 2 to the financial statements, in 2018 the Town adopted new accounting guidance, GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other than Pensions. Our opinions are not modified with respect to this matter.

Report on Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information and schedules of funding progress, contributions-pension plans, and proportionate share of the net pension liability (asset) be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the 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. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Report on Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town's basic financial statements. The combining non-major fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for the purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements. The schedule of state transportation assistance expended is presented for purposes of additional analysis as required by Draft Part 43 of the New York State Codes, Rules, and Regulations, and is not a required part of the basic financial statements.

The combining non-major fund financial statements, schedule of expenditures of federal awards and the schedule of state transportation assistance expended are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining non-major fund financial statements, schedule of expenditures of federal awards and the schedule of state transportation assistance expended are fairly stated in all material respects in relation to the basic financial statements as a whole.

(Continued)

INDEPENDENT AUDITOR'S REPORT

(Continued)

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 14, 2019, on our consideration of the Town's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Town's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town's internal control over financial reporting and compliance.

TOWN OF IRONDEQUOIT, NEW YORK

MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) FOR THE YEAR ENDED DECEMBER 31, 2018

The management's discussion and analysis of the Town of Irondequoit, New York's (the Town's) financial performance provides an overview of the Town's financial activities for the year ended December 31, 2018. Please read it in conjunction with the Town's basic financial statements.

FINANCIAL HIGHLIGHTS

- On the government-wide financial statements, the liabilities and deferred inflows of resources of the Town exceeded its assets and deferred outflows of resources by \$9,554,118. This negative net position for the year is due to the adoption of GASB 75 in the current year and the corresponding increase in the liability.
- General revenues, which include real property taxes, non-property taxes, use of money and property, sale of property and miscellaneous, are \$28,508,210, or 69%, of all revenues. Program specific revenues in the form of charges for services, operating grants, and capital grants accounted for \$12,947,909, or 31%, of total revenues.
- During 2018, the Town issued Bond Anticipation Notes in the amount of \$24,331,500 to finance a new public works facility and ongoing projects including building improvements, road repair projects, athletic fields and playground improvements, and library construction.
- The Town's governmental fund financial statements report a combined ending fund deficit of \$2,309,338.
- At the end of the current year, the unassigned fund balance of the General Fund was \$7,021,176.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of four parts: management's discussion and analysis (this section), the basic financial statements including the notes to financial statements, required supplementary information, and an optional section that presents combining statements for non-major governmental funds. The basic financial statements include two kinds of statements that present different views of the Town, government-wide and fund financial statements.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the Town's finances, in a manner similar to a private-sector business.

- The *statement of net position* presents information on all of the Town's assets, deferred outflows of resources, liabilities and deferred inflows or resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Town is improving or deteriorating.
- The *statement of activities* presents information showing how the Town's net position changed during the most recent year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows.
- The *governmental* activities of the Town include police, public works, parks departments, general administration, and interest on long-term debt.

Fund Financial Statements

A *fund* is a self-balancing grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Town, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance related legal requirements. All of the funds of the Town can be divided into two categories: Governmental Funds and Fiduciary Funds.

- *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the year. Such information may be useful in evaluating the Town's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The Town maintains four major individual governmental funds; General Fund, Highway Fund, Sewer Fund, and Capital Projects Fund. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balance for each fund.

The Town adopts an annual budget for the General Fund, Highway Fund, Sewer Fund, Drainage District Fund, Library Fund, Lighting District Fund and the Water Fund. A budgetary comparison statement has been provided for each major fund with an annually adopted budget within the basic financial statements to demonstrate compliance with the budget.

- The *Fiduciary Funds* are used to account for assets held by the Town in an agency capacity on behalf of others. Fiduciary Funds are not reflected in the government-wide financial statement because the resources of these funds are *not*, and never will be, available to support the Town's programs.

Major Features of the Town-Wide and Fund Financial Statements

<u>Features</u>	<u>Town-Wide Statements</u>	<u>Fund Financial Statements</u>	
		<u>Governmental Funds</u>	<u>Fiduciary Funds</u>
Scope	Entire Town	The activities of the Town that are not proprietary or fiduciary, such as General administration, Highway, and Library	Instances in which the Town administers resources on behalf of someone else
Required Financial Statements	Statement of Net Position Statement of Activities	Balance Sheet, Statement of Revenues and Expenditures, and Changes in Fund Balance	Statement of Fiduciary Net Position, and Statement of Changes in Fiduciary Net Position
Accounting Basis and Measurement Focus	Accrual accounting and economic resource focus	Modified accrual accounting and current financial focus	Accrual accounting and economic resource focus
Type of Asset/Liability Information	All assets and liabilities, both financial and capital, short-term and long-term	Generally, assets expected to be used up and liabilities that come due during the year or soon thereafter, no capital assets or long-term liabilities included	All assets and liabilities both short-term and long-term; funds do not currently contain capital assets, although they can
Type of Inflow/Outflow Information	All revenues and expenses during the year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and the related liability is due and payable	All additions and deductions during the year, regardless of when cash is received or paid

Notes to Basic Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. Liabilities and deferred inflows of resources of the Town's governmental activities exceeded assets and deferred outflows of resources by \$9,554,118 at the close of 2018. The Town's assets, deferred outflows of resources, liabilities, deferred inflows of resources, and net position are summarized in Table 1 and the changes in net position are summarized in Table 2.

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

Table 1

**Statement of Net Position
For the Years Ended
December 31, 2018 and 2017
(In thousands)**

	<u>2018</u>	<u>2017</u>
ASSETS:		
Current assets	\$ 26,636	\$ 16,508
Capital assets	<u>63,320</u>	<u>56,257</u>
Total assets	<u>89,956</u>	<u>72,765</u>
DEFERRED OUTFLOWS OF RESOURCES	<u>6,868</u>	<u>5,733</u>
LIABILITIES:		
Current liabilities	29,512	16,934
Due within one year	2,546	2,911
Due in more than one year	<u>64,583</u>	<u>33,030</u>
Total liabilities	<u>96,641</u>	<u>52,875</u>
DEFERRED INFLOWS OF RESOURCES	<u>9,739</u>	<u>1,057</u>
NET POSITION:		
Net investment in capital assets	13,299	18,197
Restricted	13,387	56
Unrestricted	<u>(36,241)</u>	<u>6,313</u>
Total net position	<u>\$ (9,555)</u>	<u>\$ 24,566</u>

	<u>2018</u>	<u>2017</u>
Current Assets	\$ 26,636	\$ 16,508
Current Liabilities	\$ 29,512	\$ 16,934
Ratio of Current Assets to Current Liabilities	0.90	0.97

Total assets increased by approximately \$17,191,000 due primarily to an increase in capital assets of nearly \$7,063,000 as well as an increase in cash and equivalents of \$9,011,000 offset by decreased accounts receivable of approximately \$1,195,000. The increase in capital assets was due to roughly \$11,219,000 in additions offset by \$4,086,000 in depreciation. 2017 accounts receivable were higher than average resulting from insurance monies due from the 2016 Christmas Eve fire. The 2018 accounts receivable are more representative of typical year end receivables.

The increase in total liabilities of \$43,766,000 is due mainly to the prior period adjustment for the adoption of GASB 75. The valuation of the Town's other post-employment benefits liability was increased based on the adoption of GASB 75. The entry was made in order to correct the valuation of the liability at January 1, 2018. This entry was \$39,093,000 and is the main reason behind the large increase in liabilities in the current year.

Table 2

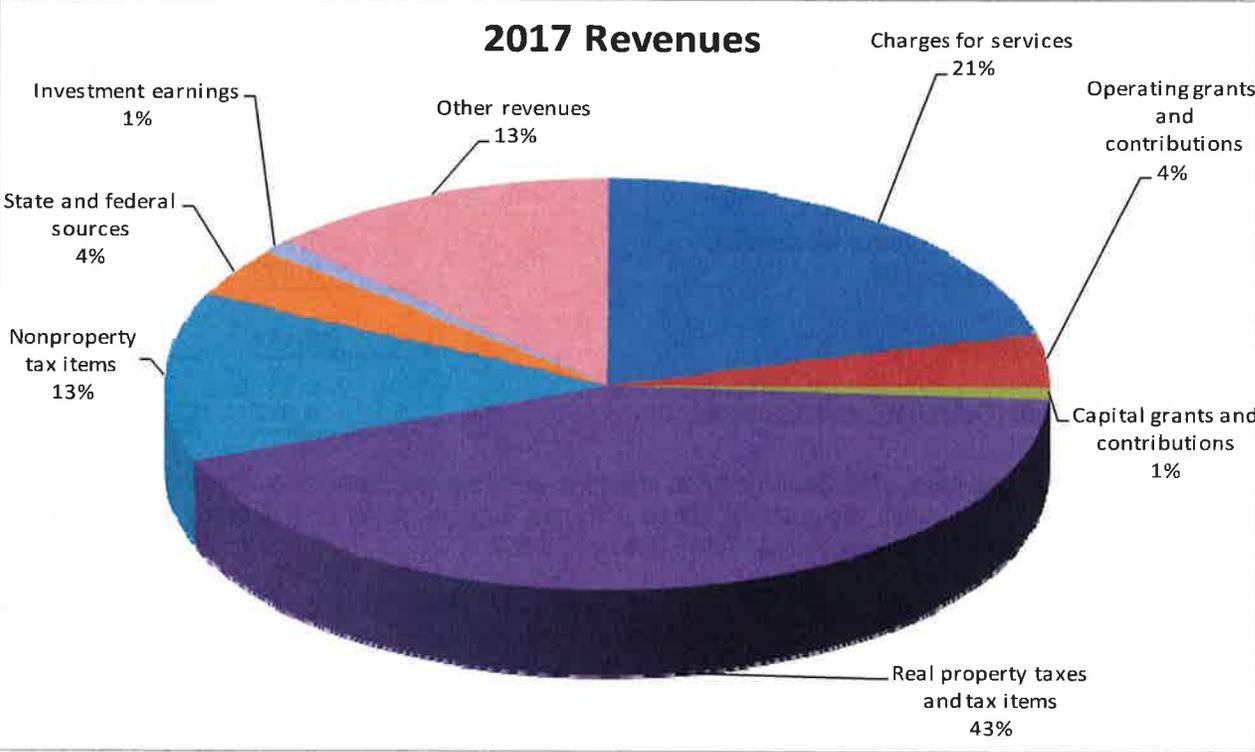
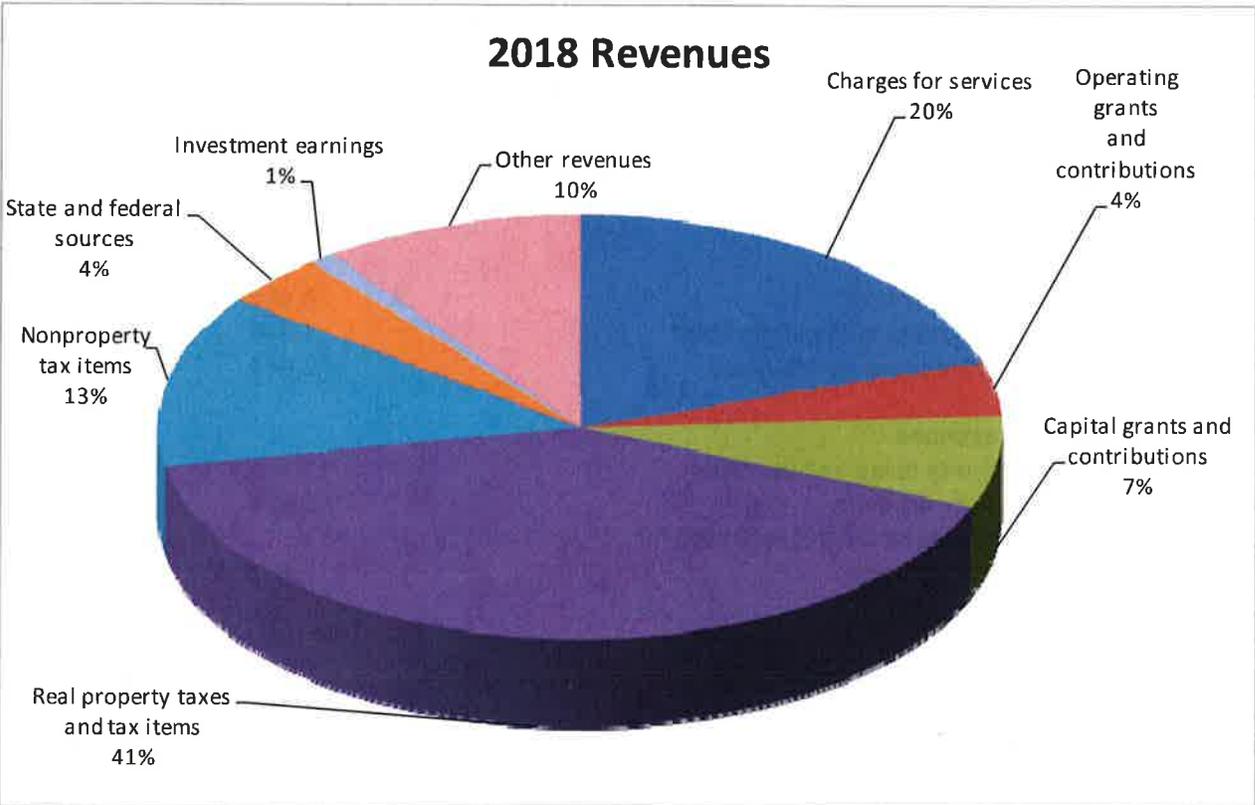
**Changes in Net Position
For The Years Ended
December 31, 2018 and 2017
(In thousands)**

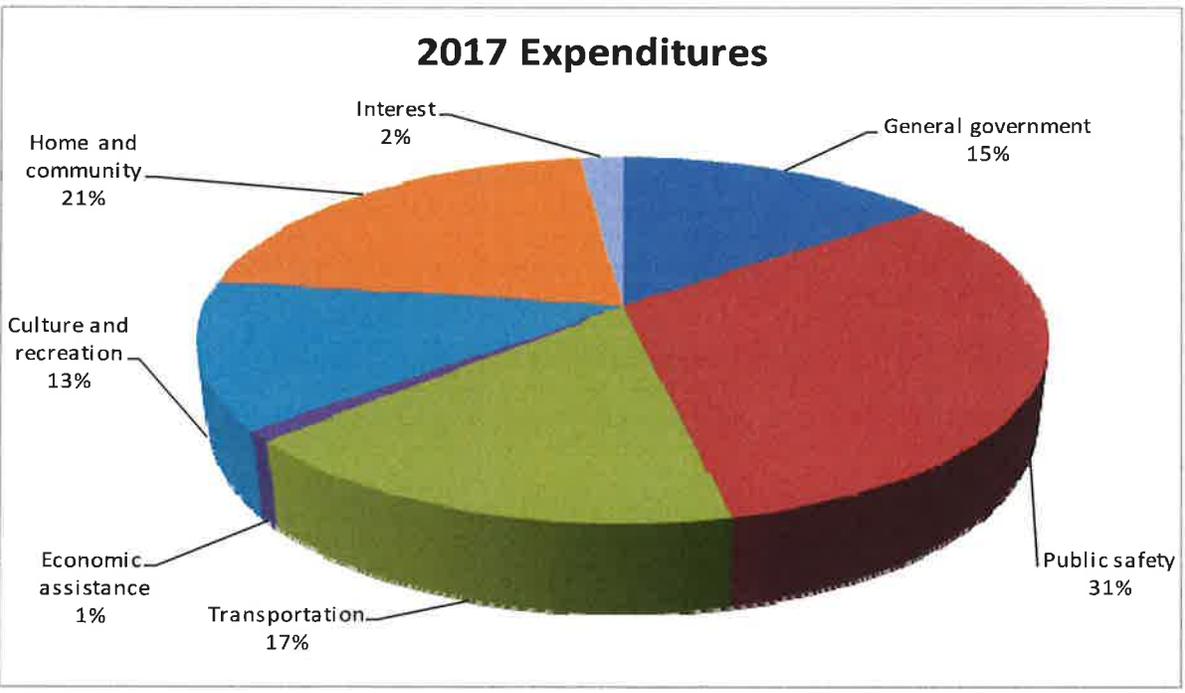
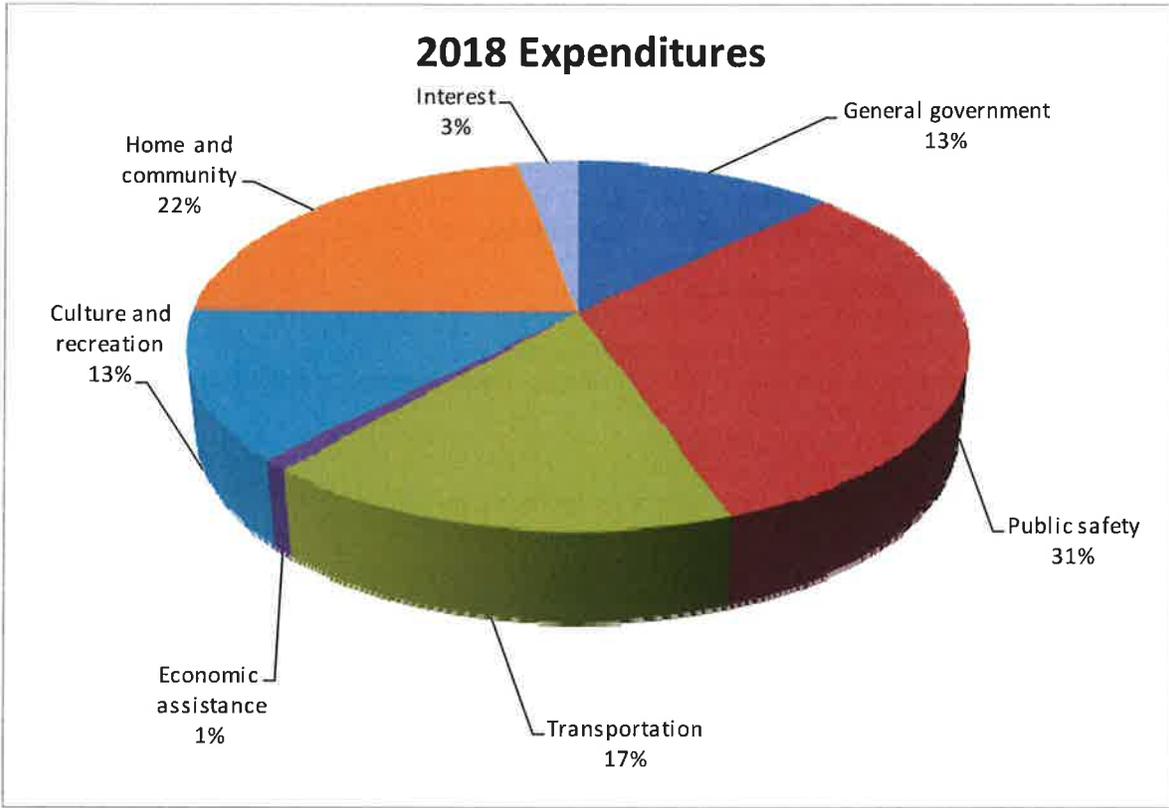
	<u>2018</u>	<u>2017</u>
REVENUES:		
Program revenues -		
Charges for services	\$ 8,464	\$ 8,436
Operating grants and contributions	1,540	1,667
Capital grants and contributions	2,944	535
General revenues -		
Real property taxes and tax items	17,149	17,137
Nonproperty tax items	5,585	5,233
State and federal aid not restricted for a specific purpose	1,488	1,468
Investment earnings	309	285
Other revenues	1,339	267
Gain (Loss) on sale of assets and compensation for loss	<u>2,638</u>	<u>4,790</u>
Total revenues	<u>41,456</u>	<u>39,818</u>
EXPENSES:		
Program expenses -		
General government support	4,677	5,871
Public safety	11,546	12,276
Transportation	6,068	6,727
Economic assistance	400	198
Culture and recreation	4,852	4,961
Home and community services	7,909	8,157
Interest expense	<u>1,032</u>	<u>605</u>
Total expenses	<u>36,484</u>	<u>38,795</u>
Increase (Decrease) in net position	<u>\$ 4,972</u>	<u>\$ 1,023</u>

In 2018, the expenses of all governmental activities were approximately \$36,484,000. The amount that taxpayers ultimately financed for these activities through Town real property taxes and real property tax items was essentially \$17,149,000 or 47.00%.

Revenues of the Town's primary government increased 4.11% from approximately \$39,818,000 to \$41,456,000, due to receipt of insurance proceeds from the December 24, 2016 Department of Public Works garage fire. Due to the timing of the fire, the majority of the insurance recoveries were received in 2017.

Expenses of the Town's primary government decreased 5.96%, from approximately \$38,795,000 to \$36,484,000 due to less expenditures being incurred related to the December 24, 2016 fire in 2018 compared to 2017.





Capital Assets

At the end of 2018, the governmental activities of the Town held approximately \$63,320,000 in capital assets. This amount represents an increase (including additions, net of disposals and depreciation) of nearly \$7,063,000, or 13%, over last year. Depreciation expense of \$4,086,000 has been recorded in the current year. Additional information on the Town's capital assets can be found in the notes to the financial statements.

2018 significant capital asset activity included the following:

- \$266,052 worth of land was purchased
- \$582,157 in construction in progress
- \$7,381,606 in the construction of the new DPW building
- \$1,135,108 in infrastructure improvements, including roads, sidewalks, and sewers
- \$704,993 in building improvements
- \$1,149,161 in machinery and equipment
- \$528,117 in capital asset disposals
- \$3,628,447 represents change in accumulated depreciation value

Long-Term Liabilities

At December 31, 2018, the Town had total long-term serial bonds payable totaling \$9,404,916 inclusive of a premium of \$249,935. Total serial bonds outstanding decreased by \$1,877,677 due to scheduled principal payments of \$1,845,000 and the amortization of the bond premium of \$32,677. There were no new serial bond issuances in 2018.

At December 31, 2018, the Town had capital lease obligations totaling \$1,989,545. Total capital lease obligations increased by \$389,540 due to scheduled lease payments of \$582,042 offset by the issuance of new capital leases totaling \$971,600 to finance the purchases of new brush trucks and sidewalk plows.

At December 31, 2018, the Town's compensated absences balances totaled \$2,145,879. This represents a net increase of \$122,520 from the prior year caused by accrued vacation and sick time of \$960,896 offset by the use of accrued vacation, sick and compensatory time of \$838,376.

At December 31, 2018, the Town's other postemployment benefits balances equated to \$49,599,051—a net increase of \$35,692,221 from the prior year. This is due to the new GASB 75 that was adopted in 2018 that caused a change in the valuation of the liability to increase at January 1, 2018 from \$13,906,830 to \$52,999,687. The remainder of the change is due to an annual other postemployment benefits costs of \$2,981,267, offset by current year contributions of \$2,396,578 and the recognition of an actuarial gain of \$3,985,325.

At December 31, 2018, the Town's workers' compensation liability amounted to \$1,723,884. This represents a net increase of \$252,092 from the prior year as a result of incurred claims of approximately \$890,027, offset by current year payments of claims of \$354,948, and closed claims of \$282,987.

At December 31, 2018, the Town's net pension liability totaled \$2,265,314. This represents a net decrease of \$3,391,436 from the prior year resulting from a current year cost of \$2,369,721 and increased deferred outflows of resources of \$1,150,806 offset by current year contributions of \$2,215,621 and an increase in deferred inflows of resources of \$4,696,342.

The Town's constitutional debt limit is \$184,765,560 and, as calculated in the most recent debt statement on March 19, 2019, the Town is using 16.48% of the limit.

The Town's credit rating is done by Moody's Investors Service. Moody's has rated the Town Aa3 since March 4, 2015.

The Town updates its six (6) year Capital Improvement Program annually and through this method analyzes the future cost of current debt and the implication of future debt. The policy of the Town is to be proactive in managing its infrastructure improvement projects and costs so that carefully measured steps are taken to maintain public assets without placing unreasonable burdens on property tax payers and special district rate payers.

FINANCIAL ANALYSIS OF THE TOWN'S FUNDS

As noted earlier, the Town uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

General Fund

The General Fund is the Town's main operating fund. This fund is used to account for all Town operations that are not financed by a special revenue source or accounted for in another fund. It includes all general Town offices, police, justice courts, recreation, safety inspection and other general services.

The General Fund experienced an increase in fund balance of \$1,249,441 for 2018. Primary sources for the \$23,402,230 General Fund revenue include property tax and property tax items, non-property tax items and state aid of approximately \$10,803,000, \$5,585,000 and \$1,666,000 respectively. Overall total revenues increased \$787,816. The main contribution to the favorable increase was an approximate increase in year-over-year miscellaneous revenue from legal settlements of \$737,000. The remainder of the increase was from various smaller shifts in the revenue accounts.

\$15,512,573 of the General Fund total expenditures (\$20,360,782) can be attributed to public safety (\$11,038,000) and general government support (\$4,475,000) expenses. Total expenditures decreased roughly \$1,412,000. The decrease is primarily due to a \$1,047,000 drop in general government support expenses incurred relating to the aforementioned December 24, 2016 Department of Public Works garage fire. Where the project continued into 2018 from 2017, there was far less expended from the General Fund in 2018 for the project than in 2017.

Highway Fund

The Highway Fund is a special revenue fund where the activity for the Town's Department of Public Works is recorded. At year-end 2018, the Highway Fund balance increased by \$184,519. The Fund had revenues of \$5,503,000, which is comprised essentially of the following approximate amounts: the fund's share of property taxes (\$3,806,000), state aid (\$558,000) and intergovernmental charges (\$955,000). Overall the Highway Fund's total revenues decreased approximately \$1,954,000 from 2017. The decrease is primarily due to the Town receiving less insurance recoveries from the December 24, 2016 Department of Public Works garage fire in 2018 compared to 2017.

The Highway Fund's expenditures were approximately \$5,282,000, of which nearly \$4,577,000 was for current year transportation related costs, and roughly \$613,000 for debt service. Overall, total expenditures decreased approximately \$1,925,000 year over year due to decreases in the aforementioned fire-related expenditures. The excess of revenues over expenditures of \$220,559 were partially offset by net transfers of \$36,040.

Sewer Fund

The Sewer Fund is a special revenue fund used to account for all transactions to provide sewer services throughout the Town. At year-end 2018, the Sewer Fund balance had decreased by \$927,052. Sewer Fund revenues of approximately \$4,065,000 is comprised primarily of the fund's share of property taxes (basically \$3,982,000). Overall the Sewer Fund's total revenues decreased approximately \$775,000 due to insurance recoveries—from the December 24, 2016 Department of Public Works garage fire—being received in 2017 but not in 2018.

The Sewer Fund's expenditures were approximately \$3,959,000 of which essentially \$2,944,000 and \$959,000 were for current year home and community services costs and debt service costs respectively. The expenditures decreased roughly \$906,000 year-over-year resulting from a large amount of expenditures relating to the Department of Public Works garage fire in 2017 but not in 2018. Additionally, \$1,093,000 was transferred from the sewer fund balance for Town Board approved capital expenditures, thereby causing a significant reduction of fund balance.

Capital Projects Fund

The Capital Projects fund is used to account for the acquisition or construction of major capital facilities or improvements. The Capital Projects Fund is funded mainly by Bond Anticipation Notes (BANs) and grants awarded from other governmental units; and in some cases—transfers from operating fund balances. The Capital Projects fund had revenue of approximately \$3,819,000 and expenditures of approximately \$10,341,000. The revenue was predominately made up of state aid (\$2,428,000) and insurance recovery revenues (\$764,000). The Town issued \$25,041,500 of BANs in 2018 to finance the operations of the Capital projects funds related to the new DPW building, building improvements, road repair projects, and athletic fields and playground improvements. The largest components of expenditures were general government, transportation, and home and community services related costs of approximately \$7,989,000; \$1,186,000; and \$808,000, respectively. The deficiency of revenues over expenses is due to the fund using proceeds of short term debt to fund current year expenditures.

Other Governmental Funds

Non-major funds include the Special Grant, Miscellaneous Special Grant, Library, Drainage, Lighting, and Water funds. The non-major funds had a decrease in fund balance of approximately \$145,000 in 2018.

**Revenues, Expenditures and Fund Balances-
Major Governmental Operating Funds
(Includes other financing sources and uses)
(in thousands)**

	2018					
	Annual		Cumulative Fund Balance	Residual Fund Balance	% of Original Budget	
	Revenues	Expenditures				
General Fund	\$ 23,402	\$ 20,361	\$ 8,011	\$ 7,021	34.58%	
Highway Fund	\$ 5,503	\$ 5,282	\$ 1,386	\$ 1,372	25.09%	
Sewer Fund	\$ 4,065	\$ 3,959	\$ 750	\$ 740	18.09%	

	2017					
	Annual		Cumulative Fund Balance	Residual Fund Balance	% of Original Budget	
	Revenues	Expenditures				
General Fund	\$ 22,624	\$ 21,836	\$ 6,761	\$ 5,348	27.11%	
Highway Fund	\$ 7,519	\$ 7,207	\$ 1,201	\$ 1,187	21.20%	
Sewer Fund	\$ 4,901	\$ 5,365	\$ 1,677	\$ 1,668	39.99%	

For three of the four major governmental operating funds, the comparative unassigned (general fund)/restricted (highway and sewer funds), fund balances are highlighted and shown as a percentage of the respective year's budget. The Capital Projects Fund is not compared in this manner.

GENERAL FUND BUDGETARY HIGHLIGHTS

- The Town's General Fund's total expenditures came within 2% of budget.
- The Town's General Fund's total revenues came within 8% of budget.

HIGHWAY FUND BUDGETARY HIGHLIGHTS

- The Town's Highway Fund's total expenditures came within 2% of budget.
- The Town's Highway Fund's total revenues came within 1% of budget.

SEWER FUND BUDGETARY HIGHLIGHTS

- The Town's Sewer Fund's total expenditures came within 1% of budget.
- The Town's Sewer Fund's total revenues came within 1% of budget.

ECONOMIC FACTORS

There are no certiorari proceedings that would significantly reduce the Town's real property tax base. The policy of the Town is to maintain assessed values at the 100% equalization rate.

Other major revenues are sales tax and mortgage tax received from Monroe County and the franchise (cable TV) fee. For the third year, sales tax is up: 7% from 2017, 21% from 2016 and 34% from 2015 revealing steady growth. The \$4,805,000 received is also greater than the recent five-year average by 17%. There is no indication of a decline in this source of revenue. 2018 mortgage tax revenue showed a 2% increase over 2017; 5% increase over 2016; and a 9% increase compared to the 5-year average of \$806,000. Revenue from mortgage tax fluctuates with trends in the local real estate market; over the 5-year period from 2014 through 2018, receipts increased substantially—by \$200,000 or 30%. The 2018 franchise Cable TV revenue of \$781,000 includes an audit refund and is up 6% over 2017. As with each of these economically sensitive revenue sources, the Town continues to monitor the franchise cable TV revenue in order to forecast aptly.

Irondequoit's tax base benefits from its close proximity to the City of Rochester. The City of Rochester is home to a number of diverse businesses—the Top 5 employers in the Greater Rochester area are University of Rochester, Rochester Regional Health, Wegmans Food Markets, Inc., Paychex, Inc., and Rochester Institute of Technology. Although Eastman Kodak is no longer in the Top 5—now ranked as #18—it continues to be recognized in the area. As evidenced in "RBJ 75: The Region's Top Employers" as reported by the Rochester Business Journal: December 21, 2018 Edition, two of the 30 top ranked businesses were spun off from Kodak. A great majority of the employee population of St. Ann's Community—ranked #21 by the Rochester Business Journal—is within the Town of Irondequoit.

Rochester General Hospital of Rochester Regional Health is near the Irondequoit boundary and there are multiple Rochester Regional Health facilities in the Town. The in-town facilities are tax exempt; however, they currently provide approximately 2,073 jobs. The sharp increase in employment—1,223 since 2013— at Rochester Regional Health in the Town of Irondequoit has spurred additional taxable property development and is expected to continue doing so.

CONTACTING THE TOWN'S FINANCE DEPARTMENT

This financial report is designed to provide citizens, taxpayers, creditors, and investors with a general overview of the Town's finances and to demonstrate the Town's accountability for the funds it receives. If you have questions about this report or need additional financial information, contact Annie Sealy, Comptroller, Irondequoit Town Hall, 1280 Titus Ave., Rochester, New York, 14617. Telephone (585) 336-6010. You can access this report on the internet at www.irondequoit.org. Click on "Open Government", scroll to "Important Town Documents / Information", and open "2018 Financial Statement."

TOWN OF IRONDEQUOIT, NEW YORK

**STATEMENT OF NET POSITION
DECEMBER 31, 2018**

ASSETS

CURRENT ASSETS:

Cash and cash equivalents	\$ 19,720,983
Receivables	902,467
State and federal aid receivables	5,445,167
Due from other governments	458,961
Prepaid expenses	<u>109,645</u>

Total current assets 26,637,223

NON-CURRENT ASSETS:

Capital assets, net	<u>63,319,607</u>
---------------------	-------------------

Total assets 89,956,830

DEFERRED OUTFLOWS OF RESOURCES

Pension related	6,757,550
Deferred amount on refunding	<u>110,797</u>

Total deferred outflows of resources 6,868,347

LIABILITIES

CURRENT LIABILITIES:

Accounts payable	2,672,541
Accrued liabilities	244,729
Bond anticipation notes payable	24,331,500
Due to state retirement systems	1,661,940
Accrued interest	565,050
Unearned revenue	<u>35,851</u>

Total current liabilities 29,511,611

LONG-TERM LIABILITIES:

Due within one year -	2,546,177
Due in more than one year -	<u>64,582,412</u>

Total long-term liabilities 67,128,589

Total liabilities 96,640,200

DEFERRED INFLOWS OF RESOURCES

Pension related	5,753,770
OPEB related	<u>3,985,325</u>

Total deferred inflows 9,739,095

NET POSITION

Net investment in capital assets	13,299,245
Restricted	13,387,476
Unrestricted	<u>(36,240,839)</u>

Total net position \$ (9,554,118)

The accompanying notes are an integral part of these statements.

TOWN OF IRONDEQUOIT, NEW YORK

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2018

Functions/Programs	Expenses	Program Revenue			Governmental Activities	Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions		
PRIMARY GOVERNMENT:						
Governmental activities -						
General governmental support	\$ 4,676,808	\$ 594,735	\$ 176,340	\$ 2,428,232	\$	(1,477,501)
Public safety	11,546,038	336,004	557,133	-		(10,652,901)
Transportation	6,068,555	1,114,904	-	515,384		(4,438,267)
Economic assistance and opportunity	399,953	83,988	-	-		(315,965)
Culture and recreation	4,851,746	443,329	20,842	-		(4,387,575)
Home and community services	7,908,910	5,891,013	786,005	-		(1,231,892)
Interest on long-term debt	1,031,628	-	-	-		(1,031,628)
Total governmental activities	\$ 36,483,638	\$ 8,463,973	\$ 1,540,320	\$ 2,943,616		(23,535,729)
GENERAL REVENUES:						
Taxes -						
Real property taxes						16,757,338
Other real property tax items						391,864
Nonproperty tax items						5,585,246
State and federal aid not restricted for a specified purpose						1,487,596
Use of money and property						308,967
Miscellaneous						1,339,396
Sale of property and compensation for loss						2,637,803
Total general revenues						28,508,210
Change in net position						4,972,481
Net position - beginning of year, as previously reported						24,566,258
Prior period adjustment (Note 2)						(39,092,857)
Net position - beginning of the year, as restated						(14,526,599)
Net position - end of year					\$	(9,554,118)

The accompanying notes are an integral part of these statements.

TOWN OF IRONDEQUOIT, NEW YORK

**BALANCE SHEET - GOVERNMENTAL FUNDS
DECEMBER 31, 2018**

	General Fund	Highway Fund	Sewer Fund	Capital Projects Fund	Total Nonmajor Governmental Funds	Total
ASSETS						
Cash and cash equivalents	\$ 4,810,114	\$ 1,650,246	\$ 1,144,076	\$ 11,000,347	\$ 1,116,200	\$ 19,720,983
Accounts receivable	540,849	63,223	-	-	298,395	902,467
Due from other funds	706,320	-	-	39,008	17,273	762,601
State and federal receivable	3,521,105	45,996	2,199	1,831,276	44,591	5,445,167
Due from other governments	284,754	-	-	-	174,207	458,961
Prepaid expenses	70,200	13,589	9,870	-	15,986	109,645
Total assets	\$ 9,933,342	\$ 1,773,054	\$ 1,156,145	\$ 12,870,631	\$ 1,666,652	\$ 27,399,824
LIABILITIES AND FUND BALANCES						
LIABILITIES:						
Accounts payable	\$ 513,620	\$ 80,690	\$ 100,721	\$ 1,798,001	\$ 179,509	\$ 2,672,541
Accrued liabilities	85,857	56,888	61,256	-	40,728	244,729
Due to state retirement systems	1,231,176	150,862	149,506	-	130,396	1,661,940
Due to other funds	56,281	99,000	94,626	500,000	12,694	762,601
Unearned revenues	35,851	-	-	-	-	35,851
Bond anticipation notes payable	-	-	-	24,331,500	-	24,331,500
Total liabilities	1,922,785	387,440	406,109	26,629,501	363,327	29,709,162
FUND BALANCES:						
Nonspendable	70,200	13,589	9,870	-	15,986	109,645
Restricted	61,644	1,372,025	740,166	9,926,302	1,287,339	13,387,476
Assigned	857,537	-	-	-	-	857,537
Unassigned	7,021,176	-	-	(23,685,172)	-	(16,663,996)
Total fund balances	8,010,557	1,385,614	750,036	(13,758,870)	1,303,325	(2,309,338)
Total liabilities and fund balances	\$ 9,933,342	\$ 1,773,054	\$ 1,156,145	\$ 12,870,631	\$ 1,666,652	\$ 27,399,824

The accompanying notes are an integral part of these statements.

TOWN OF IRONDEQUOIT, NEW YORK

**RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2018**

Total fund balance - governmental funds:		\$ (2,309,338)
Total net position reported for governmental activities in the statement of net position is different because:		
Capital assets used in governmental activities are not current financial resources and; therefore, are not reported in the funds.		
Cost of capital assets	127,198,763	
Accumulated depreciation	<u>(63,879,156)</u>	63,319,607
Deferred amounts on refunding are recorded under full accrual accounting, but are not recorded in the funds.		
		110,797
Accrued interest on long-term liabilities is not reported as an obligation under fund accounting, but is an expense in the statement of net position.		
		(565,050)
Deferred outflows/inflows of resources related to pensions are applicable to future periods and; therefore are not reported in the funds.		
Deferred outflow - pension related		6,757,550
Deferred inflow - pension related		(5,753,770)
Deferred inflow - OPEB related		(3,985,325)
Long-term obligations are not due and payable in the current period and, therefore are not reported as fund liabilities:		
Compensated absences		(2,145,879)
Serial bonds		(9,404,916)
Capital leases		(1,989,545)
Workers' compensation obligations		(1,723,884)
Other post-employment benefit obligations		(49,599,051)
Net pension obligations		<u>(2,265,314)</u>
Total net position of governmental activities		<u>\$ (9,554,118)</u>

The accompanying notes are an integral part of these statements.

TOWN OF IRONDEQUOIT, NEW YORK

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2018**

	General Fund	Highway Fund	Sewer Fund	Capital Projects Fund	Total Nonmajor Governmental Funds	Total
REVENUES:						
Real property taxes	\$ 10,803,467	\$ 3,805,885	\$ 3,982,292	\$ -	\$ 3,048,178	\$ 21,639,822
Real property tax items	380,878	-	10,986	-	-	391,864
Nonproperty tax items	5,585,246	-	-	-	-	5,585,246
Departmental income	1,118,804	-	6,050	-	1,110,008	2,234,862
Intergovernmental charges	102,242	955,288	-	-	-	1,057,530
Use of money and property	159,133	7,596	35,607	341	106,290	308,967
Licenses and permits	54,240	21,966	-	-	-	76,206
Fines and forfeitures	212,891	-	-	-	-	212,891
Sale of property and compensation for loss	1,796,821	110,952	21,397	763,521	15,353	2,708,044
Miscellaneous	919,605	15,082	8,821	268,902	94,309	1,306,719
Interfund revenues	410,427	-	-	-	-	410,427
State aid	1,666,213	558,024	-	2,428,232	15,727	4,668,196
Federal aid	192,263	27,839	-	358,044	725,190	1,303,336
Total revenues	23,402,230	5,502,632	4,065,153	3,819,040	5,115,055	41,904,110
EXPENDITURES:						
General governmental support	4,475,062	91,528	56,263	7,988,928	25,784	12,637,565
Public safety	11,037,511	-	-	-	-	11,037,511
Transportation	409,821	4,577,482	-	1,186,379	176,346	6,350,028
Economic assistance and opportunity	285,328	-	-	-	-	285,328
Culture and recreation	1,960,908	-	-	357,770	1,979,354	4,298,032
Home and community services	1,200,416	-	2,943,551	808,161	2,305,001	7,257,129
Debt service -						
Principal	911,620	555,250	808,728	-	431,944	2,707,542
Interest	80,116	57,813	150,392	-	212,249	500,570
Total expenditures	20,360,782	5,282,073	3,958,934	10,341,238	5,130,678	45,073,705
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	3,041,448	220,559	106,219	(6,522,198)	(15,623)	(3,169,595)
OTHER FINANCING SOURCES:						
Installment purchase debt	-	-	-	971,600	-	971,600
BANs redeemed from appropriations	-	-	-	280,500	-	280,500
Operating transfers - in	184,000	62,960	59,625	3,122,065	17,273	3,445,923
Operating transfers - out	(1,976,007)	(99,000)	(1,092,896)	(131,585)	(146,435)	(3,445,923)
Total other financing sources and uses	(1,792,007)	(36,040)	(1,033,271)	4,242,580	(129,162)	1,252,100
CHANGE IN FUND BALANCE	1,249,441	184,519	(927,052)	(2,279,618)	(144,785)	(1,917,495)
FUND BALANCE - beginning of year	6,761,116	1,201,095	1,677,088	(11,479,252)	1,448,110	(391,843)
FUND BALANCE - end of year	\$ 8,010,557	\$ 1,385,614	\$ 750,036	\$ (13,758,870)	\$ 1,303,325	\$ (2,309,338)

The accompanying notes are an integral part of these statements.

TOWN OF IRONDEQUOIT, NEW YORK

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2018**

Net change in fund balances - governmental funds: \$ (1,917,495)

Amounts reported for governmental activities in the statement of activities
are different because:

Governmental funds report outlays for capital assets as expenditures because such outlays use current financial resources. In contrast, the statement of activities reports only a portion of the outlay as expense. Also, depreciation is recorded in the statement of activities, but not as a change in fund balance of the governmental funds. The outlay is allocated over the assets' estimated useful lives as depreciation expense for the period.

Capital additions	11,219,077	
Depreciation	<u>(4,086,323)</u>	7,132,754

Losses on the disposal of capital assets are recorded in the statement of activities, but not in the governmental funds	(70,241)
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Repayments of long-term liabilities are a reduction on the statement of net position, but are treated as an expenditure in the governmental funds:

Serial bonds principal	1,845,000
Capital lease obligation	582,042

Amortization of the deferred amount on refunding is not recorded as an expenditure in the governmental funds, but is recorded in the statement of activities	(16,197)
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Amortization of bond premiums is not recorded as revenue in the governmental funds, but is recorded in the statement of activities.	32,677
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Accrued interest on bonds is an expenditure in the statement of activities, but is not reported as an expenditure in the governmental funds.	7,569
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Accrued interest on bond anticipation notes are an expenditure in the statement of activities, but is not reported as an expenditure in the governmental funds.	(538,627)
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Proceeds from the issuance of long-term debt is considered revenue in the governmental funds, but increases long-term liabilities in the statement of net position:	
Capital lease obligation	(971,600)

Various transactions are reported in the statement of activities, but do not require the use of current financial resources and; therefore, are not recorded as expenditures in the governmental funds:

(Increase) Decrease in compensated absences	(122,520)
(Increase) Decrease in workers' compensation liability	(252,092)
(Increase) Decrease in other postemployment benefit obligation	(584,689)

Governmental funds report pension contributions as expenditures. However, in the statement of activities, the cost of pension benefits earned, net of employer contributions is reported as pension expense:

Pension contributions	2,215,621
Cost of benefits earned, net of employee contributions	<u>(2,369,721)</u>

Change in net position of governmental activities	<u>\$ 4,972,481</u>
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TOWN OF IRONDEQUOIT, NEW YORK

**STATEMENT OF FIDUCIARY NET POSITION
DECEMBER 31, 2018**

	Private Purpose <u>Trusts</u>	<u>Agency</u>
ASSETS		
Cash	\$ 43,412	\$ 262,903
Accounts receivable	<u>-</u>	<u>796</u>
Total assets	<u>43,412</u>	<u>263,699</u>
LIABILITIES		
Other liabilities	<u>6,198</u>	<u>263,699</u>
Total liabilities	<u>6,198</u>	<u>263,699</u>
NET POSITION	<u>\$ 37,214</u>	<u>\$ -</u>

The accompanying notes are an integral part of these statements.

TOWN OF IRONDEQUOIT, NEW YORK

**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FOR THE YEAR ENDED DECEMBER 31, 2018**

	Private Purpose <u>Trusts</u>
ADDITIONS	
Contributions	\$ <u>236,373</u>
Total additions	<u>236,373</u>
DEDUCTIONS	
General government	<u>233,326</u>
Total deductions	<u>233,326</u>
CHANGE IN NET POSITION	3,047
NET POSITION - BEGINNING OF YEAR	<u>34,167</u>
NET POSITION - END OF YEAR	<u>\$ 37,214</u>

The accompanying notes are an integral part of these statements.

TOWN OF IRONDEQUOIT, NEW YORK

NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2018

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The basic financial statements of the Town of Irondequoit, New York (the Town) are prepared in conformity with accounting principles generally accepted in the United States. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The Town's significant accounting policies are described below.

Financial Reporting Entity

The Town is governed by its charter, Town Law, other general laws of the State of New York and various local laws. The Town Board, which is the legislative body responsible for the overall operation of the Town, consists of the Supervisor and four Councilpersons. The Supervisor serves as Chief Executive Officer and Chief Fiscal Officer of the Town. The Comptroller is responsible for daily financial management and oversight.

The Town provides its residents with the following basic services: general administrative services; police and law enforcement; town courts; highway maintenance; reconstruction and snow and ice control; public library; town clerk; receiver of taxes; recreation and parks; drainage; street lighting; sewer services; water services; capital improvements; and community development. All governmental activities and functions performed by the Town are its direct responsibility.

The financial reporting entity consists of (a) the primary government which is the Town and (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete as set forth in generally accepted accounting principles.

All governmental activities and functions performed by the Town are its direct responsibility; no other governmental organizations have been included or excluded from the reporting entity.

The decision to include a potential component unit in the Town's reporting entity is based on several criteria set forth by the GASB including legal standing, fiscal dependency, and financial accountability. A component unit is included in the Town's reporting entity if it is both fiscally dependent on the Town and there is a potential for the component unit to provide specific financial benefits to, or impose specific financial burdens on, the primary government. Based on the application of these criteria, the Town has determined there are no other organizations that meet criteria for inclusion in the reporting entity of the Town.

Basis of Presentation

1. Government-Wide Statements

The Town's basic financial statements include both government-wide (reporting the Town as a whole) and fund financial statements (reporting the Town's major funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business-type. All of the Town's services are classified as governmental activities.

In the government-wide Statement of Net Position, the governmental activities are presented on a consolidated basis and are reported on a full accrual, economic resources basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The Town's net position is reported in three parts - net investment in capital assets; restricted net position; and unrestricted net position. The Town first uses restricted resources to finance qualifying activities.

The government-wide Statement of Activities reports both the gross and net cost of each of the Town's functions, i.e., public safety and transportation, etc. The functions are also supported by general government revenues (property, sales taxes, mortgage tax, state revenue sharing, and investment earnings, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. Program revenues must be directly associated with the function. Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflects capital-specific grants.

The Town's fiduciary funds are presented in the fiduciary fund financial statements by type (restricted purposes and agency). Since by definition these assets are being held for the benefit of a third party and cannot be used to address activities or obligations of the Town, these funds are not incorporated into the government-wide financial statements.

This government-wide focus is more on the sustainability of the Town as an entity and the change in the Town's net position resulting from the current year's activities.

2. Fund Financial Statements

The emphasis in fund financial statements is on the major funds in either the governmental or business-type activities categories. Non-major funds by category are summarized into a single column. Generally accepted accounting principles set forth minimum criteria (percentage of the assets/deferred inflows of resources, liabilities/deferred outflows of resources, revenues or expenditures/expenses of either fund category or the governmental and enterprise combined) for the determination of major funds. The non-major funds are combined in one column in the fund financial statements.

- a. **Governmental Funds** - Governmental funds are those major and non-major funds through which most governmental functions are financed. The acquisition, use and balances of expendable financial resources and the related liabilities are accounted for through governmental funds. The measurement focus of the governmental funds is upon determination of financial position and changes in financial position. The following are the Town's governmental fund types:

1. Major Governmental Funds:

- **General Fund** - the principal operating fund of the Town. It is used to account for all financial resources except those required to be accounted for in another fund.
- **Highway Fund** - established pursuant to Highway Law Section 141 to account for revenues and expenditures for highway purposes.
- **Sewer Fund** - a special revenue fund used to account for taxes, user fees, or other revenues which are raised or received to provide sewer services throughout the Town.
- **Capital Projects Fund** - used to account for financial resources to be used for the acquisition, construction or renovation of capital facilities; or the acquisition of equipment.

2. Non-Major Governmental Funds

The other funds which do not meet the major fund criteria are aggregated and reported as non-major governmental funds. The following are reported as non-major governmental funds:

- **Special Revenue Funds** - used to account for taxes, user fees, or other revenues which are raised or received to provide special services to areas that may or may not encompass the whole Town. The following are non-major special revenue funds utilized by the Town:
 - Lighting Districts
 - Drainage District
 - Library Fund
 - Water District
 - Special Grant Fund
 - Miscellaneous Special Grant Fund

- b. **Fiduciary Funds** - Fiduciary funds are used to report assets held by the Town in a trustee or agent capacity for others and; therefore, are not available to support Town programs. These activities are not included in the government-wide financial statement because their resources do not belong to the Town and are not available for use. The following are the Town's fiduciary fund types:

- **Agency Fund** - is custodial in nature and does not present results of operations or have a measurement focus. The Agency Fund is accounted for using the modified accrual basis of accounting. This fund is used to account for assets that the government holds for others in an agency capacity.

- Private Purpose Trust Funds - are used to report certain trust arrangements under which principal and income benefit individuals, private organizations, or other governments, but not the Town itself.

Basis of Accounting/Measurement Focus

Basis of accounting refers to the point at which revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied.

The Town's financial statements are prepared in conformity with accounting principles generally accepted in the United States as prescribed by the GASB, which is the primary standard setting body for establishing governmental accounting and financial reporting principles.

1. Accrual

The government-wide and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash transaction takes place. Non-exchange transactions, in which the Town gives or receives value without directly receiving or giving equal value in exchange, include grants and donations. On an accrual basis, revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements except when the elimination would distort direct costs and program revenue reported for the various functions concerned.

2. Modified Accrual

The governmental fund statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The Town considers all revenues reported in the governmental funds to be available if the revenues are collected within 60 days after the end of the year.

Material revenues that are accrued include real property taxes, sales taxes, franchise taxes, and state and federal aid. If expenditures are the prime factor for determining eligibility, revenues from federal and state grants are accrued when the expenditure is made. General capital asset acquisitions are reported as expenditures in government funds. Proceeds of general long-term debt and bond anticipation notes redeemed from appropriations are reported as other financing sources.

Expenditures are recorded when incurred except that:

- Expenditures for prepaid expenses and inventory-type items are recognized at the time of the disbursement.
- Principal and interest on indebtedness is not recognized as an expenditure until due and paid.
- Compensated absences, such as vacation and compensatory time which vests or accumulates, are charged as an expenditure when paid.

Real Property Taxes

The Monroe County Legislature prepares the levy in late December of each year and jointly bills the Town levy and Monroe County real property taxes. Property taxes are levied and become a lien as of January 1st based on assessed property values as of that date.

Tax payments are due and collected during the period January 1st to May 31st.

The tax roll is returned to the Monroe County Commissioner of Finance after May 31st at which time all unpaid taxes and penalties are payable to that office. The Town retains their full tax levies for all unpaid items returned to the County. Thus, the Town is assured of receiving 100% of its tax levy. The County enforces all liens.

Cash and Cash Equivalents

The Town's cash and cash equivalents consist of cash on hand, demand deposits, and short-term investments with original maturities of three months or less from date of acquisition.

Accounts Receivable

Accounts receivable are shown gross, with uncollectible amounts recognized under the direct write-off method. Generally accepted accounting principles require the allowance method be used to recognize bad debts; however, the effect of using the direct write-off method is not materially different from the results that would have been obtained under the allowance method.

Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

Due To/From Other Funds

The amounts reported on the Governmental Funds Balance Sheet for due to and from other funds represents amounts due between different fund types (i.e. general, highway, and non-major funds). Eliminations have been made for amounts due to and due from within the same fund type. A detailed description of the individual fund balances at year end is provided subsequently in these notes.

Capital Assets - Property, Plant and Equipment

Purchased or constructed capital assets, which include property, plant, equipment and infrastructure assets (e.g., roads, sidewalks and similar items), are reported in the applicable governmental type activity column in the government-wide financial statements. Such assets are recorded at historical cost or estimated historical cost. Donated capital assets are recorded at estimated fair market value at the date of donation. Costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the asset's useful life are not capitalized.

Capitalization thresholds, depreciation methods, and estimated useful lives of capital assets reported in the government-wide financial statements are as follows:

	<u>Capitalization Threshold</u>	<u>Depreciation Method</u>	<u>Estimated Useful Life</u>
Land Improvements	\$15,000	Straight-Line	15 years
Buildings	\$15,000	Straight-Line	40 years
Building Improvements	\$15,000	Straight-Line	15 years
Machinery and Equipment	\$15,000	Straight-Line	3-15 years
Infrastructure	\$15,000	Straight-Line	15-40 years

Compensated Absences

The Town labor agreements provide for sick leave, vacations, and miscellaneous other paid absences. Upon retirement certain eligible employees qualify for paid medical premiums and/or payment for value of unused sick leave. These payments are budgeted annually without accrual.

Payments of compensated absences recorded in the government-wide financial statements are dependent upon many factors; therefore, timing of future payments is not readily determinable. However, management believes that sufficient resources are made available for the payment of compensated absences when such payments become due.

Postemployment Benefits

The Town provides postemployment health insurance coverage to its retired employees and their survivors. Substantially all employees may become eligible for these benefits when they reach eligible retirement age and have worked 20 years for the Town. The Town made no provision for recognizing the cost of postemployment benefits which may eventually be paid to employees who have not yet retired, on the governmental funds statements. On the government-wide statements, these amounts attributable to past service have been recorded as a liability.

Unearned Revenue

Unearned revenue arises when a potential revenue does not meet both the measurable and available criteria for recognition in the current period under the modified accrual method of accounting. Unearned revenue also arises when resources are received by the Town before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both recognition criteria are met, or when the Town has legal claim to resources, the liability for unearned revenue is removed and revenue is recognized.

Short-Term Debt

The Town may issue Bond Anticipation Notes (BANs), in anticipation of proceeds from the subsequent sale of bonds. These notes are recorded as current liabilities of the funds that will actually receive the proceeds from the issuance of bonds. State law requires that BANs issued for capital purposes be converted to long-term financing within five years of the original issue date.

Long-Term Obligations

Long-term liabilities to be repaid from governmental resources are recorded as liabilities in the government-wide financial statements. The long-term liabilities consist primarily of serial bonds payable, capital leases, compensated absences, and other postemployment benefits.

Long-term obligations represent the Town's future obligations or future economic outflows. The liabilities are reported as due in one year or due within more than one year in the Statement of Net Position.

Interfund Transactions

The operations of the Town include transactions between funds. These transactions may be temporary in nature, such as with certain interfund borrowings. The Town typically loans resources between funds for the purpose of providing cash flow. These interfund receivables and payables are expected to be repaid within one year. Permanent transfers of funds include the transfer of expenditures and revenues to provide financial or other services.

Insurance

The Town is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets, personal injury, and natural disasters. These risks are covered by commercial insurance purchased from independent third parties. Settled claims from these risks have not yet exceeded commercial insurance coverage in recent fiscal years. The Town is self-insured for workers' compensation and has purchased reinsurance agreements to reduce exposure to large losses. Judgments and claims are recorded when it is probable that an asset has been impaired or a liability has been incurred and the amount of loss can be reasonably estimated.

Deferred Outflows/Inflows of Resources

In addition to assets and liabilities, the Statement of Net Position will sometimes report a separate section for deferred outflows/inflows of resources. The separate financial statement element, *deferred outflows of resources*, represents a use of resources that applies to a future period and so will not be recognized as an outflow (expense/expenditure) until then. The separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until then.

Labor Relations

Town employees are represented by five collective bargaining units with the balance of employees governed by Town Board rules and regulations.

Estimates

The financial statements have been prepared in conformity with accounting principles generally accepted in the United States and, as such, include amounts based on informed estimates and judgments of management with consideration given to materiality. Actual results could differ from these estimates.

Net Position - Government-Wide Financial Statements

The government-wide financial statements display net position in three components as follows:

- **Net Investment in Capital Assets**

This net position consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

- **Restricted Net Position**

This net position consists of resources with constraints placed on their use either by external groups such as creditors, grantors, contributors, laws or regulations of other governments, or law through constitutional provisions or enabling legislation.

- **Unrestricted Net Position**

This net position consists of all other net position that does not meet the definition of "restricted" or "net investment in capital assets."

When both restricted and unrestricted resources are available for use, it is the Town's policy to use restricted resources first, then unrestricted resources as they are needed.

Fund Balances - Fund Financial Statements

The governmental fund financial statements present fund balances according to classifications that comprise a hierarchy that is based primarily on the extent to which the Town is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

- **Nonspendable Fund Balances**
These are amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact. Nonspendable fund balance was \$109,645 at December 31, 2018.
- **Restricted Fund Balances**
These are amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments. Restricted fund balance was \$13,387,476 at December 31, 2018.
- **Committed Fund Balances**
These are amounts that can be used only for specific purposes determined by a formal action of the Town Board. The Town Board is the highest level of decision-making authority for the Town. Commitments may be established, modified, or rescinded only through resolutions approved by the Town Board, prior to the end of the year.
- **Assigned Fund Balances**
These are amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. The Town does not have a formal policy regarding the assignment of fund balances, it is at the discretion of the Town's Finance Committee to make assignments as they see fit. Assigned fund balance was \$857,537 at December 31, 2018.
- **Unassigned Fund Balances**
These are all other spendable amounts.

When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the Town considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the Town Board has provided otherwise in its commitment or assignment actions.

2. CUMULATIVE EFFECT OF CHANGE IN ACCOUNTING PRINCIPLE

The Town adopted GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions. Statement No. 75 established standards for recognizing and measuring liabilities, deferred outflow of resources, deferred inflows of resources, and expense/expenditures related to certain postemployment benefits. For defined benefit OPEB, this Statement identifies the methods and assumptions that are required to be used to project benefit payments, discount projected benefit payments to their actuarial present value, and attribute that present value to periods of employee service. Accordingly, beginning net position and other postemployment benefits on the Statement of Net Position were adjusted as noted in the following table.

	<u>Town-Wide Statement of Net Position</u>	
	<u>Other Postemployment Benefits</u>	<u>Net Position</u>
Balance at December 31, 2017, as previously reported	\$ (13,906,830)	\$ 24,566,258
Restatement of beginning balance - Adoption of GASB Statement No. 75		
Increase to liability	<u>(39,092,857)</u>	<u>(39,092,857)</u>
Balance at December 31, 2017, as restated	<u>\$ (52,999,687)</u>	<u>\$ (14,526,599)</u>

3. STEWARDSHIP

Budgetary

A. Budget Policies

- a. Prior to October 30th, the Town Supervisor files a tentative budget to the Town Clerk for submission to the Town Board for the year commencing the following January 1st. The tentative budget, which includes proposed expenditures and the proposed means of financing them, is then presented to the Town Board by November 10th.
- b. The full Town Board reviews the tentative budget and may make some revisions before approving a preliminary budget and calling for a public hearing which is generally held in November.
- c. Following the public hearing, revisions may again be made by the Town Board before adopting the budget by November 20th.
- d. Formal annual budgetary accounts are employed as a management control device for the General Fund and each Individual Special Revenue Fund Type.
- e. During the fiscal year, the Town Board can legally amend the operating budgets and is empowered to implement supplemental appropriations. Budget amendments are required for departmental budgetary control. Budget amendments and budget transfers require Town Board approval.

- f. Annual budgets for the General and Special Revenue Funds are adopted on a basis consistent with accounting principles generally accepted in the United States of America, except that encumbrances are treated as budgeted expenditures in the year of incurrence of the commitment to purchase. All unencumbered appropriations, except for Special Grant-related appropriations, lapse at the end of the fiscal year.
- g. Capital Project Fund appropriations are not included in the Town's annual budget. Instead appropriations are approved through a Town Board resolution at the project's inception, and lapse upon termination of the project.
- h. Total expenditures for each object classification within a department may not legally exceed the total appropriation for that object classification.

B. Budget Basis of Accounting

Budgets are adopted annually on a basis consistent with generally accepted accounting principles. Appropriations authorized for the current year are increased by the amount of encumbrances carried forward from the prior year. Budgetary comparison schedules are presented as required supplementary information in the basic financial statements.

Budget/GAAP Reconciliation

The Town reports its budgetary status with the actual data, including outstanding encumbrances as charges against budget appropriations. This results in the following reconciliation of the fund balances computed on GAAP basis and budgetary basis:

	<u>General Fund</u>	<u>Highway Fund</u>	<u>Sewer Fund</u>
GAAP basis fund balance at December 31, 2018	\$ 8,010,557	\$ 1,385,614	\$ 750,036
Less: Outstanding encumbrances	<u>(183,169)</u>	<u>(76,831)</u>	<u>(34,293)</u>
Budgetary basis fund balance at December 31, 2018	<u>\$ 7,827,388</u>	<u>\$ 1,308,783</u>	<u>\$ 715,743</u>

C. Revenue Restrictions

The Town has various restrictions placed over certain revenue sources from state or local requirements. The primary restricted revenue sources are those revenues raised for the special district special revenue funds.

4. DEPOSITS WITH FINANCIAL INSTITUTIONS AND INVESTMENTS

Cash and Cash Equivalents and Investments

Town investment policies are governed by state statutes. In addition, the Town has its own written investment policy. Town monies must be deposited in FDIC-insured commercial banks or trust companies located within and authorized to do business in New York State. The Town Comptroller is authorized to use interest bearing demand accounts and certificates of deposit. Permissible investments include obligations of the U.S. Treasury and U.S. agencies, repurchase agreements and obligations of the State of New York and its localities.

Demand deposits and certificates of deposit at year-end were entirely covered by FDIC insurance and collateral held by financial institutions. At December 31, 2018, cash and cash equivalents are composed entirely of demand deposit accounts, money market accounts and savings accounts. All deposits are carried at cost.

Investment and Deposit Policy

The Town follows an investment and deposit policy, the overall objective of which is to adequately safeguard the principal amount of funds invested or deposited; ensure conformance with federal, state and other legal requirements; and provide sufficient liquidity of invested funds in order to meet obligations as they become due. Oversight of investment activity is the responsibility of the Town Comptroller.

Interest Rate Risk

Interest rate risk is the risk that the fair value of investments will be affected by changing interest rates. The Town's investment policy does not limit investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk

The Town's policy is to minimize the risk of loss due to failure of an issuer or other counterparty to an investment to fulfill its obligations. The Town's investment and deposit policy authorizes the Town to purchase the following types of investments:

- Obligations of the United States Treasury and United States agencies.
- Obligations of the New York State and its localities.
- Certificates of deposit.
- Interest bearing demand accounts.

Custodial Credit Risk

Custodial credit risk is the risk that in the event of a failure of a depository financial institution, the reporting entity may not recover its deposits. In accordance with the Town's investment and deposit policy, all deposits of the Town including interest bearing demand accounts and certificates of deposit, in excess of the amount insured under the provisions of the Federal Deposit Insurance Act (FDIA) shall be secured by a pledge of securities with an aggregate value equal to 102% of the aggregate amount of deposits. The Town restricts the securities to the following eligible items:

- Obligations issued, fully insured or guaranteed as to the payment of principal and interest, by the United States Treasury and United States agencies.
- Obligations issued or fully insured or guaranteed by New York State and its localities.

Custodial Credit Risk - Deposits

As of December 31, 2018, the bank balance of the Town's cash and cash equivalents of its primary government, including fiduciary funds, was exposed to custodial credit risk as follows:

<u>Description</u>	<u>Bank Balance</u>	<u>Carrying Amount</u>
Cash and cash equivalents	<u>\$20,168,791</u>	<u>\$20,027,298</u>
Category 1: Covered by FDIC insurance	\$ 1,000,000	
Category 2: Uninsured and collateral held by pledging bank	<u>20,071,717</u>	
Total	<u>\$21,071,717</u>	

5. RECEIVABLES

Receivables

Receivables at December 31, 2018 for individual major and non-major funds consisted of the following which are stated at net realizable value. Town management has deemed the amounts to be fully collectible:

<u>Description</u>	<u>General</u>	<u>Highway</u>	<u>Sewer</u>	<u>Capital Projects</u>	<u>Non-major</u>	<u>Total</u>
Accounts receivable:						
Court fines	\$ 46,769	\$ -	\$ -	\$ -	\$ -	\$ 46,769
Clerk fees	43,777	-	-	-	-	43,777
Franchise fees	367,752	-	-	-	-	367,752
Water rents receivable	-	-	-	-	297,229	297,229
Insurance recoveries	500	-	-	-	-	500
Miscellaneous receivables	<u>82,051</u>	<u>63,223</u>	-	-	<u>1,166</u>	<u>146,440</u>
Total Accounts receivable	<u>\$ 540,849</u>	<u>\$ 63,223</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 298,395</u>	<u>\$ 902,467</u>
State and federal receivable:						
Sales tax	\$2,237,664	\$ -	\$ -	\$ -	\$ -	\$2,237,664
Mortgage tax	234,011	-	-	-	-	234,011
Windstorm grant	425,000	-	-	-	-	425,000
NYS equipment grant	514,020	38,000	-	-	-	552,020
NYS CHIPS receivable	-	7,996	-	-	-	7,996
NYS capital projects grants	-	-	-	1,831,276	-	1,831,276
Miscellaneous grants receivable	<u>110,410</u>	-	<u>2,199</u>	-	<u>44,591</u>	<u>157,200</u>
Total State and federal receivable	<u>\$3,521,105</u>	<u>\$ 45,996</u>	<u>\$ 2,199</u>	<u>\$ 1,831,276</u>	<u>\$ 44,591</u>	<u>\$5,445,167</u>
Due from other governments:						
Stop DWI grant	\$ 4,171	\$ -	\$ -	\$ -	\$ -	\$ 4,171
Miscellaneous	13,523	-	-	-	-	13,523
Property maintenance from County	169,102	-	-	-	-	169,102
Elections	50,088	-	-	-	-	50,088
Senior center grant	47,870	-	-	-	-	47,870
Delinquent water rents	-	-	-	-	174,207	174,207
Total Due from other governments	<u>\$ 284,754</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 174,207</u>	<u>\$ 458,961</u>

6. INTERFUND ACTIVITY

Interfund Receivables, Payables, Revenues and Expenditures

Interfund receivables, payables, revenues and expenditures at December 31, 2018 were as follows:

	Interfund		Transfers	
	<u>Receivable</u>	<u>Payable</u>	<u>In</u>	<u>Out</u>
General Fund	\$ 706,320	\$ 56,281	\$ 184,000	\$ 1,976,007
Highway Fund	-	99,000	62,960	99,000
Sewer Fund	-	94,626	59,625	1,092,896
Capital Projects Fund	39,008	500,000	3,122,065	131,585
Non-Major Funds	17,273	12,694	17,273	146,435
Total	<u>\$ 762,601</u>	<u>\$ 762,601</u>	<u>\$ 3,445,923</u>	<u>\$ 3,445,923</u>

Interfund receivables and payables arise from interfund transactions and are recorded by all funds affected in the period in which transactions are executed. The balances result from the time lag between the dates that interfund goods and services are provided or reimbursable expenditures occur, transactions are recorded in the accounting system, and payments between funds are made.

Transfers are used to move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, move receipts restricted to debt service from the funds collecting the receipts to the debt service fund as debt service payments become due, and move residual cash from closed projects to debt service to be used for debt payments at a later date.

The purpose of interfund transfers within a Town is to consolidate funding from multiple funds into one for the purchase of a large piece of equipment or the completion of a project that is to benefit multiple funds.

7. CAPITAL ASSETS

A summary of changes in capital assets follows:

Type	Balance 1/1/2018	Increases	Decreases	Transfers	Balance 12/31/2018
Capital assets not being depreciated:					
Land	\$ 10,011,826	\$ 266,052	\$ -	\$ -	\$ 10,277,878
Construction in progress	3,614,384	9,803,864	-	(1,840,101)	11,578,147
Total capital assets not being depreciated	<u>13,626,210</u>	<u>10,069,916</u>	<u>-</u>	<u>(1,840,101)</u>	<u>21,856,025</u>
Other capital assets:					
Buildings	18,659,717	-	-	-	18,659,717
Improvements	7,420,752	-	(11,805)	704,993	8,113,940
Machinery, equipment and vehicles	13,490,187	1,149,161	(516,312)	-	14,123,036
Infrastructure	63,310,937	-	-	1,135,108	64,446,045
Total other capital assets	<u>102,881,593</u>	<u>1,149,161</u>	<u>(528,117)</u>	<u>1,840,101</u>	<u>105,342,738</u>
Less: Accumulated depreciation for:					
Buildings	(4,849,289)	(387,860)	-	-	(5,237,149)
Improvements	(4,484,792)	(370,034)	-	-	(4,854,826)
Machinery, equipment and vehicles	(7,170,385)	(870,455)	457,876	-	(7,582,964)
Infrastructure	(43,746,243)	(2,457,974)	-	-	(46,204,217)
Total accumulated depreciation	<u>(60,250,709)</u>	<u>(4,086,323)</u>	<u>457,876</u>	<u>-</u>	<u>(63,879,156)</u>
Other capital assets, net	<u>42,630,884</u>	<u>(2,937,162)</u>	<u>(70,241)</u>	<u>1,840,101</u>	<u>41,463,582</u>
Governmental activities capital assets, net	<u>\$ 56,257,094</u>	<u>\$ 7,132,754</u>	<u>\$ (70,241)</u>	<u>\$ -</u>	<u>\$ 63,319,607</u>

Depreciation expense for the year ended December 31, 2018 was charged to functions/programs of the primary government as follows:

General government	\$ 272,850
Public safety	142,276
Transportation	1,479,236
Economic assistance and opportunity	114,162
Culture and recreation	765,155
Home and community service	<u>1,312,644</u>
Total depreciation	<u>\$ 4,086,323</u>

8. PENSION PLANS

Plan Description

The Town participates in the New York State and Local Employees' Retirement System (ERS), the New York State and Local Police and Fire Retirement System (PFRS) and the Public Employees' Group Life Insurance Plan (collectively, the Systems). These are cost-sharing multiple-employer, public employee retirement systems. The Systems provide retirement benefits as well as death and disability benefits. Obligations of employers and employees to contribute and benefits to employees are governed by the New York State Retirement and Social Security Law (NYSRSSL). As set forth in the NYSRSSL, the Comptroller of the State of New York (Comptroller) serves as sole trustee and administrative head of the Systems. The Comptroller shall adopt and may amend rules and regulations for the administration and transaction of the business of the Systems and for the custody and control of their funds. The Systems issue a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the New York State and Local Retirement Systems, 110 State Street, Albany, NY 12244.

Funding Policies

Membership, benefits, and employer and employee obligations to contribute are described in the NYSRSSL using the tier concept. Pension legislation established tier membership by the date a member last joined the Retirement System. They are as follows:

- Tier 1 - Those persons who last became members of the System before July 1, 1973.
- Tier 2 - Those persons who last became members on or after July 1, 1973, but before July 27, 1976.
- Tier 3 - Generally those persons who are State correction officers who last became members on or after July 27, 1976, and all others who last became members on or after July 27, 1976, but before September 1, 1983.
- Tier 4 - Generally, except for correction officers, those persons who last became members on or after September 1, 1983.
- Tier 5 - Those persons who last became members of the System on or after January 1, 2010.
- Tier 6 - Those persons who last became members of the System on or after April 1, 2012.

Contributions

The Systems are noncontributory for the employee who joined prior to July 27, 1976. For employees who joined the Systems after July 27, 1976, and prior to January 1, 2010, employees contribute 3% of their salary, except that employees in the Systems more than ten years are no longer required to contribute. For employees who joined after January 1, 2010, employees in the Systems contribute 3% of their salary throughout their active membership. The Comptroller certifies the rates expressed as proportions of members' payroll annually which are used in computing the contributions required to be made by employers to the pension accumulation fund. Employees who join on or after April 1, 2012 will contribute 3% of their reportable salary. Beginning April 1, 2013, the contribution rate for Tier 6 members will vary based on each member's annual compensation varying between 3-6%.

The Town is required to contribute at an actuarially determined rate. The required contributions for the current year and two preceding years were:

	ERS	PFRS
2018	\$ 1,097,781	\$ 1,117,840
2017	\$ 1,087,752	\$ 1,176,021
2016	\$ 1,162,265	\$ 1,180,686

The Town's contributions made to the Systems were equal to 100% of the required contributions required for each year.

Pension Liabilities, Pension Expense, and Deferred Outflows/Inflows of Resources Related to Pensions

At December 31, 2018, the Town reported a net pension liability of:

	<u>ERS</u>	<u>ERS - SBW</u>	<u>PFRS</u>	<u>Total</u>
Net pension liability	<u>\$ 943,424</u>	<u>\$ 22,227</u>	<u>\$ 1,299,663</u>	<u>\$ 2,265,314</u>

The net pension liability was measured as of March 31, 2018, and the total pension liability used to calculate the net pension liability was determined by the actuarial valuation as of April 1, 2016, rolled forward to April 1, 2017. The Town's proportion of the net pension liability was based on a projection of the Town's long-term share of contributions to the pension plan relative to the projected contributions of all participating members, actuarially determined.

At December 31, 2018, The Town's proportionate share was:

	<u>ERS</u>	<u>ERS - SBW</u>	<u>PFRS</u>
Proportionate share	<u>0.0292313%</u>	<u>0.0006887%</u>	<u>0.1285832%</u>
Change from prior year	<u>0.0003189%</u>	<u>0.0000287%</u>	<u>0.0071239%</u>

For the year ended December 31, 2018, The Town recognized pension expense of \$2,417,552. At December 31, 2018, The Town reported deferred outflows/inflows of resources related to pensions from the following sources:

ERS	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 336,489	\$ 278,062
Changes in assumptions	625,568	-
Net difference between projected and actual earnings on pension plan investments	1,370,248	2,704,732
Changes in proportion and differences between the Town's contributions and proportionate share of contributions	57,077	128,362
Contributions subsequent to the measurement date	<u>802,849</u>	<u>-</u>
Total	<u>\$3,192,231</u>	<u>\$3,111,156</u>

ERS - SBW	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 7,928	\$ 6,551
Changes in assumptions	14,739	-
Net difference between projected and actual earnings on pension plan investments	32,284	63,724
Changes in proportion and differences between the Town's contributions and proportionate share of contributions	1,226	5,476
Contributions subsequent to the measurement date	<u>20,487</u>	<u>-</u>
Total	<u>\$ 76,664</u>	<u>\$ 75,751</u>
PFRS	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 534,928	\$ 345,350
Changes in assumptions	984,730	-
Net difference between projected and actual earnings on pension plan investments	1,051,925	2,118,520
Changes in proportion and differences between the Town's contributions and proportionate share of contributions	78,692	102,993
Contributions subsequent to the measurement date	<u>838,380</u>	<u>-</u>
Total	<u>\$3,488,655</u>	<u>\$2,566,863</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense for ERS, ERS-SBW and PFRS, respectively:

Plan's Year Ended March 31:	<u>ERS</u>	<u>ERS - SBW</u>	<u>PFRS</u>
2018	\$ 258,227	\$ 183,975	\$ 3,462
2019	228,520	131,719	1,774
2020	(272,598)	(697,829)	(16,897)
2021	(181,456)	(339,640)	(7,915)
2022	50,719	-	-
	<u>\$ 83,412</u>	<u>\$ (721,775)</u>	<u>\$ (19,576)</u>

The Town recognized \$802,849, \$20,487, and \$838,380 as a deferred outflow of resources related to pensions resulting from contributions made subsequent to the measurement date of March 31, 2018, related to ERS, ERS-SBW, and PFRS, respectively. These amounts will be recognized as a reduction of the net pension liabilities in the year ended December 31, 2019.

Actuarial Assumptions

The total pension liability at March 31, 2018 was determined by using an actuarial valuation as of April 1, 2017, with update procedures used to roll forward the total pension liability to March 31, 2018.

The actuarial valuation used the following actuarial assumptions for both the ERS and PFRS:

Actuarial cost method	Entry age normal
Inflation	2.50%
Salary scale	3.8% in ERS, 4.5% in PFRS, indexed by service
Projected COLAs	1.3% compounded annually
Decrements	Developed from the Plan's 2015 experience study of the period April 1, 2010 through March 31, 2015
Mortality improvement	Society of Actuaries Scale MP-2014
Investment Rate of Return	7.0% compounded annually, net of investment expenses

Long-term Rate of Return

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected return, net of investment expenses and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

<u>Asset Type</u>	<u>Target Allocations in %</u>	<u>Long-Term expected real rate of return in %</u>
Domestic Equity	36	4.55
International Equity	14	6.35
Private Equity	10	7.50
Real Estate	10	5.55
Absolute Return	2	3.75
Opportunistic Portfolio	3	5.68
Real Asset	3	5.29
Bonds & Mortgages	17	1.31
Cash	1	-0.25
Inflation-Indexed Bonds	4	1.25
	<u>100%</u>	

Discount Rate

The discount rate used to calculate the total pension liability was 7.0%. The projection of cash flows used to determine the discount rate assumes that contributions from plan members will be made at the current contribution rates and that contributions from employers will be made at statutorily required rates, actuarially. Based upon the assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore the long term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Proportionate Share of the Net Pension Liability to the Discount Rate Assumption

The following presents the Town's proportionate share of the net pension liability calculated using the discount rate of 7.0%, as well as what the Town's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1% lower (6.0%) or 1% higher (8.0%) than the current rate:

	1% Decrease <u>6.00%</u>	Current Discount <u>7.00%</u>	1% Increase <u>8.00%</u>
ERS Proportionate Share of net pension liability (asset)	<u>\$ 7,138,197</u>	<u>\$ 943,424</u>	<u>\$ (4,297,107)</u>
ERS - SBW Proportionate Share of net pension liability (asset)	<u>\$ 168,178</u>	<u>\$ 22,227</u>	<u>\$ (101,241)</u>
PFRS Proportionate Share of net pension liability (asset)	<u>\$ 6,366,102</u>	<u>\$ 1,299,663</u>	<u>\$ (2,949,891)</u>

Pension Plan Fiduciary Net Position (000's)

The components of the current-year net pension liability of the employers as of March 31, 2018 for ERS and PFRS respectively follow:

ERS and ERS - SBW

Total pension liability	\$ 183,400,590
Net position	<u>(180,173,145)</u>
Net pension liability (asset)	<u>\$ 3,227,445</u>
ERS net position as a percentage of total pension liability	98.24%

PFRS

Total pension liability	\$ 32,914,423
Net position	<u>(31,903,666)</u>
Net pension liability (asset)	<u>\$ 1,010,757</u>
PFRS net position as a percentage of total pension liability	96.93%

9. POSTEMPLOYMENT HEALTHCARE BENEFITS

Plan Description

The Town provides certain health care benefits for retired employees. The Town administers the Town of Irondequoit Retiree Medical, Prescription Drug and Dental Benefits Plan (the Plan) as a single-employer defined benefit Other Postemployment Benefit Plan (OPEB).

In general, the Plan provides for continuation of medical insurance benefits and dental insurance for certain retirees and their spouses and can be amended by action of the Town subject to applicable collective bargaining and employment agreements. There were 163 retired employees receiving benefits at December 31, 2018. The Plan does not issue a standalone financial report since there are no assets legally segregated for the sole purpose of paying benefits under the plan in a trust that meet all of the criteria in GASB statement No. 75, paragraph 4.

Benefits Provided

The obligations of the Plan are established by action of the Town pursuant to applicable collective bargaining and employment agreements. The required contribution rates of the employer and members varies depending on the applicable agreement. The Town currently contributes enough money to the Plan to satisfy current obligations on a pay-as-you-go basis. The costs of administering the plan are paid by the Town. The accrual basis of accounting is used. The amount paid during 2018 was approximately \$2,397,000.

Employees Covered by Benefit Terms

At December 31, 2018, the following employees were covered by the benefit terms:

Inactive employees and spouses	
or beneficiaries currently receiving benefits	163
Active employees	250
Total participants	<u>413</u>

Net OPEB Liability

The Town's net OPEB liability was measured as of December 31, 2018. The total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of January 1, 2017.

Actuarial Methods and Assumptions

The total OPEB liability in the January 1, 2017 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.5 percent per year
Payroll Growth	3.0 percent average
Discount Rate	4.00 percent as of December 31, 2018
Medical care cost trend rate	5.4% initially. The rate changes each year to an ultimate rate of 4.75% in 2023.

The discount rate was based on "The Bond Buyer 20-Bond GO Index" as of the valuation date, which represents the average of certain general obligation municipal bonds maturing in 20 years and having an average rating equivalent of Moody's Aa2 and Standard & Poor's AA.

Mortality rates were RP-2014 headcount-weighted mortality tables with adjustments for mortality improvements based on Scale MP-2017.

Changes in the Total OPEB Liability

Balance at January 1, 2018	<u>\$52,999,687</u>
Changes for the year-	
Service cost	873,026
Interest	2,108,241
Benefit payments	(2,396,578)
Actuarial demographic gain	<u>(3,985,325)</u>
Net changes	<u>(3,400,636)</u>
Balance at December 31, 2018	<u>\$49,599,051</u>

Changes of assumptions and other inputs reflect a change in the discount rate from 4.25% in 2017 to 4.00% in 2018.

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the Town, as well as what the Town's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1 percentage point lower or 1 percentage point higher than the current healthcare cost trend rate:

	1% Decrease <u>(3.00%)</u>	Current Discount <u>(4.00%)</u>	1% Increase <u>(5.00%)</u>
Total OPEB Liability	<u>\$ 42,914,098</u>	<u>\$ 49,599,051</u>	<u>\$ 58,229,104</u>

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the total OPEB liability of the Town, as well as what the Town's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1 percentage point lower or 1 percentage point higher than the current healthcare cost trend rate:

	1% Decrease <u>(4.40%)</u>	Current Discount <u>(5.40%)</u>	1% Increase <u>(6.40%)</u>
Total OPEB Liability	<u>\$ 41,942,401</u>	<u>\$ 49,599,051</u>	<u>\$ 55,656,064</u>

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended December 31, 2018, the Town recognized OPEB expense of \$2,981,267. At December 31, 2018, the Town reported deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Inflow of Resources</u>
Changes of assumptions	\$ 3,985,325
Total	<u>\$ 3,985,325</u>

Amounts reported as deferred as deferred inflows of resources related to OPEB will be recognized in pension expense as follows:

<u>Fiscal Year Ending January</u>	<u>Amount</u>
2019	\$ (718,077)
2020	(718,077)
2021	(718,077)
2022	(718,077)
2023	(718,077)
Thereafter	<u>(394,940)</u>
	<u>\$ (3,985,325)</u>

10. BOND ANTICIPATION NOTES

Short term debt provides financing for governmental activities. The Town issued Bond Anticipation Notes (BANs) in order to finance ongoing road repair projects, buildings, and equipment purchases.

The following is a summary of changes in short-term debt for the year ended December 31, 2018:

Balance, January 1, 2018	\$ 12,652,000
Borrowings	25,041,500
Repayments	<u>(13,362,000)</u>
Balance, December 31, 2018	<u>\$ 24,331,500</u>

Below is a summary of BANs outstanding as of December 31, 2018:

<u>Date Issued</u>	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>12/31/2018</u>
12/20/2018	12/20/2019	3.000%	\$ 1,911,500
4/19/2018	4/18/2019	3.000%	<u>22,420,000</u>
			<u>\$ 24,331,500</u>

11. LONG-TERM OBLIGATIONS

Serial Bonds

The Town borrows money in order to acquire land, high cost equipment, or construct buildings and improvements. This enables the cost of these capital assets to be borne by the present and future taxpayers receiving the benefit of the capital assets. These serial bonds are full faith and credit debt of the Town. The provision to be made in future budgets for capital indebtedness represents the amount, exclusive of interest, authorized to be collected in future years from taxpayers and others for liquidations of the long-term liabilities.

The following contains a summary of serial bonds with corresponding maturity schedules:

	Year of Issue	Amount of Original Issue	Year of Final Maturity	Interest Rate	Amount Outstanding 12/31/2018
Public Improvements	1990	\$ 3,989,400	2020	6.80%	\$ 70,000
Water Pollution Control	1997	1,352,000	2019	0.807-2.637%	35,000
District Improvements	2000	797,279	2019	0.807-3.591%	70,000
Public Improvements	2001	852,500	2019	4.25%	20,000
District Improvements	2002	577,648	2021	0.785-3.42%	90,000
District Improvements	2002	1,851,499	2021	1.21-4.98%	295,000
District Improvements	2003	577,648	2023	0.721-4.50%	150,000
Public Improvements	2004	300,000	2024	1.58-4.95%	90,000
Public Improvements	2012	4,490,000	2024	2.0-3.25%	585,000
Public Improvements	2012	4,485,000	2032	2.0-2.65%	2,930,000
Public Improvements	2016	627,150	2030	2.25-3.375%	460,000
Public Improvements	2017	3,475,000	2030	2.0-3.25%	3,164,981
Public Improvements	2017	1,300,000	2032	2.5-3.125%	1,195,000
TOTAL		<u>\$ 24,675,124</u>			<u>\$ 9,154,981</u>

Other Long-Term Debt

In addition to the above long-term debt the Town had the following other non-current liabilities:

- **Compensated absences** - represents the value earned and unused portion of the liability for compensated absences.
- **Postemployment benefits** - represents the cost of health care benefits provided to retirees.
- **Workers' compensation** - represents future obligations to be paid to employees for work related incidents.
- **Capital leases** - represents future obligations to be repaid under non-cancellable lease agreements for certain vehicles and equipment.
- **Net pension liability** - represents the Town's proportionate share of the ERS, ERS-SBW, and PFRS net pension liability.

The following is a summary of changes in long-term obligations:

	<u>Balance</u> <u>1/1/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>12/31/2018</u>	<u>Due Within</u> <u>One Year</u>
General obligation debt:					
Serial bonds	\$ 10,999,981	\$ -	\$ (1,845,000)	\$ 9,154,981	\$ 1,260,000
Premium	<u>282,612</u>	<u>-</u>	<u>(32,677)</u>	<u>249,935</u>	<u>-</u>
	<u>\$ 11,282,593</u>	<u>\$ -</u>	<u>\$ (1,877,677)</u>	<u>\$ 9,404,916</u>	<u>\$ 1,260,000</u>
Other liabilities:					
Compensated absences	<u>\$ 2,023,359</u>	<u>\$ 960,896</u>	<u>\$ (838,376)</u>	<u>\$ 2,145,879</u>	<u>\$ 214,588</u>
Workers' compensation	<u>\$ 1,471,792</u>	<u>\$ 890,027</u>	<u>\$ (637,935)</u>	<u>\$ 1,723,884</u>	<u>\$ 506,047</u>
Capital leases	<u>\$ 1,599,987</u>	<u>\$ 971,600</u>	<u>\$ (582,042)</u>	<u>\$ 1,989,545</u>	<u>\$ 552,483</u>
Net pension liability	<u>\$ 5,656,750</u>	<u>\$ -</u>	<u>\$ (3,391,436)</u>	<u>\$ 2,265,314</u>	<u>\$ -</u>
Postemployment benefits	<u>\$ 52,999,687</u>	<u>\$ -</u>	<u>\$ (3,400,636)</u>	<u>\$ 49,599,051</u>	<u>\$ -</u>

Interest on long-term debt for the year was composed of:

Interest paid	\$ 500,570
Plus: Interest accrued in the current year	565,050
Less: Interest accrued in the prior year	<u>(33,992)</u>
Total interest expense	<u>\$ 1,031,628</u>

The following table summarizes the Town's future serial bond debt requirements as of December 31:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2019	\$ 1,260,000	\$ 232,507	\$ 1,492,507
2020	1,080,000	197,620	1,277,620
2021	985,000	166,628	1,151,628
2022	835,000	142,923	977,923
2023	775,000	123,554	898,554
2024-2028	2,935,000	383,887	3,318,887
2029-2032	<u>1,284,981</u>	<u>79,975</u>	<u>1,364,956</u>
Totals	<u>\$ 9,154,981</u>	<u>\$ 1,327,094</u>	<u>\$ 10,482,075</u>

The following table summarizes the Town's future capital lease debt requirements as of December 31:

	<u>Total</u>
2019	\$ 617,575
2020	520,640
2021	417,926
2022	394,624
2023	<u>175,119</u>
	2,125,884
Less: Interest	<u>(136,339)</u>
	<u>\$ 1,989,545</u>

In 2012, the Town defeased certain obligations and other bonds by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the Town's financial statements. At December 31, 2018, \$4,360,000 of bonds outstanding were considered defeased. The bond refunding resulted in an economic gain on refunding of \$150,262. The excess of the reacquisition price over the net carrying amount of the refunded bonds in the amount of \$108,705 has been deferred and is being amortized using the straight-line method through 2024. This amount is reflected as a deferred outflow of resources on the financial statements. For the year ended December 31, 2018, the Town recognized \$10,357 in amortization expense reducing the deferred amount on refunding to a balance of \$46,563 at December 31, 2018.

In 2017, the Town defeased certain obligations and other bonds by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the Town's financial statements. At December 31, 2018, \$3,465,000 of bonds outstanding were considered defeased. The bond refunding resulted in an economic gain on refunding of \$318,907. The excess of the reacquisition price over the net carrying amount of the refunded bonds in the amount of \$75,914 has been deferred and is being amortized using the straight-line method through 2030. This amount is reflected as a deferred outflow of resources on the financial statements. For the year ended December 31, 2018, the Town recognized \$5,840 in amortization expense reducing the deferred amount on refunding to a balance of \$64,234 at December 31, 2018.

12. FUND BALANCES

As of December 31, 2018, fund balances are composed of the following:

	General Fund	Highway Fund	Sewer Fund	Capital Projects	Non-major Funds
Nonspendable:					
Prepaid expenditures	\$ 70,200	\$ 13,589	\$ 9,870	\$ -	\$ 15,986
Restricted:					
General government support	-	5,000	20,000	-	-
Public safety	-	-	-	-	-
Economic assistance	-	-	-	-	-
Transportation	-	71,831	-	-	-
Culture and recreation	-	-	-	-	114
Home and community	-	-	14,293	-	25,819
Other spendable amounts	-	1,295,194	705,873	9,926,302	1,261,406
Asset Forfeiture Fund	61,644	-	-	-	-
Total Restricted	61,644	1,372,025	740,166	9,926,302	1,287,339
Assigned:					
Future appropriations	50,000	-	-	-	-
General government	44,768	-	-	-	-
Public safety	83,341	-	-	-	-
Transportation	9,999	-	-	-	-
Economic assistance	1,209	-	-	-	-
Culture and recreation	25,148	-	-	-	-
Home and community	18,704	-	-	-	-
Self insurance fund	624,368	-	-	-	-
Total Assigned	857,537	-	-	-	-
Unassigned	7,021,176	-	-	(23,685,172)	-
Total	\$ 8,010,557	\$ 1,385,614	\$ 750,036	\$ (13,758,870)	\$ 1,303,325

13. DEFERRED COMPENSATION PLAN

Employees of the Town may elect to participate in the Public Employees Benefits Services Corporation Deferred Compensation Plan (the Plan) created in accordance with Internal Revenue Code Section 457. The Plan, available to all employees, permits them to defer a portion of their salary until future years, usually after retirement. As of December 31, 2018, the market value of the assets of the Plan totaled \$14,596,407.

Employees contribute to the Plan through voluntary salary deductions. Participation in the Plan is voluntary and the deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency. The Plan is administered by an independent third-party which is responsible for administering the fund's investments and record keeping.

14. TAX ABATEMENT

The Town has multiple real property tax abatement agreements entered into by the County of Monroe Industrial Development Agency under Article 18-A of the real property tax law. These agreements provide for abatement of real property taxes in exchange for a payment in lieu of taxes (PILOT) and are under one of five possible programs:

JobsPlus Program

Under the JobsPlus program the recipient can be manufacturers, technology-based producer service companies, commercial projects which will increase the tax assessment with new construction and the rehabilitation of existing commercial buildings that have been vacant for a long period of time. They must meet a minimum of 10% job creation goal over impacted employment within three years. The project must use all local labor for the construction of new, expanded or renovated facilities.

Enhanced JobsPlus Program

Under the Enhanced JobsPlus program the recipient can be manufacturers or technology based producer service companies. The requirements are an investment minimum of \$15 million in new plant, machinery and equipment or renovation of existing buildings, a minimum of 100 new jobs from new companies locating in Monroe County, or existing companies expanding operations within Monroe County within 3 years, and in the absence of a waiver permitting otherwise, the project must use all local labor for the construction of new, expanded or renovated facilities.

Shelter Rent

Property tax abated under the Shelter rent program is for new building or renovation projects for student or affordable housing. This program requires job creation of a minimum of 10% within 3 years as well as the use of local labor for the construction of new or renovation of facilities.

Green JobsPlus

Under the Green JobsPlus program the recipient can be manufacturers, technology-based producer service companies, or commercial projects which will increase the tax assessment with new construction. Requirements for this program are that the project must be rated as certified, gold, silver or platinum by the United States Green Building Council's Leadership in Energy and Environmental Design Green Building Rating System must meet the minimum of 10% job creation in 3 years and must use all local labor.

LeasePlus Program

For new building construction or renovation projects for Universities and medical related facilities in which a 501(c)(3) entity leases from a for-profit entity. The requirements under this program are job creation of 10% within 3 years and the use of local labor.

The following information relates to the PILOT agreements entered into under the aforementioned programs:

Year	Agreement / Property	Total		Tax	Regular Tax	Pilot	Taxes
		Assessed	Tax				
Began		Value	Rate	Value	Amount Due	Received	Abated
2013	1612 E. Ridge Road/L A Fitness Health Club	\$ 3,200,000	\$ 6.51	\$ 2,500,000	\$ 16,275	\$ 12,695	\$ 3,580
2013	723 Washington Avenue/A. I. Armitage LLC	195,000	6.51	155,000	1,009	765	244
2015	999 East Ridge Road/Morgan Depot Plaza LLC	1,116,700	6.51	686,700	4,470	6,539	(2,069) a
2015	1055 East Ridge Road/Tops Building B	1,563,300	6.51	798,300	5,197	4,295	902
2015	1025 East Ridge Road/Gas Station Building C	100,000	6.51	80,000	521	291	230
*1995	1500 & 1550 Portland Ave./St. Ann's	23,580,000	6.51	23,580,000	153,506	50,000	103,506 c
*2009	2150 Portland Ave. /Heritage Christian	540,000	6.51	540,000	3,515	1,520	1,995 c
*2008	St. Salomes - Culver Rd./Providence Housing	647,000	6.51	647,000	4,212	27,437	(23,225) c
*2004	Brow er Rd. Housing/ Devel. Fund Corp.	2,600,000	6.51	2,600,000	16,926	16,000	926 c
*2007	Sycamore Green Apts./Iroind. Housing Dev. Fund	5,224,000	6.51	5,224,000	34,008	37,330	(3,322) c
*2015	Bakers Park,Stranahan,651 Titus Ave / I-Square	1,422,200	6.51	763,300	4,969	14,720	(9,751) b

- * Irondequoit's unique PILOT agreements are based on special terms & conditions agreed upon by the affected taxing jurisdiction. Most of these agreements are with non-profit organizations.
- a In the case of Morgan Depot Plaza, the 2018 PILOT received was greater than the Regular Tax Amount Due as the assessed value was below market.
- b In some cases, unique PILOTs with agreed upon terms & conditions can be more favorable to the jurisdiction early in the agreement due to timing of construction or project completion, ie. I-Square.
- c In the case of properties listed as wholly exempt in Roll Section 8 that meet the criteria of a non-profit organization, the tax implication of a unique PILOT can be higher or lower than the Regular Tax Amount Due based on the agreement outlined in the PILOT.

The Town is also subject to Mortgage and Sales tax abatements granted by the County of Monroe Industrial Development Agency in order to increase business activity and employment in the region. The amount of mortgage tax abated in the Town for the year ended December 31, 2018 was \$0. The Town portion of the mortgage tax abatement was 0% of the mortgage tax abated within the Town in 2018. The amount of sales tax abated in the Town for the year ended December 31, 2018 was \$76,856. This was 0.78% of the sales tax apportioned to the Town in 2018.

17. SUBSEQUENT EVENTS

On April 4, 2019, the Town issued Bond Anticipation Notes, 2018 Series A and B, in the amount of \$12,420,000 and Public Improvement Serial Bonds in the amount of \$10,960,000. The Series A Bond Anticipation Note and Serial Bonds are intended to redeem \$22,420,000 of Bond Anticipation Notes which matured on April 19, 2019 for the purpose of constructing and equipping a new DPW Highway garage and library construction.

The Series B Bond Anticipation Notes were intended to finance the costs of multiple capital improvement projects such sewer and road projects.

REQUIRED SUPPLEMENTARY INFORMATION

TOWN OF IRONDEQUOIT, NEW YORK

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL - GENERAL FUND - (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2018**

	Original <u>Budget</u>	Final <u>Budget</u>	Actual Amounts <u>(Budgetary Basis)</u>	Variance with Final Budget Positive <u>(Negative)</u>
REVENUES:				
Real property taxes	\$ 10,803,467	\$ 10,803,467	\$ 10,803,467	\$ -
Real property tax items	382,257	382,257	380,878	(1,379)
Nonproperty tax items	5,075,000	5,075,000	5,585,246	510,246
Departmental income	1,150,245	1,150,245	1,118,804	(31,441)
Intergovernmental charges	113,900	113,900	102,242	(11,658)
Use of money and property	156,785	156,785	159,133	2,348
Licenses and permits	48,200	48,200	54,240	6,040
Fines and forfeitures	247,500	247,500	212,891	(34,609)
Sale of property and compensation for loss	38,800	1,519,888	1,796,821	276,933
Miscellaneous	70,375	170,589	919,605	749,016
Interfund revenues	386,674	386,674	410,427	23,753
State aid	1,565,444	1,527,444	1,666,213	138,769
Federal aid	76,000	76,000	192,263	116,263
Total revenues	<u>20,114,647</u>	<u>21,657,949</u>	<u>23,402,230</u>	<u>1,744,281</u>
EXPENDITURES:				
General governmental support	4,192,241	4,576,425	4,519,830	56,595
Public safety	11,495,745	11,428,360	11,120,852	307,508
Transportation	401,950	429,902	419,820	10,082
Economic assistance and opportunity	295,375	296,396	286,537	9,859
Culture and recreation	1,889,832	2,077,861	1,986,056	91,805
Home and community services	1,081,865	1,268,667	1,219,120	49,547
Debt service	975,139	991,749	991,736	13
Total expenditures	<u>20,332,147</u>	<u>21,069,360</u>	<u>20,543,951</u>	<u>525,409</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(217,500)</u>	<u>588,589</u>	<u>2,858,279</u>	<u>2,269,690</u>
OTHER FINANCING SOURCES (USES):				
Operating transfers - in	34,600	356,224	184,000	(172,224)
Operating transfers - out	-	(1,976,008)	(1,976,007)	1
Total other financing sources (uses)	<u>34,600</u>	<u>(1,619,784)</u>	<u>(1,792,007)</u>	<u>(172,223)</u>
CHANGE IN FUND BALANCE	<u>\$ (182,900)</u>	<u>\$ (1,031,195)</u>	<u>1,066,272</u>	<u>\$ 2,097,467</u>
FUND BALANCE - beginning of year			<u>6,761,116</u>	
FUND BALANCE - end of year			<u>\$ 7,827,388</u>	

TOWN OF IRONDEQUOIT, NEW YORK

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL - HIGHWAY FUND - (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2018**

	Original <u>Budget</u>	Final <u>Budget</u>	Actual Amounts <u>(Budgetary Basis)</u>	Variance with Final Budget Positive <u>(Negative)</u>
REVENUES:				
Real property taxes	\$ 3,805,885	\$ 3,805,885	\$ 3,805,885	\$ -
Intergovernmental charges	977,495	977,495	955,288	(22,207)
Use of money and property	2,050	2,050	7,596	5,546
Licenses and permits	20,000	20,000	21,966	1,966
Sale of property and compensation for loss	76,000	92,200	110,952	18,752
Miscellaneous	12,375	12,375	15,082	2,707
State aid	511,417	549,417	558,024	8,607
Federal aid	<u>-</u>	<u>-</u>	<u>27,839</u>	<u>27,839</u>
Total revenues	<u>5,405,222</u>	<u>5,459,422</u>	<u>5,502,632</u>	<u>43,210</u>
EXPENDITURES:				
General governmental support	105,027	105,027	96,528	8,499
Transportation	4,726,669	4,735,491	4,649,313	86,178
Debt service	<u>636,486</u>	<u>637,996</u>	<u>613,063</u>	<u>24,933</u>
Total expenditures	<u>5,468,182</u>	<u>5,478,514</u>	<u>5,358,904</u>	<u>119,610</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(62,960)</u>	<u>(19,092)</u>	<u>143,728</u>	<u>162,820</u>
OTHER FINANCING SOURCES (USES):				
Operating transfers - in	62,960	62,960	62,960	-
Operating transfers - out	<u>-</u>	<u>(99,000)</u>	<u>(99,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>62,960</u>	<u>(36,040)</u>	<u>(36,040)</u>	<u>-</u>
CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ (55,132)</u>	<u>107,688</u>	<u>\$ 162,820</u>
FUND BALANCE - beginning of year			<u>1,201,095</u>	
FUND BALANCE - end of year			<u>\$ 1,308,783</u>	

TOWN OF IRONDEQUOIT, NEW YORK

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL - SEWER FUND - (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2018**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
REVENUES:				
Real property taxes	\$ 3,982,292	\$ 3,982,292	\$ 3,982,292	\$ -
Real property tax items	10,676	10,676	10,986	310
Departmental income	2,000	2,000	6,050	4,050
Use of money and property	19,774	19,774	35,607	15,833
Sale of property and compensation for loss	10,000	21,300	21,397	97
Miscellaneous	<u>6,500</u>	<u>6,500</u>	<u>8,821</u>	<u>2,321</u>
Total revenues	<u>4,031,242</u>	<u>4,042,542</u>	<u>4,065,153</u>	<u>22,611</u>
EXPENDITURES:				
General governmental support	65,682	76,263	76,263	-
Home and community services	3,086,488	3,000,364	2,957,844	42,520
Debt service	<u>938,697</u>	<u>959,122</u>	<u>959,120</u>	<u>2</u>
Total expenditures	<u>4,090,867</u>	<u>4,035,749</u>	<u>3,993,227</u>	<u>42,522</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(59,625)</u>	<u>6,793</u>	<u>71,926</u>	<u>65,133</u>
OTHER FINANCING SOURCES (USES):				
Operating transfers - in	59,625	59,625	59,625	-
Operating transfers - out	<u>-</u>	<u>(1,092,896)</u>	<u>(1,092,896)</u>	<u>-</u>
Total other financing sources (uses)	<u>59,625</u>	<u>(1,033,271)</u>	<u>(1,033,271)</u>	<u>-</u>
CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ (1,026,478)</u>	<u>(961,345)</u>	<u>\$ 65,133</u>
FUND BALANCE - beginning of year			<u>1,677,088</u>	
FUND BALANCE - end of year			<u>\$ 715,743</u>	

TOWN OF IRONDEQUOIT, NEW YORK

**REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2018**

Last 10 Fiscal Years (Dollar amounts displayed in thousands)

	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Total OPEB Liability										
Service cost	\$ 873									
Interest	2,108									
Changes of benefit terms	-									
Differences between expected and actual experience	-									
Actuarial demographic gain	(2,397)									
Benefit payments	(3,985)									
Total change in total OPEB liability	(3,401)									
Total OPEB liability - beginning	53,000									
Total OPEB liability - ending	\$ 49,599									
Covered-employee payroll	\$ 12,139									
Total OPEB liability as a percentage of covered-employee payroll	408.6%									

Information for the periods prior to implementation of GASB 75 is unavailable and will be completed for each year going forward as they become available.

Notes to schedule:

Changes of assumptions. Changes in assumptions and other inputs reflect the effects of changes in the discount rate each period. The following reflects the discount rate used each period:

Discount rate	4.00%	4.25%
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Information for the periods prior to implementation of GASB 75 is unavailable and will be completed for each year going forward as they become available.

Changes of Assumptions

The actuarial cost method has been updated from Projected Unit Credit to Entry Age Normal, which caused an increase in liabilities.

The healthcare trend cost rates have been reset to an initial rate of 7.0% decreasing by 0.5% annually to an ultimate rate of 4.5% in 2022 and beyond, which caused a decrease in liabilities.

Plan Assets. No assets are accumulated in a trust that meets the criteria in GASB 75, paragraph 4, to pay related benefits:

- Contributions from the employer and any nonemployer contributing entities, and earnings thereon, must be irrevocable.
- Plan assets must be dedicated to providing OPEB to Plan members in accordance with the benefit terms.
- Plan assets must be legally protected from the creditors of the employer, nonemployer contributing entities, the Plan administrator, and Plan members.

TOWN OF IRONDEQUOIT, NEW YORK

**REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION LIABILITY (ASSET) - (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2018**

NEW YORK STATE EMPLOYEES' RETIREMENT SYSTEM PLAN - ERS	Last 10 Fiscal Years (Dollar amounts displayed in thousands)									
	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Proportion of the net pension liability (asset)	0.029%	0.030%	0.027%	0.027%	Information for the periods prior to implementation of GASB 68 is unavailable and will be completed for each year going forward as they become available.					
Proportionate share of the net pension liability (asset)	\$ 943	\$ 2,777	\$ 4,409	\$ 913						
Covered-employee payroll	\$ 7,568	\$ 7,288	\$ 7,507	\$ 6,593						
Proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	12.46%	38.10%	58.73%	13.85%						
Plan fiduciary net position as a percentage of the total pension liability (asset)	98.24%	94.70%	90.70%	97.90%						

NEW YORK STATE EMPLOYEES' RETIREMENT SYSTEM PLAN - ERS SBW	Last 10 Fiscal Years (Dollar amounts displayed in thousands)									
	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Proportion of the net pension liability (asset)	0.001%	0.001%	0.001%	0.065%	Information for the periods prior to implementation of GASB 68 is unavailable and will be completed for each year going forward as they become available.					
Proportionate share of the net pension liability (asset)	\$ 22	\$ 67	\$ 114	\$ 23						
Covered-employee payroll	\$ 203	\$ 197	\$ 195	\$ 168						
Proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	10.84%	34.01%	58.46%	13.69%						
Plan fiduciary net position as a percentage of the total pension liability (asset)	98.24%	94.70%	90.70%	97.90%						

NEW YORK STATE EMPLOYEES' RETIREMENT SYSTEM PLAN - PFRS	Last 10 Fiscal Years (Dollar amounts displayed in thousands)									
	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Proportion of the net pension liability (asset)	0.129%	0.136%	0.134%	0.135%	Information for the periods prior to implementation of GASB 68 is unavailable and will be completed for each year going forward as they become available.					
Proportionate share of the net pension liability (asset)	\$ 1,300	\$ 2,813	\$ 3,969	\$ 371						
Covered-employee payroll	\$ 5,103	\$ 5,112	\$ 5,143	\$ 4,501						
Proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	25.48%	55.03%	77.17%	8.24%						
Plan fiduciary net position as a percentage of the total pension liability (asset)	96.93%	93.50%	90.20%	99.00%						

TOWN OF IRONDEQUOIT, NEW YORK

**REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CONTRIBUTIONS - PENSION PLANS - (UNAUDITED)
FOR THE YEAR ENDED DECEMBER 31, 2018**

NEW YORK STATE EMPLOYEES' RETIREMENT SYSTEM PLAN - ERS	Last 10 Fiscal Years (Dollar amounts displayed in thousands)									
	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Contractually required contribution	\$ 1,061	\$ 1,181	\$ 1,143	\$ 1,329						
Contributions in relation to the contractually required contribution	1,061	1,181	1,143	1,329						
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -						
Covered-employee payroll	\$ 7,568	\$ 7,288	\$ 7,507	\$ 6,593						
Contributions as a percentage of covered-employee payroll	14.02%	16.20%	15.23%	20.16%						

Information for the periods prior to implementation of GASB 68 is unavailable and will be completed for each year going forward as they become available.

NEW YORK STATE EMPLOYEES' RETIREMENT SYSTEM PLAN - ERS SBW	Last 10 Fiscal Years (Dollar amounts displayed in thousands)									
	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Contractually required contribution	\$ 27	\$ 27	\$ 24	\$ 34						
Contributions in relation to the contractually required contribution	27	27	24	34						
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -						
Covered-employee payroll	\$ 203	\$ 197	\$ 195	\$ 168						
Contributions as a percentage of covered-employee payroll	13.30%	13.71%	12.31%	20.24%						

Information for the periods prior to implementation of GASB 68 is unavailable and will be completed for each year going forward as they become available.

NEW YORK STATE EMPLOYEES' RETIREMENT SYSTEM PLAN - PFRS	Last 10 Fiscal Years (Dollar amounts displayed in thousands)									
	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Contractually required contribution	\$ 1,176	\$ 1,136	\$ 1,030	\$ 1,108						
Contributions in relation to the contractually required contribution	1,176	1,136	1,030	1,108						
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -						
Covered-employee payroll	\$ 5,103	\$ 5,112	\$ 5,143	\$ 4,501						
Contributions as a percentage of covered-employee payroll	23.05%	22.22%	20.03%	24.62%						

Information for the periods prior to implementation of GASB 68 is unavailable and will be completed for each year going forward as they become available.

SUPPLEMENTAL SCHEDULES

TOWN OF IRONDEQUOIT, NEW YORK

**COMBINING BALANCE SHEET - NON-MAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2018**

	Special Grant Fund	Miscellaneous Special Grant Fund	Library Fund	Drainage District	Lighting Districts	Water District	Total Nonmajor Governmental Funds
ASSETS							
Cash and cash equivalents	\$ -	\$ 135,476	\$ 261,014	\$ 435,351	\$ 99,911	\$ 184,448	\$ 1,116,200
Accounts receivable	-	-	-	-	-	298,395	298,395
Due from other funds	-	-	17,273	-	-	-	17,273
State and federal receivable	44,591	-	-	-	-	-	44,591
Due from other governments	-	-	-	-	-	174,207	174,207
Prepaid expenses	-	-	4,624	2,858	-	8,504	15,986
Total assets	\$ 44,591	\$ 135,476	\$ 282,911	\$ 438,209	\$ 99,911	\$ 665,554	\$ 1,666,652
LIABILITIES AND FUND BALANCES							
LIABILITIES:							
Accounts payable	\$ 30,406	\$ -	\$ 28,664	\$ 11,710	\$ 15,085	\$ 93,644	\$ 179,509
Accrued liabilities	1,104	-	20,502	9,994	-	9,128	40,728
Due to state retirement systems	8,387	-	76,928	24,594	-	20,487	130,396
Due to other funds	4,694	-	1,000	7,000	-	-	12,694
Total liabilities	44,591	-	127,094	53,298	15,085	123,259	363,327
FUND BALANCES:							
Nonspendable	-	-	4,624	2,858	-	8,504	15,986
Restricted	-	135,476	151,193	382,053	84,826	533,791	1,287,339
Total fund balances	-	135,476	155,817	384,911	84,826	542,295	1,303,325
Total liabilities and fund balances	\$ 44,591	\$ 135,476	\$ 282,911	\$ 438,209	\$ 99,911	\$ 665,554	\$ 1,666,652

TOWN OF IRONDEQUOIT, NEW YORK

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - NON-MAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2018**

	Special Grant Fund	Miscellaneous Special Grant Fund	Library Fund	Drainage District	Lighting Districts	Water District	Total Nonmajor Governmental Funds
REVENUES:							
Real property taxes	\$ -	\$ -	\$ 2,147,986	\$ 762,542	\$ 137,650	\$ -	\$ 3,048,178
Real property tax items	-	-	-	-	-	-	-
Departmental income	-	-	133,414	-	-	976,594	1,110,008
Use of money and property	-	146	-	1,853	193	104,098	106,290
Sale of property and compensation for loss	-	-	2,471	-	-	12,882	15,353
Miscellaneous	33,542	40,094	4,213	-	-	16,460	94,309
State aid	-	-	15,727	-	-	-	15,727
Federal aid	725,190	-	-	-	-	-	725,190
Total revenues	758,732	40,240	2,303,811	764,395	137,843	1,110,034	5,115,055
EXPENDITURES:							
General governmental support	-	161	-	-	-	25,623	25,784
Transportation	-	-	-	-	176,346	-	176,346
Culture and recreation	-	-	1,979,354	-	-	-	1,979,354
Home and community services	758,732	-	-	438,366	-	1,107,903	2,305,001
Debt service -							
Principal	-	-	202,000	217,410	-	12,534	431,944
Interest	-	-	144,424	66,750	-	1,075	212,249
Total expenditures	758,732	161	2,325,778	722,526	176,346	1,147,135	5,130,678
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	40,079	(21,967)	41,869	(38,503)	(37,101)	(15,623)
OTHER FINANCING SOURCES:							
Operating transfers - in	-	-	17,273	-	-	-	17,273
Operating transfers - out	-	-	(1,000)	(145,435)	-	-	(146,435)
Total other financing sources	-	-	16,273	(145,435)	-	-	(129,162)
CHANGE IN FUND BALANCE	-	40,079	(5,694)	(103,566)	(38,503)	(37,101)	(144,785)
FUND BALANCE - beginning of year	-	95,397	161,511	488,477	123,329	579,396	1,448,110
FUND BALANCE - end of year	\$ -	\$ 135,476	\$ 155,817	\$ 384,911	\$ 84,826	\$ 542,295	\$ 1,303,325

SECTION B
UNIFORM GUIDANCE

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

June 14, 2019

To the Town Board of the
Town of Irondequoit, New York:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Irondequoit, New York (the Town) as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements, and have issued our report thereon dated June 14, 2019.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Town's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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(Continued)
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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**
(Continued)

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Town's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

June 14, 2019

To the Town Board of the
Town of Irondequoit, New York:

Report on Compliance for Each Major Federal Program

We have audited the Town of Irondequoit, New York's (the Town's) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on the Town's major federal program for the year ended December 31, 2018. The Town's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for the Town's major federal program based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Town's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for the major federal program. However, our audit does not provide a legal determination of the Town's compliance.

Opinion on Major Federal Program

In our opinion, the Town complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended December 31, 2018.

171 Sully's Trail
Pittsford, New York 14534
p (585) 381-1000
f (585) 381-3131

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(Continued)

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

(Continued)

Report on Internal Control Over Compliance

Management of the Town is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Town's internal control over compliance with the types of requirements that could have a direct and material effect on the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for the major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

TOWN OF IRONDEQUOIT, NEW YORK

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2018**

Federal Grantor/Pass Through Grantor/ <u>Program or Cluster Title</u>	Federal CFDA <u>Number</u>	Pass Through Entity Identifying <u>Number</u>	Federal <u>Expenditures</u>	Expenditures <u>to Subrecipients</u>
U.S. Department of Housing and Urban Development: Community Development Block Grants/Entitlement Grants	14.228	N/A	\$ 758,731	\$ 97,094
Total U.S. Department of Housing and Urban Development			<u>758,731</u>	<u>97,094</u>
U.S. Department of Transportation Passed through Genesee Transportation Council Highway Planning and Construction	20.205	N/A	60,815	-
Total U.S. Department of Transportation			<u>60,815</u>	<u>-</u>
U.S. Department of Health and Human Services: Passed through Monroe County Office for the Aging - Special Programs for the Aging-Title III, Part C-Nutrition Services	93.045	4300002492	83,983	-
Total U.S. Department of Justice			<u>83,983</u>	<u>-</u>
U.S. Department of Homeland Security Public Assistance Grant	97.036	N/A	406,101	-
Total U.S. Department of Homeland Security			<u>406,101</u>	<u>-</u>
Total Expenditures of Federal Awards			<u>\$ 1,309,630</u>	<u>\$ 97,094</u>

The accompanying notes are an integral part of this schedule.

TOWN OF IRONDEQUOIT, NEW YORK

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS DECEMBER 31, 2018

1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of the Town of Irondequoit, New York (the Town) under programs of the federal government for the year ended December 31, 2018. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Since the Schedule presents only a selected portion of the operations of the Town, it is not intended to and does not present the financial position or the respective changes in financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Town.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are presented in conformity with accounting principles generally accepted in the United States and the amounts presented are derived from the Town's general ledger.

The Town did not elect to use the 10 % de minimis indirect cost rate as allowed under the Uniform Guidance.

3. PASS-THROUGH PROGRAMS

Where the Town receives funds from a government entity other than the federal government (pass-through), the funds are accumulated based upon the Catalog of Federal Domestic Assistance (CFDA) number advised by the pass-through grantor.

Identifying numbers, other than the CFDA numbers, which may be assigned by pass-through grantors are not maintained in the Town's financial management system. The Town has identified certain pass-through identifying numbers and included them in the Schedule, as available.

4. INDIRECT COSTS

Indirect costs are included in the reported expenditures to the extent such costs are included in the federal financial reports used as the source for the data presented.

5. MATCHING COSTS

Matching costs, i.e., the Town's or State's share of certain program costs, are not included in the schedule of expenditures of federal awards.

TOWN OF IRONDEQUOIT, NEW YORK

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2018**

A. SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued on whether the financial statements were prepared in accordance with GAAP

Unmodified

Internal control over financial reporting:

Material weakness(es) identified?

Yes No

Significant deficiencies identified not considered to be material weaknesses?

Yes None reported

Noncompliance material to financial statements noted?

Yes No

Federal Awards

Internal control over major programs:

Material weakness(es) identified?

Yes No

Significant deficiencies identified not considered to be material weaknesses?

Yes None reported

Type of auditor's report issued on compliance for major programs

Unmodified

Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance?

Yes No

Identification of major programs:

CFDA Number Name of Federal Program

14.228 Community Development Block Grants/
Entitlement Grants

Dollar threshold used to distinguish between Type A and Type B programs:

\$ 750,000

Auditee qualified as low-risk auditee?

Yes No

B. FINDINGS – FINANCIAL STATEMENT AUDIT

None.

C. FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AUDIT

None.

D. SUMMARY OF PRIOR YEAR FINDINGS

None.

SECTION C

NEW YORK STATE SINGLE AUDIT

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS OF THE STATE TRANSPORTATION ASSISTANCE PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY DRAFT PART 43

June 14, 2019

To the Town Board of the
Town of Irondequoit, New York:

Report on Compliance on the State Transportation Assistance Program

We have audited the Town of Irondequoit, New York's (the Town's) compliance with the types of compliance requirements described in the Draft Part 43 of the New York State Codes, Rules, and Regulations (NYSCRR) that could have a direct and material effect on the Town's state transportation assistance program tested for the year ended December 31, 2018. The Town's state transportation assistance program tested is identified in the summary of audit results section of the accompanying schedule of findings and questioned costs for state transportation assistance expended.

Management's Responsibility

Management is responsible for compliance with state statutes, regulations, and the terms and conditions of its state transportation awards applicable to its state transportation programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for the Town's state transportation assistance program tested based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Draft Part 43 of NYSCRR. Those standards and Draft Part 43 of NYSCRR require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on the state transportation assistance program tested occurred. An audit includes examining, on a test basis, evidence about the Town's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for the state transportation assistance program tested. However, our audit does not provide a legal determination of the Town's compliance.

Opinion on State Transportation Assistance Program

In our opinion, the Town complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its state transportation assistance program tested for the year ended December 31, 2018.

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Pittsford, New York 14534
p (585) 381-1000
f (585) 381-3131

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(Continued)

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS OF THE STATE
TRANSPORTATION ASSISTANCE PROGRAM AND ON INTERNAL CONTROL OVER
COMPLIANCE REQUIRED BY DRAFT PART 43**

(Continued)

Report on Internal Control Over Compliance

Management of the Town is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Town's internal control over compliance with the types of requirements that could have a direct and material effect on the state transportation assistance program tested to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for the state transportation assistance program and to test and report on internal control over compliance in accordance with Draft Part 43 of NYSCRR, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of the state transportation assistance program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of the state transportation assistance program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of the state transportation assistance program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of Draft Part 43 of NYSCRR. Accordingly, this report is not suitable for any other purpose.

TOWN OF IRONDEQUOIT, NEW YORK

**SCHEDULE OF STATE TRANSPORTATION ASSISTANCE EXPENDED
FOR THE YEAR ENDED DECEMBER 31, 2018**

<u>Program Title</u>	<u>NYSDOT Contract/ Ref. Number</u>	<u>Expenditures</u>
Consolidated Local Street and Highway Improvement Program (CHIPS)	-	\$ 364,107
Extreme Winter Recovery	-	69,018
PAVE New York	-	82,260
Snow and Ice Control on State Highways - Indexed Lump Sum	D210667	<u>28,309</u>
		<u>\$ 543,694</u>

The accompanying notes are an integral part of this schedule.

TOWN OF IRONDEQUOIT, NEW YORK

**NOTES TO THE SCHEDULE OF STATE TRANSPORTATION ASSISTANCE EXPENDED
DECEMBER 31, 2018**

1. GENERAL

The accompanying Schedule of State Transportation Assistance Expended for the Town of Irondequoit, New York (the Town) presents the expenditures of all financial assistance programs provided by the New York State Department of Transportation.

2. BASIS OF ACCOUNTING

The accompanying Schedule of State Transportation Assistance Expended is presented in conformity with accounting principles generally accepted in the United States.

3. INDIRECT COSTS

Indirect costs are included in the reported expenditures to the extent they are included in the New York State financial reports used as the source for the data presented.

TOWN OF IRONDEQUOIT, NEW YORK

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR STATE TRANSPORTATION
ASSISTANCE EXPENDED
FOR THE YEAR ENDED DECEMBER 31, 2018**

A. SUMMARY OF AUDIT RESULTS

1. Internal control over state transportation assistance expended:
 - No significant deficiencies or material weaknesses were reported.
2. The independent auditor's report on compliance with requirements of the state transportation assistance program and on internal control over compliance required by Draft Part 43 expressed an unmodified opinion and did not disclose any material noncompliance with the state transportation program tested.
3. The program tested was:
 - Consolidated Local Street and Highway Improvement Program (CHIPS)

**B. FINDINGS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GOVERNMENT
AUDITING STANDARDS**

There were no current year findings and there were no prior year findings.

C. COMPLIANCE FINDINGS AND QUESTIONED COSTS

There were no current year findings and there were no prior year findings.

2018 Program Year CAPER

Town of Irondequoit

Attachment 4: Financial Summary Form (PR 26)



PART I: SUMMARY OF CDBG RESOURCES

01 UNEXPENDED CDBG FUNDS AT END OF PREVIOUS PROGRAM YEAR	827,813.42
02 ENTITLEMENT GRANT	888,400.00
03 SURPLUS URBAN RENEWAL	0.00
04 SECTION 108 GUARANTEED LOAN FUNDS	0.00
05 CURRENT YEAR PROGRAM INCOME	36,700.40
05a CURRENT YEAR SECTION 108 PROGRAM INCOME (FOR SI TYPE)	0.00
06 FUNDS RETURNED TO THE LINE-OF-CREDIT	0.00
06a FUNDS RETURNED TO THE LOCAL CDBG ACCOUNT	0.00
07 ADJUSTMENT TO COMPUTE TOTAL AVAILABLE	0.00
08 TOTAL AVAILABLE (SUM, LINES 01-07)	1,752,913.82

PART II: SUMMARY OF CDBG EXPENDITURES

09 DISBURSEMENTS OTHER THAN SECTION 108 REPAYMENTS AND PLANNING/ADMINISTRATION	641,905.37
10 ADJUSTMENT TO COMPUTE TOTAL AMOUNT SUBJECT TO LOW/MOD BENEFIT	0.00
11 AMOUNT SUBJECT TO LOW/MOD BENEFIT (LINE 09 + LINE 10)	641,905.37
12 DISBURSED IN IDIS FOR PLANNING/ADMINISTRATION	90,884.98
13 DISBURSED IN IDIS FOR SECTION 108 REPAYMENTS	0.00
14 ADJUSTMENT TO COMPUTE TOTAL EXPENDITURES	0.00
15 TOTAL EXPENDITURES (SUM, LINES 11-14)	732,790.35
16 UNEXPENDED BALANCE (LINE 08 - LINE 15)	1,020,123.47

PART III: LOWMOD BENEFIT THIS REPORTING PERIOD

17 EXPENDED FOR LOW/MOD HOUSING IN SPECIAL AREAS	0.00
18 EXPENDED FOR LOW/MOD MULTI-UNIT HOUSING	0.00
19 DISBURSED FOR OTHER LOW/MOD ACTIVITIES	641,905.37
20 ADJUSTMENT TO COMPUTE TOTAL LOW/MOD CREDIT	0.00
21 TOTAL LOW/MOD CREDIT (SUM, LINES 17-20)	641,905.37
22 PERCENT LOW/MOD CREDIT (LINE 21/LINE 11)	100.00%

LOW/MOD BENEFIT FOR MULTI-YEAR CERTIFICATIONS

23 PROGRAM YEARS(PY) COVERED IN CERTIFICATION	PY: PY: PY:
24 CUMULATIVE NET EXPENDITURES SUBJECT TO LOW/MOD BENEFIT CALCULATION	0.00
25 CUMULATIVE EXPENDITURES BENEFITING LOW/MOD PERSONS	0.00
26 PERCENT BENEFIT TO LOW/MOD PERSONS (LINE 25/LINE 24)	0.00%

PART IV: PUBLIC SERVICE (PS) CAP CALCULATIONS

27 DISBURSED IN IDIS FOR PUBLIC SERVICES	124,324.53
28 PS UNLIQUIDATED OBLIGATIONS AT END OF CURRENT PROGRAM YEAR	0.00
29 PS UNLIQUIDATED OBLIGATIONS AT END OF PREVIOUS PROGRAM YEAR	0.00
30 ADJUSTMENT TO COMPUTE TOTAL PS OBLIGATIONS	0.00
31 TOTAL PS OBLIGATIONS (LINE 27 + LINE 28 - LINE 29 + LINE 30)	124,324.53
32 ENTITLEMENT GRANT	888,400.00
33 PRIOR YEAR PROGRAM INCOME	11,700.00
34 ADJUSTMENT TO COMPUTE TOTAL SUBJECT TO PS CAP	0.00
35 TOTAL SUBJECT TO PS CAP (SUM, LINES 32-34)	900,100.00
36 PERCENT FUNDS OBLIGATED FOR PS ACTIVITIES (LINE 31/LINE 35)	13.81%

PART V: PLANNING AND ADMINISTRATION (PA) CAP

37 DISBURSED IN IDIS FOR PLANNING/ADMINISTRATION	90,884.98
38 PA UNLIQUIDATED OBLIGATIONS AT END OF CURRENT PROGRAM YEAR	0.00
39 PA UNLIQUIDATED OBLIGATIONS AT END OF PREVIOUS PROGRAM YEAR	0.00
40 ADJUSTMENT TO COMPUTE TOTAL PA OBLIGATIONS	0.00
41 TOTAL PA OBLIGATIONS (LINE 37 + LINE 38 - LINE 39 +LINE 40)	90,884.98
42 ENTITLEMENT GRANT	888,400.00
43 CURRENT YEAR PROGRAM INCOME	36,700.40
44 ADJUSTMENT TO COMPUTE TOTAL SUBJECT TO PA CAP	0.00
45 TOTAL SUBJECT TO PA CAP (SUM, LINES 42-44)	925,100.40
46 PERCENT FUNDS OBLIGATED FOR PA ACTIVITIES (LINE 41/LINE 45)	9.82%



Office of Community Planning and Development
 U.S. Department of Housing and Urban Development
 Integrated Disbursement and Information System
 PR26 - CDBG Financial Summary Report
 Program Year 2018
 IRONDEQUOIT, NY

DATE: 10-02-19
 TIME: 11:16
 PAGE: 2

LINE 17 DETAIL: ACTIVITIES TO CONSIDER IN DETERMINING THE AMOUNT TO ENTER ON LINE 17

Report returned no data.

LINE 18 DETAIL: ACTIVITIES TO CONSIDER IN DETERMINING THE AMOUNT TO ENTER ON LINE 18

Report returned no data.

LINE 19 DETAIL: ACTIVITIES INCLUDED IN THE COMPUTATION OF LINE 19

Plan Year	IDIS Project	IDIS Activity	Voucher Number	Activity Name	Matrix Code	National Objective	Drawn Amount
2018	10	275	6281545	Turn Around park	03F	LMA	\$46,542.34
					03F	Matrix Code	\$46,542.34
2016	2	253	6204151	Street Resurfacing	03K	LMA	\$404.91
2017	6	260	6204151	Street Resurfacing	03K	LMA	\$145,174.40
					03K	Matrix Code	\$145,579.31
2015	8	239	6194826	Senior Transportation Program	05A	LMC	\$1,016.00
2015	8	239	6204151	Senior Transportation Program	05A	LMC	\$2,544.00
2015	8	239	6211236	Senior Transportation Program	05A	LMC	\$1,144.00
2015	8	239	6233055	Senior Transportation Program	05A	LMC	\$286.00
2016	7	249	6219879	Senior Transportation Program	05A	LMC	\$1,024.00
2016	7	249	6233055	Senior Transportation Program	05A	LMC	\$802.00
2016	7	249	6249305	Senior Transportation Program	05A	LMC	\$752.00
2016	7	249	6261574	Senior Transportation Program	05A	LMC	\$776.00
2016	7	249	6267795	Senior Transportation Program	05A	LMC	\$784.00
2016	7	249	6281545	Senior Transportation Program	05A	LMC	\$808.00
2016	7	249	6288882	Senior Transportation Program	05A	LMC	\$880.00
2017	1	258	6233055	Co-ordination of Senior Programs	05A	LMC	\$1,651.81
2017	8	257	6194826	Life in Irondequoit (elder care)	05A	LMC	\$4,000.00
2017	9	262	6249305	Senior Transportation Program	05A	LMC	\$952.00
2017	10	259	6183138	Safety & Security for Seniors	05A	LMC	\$790.11
2017	10	259	6194826	Safety & Security for Seniors	05A	LMC	\$3,037.43
2018	4	268	6194826	Life in Irondequoit (elder care)	05A	LMC	\$2,000.00
2018	4	268	6233055	Life in Irondequoit (elder care)	05A	LMC	\$6,024.99
2018	4	268	6261574	Life in Irondequoit (elder care)	05A	LMC	\$8,033.32
2018	4	268	6267795	Life in Irondequoit (elder care)	05A	LMC	\$2,008.33
2018	4	268	6281545	Life in Irondequoit (elder care)	05A	LMC	\$2,008.33
2018	4	268	6288882	Life in Irondequoit (elder care)	05A	LMC	\$2,008.33
2018	5	269	6204151	HOME SAFE HOME	05A	LMC	\$1,101.77
2018	5	269	6211236	HOME SAFE HOME	05A	LMC	\$1,129.03
2018	5	269	6233055	HOME SAFE HOME	05A	LMC	\$2,594.84
2018	5	269	6249305	HOME SAFE HOME	05A	LMC	\$1,320.71
2018	5	269	6261574	HOME SAFE HOME	05A	LMC	\$2,914.56
2018	5	269	6267795	HOME SAFE HOME	05A	LMC	\$2,777.26
2018	5	269	6288882	HOME SAFE HOME	05A	LMC	\$2,217.17
2018	6	270	6204151	Senior Transportation Program	05A	LMC	\$1,085.61
2018	8	272	6194826	Senior Services Mailing	05A	LMC	\$1,383.22
2018	8	272	6204151	Senior Services Mailing	05A	LMC	\$1,560.00
2018	8	272	6249305	Senior Services Mailing	05A	LMC	\$1,458.84
2018	8	272	6261574	Senior Services Mailing	05A	LMC	\$1,693.33
2018	9	273	6233055	Co-ordination of Senior Programs	05A	LMC	\$4,190.52
2018	9	273	6261574	Co-ordination of Senior Programs	05A	LMC	\$2,692.34
2018	9	273	6281545	Co-ordination of Senior Programs	05A	LMC	\$1,538.48
2018	9	273	6288882	Co-ordination of Senior Programs	05A	LMC	\$769.24
					05A	Matrix Code	\$73,757.57
2017	7	256	6183138	Comprehensive Housing Counseling Program	05U	LMC	\$5,137.13
2017	7	256	6204151	Comprehensive Housing Counseling Program	05U	LMC	\$1,337.96
2018	3	267	6204151	Comprehensive Housing Counseling Program	05U	LMC	\$2,995.38



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Plan Year	IDIS Project	IDIS Activity	Voucher Number	Activity Name	Matrix Code	National Objective	Drawn Amount
2018	3	267	6211236	Comprehensive Housing Counseling Program	05U	LMC	\$2,166.64
2018	3	267	6219879	Comprehensive Housing Counseling Program	05U	LMC	\$2,166.70
2018	3	267	6233055	Comprehensive Housing Counseling Program	05U	LMC	\$5,145.47
2018	3	267	6249305	Comprehensive Housing Counseling Program	05U	LMC	\$4,333.34
2018	3	267	6261574	Comprehensive Housing Counseling Program	05U	LMC	\$2,166.67
2018	3	267	6267795	Comprehensive Housing Counseling Program	05U	LMC	\$2,935.91
2018	3	267	6281545	Comprehensive Housing Counseling Program	05U	LMC	\$2,166.67
2018	3	267	6288882	Comprehensive Housing Counseling Program	05U	LMC	\$2,166.67
							\$32,718.54
2017	4	263	6194826	IRONDEQUOIT COMMUNITY CUPBOARD	05W	LMC	\$714.53
2018	7	271	6194826	IRONDEQUOIT COMMUNITY CUPBOARD	05W	LMC	\$335.63
2018	7	271	6211236	IRONDEQUOIT COMMUNITY CUPBOARD	05W	LMC	\$3,056.47
2018	7	271	6219879	IRONDEQUOIT COMMUNITY CUPBOARD	05W	LMC	\$4,888.24
2018	7	271	6233055	IRONDEQUOIT COMMUNITY CUPBOARD	05W	LMC	\$1,802.77
2018	7	271	6249305	IRONDEQUOIT COMMUNITY CUPBOARD	05W	LMC	\$3,523.28
2018	7	271	6267795	IRONDEQUOIT COMMUNITY CUPBOARD	05W	LMC	\$2,480.63
2018	7	271	6281545	IRONDEQUOIT COMMUNITY CUPBOARD	05W	LMC	\$1,046.87
							\$17,848.42
2015	1	235	6183138	Irondequoit Home Improvement Program	14A	LMH	\$7,827.75
2015	1	235	6194826	Irondequoit Home Improvement Program	14A	LMH	\$32,270.50
2015	1	235	6204151	Irondequoit Home Improvement Program	14A	LMH	\$13,661.25
2015	1	235	6211236	Irondequoit Home Improvement Program	14A	LMH	\$12,962.51
2015	1	235	6219879	Irondequoit Home Improvement Program	14A	LMH	\$300.00
2016	1	245	6183138	Irondequoit Home Improvement Program	14A	LMH	\$9,583.41
2016	1	245	6186454	Irondequoit Home Improvement Program	14A	LMH	\$1,360.53
2016	1	245	6194826	Irondequoit Home Improvement Program	14A	LMH	\$906.77
2016	1	245	6204151	Irondequoit Home Improvement Program	14A	LMH	\$3,295.98
2016	1	245	6211236	Irondequoit Home Improvement Program	14A	LMH	\$11,727.17
2016	1	245	6219879	Irondequoit Home Improvement Program	14A	LMH	\$39,148.50
2016	1	245	6233055	Irondequoit Home Improvement Program	14A	LMH	\$11,708.08
2016	1	245	6249305	Irondequoit Home Improvement Program	14A	LMH	\$36,749.00
2016	1	245	6261574	Irondequoit Home Improvement Program	14A	LMH	\$15,730.25
2016	1	245	6267795	Irondequoit Home Improvement Program	14A	LMH	\$22,370.00
2016	1	245	6281545	Irondequoit Home Improvement Program	14A	LMH	\$31,084.00
2016	1	245	6288882	Irondequoit Home Improvement Program	14A	LMH	\$4,050.00
2017	5	255	6183138	Irondequoit Home Improvement Program	14A	LMH	\$1,524.56
2017	5	255	6194826	Irondequoit Home Improvement Program	14A	LMH	\$1,139.90
2017	5	255	6204151	Irondequoit Home Improvement Program	14A	LMH	\$888.19
2017	5	255	6211236	Irondequoit Home Improvement Program	14A	LMH	\$5,975.73
2017	5	255	6219879	Irondequoit Home Improvement Program	14A	LMH	\$3,720.14
2017	5	255	6233055	Irondequoit Home Improvement Program	14A	LMH	\$18,755.03
2017	5	255	6249305	Irondequoit Home Improvement Program	14A	LMH	\$13,013.91
2017	5	255	6261574	Irondequoit Home Improvement Program	14A	LMH	\$4,842.84
2017	5	255	6267795	Irondequoit Home Improvement Program	14A	LMH	\$4,683.74
2017	5	255	6281545	Irondequoit Home Improvement Program	14A	LMH	\$7,889.25
2017	5	255	6288882	Irondequoit Home Improvement Program	14A	LMH	\$4,505.70
2018	1	265	6233055	Irondequoit Home Improvement Program	14A	LMH	\$425.42
2018	1	265	6249305	Irondequoit Home Improvement Program	14A	LMH	\$2,895.25
2018	1	265	6281545	Irondequoit Home Improvement Program	14A	LMH	\$272.09
2018	1	265	6288882	Irondequoit Home Improvement Program	14A	LMH	\$191.74
							\$325,459.19
Total							\$641,905.37

LINE 27 DETAIL: ACTIVITIES INCLUDED IN THE COMPUTATION OF LINE 27



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Plan Year	IDIS Project	IDIS Activity	Voucher Number	Activity Name	Matrix Code	National Objective	Drawn Amount
2015	8	239	6194826	Senior Transportation Program	05A	LMC	\$1,016.00
2015	8	239	6204151	Senior Transportation Program	05A	LMC	\$2,544.00
2015	8	239	6211236	Senior Transportation Program	05A	LMC	\$1,144.00
2015	8	239	6233055	Senior Transportation Program	05A	LMC	\$286.00
2016	7	249	6219879	Senior Transportation Program	05A	LMC	\$1,024.00
2016	7	249	6233055	Senior Transportation Program	05A	LMC	\$802.00
2016	7	249	6249305	Senior Transportation Program	05A	LMC	\$752.00
2016	7	249	6261574	Senior Transportation Program	05A	LMC	\$776.00
2016	7	249	6267795	Senior Transportation Program	05A	LMC	\$784.00
2016	7	249	6281545	Senior Transportation Program	05A	LMC	\$808.00
2016	7	249	6288882	Senior Transportation Program	05A	LMC	\$880.00
2017	1	258	6233055	Co-ordination of Senior Programs	05A	LMC	\$1,651.81
2017	8	257	6194826	Life in Irondequoit (elder care)	05A	LMC	\$4,000.00
2017	9	262	6249305	Senior Transportation Program	05A	LMC	\$952.00
2017	10	259	6183138	Safety & Security for Seniors	05A	LMC	\$790.11
2017	10	259	6194826	Safety & Security for Seniors	05A	LMC	\$3,037.43
2018	4	268	6194826	Life in Irondequoit (elder care)	05A	LMC	\$2,000.00
2018	4	268	6233055	Life in Irondequoit (elder care)	05A	LMC	\$6,024.99
2018	4	268	6261574	Life in Irondequoit (elder care)	05A	LMC	\$8,033.32
2018	4	268	6267795	Life in Irondequoit (elder care)	05A	LMC	\$2,008.33
2018	4	268	6281545	Life in Irondequoit (elder care)	05A	LMC	\$2,008.33
2018	4	268	6288882	Life in Irondequoit (elder care)	05A	LMC	\$2,008.33
2018	5	269	6204151	HOME SAFE HOME	05A	LMC	\$1,101.77
2018	5	269	6211236	HOME SAFE HOME	05A	LMC	\$1,129.03
2018	5	269	6233055	HOME SAFE HOME	05A	LMC	\$2,594.84
2018	5	269	6249305	HOME SAFE HOME	05A	LMC	\$1,320.71
2018	5	269	6261574	HOME SAFE HOME	05A	LMC	\$2,914.56
2018	5	269	6267795	HOME SAFE HOME	05A	LMC	\$2,777.26
2018	5	269	6288882	HOME SAFE HOME	05A	LMC	\$2,217.17
2018	6	270	6204151	Senior Transportation Program	05A	LMC	\$1,085.61
2018	8	272	6194826	Senior Services Mailing	05A	LMC	\$1,383.22
2018	8	272	6204151	Senior Services Mailing	05A	LMC	\$1,560.00
2018	8	272	6249305	Senior Services Mailing	05A	LMC	\$1,458.84
2018	8	272	6261574	Senior Services Mailing	05A	LMC	\$1,693.33
2018	9	273	6233055	Co-ordination of Senior Programs	05A	LMC	\$4,190.52
2018	9	273	6261574	Co-ordination of Senior Programs	05A	LMC	\$2,692.34
2018	9	273	6281545	Co-ordination of Senior Programs	05A	LMC	\$1,538.48
2018	9	273	6288882	Co-ordination of Senior Programs	05A	LMC	\$769.24
					05A	Matrix Code	\$73,757.57
2017	7	256	6183138	Comprehensive Housing Counseling Program	05U	LMC	\$5,137.13
2017	7	256	6204151	Comprehensive Housing Counseling Program	05U	LMC	\$1,337.96
2018	3	267	6204151	Comprehensive Housing Counseling Program	05U	LMC	\$2,995.38
2018	3	267	6211236	Comprehensive Housing Counseling Program	05U	LMC	\$2,166.64
2018	3	267	6219879	Comprehensive Housing Counseling Program	05U	LMC	\$2,166.70
2018	3	267	6233055	Comprehensive Housing Counseling Program	05U	LMC	\$5,145.47
2018	3	267	6249305	Comprehensive Housing Counseling Program	05U	LMC	\$4,333.34
2018	3	267	6261574	Comprehensive Housing Counseling Program	05U	LMC	\$2,166.67
2018	3	267	6267795	Comprehensive Housing Counseling Program	05U	LMC	\$2,935.91
2018	3	267	6281545	Comprehensive Housing Counseling Program	05U	LMC	\$2,166.67
2018	3	267	6288882	Comprehensive Housing Counseling Program	05U	LMC	\$2,166.67
					05U	Matrix Code	\$32,718.54
2017	4	263	6194826	IRONDEQUOIT COMMUNITY CUPBOARD	05W	LMC	\$714.53
2018	7	271	6194826	IRONDEQUOIT COMMUNITY CUPBOARD	05W	LMC	\$335.63
2018	7	271	6211236	IRONDEQUOIT COMMUNITY CUPBOARD	05W	LMC	\$3,056.47
2018	7	271	6219879	IRONDEQUOIT COMMUNITY CUPBOARD	05W	LMC	\$4,888.24
2018	7	271	6233055	IRONDEQUOIT COMMUNITY CUPBOARD	05W	LMC	\$1,802.77



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Plan Year	IDIS Project	IDIS Activity	Voucher Number	Activity Name	Matrix Code	National Objective	Drawn Amount	
2018	7	271	6249305	IRONDEQUOIT COMMUNITY CUPBOARD	05W	LMC	\$3,523.28	
2018	7	271	6267795	IRONDEQUOIT COMMUNITY CUPBOARD	05W	LMC	\$2,480.63	
2018	7	271	6281545	IRONDEQUOIT COMMUNITY CUPBOARD	05W	LMC	\$1,046.87	
						05W	Matrix Code	\$17,848.42
Total								\$124,324.53

LINE 37 DETAIL: ACTIVITIES INCLUDED IN THE COMPUTATION OF LINE 37

Plan Year	IDIS Project	IDIS Activity	Voucher Number	Activity Name	Matrix Code	National Objective	Drawn Amount	
2017	3	261	6204151	Senior Services Mailing	20		\$80.00	
					20	Matrix Code	\$80.00	
2016	10	252	6249305	Administration	21A		\$42.08	
2017	2	264	6183138	Administration	21A		\$391.69	
2017	2	264	6186454	Administration	21A		\$6,537.18	
2017	2	264	6194826	Administration	21A		\$5,419.04	
2017	2	264	6204151	Administration	21A		\$6,518.16	
2017	2	264	6211236	Administration	21A		\$6,565.94	
2017	2	264	6219879	Administration	21A		\$6,336.74	
2017	2	264	6233055	Administration	21A		\$21,805.40	
2017	2	264	6288882	Administration	21A		\$46.88	
2018	11	274	6211236	Administration	21A		\$50.55	
2018	11	274	6219879	Administration	21A		\$11.94	
2018	11	274	6233055	Administration	21A		\$7,414.17	
2018	11	274	6249305	Administration	21A		\$9,866.42	
2018	11	274	6261574	Administration	21A		\$6,060.07	
2018	11	274	6267795	Administration	21A		\$7,070.75	
2018	11	274	6281545	Administration	21A		\$5,674.52	
2018	11	274	6288882	Administration	21A		\$993.45	
						21A	Matrix Code	\$90,804.98
Total								\$90,884.98

2018 Program Year CAPER

Town of Irondequoit

Attachment 5: Documentation of public notifications

- Affidavit of Publication – Legal Notice for 2/19/19 Public Hearing
- Affidavit of Publication – Legal Notice for 5/18/18 Public Hearing
- Confirmation from Town webmaster that CAPER was posted 10/10/19
- Screen shot showing CAPER was posted to website

2018 Program Year CAPER

Town of Irondequoit

Attachment 5: Documentation of public notifications

- Affidavit of Publication – Legal Notice for 2/19/19 Public Hearing
- Affidavit of Publication – Legal Notice for 5/18/18 Public Hearing
- Confirmation from Town webmaster that CAPER was posted 10/10/19
- Screen shot showing CAPER was posted to website

AFFP
66457 cdbg-comment

Affidavit of Publication

STATE OF NEW YORK }
COUNTY OF ONTARIO } SS

LEGAL NOTICE
Public Hearing Notice
Public Comment on of Town of Irondequoit
Community Development Block Grant (CDBG) Program

Mary E Kesel, being duly sworn, says:

That she is Principal Clerk of the The Post - zone 2, a weekly newspaper of general circulation, printed and published in Canandaigua, Ontario County, New York; that the publication, a copy of which is attached hereto, was published in the said newspaper on the following dates:

January 31, 2019

A public hearing will be held on Tuesday, February 19, 2019 at 7:35 p.m. for the purpose of providing Irondequoit residents with the opportunity to comment upon activities funded through the Town's Community Development Block Grant (CDBG) program, including the performance of contractors and sub-recipients, and to suggest additional community needs or activities to be considered for funding in future program years.

The Public hearing will take place in the Broderick Room at the Irondequoit Town Hall, 1280 Titus Avenue. Accommodations will be provided to allow participation by non-English speaking persons or persons with disabilities who require assistance if requested at least two days prior to the public hearing.

Written comments should be directed to: Community Development Block Grant Program; (attention Annie Sealy, Comptroller); Town of Irondequoit; 1280 Titus Avenue; Rochester, New York 14617. Telephone inquiries should be directed to Barbara Johnston of LaBella Associates, the Town's Community Development Consultant, at (585) 295-6636, or Annie Sealy, at (585) 336-6010.

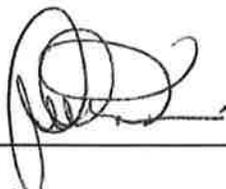
DATED: January 22, 2019
BY ORDER OF THE TOWN BOARD
TOWN OF IRONDEQUOIT
BARBARA GENIER
TOWN CLERK
Ja 31
66457

That said newspaper was regularly issued and circulated on those dates.

SIGNED:



Subscribed to and sworn to me this 31st day of January 2019.



, Notary Public
Ontario County, New York

LEE ANN TAI
Notary Public, State of New York
Ontario County Reg. #D1TA6296063
Commission Expires 01/21/2022

null

09100213 00066457

ATTN: BARBARA GENIER
TOWN OF IRONDEQUOIT *LE*
1280 TITUS AVENUE
ROCHESTER, NY 14617

AFFP
52406 cdbg

Affidavit of Publication

STATE OF NEW YORK }
COUNTY OF ONTARIO } SS

LEGAL NOTICE
TOWN OF IRONDEQUOIT
2018 COMMUNITY DEVELOPMENT BLOCK GRANT PROGRAM
PROJECTED USE OF FUNDS & PUBLIC HEARING

Marissa Crowley, being duly sworn, says:

That she is Principal Clerk of the The Post - zone 2, a weekly newspaper of general circulation, printed and published in Canandaigua, Ontario County, New York; that the publication, a copy of which is attached hereto, was published in the said newspaper on the following dates:

April 26, 2018

That said newspaper was regularly issued and circulated on those dates.

SIGNED:



Subscribed to and sworn to me this 26th day of April 2018.



Patricia M. Wilder, Notary Public
Ontario County, New York

My commission expires: January 31, 2022

09100213 00052406

ATTN: BARBARA GENIER
TOWN OF IRONDEQUOIT *LE*
1280 TITUS AVENUE
ROCHESTER, NY 14617

The Town of Irondequoit anticipates receiving an allocation of \$ 809,845 of Community Development Block Grant (CDBG) funds from the United States Department of Housing and Urban Development (HUD) for the Town's 2018 program year, which begins on August 1, 2018, and ends July 31, 2019.

A public hearing will be held on Tuesday, May 15, 2018 at 7:35 p.m. for the purpose of providing Irondequoit residents with the opportunity to hear and comment upon the proposed activities and funding allocations that constitute the Town's Preliminary 2018 Community Development Block Grant Program. The Public hearing will take place in the Broderick Room at the Irondequoit Town Hall, 1280 Titus Avenue. Accommodations will be provided to allow participation by non-English speaking persons or persons with disabilities who require assistance if requested at least two days prior to the public hearing.

The opportunity for residents to provide their comments, and thereby participate in Irondequoit's CDBG Program, is pursuant to Section 104 of the Housing and Community Development Act of 1997, as amended, and the 1983 Housing and Urban Rural Recovery Act (Public Law 98-181).

The following proposed activities and fund allocations have been included in Irondequoit's Preliminary 2018 Community Development Block Grant Program:

PROPOSED ACTIVITIES & ALLOCATIONS

1. Irondequoit Home Improvement Program - \$195,145- Under this program grants of up to \$4,500 are provided to low-income homeowners for essential improvements to single-family and two family, owner-occupied homes. Grants amounting to 100% and 75% of total project cost are made available, depending upon household income and family size. Eligible rehabilitation activities include: correction of building code violations, health and safety related repairs, accessibility improvements, structural and major systems repairs, and energy conservation improvements. It is estimated that between 100 and 125 low-income homeowners will benefit from this activity during the program year. This program will be administered by the Town Department of Neighborhood and Business Development.
2. Comprehensive Housing Counseling Program - \$26,000 - This activity will enable the Town to continue to contract with the not-for-profit Housing Council for the provision of housing counseling services to Irondequoit's low-income residents. In addition to marketing, advertising, and outreach to Town residents; staff members of the Housing Council will provide counseling in the following areas: foreclosure prevention including mortgage default and Zombie homes, housing pre-purchase, post-purchase education, reverse mortgages, housing hot-line, tenant-landlord disputes, and fair housing compliance.
3. Life in Irondequoit Elder Care Program - \$26,100 - This program assists the frail and isolated elderly to remain independent and in their own homes through the provision of transportation, housekeeping, referral, and other services. These services will be provided by the not-for-profit Catholic Family Center, working under the supervision of the Town Department of Community Services, Bureau of Recreation.
4. Coordination of Senior Programs - \$10,000 - This funding will partially fund a full-time staff person at the Pinegrove Senior Recreation Center who will provide information to seniors, family members, caregivers and physicians and coordinate programs and services available to seniors.
5. Home Safe Home for Seniors - \$15,500 - Lifespan of Greater Rochester requests funding for home safety assessments and minor modifications to improve safety in

the homes of Irondequoit residents who are age 62 and over.

6. Infrastructure Improvements - \$315,050 – This project involves street resurfacing, sidewalks, and concrete gutters. The streets to be impacted are Suncrest Drive, Highview Drive, Twin Road, Dorington Road, Viewcrest Drive, Grantham Road, Highwood Drive, High Point Trail, and Silver Dale Drive.

7. Senior Services Mailing Program - \$7,750 – This program will fund a senior newsletter to be prepared and distributed up to three times during the grant year. The newsletter was implemented as a direct result of feedback from the Senior Study; the purpose is to better communicate available services, social events, activities and other information that impacts the quality of life of seniors.

8. Irondequoit Senior Transportation Program - \$5,000 – This program provides affordable transportation services by Medical Motors to persons age 60 and over who reside in Irondequoit that are unable to drive or take public transit. Individual transportation will be provided to destinations within Monroe County for the following purposes: non-emergency medical appointments, physical therapy, visits to nursing homes, grocery shopping to the "nearest" grocery store within the service area; and group transportation is available for organized recreational and community events.

9. Irondequoit Community Cupboard, Inc. Healthy Eating Program - \$17,000 – The funding is for the purchase of fresh produce, dairy and other healthy food choices to improve the health and well-being of low-income residents. The program includes a weekend backpack program for children with food insecurity.

10. Turn Around Playground - \$100,000 – The Town will allocate CDBG funds for this activity to eliminate blight in a designated focus area by acquiring troubled vacant properties and constructing and installing a neighborhood playground

11. Administration/Contingencies - \$92,300 – Administrative costs include a portion of the salary and benefits of three Town employees involved in the administration of Irondequoit's CDBG Program, as well as fees charged by the Town's Community Development Consultants. Other costs include: general office expenses, publication of legal notices, and mailings.

Analysis of Irondequoit's Preliminary Community Development Block Grant Program by type of activity shows that the largest percentage of funds, 51.3%, will be allocated to public infrastructure, the residential property rehabilitation programs account for 24.1%. Community service programs are at 13.3% and, Administration and Contingency (including planning) costs account for 11.4%.

These allocations reflect and address Irondequoit's community development needs and priorities as set forth by the Town in its Consolidated Plan.

A more detailed description of the proposed activities comprising Irondequoit's Preliminary Community Development Block Grant Program is available for public review in the office of the Comptroller at the Irondequoit Town Hall, weekdays from 8:30 a.m. to 4:30 p.m.

Written comments should be directed to: Community Development Block Grant Program; (attention Annie Sealy, Comptroller); Town of Irondequoit; 1280 Titus Avenue; Rochester, New York 14617. Telephone inquiries should be directed to Barbara Johnston of LaBella Associates, the Town's Community Development Consultant, at (585) 295-6636, or Annie Sealy, at (585) 336-6010.

DATED: April 9, 2018

BY ORDER OF THE TOWN BOARD

TOWN OF IRONDEQUOIT

BARBARA GENIER

TOWN CLERK

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AFFP

52407 Strategic Plan

Affidavit of Publication

STATE OF NEW YORK }
COUNTY OF ONTARIO } SS

LEGAL NOTICE
TOWN OF IRONDEQUOIT
COMMUNITY DEVELOPMENT BLOCK GRANT PROGRAM
Amendment of Town of Irondequoit CDBG Five-Year Strategic Plan

Marissa Crowley, being duly sworn, says:

That she is Principal Clerk of the The Post - zone 2, a weekly newspaper of general circulation, printed and published in Canandaigua, Ontario County, New York; that the publication, a copy of which is attached hereto, was published in the said newspaper on the following dates:

April 26, 2018

That said newspaper was regularly issued and circulated on those dates.

SIGNED:



Subscribed to and sworn to me this 26th day of April 2018.



Patricia M Wilder, Notary Public
Ontario County, New York

My commission expires: January 31, 2022

09100213 00052407

ATTN: BARBARA GENIER
TOWN OF IRONDEQUOIT *LE*
1280 TITUS AVENUE
ROCHESTER, NY 14617

A public hearing will be held on Tuesday, May 15, 2018 at 7:36 p.m. for the purpose of providing Irondequoit residents with the opportunity to hear and comment upon the proposed amendment to its Community Development Block Grant (CDBG) Five-Year Strategic Plan. The Public hearing will take place in the Broderick Room at the Irondequoit Town Hall, 1280 Titus Avenue. Accommodations will be provided to allow participation by non-English speaking persons or persons with disabilities who require assistance if requested at least two days prior to the public hearing.

The Town of Irondequoit proposes to amend the goal in its CDBG Five-Year Strategic Plan that relates to public facilities. The amended goal would accommodate the allocation of CDBG funds for the construction or improvement of public facilities that benefit residents of low- and moderate-income neighborhoods as well as those that benefit seniors.

The proposed goal as amended is to, "Develop public facilities that serve elderly and/or low-income residents," described as, "Construct, install or improve public facilities that provide or facilitate access among the Town's elderly residents and residents of low-income neighborhoods to health, nutrition, recreation, transportation and/or other services.

In accordance with 24 CFR Part 91.505 and the Town's Citizen Participation Plan, this amendment is "substantial" as it changes the town's priorities regarding the allocation of its CDBG funds.

Written comments should be directed to: Community Development Block Grant Program; (attention Annie Sealy, Comptroller); Town of Irondequoit; 1280 Titus Avenue; Rochester, New York 14617. Telephone inquiries should be directed to Barbara Johnston of LaBella Associates, the Town's Community Development Consultant, at (585) 295-6636, or Annie Sealy, at (585) 336-6010.

DATED: April 10, 2018

BY ORDER OF THE TOWN BOARD

TOWN OF IRONDEQUOIT

BARBARA GENIER

TOWN CLERK

Ap 26

52407

AFFP
52408 citizens part.

Affidavit of Publication

STATE OF NEW YORK }
COUNTY OF ONTARIO } SS

LEGAL NOTICE
TOWN OF IRONDEQUOIT
COMMUNITY DEVELOPMENT BLOCK GRANT PROGRAM
Amendment of Town of Irondequoit CDBG Citizen Participation Plan

Marissa Crowley, being duly sworn, says:

That she is Principal Clerk of the The Post - zone 2, a weekly newspaper of general circulation, printed and published in Canandaigua, Ontario County, New York; that the publication, a copy of which is attached hereto, was published in the said newspaper on the following dates:

April 26, 2018

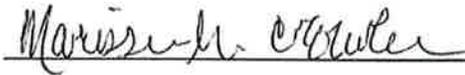
A public hearing will be held on Tuesday, May 15, 2018 at 7:37 p.m. for the purpose of providing Irondequoit residents with the opportunity to hear and comment upon the proposed amendment to its Community Development Block Grant (CDBG) Citizen Participation Plan. The Public hearing will take place in the Broderick Room at the Irondequoit Town Hall, 1280 Titus Avenue. Accommodations will be provided to allow participation by non-English speaking persons or persons with disabilities who require assistance if requested at least two days prior to the public hearing.

The Town of Irondequoit proposes to amend its Citizen Participation Plan that provides for public notifications and involvement relating to the Town's CDBG program. A copy of the proposed amended Citizen Participation Plan is available for review at the Town Clerk's office.

Written comments should be directed to: Community Development Block Grant Program; (attention Annie Sealy, Comptroller); Town of Irondequoit; 1280 Titus Avenue; Rochester, New York 14617. Telephone inquiries should be directed to Barbara Johnston of LaBella Associates, the Town's Community Development Consultant, at (585) 295-6636, or Annie Sealy, at (585) 336-6010.

That said newspaper was regularly issued and circulated on those dates.

SIGNED:



DATED: April 10, 2018
BY ORDER OF THE TOWN BOARD
TOWN OF IRONDEQUOIT
BARBARA GENIER
TOWN CLERK
Ap 26
52408

Subscribed to and sworn to me this 26th day of April 2018.



Patricia M. Wilder, Notary Public
Ontario County, New York

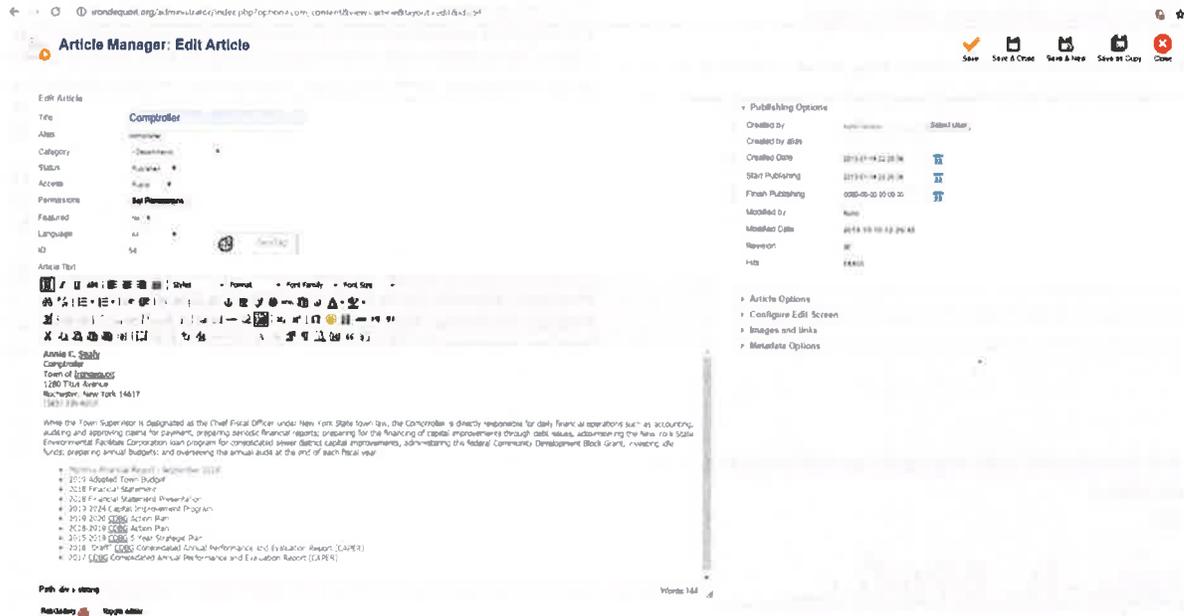
My commission expires: January 31, 2022

09100213 00052408

ATTN: BARBARA GENIER
TOWN OF IRONDEQUOIT *LE*
1280 TITUS AVENUE
ROCHESTER, NY 14617

2018 Program Year CAPER

Town of Irondequoit



From: Nate Stone <nstone@irondequoit.org>
Sent: Thursday, October 10, 2019 12:27 PM
To: Annie C. Sealy <asealy@irondequoit.org>
Cc: Diana Marsh <dmarsh@irondequoit.org>
Subject: RE: Please post to Website starting today (10/10)

Hey Annie,

The 2018 Draft CAPER has been added to the Comptroller's page on Irondequoit.org.

Thanks!

Nate Stone
Dir. Digital Media & Technology
Town of Irondequoit
1280 Titus Avenue
Rochester NY 14617
P: 585.336.7273