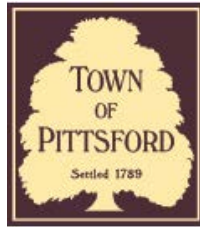


**SUPERVISOR**  
William A. Smith, Jr.



**COUNCIL MEMBERS**  
Kate Bohne Munzinger, Deputy  
Supervisor  
Kevin Beckford  
Matthew J. O'Connor  
Stephanie Townsend

## **TOWN BOARD AGENDA**

**Town Hall – 11 S. Main Street, Pittsford – Lower Level**

**Tuesday, May 7, 2019 – 6:00 PM**

### **Call to Order**

### **Pledge of Allegiance**

### **Minutes**

Public Comment  
April 16, 2019

### **General**

### **Legal Matters**

Public Comment  
Partial Release of Conservation Easement (3626 Clover Street)  
Proposed Music Licensing Agreement with SESAC

### **Financial Matters**

Public Comment  
Surplus  
Transfers  
Financial Statements/Communication – Bonadio & Co., LLP

### **Operational Matters**

### **Personnel Matters**

Public Comment  
Hiring Resolution

### **Recreational Matters**

Public Comment  
Summer Recreation Program

### **Other Business**

### **Public Comment**

### **Executive Session**

### **Adjournment**

## Minutes of the Town Board for April 16, 2019

### **DRAFT TOWN OF PITTSFORD TOWN BOARD APRIL 16, 2019**

Proceedings of a regular meeting of the Pittsford Town Board held on Tuesday, April 16, 2019 at 6:00 P.M. local time in Town Hall, Lower Level Meeting Room.

**PRESENT:** Supervisor William A. Smith, Jr.; Councilpersons Kevin Beckford, Katherine B. Munzinger, Matthew J. O'Connor and Stephanie Townsend.

**ABSENT:** None.

**ALSO PRESENT:** Staff Members: Jessie Hollenbeck, Recreation Director; Robert B. Koegel, Town Attorney; Linda M. Dillon, Town Clerk, Suzanne Reddick, Assistant to Supervisor and Shelley O'Brien, Communications Director.

**ATTENDANCE:** There were twenty-nine (29) members of the public in attendance, as well as four (4) additional staff members and a sign language interpreter.

Supervisor Smith called the Town Board meeting to order at 6:00 P.M. Thereafter, the Town Clerk noted all members present and the Supervisor invited Councilman Beckford to lead all in the Pledge to the Flag.

#### **SUPERVISOR'S ANNOUNCEMENTS**

##### **Arbor Day and Environmental Awareness Celebration – April 27, 11AM – 1PM**

Supervisor Smith invited the community to participate in a joint Town/Village celebration of Arbor Day and Environmental Awareness being held at the Village Hall, 21 North Main Street. The event is free to the public and will have activities and landscaping information available, as well as a free tree seedling.

Supervisor Smith also encouraged participation in the annual Canal Cleanup, which will take place immediately following the Arbor Day event. Additionally, he acknowledged and recognized the last day of April as "Save the Frogs Day". The Town and Village acknowledge this day in concert with the efforts they are achieving with the development of the Town and Village's Nature Preserve along the Erie Canal.

#### **CONTINUATION OF HEARING ON PROPOSED KILBOURN PLACE DEVELOPMENT**

Supervisor Smith opened by noting that the presentation about to be given is a revision of the proposal that was originally presented to the Town Board for consideration of Incentive Zoning for Kilbourn Place off East Avenue. A public hearing on this matter was opened in September of 2018, and the hearing remained open at that time. The developer has since made revisions to the original plan based on comments made at the September meeting and will be presenting those revisions for the Town Board's consideration. Supervisor Smith indicated that no vote will be taken tonight and that the public hearing will remain open. Residents will be given an opportunity to speak tonight and the Town will notify by first class U.S. mail, eNews and website those residents on East Avenue and adjoining streets of any additional meetings. He reviewed the steps that are required and necessary for progression of this proposal to the Town as follows: The applicant must file an Amendment to the Kilbourn Place Incentive Zoning Proposal. The Town Board will thereafter review and provide an initial response, and refer the application to the Planning Board for their review and report back to Town Board. The applicant will then need to provide an Environmental Assessment to the Town Board. Thereafter, a public hearing will be set and appropriate notifications will be made, including a published Legal Notice in the local newspaper. In addition, the Town will notify affected properties surrounding the development by letter, eNews, and on the website.

## Minutes of the Town Board for April 16, 2019

### PRESENTATION

Thereafter, David Riedman, President of Riedman Companies, presented the revised plan to the Town Board. The following revisions, in response to comments and concerns noted at the September hearing were outlined and reviewed as follows:

- Project Scale - reduced
- Community Amenities – added amenities
- Affordability – reduced
- Rental to St. John Fisher students – income thresholds apply to individual renters, no co-signed applications will be accepted
- Traffic – reviewed and analyzed
- Sound – contiguous sound wall and glass laminated windows inside units for noise reduction
- Phasing & Zoning Incentives – \$200,000

Following the presentation, the following initial comments were made by Town Board:

Deputy Supervisor Munzinger questioned whether the applicant had reached out to residents. Mr. Riedman indicated that they had sent an invitation to many of the residents in the surrounding location of the proposed development, inviting them to a meeting at Riedman Company offices to review and discuss the proposed revisions. Councilman Beckford thanked Mr. Riedman for listening and responding to the comments given in September, and noted that he was happy with rental prices being lowered and the addition of amenities. Councilwoman Townsend indicated that she would hold her comments and questions until after the public had an opportunity to speak.

### PUBLIC COMMENTS

The following public comments were offered:

- 1) Bruce Blackman, 3466 East Avenue: He noted that he was never contacted by the developer; does not believe East Avenue is an appropriate location for apartments; does not believe it will be successful and is concerned with the elevation of the project being able to view his back yard from the higher levels.
- 2) Terri Bobry, 16 Bretton Woods: Mrs. Bobry stated that she wants more than a few trees for buffering – was pleased with the response from St. John Fisher during their expansion, with the plantings of evergreen – a good buffer, both summer and winter – would like the same or similar year-round privacy for this development; concerned with lights of cars and amount of cars going in and out and possibly shining their lights into her home; believes volume (number of cars) is not accurately described.
- 3) Pamela Cooper-Vince, 435 Kilbourn Road: Mrs. Cooper-Vince was not satisfied with amenities offered; believed the project will change character of neighborhood; traffic remains a concern and believes project will reduce home values in this area; also noted that she did not receive a letter from Riedman.
- 4) Sue Eisinger, 3735 East Avenue: Ms. Eisinger noted that she was concerned about the number of units in this project, as well as the traffic it will generate.
- 5) Joe Hanna, 14 Old Landmark Drive: Mr. Hanna indicated that he believed the notification process was not accurate; he was concerned with the restaurant being grandfathered in under the zoning; he also believed that the applicant's rental amounts were not out of line with similar units along East Avenue in Brighton and the city and finally, had no objections to the revised plan presented.
- 6) Stanley Stone, 3615 East Avenue: Ms. Stone noted that she felt this development would change the appearance of the area; is concerned about speed and traffic; noise emanating from community activities; she also did not receive an invite from developer.
- 7) Roger Vince, 435 Kilbourn Road: Mr. Vince initially thanked the Town for the addition of stop signs and reduced speed in his neighborhood. With regard to the project, he inquired and was shown that sidewalks are being proposed for this plan along East Avenue, in front of the development, to allow residents to cross East Avenue and access the Town's East Avenue Sidewalk at the Kilbourn traffic light.
- 8) Amy Bowen, 3491 East Avenue: Ms. Bowen inquired and developer indicated the traffic pattern throughout the development as well as where the specific three (3) entrances and exits were located.
- 9) George Schwartz, 3575 East Avenue: Mr. Schwartz indicated that he was invited and attended the meeting with Riedman and gave them credit for listening and making modifications; he suggested that they plan another meeting with residents, since some have indicated that they did not get notification.
- 10) Virginia Blackman, 3466 East Avenue: Mrs. Blackman indicated that it is currently very difficult for her to exit her property due to traffic and believes this development will worsen that reality.

## Minutes of the Town Board for April 16, 2019

### TOWN BOARD COMMENTS

The developer answered questions from the Board, and in doing so, offered the following remarks:

- Riedman was not the applicant for the original Incentive Zoning that was approved in the mid-2000's
- The primary reason for the change from owner occupied units (the previously approved plan) to rental units was the unsuccessful marketing efforts following the 2008 economic turndown
- All the questions raised by the Planning Board regarding set back requirements have been answered.
- The landscaping behind the Wright House can be examined for buffering and screening
- The architect for the developer responded to an inquiry regarding one of the building's transition from a 2-story to 3-story in the back of the building.

Councilwoman Townsend indicated that she appreciated the changes that were made to the plan.

Councilman O'Connor reconfirmed with the applicant the current plan to complete the entire sound wall adjacent to I-490 in Phase I of the project. He also confirmed that a detailed landscaping plan would be created in the future and preliminary sanitary sewer extension discussions with Town personnel had started.

Supervisor Smith reviewed again the process that needs to take place for the applicant to proceed. He noted that the public hearing remains open; that there will continue to be opportunities for public comment and considerations; and that residents of East Avenue and adjoining streets will be furnished with prior notice by the Town, by mail, eNews, and the Town website for any future meetings where this application is considered.

### MEETING MINUTES OF APRIL 2, 2019

#### PUBLIC COMMENT

Mary Moore requested that her comments in the public comment session, as reported in the draft minutes, be amended. The Town Board agreed and Ms. Moore subsequently provided the Town Clerk with the text of her comments for inclusion in the April 2<sup>nd</sup> Meeting Minutes.

### MEETING MINUTES OF APRIL 2, 2019 APPROVED AS AMENDED

Thereafter a Resolution to approve the Meeting Minutes of the April 2, 2019 meeting, as amended was offered by Deputy Supervisor Munzinger, seconded by Councilman O'Connor, and voted on by members as follows: Ayes: Beckford, Munzinger, O'Connor, Townsend and Smith. Nays: None.

The Resolution was declared carried as follows:

**RESOLVED**, that the Meeting Minutes of the April 2, 2019 meeting are approved as amended.

### FINANCIAL MATTERS

#### TOWN OF PITTSFORD EMPLOYEE ANNUAL MEETING APPROVED

The Department Communication Committee has begun planning for the Town employee's Annual Meeting and is proposing the date of October 16, 2019 that will include a breakfast brunch at the Burgundy Basin Inn. Therefore, they are requesting Town Board approval for the contract with Burgundy Basin Inn for this annual meeting.

A Resolution to authorize the Town Supervisor to enter into and sign a contract with Burgundy Basin for the Town's annual employee meeting for October 16, 2019, was offered by Councilman O'Connor, seconded by Councilman Beckford, and voted on by members as follows: Ayes: Beckford, Munzinger, O'Connor, Townsend and Smith. Nays: none.

The Resolution was declared carried as follows:

## Minutes of the Town Board for April 16, 2019

**RESOLVED**, that the Town Board authorizes the Town Supervisor to enter into and sign the contract with Burgundy Basin Inn for the Town's Employee Annual Meeting on October 16, 2019.

### **BUDGET TRANSFERS APPROVED**

Councilman O'Connor confirmed with Town Attorney Koegel that permissive referendum was necessary under State law because the transfers under consideration were coming from capital reserves. Thereafter, a Resolution to approve the proposed Budget Transfers were offered by Deputy Supervisor Munzinger, seconded by Councilman O'Connor, and voted on by members as follows: Ayes: Beckford, Munzinger, O'Connor, Townsend and Smith. Nays: none.

The Resolution was declared carried as follows:

**RESOLVED**, that the following budget transfers are approved:

- That line item 4.1989.2003.2.4 (Fleet Schedule – Highway Equipment) be increased by \$130,636.00, and item 1.1989.2029.1.1 (Fleet Schedule – WT Admin) be increased by \$62,027.00 and that item 1.1989.2025.1.1 (Fleet Schedule – Parks) be increased by \$28,787.00 and that the source of these funds will be an appropriation from the Whole Town Equipment Capital Reserve; and
- That line item 2.1989.2003.602.4 (Fleet Schedule – PT Yard Debris) be increased by \$23,197.00 and that the source of these funds will be an appropriation from the Part Town Equipment Capital Reserve; and
- That line item 6.1989.2029.2.6 (Fleet Schedule – Sewer) be increased by \$348,358.00 and that the source of these funds will be an appropriation from the Sewer Equipment Capital Reserve.

Be it further

**RESOLVED**, that this Resolution is subject to permissive referendum.

### **APRIL VOUCHERS APPROVED**

A Resolution to approve the April 2019 vouchers was moved by Deputy Supervisor Munzinger, seconded by Councilman O'Connor, and voted on by the members as follows: Ayes: Beckford, Munzinger, O'Connor, Townsend and Smith. Nays: none.

The Resolution was declared carried as follows:

**RESOLVED**, that the April 2019 vouchers No. 141102 through No. 141460, in the amount of \$389,396.91 are approved for payment.

### **OPERATIONAL MATTERS**

#### **PITTSFORD LITTLE LEAGUE FOOD VENDOR PERMIT APPROVED**

A Resolution to approve the Food Vending Permit to Pittsford Little League to operate a vending unit on the Town owned Habecker Fields was offered by Councilwoman Townsend, seconded by Councilman O'Connor, and voted on by members as follows: Ayes: Beckford, Munzinger, O'Connor, Townsend and Smith. Nays: none.

The Resolution was declared carried as follows:

**RESOLVED**, that based on the recommendation of the Commissioner of Public Works, Town Board approves the proposed Food Vending Permit to Pittsford Little League to operate a vending unit on the Town owned Habecker Fields located at 34 East St., from April 27, 2019 through October 31, 2019 and that the Town Supervisor is authorized to sign the permit.

### **OTHER BUSINESS**

Councilman Beckford requested that the Town look into replacement of the faucets in the restrooms at the Library when budget items are discussed and reviewed during the next budget workshops for 2020.

**Library – Temporary close in late May**

## Minutes of the Town Board for April 16, 2019

Supervisor Smith notified residents that the Library will be closed for a necessary maintenance project in May, over the Memorial Day weekend, including Friday, May 24th and Tuesday, May 28th. The Library will resume its regular hours on Wednesday, May 29th.

### **Community Choice Aggregation (CCA) Administration Bids Received**

Supervisor Smith indicated that bids have been received for the administration of the CCA program for the Town of Pittsford, Pittsford Village, and Towns of Brighton and Irondequoit. A conference call will be set in the near future for the representatives from each of the government agencies to meet to discuss future action in awarding the bid. Bids were received from Joule Assets/Roctricity, Good Energy and Pilot.

Councilwoman Townsend requested an update on the emails that were generated regarding an injury that occurred on a Town baseball field. After some discussion, it was determined that the incident in question was due to a baseball that bounced from an infield location and hit a Little League player. Supervisor Smith confirmed that the Recreation Director and Commissioner of Public Works had advised that an initial suggestion to have a committee evaluate the field would be superfluous, given the more than four years of detailed and public planning of the fields from 2012-2017 with all community sports groups, citizen participants and the school district. Recreation Director Jessie Hollenbeck noted that none of those groups involved have requested changing the multi-use surfacing of the ball fields or believe that they should be changed. He continued, that all players and/or parents of players are required to sign-off on any potential injuries that may occur on the fields and reconfirmed that the fields are maintained properly and are configured properly for their intended use.

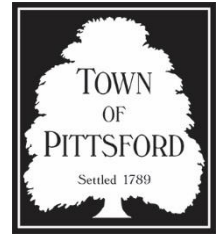
As there was no further business, the Supervisor adjourned the meeting at 7:24 P.M.

Respectfully submitted,

Linda M. Dillon  
Town Clerk

**OFFICIAL BOARD MINUTES ARE ON FILE IN THE OFFICE OF THE TOWN CLERK**

# MEMORANDUM



**To:** Town Board Members

**From:** Robert B. Koegel

**Date:** April 18, 2019

**Regarding:** 3626 Clover Street, Partial Release of Conservation Easement

**For Meeting On:** May 7, 2019

The current owners of the property at 3626 Clover Street would like to install a swimming pool next to their house. About 16.5 acres of their property is subject to a Town conservation easement which requires that property to be maintained as open space and not be used for such things as a pool. The owners would like the Town to release about 0.5 acres of the conservation easement around the building envelope of their home to accommodate the pool.

The conservation easement was imposed as part of a 50% open space requirement for the development of the Matthews property. The Loss subdivision approved by the Planning Board in 2011 was the first section of that development. The Matthews property subdivision has since been incorporated into the larger Bridleridge Farms subdivision, which received preliminary approval in 2018. As part of that approval, the Planning Board expressly recommended an "adjustment" to the conservation easement on the 3626 Clover Street property, with the understanding that the open space for the overall larger subdivision would remain at a minimum of 50%. In other words, any loss of open space on the 3626 Clover Street parcel has been added to the calculation of open space to be reserved elsewhere on the larger subdivision property.

Moreover, an increase of a half acre to the building envelope around the home will not negatively affect the neighborhood. The proposed pool will be completely secluded from any neighborly view except for a few potential future lot owners to the north and east, who will be on notice of the expanded building envelope if and when they purchase their properties.

Given these circumstances, the Town planning and engineering staff has determined that the request is reasonable, will not result in a hardship to the Town, and that the remaining portion of the easement will be sufficient for its purposes.

Submitted herewith for your consideration is a "Partial Release of Conservation Easement," which includes a legal description of the easement to be released and an instrument survey. An aerial photograph of the surrounding property is also submitted to help you visualize the situation.

## RESOLUTION

I move that the Town Board authorize the Town Supervisor to sign the attached proposed "Partial Release of Conservation Easement" involving the Town's easement located on 3626 Clover Street. This resolution is subject to permissive referendum, and the Town Clerk is directed to post and publish the required notice of such permissive referendum.

## PARTIAL RELEASE OF CONSERVATION EASEMENT

THIS PARTIAL RELEASE, made the \_\_\_\_\_ day of May, 2019, by the Town of Pittsford, a municipal corporation with its principal office at 11 South Main Street, Pittsford, New York 14534 ("Releasor") to Joshua E. Weitz and Lesley C. Loss, as husband and wife, having an address of 3626 Clover Street, Pittsford, New York 14534 ("Releasee").

WITNESSETH:

WHEREAS, the Releasor was granted a Conservation Easement ("Easement") from the predecessor-in-interest of Releasee, dated July 19, 2011, and recorded in the Monroe County Clerk's Office on August 5, 2011, in Liber 11027 of Deeds, at Page 159, over certain real property located at 3626 Clover Street in the Town of Pittsford, County of Monroe and State of New York; and

WHEREAS, the Releasor, by Town Board Resolution on May 7, 2019, has determined that a Partial Release of the aforesaid Easement is reasonable and will not result in a hardship to the Releasor and that the remaining portion of the Easement will be sufficient for the purposes of the Easement;

NOW, THEREFORE, in consideration of the facts and circumstances as set forth above, the Releasor herein does hereby release from the aforesaid Easement the property set forth on "Schedule A" attached hereto and made a part hereof.

Property Address: 3626 Clover Street, Pittsford, New York 14534  
Tax Account Number: 191.01-1-14.21

TOWN OF PITTSFORD, NEW YORK

By: \_\_\_\_\_  
William A. Smith, Jr., Supervisor

STATE OF NEW YORK)  
COUNTY OF MONROE) SS:

On the \_\_\_\_\_ day of May, 2019, before me, the undersigned, a Notary Public in and for said State, personally appeared William A. Smith, Jr., Supervisor, personally known to me or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to the within instrument and acknowledged to me that he executed the same in his capacity, and that by his signature on the instrument, the individual, or the person upon behalf of which the individual acted, executed the instrument.

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



## Schedule A

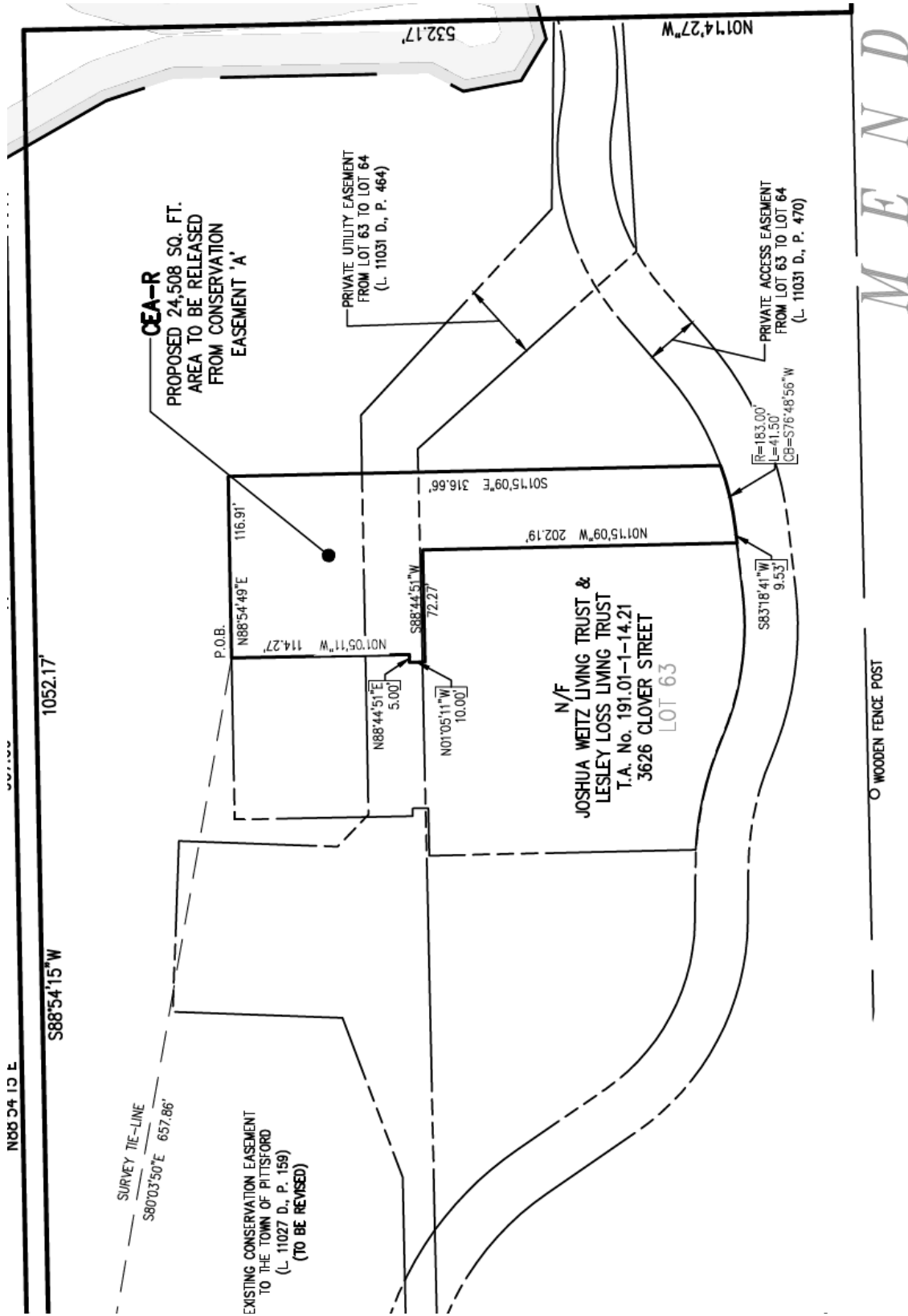
Description of  
Lands to be Released from  
Conservation Easement 'A'  
(CEA-R)

ALL THAT TRACT OR PARCEL OF LAND containing 24,508 square feet more or less, situate in the Phelps and Gorham Purchase, Township 12, Range 5, Town Lot 42, Town of Pittsford, County of Monroe, and State of New York, as shown on the drawing entitled "Bridleridge Farms, Section 1, Easement Plan," prepared by BME Associates, having drawing numbers 2165SA-27, dated August 2018, being more particularly bounded and described as follows:

Commencing at a point, said point being the intersection of the northerly boundary line of lands now or formerly of Joshua Weitz Living Trust & Lesley Loss Living Trust (T.A. No. 191.01-1-14.21) with the easterly right-of-way line of South Clover Street (N.Y.S. Route 65) (Right-of-Way Width Varies); thence

- A. S 80°03'50" E, along a survey tie-line, a distance of 657.86 feet to the Point of Beginning; thence
  1. N 88°54'49" E, a distance of 116.91 feet to a point; thence
  2. S 01°15'09" E, a distance of 316.66 feet to a point; thence
  3. Westerly, along a non-tangent curve to the right, having a radius of 183.00 feet and a chord bearing of S 76°48'56" W, a distance of 41.50 feet to a point; thence
  4. S 83°18'41" W, a distance of 9.53 feet to a point; thence
  5. N 01°15'09" W, a distance of 202.19 feet to a point; thence
  6. S 88°44'51" W, a distance of 72.27 feet to a point; thence
  7. N 01°05'11" W, a distance of 10.00 feet to a point; thence
  8. N 88°44'51" E, a distance of 5.00 feet to a point; thence
  9. N 01°05'11" W, a distance of 114.27 feet to the Point of Beginning.

# Instrument Survey





## **PITTSFORD LEGAL NOTICE**

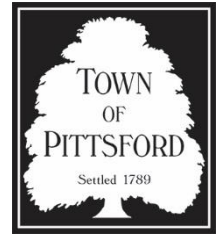
### **NOTICE OF ADOPTION OF A RESOLUTION SUBJECT TO PERMISSIVE REFERENDUM**

Notice is hereby given that on May 7, 2019 the Town Board of the Town of Pittsford, New York adopted a Resolution authorizing the Town Supervisor to execute a partial release of a conservation easement held by the Town on property located at 3626 Clover Street. Pursuant to Town Law, the Resolution is subject to a Permissive Referendum, a petition for which must be filed within thirty (30) days hereof. Copies of the Town Board minutes of the above Town Board Resolution may be obtained at the Town Hall from the Office of the Town Clerk.

Dated: May 7, 2019

Linda M. Dillon, Town Clerk  
Town of Pittsford, New York

# MEMORANDUM



**To:** Town Board Members

**From:** Robert B.Koegel

**Date:** May 2, 2019

**Regarding:** Proposed Music Licensing Agreement with SESAC

**For Meeting On:** May 7, 2019

Currently, we have separate agreements with “ASCAP” and “BMI” through which we pay a yearly licensing fee that covers copyrights for music played at all Town events. We began this arrangement in 2006 for ASCAP and in 2010 for BMI. The current annual licensing fee for each of these two agreements is over \$300.00.

As you may be aware, ASCAP and BMI are two of 3 major music licensing organizations. ASCAP and BMI, both not-for-profit organizations, account for about 90% of the music which is copyrighted. SESAC, a for-profit organization, accounts for most of the remaining 10%.

There is no “overlap” between ASCAP, BMI, and SESAC in terms of the music they have the right to license, with the result that our current agreements with ASCAP and BMI only protect us with regard to 90% of the music that has copyright protection. We are, however, interested in performing music from SESAC’s repertory.

In order to cover the Town for the additional 10% of licensed music for which SESAC holds the rights, it is necessary for us to enter into an agreement with that organization. This would provide the Town with coverage for virtually all music protected by copyright.

Attached to this memo is a copy of the standard SESAC licensing agreement, which is similar to the ASCAP and BMI agreements we already have. You may note that SESAC’s annual licensing fee of over \$800.00 exceeds the fees of ASCAP and BMI, reflecting the for-profit status of SESAC.

It is recommended that we obtain the additional licensing protection afforded by the SESAC agreement, so as to virtually eliminate our exposure to possible copyright infringement claims.

## **RESOLUTION**

I move that the Town Supervisor be authorized to sign the proposed Agreement with SESAC for music licensing.



April 15, 2019

Valued Customer  
Town of Pittsford, NY  
11 S. Main St.  
Pittsford, NY 14534

Re: Town of Pittsford

Dear Valued Customer,

I hope you've had an opportunity to review the information provided with my recent letter. By entering into a SESAC Performance License, you will obtain the permission required to perform any of the copyrighted compositions in the vast SESAC repertory.

SESAC represents a dynamic and growing repertory of music spanning all genres of music, including: Rock, Country, Americana, Bluegrass, Classical, Dance, Electronic, Hip-Hop, Jazz, Latin, Pop, R&B and Gospel. Tapping into this vast repertory of music plays an integral role in creating a suitable atmosphere and enjoyable experience for your residents. Typical music uses authorized under the SESAC agreement include: bands, single instrumentalists (piano player, guitarists etc...) DJ's, karaoke, music used in exercise/fitness centers, concerts, festivals, parks, zoos, museums, gardens, planetariums, performing arts centers, background music and music on hold used throughout municipal facilities, large screen or multiple televisions (including sports programming, promotional videos, and movies), websites and intra-net sites. If you have additional music uses, please let me know and I will confirm if they are authorized under the SESAC agreement.

To obtain authorization to lawfully perform the copyrighted compositions included in the SESAC repertory, simply complete, sign and return the enclosed license, together with the appropriate payment. Upon receipt of the signed license and payment, a fully executed copy of the license will be returned for your records.

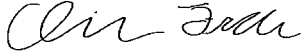
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SESAC INC 35 Music Sq East Nashville TN 37203  
PHONE: 800-826-9996 FAX: 615-321-6292 [www.sesac.com](http://www.sesac.com)



If you have any questions concerning SESAC or the license agreement, please contact me, my contact information is provided below. Additional information concerning the services provided by SESAC, including current news can be obtained online at: [www.sesac.com](http://www.sesac.com). SESAC looks forward to establishing a mutually beneficial business relationship and to serving your music licensing needs.

Sincerely,



Christopher Fragale  
Music Licensing Consultant  
[chrisesacmlc@gmail.com](mailto:chrisesacmlc@gmail.com)

770-852-2777

Encl: SESAC Performance License  
postage-paid envelope



**Instructions for completing the SESAC Performance License**

Please verify or complete the information on the SESAC Performance License, then sign where indicated before returning the license with payment in the enclosed postage paid envelope.

**Step 1 of the SESAC Performance License**

- 1. **Name of corporation, partnership, sole proprietorship, etc.** – verify or complete either the legal name of Corporation as filed with the Secretary of State or the names of the Partners in a Partnership or the name of the Sole Proprietor.
- 2. **Mailing Address** – verify or complete the mailing address of the Corporation, Partnership or Sole Proprietor including street address, city, state and zip code.
- 3. **Name** – verify or complete the name of the establishment or business being licensed.
- 4. **Location** – verify or complete the street address, including city, state and zip code of the establishment or business being licensed.
- 5. **Telephone, Fax and email** – complete these sections.

**Step 2 of the SESAC Performance License**

- 6. **Please insert today's date** – enter the date you sign the SESAC Performance License
- 7. **Licensee** – sign the SESAC Performance License at the "X", then type or print the name of the person who signs the license including his or her title.

**If Schedule "A" is Attached**


- 8. **Verify** all the information regarding music usage.

**If an Addendum is Attached**

- 9. **Complete** the addendum and sign where indicated

**ALL PAGES OF THE SESAC PERFORMANCE LICENSE, INCLUDING THE SCHEDULE "A" MUST BE RETURNED TO SESAC – 35 Music Square East, Nashville, TN - 37203.**

**Two ways to pay! 1) By Check or 2) Pay online at [www.sesac.com/pay](http://www.sesac.com/pay).**

CHECK NO: _____ Amount Paid \$ _____ Establishment Name _____	 If paying by Credit Card: Pay Online at <a href="http://www.sesac.com/pay">www.sesac.com/pay</a> Login Account Number: 143791 Bill to Number: or Call 1-615-320-0055
FOR INTERNAL USE ONLY	



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## GENERAL DISCLOSURE STATEMENT

This is notice that, in compliance with state music licensing statutes, SESAC LLC ("SESAC") is required to provide you with the following information, in writing, at least seventy-two (72) hours prior to the execution of any contract requiring you to pay license fees to SESAC.

- (1) The performing rights license agreement you have been offered by SESAC contains a schedule of the rates and terms of license fees under the contract, and upon your request amounts and terms of any discounts offered to proprietors of comparable businesses in your area. Be advised that the rates and terms of SESAC's performance rights license are contained within the body of the license and the fee schedule attached thereto and made a part thereof.
- (2) SESAC has a toll-free telephone number 800-826-9996, from which you may obtain answers to inquiries concerning SESAC's repertory.
- (3) You may obtain, upon written request, and at your sole expense, the most current available list of SESAC affiliated writers and publishers and/or those copyrighted musical works in SESAC's repertory.
  - a. SESAC's repertory and list of affiliates may also be accessed and/or downloaded free of charge at [www.sesac.com](http://www.sesac.com).
  - b. SESAC's electronic address is [customerservice@sesac.com](mailto:customerservice@sesac.com). Any request for the most current list of SESAC's repertory or affiliates should be addressed to SESAC LLC, 35 Music Square East, Nashville, TN 37203; Attention: Licensing Department. If you request a printed copy, you will be charged the actual cost of the copy which will be communicated to you in advance.
- (4) SESAC complies with all federal law and orders of courts having appropriate jurisdiction regarding the rates and terms of license fees and the circumstances under which licenses for rights for public performances are offered to any proprietor.
- (5) This is notice that you are entitled to the information as provided herein, and that failure of SESAC to provide this information is unlawful and you may be entitled to bring an action against SESAC or assert a counterclaim in an action brought by SESAC.

## STATE SPECIFIC DISCLOSURES

- (1) **Alaska** (AS § 45.45.500): The most current list of SESAC's affiliates and the works in SESAC's repertory is additionally available through the Cabaret Hotel and Restaurant Retail Association.
- (2) **Arkansas** (Ark. Code § 4-76-103): See General Disclosure Statement.
- (3) **California** (CA Bus. & Prof. Code § 21750): See General Disclosure Statement.
- (4) **Colorado** (C.R.S. § 6-13-102 et seq):
  - a. SESAC shall publish and file with the secretary of state its form contracts and a schedule of fees it charges a proprietor to license music for public performance. A link to the schedule shall be filed with the secretary of state, who publishes the link.
  - b. Upon request from the secretary of state, SESAC shall provide information concerning a proprietor's rights and duties for public performances. The secretary of state must post the information on the secretary's website.
  - c. SESAC shall publish a catalog of musical works the society licenses. A link to the catalog shall be filed with the secretary of state, who publishes the link.
  - d. You should consider obtaining a separate license or other form of authorization from those performing rights societies or copyright owners whose copyrighted musical works are not licensed pursuant to SESAC's performance rights contract.
- (5) **Florida** (FL Stat. § 501.93):
  - a. A copy of each form of contract or agreement offered by SESAC to a proprietor in this state shall be made available upon request of any proprietor.
  - b. You should consider obtaining a separate license or other form of authorization from those performing rights societies or copyright owners whose copyrighted musical works are not licensed pursuant to SESAC's performance rights contract.
- (6) **Idaho** (ID Code § 48-1303): See General Disclosure Statement.
- (7) **Illinois** (815 ILCS 637/10): See General Disclosure Statement.
- (8) **Indiana** (IC 32-37-3): See General Disclosure Statement.
- (9) **Iowa** (IA Code § 549.3): See General Disclosure Statement.

Account #: 143791 Contract #: 180087 - 1/#0

- (10) **Kansas** (KS Stat. § 57-222): See General Disclosure Statement.
- (11) **Maryland** (MD Comm. L. Code § 11-1402): See General Disclosure Statement.
- (12) **Michigan** (MI Comp. L. § 445.2104):
- a. Upon request, a schedule of the rates and terms of license fees under contracts offered to proprietors of comparable businesses in Michigan within the past 12 months can be made available.
  - b. There are exemptions that may exclude you from liability under the copyright laws. The United States Copyright Act is set forth at 17 U.S.C. §§ 101 et. seq. Exemptions under that Act are set forth at 17 U.S.C. §§105 - 110. Please contact your attorney for advice as to the applicability of any exemptions to your premises.
- (13) **Minnesota** (MN Stat. § 325E.51): See General Disclosure Statement.
- (14) **Missouri** (MO Rev. Stat. § 436.155): SESAC shall file a printed listing of works licensed by SESAC with the attorney general, and provide or make available, upon request, a listing on suitable electronic media to bona fide trade associations representing groups of proprietors. A list shall be provided to the proprietor by electronic or other means, solely at the proprietor's expense.
- (15) **Nebraska** (NB Rev. Stat. § 59-1403.02(1)(b)): An electronic copy of each form of contract or agreement offered by SESAC to any proprietor in this state shall be made available upon request of any proprietor.
- (16) **New Jersey** (NJ Rev. Stat. § 56:3A-3):
- a. SESAC shall make available in electronic form on the largest nonproprietary cooperative public computer network a current list of not less than the titles of the performed copyrighted musical works for which SESAC collects license fees on behalf of copyright owners and shall update the list at least weekly and shall provide the electronic address to the Secretary of State.
  - b. Upon request, any person may view the list in electronic form through the Office of the Secretary of State.
- (17) **New York** (NY Arts & Cult. Aff. L. § 31.04): See General Disclosure Statement.
- (18) **North Dakota** (ND Cent. Code § 47-21.2-02): See General Disclosure Statement.
- (19) **Oklahoma** (15 OK Stat. § 15-790): SESAC shall give annual notice, in a form prescribed by the Attorney General, that the proprietor is entitled to a schedule or the rates and terms of license fees under the contract.
- (20) **Oregon** (OR Rev. Stat. § 647.700): See General Disclosure Statement.
- (21) **Texas** (TX OCC § 2102.0003): See General Disclosure Statement.
- (22) **Utah** (UT Code § 13-10a-4): See General Disclosure Statement.
- (23) **Virginia** (VA Code § 59.1-461): SESAC shall file with the State Corporation Commission a certified copy of each form of document that is used by SESAC to enter into a contract with a proprietor doing business in the state and that SESAC will make available, upon your written request, at your sole expense, copies of such documents as are filed with the department.
- (24) **Washington** (WA Rev. Code § 19.370.070): See General Disclosure Statement.
- (25) **West Virginia** (WV Code § 47-2A-3): SESAC shall, at least annually, provide notice of the license fee rate and the means of its computation to proprietor. The notice shall be satisfied if the copyright owner or SESAC publishes the required information in a Class II-0 legal advertisement in a qualified newspaper published in this state with a bona fide circulation of forty thousand or more, or if the copyright owner or SESAC files copies of its license agreements containing the information required under subsection (a) of this section with the secretary of state's office.
- (26) **Wisconsin** (WI Stat. § 100.206):
- a. Upon written request, and at your sole expense, SESAC shall make the most current list of affiliates and repertory filed with the Wisconsin Department of Agriculture, Trade, and Consumer Protection available.
  - b. SESAC shall file with the Wisconsin Department of Agriculture, Trade and Consumer Protection a certified copy of each form of document that is used by SESAC to enter into a contract with a proprietor doing business in the state and that SESAC shall make available, upon your written request, at your sole expense, copies of such documents as are filed with the department.
- (27) **Wyoming** (WY Stat. § 40-13-302): See General Disclosure Statement.

**SESAC MUSIC PERFORMANCE LICENSE  
FOR MUNICIPALITIES**

This License Agreement, including any attached and referenced Schedules (the "Agreement"), is made in New York by and between SESAC LLC ("SESAC"), a Delaware limited liability company, with offices at 35 Music Square East, Nashville, TN 37203, and

LICENSEE Information			
Town of Pittsford, NY <i>(Municipality Name)</i>		("LICENSEE")	
Billing Information			
11 S. Main St. <i>(Street Address)</i>	Pittsford <i>(City)</i>	NY <i>(State)</i>	14534 <i>(Zip)</i>
<i>(Telephone #)</i>	<i>(Fax #)</i>	<i>(Email)</i>	

Those locations within the municipality for which the above supplied information applies (the "Municipality") which are owned, operated or leased by LICENSEE and used as governmental offices or which are otherwise under LICENSEE's sole control; and other locations within the Municipality while events under LICENSEE's sole control are occurring at such locations, are referred to herein as the "Premises."

SESAC and LICENSEE hereby mutually agree as follows:

**1. GRANT OF RIGHTS**

Effective as of January 1, 2019 (the "Effective Date"), and subject to the terms and conditions of this Agreement, SESAC grants to LICENSEE the non-exclusive right and license to publicly perform non-dramatic renditions of all of the musical compositions for which SESAC is authorized to license the public performance right (the "Compositions") solely: (i) on the Premises and (ii) via a music-on-hold system operated by LICENSEE in connection with the Municipality.

**2. LIMITATIONS OF RIGHTS**

- A. Except as specifically described in Paragraph 1, above, nothing contained herein shall be construed as permitting LICENSEE to publicly perform, transmit, re-transmit or reproduce any Composition by any means, medium, method, device or process now or hereafter known, or as permitting LICENSEE to grant any such right to others.

Account #: 143791 Contract #: 180087 - 1/#0

- B. The rights granted pursuant to Paragraph 1, above, shall exclude "Grand Rights" in and to the Compositions ("Grand Rights" include, but are not limited to, the right to perform, in whole or in part, dramatico-musical and dramatic works in a dramatic setting).
- C. The rights granted pursuant to Paragraph 1, above, shall exclude performances of the Compositions: (i) which are part of a background music service originating from any location, including the Premises, which performances are authorized by SESAC pursuant to a separate license agreement, regardless of the means by which such performances are transmitted on or to the Premises, and/or (ii) by coin-operated phonorecord players ("jukeboxes"), as defined in 17 U.S.C. § 116.
- D. The authorization provided in this Agreement shall be limited to public performances made in the United States of America, its territories, possessions and the Commonwealth of Puerto Rico.
- E. The rights granted pursuant to Paragraph 1, above, shall exclude performances of the Compositions made as part of Sporting Events ("Sporting Events" are professional, semi-professional, major or minor league athletic competitions).
- F. The rights granted pursuant to Paragraph 1, above, shall exclude performances of the Compositions made as part of Concerts, other than those promoted solely by LICENSEE ("Concerts" are those performances by an entertainer or entertainment group where the primary focus is the performance of music).
- G. The rights granted pursuant to Paragraph 1, above, shall exclude performances of the Compositions made by and/or on the premises of colleges and/or universities.

**3.**

**LICENSE FEE**

- A. In consideration of the rights granted herein, LICENSEE shall pay to SESAC an annual license fee (each, a "License Fee") for each calendar year during the Term (each, a "License Fee Period") in accordance with Schedule "A," which is attached hereto and incorporated herein.
- B. Notwithstanding anything to the contrary contained in this Agreement, SESAC shall have the right, upon notice to LICENSEE, to make changes to Schedule "A." In such event, LICENSEE shall have the right to terminate this Agreement as of the date such change(s) are to take effect, provided that LICENSEE gives notice to SESAC of such termination specifically referencing this Paragraph, not later than thirty (30) days after SESAC notifies LICENSEE of such change(s). For the avoidance of doubt, annual rate adjustments made pursuant to Paragraph 3.E below shall not be considered a change to Schedule "A."
- C. Notwithstanding anything to the contrary contained in this Agreement, SESAC shall have the right, but not the obligation, to verify through independent sources any information required to be reported by LICENSEE pursuant to Schedule "A," and SESAC may adjust the License Fee(s) as may be appropriate based on information obtained from such sources.
- D. In the event SESAC is determined by any taxing authority or court to be liable for the payment of a gross receipts, sales, use, business use or other tax which is based on the amount of SESAC's receipts from LICENSEE, then LICENSEE shall reimburse SESAC, within thirty (30) days of notification to LICENSEE therefor, for any such tax derived from receipts received from LICENSEE.
- E. Effective each January 1 following the Effective Date, the rates set forth in the Fee Schedule shall be increased by an amount equal to the percent increase in the Consumer Price Index – All Urban Consumers (CPI-U) as published by the Bureau of Labor Statistics, U.S. Department of Labor, between the most recent October and the preceding October or five percent (5%), whichever amount is greater.

**4.**

**BREACH AND CURE; LATE PAYMENT CHARGE**

- A. In the event LICENSEE is in default or breach of any provision of this Agreement, including failure to make any payment when due hereunder, and LICENSEE has not cured such default or breach within thirty (30) days following SESAC's notice to LICENSEE thereof, then SESAC shall have the right to terminate this Agreement in addition to pursuing any and all other rights and/or remedies.
- B. SESAC shall have the right to impose a late payment charge of one and one-half percent (1.5%) per month for any License Fee payment that is more than thirty (30) days past due. SESAC shall also have the right to impose a charge of \$35.00 for each dishonored check or other form of payment. In the event SESAC incurs any expenses in connection with the collection of any amounts past due to SESAC hereunder, including but not limited to attorney's fees, LICENSEE shall be responsible for promptly paying such amounts to SESAC.

5.

**INTENTIONALLY OMITTED**

6.

**TERM OF LICENSE**

- A. The term of this Agreement shall be for an initial period that commences on the Effective Date and continues for a period of twelve (12) calendar months (the "Initial Period"). Thereafter, this Agreement shall automatically continue in full force and effect for successive additional periods of twelve (12) calendar months (each, a "Renewal Period"). Either party may terminate this Agreement effective as of the last day of the Initial Period or as of the last day of any Renewal Period, upon advance notice to the other party specifically referencing this Paragraph at least thirty (30) days prior to the commencement of the upcoming Renewal Period. The Initial Period and any Renewal Period(s) shall be collectively referred to herein as the "Term."
- B. Notwithstanding anything to the contrary contained herein, SESAC shall have the right to terminate this Agreement: (i) at any time upon notice to LICENSEE in the event LICENSEE is adjudicated bankrupt, or a petition in bankruptcy is filed with respect to LICENSEE, or LICENSEE is declared or becomes insolvent; or (ii) upon thirty (30) days' notice to LICENSEE by reason of any law, rule, decree or other enactment having the force of law, by any authority, whether federal, state, local, territorial or otherwise, which results in substantial interference in SESAC's operation or a substantial increase in the cost of conducting its business.

7.

**MISCELLANEOUS**

- A. This Agreement shall be governed by and subject to the laws of the State of New York, applicable to agreements made and to be wholly performed in New York. This Agreement supersedes and cancels all prior negotiations and understandings between SESAC and LICENSEE in connection with the subject matter hereof. If any part of this Agreement is determined invalid or unenforceable by a court of competent jurisdiction or by any other legally constituted body having the jurisdiction to make such determination, the remainder of this Agreement shall remain in full force and effect. No waiver of any breach of this Agreement shall be deemed a waiver of any preceding, continuing or succeeding breach of the same, or any other provision of this Agreement.
- B. SESAC shall have the right, upon notice to LICENSEE, to withdraw from the scope of this Agreement the right to publicly perform any Composition (or collection of Compositions) as to which any action has been threatened, instituted or a claim made that SESAC does not have the right to license the performance rights in such Composition (or collection of Compositions).
- C. This Agreement shall not be assignable by LICENSEE without SESAC's prior written permission. Subject to the preceding sentence, this Agreement shall be binding upon and inure to the benefit of SESAC's and LICENSEE's successors and assigns, but no assignment shall relieve SESAC or LICENSEE of its respective obligations under this Agreement. LICENSEE shall notify SESAC within thirty (30) days of any change of ownership or control of LICENSEE's operations.
- D. This Agreement shall not be valid until executed by an authorized signatory of SESAC. This Agreement has been read and is understood by both parties and contains their entire understanding with regard to the subject matter hereof. No waiver, addition or modification shall be valid unless in writing, executed with the same formality as this Agreement.
- E. All notices required or permitted herein shall be in writing and deemed given to the other party hereto when sent to an address for such party set forth in this Agreement or such other address as such party may designate by written notice.

IN WITNESS THEREOF, the parties have caused this Agreement to be duly signed as of

\_\_\_\_\_ (please insert today's date)

**LICENSEE**

**SESAC**

By: \_\_\_\_\_  
(Signature)

By: \_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Type or Print Name)

\_\_\_\_\_  
(Type or Print Name)

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

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

Account #: 143791 Contract #: 180087 - 1/#0



## Schedule "A" to the SESAC Music Performance License for Municipalities

### 1. FEE SCHEDULE/LICENSE FEE CALCULATION.

The License Fee for each License Fee Period shall be calculated using the Fee Schedule (the current version of which is set forth below), and the most recently submitted License Fee Report.

#### 2019 Fee Schedule

<u>"Population"</u>	<u>License Fee for calendar year 2019</u>
25,000 or less	\$ 438
25,001 - 50,000	\$ 875
50,001 - 100,000	\$ 1,425
100,001 - 150,000	\$ 2,075
150,001 - 250,000	\$ 2,838
250,001 - 500,000	\$ 3,710
500,001 And over	\$4,696 + \$438 for each additional 100,000 population

### 2. LICENSE FEE PAYMENT.

Upon the execution of this Agreement, LICENSEE shall pay the initial License Fee to SESAC which amount shall be prorated (if applicable) to reflect payment for the period from the Effective Date through the end of such License Fee Period. The License Fee for each License Fee Period thereafter shall be submitted to SESAC on or before the commencement of such License Fee Period.

### 3. REPORTING.

- A. Upon the execution of this Agreement, LICENSEE shall submit to SESAC a completed license fee report in the form attached hereto as Schedule "B" (each, a "License Fee Report"), which is incorporated herein. Said initial License Fee Report shall set forth the Population of the Municipality as of the Effective Date.
- B. On or before each October 1 during the Term following the Effective Date, LICENSEE shall provide SESAC with an updated License Fee Report setting forth the Population of the Municipality as of the preceding September 1; provided, however, LICENSEE shall not be required to submit any License Fee Report which would contain the same Population as the most recently submitted License Fee Report.
- C. All reports under this Agreement shall be submitted by LICENSEE, by electronic means if possible, in Excel or similar format if applicable, to reporting@sesac.com, or by regular mail addressed to:

SESAC  
35 Music Square East  
Nashville, TN 37203

### 4. DEFINITIONS.

"Population" means the total population of the municipality as of the most recent United States Census.

5. **CERTIFICATION.** LICENSEE hereby represents and warrants that all information which has been, or which will be, provided by LICENSEE pursuant to this Schedule "A" to be complete, true and accurate.



**Schedule "B" to the SESAC Music Performance License for Municipalities  
License Fee Report Form**

		<b>Current Value</b>
A	Municipality Name	
B	Municipality Population	29421
C	Information Applicable as of	

# MEMORANDUM

**To:** Town Board

**From:** Greg Duane

**Date:** May 2, 2019

**Regarding:** Surplus Inventory

**For Meeting On:** May 7, 2019



**Be it Resolved, that the following list of equipment be declared surplus/junk and be removed from the Town's Inventory:**

<u>Asset #</u>	<u>Year</u>	<u>Description</u>	<u>Department</u>	<u>Cost</u>	<u>Disposition</u>
16702	2009	Coffee maker	Hwy	\$125.00	Junk
10235	2000	Motorola Radio	Hwy	\$504.00	Junk
11960	1994	Kenwood Radio	Hwy	\$800.00	Junk
16711	2009	Dump Truck #453	Hwy	\$158,529.00	Auction
16712	2009	Front Plow # 453	Hwy	\$10,000.00	Auction
16713	2009	Wing Plow #453	Hwy	\$3,344.00	Auction
17720	2014	Case Loader	Hwy	\$145,817.00	Trade-in
17808	2015	Samsung Microwave	Hwy	\$289.17	Junk
18800	2016	Case Loader	Hwy	\$144,265.60	Trade-in
18803	2016	Toro Zero Turn Mower	Parks	\$11,270.16	Auction
10994	1987	Jacobsen Over seeder	Parks	\$4,090.00	Auction
17316	2012	Stanley 36" Brush Mower	Parks	\$3,272.00	Auction
				<b>\$482,305.93</b>	

**TOWN OF PITTSFORD,  
NEW YORK**

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

# TOWN OF PITTSFORD, NEW YORK

## TABLE OF CONTENTS DECEMBER 31, 2018

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	<u>Page</u>
INDEPENDENT AUDITOR'S REPORT .....	1
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED).....	3
BASIC FINANCIAL STATEMENTS:	
Government-Wide Financial Statements -	
Statement of Net Position .....	11
Statement of Activities .....	12
Fund Financial Statements -	
Balance Sheet - Governmental Funds.....	13
Reconciliation of the Balance Sheet - Governmental Funds to the Statement of Net Position .....	14
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds .....	15
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds to the Statement of Activities .....	16
Statement of Fiduciary Assets and Liabilities .....	17
Notes to Basic Financial Statements .....	18
REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED):	
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - General Fund, Highway Fund, Highway Fund Part-Town, Consolidated Sewer District.....	44
Schedule of Proportionate Share of Net Pension Liability (Asset) .....	48
Schedule of Contributions - Pension Plan.....	49
Schedule of Changes in Total OPEB Liability and Related Ratios .....	50
SUPPLEMENTAL SCHEDULES:	
Combining Balance Sheet - Nonmajor Governmental Funds .....	51
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Governmental Funds.....	52
Combining Balance Sheet - Nonmajor Special Revenue Funds.....	53
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Special Revenue Funds .....	54

## INDEPENDENT AUDITOR'S REPORT

April 10, 2019

To the Town Board of the  
Town of Pittsford, 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 Pittsford, 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. 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.

### ***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.

## INDEPENDENT AUDITOR'S REPORT

(Continued)

### 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, schedules of contributions-pension plans, proportionate share of net pension liability (asset), and changes in total OPEB liability and related ratios, 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.

### Other 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 nonmajor fund financial statements and combining nonmajor special revenue fund financial statements are presented for purposes of additional analysis and are not a required part of the financial statements.

The combining nonmajor fund and combining nonmajor special revenue fund financial statements 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 nonmajor fund financial statements and combining nonmajor special revenue fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

*Bonadio & Co., LLP*

## TOWN OF PITTSFORD, NEW YORK

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

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The management's discussion and analysis of the Town of Pittsford, 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 assets and deferred outflows of resources of the Town exceeded its liabilities and deferred inflows of resources by \$48,758,009.
- General revenues, which include real property tax, nonproperty tax items and mortgage tax, are \$17,324,070, or 86%, of all revenues. Program specific revenues in the form of Charges for Services and Capital Grants accounted for \$2,922,756, or 14%, of total revenues.
- The Town's governmental fund financial statements report a combined ending fund balance of \$23,723,161.
- At the end of the current year, the unassigned fund balance of the General Fund was \$4,729,518.

#### OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the Town's basic financial statements. The Town's basic financial statements consist of three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the financial statements. This report also contains individual fund statements and supplemental schedules in addition to the basic 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/inflows of resources, and liabilities, 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 highway maintenance, snow removal, general administrative support, community service, fire protection services, water services, and interest on long-term debt.

## OVERVIEW OF THE FINANCIAL STATEMENTS (Continued)

### 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 five major individual governmental funds; General Fund, Highway Fund Part-Town, Highway Fund, Capital Projects Fund, and Consolidated Sewer District. 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 Part-Town, Highway Fund, and Consolidated Sewer District. 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 statements because the resources of these funds are *not*, and never will be, available to support the Town's programs.



## OVERVIEW OF THE FINANCIAL STATEMENTS (Continued)

### Fund Financial Statements (Continued)

#### 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 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 the Town's financial position.

**Table 1 - Net Position**

	<u>2018</u>	<u>2017</u>
<b>ASSETS</b>		
Current assets	\$ 24,264,916	\$ 30,831,497
Capital assets, net	<u>67,856,816</u>	<u>59,778,259</u>
Total assets	<u>92,121,732</u>	<u>90,609,756</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Deferred amount on refunding	177,380	188,466
Pension related	2,390,193	1,836,268
Other postemployment benefits	-	568,283
Other	<u>101,080</u>	<u>-</u>
Total deferred outflows of resources	<u>2,668,653</u>	<u>2,593,017</u>
<b>LIABILITIES</b>		
Current liabilities	772,268	368,244
Noncurrent liabilities	<u>42,075,528</u>	<u>45,379,589</u>
Total liabilities	<u>42,847,796</u>	<u>45,747,833</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Pension related	2,084,710	301,816
Other postemployment benefits	<u>1,099,870</u>	<u>-</u>
Total deferred infows of resources	<u>3,184,580</u>	<u>301,816</u>
<b>NET POSITION</b>		
Net investment in capital assets	45,286,132	43,761,514
Restricted	17,504,134	24,136,064
Unrestricted	<u>(14,032,257)</u>	<u>(20,744,454)</u>
Total net position	<u>\$ 48,758,009</u>	<u>\$ 47,153,124</u>

By far, the largest component of the Town's net position reflects its investment in capital assets, less any related debt used to acquire those assets that is still outstanding. The Town uses these capital assets to provide services to the residents and consequently, these assets are not available for future spending. Although the Town's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

There are restricted net position balances which constitute 36% and 51% of total net position at December 31, 2018 and December 31, 2017, respectively. The remaining balance is unrestricted net position and may be used to finance future operations.

## GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

**Table 2 - Change in Net Position**

	<u>2018</u>	<u>% of Total</u>	<u>2017</u>	<u>% of Total</u>
<b>REVENUES:</b>				
Charges for services	\$ 1,822,141	9.0%	\$ 1,776,817	9.1%
Capital grants and contributions	1,100,615	5.4%	626,547	3.2%
Taxes	16,778,501	82.9%	16,643,012	85.2%
Other revenues	<u>545,569</u>	<u>2.7%</u>	<u>483,711</u>	<u>2.5%</u>
Total revenues	<u>20,246,826</u>	<u>100.0%</u>	<u>19,530,087</u>	<u>100.0%</u>
<b>EXPENSES:</b>				
General governmental support	4,242,549	22.8%	4,486,950	24.6%
Public safety	809,621	4.3%	761,649	4.2%
Public health	43,820	0.2%	37,443	0.2%
Transportation	5,180,460	27.8%	5,943,649	32.6%
Economic assistance and opportunity	533,446	2.9%	524,314	2.9%
Culture and recreation	4,086,824	21.9%	3,616,382	19.8%
Home and community services	3,106,272	16.7%	2,370,322	13.0%
Interest on long term debt	<u>638,949</u>	<u>3.4%</u>	<u>484,903</u>	<u>2.7%</u>
Total expenses	<u>18,641,941</u>	<u>100.0%</u>	<u>18,225,612</u>	<u>100.0%</u>
Change in net position	<u>\$ 1,604,885</u>		<u>\$ 1,304,475</u>	

The Town relies upon taxes, charges for services, and capital grants as its primary revenue sources. Expenses are distributed dependent on the Town's services.

### 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.

#### Governmental Funds

The focus of the Town's governmental funds is to provide information on near term inflows, outflows and balances of spendable resources. Such information is useful in assessing the Town's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the year. Amounts to be applied against next year's fund balance are reported as assigned resources.

As of the end of the current year, the Town's combined governmental fund balances were \$23,723,161, which is less than last year's ending fund balance of \$30,560,165.

The General Fund is the chief operating fund of the Town. At the end of the current year, the total fund balance of the General Fund was \$10,147,754, of which \$4,729,518 was unassigned. The fund balance for the Town's General Fund decreased by \$17 thousand in 2018, as a function of the Town's operating activities.

## FINANCIAL ANALYSIS OF THE TOWN'S FUNDS (Continued)

### Budgetary Highlights

The key budget variances for the major funds are listed below.

<u>Revenue Items</u>	<b>Budget Variance Amended vs. Actual</b>	<u>Explanation for Budget Variance</u>
General Fund - Sale of property and compensation for loss	\$ 145,767	Equipment was sold during the year at auction.
General Fund - Use of Money and property	\$ 120,230	The town received greater than expected interest income due to multiple rate increases during the year. Rental income was also higher than projected.
Highway Fund Part Town - Nonproperty tax items	\$ 730,000	Higher than projected sales tax revenue.

<u>Expense Items</u>	<b>Budget Variance Amended vs. Actual</b>	<u>Explanation for Budget Variance</u>
General Fund - General Governmental Support	\$ 260,582	Staffing vacancies coupled with cost savings due to outsourced projects.
General Fund - Culture and Recreation	\$ 160,652	Salary and contractual expenses were lower due to the community center being closed for renovations for a period of time.
General Fund - Employee Benefits	\$ 105,643	Savings on salary based benefits due to vacancies and lower than projected increase in hospitalization insurance.
Highway Fund - Transportation	\$ 57,702	Savings in salary costs due to the retirement of higher paid employees.
Highway Fund - Employee Benefits	\$ 55,468	Lower than projected increase in hospitalization insurance.
Highway Fund Part-Town - Transportation	\$ 223,401	Due to highway snow and ice work, there was less road maintenance and yard debris work performed in the winter months.
Consolidated Sewer District - Home and Community	\$ 24,346	Savings in salary costs due to the retirement of higher paid employees.
Consolidated Sewer District - Employee Benefits	\$ 16,195	Lower than projected increase in hospitalization insurance.

## FINANCIAL ANALYSIS OF THE TOWN'S FUNDS (Continued)

### Capital Assets

Capital assets, net of accumulated depreciation, are reflected below:

**Table 3 - Capital Assets**

<u>Class</u>	<u>2018</u>	<u>2017</u>
Land	\$ 6,128,566	\$ 6,114,066
Land development rights	11,513,343	11,513,343
Work in progress	1,469,911	10,541,349
Infrastructure	18,073,879	17,722,201
Buildings and improvements	26,786,793	10,775,494
Machinery and equipment	<u>3,884,324</u>	<u>3,111,806</u>
Total capital assets, net of accumulated depreciation	<u>\$ 67,856,816</u>	<u>\$ 59,778,259</u>

During 2018, there were \$11,396,280 of capital asset additions offset by \$3,190,917 of depreciation expense. The Town also sold assets for a loss of \$126,806. More detailed information about the Town's capital assets is presented in the notes to the financial statements.

### Long-Term Liabilities

The Town's general obligation and other long-term debt outstanding, was as follows at December 31:

**Table 4 - Long-Term Debt**

	<u>2018</u>	<u>2017</u>
Serial and statutory bonds	\$ 22,329,076	\$ 23,440,892
Bond premium	418,988	448,874
Compensated absences	<u>57,584</u>	<u>79,495</u>
Total	<u>\$ 22,805,648</u>	<u>\$ 23,969,261</u>

The amount of principal paid on outstanding debt was approximately \$1,600,000 in 2018 and \$1,135,000 in 2017. During 2018, the Town issued \$465,000 in serial bonds related to the purchase of highway equipment.

More detailed information about the Town's long-term liabilities is presented in the notes to the financial statements.

## **FACTORS BEARING ON THE TOWN'S FUTURE**

The Town is in the process of updating the Comprehensive Plan, Building and Demolition Codes to control development and redevelopment within the community. The Center for Governmental Research has been engaged to create a fiscal impact model on various types of development. The model should help guide the Town in decisions for future development and affects it may have on the tax base and residential neighborhoods. The New York State mandated increase in minimum wage and employee training will also have to be reflected in future budgets. Bearing this in mind, the Town of Pittsford will continue to seek alternative funding sources, conservative practices and policies, and long range financial planning while staying below the 2% tax cap.

## **REQUESTS FOR INFORMATION**

This financial report is designed to provide a general overview of the Town's finances for those with an interest in the Town's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to:

Town of Pittsford  
11 South Main Street  
Pittsford, New York 14534  
(585) 248-6225  
Attn: Finance Director

# TOWN OF PITTSFORD, NEW YORK

## STATEMENT OF NET POSITION DECEMBER 31, 2018

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### ASSETS

Unrestricted cash	\$ 21,382,848
Restricted cash	859,890
Investments	34,076
Receivables	23,235
Due from other governments	1,586,560
Due from state and federal	154,248
Prepaid expenses	224,059
Capital assets, net	<u>67,856,816</u>
Total assets	<u>92,121,732</u>

### DEFERRED OUTFLOWS OF RESOURCES

Deferred amount on refunding	177,380
Pension related	2,390,193
Other	<u>101,080</u>
Total deferred outflows of resources	<u>2,668,653</u>

### LIABILITIES

Accounts payable	356,674
Accrued liabilities	289,375
Unearned revenue	126,192
Due to fiduciary fund	27
Long-term obligations -	
Due within one year	1,711,816
Due in more than one year	21,093,832
Other postemployment benefits	18,613,372
Net pension liability	<u>656,508</u>
Total liabilities	<u>42,847,796</u>

### DEFERRED INFLOWS OF RESOURCES

Pension related	2,084,710
Other postemployment benefit related	<u>1,099,870</u>
Total deferred inflow of resources	<u>3,184,580</u>

### NET POSITION

Net investment in capital assets	45,286,132
Restricted	17,504,134
Unrestricted	<u>(14,032,257)</u>
Total net position	<u>\$ 48,758,009</u>

The accompanying notes are an integral part of these statements.

**TOWN OF PITTSFORD, NEW YORK**

**STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2018**

Functions/Programs	Expenses	Program Revenue		Net (Expense)
		Charges for Services	Capital Grants and Contributions	Revenue and Changes in Net Position
				Governmental Activities
<b>PRIMARY GOVERNMENT:</b>				
Governmental activities -				
General governmental support	\$ 4,242,549	\$ 422,781	\$ 119,331	\$ (3,700,437)
Public safety	809,621	97,719	-	(711,902)
Public health	43,820	-	-	(43,820)
Transportation	5,180,460	503,209	456,158	(4,221,093)
Economic assistance and opportunity	533,446	-	-	(533,446)
Culture and recreation	4,086,824	780,230	-	(3,306,594)
Home and community services	3,106,272	18,202	525,126	(2,562,944)
Interest on long-term debt	<u>638,949</u>	<u>-</u>	<u>-</u>	<u>(638,949)</u>
Total governmental activities	<u>\$ 18,641,941</u>	<u>\$ 1,822,141</u>	<u>\$ 1,100,615</u>	<u>(15,719,185)</u>
GENERAL REVENUES:				
				12,001,785
Real property taxes and real property tax items				3,985,938
Nonproperty tax items				790,778
Mortgage tax				372,387
Use of money and property				51,131
Sale of property and compensation for loss				<u>122,051</u>
Miscellaneous				
Total general revenues				<u>17,324,070</u>
Change in net position				1,604,885
Net position - beginning of year				<u>47,153,124</u>
Net position - end of year				<u>\$ 48,758,009</u>

The accompanying notes are an integral part of these statements.



**TOWN OF PITTSFORD, NEW YORK**

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

	General Fund	Highway Fund	Highway Fund Part-Town	Capital Projects Fund	Consolidated Sewer District	Total Nonmajor Governmental Funds	Total
<b>ASSETS AND DEFERRED OUTFLOW OF RESOURCES</b>							
<b>ASSETS</b>							
Unrestricted cash	\$ 9,787,414	\$ 2,232,919	\$ 3,495,105	\$ -	\$ 3,167,573	\$ 2,699,837	\$ 21,382,848
Restricted cash	-	-	-	859,890	-	-	859,890
Investments	-	-	34,076	-	-	-	34,076
Receivables	3,727	-	-	-	-	19,508	23,235
Due from other governments	478,082	131,344	720,000	-	-	257,134	1,586,560
Due from state and federal	-	-	-	154,248	-	-	154,248
Prepaid expenditures	97,248	33,499	37,394	-	19,317	36,601	224,059
<b>Total assets</b>	<b>10,366,471</b>	<b>2,397,762</b>	<b>4,286,575</b>	<b>1,014,138</b>	<b>3,186,890</b>	<b>3,013,080</b>	<b>24,264,916</b>
<b>DEFERRED OUTFLOW OF RESOURCES</b>							
Deferred outflow - other	-	101,080	-	-	-	-	101,080
<b>Total assets and deferred outflow of resources</b>	<b>\$ 10,366,471</b>	<b>\$ 2,498,842</b>	<b>\$ 4,286,575</b>	<b>\$ 1,014,138</b>	<b>\$ 3,186,890</b>	<b>\$ 3,013,080</b>	<b>\$ 24,365,996</b>
<b>LIABILITIES AND FUND BALANCES</b>							
<b>LIABILITIES:</b>							
Accounts payable	\$ 27,595	\$ 324,445	\$ 311	\$ -	\$ 4,043	\$ 280	\$ 356,674
Accrued liabilities	65,378	44,947	6,502	-	12,866	30,249	159,942
Due to other funds	-	27	-	-	-	-	27
Unearned revenue	125,744	448	-	-	-	-	126,192
<b>Total liabilities</b>	<b>218,717</b>	<b>369,867</b>	<b>6,813</b>	<b>-</b>	<b>16,909</b>	<b>30,529</b>	<b>642,835</b>
<b>FUND BALANCES:</b>							
Nonspendable	97,248	134,579	37,394	-	19,317	36,601	325,139
Restricted	4,156,618	1,994,396	4,242,368	1,014,138	3,150,664	2,945,950	17,504,134
Assigned	1,164,370	-	-	-	-	-	1,164,370
Unassigned	4,729,518	-	-	-	-	-	4,729,518
<b>Total fund balances</b>	<b>10,147,754</b>	<b>2,128,975</b>	<b>4,279,762</b>	<b>1,014,138</b>	<b>3,169,981</b>	<b>2,982,551</b>	<b>23,723,161</b>
<b>Total liabilities and fund balances</b>	<b>\$ 10,366,471</b>	<b>\$ 2,498,842</b>	<b>\$ 4,286,575</b>	<b>\$ 1,014,138</b>	<b>\$ 3,186,890</b>	<b>\$ 3,013,080</b>	<b>\$ 24,365,996</b>

The accompanying notes are an integral part of these statements.

**TOWN OF PITTSFORD, NEW YORK**

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

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Total fund balance - governmental funds		\$ 23,723,161
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	128,553,695
	Accumulated depreciation	<u>(60,696,879)</u>
		67,856,816
Deferred outflows of resources are applicable to future periods and; therefore, are not reported in the funds.		
	Deferred outflows - ERS	2,390,193
Net pension obligations are not due and payable in the current period and; therefore, are not reported in the funds.		
	Net pension liability - ERS	(656,508)
Other postemployment benefit obligations are not due and payable in the current period and; therefore, are not reported in the funds.		
		(18,613,372)
Deferred inflows of resources are applicable to future periods and; therefore, are not reported in the funds		
	Deferred inflows - ERS	(2,084,710)
	Deferred inflows - other postemployment benefits	(1,099,870)
Accrued interest on long-term debt is an expense in the funds when paid, but a liability in the statement of net position when incurred.		
		(129,433)
Bonds payable and other noncurrent liabilities are not due and payable in the current period and; therefore, are not reported in the funds.		
	Serial and statutory bonds	(22,329,076)
	Bond premium	(418,988)
	Deferred amount on refunding	177,380
	Compensated absences	<u>(57,584)</u>
		<u>(22,628,268)</u>
Total net position of governmental activities		<u>\$ 48,758,009</u>

**TOWN OF PITTSFORD, NEW YORK**

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

	General Fund	Highway Fund	Highway Fund Part-Town	Capital Projects Fund	Consolidated Sewer District	Total Nonmajor Governmental Funds	Total
<b>REVENUES:</b>							
Real property taxes and tax items	\$ 6,616,618	\$ 1,778,910	\$ 912,553	\$ -	\$ 1,155,570	\$ 1,538,134	\$ 12,001,785
Nonproperty tax items	437,171	-	2,480,000	-	-	1,068,767	3,985,938
Departmental income	701,440	-	-	-	5,650	147,926	855,016
Intergovernmental charges	133,955	503,209	3,535	-	-	7,880	648,579
Interfund revenues	24,510	-	-	-	-	-	24,510
Use of money and property	243,910	27,454	30,490	8,723	35,615	26,195	372,387
Licenses and permits	33,716	-	-	-	2,200	173,361	209,277
Fines and forfeitures	84,759	-	-	-	-	-	84,759
Sale of property and compensation for loss	146,767	1,920	-	-	29,250	-	177,937
Miscellaneous	48,661	9,978	894	-	50,699	11,819	122,051
State aid	899,638	-	241,790	535,097	-	500	1,677,025
<b>Total revenues</b>	<b>9,371,145</b>	<b>2,321,471</b>	<b>3,669,262</b>	<b>543,820</b>	<b>1,278,984</b>	<b>2,974,582</b>	<b>20,159,264</b>
<b>EXPENDITURES:</b>							
General governmental support	3,004,607	-	-	-	-	88,092	3,092,699
Public safety	205,622	-	-	-	-	379,749	585,371
Public health	43,820	-	-	-	-	-	43,820
Transportation	158,271	2,273,458	2,166,809	558,960	-	62,863	5,220,361
Economic assistance and opportunity	408,255	-	-	-	-	-	408,255
Culture and recreation	1,649,351	-	-	7,303,318	-	1,117,138	10,069,807
Home and community services	745,473	-	2,191	-	846,763	519,051	2,113,478
Employee benefits	1,434,532	610,168	844,666	-	327,714	527,153	3,744,233
Debt service -							
Principal	-	-	-	-	-	1,576,816	1,576,816
Interest	-	-	-	-	-	606,428	606,428
<b>Total expenditures</b>	<b>7,649,931</b>	<b>2,883,626</b>	<b>3,013,666</b>	<b>7,862,278</b>	<b>1,174,477</b>	<b>4,877,290</b>	<b>27,461,268</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>1,721,214</b>	<b>(562,155)</b>	<b>655,596</b>	<b>(7,318,458)</b>	<b>104,507</b>	<b>(1,902,708)</b>	<b>(7,302,004)</b>
<b>OTHER FINANCING SOURCES (USES):</b>							
Operating transfers - in	7,032	90,059	128,000	463,500	-	2,115,493	2,804,084
Proceeds from the issuance of debt	465,000	-	-	-	-	-	465,000
Operating transfers - out	(2,210,552)	(7,032)	(458,500)	-	-	(128,000)	(2,804,084)
<b>Total other financing sources and uses</b>	<b>(1,738,520)</b>	<b>83,027</b>	<b>(330,500)</b>	<b>463,500</b>	<b>-</b>	<b>1,987,493</b>	<b>465,000</b>
<b>CHANGE IN FUND BALANCE</b>	<b>(17,306)</b>	<b>(479,128)</b>	<b>325,096</b>	<b>(6,854,958)</b>	<b>104,507</b>	<b>84,785</b>	<b>(6,837,004)</b>
<b>FUND BALANCE - beginning of year</b>	<b>10,165,060</b>	<b>2,608,103</b>	<b>3,954,666</b>	<b>7,869,096</b>	<b>3,065,474</b>	<b>2,897,766</b>	<b>30,560,165</b>
<b>FUND BALANCE - end of year</b>	<b>\$ 10,147,754</b>	<b>\$ 2,128,975</b>	<b>\$ 4,279,762</b>	<b>\$ 1,014,138</b>	<b>\$ 3,169,981</b>	<b>\$ 2,982,551</b>	<b>\$ 23,723,161</b>

The accompanying notes are an integral part of these statements.  
15

**TOWN OF PITTSFORD, 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**

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Net change in fund balances - governmental funds \$ (6,837,004)

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	11,396,280	
Depreciation	(3,190,917)	
Loss on sale of capital assets	<u>(126,806)</u>	
		8,078,557

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.

27,682

Governmental funds report other postemployment benefit contributions as expenditures. However, in the statement of activities, the cost of other postemployment benefits earned, net of employer contributions is reported as other postemployment benefits.

(784,356)

Proceeds from the issuance of long-term debt is reported as revenue in the governmental funds; however, is reclassified as long-term debt in the statement of net position.

(465,000)

Some expenses reported in the statement of activities do not require the use of current financial resources and; therefore, are not reported as expenditures in governmental funds.

Bond principal repayment	1,576,816	
Bond premium amortization	29,886	
Deferred amount on refunding	(11,086)	
Change in accrued interest	(32,521)	
Compensated absences	<u>21,911</u>	
		<u>1,585,006</u>

Change in net position of governmental activities \$ 1,604,885

**TOWN OF PITTSFORD, NEW YORK**

**STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES  
DECEMBER 31, 2018**

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	Agency Funds
<b>ASSETS</b>	
Cash and cash equivalents	\$ 55,390
Due from other funds	<u>27</u>
Total assets	<u>\$ 55,417</u>
<b>LIABILITIES</b>	
Other liabilities	<u>\$ 55,417</u>
Total liabilities	<u>\$ 55,417</u>

The accompanying notes are an integral part of these statements.

# TOWN OF PITTSFORD, NEW YORK

## NOTES TO BASIC FINANCIAL STATEMENTS DECEMBER 31, 2018

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### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The basic financial statements of the Town of Pittsford, 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 Town provides the following basic services to all or some residents of the Town: highway maintenance, recreation facilities and programs, environmental services, and library services.

The financial reporting entity consists of (a) the primary government which is the Town, (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.

#### **A. Included in the Reporting Entity**

A separate Board has been established pursuant to Education Law to manage the operations of the public library. This separate Board is administratively and financially dependent on the Town and, accordingly, the related financial activity is included within the accompanying financial statements.

## 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### B. Excluded from the Reporting Entity

Although the following organizations, functions, or activities are related to the Town, they are not included in the Town reporting entity because of the reasons noted:

1. The Pittsford Fire District is an independent district corporation that has the authority to levy its own property taxes and borrow in its own name, and for which the governing commissioners are elected by the residents of this Fire District. The Board of Fire Commissioners has complete responsibility for management of this Fire District and its fiscal affairs. The Town Board exercises no oversight over this Fire District's operations. Their audit reports may be obtained by contacting the Pittsford Fire District.
2. The Brighton Fire District overlaps the Town and is an independent district corporation that has the authority to levy its own property taxes and borrow in its own name, and for which the governing commissioners are elected by the residents of this Fire District. The Board of Fire Commissioners has complete responsibility for management of this Fire District and its fiscal affairs. The Town Board exercises no oversight over this Fire District's operations. Their audit reports may be obtained by contacting the Brighton Fire District.

### Basis of Presentation

#### 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, if applicable.

The Town's fiduciary funds are presented in the fiduciary fund financial statements by type (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.

## 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### Basis of Presentation (Continued)

#### Government-Wide Statements (Continued)

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.

#### Fund Financial Statements

The emphasis in the fund financial statements is on the major funds. Non-major funds are summarized into a single column. Generally accepted accounting principles set forth minimum criteria (percentage of the assets/deferred outflows of resources, liabilities/deferred inflows 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:

#### Major Governmental Funds:

- **General Fund** - the primary operating fund of the Town and includes all revenues and expenditures not required by law to be accounted for in other funds.
- **Highway Fund and Highway Fund Part-Town** - special revenue funds used to account for taxes, user fees, or other revenues which are raised or received to provide highway services to areas 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.
- **Consolidated Sewer District** - special revenue fund used to account for taxes, user fees, or other revenues which are raised or received to provide sewer services to areas throughout the Town.

#### 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 nonmajor governmental funds:

- **General Fund Part-Town** - includes all general fund operations taking place outside the Town.
- **Debt Service Fund** - used to account for financial resources accumulated for payment of future principal and interest on long-term indebtedness.



## 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### Basis of Presentation (Continued)

#### Fund Financial Statements (Continued)

##### a. Governmental Funds (Continued)

#### Non-Major Governmental Funds (Continued)

- **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:
  - Public Library Fund
  - Park Districts
  - Park Land Deposits Fund
  - Lighting Districts
  - Fire Protection Fund
  - Ambulance District Fund

#### Fiduciary Funds

Fiduciary funds are used to account for assets held by the local government in a trustee or custodial capacity.

- **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.

#### Basis of Accounting/Measurement Focus

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 are recognized in the year in which all eligibility requirements have been satisfied.

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 one year of the balance sheet date.

Material revenues that are accrued include real property taxes, state and federal aid, distributed sales taxes, certain user charges, and some departmental fees. If expenditures are the prime factor for determining eligibility, revenues from federal and state grants are accrued when the expenditure is made.

## 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### Basis of Accounting/Measurement Focus (Continued)

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

Real property taxes are levied January 1 and collected by the Receiver of Taxes without interest through February 10, and through May 31 with interest and penalties. Taxes for County purposes are levied together with taxes for town and special district purposes on a single bill. The Town and special districts receive the full amount of their levies annually out of the first amounts collected on the combined bills. Uncollected taxes at June 1 are turned over to Monroe County for collection. At year-end, all Town and special district taxes had been collected; and, therefore, no reserve was necessary.

### Estimates

The preparation of financial statements in conformity with generally accepted accounting principles in the United States requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported revenues and expenses during the reporting period. Actual results could differ from those estimates. Estimates and assumptions are made in a variety of areas, including computation of encumbrances, compensated absences, potential contingent liabilities, and useful lives of long-lived assets.

### Cash and Cash Equivalents and Investments

The Town's cash and cash equivalents consist of cash on hand and demand deposits. Investments are stated at cost.

### Receivables

Receivables 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.

### 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.

### Prepaid Items

Prepaid items represent payments made by the Town for which benefits extend beyond year end. These payments to vendors reflect costs applicable to future accounting periods and are recorded as assets on the statement of net position and balance sheet using the consumption method. A current asset for the prepaid amounts is recorded at the time of purchase and an expense/expenditure is reported in the year the goods or services are consumed.

## 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### Capital Assets

Capital assets purchased or acquired with an original cost of \$5,000 or more are reported at historical cost or estimated historical cost. Contributed fixed assets are recorded at fair market value at the date received. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset, are capitalized. Costs incurred for repairs and maintenance are expensed as incurred.

Depreciation on all assets is recorded on the straight-line basis over the following useful lives:

<u>Class</u>	<u>Life in Years</u>
Buildings	20 - 50 years
Improvements	5 - 30 years
Machinery and equipment	5 - 25 years
Infrastructure:	
Bridges	30 years
Roads, sidewalks, curbing, light systems, gutters	15 years
Sewer systems	60 years

### Compensated Absences

Town employees are granted vacation leave and earn compensated absences in varying amounts. In the event of termination or upon retirement, an employee is entitled to payment for accumulated vacation and unused compensated absences at various rates subject to certain maximum limitations.

### 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. On June 16, 2015, the Town Board passed a resolution stating that any person commencing employment with the Town, or re-commencing employment having been employed by the Town previously, on or after July 1, 2015 shall no longer be paid medical benefits in retirement.

### Unearned Revenue

The Town reports unearned revenues in its basic financial statements. 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.

### Deferred Outflows and Inflows of Resources

In addition to assets and liabilities, the Balance Sheet and 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 consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expenses/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.

## 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### **Accrued Liabilities and Long-Term Obligations**

Payables, accrued liabilities, and long-term obligations are reported in the government-wide financial statements. In the governmental funds, payables and accrued liabilities are paid in a timely manner and in full, from current financial resources. Compensated absences that will be paid from governmental funds, are reported as a liability in the fund financial statements only to the extent that they are due for payment in the current year. Bonds and other long-term obligations that will be paid from governmental funds are recognized as a liability in the fund financial statements when due.

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.

### **Encumbrances**

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies, are recorded for budgetary control purposes to reserve that portion of the applicable appropriations, is employed in the funds. Encumbrances are reported in the restricted, committed, or assigned fund balance category from which their spending authorization has been recorded since they do not constitute expenditures or liabilities. Expenditures for such commitments are recorded in the period in which the liability is incurred.

### **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.

### **Equity Classifications**

#### **Government-Wide Statements**

Equity is classified as net position and displayed in three components:

- **Net investment in capital assets** - 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. Additionally, deferred outflows or inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt should be included in this component of net position.
- **Restricted net position** - consists of net position with constraints placed on their use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of another government; or (2) law through constitutional provisions or enabling legislation.
- **Unrestricted net position** - 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, and then unrestricted resources as they are needed.

## 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### Equity Classifications (Continued)

#### Fund Statements

Generally accepted accounting principles provide more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government's fund balances more transparent. The following classifications describe the relative strength of the spending constraints:

- **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.
- **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.
- **Committed Fund Balances**  
These are amounts that can be used only for specific purposes determined by a formal action of the Town Board prior to year-end. 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.
- **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 Board authorizes, or the Council's designee can make a determination of the assigned amounts of fund balance.
- **Unassigned Fund Balances**  
These are all other spendable amounts.

Absent a Town-wide policy, 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. STEWARDSHIP

**Budget Policies** - The budget policies are as follows:

- a. No later than October 30, the budget officer submits a tentative budget to the Town Clerk for submission to the Town Board for the year commencing the following January 1. The tentative budget includes proposed expenditures and the proposed means of financing them.
- b. After public hearings are conducted to obtain taxpayer comments, no later than December 20, the Town Board adopts the budget.
- c. All modifications of the budget must be approved by the Town Board. (However, the Supervisor is authorized to transfer certain budgeted amounts within departments.)
- d. Budgetary controls are established for the capital projects fund through resolutions authorizing individual projects, which remain in effect for the life of the project.

### **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:

General Fund:	
GAAP basis fund balance at December 31, 2018	\$ 10,147,754
Less: Outstanding encumbrances	<u>(118,671)</u>
Budgetary basis fund balance at December 31, 2018	<u>\$ 10,029,083</u>
Highway Fund:	
GAAP basis fund balance at December 31, 2018	\$ 2,128,975
Less: Outstanding encumbrances	<u>(20,880)</u>
Budgetary basis fund balance at December 31, 2018	<u>\$ 2,108,095</u>
Highway Fund Part-Town:	
GAAP basis fund balance at December 31, 2018	\$ 4,279,762
Less: Outstanding encumbrances	<u>(70,130)</u>
Budgetary basis fund balance at December 31, 2018	<u>\$ 4,209,632</u>
Consolidated Sewer District:	
GAAP basis fund balance at December 31, 2018	\$ 3,169,981
Less: Outstanding encumbrances	<u>(83,443)</u>
Budgetary basis fund balance at December 31, 2018	<u>\$ 3,086,538</u>

### 3. DEPOSITS

#### **Primary Government, Including Fiduciary Funds**

State statutes govern the Town's investment policies. The Town has its own written deposit and investment policy, which is compliant with Section 39 of the General Municipal Law. Town monies must be deposited in Federal Deposit Insurance Corporation (FDIC) insured commercial banks or trust companies located within New York State. The Town is authorized to invest in special time deposit accounts, certificates of deposit, obligations of the United States, and obligations of the State of New York.

Custodial credit risk is the risk that in the event of a bank failure, the Town's deposits may not be returned to it. All deposits of the Town in excess of the amount insured by the Federal Deposit Insurance Act must be secured by the following:

- A pledge of eligible securities with an aggregated market value equal to the amount of deposits. Eligible securities include: obligations issued by the United States; obligations issued or fully guaranteed by the State of New York, obligations issued by states rated in one of the three highest rating categories; obligations of Puerto Rico rated in one of the three highest rating categories by at least one nationally recognized statistical rating organization; obligations issued or fully guaranteed by the International Bank for Reconstruction and Development, the Inter-American Development Bank, and the African Development Bank; obligations of counties, cities, and other governmental entities of a State other than New York State having the power to levy taxes that are backed by the full faith and credit of such governmental entity.
- An eligible surety bond payable to the government executed by an insurance company authorized to do business in New York State, whose claims-paying ability is rated in the highest rating category by at least two nationally recognized statistical rating organizations.
- An irrevocable letter of credit issued by a federal home loan bank whose commercial paper and other unsecured short-term debt obligations are rated in the highest rating category by at least one nationally recognized statistical rating organization.

Collateral is required for demand and time deposits and certificates of deposit not covered by Federal Deposit Insurance. Obligations that may be pledged as collateral are obligations of the United States and its agencies and obligations of New York State and its municipalities. At year-end, demand deposits and certificates of deposit for the Town were entirely covered by FDIC insurance or collateral held by trust companies located within the State.

**3. DEPOSITS (Continued)**

The Town's aggregate bank balances were insured and collateralized as follows:

<u>Description</u>	<u>Bank Balance</u>	<u>Carrying Amount</u>
Primary government	\$ 19,506,540	\$ 22,242,738
Fiduciary funds	<u>56,094</u>	<u>55,390</u>
Cash and cash equivalents	<u>\$ 19,562,634</u>	<u>\$ 22,298,128</u>
Category 1: Covered by FDIC insurance	\$ 1,250,000	
Category 2: Collateralized with securities held by the pledging financial institution's trust department or agent in the Town's name	<u>\$ 19,111,222</u>	
	<u>\$ 20,361,222</u>	



#### 4. CAPITAL ASSETS

A summary of changes in capital assets follows:

	Balance January 1, <u>2018</u>	<u>Additions</u>	<u>Disposals</u>	Balance December 31, <u>2018</u>
Capital assets not being depreciated:				
Land	\$ 6,114,066	\$ 14,500	\$ -	\$ 6,128,566
Land development rights	11,513,343	-	-	11,513,343
Work in Progress	<u>10,541,349</u>	<u>7,862,278</u>	<u>(16,933,716)</u>	<u>1,469,911</u>
Total non-depreciable assets	<u>28,168,758</u>	<u>7,876,778</u>	<u>(16,933,716)</u>	<u>19,111,820</u>
Capital assets being depreciated:				
Buildings and improvements	18,937,053	16,472,650	-	35,409,703
Machinery and equipment	8,255,264	2,088,299	(1,265,406)	9,078,157
Infrastructure	<u>63,061,746</u>	<u>1,892,269</u>	<u>-</u>	<u>64,954,015</u>
Total at cost	<u>90,254,063</u>	<u>20,453,218</u>	<u>(1,265,406)</u>	<u>109,441,875</u>
Less: Accumulated depreciation for:				
Buildings and improvements	(8,161,559)	(461,351)	-	(8,622,910)
Machinery and equipment	(5,143,458)	(1,188,975)	1,138,600	(5,193,833)
Infrastructure	<u>(45,339,545)</u>	<u>(1,540,591)</u>	<u>-</u>	<u>(46,880,136)</u>
Total accumulated depreciation	<u>(58,644,562)</u>	<u>(3,190,917)</u>	<u>1,138,600</u>	<u>(60,696,879)</u>
Total depreciable assets - net	<u>31,609,501</u>	<u>17,262,301</u>	<u>(126,806)</u>	<u>48,744,996</u>
Total capital assets - net	<u>\$ 59,778,259</u>	<u>\$ 25,139,079</u>	<u>\$ (17,060,522)</u>	<u>\$ 67,856,816</u>

Depreciation expense for the period was charged to functions/programs as follows:

General governmental	\$ 70,569
Public safety	14,573
Transportation	2,190,700
Economic assistance	9,794
Culture and recreation	315,592
Home and community	<u>589,689</u>
Total	<u>\$ 3,190,917</u>

## 5. INTERFUND TRANSACTIONS - GOVERNMENTAL FUNDS

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

<u>Fund</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>	<u>Interfund Revenue Transfers</u>	<u>Interfund Expenditure Transfers</u>
General Fund	\$ -	\$ -	\$ 7,032	\$ 2,210,552
Highway Fund	-	27	90,059	7,032
Highway Fund Part-Town	-	-	128,000	458,500
Capital Projects Fund	-	-	463,500	-
Sewer Fund	-	-	-	-
Nonmajor Funds	-	-	2,115,493	128,000
Trust and Agency	<u>27</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 27</u>	<u>\$ 27</u>	<u>\$ 2,804,084</u>	<u>\$ 2,804,084</u>

Interfund transactions between governmental activities are eliminated on the Statement of Net Position. The Town typically loans resources between funds for the purpose of mitigating the effects of transient cash flow issues.

## 6. PENSION PLAN

### New York State Employees' Retirement System (NYSERS)

The Town participates in the New York State and Local Employees' Retirement System (ERS) also referred to as New York State and Local Retirement System (the System). This is a cost-sharing multiple-employer retirement system, providing retirement benefits as well as death and disability benefits. The net position of the System is held in the New York State Common Retirement Fund (the Fund), established to hold all net position and record changes in plan net position allocated to the System. The System benefits are established under the provisions of the New York State Retirement and Social Security Law (NYS RSSL). Once an employer elects to participate in the System, the election is irrevocable. The New York State Constitution provides that pension membership is a contractual relationship and plan benefits cannot be diminished or impaired. Benefits can be changed for future members only by enactment of a State statute. The Town also participates in the Public Employees' Group Life Insurance Plan (GLIP), which provides death benefits in the form of life insurance. The system is included in the State's financial report as a pension trust fund. That report, including information with regard to benefits provided, may be found at [www.osc.state.ny.us/retire/publications/index.php](http://www.osc.state.ny.us/retire/publications/index.php) or obtained by writing to the New York State and Local Retirement System, 110 State Street, Albany, NY 12244.

## 6. PENSION PLAN (Continued)

### Contributions

The System is noncontributory except for employees who joined after July 27, 1976, who contribute 3.0% percent of their salary for the first ten years of membership, and employees who joined on or after January 1, 2010 who generally contribute 3.0% percent of their salary for their entire length of service. Under the authority of the NYSRSSL, the Comptroller annually certifies the actuarially determined rates expressly used in computing the employers' contributions based on salaries paid during the System's fiscal year ending March 31. Contributions for the current year and two preceding years were equal to 100 percent of the contributions required, and were as follows:

2018	\$	878,634
2017	\$	849,594
2016	\$	852,421

### 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 \$656,508 for its proportionate share of the System's net pension liability. 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 that date. The Town's proportionate share 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 .0203414% and was .0203609%, at December 31, 2017.

For the year ended December 31, 2018, the Town recognized pension expense of \$835,003. At December 31, 2018, the Town reported deferred outflows/inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
	<u>                    </u>	<u>                    </u>
Differences between expected and actual experience	\$ 234,155	\$ 193,497
Changes in assumptions	435,319	-
Net difference between projected and actual earnings on pension plan investments	953,527	1,882,166
Changes in proportion and differences between the Town's contributions and proportionate share of contributions	111,494	9,047
Contributions subsequent to the measurement date	655,698	-
Total	<u>\$ 2,390,193</u>	<u>\$ 2,084,710</u>

**6. PENSION PLAN (Continued)**

**Pension Liabilities, Pension Expense, and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)**

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

Plan's Year Ended March 31:

2019	\$	181,857
2020		140,679
2021		(460,861)
2022		(211,890)
2023		-
Thereafter		-
	\$	<u>(350,215)</u>

The Town recognized \$655,698 as deferred outflow of resources related to pensions resulting from contributions made subsequent to the measurement date of March 31, 2018, which will be recognized as a reduction of the net pension liability 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:

**ERS**

Inflation	2.50%
Salary scale	3.8% in ERS, indexed by service
Investment Rate of Return, including inflation	7.0% compounded annually, net of investment expenses
Cost of living adjustments	1.3% 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

## 6. PENSION PLAN (Continued)

### 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 weighing 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:

### Long-term Expected Rate of Return

<u>Asset Type</u>	Target Allocations in %	Long-Term expected real rate of return in %
Domestic Equity	36	4.55
International Equity	14	6.35
Private Equity	10	7.50
Real Estate	10	5.55
Absolute Return Strategies	2	3.75
Opportunistic Portfolio	3	5.68
Real Assets	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 determined. 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>
Proportionate Share of Net Pension liability (asset)	<u>\$ 4,967,320</u>	<u>\$ 656,508</u>	<u>\$ (2,990,266)</u>

## 6. PENSION PLAN (Continued)

### Pension Plan Fiduciary Net Position (000's)

The components of the current-year net pension liability of the employers as of March 31, 2018 were as follows:

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%

## 7. OTHER POSTEMPLOYMENT HEALTH CARE BENEFITS

### Plan Description

The Town provides certain health care benefits for retired employees. The Town administers the Retirement Benefits Plan (the "Retirement Plan") as a single-employer defined benefit Other Postemployment Benefit Plan (OPEB).

In general, the Town provides medical and dental benefits for retirees. There were approximately 97 retired employees and spouses receiving benefits at December 31, 2018. Eligible employees must have had 20 years of service with the Town and have been eligible for retirement pursuant to the System prior to the discontinuation of additional participants. The Retirement 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 Retirement Plan are established by action of the Town. The Town will pay 85% of the cost of coverage for pre-Medicare medical coverage and will pay 100% of coverage for the Medicare Supplemental plan. Coverage is provided to surviving spouses for their lifetime. The costs of administering the Retirement Plan are paid by the Town. The Town currently contributes enough money to the Retirement Plan to satisfy current obligations on a pay-as-you-go basis to cover annual premiums. The amount paid during 2018 was approximately \$645,000.

### 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	97
Active employees	<u>73</u>
Total participants	<u>170</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.

## 7. OTHER POSTEMPLOYMENT HEALTH CARE BENEFITS (Continued)

### Actuarial Assumptions and Other Inputs

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	4.10 percent as of December 31, 2018
Healthcare Cost Trend Rates	7.0 percent for 2018, decreasing 0.5 percent per year to an ultimate rate of 4.5 percent for 2022 and later years Retirees'
Dental Cost Trend Rate	3.5 percent per year
Share of Benefit-Related Costs	85 percent of the cost of the Core Plan option for pre-65 coverage and 100 percent of the Medicare Advantage plan premium for post-65 coverage

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>\$ 19,497,169</u>
Changes for the year-	
Service cost	402,959
Interest	733,152
Benefit payments	(645,070)
Actuarial demographic gain	<u>(1,374,838)</u>
Net changes	<u>(883,797)</u>
Balance at December 31, 2018	<u>\$ 18,613,372</u>

Changes of assumptions and other inputs reflect a change in the discount rate from 3.75% in 2017 to 4.10% 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 a discount rate that is 1 percentage point lower or 1 percentage point higher than the current discount rate:

	1% Decrease <u>(3.10%)</u>	Current Discount <u>(4.10%)</u>	1% Increase <u>(5.10%)</u>
Total OPEB Liability	<u>\$ 21,711,886</u>	<u>\$ 18,613,372</u>	<u>\$ 16,126,324</u>

7. OTHER POSTEMPLOYMENT HEALTH CARE BENEFITS (Continued)

**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>(6.00%)</u>	Current Discount <u>(7.00%)</u>	1% Increase <u>(8.00%)</u>
Total OPEB Liability	<u>\$ 15,645,355</u>	<u>\$ 18,613,372</u>	<u>\$ 22,426,031</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 \$861,143. 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	<u>\$ 1,099,870</u>
Total	<u>\$ 1,099,870</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	\$ (274,968)
2020	(274,968)
2021	(274,968)
2022	(274,966)
2023	-
Thereafter	-
	<u>\$ (1,099,870)</u>



## 8. 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.

### Other Long-Term Debt

In addition to the above long-term debt the Town reports compensated absences which represents the value earned and unused portion of the earned vacation leave and compensatory time.

Long-term liability balances and activity for the year are summarized below:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>	<u>Due After One Year</u>
Serial and statutory bonds	\$ 23,440,892	\$ 465,000	\$ (1,576,816)	\$ 22,329,076	\$ 1,711,816	\$ 20,617,260
Bond premium	448,874	-	(29,886)	418,988	-	418,988
Compensated absences	79,495	-	(21,911)	57,584	-	57,584
Total	<u>\$ 23,969,261</u>	<u>\$ 465,000</u>	<u>\$ (1,628,613)</u>	<u>\$ 22,805,648</u>	<u>\$ 1,711,816</u>	<u>\$ 21,093,832</u>

Additions and deletions to compensated absences are shown net since it is impractical to determine these amounts separately.

The following is a statement of long-term debt with corresponding maturity schedules:

<u>Purpose</u>	<u>Issue Date</u>	<u>Interest Rate</u>	<u>Amount Outstanding 12/31/2018</u>	<u>Final Maturity</u>
Serial Bonds:				
Purchase of development rights	9/2009	4.50%	\$ 2,200,000	9/2023
Public improvement	4/2014	2.00%	6,095,000	4/2034
Public improvement	9/2016	2.00%	5,245,000	9/2030
Public Improvement	11/2017	2.00%	8,290,000	11/2032
Public Improvement	12/2018	3.00%	465,000	6/2023
Statutory Bonds:				
Pittsford Sewer District - 29 & 29a	6/2004	4.00%	<u>34,076</u>	6/2023
		Total	<u>\$ 22,329,076</u>	

**8. LONG-TERM OBLIGATIONS (Continued)**

**Other Long-Term Debt (Continued)**

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

Interest paid	\$ 606,428
Plus: Interest accrued in the current year	129,433
Less: Interest accrued in the prior year	<u>(96,912)</u>
 Total interest expense	 <u>\$ 638,949</u>

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

	<u>Bond Principal</u>	<u>Bonds Interest</u>	<u>Total Debt</u>
2019	\$ 1,711,816	\$ 585,671	\$ 2,297,487
2020	1,751,816	538,522	2,290,338
2021	1,801,816	493,734	2,295,550
2022	1,846,816	445,711	2,292,527
2023	1,881,812	395,297	2,277,109
2024 - 2028	7,045,000	1,412,450	8,457,450
2029 - 2033	5,795,000	517,213	6,312,213
2034 - 2036	<u>495,000</u>	<u>9,900</u>	<u>504,900</u>
 Total	 <u>\$ 22,329,076</u>	 <u>\$ 4,398,498</u>	 <u>\$ 26,727,574</u>

In 2014, the Town issued one 2014 serial bond for \$7,265,000 which refunded the 2004 serial bond of \$7,245,000. The bond refunding resulted in an economic gain on refunding of approximately \$531,100. The excess of the reacquisition price over the net carrying amount of the refunded bonds in the amount of \$221,724 has been deferred and is being amortized using the straight-line method through 2034. The balance of the deferred amount on refunding as of December 31, 2018 is \$177,380 and is reflected as a deferred outflow of resources on the Statement of Net Position.

**9. FUND BALANCES**

The Town has the following capital reserves, which are classified as restricted funds:

**General Fund Capital Reserves:**

**Equipment** - To finance future planned replacement of equipment items for the Town.

**Office Equipment** - To finance future planned replacement of office equipment items for the Town.

**Building Maintenance** - To finance the costs associated with building repairs and improvements.

**Nonmajor Fund Capital Reserves:**

**General Fund Part-Town Equipment** - To finance future planned replacement of equipment items for the Town.

**General Fund Part-Town Office Equipment** - To finance future planned replacement of office equipment items for the Town.

**Highway Fund Part-Town Capital Reserves:**

**Road Improvements** - To finance capital projects for the construction or improvement of roads systems within the Town.

**Consolidated Sewer Fund Capital Reserves:**

**Sewer Equipment** - To finance future planned replacement of high cost sewer equipment items.

**Sewer Office Equipment** - To finance future planned replacement of office equipment for the sewer department.

**Sewer Repair** - To finance future planned repair to sewer districts within the Town.

The Town has the following general reserves, which are classified as restricted funds:

**General Fund - General Reserves:**

**General Reserves** - To finance all, or part of, the cost of an object or purpose which has a period of probable usefulness of at least five years (other than objects or purposes for which reserve funds may be established under Town Law). Expenditures may only be made for a specific object or purpose and are subject to permissive referendum.

9. FUND BALANCES (Continued)

	General Fund	Highway Fund	Highway Part-Town Fund	Capital Projects Fund	Consolidated Sewer District	Nonmajor Governmental Funds	Total
Nonspendable -							
Prepaid expenditures	\$ 97,248	\$ 33,499	\$ 37,394	\$ -	\$ 19,317	\$ 36,601	\$ 224,059
Other	-	101,080	-	-	-	-	101,080
Total nonspendable	97,248	134,579	37,394	-	19,317	36,601	325,139
Restricted -							
General	2,550,255	-	-	-	-	-	2,550,255
Equipment	416,448	-	-	-	353,983	146,697	917,128
Office equipment	411,699	-	-	-	45,805	33,301	490,805
Building maintenance	687,959	-	-	-	-	-	687,959
Turf maintenance	90,257	-	-	-	-	-	90,257
Road improvements	-	-	839,529	-	-	-	839,529
Sewer repair	-	-	-	-	1,484,387	-	1,484,387
Debt Service	-	-	-	-	-	674,605	674,605
Capital	-	-	-	1,014,138	-	-	1,014,138
Highway	-	1,994,396	3,402,839	-	-	-	5,397,235
Sewer	-	-	-	-	1,266,489	-	1,266,489
Other	-	-	-	-	-	1,947,292	1,947,292
Parks	-	-	-	-	-	144,055	144,055
Total restricted	4,156,618	1,994,396	4,242,368	1,014,138	3,150,664	2,945,950	17,504,134
Assigned -							
Appropriations	1,045,700	-	-	-	-	-	1,045,700
Other spendable amounts	118,670	-	-	-	-	-	118,670
Total assigned	1,164,370	-	-	-	-	-	1,164,370
Unassigned	4,729,518	-	-	-	-	-	4,729,518
Total fund balance	\$ 10,147,754	\$ 2,128,975	\$ 4,279,762	\$ 1,014,138	\$ 3,169,981	\$ 2,982,551	\$ 23,723,161

**9. FUND BALANCES (Continued)**

**A. Net Position - Restricted**

The following table shows the restricted net position within the funds as shown on the Statement of Net Position:

General reserves	\$ 4,156,618
Capital reserves	1,014,138
Debt service	674,605
Special reserve funds	<u>11,658,773</u>
Total	<u>\$ 17,504,134</u>

**10. 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 \$8,371,718.

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.

**11. OTHER INFORMATION**

**A. Risk Management**

**1. General Information**

The Town is exposed to various risks of loss related to injuries to employees, theft, damages, natural disasters, etc. These risks are covered by commercial insurance purchased from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage for the past three years.

**2. Dental Plan**

The Town self-insures for dental coverage for its employees (the Plan). The Town contracts with a third-party administrator who is responsible for processing claims and estimating liabilities. The Town does not carry excess insurance coverage relative to this Plan. The Town records expenditures as claims are presented for payment with a cap of \$1,000 per year per member. The Town records expenditures in the governmental funds each year based on the current costs of dental coverage. The total claims incurred and paid in 2018 was \$117,761.

## 11. OTHER INFORMATION (Continued)

### B. Commitments and Contingencies

#### 1. Commitments

The Town participates in a number of federal and New York State grant and assistance programs. These programs are subject to financial and compliance audits by the grantors or their representatives. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time, although the Town expects such amounts, if any, to be immaterial.

#### 2. Litigation

There are tax certiorari claims requesting reduction of assessments pending. The outcome of the tax certiorari claims is undeterminable at this time; as such no allowance has been recorded.

## 12. OPERATING LEASES

The Town leases property and equipment under operating leases. Total rental expenditures on such leases for the year ended December 31, 2018 were approximately \$119,000.

The maximum future non-cancelable operating lease payments are as follows:

2019	\$	74,429
2020		74,429
2021		74,429
2022		74,429
2023		74,429
Thereafter		<u>74,429</u>
Total	\$	<u>446,574</u>

## 13. TAX ABATEMENT

The Town has 3 real property tax abatement agreements entered into by the County of Monroe IDA 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 four 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.

### 13. TAX ABATEMENT (Continued)

#### 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 the new building construction or renovation projects for Universities and medical related facilities in which 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:

<u>Agreement</u>	<u>Taxable Assessed Value</u>	<u>Tax Rate</u>	<u>Tax Value</u>	<u>Pilot Received</u>	<u>Taxes Abated</u>
Schoen Place LLC, Section 2	\$ 2,354,000	3.114675	\$ 1,956,400	\$ 6,094	\$ 1,238
7 Linden Park Assoc LLC Section 2	\$ 522,700	3.433865	\$ 482,700	\$ 1,658	\$ 137

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 sales tax abated in the Town of Pittsford for the year ended December 31, 2018 was \$57,843. There were no mortgage tax abatements for 2018.

**TOWN OF PITTSFORD, NEW YORK**

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

	GENERAL FUND			
	Original Budget	Final Budget	Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
<b>REVENUES:</b>				
Real property taxes and tax items	\$ 6,655,364	\$ 6,655,364	\$ 6,616,618	\$ (38,746)
Nonproperty tax items	440,000	440,000	437,171	(2,829)
Departmental income	731,475	731,475	701,440	(30,035)
Intergovernmental charges	81,151	81,151	133,955	52,804
Interfund revenues	27,000	27,000	24,510	(2,490)
Use of money and property	123,680	123,680	243,910	120,230
Licenses and permits	29,900	29,900	33,716	3,816
Fines and forfeitures	125,000	125,000	84,759	(40,241)
Sale of property and compensation for loss	1,000	1,000	146,767	145,767
Miscellaneous	56,967	56,967	48,661	(8,306)
State aid	949,581	949,581	899,638	(49,943)
	<u>\$ 9,221,118</u>	<u>\$ 9,221,118</u>	<u>\$ 9,371,145</u>	<u>\$ 150,027</u>
<b>EXPENDITURES:</b>				
General governmental support	3,335,842	3,333,304	3,072,722	260,582
Public safety	213,838	215,803	205,622	10,181
Public health	45,040	45,040	44,663	377
Transportation	166,835	175,070	163,806	11,264
Economic assistance and opportunity	458,746	511,939	430,943	80,996
Culture and recreation	1,821,875	1,830,065	1,669,413	160,652
Home and community services	295,691	762,031	746,901	15,130
Employee benefits	1,689,997	1,540,175	1,434,532	105,643
	<u>8,027,864</u>	<u>8,413,427</u>	<u>7,768,602</u>	<u>644,825</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<u>1,193,254</u>	<u>807,691</u>	<u>1,602,543</u>	<u>794,852</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating transfers - in	200,000	207,465	7,032	(200,433)
Proceeds from the issuance of debt	-	465,000	465,000	-
Operating transfers - out	(2,315,493)	(2,482,722)	(2,210,552)	272,170
	<u>(2,115,493)</u>	<u>(1,810,257)</u>	<u>(1,738,520)</u>	<u>71,737</u>
<b>CHANGE IN FUND BALANCE</b>	<u>\$ (922,239)</u>	<u>\$ (1,002,566)</u>	<u>(135,977)</u>	<u>\$ 866,589</u>
FUND BALANCE - beginning of year			<u>10,165,060</u>	
FUND BALANCE - end of year			<u>\$ 10,029,083</u>	



**TOWN OF PITTSFORD, NEW YORK**

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

	HIGHWAY FUND			
	Original <u>Budget</u>	Final <u>Budget</u>	Actual Amounts <u>(Budgetary Basis)</u>	Variance with Final Budget Positive <u>(Negative)</u>
<b>REVENUES:</b>				
Real property taxes and tax items	\$ 1,778,910	\$ 1,778,910	\$ 1,778,910	\$ -
Intergovernmental charges	425,000	425,000	503,209	78,209
Use of money and property	7,600	7,600	27,454	19,854
Sale of property and compensation for loss	1,500	1,500	1,920	420
Miscellaneous	-	-	9,978	9,978
	<u>2,213,010</u>	<u>2,213,010</u>	<u>2,321,471</u>	<u>108,461</u>
<b>EXPENDITURES:</b>				
Transportation	1,792,374	2,352,040	2,294,338	57,702
Employee benefits	695,636	665,636	610,168	55,468
	<u>2,488,010</u>	<u>3,017,676</u>	<u>2,904,506</u>	<u>113,170</u>
DEFICIENCY OF REVENUES OVER EXPENDITURES	<u>(275,000)</u>	<u>(804,666)</u>	<u>(583,035)</u>	<u>221,631</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating transfers - in	-	90,059	90,059	-
Operating transfers - out	-	(7,032)	(7,032)	-
	<u>-</u>	<u>83,027</u>	<u>83,027</u>	<u>-</u>
CHANGE IN FUND BALANCE	<u>\$ (275,000)</u>	<u>\$ (721,639)</u>	<u>(500,008)</u>	<u>\$ 221,631</u>
FUND BALANCE - beginning of year			<u>2,608,103</u>	
FUND BALANCE - end of year			<u>\$ 2,108,095</u>	

**TOWN OF PITTSFORD, NEW YORK**

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

	HIGHWAY FUND PART-TOWN			
	Original Budget	Final Budget	Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
<b>REVENUES:</b>				
Real property taxes and tax items	\$ 912,553	\$ 912,553	\$ 912,553	\$ -
Nonproperty tax items	1,750,000	1,750,000	2,480,000	730,000
Intergovernmental charges	5,000	5,000	3,535	(1,465)
Use of money and property	2,000	2,000	30,490	28,490
Miscellaneous	-	-	894	894
State aid	<u>171,202</u>	<u>241,790</u>	<u>241,790</u>	<u>-</u>
<b>Total revenues</b>	<u>2,840,755</u>	<u>2,911,343</u>	<u>3,669,262</u>	<u>757,919</u>
<b>EXPENDITURES:</b>				
Home and community services	2,230	2,230	2,191	39
Transportation	2,345,747	2,460,340	2,236,939	223,401
Employee benefits	<u>1,017,778</u>	<u>909,778</u>	<u>844,666</u>	<u>65,112</u>
<b>Total expenditures</b>	<u>3,365,755</u>	<u>3,372,348</u>	<u>3,083,796</u>	<u>288,552</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(525,000)</u>	<u>(461,005)</u>	<u>585,466</u>	<u>1,046,471</u>
<b>OTHER FINANCING SOURCES:</b>				
Operating transfers - in	-	-	128,000	128,000
Operating transfers - out	<u>(458,500)</u>	<u>(458,500)</u>	<u>(458,500)</u>	<u>-</u>
<b>Total other financing sources (uses)</b>	<u>(458,500)</u>	<u>(458,500)</u>	<u>(330,500)</u>	<u>128,000</u>
<b>CHANGE IN FUND BALANCE</b>	<u>\$ (983,500)</u>	<u>\$ (919,505)</u>	254,966	<u>\$ 1,174,471</u>
FUND BALANCE - beginning of year			<u>3,954,666</u>	
FUND BALANCE - end of year			<u>\$ 4,209,632</u>	

**TOWN OF PITTSFORD, NEW YORK**

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

	CONSOLIDATED SEWER DISTRICT			
	Original Budget	Final Budget	Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
<b>REVENUES:</b>				
Real property taxes and tax items	\$ 1,155,084	\$ 1,155,290	\$ 1,155,570	\$ 280
Departmental income	6,200	6,200	5,650	(550)
Use of money and property	1,600	1,600	35,615	34,015
Licenses and permits	2,500	2,500	2,200	(300)
Sale of property and compensation for loss	-	-	29,250	29,250
Miscellaneous	<u>27,000</u>	<u>14,000</u>	<u>50,699</u>	<u>36,699</u>
Total revenues	<u>1,192,384</u>	<u>1,179,590</u>	<u>1,278,984</u>	<u>99,394</u>
<b>EXPENDITURES:</b>				
Home and community services	887,520	954,552	930,206	24,346
Employee benefits	<u>338,844</u>	<u>343,909</u>	<u>327,714</u>	<u>16,195</u>
Total expenditures	<u>1,226,364</u>	<u>1,298,461</u>	<u>1,257,920</u>	<u>40,541</u>
CHANGE IN FUND BALANCE	<u>\$ (33,980)</u>	<u>\$ (118,871)</u>	21,064	<u>\$ 139,935</u>
FUND BALANCE - beginning of year			<u>3,065,474</u>	
FUND BALANCE - end of year			<u>\$ 3,086,538</u>	

TOWN OF PITTSFORD, 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)	0.020%	0.020%	0.021%	0.021%						
Proportionate share of the net pension liability (asset)	\$ 657	\$ 1,913	\$ 3,307	\$ 703						
Covered-employee payroll	\$ 6,223	\$ 5,835	\$ 5,781	\$ 5,642						
Proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	10.55%	32.79%	57.20%	12.46%						
Plan fiduciary net position as a percentage of the total pension liability (asset)	98.24%	94.70%	90.70%	97.90%						

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.

TOWN OF PITTSFORD, NEW YORK

REQUIRED SUPPLEMENTARY INFORMATION  
 SCHEDULE OF CONTRIBUTIONS - PENSION PLAN (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	\$ 879	\$ 850	\$ 852	\$ 995						
Contributions in relation to the contractually required contribution	879	850	852	995						
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -						
Covered-employee payroll	\$ 6,223	\$ 5,835	\$ 5,835	\$ 5,781						
Contributions as a percentage of covered-employee payroll	14.12%	14.57%	14.60%	17.21%						

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.

**TOWN OF PITTSFORD, 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
<b>Total OPEB Liability</b>										
Service cost	\$ 403	\$ 420								
Interest	733	700								
Changes of benefit terms	-	-								
Differences between expected and actual experience	-	-								
Actuarial demographic gain	(1,375)	-								
Benefit payments	(645)	(618)								
<b>Total change in total OPEB liability</b>	(884)	502								
<b>Total OPEB liability - beginning</b>	<u>19,497</u>	<u>18,995</u>								
<b>Total OPEB liability - ending</b>	<u>\$ 18,613</u>	<u>\$ 19,497</u>								
<b>Covered-employee payroll</b>	\$ 3,822	\$ 4,849								
<b>Total OPEB liability as a percentage of covered-employee payroll</b>	487.0%	402.1%								

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	4.10%	3.75%	4.00%
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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 PITTSFORD, NEW YORK**

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

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	General Fund <u>Part-Town</u>	Debt Service <u>Fund</u>	Total Nonmajor Special Revenue <u>Funds</u>	Total Nonmajor Governmental <u>Funds</u>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 1,220,661	\$ 674,605	\$ 804,571	\$ 2,699,837
Receivables	19,508	-	-	19,508
Due from other governments	250,190	-	6,944	257,134
Prepaid expenditures	<u>16,667</u>	<u>-</u>	<u>19,934</u>	<u>36,601</u>
Total assets	<u>\$ 1,507,026</u>	<u>\$ 674,605</u>	<u>\$ 831,449</u>	<u>\$ 3,013,080</u>
<b>LIABILITIES AND FUND BALANCES</b>				
LIABILITIES:				
Accounts payable	\$ 73	\$ -	\$ 207	\$ 280
Accrued liabilities	<u>12,272</u>	<u>-</u>	<u>17,977</u>	<u>30,249</u>
Total liabilities	<u>12,345</u>	<u>-</u>	<u>18,184</u>	<u>30,529</u>
FUND BALANCES:				
Nonspendable	16,667	-	19,934	36,601
Restricted	<u>1,478,014</u>	<u>674,605</u>	<u>793,331</u>	<u>2,945,950</u>
Total fund balances	<u>1,494,681</u>	<u>674,605</u>	<u>813,265</u>	<u>2,982,551</u>
Total liabilities and fund balances	<u>\$ 1,507,026</u>	<u>\$ 674,605</u>	<u>\$ 831,449</u>	<u>\$ 3,013,080</u>

**TOWN OF PITTSFORD, NEW YORK**

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

	General Fund <u>Part-Town</u>	Debt Service <u>Fund</u>	Total Nonmajor Special Revenue <u>Funds</u>	Total Nonmajor Governmental <u>Funds</u>
<b>REVENUES:</b>				
Real property taxes and tax items	\$ -	\$ 8,239	\$ 1,529,895	\$ 1,538,134
Nonproperty tax items	1,068,767	-	-	1,068,767
Departmental income	24,834	-	123,092	147,926
Intergovernmental charges	7,880	-	-	7,880
Use of money and property	12,883	4,185	9,127	26,195
Licenses and permits	173,361	-	-	173,361
Miscellaneous	11,809	-	10	11,819
State aid	-	-	500	500
	<u>1,299,534</u>	<u>12,424</u>	<u>1,662,624</u>	<u>2,974,582</u>
<b>Total revenues</b>				
General governmental support	88,092	-	-	88,092
Public safety	217,921	-	161,828	379,749
Transportation	-	-	62,863	62,863
Culture and recreation	-	-	1,117,138	1,117,138
Home and community services	519,051	-	-	519,051
Employee benefits	239,588	-	287,565	527,153
Debt service -				
Principal	-	1,576,816	-	1,576,816
Interest	-	606,428	-	606,428
	<u>1,064,652</u>	<u>2,183,244</u>	<u>1,629,394</u>	<u>4,877,290</u>
<b>Total expenditures</b>				
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>234,882</u>	<u>(2,170,820)</u>	<u>33,230</u>	<u>(1,902,708)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating transfers - in	-	2,115,493	-	2,115,493
Operating transfers - out	<u>(128,000)</u>	<u>-</u>	<u>-</u>	<u>(128,000)</u>
	<u>(128,000)</u>	<u>2,115,493</u>	<u>-</u>	<u>1,987,493</u>
<b>Total other financing sources and uses</b>				
<b>CHANGE IN FUND BALANCE</b>	106,882	(55,327)	33,230	84,785
<b>FUND BALANCE - beginning of year</b>	<u>1,387,799</u>	<u>729,932</u>	<u>780,035</u>	<u>2,897,766</u>
<b>FUND BALANCE - end of year</b>	<u>\$ 1,494,681</u>	<u>\$ 674,605</u>	<u>\$ 813,265</u>	<u>\$ 2,982,551</u>



**TOWN OF PITTSFORD, NEW YORK**

**COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS**

**DECEMBER 31, 2018**

	Public Library Fund	Lighting Districts	Park Districts	Park Land Deposits Fund	Fire Protection Fund	Ambulance District Fund	Total Nonmajor Special Revenue Funds
<b>ASSETS</b>							
Cash and cash equivalents	\$ 402,754	\$ 34,981	\$ 144,055	\$ 222,781	\$ -	\$ -	\$ 804,571
Due from other governments	6,944	-	-	-	-	-	6,944
Prepaid expenses	19,934	-	-	-	-	-	19,934
Total assets	<u>\$ 429,632</u>	<u>\$ 34,981</u>	<u>\$ 144,055</u>	<u>\$ 222,781</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 831,449</u>
<b>LIABILITIES AND FUND BALANCES</b>							
<b>LIABILITIES:</b>							
Accounts payable	\$ 207	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 207
Accrued liabilities	17,977	-	-	-	-	-	17,977
Total liabilities	<u>18,184</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>18,184</u>
<b>FUND BALANCES:</b>							
Nonspendable	19,934	-	-	-	-	-	19,934
Restricted	391,514	34,981	144,055	222,781	-	-	793,331
Total fund balances	<u>411,448</u>	<u>34,981</u>	<u>144,055</u>	<u>222,781</u>	<u>-</u>	<u>-</u>	<u>813,265</u>
Total liabilities and fund balances	<u>\$ 429,632</u>	<u>\$ 34,981</u>	<u>\$ 144,055</u>	<u>\$ 222,781</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 831,449</u>

**TOWN OF PITTSFORD, NEW YORK**

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

	Public Library Fund	Lighting Districts	Park Districts	Park Land Deposits Fund	Fire Protection Fund	Ambulance District Fund	Total Nonmajor Special Revenue Funds
<b>REVENUES:</b>							
Real property taxes and tax items	\$ 1,235,606	\$ 59,043	\$ 73,418	\$ -	\$ 21,828	\$ 140,000	\$ 1,529,895
Departmental income	85,747	-	-	37,345	-	-	123,092
Miscellaneous	10	-	-	-	-	-	10
Use of money and property	9,061	17	49	-	-	-	9,127
State aid	500	-	-	-	-	-	500
Total revenues	<u>1,330,924</u>	<u>59,060</u>	<u>73,467</u>	<u>37,345</u>	<u>21,828</u>	<u>140,000</u>	<u>1,662,624</u>
<b>EXPENDITURES:</b>							
Transportation	-	62,863	-	-	-	-	62,863
Public safety	-	-	-	-	21,828	140,000	161,828
Culture and recreation	1,053,314	-	63,824	-	-	-	1,117,138
Employee benefits	287,565	-	-	-	-	-	287,565
Total expenditures	<u>1,340,879</u>	<u>62,863</u>	<u>63,824</u>	<u>-</u>	<u>21,828</u>	<u>140,000</u>	<u>1,629,394</u>
CHANGE IN FUND BALANCE	(9,955)	(3,803)	9,643	37,345	-	-	33,230
FUND BALANCE - beginning of year	<u>421,403</u>	<u>38,784</u>	<u>134,412</u>	<u>185,436</u>	<u>-</u>	<u>-</u>	<u>780,035</u>
FUND BALANCE - end of year	<u>\$ 411,448</u>	<u>\$ 34,981</u>	<u>\$ 144,055</u>	<u>\$ 222,781</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 813,265</u>

# Town of Pittsford, Monroe County, New York

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## *Town Board Meeting*

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Big firm capability. Small firm personality.

**THE BONADIO GROUP**

CPAs, Consultants & More

May 7, 2019

# Auditor's Responsibility

- Form opinions as to whether the financial statements have been presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States.
- Consider internal control over financial reporting as a basis for designing audit procedures, but not for the purpose of expressing an opinion on internal control.
- Communicate significant matters related to the financial statement audit to the Town Board.
- An audit does not relieve management or the Town Board of their responsibilities with regard to governance and oversight.
- Our audit opinions on the financial statements are unmodified.

# Financial Highlights

## Government-wide net position consisted of the following:

Net investment in capital assets	\$ 45,286,132
Restricted net position	17,504,134
Unrestricted net position	(14,032,257)
<b>Total</b>	<b>\$ 48,758,009</b>

## Percentages of revenues

- General revenues, which include mortgage tax, non-property tax, and real property tax accounted for approximately \$17,324,070 or 86% of all revenues.
- Program specific revenues, including charges for services and capital grants, accounted for \$2,922,756 or 14% of total revenues.

# Financial Highlights (Continued)

Total governmental funds reported  
an ending fund balance of:

Nonspendable	\$	325,139
Restricted		17,504,134
Assigned		1,164,370
Unassigned		4,729,518
<b>Total</b>	<b>\$</b>	<b>23,723,161</b>

# Financial Highlights (Continued)

## General Fund Highlights

- Total Fund Balance of \$10,147,754 remained consistent with 2017, decreasing \$17,000, less than 1%.
- Revenues of \$9,371,145 decreased from 2017 approximately \$74,000, less than 1%
- Expenditures of \$7,649,931 increased from 2017 approximately \$528,000 or 7%
- Significant transfers out of \$2.2 million to fund capital projects and debt service payments.

**BALANCE SHEETS - GOVERNMENTAL FUNDS  
AS OF DECEMBER 31  
(000's omitted)**

	<u>2018</u>	<u>2017</u>	<u>2016</u>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 22,243	\$ 29,559	\$ 22,728
Investments	34	41	48
Receivables	23	13	12
Due from other funds	-	107	24
Due from other governments	1,587	1,002	973
Due from state and federal	154	-	-
Prepaid expenses	<u>224</u>	<u>217</u>	<u>217</u>
Total assets	24,265	30,939	24,002
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred outflow - other	<u>101</u>	<u>-</u>	<u>-</u>
Total assets and deferred outflows	<u><u>24,366</u></u>	<u><u>30,939</u></u>	<u><u>24,002</u></u>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>LIABILITIES:</b>			
Accounts payable	\$ 357	\$ 21	\$ 66
Accrued liabilities	160	137	116
Due to other funds	-	107	24
Unearned revenue	<u>126</u>	<u>114</u>	<u>120</u>
Total liabilities	<u>643</u>	<u>379</u>	<u>326</u>
<b>FUND BALANCES:</b>			
Nonspendable	325	217	217
Restricted	17,504	24,135	17,369
Assigned	1,164	1,003	1,011
Unassigned	<u>4,730</u>	<u>5,205</u>	<u>5,079</u>
Total fund balances	<u>23,723</u>	<u>30,560</u>	<u>23,676</u>
Total liabilities and fund balances	<u><u>\$ 24,366</u></u>	<u><u>\$ 30,939</u></u>	<u><u>\$ 24,002</u></u>



**STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS  
FOR THE YEARS ENDED DECEMBER 31**

(000's omitted)

	<u>2018</u>	<u>2017</u>	<u>2016</u>
REVENUES:			
Tax items	\$ 15,988	\$ 15,672	\$ 13,850
Other revenues	2,494	2,260	2,324
Government aid	1,677	1,598	1,182
Total revenues	<u>20,159</u>	<u>19,530</u>	<u>17,356</u>
EXPENDITURES:			
Current expenditures	25,278	19,850	18,507
Debt service	2,183	1,596	1,206
Total expenditures	<u>27,461</u>	<u>21,446</u>	<u>19,713</u>
DEFICIENCY OF REVENUES OVER EXPENDITURES	<u>(7,302)</u>	<u>(1,916)</u>	<u>(2,357)</u>
OTHER FINANCING SOURCES (USES):			
Operating transfers - in	2,804	3,954	1,711
Proceeds from the issuance of debt	465	8,800	6,000
Premium on borrowings	-	-	208
Operating transfers - out	(2,804)	(3,954)	(1,711)
OTHER FINANCING SOURCES (USES)	<u>465</u>	<u>8,800</u>	<u>6,208</u>
CHANGE IN FUND BALANCE	(6,837)	6,884	3,851
FUND BALANCE - beginning of year	<u>30,560</u>	<u>23,676</u>	<u>19,825</u>
FUND BALANCE - end of year	<u>\$ 23,723</u>	<u>\$ 30,560</u>	<u>\$ 23,676</u>

# Future Pronouncements

## Fiduciary Activities (GASB84)

- Effective for 12/31/19
- Shift in the manner in which Trust and Agency is accounted for
- Likely result in changes to current reporting

# Future Pronouncements

## Leases (GASB87)

- Effective for 12/31/20
- Change in how leases are recorded
- May require the recognition of assets/liabilities to reflect the right to use an underlying asset and the accompanying obligation to pay for that use
- Elimination of operating or capital lease concept

# Thank You!

Big firm capability. Small firm personality.

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CPAs, Consultants & More

April 10, 2019

To the Town Board of the  
Town of Pittsford, Monroe County, New York:

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Pittsford, Monroe County, New York (the Town) for the year ended December 31, 2018. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated December 20, 2018. Professional standards also require that we communicate to you the following information related to our audit.

## **SIGNIFICANT AUDIT FINDINGS**

### **Qualitative Aspects of Accounting Practices**

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Town are described in Note 1 to the financial statements. No new accounting policies were adopted, and the application of existing policies was not changed during 2018. We noted no transactions entered into by the Town during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate(s) affecting the Town's financial statements were:

***As described in Note 7 to the financial statements, management's estimate of the Postemployment Health Care benefits liability is based on an actuarial valuation and is the most significant estimate affecting the Town's financial statements. We evaluated the key factors and assumptions used to develop the estimate in determining that it is reasonable in relation to the financial statements taken as a whole. Other estimates included for the Town consist of depreciation and compensated absences.***

***In addition, as discussed on Note 6, management's estimate of the net pension asset (liability) and related deferred inflows/outflows of resources is based on actuarial assumptions utilized by an actuary applied to the pension plan's census information.***

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## **SIGNIFICANT AUDIT FINDINGS (Continued)**

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users.

***There were no particularly sensitive disclosures contained in the financial statements. The financial statement disclosures are neutral, consistent, and clear.***

### **Difficulties Encountered in Performing the Audit**

We encountered no significant difficulties in dealing with management in performing and completing our audit.

### **Corrected and Uncorrected Misstatements**

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management.

***The misstatements identified during our audit and corrected by management are displayed in Exhibit A.***

### **Disagreements with Management**

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report.

***We are pleased to report that no such disagreements arose during the course of our audit.***

### **Management Representations**

We have requested certain representations from management that are included in the management representation letter dated the date of our Independent Auditor's Report.

### **Management Consultations with Other Independent Accountants**

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Town's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts.

***To our knowledge, there were no such consultations with other accountants.***

### **Other Audit Findings or Issues**

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Town's auditors.

***However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.***

## **SIGNIFICANT AUDIT FINDINGS (Continued)**

### **Other Matters**

We applied certain limited procedures to the management's discussion and analysis, budgetary comparison schedules, proportionate share of the net pension liability (asset), schedule of contributions – pension plans and schedule of changes in total OPEB liability and related ratios which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the combining non-major and special revenue fund financial statements, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

### **Restriction on Use**

This information is intended solely for the use of the Town Board and management of the Town and is not intended to be and should not be used by anyone other than these specified parties.

*Bonadio & Co., LLP*

**TOWN OF PITTSFORD, NEW YORK****FOR THE YEAR ENDED DECEMBER 31, 2018  
SUMMARY OF AUDIT ADJUSTMENTS**

---

**Capital Projects Fund**

Change in fund balance - unadjusted	\$ (7,009,206)
Current year audit adjustment:	
To record additional state aid revenue related to project costs	<u>154,248</u>
Change in fund balance - adjusted	<u>\$ (6,854,958)</u>



## **Budget Transfers & Amendments**

### **Be it resolved that the following budget transfers are approved:**

That \$5,000.00 be transferred from 1.9950.9000.1.1 (WT- Transfer to Capital) 1.2620.2007.10.3 (Bldg. Maintenance – Bldg. Improvements) for a new HVAC unit at the Library.

That \$14,900.00 be transferred from 1.9950.9000.1.1 (WT- Transfer to Capital) to 1.2620.2000.10.3 (Bldg. Maintenance – Capital Outlay) to pay for a scissor lift for the Building Maintenance Department.

That \$ 8,000.00 be transferred from 1.9950.9000.1.1 (WT- Transfer to Capital) to 1.2620.2007.10.3 (Bldg. Maintenance – Bldg. Improvements) to paint the 1<sup>st</sup> floor of the Library public spaces.

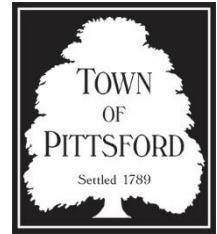
### **Be it resolved, that the following budget amendments are approved:**

That line item 2.1989.2001.1.1 (Part Town - Technology Replacement Schedule) be increased by \$7,655.00 and that the source of these funds will be an appropriation from the Part Town Office Equipment Capital Reserve. Be it further resolved that this resolution is subject to permissive referendum.

That line item 6.1989.2001.1.6 (Sewer - Technology Replacement Schedule) be increased by \$2,610.00 and that the source of these funds will be an appropriation from the Sewer Office Equipment Capital Reserve. Be it further resolved that this resolution is subject to permissive referendum.

That line item 5.5112.2010.55.4 (Highway PT – CHIPS Road Rehabilitation) be increased by \$39,216.00. The source of these funds will be an increase of in NYS CHIPS Program and PAVE NY.

# MEMORANDUM



**To:** Pittsford Town Board

**From:** Cheryl Fleming, Personnel Director

**Date:** April 15, 2019

**Regarding:** Recommendations for Hiring/Personnel Adjustments

**For Meeting On:** May 7, 2019

1. The following employee(s) are recommended as a new hire based on the recommendation of the Functional Coordinator(s) for these areas:

<b>Name</b>	<b>Department</b>	<b>Position</b>	<b>Rate</b>	<b>Date of Hire</b>
Hugo Couderc	Recreation	Student Hlpr- PT	\$11.10	04/18/2019
Danielle Brink	Parks	Seasonal - PT	\$13.50	04/21/2019
Yadira Page	Parks	Seasonal - PT	\$12.25	04/25/2019
Matthew Bamford	Recreation	Lifeguard - PT	\$14.00	04/27/2019
Suhwoo Han	Recreation	Rec Asst - PT	\$11.10	05/01/2019
Dylan Selden	Highway	Laborer - FT	\$15.22	05/06/2019

All the proper reviews and background checks have been completed for these candidate(s) and have received appropriate sign off by the Town Board representative.

<b>Name</b>	<b>Department</b>	<b>Position</b>	<b>Rate</b>	<b>Date of Hire</b>
Hugo Couderc	Recreation	Student Hlpr	\$11.10	04/18/2019
Danielle Brink	Parks	Seasonal - PT	\$13.50	04/21/2019
Yadira Page	Parks	Seasonal - PT	\$12.25	04/25/2019
Matthew Bamford	Recreation	Lifeguard - PT	\$14.00	04/27/2019
Suhwoo Han	Recreation	Rec Asst - PT	\$11.10	05/01/2019
Dylan Selden	Highway	Laborer - FT	\$15.22	05/06/2019

2. The following employee(s) are recommended for a status change and/or salary change due to a change in status.

<b>Name</b>	<b>Position</b>	<b>Reason for Change</b>	<b>Rate</b>	<b>Effective Date</b>
James Lane	Laborer	CDL-Class B	\$16.52	4/16/2019
Bailey Colomaio	Lifeguard	Rate Increase	\$14.00	4/16/2019
Christopher Eggleston	Lifeguard	Rate Increase	\$14.00	4/16/2019
Christopher Eggleston	Comm Ctr Supv.	New Position	\$12.71	05/08/2019
Nicholas Hamilton	Lifeguard	Rate Increase	\$14.00	4/16/2019
Kaitlyn Hansen	Lifeguard	Rate Increase	\$14.00	4/16/2019
Ben Myers	Lifeguard	Rate Increase	\$14.00	4/16/2019
Samuel Myers	Lifeguard	Rate Increase	\$14.00	4/16/2019
Donald O'Brien	Lifeguard	Rate Increase	\$14.00	4/16/2019
Austin Smith	Lifeguard	Rate Increase	\$14.00	4/16/2019
Chris Henninger	WSI	Rate Increase	\$15.00	4/16/2019
Madeline Holodnik	Aquatics Dir	Rate Increase	\$16.00	04/16/2019
Michael Rhodes	Security	Rate Increase	\$30.00	04/29/2019
Daniel Woodward	Security	Rate Increase	\$30.00	04/29/2019
Michael Stephens	Security	Rate Increase	\$30.00	04/29/2019
David Lenane	Security	Rate Increase	\$30.00	04/29/2019

Doug Pollock	Security	Rate Increase	\$30.00	04/29/2019
Joshua Gagnier	Parks	Seasonal – Rehire	\$12.25	05/20/2019
Gloria Colaprete	Rec Asst	Summer Fun Site Dir	\$14.25	06/15/2019

Should the Board approve the above recommendations and personnel adjustments, the following resolution is being proposed, RESOLVED, that the Town Board approves the status and salary changes for the following employee(s):

<b>Name</b>	<b>Position</b>	<b>Reason for Change</b>	<b>Rate</b>	<b>Effective Date</b>
James Lane	Laborer	CDL-Class B	\$16.52	4/16/2019
Bailey Colomaio	Lifeguard	Rate Increase	\$14.00	4/16/2019
Christopher Eggleston	Lifeguard	Rate Increase	\$14.00	4/16/2019
Christopher Eggleston	Comm Ctr Supv.	New Position	\$12.71	05/08/2019
Nicholas Hamilton	Lifeguard	Rate Increase	\$14.00	4/16/2019
Kaitlyn Hansen	Lifeguard	Rate Increase	\$14.00	4/16/2019
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Austin Smith	Lifeguard	Rate Increase	\$14.00	4/16/2019
Chris Henninger	WSI	Rate Increase	\$15.00	4/16/2019
Madeline Holodnik	Aquatics Dir	Rate Increase	\$16.00	04/16/2019
Michael Rhodes	Security	Rate Increase	\$30.00	04/29/2019
Daniel Woodward	Security	Rate Increase	\$30.00	04/29/2019
Michael Stephens	Security	Rate Increase	\$30.00	04/29/2019
David Lenane	Security	Rate Increase	\$30.00	04/29/2019
Doug Pollock	Security	Rate Increase	\$30.00	04/29/2019
Joshua Gagnier	Parks	Seasonal – Rehire	\$12.25	05/20/2019
Gloria Colaprete	Rec Asst	Summer Fun Site Dir	\$14.25	06/15/2019

# MEMORANDUM

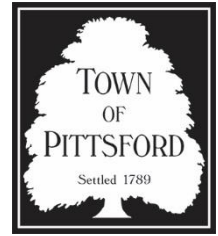
**To:** William A. Smith and Town Board

**From:** Jessie Hollenbeck, Recreation Director

**Date:** April 22, 2019

**Regarding:** Summer 2019 Recreation Programs

**For Meeting On:** May 7, 2019



The attached list of programs constitutes the list of summer 2019 recreation programs we anticipate offering.

In the event the Town Board determines that the proposed action should be taken, the following oral resolution language is suggested:

I move that the Town Board approve the Recreation Department's 2019 summer programs and authorize the Town Supervisor to sign instructor contracts as required.

# Town of Pittsford – Recreation Department

## New Proposed Programs for Summer 2019

---

### **Introduction to Standup Paddle Boarding**

**Paul Twist**

Lock 32's Intro to SUP course is a great way to explore the popular sport of stand-up paddle boarding. Intro to SUP offers you an exciting mixture of nature, fitness, and fun all wrapped up in one. Our skilled instructors will teach you the fundamentals of stand-up paddling and the skills needed to be safe, comfortable, and have fun on the water! You'll learn all the basic paddle strokes and fundamental skills, such as getting on and off the board, standing up, and maneuvering techniques. So let us, at Lock 32, help you build a strong foundation that will begin a lifetime of stand-up paddle boarding adventures!

### **Music to Grow for Little Ones**

**Barb Bonisteel**

Does your child like music? Then they will love this! You and your little one will sing, dance, move, chant and play instruments. We will explore instruments designed for little hands, sing to traditional, original and multi-cultural songs, and foster your child's natural curiosity for music.

### **Music Adventures**

**Barb Bonisteel**

From swooping with birds to jumping with whales, you and your child will encounter a new adventure each class through music, movement, instrument play, puppets, parachute, scarves, and weekly theme related craft!

### **Music, Instruments and Fun!**

**Barb Bonisteel**

AHOY!!!! Your child will love learning about the ocean and its creatures through the captivating songs, instrument play, movement, puppets and more! They will love meeting Larry the Lobster and all his sea creature friends while gathered at the ocean!

### **Summer Etiquette Camp for Kids**

**Etiquette Chics**

Etiquette and Manners camp for your kiddos! Etiquette Chics™ who are often featured on local news sharing etiquette advice are offering this exciting half-day summer camp for children. There will be a take home box of goodies on Friday for each attendee and a certificate of completion. The classes will include, games, activities, crafts and interactive fun!

### **Magical Fairy Tea Party**

**Etiquette Chics**

Local etiquette experts, Etiquette Chics™ who are often featured on local television will be teaching traditional British Tea Party etiquette with a fairy theme and lots of fun (& learning) sprinkled throughout the day. Etiquette and enchantment meet for a time of pure delight for your sweet "Tinkerbell." Enjoy floral tea, pixie dust cupcakes as well as a fairy item scavenger hunt. Most fun, you leave with a fairy door of your own!

## **Jackett Summertime Arts**

**Laura Jackett**

Summer art programs including Fun Sculpture, Monoprints, Papermaking, Cyanotype Photography and 3D Bookmaking.

## **Junior Dance**

**Alexis Mueller**

This class teaches the basic techniques of several different dance forms. Students will learn hip hop, theatre, and more!

## **Teen Dance**

**Alexis Mueller**

This class teaches the techniques of several different dance forms. Students will learn hip hop, theatre, and more!

## **Dance Camp**

**Katie Elizabeth**

Join Miss Katie and her team for a week of pure dance. We will learn all different styles including ballet, street, tap, musical theatre, contemporary, Chinese ribbon, hip hop and many more. The last day we will host a free showcase for parents and guardians to come and watch along with a certificate presentation.

## **Bollywood Freestyle Dance**

**Pushpa Prasad**

Bollywood is an alternate name of Hindi Indian Cinema Industry. This class will use Hindi Indian movie songs, the genre of dance is called freestyle as the steps are from all types of dance. Bollywood Dance is upbeat and an amazing way to relieve stress!

## **A Horse's Friend: Horsemanship**

**A Horse's Friend**

A Horse's Friend's Horsemanship program introduces children to the world of horses. Participants will learn how to completely care for the horses, while learning that safety is always the most important thing. The program teaches participants how to clean stalls, feed, groom, walk, and ride horses. This is a Western Program. Participants will be taught the parts of Western tack, including the proper way to tack a horse.

## **Edge11 Elementary Soccer Academy**

**Edge11 Soccer Staff**

The Edge11 Elementary Soccer Academy is designed to promote every players technique and individual skill. In a progressive manner, participants will learn the coordination and basic motor patterns used to solve soccer-specific situations. Choosing the most effective solutions to these situations requires a high degree of ball mastery and wide range of motor skills in competitive levels of soccer. Edge11 Elementary Soccer Academy will teach these skills through a variety of catered, progressive and purposeful soccer activities. Our goal is for ALL players to master a variety of technical skills and consistently perform them in an adaptive and flexible manner.

## **Yoga for Kids**

## **Creative Kids Yoga**

This program promotes learning the practice of yoga in a fun and creative way through the use of games, songs, and props. From sun salutation to savasana, the energy-filled classes teach children how to focus, be calm, and stay positive through a variety of poses and movements, while building strength, improving motor skills, and creating self-awareness!

## **The Art of Making Leafy/Wholegrain Powerbowls**

## **Sheeba Naqvi**

Whole Grains have been the staple of many cultures for thousands of years. They are high in fiber, and low in saturated fats. Whole grains also provide us with the perfect amount of proteins due its starch being enclosed in bran or husk. When whole grains are mixed with leafy greens/wild caught salmon and herbs your body becomes a power house of macro and micro nutrients. Satisfy your hunger with the wholesome power bowl. Two different types of power bowls will be prepared in front of the participants and will be distributed for all participants to enjoy sampling.

## **Joys of Summer Glow Salads**

## **Sheeba Naqvi**

Eating plants is the way to maintain a high quality of life. The power of plants due to their phytochemical properties provides us with sharp mind and supple body. In addition, adding 40 minutes to 1-hour walks in our daily life helps us feel energetic, and fit. Therefore, by incorporating the habits of eating your greens and walking daily, your body will thank you a million times! Our body depends on us for better health. Remember that health is the true wealth. Make vegetables the main base of your every meal! Have greens in your breakfast, lunch, dinner, morning snack, and evening snack. This is the way to maintain smooth arteries in our body. Three different kinds of salads will be prepared in front of the participants. All participants will enjoy the salads in the class.

## **Is Your Plate Truly Wholesome?**

## **Sheeba Naqvi**

In today's modern world, our food shopping has vastly changed. We tend to rely more on quick fix meals. This class will teach you which ingredients to be aware of while reading food labels, how to know the difference between wholesome and processed ingredients, identifying the differences between sugars in whole fruits, fruit juices, or fruit roll-ups and understanding the benefits of home-cooking.

## **Barre to Barbell**

## **Sarah Barnes**

This barre-based class uses a combination of postures inspired by ballet and other disciplines like Yoga and Pilates. The barre is used as a prop to balance while doing exercises that focus on isometric strength training – holding your body still while you contract a specific set of muscles – combined with high rep/low weight fully body movements. During this class, we will up the ante by incorporating barbells to really bring the burn to your legs and glutes, as well as floor work for targeted core strengthening. This fun and dynamic workout will get your body toned and feeling great!

# Town of Pittsford – Recreation Department Proposed Programs for Summer 2019

<b>Program</b>	<b>Instructor</b>
<b><u>Preschool</u></b>	
Child Watch	Recreation Staff
Summer Fun Juniors Camp	Recreation Staff
Preschool Adventures: Dr. Seuss	Sherry Murray
Preschool Adventures: Something Good	Sherry Murray
Music to Grow for Little Ones	Barb Bonisteel
Music Adventures	Barb Bonisteel
Music, Instruments and Fun!	Barb Bonisteel
S.T.E.A.M. Powered Play Camp	Progressive Early Learning
Sensory and Science Camp	Progressive Early Learning
Robopets Robotics Camp – Snapology!	Snapology of Pittsford
Wiggles, Giggles, and Jiggles	Lisa Magliato
Lil Athletes	Lisa Magliato
Soccer Shots for Youth	Soccer Shots Staff
Parent/Child Little Ninja Class	James Creighton & Pete Reminicky
Teeny Tiny Tap and Ballet	Shirley Reback
Tiny Tap and Ballet	Shirley Reback
Fairytale Ballet	Alexis Mueller
<b><u>Youth &amp; Teen</u></b>	
Adventure Camp	Recreation Staff
Summer Fun Camp	Recreation Staff
Summer Fun Field Trips	Recreation Staff
The After School Program (Fall 2019)	Recreation Staff
Introduction to Flatwater Kayaking	Paul Twist
Introduction to Whitewater Kayaking	Paul Twist
Kids Kayak Level 1	Paul Twist
Rochester Foam Dart League Birthday Parties	Rochester Foam Dart League
Magical Fairy Tea Party	Etiquette Chics



Summer Etiquette Camp for Kids	Etiquette Chics
Mad Science of WNY: Crazy Chemworks!	Mad Science Instructor
Mad Science of WNY: Junior Scientist	Mad Science Instructor
Mad Science of WNY: NASA Future Explorers	Mad Science Instructor
How Cool is That? Jr. Engineering Camp	Tutor Doctor Staff
Make Your Own Cartoons!	David Puls
Combat Robots (Robot Games) Snapology!	Snapology of Pittsford
Gambots Robotic Camp- Snapology!	Snapology of Pittsford
Video Game Design- Snapology!	Snapology of Pittsford
Adventures with Star Wars- Snapology!	Snapology of Pittsford
Mini & Me DIY Sign Design Project	Dawn Roberto
Jackett Summertime Arts- Fun Sculpture	Laura Jackett
Jackett Summertime Arts- Monoprints	Laura Jackett
Jackett Summertime Arts- Papermaking	Laura Jackett
Jackett Summertime Arts- Photography	Laura Jackett
Jackett Summertime Arts- 3D Bookmaking	Laura Jackett
Summer Theatre Camps	Edward Rocha
Welcome to Wizard Academy!	Edward Rocha
Little Shop of Horrors	Edward Rocha
Private Piano Lessons	Beth Werner
Write Your College Application Essay	Sarah Nazarian
American Red Cross – Babysitter’s Training	Domenic Danesi
Safety First for Children	Domenic Danesi
First Aid for Kids	EPIC Trainings
Pittsford Ballet School	Karen Hanson
Tap and Jazz	Shirley Reback
Junior Dance	Alexis Mueller
Teen Dance	Alexis Mueller
Dance Camp	Katie Elizabeth
Bollywood Freestyle Dance	Pushpa Prasad
Jedi Training Camp	Progressive Early Learning
FIT Kids: Fencers in Training	Rochester Fencing Club Staff
Youth Olympic Fencing	Rochester Fencing Club Staff

Junior Tennis Camp  
Junior Tennis Lessons  
Soccer Shots for Youth  
Martial Arts for Youth  
Horseback Camp for Kidz  
A Horse's Friend: Horsemanship  
Edge11 Elementary Soccer Academy  
Skating 101  
Sports Camp for Kids  
Yoga for Kids  
Super Junior-Beginner Golf  
Advanced Super Junior-Beginner Golf  
Junior Golf  
Advanced Junior Golf  
JV Tennis Prep Camp  
Super 9 Soccer Skills Camp  
Super 9 Soccer Skills & Goalkeeping Camp  
Super 9 Soccer Striker & Goalkeeping Camp

Jeff Wagstaff  
Jason Speirs  
Soccer Shots Staff  
James Creighton  
Park Place Farms  
A Horse's Friend  
Edge11 Soccer Staff  
Bill Gray's Iceplex  
Ian Marshall  
Creative Kids Yoga  
Erik Yaekel  
Erik Yaekel  
Erik Yaekel  
Erik Yaekel  
Sue Bloch & Miche Olney  
Viktor Paco  
Viktor Paco  
Viktor Paco

### **Aquatics**

Private Swim Lessons  
Evening Private Swim Lessons  
Group Swim Lessons  
Parent & Tot Swim  
Parent & Tot Swim Plus  
Family Open Swim  
Stroke Clinic for Advanced Swimmers  
Junior Guard Skills  
Swim Team Prep  
Water Yoga

Aquatics Staff  
Aquatics Staff  
Aquatics Staff  
Aquatics Staff  
Aquatics Staff  
Aquatics Staff  
Aquatics Staff  
Aquatics Staff  
Aquatics Staff  
Penfield Sport & Fitness

### **Adult Programs**

Guided Hikes on Pittsford Trails

Recreation Staff

Introduction to Standup Paddle Boarding	Paul Twist
The Art of Making Leafy/Wholegrain Powerbowls	Sheeba Naqvi
Joys of Summer Glow Salads	Sheeba Naqvi
Is Your Plate <i>Truly</i> Wholesome?	Sheeba Naqvi
Making Soap the Easy Way	Beth Byrne
Basic Cold Process Soap	Beth Byrne
Bath Salts	Beth Byrne
Bath Fizzies	Beth Byrne
Pamper Those Tootsies! Class	Beth Byrne
Fabulous Furnishings	Peggi Heissenberger
Sweetest Things Papercrafting Class	Pat Miller
Teen/Adult Tap Dance	Alexis Mueller
Belly Dance	Deborah Robinson
Bollywood Freestyle Dance	Pushpa Prasad
Pre-Licensing 5 Hour Course	Jon DeVecchio
Defensive Driving	Cindy St. George
Martial Arts for Adults	James Creighton
Women's Self-Defense Class	James Creighton
Total Body Fitness	James Creighton
Martial Arts for Women	Tracy Maggio & Barb Malley
Debbie McVean Aerobics	Debbie McVean
Punch & Strike	Katie Elizabeth
Celebrity Booty Bands	Katie Elizabeth
Barre to Barbell	Sarah Barnes
Pilates	Eva Pazral
Yoga	Eva Pazral
Boot Camp	Penfield Sport & Fitness
Practicing Meditation & Mindfulness	Usha Shah
Healing & Transformative Power of Meditation	Usha Shah
Chakra Meditation with Reiki	Gina Pietropaoli
Meditation with Reiki	Gina Pietropaoli
Reiki Level 1 Training	Gina Pietropaoli
Introduction to Pickleball	Larry Shearer

Adult Beginner Golf – Intro to Golf

Erik Yaekel

Adult Advanced Golf

Erik Yaekel

Adult On Course Golf Lessons

Erik Yaekel

Mens' Senior Golf Camp

Erik Yaekel

Ladies' Senior Golf Camp

Erik Yaekel