MEETING OF THE
ROTTERDAM TOWN BOARD

October 23, 2024
7:00 PM
Agenda Review 6:30 PM

CALL TO ORDER
ROLL CALL
PLEDGE OF ALLEGIANCE
SUPERVISOR'S REMARKS: Supervisor Mollie A. Collins
» Halloween Trick or Treating Hours 4pm – 8pm
EXECUTIVE SESSION
PROCLAMATIONS

- *Brendan Quick, Eagle Scout – Troop 3023*

PUBLIC HEARING
PRESENTATIONS

PUBLIC COMMENT – PRIVILEGE OF THE FLOOR:
Those members of the public wishing to address the Town Board will be asked to sign in before the meeting is called to order on the sign-in sheets being provided. Speakers will be called to the podium in the order of their signing in. Persons recognized by the Chair to speak during privilege of the floor shall direct his/her comments to the Town Supervisor as Chair of the meeting. Persons granted the privilege of the floor shall first clearly state his/her name and address for the record. Persons so addressing the Chair through the use of a prepared written statement shall submit a copy of the same to the Town Clerk for the purpose of maintaining clear and accurate official minutes of the Town Board meeting.

GENERAL RULES OF PROCEDURE FOR PUBLIC HEARINGS & PRIVILEGE OF THE FLOOR:
Any person recognized by the Town Supervisor to speak during privilege of the floor shall direct his/her comments to the Town Supervisor as chair of the meeting. Any person granted the privilege of the floor shall first clearly state his/her name and address for the record. The purpose of privilege of the floor shall be for speakers to express their views, thoughts and speak freely. Each speaker, who wishes to address the town board, shall have an equal and reasonable opportunity to be heard by the town board. Each speaker shall be afforded a maximum of four (4) minutes to address the Town Board.

INTRODUCTION OF MOTIONS, ORDERS AND RESOLUTIONS
RESOLUTIONS

399.24 Accepting Town Board meeting minutes. Pg. 3

400.24 To schedule a Special Meeting of the Town Board. Pg. 27

401.24 To approve changes made to the 2025 Tentative Budget and to establish the 2025 Preliminary Budget and call for a Public Hearing on the 2025 Preliminary Town Budget. Pg. 30

402.24 Establishing water/sewer rents and contract assessments for the year 2024 for the water/sewer districts. Pg. 33

403.24 To negotiate and execute an agreement with Boght Veterinary Clinic. Pg. 35

404.24 To declare one police vehicle obsolete and authorize them to be auctioned. Pg. 41

405.24 To authorize the Supervisor to execute and sign a Memorandum of Agreement with the Civil Service Employees' Association (CSEA). Pg. 44

406.24 To accept the Juracka Park Master Plan created by LAndart Studio NY Landscape Architecture, PLLC. Pg. 45

407.24 To negotiate and execute an agreement with LaBella for professional engineering services on the proposed formation of Sewer District No.2 Extension No. 18. Pg. 62

408.24 To accept the 2022 Audit Report. Pg. 76

409.24 To negotiate and execute an agreement with Rand Window Fashions for the purchase of window shades in Town Hall. Pg. 135

410.24 To amend Resolution 393.24 of the year 2024; To negotiate and execute an agreement with KB Engineering & Architecture P.C. for professional engineering services related to the Leak Detection Survey for Water District No. 5, Phases 3, 4 and 5. Pg. 141

LIAISON REPORTS
MISCELLANEOUS
EXECUTIVE SESSION
ADJOURNMENT
Mollie A. Collins, Supervisor

RESOLUTION NO. 399.24

ACCEPTING TOWN BOARD MEETING MINUTES

THEREFORE, UPON MOTION OF Councilmember _____,

seconded by Councilmember _____,

BE IT RESOLVED BY THE TOWN BOARD AS FOLLOWS:

SECTION 1. The Town Board of the Town of Rotterdam hereby adopts the minutes of the Town Board Meeting of October 9, 2024, as attached.

SECTION 2. This resolution shall become effective October 23, 2024.

DATED: October 23, 2024

NAME	AYES	NOES	ABSTAIN
Dodson			
Mastroianni			
Gallucci			
Schlag			
Collins			

TOWN OF ROTTERDAM

John F. Kirvin Government Center • 1100 Sunrise Boulevard • Rotterdam, NY 12306
Telephone: 518-355-7575 • Fax: 518-355-7976 • Website: www.rotterdamny.org

LEGISLATIVE REQUEST FORM

DATE: October 16, 2024
TO**:** Mollie A. Collins, Supervisor

FROM: Diane M. Marco, Town Clerk

TITLE OF LEGISLATIVE REQUEST: To adopt meeting minutes for the Town Board Meeting of October 9, 2024.

TO BE PLACED ON TOWN BOARD AGENDA OF: October 23, 2024.

TO BE PLACED ON TOWN BOARD MEETING OF**:** October 23, 2024.

Background Information: Attached to adopt the Town Board Meeting of October 9, 2024.

Evaluation/Analysis: N/A

Recommendation(s): To place on Town Board agenda and Town Board meeting of October 23, 2024.

Attachment/Document(s): Attached

Compliance with Purchasing Policy: N/A

Effect(s) on Existing Law(s): N/A

LEGISLATION WAS PREPARED BY: Town Clerk Diane M. Marco

TOWN OF ROTTERDAM

DIANE M. MARCO
Town Clerk

John F. Kirvin Government Center * 1100 Sunrise Boulevard * Rotterdam, NY 12306
Telephone: (518) 355-7575 Ext: 352 * Fax: (518)355-7837* Website: www.rotterdamny.org
Email * dmarco@rotterdamny.org

October 10, 2024

Certified Resolutions: #386.24-#398.24 for the year 2024 was duly adopted at the Town Board Meeting held at J.F. Kirvin Government Center, 1100 Sunrise Boulevard, Rotterdam, NY 12306 that was held Wednesday, October 9, 2024 at 7:00 p.m. The Town Board Agenda Meeting started at approximately 6:40 p.m. and was adjourned at approximately 6:52 p.m. by Councilmember Dodson and seconded by Councilmember Gallucci. All agreed to adjourn the Town Board Agenda Meeting. Motion # 64 was made by Councilmember Dodson and seconded by Councilmember Gallucci. Motion #65 was made by Councilmember Dodson and seconded by Councilmember Gallucci. Motion #66 was made by Councilmember Mastroianni and seconded by Councilmember Gallucci. The Town Board Meeting started at approximately 7:00 p.m. The Town Board Meeting closed at approximately 8:02 p.m. by Councilmember Dodson and seconded by Councilmember Schlag. All agreed to close the Town Board Meeting and open the Budget Workshop at approximately 8:20 p.m. The Budget workshop was adjourned at 9:31 p.m. by Councilmember Mastroianni and seconded by Councilmember Dodson. All agreed to close the Budget Workshop.

All Councilmembers were present

Diane M. Marco

Diane M. Marco, Town Clerk

MEETING OF THE
ROTTERDAM TOWN BOARD

October 9, 2024
7:00 PM
Agenda Review 6:30 PM

CALL TO ORDER
ROLL CALL
PLEDGE OF ALLEGIANCE
SUPERVISOR'S REMARKS: Supervisor Mollie A. Collins
EXECUTIVE SESSION
PROCLAMATIONS
PUBLIC HEARING

1. To recognize the introduction of Introductory Local Law No. ____ of 2024; To amend Chapter 270, Zoning, of the Town Code, for a Change of Zone request on ±16.19 acres of a ±65.8-acre parcel from Multi-Family Residential (R-3) to General Business (B-2) to facilitate the potential construction of flex warehouse space: two (2) ±12,000 square foot, five (5) ±10,000 square foot and two (2) ±7,500 square foot buildings on ±16.19 acres of a ±65.8 acre parcel located at 676 Mariaville Road and is a portion of Tax Map No. 47.00-8.13.5 **PUBLIC HEARING CLOSED**
2. For the enactment of Introductory Local Law No. ____ of 2024 relating to establishing an amendment and six (6) month extension of Local Law No. 8 2023 and Local Law No. 5 of 2024 which established a moratorium on Battery Energy Storage System Installations and first six (6) month extension to such moratorium within the Town of Rotterdam. **PUBLIC HEARING CLOSED**
3. For the enactment of Introductory Local Law No. ____ of 2024 relating to establishing an amendment and six (6) month extension to Local Law No. 9 2023 and Local Law No. 6 of 2024 which established a moratorium and extension on Wind Generation System Installations. **PUBLIC HEARING CLOSED**

PRESENTATIONS

PUBLIC COMMENT – PRIVILEGE OF THE FLOOR:
Those members of the public wishing to address the Town Board will be asked to sign in before the meeting is called to order on the sign-in sheets being provided. Speakers will be called to the podium in the order of their signing in. Persons recognized by the Chair to speak during privilege of the floor shall direct his/her comments to the Town Supervisor as Chair of the meeting. Persons granted the privilege of the floor shall first clearly state his/her name and address for the record. Persons so addressing the Chair through the use of a prepared written statement shall submit a copy of the same to the Town Clerk for the purpose of maintaining clear and accurate official minutes of the Town Board meeting.

GENERAL RULES OF PROCEDURE FOR PUBLIC HEARINGS & PRIVILEGE OF THE FLOOR:

Any person recognized by the Town Supervisor to speak during privilege of the floor shall direct his/her comments to the Town Supervisor as chair of the meeting. Any person granted the privilege of the floor shall first clearly state his/her name and address for the record. The purpose of privilege of the floor shall be for speakers to express their views, thoughts and speak freely. Each speaker, who wishes to address the town board, shall have an equal and reasonable opportunity to be heard by the town board. Each speaker shall be afforded a maximum of four (4) minutes to address the Town Board.

INTRODUCTION OF MOTIONS, ORDERS AND RESOLUTIONS
RESOLUTIONS

MOTIONS

64.24 I make a motion to close Public Hearing 1.

65.24 I make a motion to close Public Hearing 2**.**

66.24 I make a motion to close Public Hearing 3**.**

RESOLUTIONS

386.24 Accepting Town Board meeting minutes. Pg. 54

387.24 To accept revenue for Town Clerk's office for September 2024. Pg. 110

388.24 To reappoint Jeffrey Nuzzaco to the Board of Assessment Review. Pg. 116

389.24 To negotiate and execute an agreement with cb20 for Dell ProSupport Renewal. Pg. 118

390.24 Authorize the Supervisor to execute and sign a Governor's Safety Committee Grant Award for the Rotterdam Town Police Department. Pg. 121

391.24 To negotiate and execute Amendment No. 1 to an existing agreement with Barton & Logudice for professional engineering services for the Kiwanis International Park Waterfront Access Improvements Project. Pg. 127

392.24 A resolution regarding the State Environmental Quality Review Act process amendment for the Town of Rotterdam Wastewater Treatment Improvements Project. Pg. 149

393.24 To negotiate and execute an agreement with KB Engineering & Architecture P.C. for Professional Engineering services related to the Leak Detection Survey for Water District No. 5, Phases 3, 4 and 5. Pg. 178

394.24 To negotiate and execute Amendment No. 3 to an existing agreement with KB Engineering & Architecture P.C./Prime AE for the Sewer District No 2. Extension No. 16 Burdeck Street Map Plan and Report. Pg. 199

395.24 To authorize the Supervisor to extend the Memorandum of Agreement for the sale of water with the Town of Guilderland. Pg. 224

396.24 To adopt a SEQR Negative Declaration on a Change of Zone application from Single Family Residential (R-1) to Retail Business (B-1) located at Arlene Street. Pg. 226

397.24 To Enact Local Law No. 20 of 2024; To amend Chapter 270, Zoning, of the Town Code, relating to a Change of Zone from Single Family Residential (R-1) to Retail Business (B-1) located at Arlene Street. Pg. 237

398.24 To appoint Rachael Fisher to the position of Account Clerk. Pg. 259

LIAISON REPORTS
MISCELLANEOUS
EXECUTIVE SESSION
ADJOURNMENT
Mollie A. Collins, Supervisor

At the regularly scheduled public meeting of the Town Board of the Town of Rotterdam, held at the John F. Kirvin Government Center, 1100 Sunrise Boulevard, Rotterdam, New York 12306 on Wednesday, October 9, 2024, at 7:00 p.m., the following motion passed:

MOTION 64.24

THEREFORE, UPON MOTION OF Councilmember **DODSON,** seconded by Councilmember **GALLUCCI,**

BE IT RESOLVED BY THE TOWN BOARD AS FOLLOWS:

SECTION 1. I make a motion to close Public Hearing #1.

SECTION 2. This motion shall become effective October 9, 2024.

DATED: October 9, 2024

NAME	AYES	NOES	ABSTAIN
Dodson	X		
Mastroianni	X		
Gallucci	X		
Schlag	X		
Collins	X		

I, Diane M. Marco, Town Clerk of the Town of Rotterdam, Schenectady County, New York, **DO HEREBY CERTIFY** that the foregoing motion was approved by the Town Board of the Town of Rotterdam on October 9, 2024 and that the foregoing motion is a true and correct transcript of the original motion and of the whole thereof and that said motion is on file in the Town Clerk's office.

I **DO FURTHER CERTIFY** that each of the members of the Town Board had due notice of the said Town Board meeting.

IN WITNESS WHEREOF, I have hereunto set my hand and the seal of the Town of Rotterdam this October 10, 2024.

Diane M. Marco

Diane M. Marco, Town Clerk

TOWN OF ROTTERDAM
Office Of The Town Clerk
Schenectady, County, NY

At the regularly scheduled public meeting of the Town Board of the Town of Rotterdam, held at the John F. Kirvin Government Center, 1100 Sunrise Boulevard, Rotterdam, New York 12306 on Wednesday, October 9, 2024, at 7:00 p.m., the following motion passed:

MOTION 65.24

THEREFORE, UPON MOTION OF Councilmember **DODSON,** seconded by Councilmember **GALLUCCI,**

BE IT RESOLVED BY THE TOWN BOARD AS FOLLOWS:

SECTION 1. I make a motion to close Public Hearing #2.

SECTION 2. This motion shall become effective October 9, 2024.

DATED: October 9, 2024

NAME	AYES	NOES	ABSTAIN
Dodson	X		
Mastroianni	X		
Gallucci	X		
Schlag	X		
Collins	X		

I, Diane M. Marco, Town Clerk of the Town of Rotterdam, Schenectady County, New York, **DO HEREBY CERTIFY** that the foregoing motion was approved by the Town Board of the Town of Rotterdam on October 9, 2024 and that the foregoing motion is a true and correct transcript of the original motion and of the whole thereof and that said motion is on file in the Town Clerk's office.

I **DO FURTHER CERTIFY** that each of the members of the Town Board had due notice of the said Town Board meeting.

IN WITNESS WHEREOF, I have hereunto set my hand and the seal of the Town of Rotterdam this October 10, 2024.

Diane M. Marco

Diane M. Marco, Town Clerk

TOWN OF ROTTERDAM
Office Of The Town Clerk
Schenectady, County, NY

At the regularly scheduled public meeting of the Town Board of the Town of Rotterdam, held at the John F. Kirvin Government Center, 1100 Sunrise Boulevard, Rotterdam, New York 12306 on Wednesday, October 9, 2024, at 7:00 p.m., the following motion passed:

MOTION 66.24

THEREFORE, UPON MOTION OF Councilmember **MASTROIANNI,** seconded by Councilmember **GALLUCCI,**

BE IT RESOLVED BY THE TOWN BOARD AS FOLLOWS:

SECTION 1. I make a motion to close Public Hearing #3.

SECTION 2. This motion shall become effective October 9, 2024.

DATED: October 9, 2024

NAME	AYES	NOES	ABSTAIN
Dodson	X		
Mastroianni	X		
Gallucci	X		
Schlag	X		
Collins	X		

I, Diane M. Marco, Town Clerk of the Town of Rotterdam, Schenectady County, New York, **DO HEREBY CERTIFY** that the foregoing motion was approved by the Town Board of the Town of Rotterdam on October 9, 2024 and that the foregoing motion is a true and correct transcript of the original motion and of the whole thereof and that said motion is on file in the Town Clerk's office.

I **DO FURTHER CERTIFY** that each of the members of the Town Board had due notice of the said Town Board meeting.

IN WITNESS WHEREOF, I have hereunto set my hand and the seal of the Town of Rotterdam this October 10, 2024.

Diane M. Marco

Diane M. Marco, Town Clerk

TOWN OF ROTTERDAM
Office Of The Town Clerk
Schenectady, County, NY

At the regularly scheduled public meeting of the Town Board of the Town of Rotterdam, held at the John F. Kirvin Government Center, 1100 Sunrise Boulevard, Rotterdam, New York 12306 on Wednesday, October 9, 2024, at 7:00 p.m., the following resolution was duly adopted**:**

RESOLUTION NO. 386.24

ACCEPTING TOWN BOARD MEETING MINUTES

THEREFORE, UPON MOTION OF Councilmember **MASTROIANNI**, seconded by Councilmember **GALLUCCI**,

BE IT RESOLVED BY THE TOWN BOARD AS FOLLOWS:

SECTION 1. The Town Board of the Town of Rotterdam hereby adopts the minutes of the Town Board Meeting of September 25, 2024 and the Special Town Board Meeting of October 2, 2024, as attached.

SECTION 2. This resolution shall become effective October 9, 2024.

DATED: October 9, 2024

NAME	AYES	NOES	ABSTAIN
Dodson	**X**		
Mastroianni	**X**		
Gallucci	**X**		
Schlag	**X**		
Collins	**X**		

I, Diane M. Marco, Town Clerk of the Town of Rotterdam, Schenectady County, New York, **DO HEREBY CERTIFY** that the foregoing resolution was approved by the Town Board Meeting of the Town of Rotterdam on October 9, 2024, and that the foregoing resolution is a true and correct transcript of the original resolution and of the whole thereof and that said resolution is on file in the Town Clerk's office.

I DO FURTHER CERTIFY that each of the members of the Town Board had due notice of the said Town Board meeting.

IN WITNESS WHEREOF, I have hereunto set my hand and the seal of the Town of Rotterdam this October 10, 2024.

Diane M. Marco

Diane M. Marco, Town Clerk

TOWN OF ROTTERDAM
Office of the Town Clerk
Schenectady, County NY

At the regularly scheduled public meeting of the Town Board of the Town of Rotterdam, held at the John F. Kirvin Government Center, 1100 Sunrise Boulevard, Rotterdam, New York 12306 on Wednesday, October 9, 2024, at 7:00 p.m., the following resolution was duly adopted**:**

RESOLUTION NO. 387.24

TO ACCEPT REVENUE FOR TOWN CLERK'S OFFICE FOR SEPTEMBER 2024

THEREFORE, UPON MOTION OF Councilmember **DODSON,** seconded by Councilmember **SCHLAG,**

BE IT RESOLVED BY THE TOWN BOARD AS FOLLOWS:

SECTION 1. The Town Clerk's report for the month of September 2024, has been placed on file and the town clerk's check in the amount of four thousand nine hundred twenty dollars and 03/100 ($4,920.03) has been submitted to the supervisor for deposit.

SECTION 2. This resolution shall become effective October 9, 2024

DATED: October 9, 2024

NAME	AYES	NOES	ABSTAIN
Dodson	**X**		
Mastroianni	**X**		
Gallucci	**X**		
Schlag	**X**		
Collins	**X**		

I, Diane M. Marco, Town Clerk of the Town of Rotterdam, Schenectady County, New York, **DO HEREBY CERTIFY** that the foregoing resolution was approved by the Town Board Meeting of the Town of Rotterdam on October 9, 2024, and that the foregoing resolution is a true and correct transcript of the original resolution and of the whole thereof and that said resolution is on file in the Town Clerk's office.

I DO FURTHER CERTIFY that each of the members of the Town Board had due notice of the said Town Board meeting.

IN WITNESS WHEREOF, I have hereunto set my hand and the seal of the Town of Rotterdam this October 10, 2024.

Diane M. Marco

Diane M. Marco, Town Clerk

TOWN OF ROTTERDAM Office of The Town Clerk Schenectady, County, NY

At the regularly scheduled public meeting of the Town Board of the Town of Rotterdam, held at the John F. Kirvin Government Center, 1100 Sunrise Boulevard, Rotterdam, New York 12306 on Wednesday, October 9, 2024, at 7:00 p.m., the following resolution was duly adopted**:**

RESOLUTION NO. 388.24

TO REAPPOINT JEFFREY NUZZACO TO THE BOARD OF ASSESSMENT REVIEW

THEREFORE, UPON MOTION OF Councilmember **DODSON**, seconded by Councilmember **GALLUCCI**,

BE IT RESOLVED BY THE TOWN BOARD AS FOLLOWS

SECTION 1. The Town Board of the Town of Rotterdam hereby reappoints Jeffrey Nuzzaco as a member of the Board of Assessment Review, for a five (5) year term commencing October 1, 2024 through September 30, 2029.

SECTION 2. This resolution shall become effective October 9, 2024.

DATED: October 9, 2024

NAME	AYES	NOES	ABSTAIN
Dodson	**X**		
Mastroianni	**X**		
Gallucci	**X**		
Schlag	**X**		
Collins	**X**		

I, Diane M. Marco, Town Clerk of the Town of Rotterdam, Schenectady County, New York, **DO HEREBY CERTIFY** that the foregoing resolution was approved by the Town Board Meeting of the Town of Rotterdam on October 9, 2024, and that the foregoing resolution is a true and correct transcript of the original resolution and of the whole thereof and that said resolution is on file in the Town Clerk's office.

I DO FURTHER CERTIFY that each of the members of the Town Board had due notice of the said Town Board meeting.

IN WITNESS WHEREOF, I have hereunto set my hand and the seal of the Town of Rotterdam this October 10, 2024.

Diane M. Marco

Diane M. Marco, Town Clerk

TOWN OF ROTTERDAM
Office Of The Town Clerk
Schenectady, County, NY

At the regularly scheduled public meeting of the Town Board of the Town of Rotterdam, held at the John F. Kirvin Government Center, 1100 Sunrise Boulevard, Rotterdam, New York 12306 on Wednesday, October 9, 2024, at 7:00 p.m., the following resolution was duly adopted**:**

RESOLUTION NO. 389.24

TO NEGOTIATE AND EXECUTE AN AGREEMENT WITH CB20 FOR DELL PROSUPPORT RENEWAL

THEREFORE, UPON MOTION OF Councilmember **DODSON**, seconded by Councilmember **SCHLAG**,

BE IT RESOLVED BY THE TOWN BOARD AS FOLLOWS:

SECTION 1. The Town Board of the Town of Rotterdam hereby authorizes the Supervisor to negotiate and execute an agreement with CB20, located at 11 Federal Street, Saratoga Springs, NY 12866, for the renewal of Dell ProSupport, effective October 14, 2024 through October 13, 2025, in the amount not to exceed three thousand five hundred forty-eight and 61/100 ($3,548.61) dollars.

SECTION 2. This resolution shall become effective on October 9, 2024.

DATED: October 9, 2024

NAME	AYES	NOES	ABSTAIN
Dodson	**X**		
Mastroianni	**X**		
Gallucci	**X**		
Schlag	**X**		
Collins	**X**		

I, Diane M. Marco, Town Clerk of the Town of Rotterdam, Schenectady County, New York, **DO HEREBY CERTIFY** that the foregoing resolution was approved by the Town Board Meeting of the Town of Rotterdam on October 9, 2024, and that the foregoing resolution is a true and correct transcript of the original resolution and of the whole thereof and that said resolution is on file in the Town Clerk's office.

I DO FURTHER CERTIFY that each of the members of the Town Board had due notice of the said Town Board meeting.

IN WITNESS WHEREOF, I have hereunto set my hand and the seal of the Town of Rotterdam this October 10, 2024.

Diane M. Marco

Diane M. Marco, Town Clerk

TOWN OF ROTTERDAM
Office Of The Town Clerk
Schenectady, County, N.Y.

At the regularly scheduled public meeting of the Town Board of the Town of Rotterdam, held at the John F. Kirvin Government Center, 1100 Sunrise Boulevard, Rotterdam, New York 12306 on Wednesday, October 9, 2024, at 7:00 p.m., the following resolution was duly adopted**:**

RESOLUTION NO. 390.24

AUTHORIZE THE SUPERVISOR TO EXECUTE AND SIGN A GOVERNOR'S SAFETY COMMITTEE GRANT AWARD FOR THE ROTTERDAM TOWN POLICE DEPARTMENT

THEREFORE, UPON MOTION OF Councilmember **MASTROIANNI**, seconded by Councilmember **SCHLAG**,

BE IT RESOLVED BY THE TOWN BOARD AS FOLLOWS:

SECTION 1. The Town Board of the Town of Rotterdam hereby authorizes the Supervisor to execute and sign the Governor's Safety Committee Grant Award for the Police Traffic Services Program, awarded to Rotterdam Town Police Department, in the amount of twelve thousand six hundred and 00/100 ($12,600.00) dollars.

SECTION 2. This resolution shall become effective October 9, 2024.

DATED: October 9, 2024

NAME	AYES	NOES	ABSTAIN
Dodson	**X**		
Mastroianni	**X**		
Gallucci	**X**		
Schlag	**X**		
Collins	**X**		

I, Diane M. Marco, Town Clerk of the Town of Rotterdam, Schenectady County, New York, **DO HEREBY CERTIFY** that the foregoing resolution was approved by the Town Board Meeting of the Town of Rotterdam on October 9, 2024, and that the foregoing resolution is a true and correct transcript of the original resolution and of the whole thereof and that said resolution is on file in the Town Clerk's office.

I DO FURTHER CERTIFY that each of the members of the Town Board had due notice of the said Town Board meeting.

IN WITNESS WHEREOF, I have hereunto set my hand and the seal of the Town of Rotterdam this October 10, 2024.

Diane M. Marco

Diane M. Marco, Town Clerk

TOWN OF ROTTERDAM Office Of The Town Clerk Schenectady, County, N.Y.

At the regularly scheduled public meeting of the Town Board of the Town of Rotterdam, held at the John F. Kirvin Government Center, 1100 Sunrise Boulevard, Rotterdam, New York 12306 on Wednesday, October 9, 2024, at 7:00 p.m., the following resolution was duly adopted**:**

RESOLUTION NO. 391.24

TO NEGOTIATE AND EXECUTE AMENDMENT NO. 1 TO AN EXISTING AGREEMENT WITH BARTON & LOGUDICE FOR PROFESSIONAL ENGINEERING SERVICES FOR THE KIWANIS INTERNATIONAL PARK WATERFRONT ACCESS IMPROVEMENTS PROJECT

THEREFORE, UPON MOTION OF Councilmember **DODSON**, seconded by Supervisor **COLLINS**,

BE IT RESOLVED BY THE TOWN BOARD AS FOLLOWS:

SECTION 1. The Town Board of the Town of Rotterdam hereby authorizes the Supervisor to negotiate and execute Amendment No. 1 to an existing agreement with Barton & Loguidice, located at 10 Airline Drive, Suite 200, Albany, New York 12205, for additional engineering services to conduct a Phase 1A Archeological Report, relating to the Kiwanis International Park Waterfront Access Improvements Project, in an amount not to exceed six thousand nine hundred and 00/100 ($6,900.00) dollars, for a new total agreement amount not to exceed forty-six thousand nine hundred and 00/100 ($46,900.00) dollars.

SECTION 2. This resolution shall become effective on October 9, 2024.

DATED: October 9, 2024

NAME	AYES	NOES	ABSTAIN
Dodson	**X**		
Mastroianni	**X**		
Gallucci	**X**		
Schlag	**X**		
Collins	**X**		

I, Diane M. Marco, Town Clerk of the Town of Rotterdam, Schenectady County, New York, **DO HEREBY CERTIFY** that the foregoing resolution was approved by the Town Board Meeting of the Town of Rotterdam on October 9, 2024, and that the foregoing resolution is a true and correct transcript of the original resolution and of the whole thereof and that said resolution is on file in the Town Clerk's office.

I DO FURTHER CERTIFY that each of the members of the Town Board had due notice of the said Town Board meeting.

IN WITNESS WHEREOF, I have hereunto set my hand and the seal of the Town of Rotterdam this October 10, 2024.

Diane M. Marco

Diane M. Marco, Town Clerk

TOWN OF ROTTERDAM
Office Of The Town Clerk
Schenectady, County, N.Y.

At the regularly scheduled public meeting of the Town Board of the Town of Rotterdam, held at the John F. Kirvin Government Center, 1100 Sunrise Boulevard, Rotterdam, New York 12306 on Wednesday, October 9, 2024, at 7:00 p.m., the following resolution was duly adopted**:**

RESOLUTION NO. 392.24

A RESOLUTION REGARDING THE STATE ENVIRONMENTAL QUALITY REVIEW ACT PROCESS AMENDMENT FOR THE TOWN OF ROTTERDAM WASTEWATER TREATMENT IMPROVEMENTS PROJECT

WHEREAS, the Town of Rotterdam (Town) is proposing the Town of Rotterdam Wastewater Treatment Plant Improvements Project (Project); and

WHEREAS, pursuant to Article 8 of the Environmental Conservation Law, as amended, the New York State Environmental Quality Review Act ("SEQRA") and the implementing regulations at 6NYCRR Part 617 (the "Regulations"), the Town desires to comply with SEQRA and the Regulations with respect to the Project; and

WHEREAS, pursuant to the State Environmental Quality Review Act ("SEQRA") and the implementing regulations at 6 NYCRR Part 617, the Town of Rotterdam previously completed the SEQRA process and passed a Negative Declaration for the proposed Project on August 26, 2020, and passed a new Negative Declaration on August 10, 2022 for an amended Project action;

WHEREAS, the previously reviewed project scope included rehabilitation of multiple components at the Town's Wastewater Treatment Plant (WWTP) to increase its treatment capacity, installation of a new disc filter to replace the existing tertiary sand filters, manhole rehabilitation, and replacement of the Town's existing trunk sewer;

WHEREAS, a 2022 Amendment to the Project added construction of a sequencing batch reactor to replace the existing trickling filters and rotating biological contactors; construction of a new pump station at the WWTP; and omission of the previously proposed disc filter;

WHEREAS, the Project now involves installation of two new thickened sludge pumps, two new tertiary disk filters, a new UV disinfection system, and installation of a lime sludge stabilization system; and omission of the previously proposed C12 Disinfection System rehabilitation, sanitary sewer rehabilitation, and trunk sewer rehabilitation;

WHEREAS, the Town of Rotterdam Town Board, as Lead Agency, has updated the Parts 1, 2, and 3 of the Full Environmental Assessment Form (FEAF) to reflect the change in project scope, and subsequently notified all Interested and Involved agencies of the amendments made to the Project, in support of re-issuing a Determination of Significance;

WHEREAS, pursuant to the SEQRA Regulations, the Town of Rotterdam Town Board, as Lead Agency, considered the significance of the potential environmental impacts of the amended Project by (a) using the criteria specified in Section 617.7 of the SEQRA Regulations, (b) examining the amended FEAF for the Project, including the facts and conclusions in Parts 1, 2 and 3 of the FEAF and Part 3 Evaluation Document, together with other available supporting

information, to identify the relevant areas of environmental concern, and (c) thoroughly analyzing the identified areas of environmental concern; NOW

THEREFORE, UPON MOTION OF Councilmember **DODSON**, seconded by Councilmember **GALLUCCI**,

BE IT RESOLVED BY THE TOWN BOARD AS FOLLOWS:

SECTION 1. The Town of Rotterdam Town Board has amended Parts 1, 2, and 3 of the FEAF for the Project; as needed.

SECTION 2. The Town of Rotterdam Town Board has completed a review of the amended SEQRA FEAF documents and confirms that the Project remains a Type I Action and has been determined to not have any significant adverse impacts on the environment, as provided in the amended FEAF documents attached hereto and hereby made a part thereof.

SECTION 3. The Town of Rotterdam Town Board, Barton & Loguidice, and Town Counsel are hereby authorized to take all actions, serve all notices, and complete all documents in order to give full force and effect to this amended SEQRA process.

SECTION 4. This resolution shall become effective October 9, 2024.

DATED: October 9, 2024

NAME	AYES	NOES	ABSTAIN
Dodson	**X**		
Mastroianni	**X**		
Gallucci	**X**		
Schlag	**X**		
Collins	**X**		

I, Diane M. Marco, Town Clerk of the Town of Rotterdam, Schenectady County, New York, **DO HEREBY CERTIFY** that the foregoing resolution was approved by the Town Board Meeting of the Town of Rotterdam on October 9, 2024, and that the foregoing resolution is a true and correct transcript of the original resolution and of the whole thereof and that said resolution is on file in the Town Clerk's office.

I DO FURTHER CERTIFY that each of the members of the Town Board had due notice of the said Town Board meeting.

IN WITNESS WHEREOF, I have hereunto set my hand and the seal of the Town of Rotterdam this October 10, 2024.

Diane M. Marco

Diane M. Marco, Town Clerk

TOWN OF ROTTERDAM
Office Of The Town Clerk
Schenectady, County, NY

At the regularly scheduled public meeting of the Town Board of the Town of Rotterdam, held at the John F. Kirvin Government Center, 1100 Sunrise Boulevard, Rotterdam, New York 12306 on Wednesday, October 9, 2024, at 7:00 p.m., the following resolution was duly adopted**:**

RESOLUTION NO. 393.24

TO NEGOTIATE AND EXECUTE AN AGREEMENT WITH KB ENGINEERING & ARCHITECTURE P.C. FOR PROFESSIONAL ENGINEERING SERVICES RELATED TO THE LEAK DETECTION SURVEY FOR WATER DISTRICT NO. 5, PHASES 3, 4 AND 5

THEREFORE, UPON MOTION OF Councilmember **DODSON**, seconded by Councilmember **GALLUCCI**,

BE IT RESOLVED BY THE TOWN BOARD AS FOLLOWS:

SECTION 1. The Town Board of the Town of Rotterdam hereby authorizes the Supervisor to negotiate and execute an agreement with KB Engineering & Architecture P,C., located at 100 Great Oaks Boulevard, Suite 114, Albany, NY 12203, for professional engineering services related to the Leak Detection Survey for Water District No. 5, Phase 3, 4 and 5, in an amount not to exceed thirty-one thousand six hundred seventy and 00/100 ($31,670.00) dollars.

SECTION 2. This resolution shall become effective October 9, 2024.

DATED: October 9, 2024

NAME	AYES	NOES	ABSTAIN
Dodson	**X**		
Mastroianni	**X**		
Gallucci	**X**		
Schlag	**X**		
Collins	**X**		

I, Diane M. Marco, Town Clerk of the Town of Rotterdam, Schenectady County, New York, **DO HEREBY CERTIFY** that the foregoing resolution was approved by the Town Board Meeting of the Town of Rotterdam on October 9, 2024, and that the foregoing resolution is a true and correct transcript of the original resolution and of the whole thereof and that said resolution is on file in the Town Clerk's office.

I DO FURTHER CERTIFY that each of the members of the Town Board had due notice of the said Town Board meeting.

IN WITNESS WHEREOF, I have hereunto set my hand and the seal of the Town of Rotterdam this October 10, 2024.

Diane M. Marco

Diane M. Marco, Town Clerk

TOWN OF ROTTERDAM
Office Of The Town Clerk
Schenectady, County, N.Y.

At the regularly scheduled public meeting of the Town Board of the Town of Rotterdam, held at the John F. Kirvin Government Center, 1100 Sunrise Boulevard, Rotterdam, New York 12306 on Wednesday, October 9, 2024, at 7:00 p.m., the following resolution was duly adopted**:**

RESOLUTION NO. 394.24

TO NEGOTIATE AND EXECUTE AMENDMENT NO. 3 TO AN EXISTING AGREEMENT WITH KB ENGINEERING & ARCHITECTURE P.C./PRIME AE FOR THE SEWER DISTRICT NO 2. EXTENSION NO. 16 BURDECK STREET MAP PLAN AND REPORT

THEREFORE, UPON MOTION OF Councilmember **GALLUCCI**, seconded by Councilmember **SCHLAG**,

BE IT RESOLVED BY THE TOWN BOARD AS FOLLOWS:

SECTION 1. The Town Board of the Town of Rotterdam hereby authorizes the Supervisor to negotiate and execute Amendment No. 3, to an existing agreement with KB Engineering & Architecture P.C./Prime AE, located at 100 Great Oaks Boulevard, Suite 114, Albany, NY 12203, for professional engineering services for the Sewer District No. 2 Extension No. 16 - Burdeck Street Map, Plan, & Report, in the amount not to exceed twelve thousand six hundred forty-five and 00/100 ($12,645.00) dollars.

SECTION 2. This resolution shall become effective October 9, 2024

DATED: October 9, 2024

NAME	AYES	NOES	ABSTAIN
Dodson	**X**		
Mastroianni	**X**		
Gallucci	**X**		
Schlag	**X**		
Collins	**X**		

I, Diane M. Marco, Town Clerk of the Town of Rotterdam, Schenectady County, New York, **DO HEREBY CERTIFY** that the foregoing resolution was approved by the Town Board Meeting of the Town of Rotterdam on October 9, 2024, and that the foregoing resolution is a true and correct transcript of the original resolution and of the whole thereof and that said resolution is on file in the Town Clerk's office.

I DO FURTHER CERTIFY that each of the members of the Town Board had due notice of the said Town Board meeting.

IN WITNESS WHEREOF, I have hereunto set my hand and the seal of the Town of Rotterdam this October 10, 2024.

Diane M. Marco

Diane M. Marco, Town Clerk

TOWN OF ROTTERDAM
Office Of The Town Clerk
Schenectady, County, NY

At the regularly scheduled public meeting of the Town Board of the Town of Rotterdam, held at the John F. Kirvin Government Center, 1100 Sunrise Boulevard, Rotterdam, New York 12306 on Wednesday, October 9, 2024, at 7:00 p.m., the following resolution was duly adopted**:**

RESOLUTION NO. 395.24

TO AUTHORIZE THE SUPERVISOR TO EXTEND THE MEMORANDUM OF AGREEMENT FOR THE SALE OF WATER WITH THE TOWN OF GUILDERLAND

THEREFORE, UPON MOTION OF Councilmember **DODSON**, seconded by Councilmember **SCHLAG**,

BE IT RESOLVED BY THE TOWN BOARD AS FOLLOWS:

SECTION 1. The Town Board of the Town of Rotterdam hereby authorizes the Supervisor to extend the Memorandum of Agreement with the Town of Guilderland, for the sale of emergency and permanent water, with no pauses in service and with all rates remaining the same according to the agreement, until December 31, 2024.

SECTION 2. This resolution shall become effective on October 9, 2024.

DATED: October 9, 2024

NAME	AYES	NOES	ABSTAIN
Dodson	**X**		
Mastroianni	**X**		
Gallucci	**X**		
Schlag	**X**		
Collins	**X**		

I, Diane M. Marco, Town Clerk of the Town of Rotterdam, Schenectady County, New York, **DO HEREBY CERTIFY** that the foregoing resolution was approved by the Town Board Meeting of the Town of Rotterdam on October 9, 2024, and that the foregoing resolution is a true and correct transcript of the original resolution and of the whole thereof and that said resolution is on file in the Town Clerk's office.

I DO FURTHER CERTIFY that each of the members of the Town Board had due notice of the said Town Board meeting.

IN WITNESS WHEREOF, I have hereunto set my hand and the seal of the Town of Rotterdam this October 10, 2024.

Diane M. Marco

Diane M. Marco, Town Clerk

TOWN OF ROTTERDAM
Office Of The Town Clerk
Schenectady, County NY

At the regularly scheduled public meeting of the Town Board of the Town of Rotterdam, held at the John F. Kirvin Government Center, 1100 Sunrise Boulevard, Rotterdam, New York 12306 on Wednesday, October 9, 2024, at 7:00 p.m., the following resolution was duly adopted**:**

RESOLUTION NO. 396.24

TO ADOPT A SEQR NEGATIVE DECLARATION ON A CHANGE OF ZONE APPLICATION FROM SINGLE FAMILY RESIDENTIAL (R-1) TO RETAIL BUSINESS (B-1) LOCATED AT ARLENE STREET

THEREFORE, UPON MOTION OF Councilmember **SCHLAG,** seconded by Councilmember **GALLUCCI,**
BE IT RESOLVED BY THE TOWN BOARD AS FOLLOWS:

SECTION 1. The Town Board of the Town of Rotterdam herby adopts the Negative Declaration dated October 9, 2024, as prepared by the Senior Planner, for a Change of Zone request from Single Family Residential (R-1) to Retail Business (B-1) to create up to an additional 46 parking spaces on a portion of ±0.47-acre parcel for a restaurant located at 2780 Hamburg Street located on property known as Arlene Street, Tax Map No. 59.15-1-10.11.

SECTION 2. The Town Board hereby authorizes the Senior Planner to distribute all documents necessary to comply with 6 NYCRR Part 612.12 (State Environmental Quality Review).

SECTION 3. This resolution shall become effective October 9, 2024.

DATED: October 9, 2024

NAME	AYES	NOES	ABSTAIN
Dodson	**X**		
Mastroianni	**X**		
Gallucci	**X**		
Schlag	**X**		
Collins	**X**		

I, Diane M. Marco, Town Clerk of the Town of Rotterdam, Schenectady County, New York, **DO HEREBY CERTIFY** that the foregoing resolution was approved by the Town Board Meeting of the Town of Rotterdam on October 9, 2024, and that the foregoing resolution is a true and correct transcript of the original resolution and of the whole thereof and that said resolution is on file in the Town Clerk's office.

I DO FURTHER CERTIFY that each of the members of the Town Board had due notice of the said Town Board meeting.

IN WITNESS WHEREOF, I have hereunto set my hand and the seal of the Town of Rotterdam this October 10, 2024.

Diane M. Marco
Diane M. Marco, Town Clerk

TOWN OF ROTTERDAM
Office Of The Town Clerk
Schenectady, County, NY

At the regularly scheduled public meeting of the Town Board of the Town of Rotterdam, held at the John F. Kirvin Government Center, 1100 Sunrise Boulevard, Rotterdam, New York 12306 on Wednesday, October 9, 2024, at 7:00 p.m., the following resolution was duly adopted**:**

RESOLUTION NO. 397.24

TO ENACT LOCAL LAW NO. 20 OF 2024; TO AMEND CHAPTER 270, ZONING, OF THE TOWN CODE, RELATING TO A CHANGE OF ZONE FROM SINGLE FAMILY RESIDENTIAL (R-1) TO RETAIL BUSINESS (B-1) LOCATED AT ARLENE STREET

THEREFORE, UPON MOTION OF Councilmember **SCHLAG**, seconded by Councilmember **GALUCCI**,

BE IT RESOLVED BY THE TOWN BOARD AS FOLLOWS:

SECTION 1. The Town Board hereby enacts Introductory Local Law No. 20 of 2024.

SECTION 2. The Town Clerk is directed, following consultation with the Attorney to the Town, to file said Local Law in final form with the New York State Department of State.

SECTION 3. This resolution shall become effective October 9, 2024.

DATED: October 9, 2024

NAME	AYES	NOES	ABSTAIN
Dodson	**X**		
Mastroianni	**X**		
Gallucci	**X**		
Schlag	**X**		
Collins	**X**		

I, Diane M. Marco, Town Clerk of the Town of Rotterdam, Schenectady County, New York, **DO HEREBY CERTIFY** that the foregoing resolution was approved by the Town Board Meeting of the Town of Rotterdam on October 9, 2024, and that the foregoing resolution is a true and correct transcript of the original resolution and of the whole thereof and that said resolution is on file in the Town Clerk's office.

I DO FURTHER CERTIFY that each of the members of the Town Board had due notice of the said Town Board meeting.

IN WITNESS WHEREOF, I have hereunto set my hand and the seal of the Town of Rotterdam this October 10, 2024.

Diane M. Marco

Diane M. Marco, Town Clerk

TOWN OF ROTTERDAM
Office of the Town Clerk
Schenectady, County NY

At the regularly scheduled public meeting of the Town Board of the Town of Rotterdam, held at the John F. Kirvin Government Center, 1100 Sunrise Boulevard, Rotterdam, New York 12306 on Wednesday, October 9, 2024, at 7:00 p.m., the following resolution was duly adopted**:**

RESOLUTION NO. 398.24

TO APPOINT RACHAEL FISHER TO THE POSITION OF ACCOUNT CLERK

THEREFORE, UPON MOTION OF Councilmember **DODSON**, seconded by Councilmember **MASTROIANNI**,

BE IT RESOLVED BY THE TOWN BOARD AS FOLLOWS:

SECTION 1. Rachael Fisher, of Schenectady, New York 12306, is hereby appointed to the position of Account Clerk, provisionally, full time, with full employee benefits, and subject to pre-employment background checks, at an annual salary of forty-four thousand four hundred sixty four and 29/100 ($44,464.29) dollars, commencing October 15, 2024.

SECTION 2. This resolution shall become effective October 9, 2024.

DATED: October 9, 2024

NAME	AYES	NOES	ABSTAIN
Dodson	X		
Mastroianni	X		
Gallucci	X		
Schlag	X		
Collins	X		

I, Diane M. Marco, Town Clerk of the Town of Rotterdam, Schenectady County, New York, **DO HEREBY CERTIFY** that the foregoing resolution was approved by the Town Board Meeting of the Town of Rotterdam on October 9, 2024, and that the foregoing resolution is a true and correct transcript of the original resolution and of the whole thereof and that said resolution is on file in the Town Clerk's office.

I DO FURTHER CERTIFY that each of the members of the Town Board had due notice of the said Town Board meeting.

IN WITNESS WHEREOF, I have hereunto set my hand and the seal of the Town of Rotterdam this October 10, 2024.

Diane M. Marco

Diane M. Marco, Town Clerk

TOWN OF ROTTERDAM
Office Of The Town Clerk
Schenectady, County, NY

RESOLUTION NO. 400.24

TO SCHEDULE A SPECIAL MEETING OF THE TOWN BOARD

THEREFORE, UPON MOTION OF Councilmember _____,

seconded by Councilmember _____,

BE IT RESOLVED BY THE TOWN BOARD AS FOLLOWS:

SECTION 1. The Town Board of the Town of Rotterdam hereby schedules a special meeting of the Town Board of the Town of Rotterdam, to be held Wednesday, November 6, 2024, at 7:00 p.m., at the John F. Kirvin Government Center, Town Hall, 1100 Sunrise Boulevard, Rotterdam, New York 12306 for the purpose of holding a Public Hearing of the 2025 Preliminary Budget, and for any other purpose as may come before the Town Board.

SECTION 2. The Town Clerk of the Town of Rotterdam is hereby directed to transmit to the news media, to publish in the official newspaper of the Town of Rotterdam, to post on the Town website, to post on the Town Clerk signboard, and to provide written notice to each member of the Town Board not less than two (2) days prior to the date designated for the special meeting, the following notice of special meeting:

TOWN OF ROTTERDAM
NOTICE OF SPECIAL MEETING

PLEASE TAKE NOTICE: That the Town Board of the Town of Rotterdam will hold a special meeting at the John F. Kirvin Government Center, Town Hall, 1100 Sunrise Boulevard, Rotterdam, New York 12306 at 7:00 p.m. on the 6th day of November, 2024 for the purpose of holding a Public Hearing of the 2025 Preliminary Budget and for any other purpose as may come before the Town Board.

BY ORDER OF THE ROTTERDAM TOWN BOARD
DIANE M. MARCO, TOWN CLERK

DATED: October 23, 2024
Daily Gazette: Please publish once on or before October 25, 2024
Town Clerk: Post, Transmit to News Media, Provide Written Notice to Councilmembers

SECTION 3. This resolution shall become effective October 23, 2024

DATED: October 23, 2024

NAME	AYES	NOES	ABSTAIN
Dodson			
Mastroianni			
Gallucci			
Schlag			
Collins			

TOWN OF ROTTERDAM

John F. Kirvin Government Center • 1100 Sunrise Boulevard • Rotterdam, NY 12306
Telephone: 518-355-7575 • Fax: 518-355-7976 • Website: www.rotterdamny.org

LEGISLATIVE REQUEST FORM

DATE:	October 15, 2024
TO:	Town Board
FROM:	Mollie Collins, Town Supervisor
TITLE OF REQUEST:	Schedule a Special Meeting
TOWN BOARD MEETING:	October 23, 2024
Background Information:	The Town Clerk presented the 2025 tentative budget to the Town Board at a special meeting on October 2, 2024.
Evaluation/Analysis:	There have been budget workshops held for discussion and modifications to the tentative budget to get it to the "preliminary" stage of budgeting. The next step, after adopting the preliminary budget is to hold a public hearing.
Recommendation(s):	Schedule the Special Meeting for November 6, 2024, for the intent of holding a public hearing on the 2025 preliminary budget, and whatever other business the board sees fit.
Attachment/Document(s):	N/A
Compliance with Purchasing Policy:	N/A
Effect(s) on Existing Law(s):	N/A
LEGISLATION WILL BE PREPARED BY:	Supervisors Office

RESOLUTION NO. 401.24

TO APPROVE CHANGES MADE TO THE 2025 TENTATIVE BUDGET AND TO ESTABLISH THE 2025 PRELIMINARY BUDGET AND CALL FOR A PUBLIC HEARING ON THE 2025 PRELIMINARY TOWN BUDGET

WHEREAS, the 2025 Tentative Budget was presented by the Town Clerk to the Town Board on October 2, 2024; and

WHEREAS, the Town Board thereafter reviewed and modified the 2025 Tentative Budget at various workshops and meetings; and

WHEREAS, the changes made by the Town Board to the 2025 Tentative budget have been incorporated into the draft 2025 Preliminary Budget; and

WHEREAS, the Town Board desires to obtain the input of the public on the draft 2025 Preliminary Budget; **NOW**

THEREFORE, UPON MOTION OF Councilmember _____,

seconded by Councilmember _____,

BE IT RESOLVED BY THE TOWN BOARD AS FOLLOWS:

SECTION 1. The 2025 Tentative Budget, with the changes made by the Town Board during the various workshops incorporated therein, is hereby established as the 2025 Preliminary Budget. The 2025 Preliminary Budget shall be made available for public inspection in both the office of the Town Clerk, Monday through Friday, exclusive of holidays, between the hours of 8:00 a.m. and 4:00 p.m. and through the Town of Rotterdam website, www.rotterdamny.org, around the clock;

SECTION 2. The Town Board hereby calls for a public hearing to be held on the 2025 Preliminary Budget as set forth in the form of notice set forth below. The Town Clerk of the Town of Rotterdam is hereby directed post a copy of the notice on the signboard of the Town, maintained pursuant to subdivision 6 of section 30 of the Town Law of the State of New York, and to publish in the official newspaper of the Town of Rotterdam not less than five (5) days prior to the date designated for the public hearing provided for by the following public notice:

TOWN OF ROTTERDAM
NOTICE OF HEARING

PLEASE TAKE NOTICE: The Town Board of the Town of Rotterdam will hold a public hearing at the John F. Kirvin Government Center, Town Hall, 1100 Sunrise Boulevard, Rotterdam, New York 12306 on Wednesday, November 6, 2024, at 7:00 p.m. for the following purpose:

To hear comments by the public both in favor and against the Town Board's 2025 Preliminary Budget as compiled and both for and against any item(s) contained therein. The Town Board's 2025 Preliminary Budget shall be available for public inspection in the office of the Town Clerk, Monday through Friday, from 8:00 a.m. through 4:00 p.m.

In 2025, the proposed salary of each Town Board member shall be ten thousand and 00/100 dollars ($10,000.00), the proposed salary of the Town Supervisor shall be thirteen thousand and 00/100 dollars ($13,000.00), the proposed stipend of the Deputy Supervisor shall be three thousand and 00/100 dollars ($3,000.00), the proposed salary of the Superintendent of Highways shall be seventy three thousand four hundred forty nine and 00/100 ($73,449.00), the proposed salary of the Town Clerk shall be sixty one thousand, five hundred nineteen and 00/100 dollars ($61,519.00) and the proposed salary for the Receiver of Taxes shall be sixty one thousand, five hundred nineteen and 00/100 dollars ($61,519.00).

BY ORDER OF THE ROTTERDAM TOWN BOARD
DIANE M. MARCO, TOWN CLERK

DATED: October 23, 2024
Daily Gazette: Please publish once on October 25, 2024
Town Clerk
Post

DATED: October 23, 2024

NAME	AYES	NOES	ABSTAIN
Dodson			
Mastroianni			
Gallucci			
Schlag			
Collins			

The 2025 Preliminary Budget once adopted, shall be made available for public inspection in both the office of the Town Clerk, Monday through Friday, exclusive of holidays, between the hours of 8:00 a.m. and 4:00 p.m. and through the Town of Rotterdam website, www.roterdamny.org around the clock.

RESOLUTION NO. 402.24

ESTABLISHING WATER/SEWER RENTS AND CONTRACT ASSESSMENTS FOR THE YEAR 2024 FOR THE WATER/SEWER DISTRICTS

THEREFORE, UPON MOTION of Councilmember _____,

seconded by Councilmember _____,

BE IT RESOLVED BY THE TOWN BOARD AS FOLLOWS:

SECTION 1. That water/sewer rents and contract assessments for the year 2024 for the water/sewer districts of the Town of Rotterdam hereinafter set forth, be and they hereby are established and that the Receiver of Taxes and Assessments, is hereby directed to receive and collect from the several persons named on the water rent roll, the several sums mentioned in the last column thereof opposite their respective name on or after June 1 through July 31, 2024. All charges unpaid by July 31, 2024 will be placed on Town Tax Rolls with additional penalties and collected in the same manner as other Town taxes:

District:	**Charge per unit:**	**Total Collected:**
Water 3&4	$445.46	$174,619.89
Water 5	$87.49	$994,967.23
Sewer 2	$385.08	$1,216,163.49
Sewer 3	$266.11	$41,436.49
Sewer 4	$1,111.33	$3,333.99
Sewer 6	$1,253.88	$15,924.25
Sewer 7	$89.55	$35,103.14
Grand Total:		**$2,481,548.48**

SECTION 2. This resolution shall become effective October 23, 2024.

DATED: October 23, 2024

NAME	AYES	NOES	ABSTAIN
Dodson			
Mastroianni			
Gallucci			
Schlag			
Collins			

TOWN OF ROTTERDAM

John F. Kirvin Government Center • 1100 Sunrise Boulevard • Rotterdam, NY 12306
Telephone: 518-355-7575 • Fax: 518-355-7976 • Website: www.rotterdamny.org

LEGISLATIVE REQUEST FORM

DATE: October 15, 2024

TO: Mollie A. Collins, Supervisor

FROM: Diane J. Martin, Receiver of Taxes

TITLE OF REQUEST: 2024 Water/Sewer Rent Collection

TOWN BOARD MEETING: October 23, 2024

Background Information: Annual water rent collection for Water Districts 3&4 and Water 5/Sewer categorized by user type

Evaluation/Analysis: User fee per unit set by Town Board resolution

Recommendation(s): Accept Receiver of Taxes 2024 Water/Sewer Collection totals per district from collection.

Attachment/Document(s): Water/Sewer Collection totals breakdown from Receiver of Taxes.

Compliance with Purchasing Policy: N/A

Effect(s) on Existing Law(s): N/A

LEGISLATION WILL BE PREPARED BY: Diane Martin, Receiver of Taxes

RESOLUTION NO. 403.24

TO NEGOTIATE AND EXECUTE AN AGREEMENT WITH BOGHT VETERINARY CLINIC

THEREFORE, UPON MOTION OF Councilmember _____,

seconded by Councilmember _____,

BE IT RESOLVED BY THE TOWN BOARD AS FOLLOWS:

SECTION 1. The Town Board of the Town of Rotterdam hereby authorizes the Supervisor to negotiate and execute an agreement with Boght Veterinary Clinic, located at 1165 Loudon Rd, Cohoes, New York 12047, to provide supplemental sheltering and veterinary services for dogs, in accordance to the fee schedule provided in the agreement.

SECTION 2. This resolution shall become effective October 23, 2024.

DATED: October 23, 2024

NAME	AYES	NOES	ABSTAIN
Dodson			
Mastroianni			
Gallucci			
Schlag			
Collins			

TOWN OF ROTTERDAM

John F. Kirvin Government Center • 1100 Sunrise Boulevard • Rotterdam, NY 12306
Telephone: 518-355-7575 • Fax: 518-355-7976 • Website: www.rotterdamny.org

LEGISLATIVE REQUEST FORM

DATE: October 15, 2024

TO: Legislative Review Board

FROM: Deputy Chief William Male

TITLE OF REQUEST: Authorize the Town Supervisor to enter into an agreement with Boght Veterinary Clinic.

TOWN BOARD MEETING: October 23, 2024

Background information: The Town is currently contracted with the Montgomery County Society for the Prevention of Cruelty to Animals (MCSPCA) for the sheltering of dogs. On occasion the MCSPCA is at capacity and will not accept dogs in need of sheltering and/or veterinary services. The Boght Veterinary Clinic will provide supplemental services when needed.

Evaluation/Analysis: N/A

Recommendation(s): Authorize the Town Supervisor to enter into an agreement with Boght Veterinary Clinic to provide supplemental sheltering and veterinary services for dogs.

Attachment/Document(s): Copy of contract.

Compliance with Purchasing Policy: N/A

Effect(s) on Existing Law(s): N/A

LEGISLATION WILL BE PREPARED BY: RPD

THIS AGREEMENT is entered into by and between **DAVID A WAGONER** and **BRANDILYN WAGONER** d/b/a **BOGHT VETERINARY CLINIC**, with an office at 1165 Loudon Rd, Cohoes, NY 12047 (the "Clinic) and the **Town of Rotterdam** with an office located at 1100 Sunrise Blvd, Rotterdam, NY 12306 (the "Town"), in consideration for the mutual promises and agreements expressed herein.

1.) The Clinic shall provide and maintain a shelter for any dog lawfully seized within the Town of Rotterdam pursuant to Article 7 or Article 26 of the Agriculture & Markets Law, and any animal held pursuant to court order in accordance with such articles or other applicable law. The Clinic shall properly shelter, feed and water all dogs and other animals covered under this agreement in accordance with such articles. Upon the expiration of the minimum statutory holding period established in such articles, the Town shall recover any unclaimed dog, or other animal covered by this agreement not held by court order, for transport and lawful transfer of ownership to a third-party organization. If transfer cannot be arranged immediately following the holding period, The Clinic will continue to hold the animal per the fees established below at The Town's expense until transfer can be arranged. Should it be deemed necessary by a duly licensed veterinarian, the Clinic may humanely euthanize any animal sheltered in accordance with this agreement pursuant to Section 374 of the Agriculture and Markets Law and subject to the provisions of Section 117 of the Agriculture & Markets Law. Any fees related to the seizure or care of any animal pursuant to this agreement shall be the responsibility of the animal's owner and shall be paid prior to an animal's release.

2.) The Clinic shall make itself accessible to the Town during its regular business hours for the acceptance of dogs and other animals brought to the Clinic by the Town's officers, agents or employees. The Clinic shall provide the Town with access to the Clinic after its normal business hours for the purpose of bringing animals to the Clinic. If the Clinic's kennels are full, the Town's officer may contact the Clinic staff for assistance in kenneling the animals, or may take the animals to another shelter. The Town's officer shall contact Clinic staff regarding animals that are being brought to the Clinic after normal business hours.

3.) The Clinic agrees to provide staff in order to aid in admitting animals into the shelter during the Clinic's normal business hours.

4.) The Clinic agrees to provide necessary veterinary/medical services to all animals suffering from illness or injury, as long as such services have received prior approval from the Town's animal control officer.

5.) All dog licenses shall be issued at the Town Clerk's office pursuant to Chapter 107-10 of the Town Law.

6.) The Clinic shall collect fees in accordance with the Fee Schedule **prior** to any animals being released. The Town Clerk shall collect all redemption fees. Once paid, a release will be issued and the animal can be released from the Clinic.

7.) Animals may be redeemed by their lawful owners at the Clinic during the Clinic's regular business hours. The Clinic shall allow a lawful owner to redeem his or her dog only after the owner has provided proof of payment of the redemption fee, the dog is properly vaccinated, and has provided proof that the dog is properly licensed. The Town shall, upon the owner's request, provide the owner with proof of license.

8.) Pursuant to sections 117 and 374 (2) of the Agriculture and Markets Law, the redemption period shall be:

a.) Seven (7) days for identified dogs if the dog's owner is notified in person;
b.) Nine (9) days for identified dogs if the dog's owner is served by certified mail;
c.) Five (5) days for dogs with no identification;
d.) Five (5) days for lost, strayed, homeless or unwanted animals.

9.) Upon the Town's written request or Court order, the Clinic shall provide shelter services as set forth in this Agreement for a period greater than the redemption period specified above at the Town's expense.

10.) The Clinic shall provide shelter services to any animal to the extent that the Town is required to hold or shelter such animal pursuant to a valid Court order.

11.) The Town authorizes David A. Wagoner, DVM or his designee(s) to execute the DL-18 form or similar intake form, which shall be provided by the animal control officer. The Clinic shall complete the appropriate sections of the DL-18 form or other similar form.

12.) The Clinic shall file and maintain a complete record of any seizure and subsequent disposition of any dog in the manner described by the Commissioner of Agriculture & Markets as well as any record required by Article 7 and the rules and regulations promulgated pursuant thereto.

13.) The Clinic's records relative to the disposition of any dog seized by the Town shall be available for inspection by the Town during the Clinic's business hours.

14.) The Clinic shall procure and maintain at all times throughout the contract period the insurance required in Schedule "A" attached hereto.

15.) The Clinic agrees to indemnify, defend and hold harmless the Town and its agents, officials and employees against any and all claims, damages, demands, expenses, liabilities, losses, and judgments, including court costs, interest, disbursements and attorney fees, for personal injury, death or property damage arising out of, or as a consequence of, any negligent or intentional act or omission of the Clinic, its employees, agents, contractors or subcontractors.

16.) In accordance with Section 109 of the General Municipal Law, the Clinic shall not assign, transfer, or convey this Agreement with without the prior written consent of the Town.

17.) It is intended by both the Town and the Clinic that the relationship formed by this Agreement is that of an independent contractor and that any work performed under this contract shall not create an employer/employee relationship between the parties.

18.) Any services rendered will be the responsibility of the animal owner. In instances where the animal owner refuses or is unable to pay, the Town agrees to pay the Clinic for services rendered under this agreement. The following are the fees that shall be charged for animals seized and brought to the Clinic:

Dog boarding fees: small dog (0-25 lbs) $18.00 per day; medium dog (26-50 lbs)

$20.00 per day; large dog (51 lbs or more) $23.50 per day.

Cat boarding fee: $18.00 per day

Dog euthanasia fee: $85.75

Dog cremation fee: $75.00

Cat euthanasia fee: $74.75

Cat cremation: $75.00

Veterinary services for injured cats or dogs: fee based on need (fees will not exceed standard Clinic fees)

Cat preparation for rabies test: $222.50

Dog preparation for rabies test: $222.50

Miscellaneous fees: Exam (covers initial exam, temperature, weight, record keeping and minor first aid) $58.50. Any additional medications, diagnostics, imaging and vaccines will be at the Clinic's retail cost.

19.) The above fees as listed in paragraph 18 shall be billed to the animal's owner, if known, prior to an animal being released. Fees associated shall be collected by the Town Clerk and a release shall be issued advising the Clinic fees have been paid in full and the animal(s) can be released. Any unpaid charges shall subsequently be the responsibility of the Town.

20.) The Clinic shall provide the Town with monthly invoices.

21.) With regard to animals seized and impounded pursuant to Agriculture & Markets Law Article 26 Section 353-d, Section 373 or Section 375, the owner of the animal(s) shall be responsible for any fees associated with the animal(s). In instances where an owner of an animal(s) is unable to pay, the Town shall be responsible for the costs associated with the animals.

22.) This Agreement shall become effective as of the date it is executed by both parties and shall continue in effect until December 2025.

23.) Either party may terminate this Agreement for any reason upon thirty (30) days' written notice to the other party at the address set forth in this Agreement. If the Clinic provides notice of termination to the Town, notice shall be addressed to the Town of Rotterdam.

24.) This Agreement, together with its articles, schedules, attachments and any foreseeable amendments attached hereto, shall constitute the entirety of this Agreement between the parties hereto. No modifications of, or additions to, this Agreement shall be binding, unless contained in a written Amendment signed by the duly authorized officers or representatives of each of the parties hereto.

25.) If any term or provision of the Agreement shall be determined invalid or unenforceable, the remainder of the Agreement shall not be affected thereby and each term or provision of the Agreement shall be valid and enforceable to the fullest extent permitted by law.

26.) This Agreement may be executed in counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument, and the signed counterparts may be transmitted via facsimile or via email.

IN WITNESS THEREOF, the parties hereto have hereunto signed this agreement on the day and year appearing below their respective signatures.

_____ _____

DAVID A WAGONER

Date:_____

BRANDILYN WAGONER

Date:_____

Town of Rotterdam

By:_____

Date:_____

RESOLUTION NO. 404.24

TO DECLARE ONE POLICE VEHICLE OBSOLETE AND AUTHORIZED TO BE AUCTIONED

THEREFORE, UPON MOTION OF Councilmember _____**,**

seconded by Councilmember _____,

BE IT RESOLVED BY THE TOWN BOARD AS FOLLOWS:

SECTION 1. The Town Board of the Town of Rotterdam hereby declares the following vehicle obsolete and authorizes that it be sold at auction:

2015 Mercedes Benz C300, 131,839 miles (VIN # 55SWF4KB9FU014731)

SECTION 2. This resolution shall become effective October 23, 2024.

DATED: October 23, 2024

NAME	AYES	NOES	ABSTAIN
Dodson			
Mastroianni			
Gallucci			
Schlag			
Collins			

TOWN OF ROTTERDAM
John F. Kirvin Government Center • 1100 Sunrise Boulevard • Rotterdam, NY 12306
Telephone: 518-355-7575 • Fax: 518-355-7976 • Website: www.rotterdamny.org

LEGISLATIVE REQUEST FORM

DATE: October 15, 2024

TO: Legislative Review Board

FROM: Deputy Chief William Male

TITLE OF REQUEST: Declare the following vehicle obsolete in order to be put up for auction.

- 2015 Mercedes Benz C300 (VIN # 55SWF4KB9FU014731), mileage 131,839

TOWN BOARD MEETING: October 23, 2024

Background Information: The above vehicle is in need of significant repair. It is cost prohibitive to invest in repairs due to the vehicles age and mileage.

Evaluation/Analysis: N/A

Recommendation(s): Declare Rotterdam Police Department vehicle obsolete in order to be put up for auction at Collar City Auctions, 9423 Western Turnpike Delanson, NY 12053.

Attachment/Document(s): Memorandum prepared by Sgt. Reilly.

Compliance with Purchasing Policy: N/A

Effect(s) on Existing Law(s): N/A

LEGISLATION WILL BE PREPARED BY: RPD

ROTTERDAM POLICE DEPARTMENT
ADMINISTRATION
MEMORANDUM

To: Deputy Chief Bill Male

From: Sgt. Derek Reilly

Re: Obsolete Vehicle

Date: October 15, 2024

I am requesting the following vehicle be declared obsolete in order to be put up for auction.

2015 Mercedes Benz C300 Vin# 55SWF4KB9FU014731 Mileage 131,839

Due to the level of repair needed for this vehicle to be safely operated due to significant electrical issues, I recommend auctioning said vehicle at the earliest convenience.

Respectfully Submitted,

Sgt. DCM 18#100
Sgt. Derek Reilly

RESOLUTION NO. 405.24

TO AUTHORIZE THE SUPERVISOR TO EXECUTE AND SIGN A MEMORANDUM OF AGREEMENT WITH THE CIVIL SERVICE EMPLOYEES' ASSOCIATION (CSEA)

THEREFORE, UPON MOTION OF Councilmember _____,

seconded by Councilmember _____,

BE IT RESOLVED BY THE TOWN BOARD AS FOLLOWS:

SECTION 1. The Town Board of the Town of Rotterdam hereby authorizes the Supervisor to execute and sign a memorandum of agreement between the Town of Rotterdam and CSEA, Local 1000, AFSCME, AFL-CIO for the Town of Rotterdam unit #8504 of Schenectady County Local #886.

SECTION 2. This resolution shall become effective October 23, 2024

DATED: October 23, 2024

NAME	AYES	NOES	ABSTAIN
Dodson			
Mastroianni			
Gallucci			
Schlag			
Collins			

RESOLUTION NO. 406.24

TO ACCEPT THE JURACKA PARK MASTER PLAN CREATED BY LANDART STUDIO NY LANDSCAPE ARCHITECTURE, PLLC

THEREFORE, UPON MOTION OF Councilmember _____,

seconded by Councilmember _____,

BE IT RESOLVED BY THE TOWN BOARD AS FOLLOWS:

SECTION 1. The Town Board of the Town of Rotterdam hereby accepts the Juracka Park Master Plan, created by LAndArt Studio NY LANDSCAPE ARCHITECTURE, PLLC for the consideration of making improvements to the Juracka Park facility, to be executed in phases over time.

SECTION 2. This resolution shall become effective on October 23, 2024.

DATED: October 23, 2024

NAME	AYES	NOES	ABSTAIN
Dodson			
Mastroianni			
Gallucci			
Schlag			
Collins			

TOWN OF ROTTERDAM

John F. Kirvin Government Center • 1100 Sunrise Boulevard • Rotterdam, NY 12306
Telephone: 518-355-7575 • Fax: 518-355-7976 • Website: www.rotterdamny.org

LEGISLATIVE REQUEST FORM

DATE: October 9, 2024

TO: Town Board

FROM: James Keith, Senior Building Inspector

TITLE OF REQUEST: Juracka Park Master Plan

TOWN BOARD MEETING: October 9, 2024

Background Information: Based upon a meeting with the chairperson of the parks committee, Joe Mastroianni, it was discussed that a Master Plan be developed for Juracka Park that will consider making improvements to the existing facilities including a circulation path, seating and other site amenities, beach volleyball, a dog park, opportunities for community art, missing elements, elements that may need to be upgraded or improved, better entry signage, increased parking, and other improvements that could add programming opportunities and ways for residents to enjoy the park. The intent of the project is to engage residents in the process, create a master plan that can easily be executed in phases over time, and build community excitement about the possible new improvements.

Evaluation/Analysis: A proposal was submitted to the Town for review and approval by the Town Board.

Recommendation(s): I recommend that the Town Board approve the Master Plan for Juracka Park.

Attachment/Document(s): Proposal dated July 2024.

Compliance with Purchasing Policy: Yes

Effect(s) on Existing Law(s): N/A

LEGISLATION WILL BE PREPARED BY: Supervisor's Office

Juracka Park

Master Plan

Rotterdam, NY

July 2024

LEGEND

1. RELOCATE MAIN ENTRY AND SIGN TO ALIGN WITH CENTER OF PARK
2. IMPROVE SECONDARY WALKWAY FOR EASY PAVILION / PICNIC ACCESS
3. CREATE 8’ MULTI-USE CIRCULATION PATH FOR WALKING / CHILDREN RIDING BIKES, ETC.
4. EXISTING PLAYGROUND
5. EXISTING SHELTER
6. ROPE PLAY STRUCTURE TO APPEAL TO OLDER CHILDREN
7. NEW PICNIC SHELTER FOR FAMILY / SMALL EVENT USE
8. CORN HOLE SETUP
9. PICNIC TABLES
10. SWINGING BENCHES
11. MUSICAL PLAY AREA WITH BOULDER SEATING
12. FENCED DOG PARK WITH EXISTING LARGE SHADE TREES AND OBSTACLES ADDED
13. ADD DOG PARK ENTRY GATE, PICNIC TABLES AND BENCHES TO EXISTING PAVED AREA TO SERVE DOG PARK USERS (USE PORTION OF PAVEMENT FOR NEW PATH)
14. FITNESS AREA
15. PAINT SHUFFLEBOARD COURT ON EXISTING PAVEMENT
16. INSTALL FENCE AROUND RECENTLY IMPROVED PICKLEBALL COURT
17. ADD NEW SHADE TREES

0 40 80

LAndArt Studio
Mary Moore Wallinger, RLA, ASLA
mmwallinger@landartstudiony.com
518.952.0531

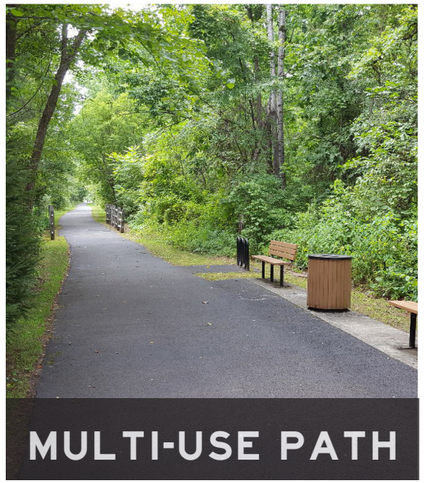
Juracka Park

Master Plan

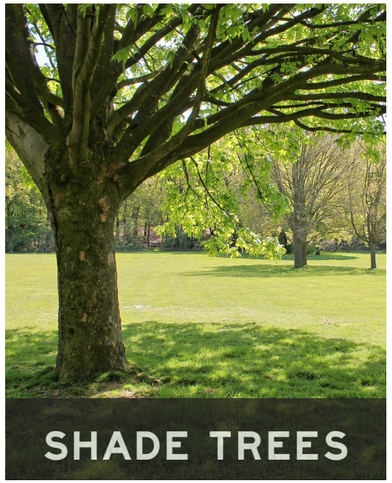
Rotterdam, NY

July 2024

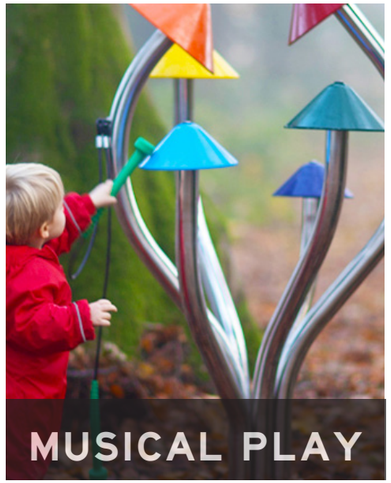
LAnd rtS



MULTI-USE PATH



SHADE TREES



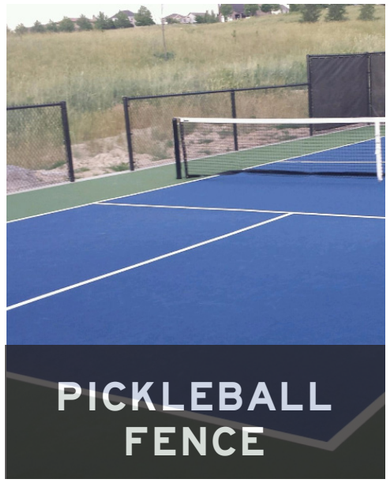
MUSICAL PLAY



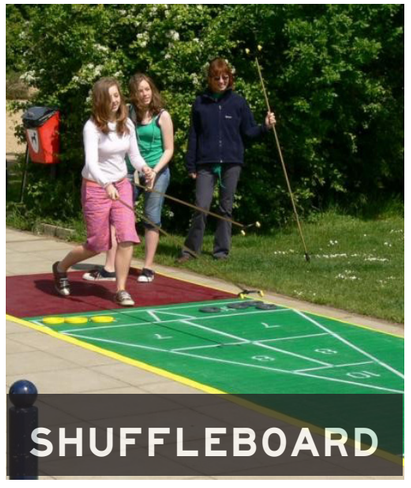
BIKE RACKS



LITTLE FREE LIBRARY



PICKLEBALL FENCE



SHUFFLEBOARD



FITNESS AREA



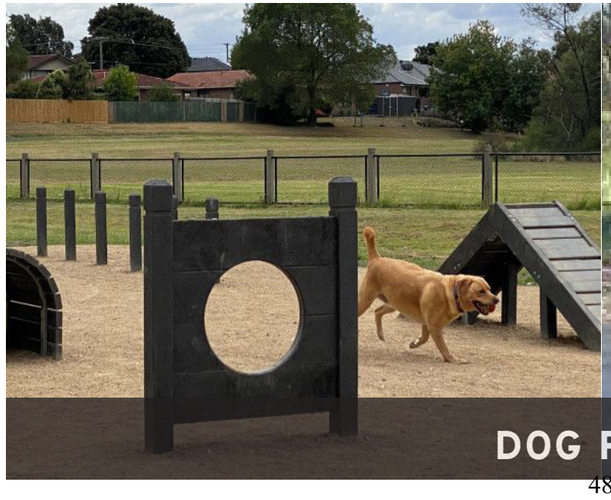
COURT MURAL



5-12 PLAY EQUIPMENT



LARGE PICNIC SHELTER





DOG PARK



SWINGING BENCHES



Juracka Park

CONSIDERATIONS FOR PARK IMPROVEMENTS

JUNE 2024

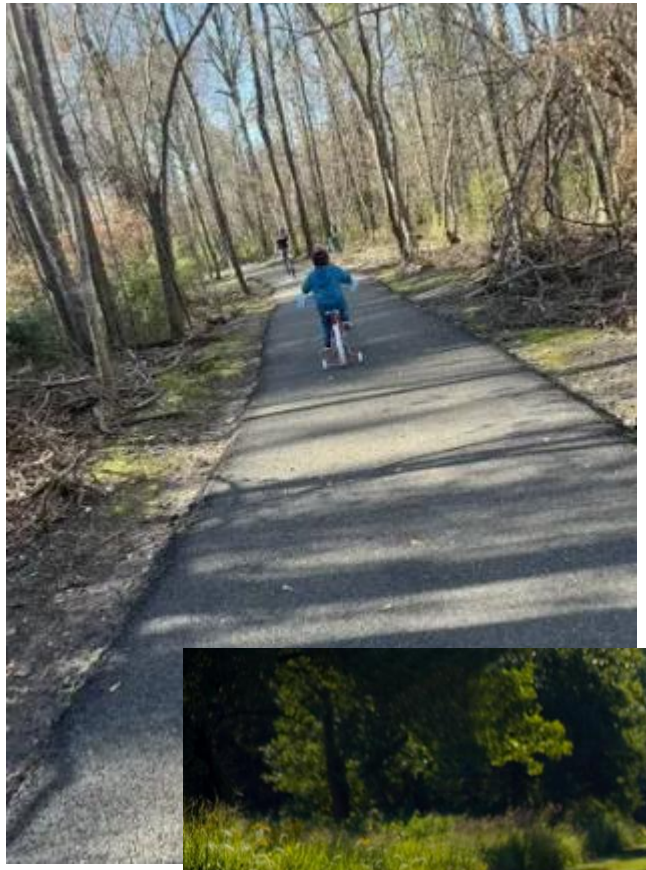
LAnd rt Studio

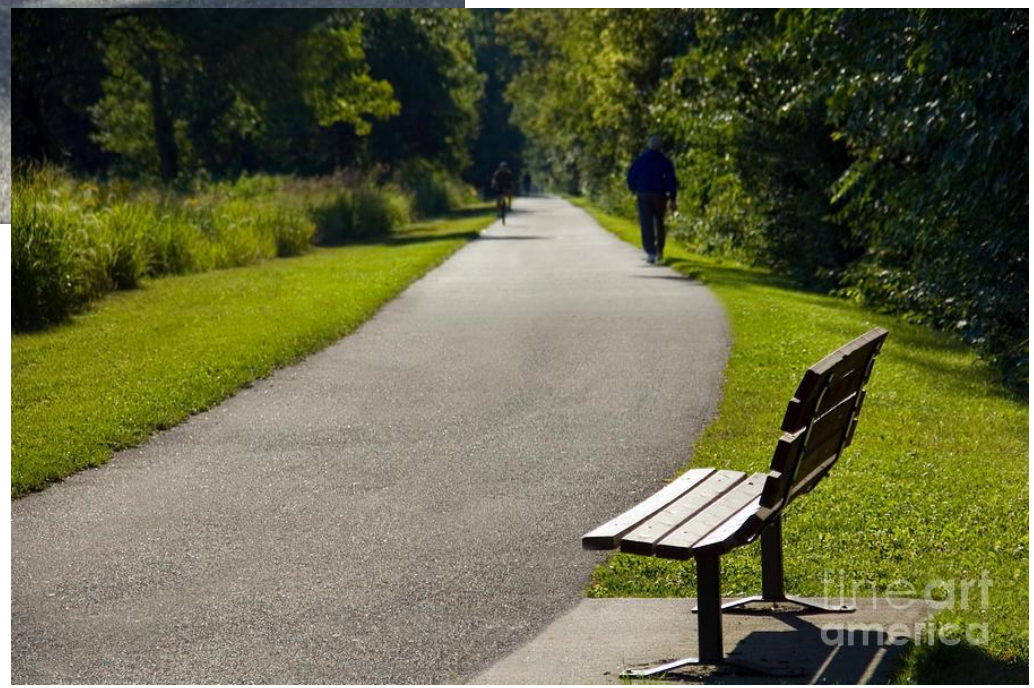
CONTENTS

1. **Main Entry**
2. **Circulation**
3. **Elements**
4. **Details**

Multi-Use Trails







Entry and Circulation





Pickleball



Basketball







Volleyball



Park Shelter





Swinging Benches



Dog Park











Play Equipment







Basis of Design: Jungle Dome
by Kompan
$70,430

Musical Play









Preliminary opinion of probable cost for

Juracka Park Improvements

Rotterdam, New York

Date:07.31.2024



Included in Initial Build

Item	Quantity	Unit	Unit Price	Item Total
Survey Layout	1	LumpSum	$2,500.00	$2,500.00
Erosion and Sediment Control	850	LF	$3.75	$3,187.50
General Hardscape Elements				
Bituminous Pavement - Walks (11893 SF) (1.5" top course, 3" binder)	330	Tons	$130.00	$42,900.00
8" Subbase (incl. 20% Comp.)	353	CY	$45.00	$15,885.00
Unclassified Excavation	484	CY	$20.00	$9,680.00
Hauling or Distributing (subtracted amount of topsoil with assumption	417	CY	$20.00	$8,340.00
Play Equipment				
5-12 Play Structure	1	Lump Sum	$100,000.00	$100,000.00
Play Surfacing (engineered wood fiber mulch with playground edging)	1	Allowance	$2,500.00	$2,500.00
Music Garden				
Musical Play Instruments	1	Allowance	$21,000.00	$21,000.00
Limestone Bolder Seat Wall	1	Allowance	$10,000.00	$10,000.00
Basketball Half Court Mural				
Cleaning and Striping	1	Lump Sum	$2,500.00	$2,500.00
Artist Facilitation	1	Allowance	$5,000.00	$5,000.00
Paint Materials	1	Allowance	$3,500.00	$3,500.00
Pavilion				
Park Pavilion Structure (approx. 28' x 28')	1	Lump Sum	$70,000.00	$70,000.00
6" Concrete Pad with haunched edges	1024	SF	$20.00	$20,480.00
6" Subbase (Inc. 20 Compaction)	23	CY	$55.00	$1,265.00
Dog Park				
4' Vinyl-coated Chain Link Fence	500	LF	$50.00	$25,000.00
4' Vinyl coated chain link gate (5'-0")	2	Each	$500.00	$1,000.00
Dog Obstacles	1	Allowance	$12,000.00	$12,000.00
Picnic Tables	2	Each	$1,500.00	$3,000.00
Benches	4	Each	$1,500.00	$6,000.00
CleanUp Stations - sign with bags and trach can	2	Each	$600.00	$1,200.00
Supporting Amenities				
Swinging Benches / Baskets	8	Each	$5,000.00	$40,000.00
Cornhole Goals	4	Each	$1,500.00	$6,000.00
Cornhole Pads	4	Each	$200.00	$800.00
Paint Shuffleboard Court	1	Allowance	$1,500.00	$1,500.00
Picnic Tables	2	Each	$1,500.00	$3,000.00
Benches	3	Each	$1,500.00	$4,500.00
Bike racks	1	Each	$1,000.00	$1,000.00
Waste Receptacles	2	Each	$2,000.00	$4,000.00
Relocate Existing Entry Sign	1	Lump Sum	$3,000.00	$3,000.00
Landscaping				
Topsoil	67	CY	$55.00	$3,685.00
Fine Grading	600	SY	$5.00	$3,000.00
Trees	8	Each	$800.00	$6,400.00
Electrical & Plumbing				
Yard Hydrant	1	EACH	$10,000.00	$10,000.00
Subtotal:				**$448,135.00**
General Conditions (15%)				$68,073.38
10% Contingency				$44,813.50
Design Fees (8%)	1	Lumpsum		$35,850.80
TOTAL				**$596,872.68**
GRAND TOTAL				

* Note that the plan does not currently contain lighting or electrical work.

** This estimate assumes that the project would be completed by a general contractor; however, portions of the work could be completed in phases or as stand alone projects and could cost considerably less if purchased and installed by the Town and/or volunteers.

*** It shall be understood that this is a rough estimate of probable construction costs and that the Landscape Architect has no control over availability of labor, equipment or materials, market conditions, or the Contractor's method of pricing. This Opinion of probable construction costs is made on the basis of the Landscape Architect's professional judgement and experience. The Landscape Architect makes no warranty, expressed or implied, regarding the ultimate bids or negotiated cost of the Work.

RESOLUTION NO. 407.24

TO NEGOTIATE AND EXECUTE AN AGREEMENT WITH LABELLA FOR PROFESSIONAL ENGINEERING SERVICES ON THE PROPOSED FORMATION OF SEWER DISTRICT NO. 2 EXTENSION NO. 18

THEREFORE, UPON MOTION OF Councilmember _____,

seconded by Councilmember _____,

BE IT RESOLVED BY THE TOWN BOARD AS FOLLOWS:

SECTION 1. The Town Board of the Town of Rotterdam hereby authorizes the Supervisor to negotiate and execute an agreement with Labella, located at 4 British American Blvd, Latham, NY 12110, for professional engineering services on the proposed formation of Sewer District No.2 Extension No. 18, in an amount not to exceed twenty-one thousand five hundred and 00/100 ($21,500.00) dollars.

SECTION 2. This resolution shall become effective October 23, 2024.

DATED: October 23, 2024

NAME	AYES	NOES	ABSTAIN
Dodson			
Mastroianni			
Gallucci			
Schlag			
Collins			

TOWN OF ROTTERDAM

John F. Kirvin Government Center • 1100 Sunrise Boulevard • Rotterdam, NY 12306
Telephone: 518-355-7575 • Fax: 518-355-7976 • Website: www.rotterdamny.org

LEGISLATIVE REQUEST FORM

DATE:	October 18, 2024
TO:	Town Board
FROM:	Jack Dodson
TITLE OF REQUEST:	LaBella Agreement – Proposed Sewer 2 Ext. 18 preliminary engineering report.
TOWN BOARD MEETING:	October 23, 2024
Background Information:	The subject area has high groundwater levels and failing septic systems.
Evaluation/Analysis:	Retain LaBella to perform a preliminary engineering report to evaluate a municipal sewer system to rectify failing septic systems.
Recommendation(s):	Retain LaBella to prepare the preliminary engineering report for Sewer 2 Extension 18.
Attachment/Document(s):	Agreement dated October 17, 2024
Compliance with Purchasing Policy:	Yes
Effect(s) on Existing Law(s):	N/A
LEGISLATION WILL BE PREPARED BY:	Supervisors Office

Professional Services Agreement

Agreement made the _____ day of _____, 2024
between

LaBella Associates, D.P.C.
("LaBella")

and

Town of Rotterdam
("Client")

for services related to the following Project:

Preliminary Engineering Report
Sewer District #2, Extension #18
("Project")

LaBella and Client hereby agree as follows:

Description of Services: LaBella shall perform the services set forth and described in LaBella's proposal, dated **October 17, 2024**, a copy of which is attached as *Exhibit A*, in accordance with the terms and conditions of this contract attached as *Exhibit B*.

Compensation for Services: A retainer in the amount of **$0** shall be required prior to the initiation of services. This retainer will be held until the end of the Project and applied to Client's final invoice. Any excess amount shall be returned to Client. Client shall compensate LaBella for its professional services as set forth in LaBella's proposal. LaBella shall submit invoices for services rendered monthly. Client shall make payment to LaBella no later than thirty (30) days after the date of each invoice.

Term: LaBella shall commence performing its services when Client gives notice to proceed. This Agreement shall terminate when LaBella's services are completed and final payment has been received from Client, or as otherwise provided in this Agreement.

Insurance: LaBella shall maintain, at its own expense, throughout the term of this Agreement and until the expiration of all applicable statutes of limitation, the following insurance coverages:

- Comprehensive general liability insurance with policy limits of not less than $1,000,000 each occurrence and $2,000,000 in the aggregate for bodily injury and property damage;
- Automobile liability insurance covering owned, non-owned, rented and hired vehicles operated by LaBella with policy limits of not less than $1,000,000 combined single limit and aggregate for bodily injury and property damage;
- Umbrella liability insurance with policy limits of not less than $10,000,000 each occurrence and $10,000,000 in the aggregate;
- Worker's compensation insurance at statutory limits and employer's liability insurance with a policy limit of not less than $1,000,000 for all employees engaged in the rendering of professional services under this Agreement; and
- Professional liability insurance with policy limits of not less than $5,000,000 per claim and $7,500,000 in the aggregate.

Client shall be named as an additional insured on a primary and non-contributory basis under the CGL, Automobile and Umbrella insurance policies. LaBella shall provide to the Client certificates of insurance evidencing compliance with the requirements of this Agreement. The certificates shall contain a provision that at least thirty (30) days prior written notice shall be given to Client in the event of cancellation, non-renewal, or reduction of the insurance.

Indemnification: To the fullest extent permitted by law, LaBella shall indemnify and hold the Client and its officers and employees harmless from and against liabilities, damages, losses and judgments, including reasonable attorneys' fees and expenses recoverable under applicable law, but only to the extent they are caused by the negligent acts, errors or omissions of LaBella, its employees and its consultants in the performance of professional services under this Agreement.

In recognition of the relative risks and benefits of the Project to both Client and LaBella, the risks have been allocated such that Client agrees, to the fullest extent permitted by law, to limit the liability of LaBella and LaBella's consultants for any and all claims, liabilities, damages, losses, costs, and judgments of any nature whatsoever or claims expenses from any cause or causes, so that the total aggregate liability of LaBella and LaBella's consultants shall not exceed $50,000 or LaBella's total fee for services rendered on this Project, whichever is greater.

LaBella Associates, D.P.C.	**Town of Rotterdam**
By: 	By: _____
Name Joseph M. Lanaro, PE.	Name Mollie Collins
Title Vice President	Title Supervisor
Date: 10/17/2024	Date _____

Exhibit A
LaBella's Proposal

LaBella
Powered by partnership.

October 17, 2024

Ms. Mollie Collins, Supervisor
Town of Rotterdam
1100 Sunrise Blvd
Rotterdam, New York 12306

RE: Proposal for Professional Services
Preliminary Engineering Report
Sewer District #2, Extension #18
Town of Rotterdam, Schenectady County, New York
LaBella Proposal #P2406296

Dear Supervisor Collins and Town Board:

This proposal is submitted as requested to prepare a Preliminary Engineering Report (PER) related to the potential formation of Sewer District #2, Extension #18.

It is understood that the Town has received requests to create a sewer district on Floral Avenue.

Considering conditions in the central area, the Preliminary Engineering Evaluation will include Floral Avenue as well as an expanded area bound by Guilderland Avenue, Curry Road and Vista Square up to the railroad tracks.

The figure included defines the contemplated area:



Figure 1: Area of Study

4 British American Blvd | Latham, NY 12110 | p (518) 273-0055
www.labellapc.com

The following scope of services is offered:

SCOPE OF SERVICES

Task 01 – Preliminary Engineering Evaluation:

Scope – LaBella will advance a preliminary engineering analysis of the proposed sewer district extension. The area to be served will consider two principal options, with one option including an extension of service along the length of Floral Avenue, and the second, expanding the area to include Walnut Avenue and Hemlock Street to Lilac Street and Swampscott Street, Revere Street, Nahant Street to Beverly Street and Lynn Street.

It is anticipated that sanitary sewer concepts will be developed and evaluated for extension from the trunk sewer on Curry Road (both 10-inch and 12-inch existing sewers along the area of extension).

A capacity analysis of the trunk sewer is not included at this time. It is noted that the NYSDEC has required a capacity analysis for the last sewer district extension advanced by our office for the Town.

This evaluation will consider operating conditions at the receiving sewer plant, but a capacity analysis of the trunk sewer from Curry Road to the plant would be a recommended supplement assessment if the preliminary engineering analysis advances to final analysis and design.

To support the concepts developed, a limited survey and mapping effort will be advanced to define the area to be serviced. Use of available mapping will also be used to define the area in support of concept level planning and design.

The concepts will be developed to support an opinion of probable cost for both options of service.

A summary of the parcels for both concepts will be developed. This information will be used to define the approximate EDU projections for both options of service.

Task 02 – Preliminary Report:

Scope – LaBella will provide a Preliminary Engineering Report (PER). The PER will describe the proposed areas of service, the concepts developed and evaluated, the opinion of probable cost as well as concept level EDU computations for the two principal options of service.

Supporting documents will be included as appendices to the report.

Reports will be furnished in hard copy as well as digital (PDF).

Task 03 – Project Meetings:

Scope – LaBella will present the PER at the Capital Projects meeting in draft form.

LaBella will provide final reports incorporating any revisions addressing comments received.

LaBella can present findings at a Town Board meeting if requested.

Task 04 – Project Management:

Scope – LaBella will manage the assignment from authorization to completion.

Project status reports will be included in Capital Project Reports throughout the duration of the assignment.

Task RE00 – Reimbursable Expenses

Reimbursable expenses include our direct expenses, such as mileage, overnight mailings, and extensive photocopying and map reproductions. These fees will be tracked under Task RE00.

Substantive Revisions

This Scope of Services was developed based on known conditions of the project as of the date of this proposal. Should conditions change that effect the scope, schedule, or fee so described above, LaBella will prepare a technical service change order for your review and will commence work upon receipt of an executed copy of same.

Fee and Time Schedule Summary

LaBella proposes to complete the above on a time and material basis.

Tasks		Fee Estimates		Proposed Schedules
Task No.	Task Description	Lump Sum Fee Bill	Time and Materials Estimate	Projected Duration [1]
01	Preliminary Engineering Evaluation	$15,000		4 to 6 Weeks
02	Preliminary Report	$3,000		1 to 2 Weeks
03	Project Meetings		$2,000	TBD
04	Project Management		$500	TBD
	Reimbursable Expenses		$1,000	N/A
	Total Estimated Fee:	$21,500		

[1] Projected start and end dates are subject to change and are based on date from authorization to proceed. Because certain aspects of the project are outside of LaBella's control (e.g., applicant's availability and related consultant's representatives, review agency schedules, actions, and approvals), LaBella cannot guarantee completion of the project within these proposed schedules.

Professional Services Authorization and Agreement

As formal authorization to proceed please sign, date and return the attached standard Town of Rotterdam agreement.

If you have any comments, questions or require additional information, please do not hesitate to contact this office.

Sincerely,

Joseph M. Lanaro, P.E., M.ASCE
Vice President, Municipal Discipline Leader

Cc: File

Exhibit B
Terms and Conditions

Terms and Conditions

LaBella's Responsibilities: LaBella shall designate a representative authorized to act on its behalf with respect to the Project. All notices required under this Agreement shall be given to that representative.

LaBella shall perform its services consistent with the professional skill and care ordinarily provided by members of the same profession practicing in the same or similar locality under the same or similar circumstances. LaBella shall perform its services as expeditiously as is consistent with such professional skill and care, and the orderly progress of the Project.

LaBella shall not at any time supervise, direct, control or have authority over any contractor or subcontractor's work, nor shall LaBella have authority over, or be responsible for, the means, methods, techniques, sequences, or procedures of construction selected or used by any contractor or subcontractor, or the safety precautions and programs incident thereto, for safety or security at the Project location, nor for any failure of a contractor or subcontractor to comply with laws and regulations applicable to the performance of their work and the furnishing of materials on the Project. LaBella shall not be responsible for the acts or omissions of any contractor or subcontractor.

Client's Responsibilities: Client shall designate a representative authorized to act on its behalf with respect to the Project. All notices required under this Agreement shall be given to that representative.

Client shall provide LaBella with all available information regarding, and site access to, the Project necessary for LaBella to perform its professional services, including Client's requirements for the Project. Client also shall provide information regarding the Project site and any existing facilities, including destructive testing and investigation of concealed conditions and hazardous substances or injurious conditions. If Client does not perform destructive testing or investigation, nor provide information beyond that which is apparent by non-intrusive observations, or in the event documentation or information furnished by Client is inaccurate or incomplete, then any resulting damages, losses and expenses, including the cost of LaBella's changes in service or additional services, shall be borne by Client.

Client shall examine documents submitted by LaBella and render decisions pertaining thereto promptly to avoid unreasonable delay in the progress of LaBella's services.

Additional Services: LaBella may provide additional services after execution of this Agreement without invalidating the Agreement. LaBella shall not proceed to provide any additional services, unless and until LaBella receives written direction from Client. Client shall compensate LaBella for additional services as set forth in LaBella's proposal, or any supplemental proposal or contract modification, or as agreed upon in writing signed by both parties.

Assignment: Neither party may assign any benefit or obligation under this Agreement without the prior written consent of the other party, except LaBella may use the services of persons and entities not in LaBella's employ when appropriate and customary to do so.

Confidentiality: During the Project, confidential and/or proprietary information of the Client might be furnished to LaBella. LaBella shall use such information for the purpose of providing its professional services on the Project, and for no other purpose. LaBella shall hold such information in strict confidence and shall not disclose such information to any person or entity, except sub-consultants engaged on the Project or as required by law. Upon completion of its services, LaBella shall return or destroy all confidential and/or proprietary information to the Client.

Instruments of Service: All documents prepared or furnished by LaBella pursuant to this Agreement are instruments of professional service, and LaBella shall retain its ownership and property interest therein, including all copyrights and the right to reuse the documents. Upon payment in full for services rendered, LaBella grants Client a license to use the instruments of service for the purposes of constructing, occupying and maintaining the Project. Reuse or modification of any documents by Client without LaBella's written permission shall be at Client's sole risk, and Client agrees to defend, indemnify, and hold LaBella harmless from all claims, damages and expenses, including attorneys' fees, arising out of such reuse by Client or by others acting through Client.

Client and Client's contractors and other consultants may rely only upon printed copies (also known as hard copies) of documents that are signed and sealed by a licensed professional employed by LaBella. If there is any discrepancy between printed copies and any electronic copies, the most recent version of the printed and certified copies shall govern. Any electronic copies (files) provided by LaBella will be provided solely as a convenience and shall not be considered "Contract Documents," "Construction Documents" or any type of certified document. All documents considered "Contract Documents," "Construction Documents" or any type of certified document shall consist only of printed copies having an original signature and seal of a licensed professional employed by LaBella. Client is advised that electronic copies of documents can deteriorate or be inadvertently modified without LaBella's consent or may otherwise be corrupted or defective. Accordingly, Client and Client's contractors or other consultants may not rely upon the accuracy of any electronic copies of documents.

Escalation: In the event the term of this Agreement is extended beyond the period of service set forth in LaBella's proposal, then compensation for professional services is subject to review and escalation by LaBella upon thirty (30) days written notice to Client.

Suspension: Client may suspend this Agreement in whole or in part at any time for convenience upon seven (7) days written notice. Upon receipt of notice, LaBella shall immediately discontinue all services. LaBella shall be entitled to compensation for all services rendered up to the date of suspension. If the suspension exceeds three (3) months, an equitable adjustment in compensation shall be negotiated to compensate LaBella for all reasonable costs incurred by LaBella on account of the suspension of the Project.

LaBella may suspend its performance under this Agreement if any delinquent amounts due for services and expenses have not been paid. LaBella may refuse to release drawings, plans, specifications, reports, maps, materials and any other instruments of service prepared by LaBella

for Client until all arrearages are paid in full. LaBella shall not be liable to Client for delay or any other damages due to any such suspension of services.

Termination: Either party may terminate this Agreement for cause upon seven (7) days written notice with an opportunity to cure any default during that period. In any event, without regard to the party terminating the Agreement, Client shall remit payment of all amounts that are not in dispute no later than thirty (30) days after the date of each invoice.

Disputes: The parties agree that mediation before a mutually agreeable neutral third party shall be a condition precedent to any legal action arising out of this Agreement, unless waived in writing by the parties. The cost of the mediation shall be borne equally by the parties. The mediation shall be conducted in accordance with the Construction Industry Mediation Rules of the American Arbitration Association, unless the parties agree otherwise. No demand for mediation shall be made after the date that the applicable statute of limitations would bar a legal or equitable action based on the claim or dispute.

Venue and Jurisdiction: Any legal suit, action or proceeding arising out of or relating to this agreement shall be instituted in a court of competent jurisdiction located in the state and county where the project is located. The parties hereby waive any objection which they may have now or hereafter to the venue of any such suit, action or proceeding, and hereby irrevocably consent to the personal jurisdiction of any such court in any such suit, action or proceeding.

Choice of Law: This Agreement shall be interpreted, construed and enforced in accordance with the laws of the state where the project is located without giving effect or reference to any conflict of laws provisions.

Consequential Damages: In any suit, action or proceeding, the parties shall be entitled to recover compensatory damages incurred as a result of the breach of this Agreement, but, to the fullest extent permitted by law, neither party shall be liable to the other for any special, incidental, indirect, or consequential damages.

Late Fees, Costs and Attorneys' Fees: An additional charge of 1.5% of an invoice will be imposed each month on all past due accounts. Imposition of such charges does not constitute an extension of the payment due date. If LaBella must bring suit to collect payment of any invoices, then Client agrees to pay LaBella's costs and expenses, including reasonable attorneys' fees.

Remedies Cumulative: The rights and remedies available to a party under this Agreement are cumulative and in addition to, not exclusive of, or in substitution for, any other rights or remedies either party may have at law, or in equity, or under this Agreement. Nothing contained in this Agreement shall be deemed to preclude either party from seeking injunctive relief, if necessary, to prevent the other party from willfully or intentionally breaching its obligations under this Agreement or to compel the other party to perform its obligations hereunder.

Non-Waiver: Failure by either party at any time to require performance by the other party or to claim a breach of any provision of this Agreement will not be construed as a waiver of any right

accruing under this Agreement, nor affect any subsequent breach, nor affect the effectiveness of this Agreement or any part hereof, nor prejudice either party as regards any subsequent action.

Force Majeure: Neither party to this Agreement shall be liable to the other for delays in performing the obligations called for by this Agreement, or the direct and indirect costs resulting from such delays, that are caused by labor strikes, riots, war, acts of government authorities other than the Client (if a governmental authority), extraordinary weather conditions, epidemics, pandemics or other natural catastrophe, or any other cause beyond the reasonable control or contemplation of either party.

Severability: The provisions of this Agreement are hereby agreed and declared to be severable. Any term or provision of this Agreement which is held to be unenforceable by a court of competent jurisdiction shall be deemed to have been stricken from this Agreement, and the remaining terms and provisions of this Agreement shall be construed and enforced without such terms or provisions.

Counterparts: This Agreement may be executed in one or more counterparts, each one of which shall be deemed an original, but all of which together shall constitute one and the same instrument.

Scope of Agreement: This Agreement represents the entire and integrated agreement between the parties and supersedes all prior negotiations, representations or agreements, either written or oral, except that terms specific to future projects shall be set forth in LaBella's proposals. This Agreement may be amended only by written instrument signed by both parties.

RESOLUTION NO. 408.24

TO ACCEPT THE 2022 AUDIT REPORT

THEREFORE, UPON MOTION OF Councilmember _____,

seconded by Councilmember _____,

BE IT RESOLVED BY THE TOWN BOARD AS FOLLOWS:

SECTION 1. The Town Board of the Town of Rotterdam herby accepts the 2022 Audit Report, including the Federal Single Audit of the Town's Public Housing Agency, from Cusack & Company Certified Public Accountants, located at 7 Airport Park Boulevard, Latham, New York 12110.

SECTION 2. This resolution shall become effective October 23, 2024.

DATED: October 23, 2024

NAME	AYES	NOES	ABSTAIN
Dodson			
Mastroianni			
Gallucci			
Schlag			
Collins			

TOWN OF ROTTERDAM

John F. Kirvin Government Center • 1100 Sunrise Boulevard • Rotterdam, NY 12306
Telephone: 518-355-7575 • Fax: 518-355-7976 • Website: www.rotterdamny.org

LEGISLATIVE REQUEST FORM

DATE: October 17, 2024

TO: Mollie A. Collins, Town Supervisor
Town Board

FROM: Alison Grace, Town Comptroller

TITLE OF REQUEST: Accept 2022 audit of the Town, including the Federal Single Audit of the Town's Public Housing Agency financial documents performed by Cusack & Company, Certified Public Accountants LLC.

TOWN BOARD MEETING: October 23, 2024

Background Information: Town financial activity and procedures are audited yearly by an independent firm to verify guidelines are in place and being adhered to and that financial activity of the Town is accurately represented.

Evaluations/Analysis: Independent audit shows compliance with regulations for financial activity and makes recommendations for improvement where necessary.

Recommendation: Accept the audits for the 2022 financial statements.

Attachment/Document(s): 2022 Audited Financial Statements - Town
2022 Audited Financial Statements – Public Housing Agency

LEGISLATION WILL BE PREPARED BY: Supervisor's Office

TOWN OF ROTTERDAM, NEW YORK

FINANCIAL STATEMENTS

DECEMBER 31, 2022

	Page
Independent Auditor's Report	1-3
Financial Statements	
Balance Sheets - All Governmental Fund Types	4
Statements of Revenue, Expenditures and Changes in Fund Balances - All Governmental Fund Types	5
Statement of Changes in Fiduciary Net Position	6
Notes to Financial Statements	7-29
Required Supplementary Information	
Budgetary Comparison Statement - General Fund	30
Budgetary Comparison Statement - Highway Fund	31
Budgetary Comparison Statement - Water Fund	32
Budgetary Comparison Statement - Sewer Fund	33

CUSACK & COMPANY
Certified Public Accountants LLC
7 AIRPORT PARK BOULEVARD
LATHAM, NEW YORK 12110
(518) 786-3550
FAX (518) 786-1538
E-MAIL ADDRESS: CPAS@CUSACK.CPA
WWW.CUSACK.CPA

MEMBERS OF:
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

MEMBERS OF:
NEW YORK STATE SOCIETY OF
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Supervisor and Members of the Town Board
Town of Rotterdam, New York

Opinions

We have audited the accompanying financial statements of all governmental and fiduciary fund types of the Town of Rotterdam, New York (the "Town") as of and for the year ended December 31, 2022, as listed in the table of contents, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of all governmental and fiduciary fund types of the Town of Rotterdam, New York as of December 31, 2022, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Town of Rotterdam, New York and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Emphasis of Matter

As discussed in Note 1, the financial statements present only all governmental and fiduciary fund types and do not purport to, and do not present fairly the financial position of the Town as of December 31, 2022, or the changes in its government-wide financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town’s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management’s budgetary comparison information on pages 30-33 be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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.



CUSACK & COMPANY, CPA'S LLC

Latham, New York
September 23, 2024

TOWN OF ROTTERDAM, NEW YORK

BALANCE SHEETS - ALL GOVERNMENTAL FUND TYPES

DECEMBER 31, 2022

	Governmental Fund Types									2022 Total Governmental Funds (Memorandum Only)	2021 Total Governmental Funds (Memorandum Only)
	General	Highway	Water	Sewer	Drainage	Fire Protection	Lighting	Special Grant	Capital Projects		
Assets											
Cash	$ 5,876,938	$ 945,620	$ 3,431,877	$ 1,921,098	$ (3,118)	$ 7,295	$ 64,497	$ 61,214	$ 6,507,337	$ 18,812,758	$ 11,651,300
Due from Other Governments	1,045,629	-	97,086	577	-	-	-	-	-	1,143,292	1,720,105
Other Receivables	605,080	1,117	746,642	790,181	-	-	-	-	-	2,143,020	2,655,409
Leases Receivable	-	-	765,444	-	-	-	-	-	-	765,444	-
Due from Other Funds	1,412,774	499,179	-	-	-	-	-	-	-	1,911,953	44,348
Inventory	16,011	-	-	-	-	-	-	-	-	16,011	16,011
Prepaid Expenditures	356,906	31,268	10,014	5,479	-	-	-	-	-	403,667	506,535
Restricted Cash	1,140,359	651,638	1,512,663	198,589	-	-	-	-	-	3,503,249	3,410,287
Total Assets	$ 10,453,697	$ 2,128,822	$ 6,563,726	$ 2,915,924	$ (3,118)	$ 7,295	$ 64,497	$ 61,214	$ 6,507,337	$ 28,699,394	$ 20,003,995
Liabilities											
Accounts Payable	$ 364,915	$ 15,679	$ 132,318	$ 10,320	$ -	$ -	$ 18,266	$ -	$ 1,106,037	$ 1,647,535	$ 1,410,137
Accrued Liabilities	662,147	97,602	32,106	168,638	-	-	-	51,803	-	1,012,296	552,540
Due to Other Governments	256,495	-	-	133,995	-	-	-	-	-	390,490	-
Due to Other Funds	-	-	43,734	89			-	-	1,868,130	1,911,953	44,348
Unearned revenue	2,537,072	-	-	-	-	-	-	-	-	2,537,072	1,000,000
BANs Payable	-	-	-	-	-	-	-	-	-	-	5,489,210
Total Liabilities	3,820,629	113,281	208,158	313,042	-	-	18,266	51,803	2,974,167	7,499,346	8,496,235
Deferred Inflows of Resources											
Unavailable receivables	125,000	-	771,161	97,374	-	-	-	-	-	993,535	428,062
Fund Equity (Deficit)											
Nonspendable	372,917	31,268	10,014	5,479	-	-	-	-	-	419,678	522,546
Restricted	1,140,359	651,638	1,512,663	198,589	-	-	-	-	-	3,503,249	3,410,287
Assigned	643,428	1,332,635	4,061,730	2,301,440	-	7,295	46,231	9,411	3,533,170	11,935,340	6,322,688
Unassigned (Deficit)	4,351,364	-	-	-	(3,118)	-	-	-	-	4,348,246	824,177
Total Fund Equity (Deficit)	6,508,068	2,015,541	5,584,407	2,505,508	(3,118)	7,295	46,231	9,411	3,533,170	20,206,513	11,079,698
Total Liabilities, Deferred Inflows of Resources and Fund Equity (Deficit)	$ 10,453,697	$ 2,128,822	$ 6,563,726	$ 2,915,924	$ (3,118)	$ 7,295	$ 64,497	$ 61,214	$ 6,507,337	$ 28,699,394	$ 20,003,995

See accompanying notes and independent auditor's report.

TOWN OF ROTTERDAM, NEW YORK

STATEMENTS OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES

ALL GOVERNMENTAL FUND TYPES

FOR THE YEAR ENDED DECEMBER 31, 2022

	Governmental Fund Types									2022 Total Governmental Funds (Memorandum Only)	2021 Total Governmental Funds (Memorandum Only)
	General	Highway	Water	Sewer	Drainage	Fire Protection	Lighting	Special Grant	Capital Projects		
Revenues											
Real Property Taxes	$ 8,823,349	$ 3,781,149	$ 118,433	$ 285,894	$ -	$ -	$ 163,977	$ -	$ -	$ 13,172,802	$ 13,659,855
Real Property Tax Items	906,434	303,112	-	-	-	-	-	-	-	1,209,546	1,150,167
Non-Property Tax Items	4,468,790	-	-	-	-	-	-	-	-	4,468,790	4,456,834
Departmental Income	338,134	-	2,845,857	2,017,314	-	-	-	-	-	5,201,305	2,094,685
Intergovernmental Charges	210,461	-	196,849	-	-	-	-	-	-	407,310	381,964
Use of Money and Property	16,745	2,671	289,734	3,654	-	10	115	-	-	312,929	263,980
Licenses and Permits	61,195	4,500	-	350	-	-	-	-	-	66,045	52,784
Fines and Forfeitures	287,980	-	-	-	-	-	-	-	-	287,980	268,318
Sale of Property and Compensation for Loss	27,913	79,165	-	495	-	-	-	-	-	107,573	24,356
Miscellaneous	225,217	10,551	11,300	45,085	-	-	-	289,665	300,000	881,818	539,758
Interfund Revenue	25,000	-	-	-	-	-	-	-	-	25,000	25,000
State aid	1,384,971	496,340	-	-	-	-	-	-	236,542	2,117,853	2,609,057
Federal Aid	26,672	-	-	-	-	-	-	1,930,352	-	1,957,024	2,251,571
Total Revenues	16,802,861	4,677,488	3,462,173	2,352,792	-	10	164,092	2,220,017	536,542	30,215,975	27,778,329
Expenditures											
General Government Support	2,994,817	-	-	-	-	-	-	-	-	2,994,817	3,156,032
Public Safety	6,651,977	-	-	-	-	-	-	-	-	6,651,977	6,796,710
Public Health	3,465	-	-	-	-	-	-	-	-	3,465	3,374
Transportation	433,773	3,211,173	-	-	1,954	-	203,818	-	-	3,850,718	3,335,057
Economic Assistance and Opportunity	149,933	-	-	-	-	-	-	-	-	149,933	143,332
Culture and Recreation	559,457	-	-	-	-	-	-	-	-	559,457	987,932
Home and Community Services	375,003	-	1,463,387	1,196,665	-	-	-	2,214,680	-	5,249,735	5,247,869
Employee Benefits	4,850,428	1,103,835	287,378	198,424	-	-	-	-	-	6,440,065	6,449,041
Debt Service	157,469	396,897	330,588	351,645	-	-	-	-	-	1,236,599	1,237,370
Capital Expenditures	-	-	-	-	-	-	-	-	3,294,903	3,294,903	572,951
Total Expenditures	16,176,322	4,711,905	2,081,353	1,746,734	1,954	-	203,818	2,214,680	3,294,903	30,431,669	27,929,668
Other Changes											
BANs Redeemed	-	-	-	-	-	-	-	-	279,895	279,895	269,310
Bond Proceeds	-	-	-	-	-	-	-	-	8,653,315	8,653,315	-
Premium on Bond Proceeds	-	-	-	-	-	-	-	-	408,530	408,530	-
Operating Transfers In	363,550	-	-	-	-	-	-	-	-	363,550	741,686
Operating Transfers Out	-	(60,000)	(182,350)	(114,000)	(200)	(2,000)	(5,000)	-	-	(363,550)	(741,686)
Total Other Changes	363,550	(60,000)	(182,350)	(114,000)	(200)	(2,000)	(5,000)	-	9,341,740	9,341,740	269,310
Excess (Deficiency) of Revenue over Expenditures	990,089	(94,417)	1,198,470	492,058	(2,154)	(1,990)	(44,726)	5,337	6,583,379	9,126,046	117,971
Fund Balance (Deficit) at Beginning of Year	5,517,979	2,109,958	4,385,937	2,013,450	(964)	9,285	90,957	4,074	(3,050,209)	11,080,467	10,961,727
Fund Balance (Deficit) at End of Year	$ 6,508,068	$ 2,015,541	$ 5,584,407	$ 2,505,508	$ (3,118)	$ 7,295	$ 46,231	$ 9,411	$ 3,533,170	$ 20,206,513	$ 11,079,698

See accompanying notes and independent auditor's report.

Revenues:	
Property Tax Collections for other Governments	$ 58,264,827
Expenses:	
Scenectady County	14,578,512
Mohonasen Central School District	24,042,743
Schalmont Central School District	19,643,572
Total Expenses	58,264,827
Change in Net Position	-
Net Position, Beginning	-
Net Position, Ending	$ -

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Town of Rotterdam, New York (the "Town"), is governed by its Town Charter, other general laws of the State of New York and various local laws. The Town Board, which is the governing body of the Town, consists of the Supervisor and four voting Council members, all elected. The Town Supervisor serves as the chief executive officer and chief fiscal officer. The Town provides the following basic services: public safety, health services, maintenance of Town roads, recreation, home and community service, economic assistance and other general services.

The Town has prepared all governmental and fiduciary fund types financial statements in accordance with accounting principles generally accepted in the United States of America as applied to government units (GAAP). The Governmental Accounting Standards Board (GASB) is the accepted standards setting body for establishing GAAP for state and local governments through its pronouncements (Standards and Interpretation).

The Town does not comply with GASB Statement No. 34, which requires the Town to present the government-wide financial statements on a full accrual government-wide basis as well as the fund basis. The financial statements present only all governmental and fiduciary fund types, and do not purport to, and do not present fairly the government-wide financial position or changes in financial position of the Town.

A summary of the significant accounting policies consistently applied in the preparation of the accompanying governmental funds financial statements follows.

A. *Financial Reporting Entity*

GASB Statement No. 61 defines the financial reporting entity for the Town to include all funds, account groups, agencies, boards, commissions, and authorities where the elected officials (the Supervisor and/or the Town Board, respectively) are financially accountable. The following terms are used to describe the components of a reporting entity:

- Primary Government

  A legally separate state, general purpose local or special purpose government with a separately elected governing body. It must be fiscally independent of other primary governments.

- Component Unit

  A legally separate organization for which the elected officials are financially accountable. Also the primary government is able to impose its will on the component unit or there is a potential for the component unit to provide a financial benefit or incur a financial burden on the primary government. The Town has no component units.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. *Basis of Presentation*

The accounts of the Town are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for within a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues and expenditures which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. The following fund types and account groups are used.

Governmental Fund Types

Governmental funds are those through which most governmental functions of the Town are financed. The acquisition, use and balances of the Town's 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:

a. General Fund - The general fund is the principal fund and includes all operations not required to be recorded in other funds.

b. Special Revenue Funds - Used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The Special Revenue Funds are:

Highway
Water
Sewer
Drainage
Fire Protection
Lighting
Special Grant

c. Capital Projects Fund - Used to account for financial resources to be used for the acquisition or construction of major capital facilities.

Account Groups

Used to establish accounting control and accountability for general fixed assets and general long-term debt. The two account groups are not "funds." They are concerned with measurement of financial position and not results of operations.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. *Basis of Presentation (Continued)*

Account Groups (Continued)

- The Non-Current Governmental Assets Account Group - used to account for land, buildings, improvements other than buildings and equipment utilized for general government purposes. The Town does not maintain subsidiary records to support the amounts recorded in the non-current governmental assets account group.

- The Non-Current Governmental Liabilities Account Group - used to account for all long-term obligations. The Town has opted not to report on the non-current governmental liabilities account group.

C. *Basis of Accounting/Measurement Focus*

Basis of accounting refers to when revenues and expenditures and the related assets and liabilities are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus. Measurement focus is the determination of what should be measured.

Modified Accrual Basis - All Governmental Funds are accounted for using the modified accrual basis of accounting.

Under this basis of accounting, revenues are recorded when measurable and available. Available means collectible within the current period or soon enough thereafter, within 60 days, to be used to pay liabilities of the current period.

Material revenues that are accrued include state and federal aid and certain user charges. If expenditures are the prime factor for determining eligibility, revenues from federal and state grants are accrued when the expenditure is made unless it is not anticipated to be received within one year.

Expenditures are recorded when the fund liability is incurred except that:

a. Principal and interest on indebtedness are recognized as an expenditure when due.

b. Compensated absences, such as vacation and sick leave which vest or accumulate, are charged as an expenditure when paid.

c. Inventory is valued at cost utilizing the first-in, first-out method.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. *Property Taxes and Collections*

Town real property taxes are levied together with Schenectady County property taxes annually no later than January 1, and become a lien on January 1. Taxes for County purposes are levied together with taxes for Town and special district purposes as 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. The County assumes enforcement responsibility for all taxes levied in the Town.

E. *Budgetary Data*

1. Budget Policies - The budget policies are as follows:

   a. No later than September 30, the budget officer submits a tentative budget to the Town Clerk for the fiscal year commencing the following January 1. The tentative budget includes proposed expenditures and the proposed means of financing for all funds, except for the Special Grant Fund.

   b. After public hearings are conducted to obtain taxpayer comments, but no later than November 20, the governing board adopts the budget.

   c. All modifications of the budget must be approved by the governing board. However, the comptroller is authorized to transfer certain budget amounts within the departments.

2. Encumbrances

   Encumbrances are reservations of fund balance for outstanding purchase commitments. Expenditures for such commitments are recorded in the period in which the liability is incurred.

3. Budget Basis of Accounting

   a. Except as indicated below, budgets are adopted annually on a basis consistent with accounting principles generally accepted in the United States of America. Appropriations authorized for the current year are increased by the amount of encumbrances carried forward from the prior years.

   b. Budgetary controls for the Special Grant Fund are established in accordance with applicable grant agreements which covers a period other than the Town's fiscal year.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. *Allowance for Uncollectible Receivables*

An allowance for uncollectible receivables is maintained at a level which, in management's judgment, is adequate to absorb uncollectible amounts. The allowance for uncollectible receivables was $0 at December 31, 2022.

G. *Inventory*

Inventory consists of gasoline and diesel fuel recorded at cost using the first-in, first-out basis.

H. *Interfund Transactions*

The operations of the Town include transactions between funds. These transactions may be temporary in nature such as with 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 transfers of expenditure and revenue to provide financing or other services.

I. *Departure from the Basis of Accounting*

The Town does not maintain subsidiary records to support the amounts recorded in the general fixed assets account group for land, buildings and improvements. The correct carrying values of these fixed assets at December 31, 2022 is not known.

J. *Deferred Outflows and Inflows of Resources*

In addition to assets, a 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 (expense/expenditure) until that time in the government wide financial statements. In addition to liabilities, a separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time in the government wide financial statements.

K. *Deferred Compensation Plan*

Employees of the Town may elect to participate in the Town's Deferred Compensation Plan created in accordance with Internal Revenue Code §457. The Plan, available to all employees, permits them to defer a portion of their salary until future years, usually after retirement.

Under the terms of the amended Plan agreement, these monies are not subject to the claims of the Town's general creditors after they are paid to the Plan's Trustee.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

L. *Estimates*

The preparation of financial statements requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from these estimates. Significant estimates include compensated absences, postemployment benefits and pension liabilities.

M. *Self-Insurance*

The Town has retained a portion of the liability to cover losses under §207-C of the Workers' Compensation Law of police officers. Officers are entitled to their full pay when out on leave. The Town is required to cover any amount of losses not reimbursed by Workers' Compensation.

N. *Compensated Absences*

Town employees are granted vacation and sick leave in varying amounts. In the event of termination or upon retirement, an employee is entitled to payment for accumulated vacation and sick leave at various rates subject to certain maximum limitations. The liability for accumulated vacation and related benefits has been recorded in the respective governmental fund type in accordance with GASB 16. Payment of accumulated sick leave and related benefits is reflected in the non-current government liabilities account group since it is anticipated that none of the liability will be liquidated with expendable financial resources. However, management believes that sufficient resources will be made available for payment of accumulated sick leave and related benefits when such payments become due.

O. *Postemployment Health Insurance Benefits*

In addition to providing pension benefits, the Town provides certain health benefits for retired employees, their spouses and certain survivors. All of the Town's employees may become eligible for these benefits if they reach normal retirement age. Those and similar benefits for active employees are provided through payments to New York State Government Employees' Health Insurance Program.

P. *Total Governmental Funds Column*

Total governmental funds columns in the financial statements are captioned *Memorandum Only* to indicate that they are presented only to facilitate financial analysis. Data in these columns do no present financial position or results of operations in accordance with accounting principles generally accepted in the United States of America, nor is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

2. STEWARDSHIP, COMPLIANCE ACCOUNTABILITY

Expenditures exceeded appropriations as follows:

	Over Budget
General Fund	
Transportation	$ 17,574
Culture and recreation	$ 40,498
Highway Fund	
Transportation	$ 252,140

Expenditures exceeded appropriations as a result of expenditures incurred without budgetary approval.

3. CASH AND INVESTMENTS

The Town's investment policies are governed by state statutes. The Town's monies must be deposited in FDIC-insured commercial banks or trust companies located within the state. The comptroller is authorized to use demand accounts, certificates of deposit, obligations of the United States of America, New York State and local municipalities and school districts, certificates of participation and repurchase agreements with certain restrictions.

Collateral is required for demand deposits and certificates of deposit at 100 percent of all deposits 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 any state and its municipalities and school districts.

During 2022, cash and investments were either insured by Federal Depository Insurance or collateralized by assets of the Town's agent in the Town's name.

4. CASH RESTRICTED

Cash restricted consists of the following:

General Fund	
Parkland Deposits	$ 168,771
Employee Benefit Reserve	134,523
Asset Forfeiture Reserve	50,630
Capital Reserve	82,591
Reserve for Repairs	703,844
	$ 1,140,359
Highway Fund	
Reserve for Repairs	$ 651,638
Water Fund	
Reserve for Repairs	$ 1,521,663
Sewer Fund	
Reserve for Repairs	$ 198,589

5. DUE FROM OTHER GOVERNMENTS AND OTHER RECEIVABLE

Due from other governments consist of the following:

	General Fund	Highway Fund	Water Fund
Sales Tax	$ 395,485	$ -	$ -
Economic Development Tax	455,546	-	-
Schenectady County - Parks	125,000	-	-
Schenectady County - Police/Bail	38,843	-	-
Other	30,395	237	577
Town of Guilderland	-	96,849	-
	$ 1,045,269	$ 97,086	$ 577

Other receivables consist of the following:

	General Fund	Highway Fund	Water Fund	Sewer Fund
Charter Franchise Fee	522,142	$ -	$ -	$ -
Town Justices	36,248	-	-	-
PILOTs	23,400	-	-	-
Other	23,290	1,117	-	-
Water/Sewer Rents	-	-	746,642	790,181
	$ 605,080	$ 1,117	$ 746,642	$ 790,181

6. LEASES RECEIVABLE

Leases receivable consists of cell tower leases to mobile phone providers expiring at various dates through 2027.

The lease amount receivable and the related deferred inflow of resources are as follows:

	Lease Receivable	Deferred Inflow of Resources
2023	$ 284,084	$ 254,084
2024	179,005	179,005
2025	126,049	126,149
2026	109,279	109,279
2027	67,027	67,027
	$ 765,444	$ 735,544

7. BOND ANTICIPATION NOTES

Liabilities for bond anticipation notes (BANs) issued for capital projects that are one year in duration are accounted for in the Capital Projects Fund.

State law requires that BANs issued for capital purposes be converted to long-term obligations within five years after the original issue date. However, BANs issued for assessable improvement projects may be renewed for periods equivalent to the maximum life of the permanent financing, provided that stipulated annual reductions of principal are made. The changes in the Town's BANs outstanding during the year were as follows:

BANs Outstanding January 1, 2022	$ 5,489,210
Repayments	(5,489,210)
New Debt	-
BANs Outstanding December 31, 2022	$ -

8. UNEARNED REVENUES AND DEFERRED INFLOWS OF RESOURCES

Unearned revenues consists of $2,537,072 in American Rescue plan funds.

Deferred inflows of resources arises when potential revenue does not meet both the measurable and available criteria for recognition in the current period. In subsequent periods, when both recognition criteria are met, the deferred inflows of resources is reduced and revenue is recognized.

8. UNEARNED REVENUES AND DEFERRED INFLOWS OF RESOURCES (CONTINUED)

Deferred inflows consist of the following:

General Fund - Grant not considered available	$ 125,000
Water Fund - Water rents not available	$ 35,717
- Cell tower rents not available	735,444
	$ 771,161
Sewer Fund - Sewer rents not available	$ 97,374

9. LONG-TERM INDEBTEDNESS (UNAUDITED)

The changes in the Town's long-term indebtedness during the year are summarized as follows:

	January 1, 2022	Additions	Decreases	December 31, 2022
Landfill Postclosure Costs	$ 57,752	$ 1,621	$ -	$ 59,373
Bonds Payable	6,156,080	8,653,315	835,000	13,974,395
Compensated Absences	3,031,810	250,588	-	3,282,398
Postemployment Benefits	77,608,221	-	27,398,498	50,209,723
Net Pension Liability	2,244,334	-	1,510,686	733,648
Total	$ 89,098,197	$ 8,905,524	$ 29,774,184	$ 68,259,537

A. *Claims and Judgments*

There were several tax review cases pending against the Town for a reduction in the assessed value of property. The petitions were for taxes collected in 2005 through 2021. The Town believes that the likelihood of a reduction is remote and therefore no provision for loss has been recorded in the non-current governmental liabilities account group at December 31, 2022.

B. *Landfill Postclosure Costs*

The Town entered into an Order of Consent with the New York State Department of Environmental Conservation (DEC) on April 17, 1990 for the purpose of ensuring the proper maintenance and future closure of the Town's landfill. The order includes specific requirements and deadlines for the Town to follow and meet or they could be subject to penalties. The status of compliance with the consent order is subject to review by the Department of Environmental Conservation. The Town has been served with a number of additional consent orders in 1996, 1997 and 1998.

9. LONG-TERM INDEBTEDNESS (UNAUDITED) (CONTINUED)

B. *Landfill Postclosure Costs (Continued)*

The closure of the landfill was substantially completed in 1995. The remaining cost of the required maintenance, closure and postclosure monitoring costs of the landfill is estimated to be $59,373 at December 31, 2022. The Town has recorded this estimate in the non-current governmental liabilities account group.

C. *Bonds and EFC Note*

The following is a summary and description of the serial bonds outstanding at December 31, 2022:

	Issue Date	Original Issue	Maturity	Interest Rate	Outstanding at December 31, 2022
Water Drainage	11/05/03	$ 442,585	11/05/32	0.00%	$ 150,000
Water Tank/Drainage	10/15/09	$ 2,900,000	10/15/29	4-1.5%	1,085,000
General Public Improvement	11/13/19	$ 2,410,500	07/19/23	1.55% to 2.75%	2,245,000
Water District 5	11/01/21	$ 2,046,080	08/01/31	.16 to 1.23%	1,841,080
General Improvements	06/15/22	$ 8,563,315	06/15/37	4.0%	8,653,315
					$ 13,974,395

The following is a summary of maturity of debt service requirements for general obligation bonds:

Years	Principal	Interest
2023	$ 604,395	$ 604,762
2024	785,000	411,296
2025	800,000	398,286
2026	820,000	378,316
2027	855,000	356,883
2028-2032	3,825,000	1,433,815
2033-2037	2,105,000	967,297
2038-2042	1,805,000	614,772
2043-2047	2,145,000	256,789
2048-2049	230,000	15,675
	$ 13,974,395	$ 5,437,891

D. *Compensated Absences*

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

9. LONG-TERM INDEBTEDNESS (UNAUDITED) (CONTINUED)

D. *Compensated Absences (Continued)*

Payment of accumulated and unused vacation, holiday, sick leave and compensatory absences recorded in the non-current governmental liabilities account group is dependent upon many factors, therefore, timing of future payments is not readily determinable. However, management believes that sufficient resources will be made available for the payment of vacation, holiday, sick leave and compensatory absences when such amounts become due.

The Town recognizes a liability for vacation, holiday and compensatory absences and additional salary-related payments as the benefits are earned by the employees, based on the rendering of past service and the probability that the employees will be compensated for the benefits through paid time off or some other means. This includes vacation, holiday and compensatory absences that were earned but not used during the current or prior periods and of which employees can receive compensation in a future period.

In addition, the Town recognizes a liability for vesting sick leave and additional salary-related payments as employees earn benefits and to the extent it is probable that the Town will compensate the employees for the benefits through cash payments, rather than be taken as absences due to illness or other contingencies for employees who, at the balance sheet date, currently are eligible to receive termination payments as well as other employees who are expected to become eligible in the future to receive such payments.

E. *Postemployment Benefits*

Plan Description

GASB Statement 75, Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions, requires governments to account for other postemployment benefits (OPEB) on an accrual basis, rather than on a pay-as-you- go basis. The effect is the recognition of an actuarially determined expense on the Statement of Activities when a future retiree earns their postemployment benefits, rather than when they use their postemployment benefits.

Funding Policy

The Town currently funds the Plan to satisfy current obligations on a pay-as-you-go basis. During the year ended December 31, 2022, $1,997,302 was paid on behalf of 145 retirees.

Benefits Provided

The Town provides postemployment healthcare benefits for certain eligible retirees.

9. LONG-TERM INDEBTEDNESS (UNAUDITED) (CONTINUED)

E. *Postemployment Benefits (Continued)*

Employees Covered by Benefit Terms

As of December 31, 2022, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	145
Active employees	131
Total participants covered by OPEB Plan	276

Total OPEB Liability

The Town's total OPEB liability of $50,209,723 was measured as of December 31, 2022, and was determined by an actuarial valuation as of that date.

Actuarial Assumptions and Other Inputs

The total OPEB liability in the December 31, 2022 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.70%
Discount Rate	4.31% (2.05% prior year)
Healthcare Cost Trend Rates	6.75% for 2023 and 6.50% in 2024, decreasing gradually to an ultimate rate of 4.14% in 2076
Salary Increases	Varies by years of service

The discount rate was based on the index provided by *Bond Buyer 20-Bond General Obligation Index* based on the 20 year AA municipal bond rate as of December 31, 2021.

Mortality rates were based on the April 1, 2010 - March 31, 2015 New York State Employees Retirement System expense with adjustments for mortality improvements based in Society for Actuaries Scale MP-2020.

9. LONG-TERM INDEBTEDNESS (UNAUDITED) (CONTINUED)

E. *Postemployment Benefits (Continued)*

Changes in the Total OPEB Liability

OPEB Liability Beginning of Year	$ 77,608,221
Changes for the Year:	
Service Cost	2,689,163
Interest	1,625,728
Changes in Benefit Terms	(12,639,871)
Assumption Changes and Differences	(17,076,216)
Benefit Payments	(1,997,302)
OPEB Liability End of Year	$ 50,209,723

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

The following presents the Town's total OPEB Liability calculated using a discount rate of 4.31%, 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 rate:

	Discount Rate		
	1% Decrease	% Baseline	1% Increase
Total OPEB Liability	$ 43,704,902	$ 50,209,723	$ 58,335,642

	Healthcare Cost		
	1% Decrease	% Baseline	1% Increase
Total OPEB Liability	$ 42,825,677	$ 50,209,723	$ 59,656,411

9. LONG-TERM INDEBTEDNESS (UNAUDITED) (CONTINUED)

E. *Postemployment Benefits (Continued)*

OPEB Expense

For the year ended December 31, 2022, the Town disclosed an OPEB expense as follows:

	2022
Service Cost	$ 2,689,163
Interest	1,625,728
Benefit Changes	(12,639,871)
Changes of Assumptions or Other Inputs	(679,878)
Net OPEB Expense	$ (9,004,858)

At December 31, 2022, the Town disclosed deferred outflows and inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual expense	$ 1,650,148	$ (2,823,510)
Change in assumptions and other inputs	10,138,026	(16,833,717)
	$ 11,788,174	$ (19,657,227)

Amounts reported as deferred outflows of resources related to OPEB will be recognized in OPEB expense in future years as follows:

December 31, 2023	$ (679,880)
December 31, 2024	350,807
December 31, 2025	(2,030,102)
December 31, 2026	(2,663,842)
December 31, 2027	(2,846,036)
	$ (7,869,053)

Covered payroll was $7,988,293 for the year ended December 31, 2022.

10. PENSION PLAN

General Information

The Town participates in the New York State and Local Employees' Retirement System ("ERS") and New York State and Local Police and Fire Retirement System ("PFRS"). The Systems are cost sharing multiple-employer, public employee retirement systems. The Systems offers a wide range of plans and benefits which are related to years of service and final average salary, vesting of retirement benefits, death and disability.

10. PENSION PLAN (CONTINUED)

Plan Description and Benefits Provided

The Systems provide retirement benefits as well as death and disability benefits. The net position of the Systems are held in the New York State Common Retirement Fund, which was established to hold all net assets and record changes in plan net position allocated to the Systems. The Comptroller of the State of New York (the "Comptroller") serves as sole trustee and administrative head of the Systems. System benefits are established under provisions of the New York State Retirement and Social Security Laws ("NYSRSSL"). Once a public 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 Systems issue a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the New York State and Local Retirement System, 110 State Street, Albany, NY 12244.

The Systems are noncontributory except for ERS employees who joined the System after July 27, 1976 who contribute 3% of their salary, for the first ten years of membership and employees who joined on or after January 1, 2010 who generally must contribute 3% 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 Systems' fiscal year ending March 31.

Contributions for the current year and two preceding years were equal to 100% of the contributions required as follows:

	ERS	PFRS
March 31, 2023	$ 389,923	$ 1,224,745
March 31, 2022	$ 747,643	$ 1,278,494
March 31, 2021	$ 613,702	$ 1,110,604

Chapter 260 of the laws of 2014 of the State of New York allows local employers to bond or amortize a portion (limitations established by fiscal year) of their retirement bill up to 10 years for fiscal years ended March 31, 2005 through 2008. Chapter 57 of the laws of 2010 of the State of New York allows local employers to amortize a portion (limitations established by fiscal year) of their retirement bill for 10 years for fiscal years ended March 31, 2013 and forward.

These laws require participating employers to make payments on a current basis, while bonding or amortizing existing unpaid amounts. The Town has not bonded or amortized any portion of their retirement obligations.

10. PENSION PLAN (CONTINUED)

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

At December 31, 2022, the Town reported an asset of $1,199,363 for ERS and a liability of $733,648 for PFRS for its proportionate share of the net pension asset/liability. The net pension asset/liability was measured as of March 31, 2022, and the total pension asset/liability used to calculate the net pension asset/liability was determined by an actuarial valuation as of April 1, 2021. The Town's proportion of the net pension liability was based on a projection of the Town's long-term share of contributions to the pension plan relative to the projected contributions of all participating members, actuarially determined.

At December 31, 2022, the Town's proportion was .0145% percent ERS and .1292% PFRS.

At December 31, 2022, the Town disclosed deferred outflows and inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 486,344	$ (117,811)
Changes in assumptions	6,392,646	(33,775)
Net difference between projected and actual earnings on pension plan investments	-	(10,091,973)
Changes in proportion	170,751	(546,698)
Contributions subsequent to the measurement date	1,211,001	-
	$ 8,260,742	$ (10,790,257)

The net amount of the employer's balances of deferred outflows and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

2023	$ 484,501
2024	(1,041,176)
2025	(2,543,502)
2026	572,184
2027	(1,522)
	$ (2,529,515)

10. PENSION PLAN (CONTINUED)

ERS Actuarial Assumptions

The total pension liability at March 31, 2022 was determined by using an actuarial valuation as of April 1, 2021, with update procedures used to roll forward the total pension liability to March 31, 2022. The actuarial valuation used the following actuarial assumptions.

	ERS	PFRS
Interest rate	5.9%	5.9%
Salary increase	4.4%	6.2%
Inflation rate	2.7%	2.7%
Cost of living adjustment	1.4%	1.4%

Annuitant mortality rates are based on April 1, 2015 - March 31, 2020 System's experience with adjustments for mortality improvements based on MP-2020.

The actuarial assumptions used in the April 1, 2020 valuation are based on the results of an actuarial experience study for the period August 1, 2010 - March 31, 2020.

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 returns net of investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

Best estimates of arithmetic real rates of return for each major asset class included in the target asset allocation as of March 31, 2022 were as follows:

Asset Class	Long-Term Expected Real Rate of Return
Domestic equity	3.30%
International equity	5.85%
Private equity	6.50%
Real estate	5.00%
Absolute return strategies	4.10%
Opportunistic portfolio	5.58%
Real assets	3.78%
Cash	(1.00)%

10. PENSION PLAN (CONTINUED)

Discount Rate

The discount rate used to calculate the total pension liability was 5.9% for ERS and PFRS. The projection of cash flows used to determine the discount rate assumes that contributions from plan members will be made at the current contribution rates and that contributions from employers will be made at statutorily required rates, actuarially. Based upon the assumptions, the System'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 Assets/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 5.9%, as well as what the Town's proportionate share of the net pension asset/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 rate:

	1% Decrease	Current Assumption	1% Increase
ERS			
Town's proportionate share of the net pension asset (liability)	$(3,087,147)	$ 1,199,363	$ 4,784,822
PFRS			
Town's proportionate share of the net pension asset (liability)	$(8,160,706)	$ (733,648)	$ 5,413,983

Pension Plan Fiduciary Net Position

The components of the net pension liability of the fiduciary as of March 31, 2022 was as follows (in thousands):

	ERS	PFRS
Fiduciary total pension liability	$ (223,874,888)	$ (42,237,292)
Fiduciary net position	232,049,473	41,669,250
Fiduciary net pension liability	$ 8,174,858	$ (568,042)
Ratio of fiduciary net position to the fiduciary total pension liability	103.65%	98.66%

11. FUND BALANCE

The Town implemented GASB 54 "Fund Balance Reporting and Governmental Fund Type Definitions."

GASB 54 defines five categories of fund balances as follows:

1. **Nonspendable** fund balance includes amounts that cannot be spent because they are either not in spendable form or legally or contractually required to be maintained intact. The Town's nonspendable fund balance consists of inventories and prepaid expenses at December 31, 2022.

2. **Restricted** fund balance includes amounts restricted when constraints placed on the use of resources are either externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or imposed by law through constitutional provisions or enabling legislation. Restricted fund balance includes the following:

	General Fund	Highway Fund	Water Fund	Sewer Fund
Capital Reserve	$ 82,591	$ -	$ -	$ -
Parkland Reserve	168,771	-	-	-
Employee Benefit Reserve	134,523	-	-	-
Assets Forfeiture Reserve	50,630	-	-	-
Repair Reserve	703,844	651,638	1,521,663	198,589
	$ 1,140,359	$ 651,638	$ 1,521,663	$ 198,589

3. **Committed** fund balance includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Town Board. The Town had no committed fund balances at December 31, 2022.

4. **Assigned** fund balance includes amounts that are constrained by the Town's intent to be used for specific purposes, but are neither restricted nor committed. Assigned fund balances include funds that are legally mandated to be accounted for separately as well as amounts that have been contractually obligated by the Town or designated by the Town for ensuing year's budget. Assigned fund balance includes the following:

	General Fund	Highway Fund	Water Fund	Sewer Fund
Assigned for Tax Certiorari	$ 27,054	$ 14,567	$ -	$ -
Encumbrances	122,375	-	115,205	-
Ensuing Years Budget	493,999	406,000	320,444	149,817
Assigned for Special Revenue	-	912,068	3,626,081	2,151,623
Total	$ 643,428	$ 1,332,635	$ 4,061,730	$ 2,301,440

11. FUND BALANCE (CONTINUED)

5. **Unassigned** fund balance represents fund balance that has not been assigned to other funds and that has not been restricted, committed or assigned to specific purposes within the fund.

The Town Board determines whether restricted, committed, assigned or unassigned amounts are considered to have been spent first when resources are available from multiple constraint levels. The default policy is that resources are spent first from the highest constraint level.

12. TAX ABATEMENT

The Town enters into Payment in Lieu of Taxes ("PILOTS") agreements with some local businesses. PILOTS are often included as part of an Industrial Development Agency ("IDA") agreement with a commercial or industrial development for the purpose of attracting or retaining business within their jurisdictions. PILOT agreements normally provide for payments of amount lesser than would have been collected for real estate taxes for a number of years.

For the year ended December 31, 2022, the Town recognized $1,136,243 in PILOT revenue under PILOT agreements. Abated property taxes amounted to approximately $152,000 under this program.

13. INTERFUND BALANCES AND TRANSFERS

Interfund balances and transfers were as follows:

	Due From	Due To	Transfer In	Transfer Out
General	$ 1,412,774	$ -	363,550	$ -
Highway	499,179	-	-	60,000
Water	-	43,734	-	182,350
Sewer	-	89	-	114,000
Drainage	-	-	-	200
Fire Protection	-	-	-	2,000
Lighting	-	-	-	5,000
Capital Projects	-	1,868,130	-	-
Total	$ 1,911,953	$ 1,911,953	$ 363,550	$ 363,550

Administrative changes to other funds by the general fund were $363,550.

14. COMMITMENTS AND CONTINGENCIES

Litigation

Several claims against the Town are presently pending for various reasons including condemnation and personal injuries. Although the final outcome of these matters cannot be predicted, management of the Town, based on the advice of the Town's legal counsel, does not believe that the final settlement of these matters will have a material adverse effect on the financial condition of the Town.

Grant Programs

The Town participates in a number of grant programs. These programs are subject to financial and compliance audits by the grantor or its representatives. The Town believes, based upon its review of current activity and prior experience, the amount of disallowances resulting from these audits, if any, will not be significant to the Town's financial position or results of operations.

Environmental Concerns

The Town is engaged in many activities (*e.g.*, water and sewer service, refuse collection, gasoline storage), in the normal course of operations, that are potentially hazardous to the environment. As of December 31, 2022, the Town is not aware of any significant environmental problems that should be disclosed in the financial statements.

Water Sale Agreement

The Town signed a five year agreement (with an additional five year option) with the Town of Guilderland to sell water at an annual rate of $3 per thousand gallons for the first 45 million gallons and $2.75 per thousand gallons thereafter. Water sales began in June 2021 and totaled $196,849 for the year ended December 31, 2022.

BAN Issuance

On January 5, 2023 a bond anticipation note for $2,612,000 was issued for the sewer 7 extension. The note bears interest at 3.88% and matured January 4, 2024.

Bond Approval

On August 14, 2024 a bond issuance for $28,500,000 was approved for the acquisition of land and construction of a police/court building.

14. COMMITMENTS AND CONTINGENCIES (CONTINUED)

Union Contracts

Police and general city employees are each represented by a collective bargaining agent. Those agents which represent them and the dates of expiration of their agreements are as follows:

Bargaining Unit	Contact Expiration Date*
C.S.E.A., Local 1000	December 31, 2023
Rotterdam Patrolmen's Benevolent Association	December 31, 2023

*The contracts for CSEA and the police were not approved until October 2023. An accrual for 2022's portion of the expense was made.

15. SUBSEQUENT EVENTS

Management has evaluated subsequent events or transactions as to any potential material impact on operations or financial position occurring through September 23, 2024, the date the financial statements were available to be issued. No such events or transactions were identified.

REQUIRED SUPPLEMENTARY INFORMATION

	Original Budget	Final Budget	Actual	Encumbrances	Variance Favorable (Unfavorable)
Revenues					
Real Property Taxes	$ 8,823,349	$ 8,823,349	$ 8,823,349	$ -	$ -
Real Property Tax Items	907,120	907,120	906,434	-	(686)
Non-Property Tax Items	4,212,389	4,212,389	4,468,790	-	256,401
Departmental Income	283,000	283,000	338,134	-	55,134
Intergovernmental Charges	209,785	209,785	210,461	-	676
Use of Money and Property	4,080	4,080	16,745	-	12,665
Licenses and Permits	41,250	41,250	61,195	-	19,945
Fines and Forfeitures	478,100	478,100	287,980	-	(190,120)
Sale of Property and Compensation for Loss	722,200	722,200	27,913	-	(694,287)
Miscellaneous	5,500	5,500	225,217	-	219,717
Interfund Revenue	25,000	25,000	25,000	-	-
State Aid	1,048,000	1,051,294	1,384,971	-	333,677
Federal Aid	1,532,916	1,532,916	26,672	-	(1,506,244)
Total Revenues	18,292,689	18,295,983	16,802,861	-	(1,493,122)
Expenditures					
General Government Support	4,621,645	4,676,564	2,994,817	23,100	1,658,647
Public Safety	7,053,466	7,043,493	6,651,977	41,490	350,026
Public Health	3,400	3,400	3,465	-	(65)
Transportation	285,814	416,199	433,773	-	(17,574)
Economic Assistance and Opportunity	262,976	275,298	149,933	-	125,365
Culture and Recreation	606,105	576,744	559,457	57,785	(40,498)
Home and Community Services	436,639	432,520	375,003	-	57,517
Employee Benefits	5,226,725	5,209,023	4,850,428	-	358,595
Debt Service	157,469	157,469	157,469	-	-
Total Expenditures	18,654,239	18,790,710	16,176,322	122,375	2,492,013
Other Changes					
Operating Transfers In	361,550	361,550	363,550	-	2,000
Total Other Changes	361,550	361,550	363,550	-	2,000
Excess (Deficiency) of Revenue Over Expenditures	$ -	$ (133,177)	$ 990,089	$ (122,375)	$ 1,000,891

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
Revenues				
Real Property Taxes	$ 3,781,149	$ 3,781,149	$ 3,781,149	$ -
Real Property Tax Items	314,846	314,846	303,112	(11,734)
Use of Money and Property	-	-	2,671	2,671
Licenses and Permits	3,000	3,000	4,500	1,500
Sale of Property and Compensation for Loss	11,000	11,000	79,165	68,165
Miscellaneous	-	-	10,551	10,551
State Aid	296,867	296,867	496,340	199,473
Total Revenues	4,406,862	4,406,862	4,677,488	270,626
Expenditures				
Transportation	2,660,802	2,959,033	3,211,173	(252,140)
Employee Benefits	1,258,012	1,258,012	1,103,835	154,177
Debt Service	427,848	427,848	396,897	30,951
Total Expenditures	4,346,662	4,644,893	4,711,905	(67,012)
Other Changes				
Operating Transfers Out	(60,200)	(60,200)	(60,000)	(200)
Total Other Changes	(60,200)	(60,200)	(60,000)	(200)
Excess (Deficiency) of Revenue Over Expenditures	$ -	$ (298,231)	$ (94,417)	$ 203,814

	Original Budget	Final Budget	Actual	Encumbrances	Variance Favorable (Unfavorable)
Revenues					
Real Property Taxes	$ 473,189	$ 473,189	$ 118,433	$ -	$ (354,756)
Departmental Income	1,680,122	1,680,122	2,845,857	-	1,165,735
Intergovernmental Charges	345,000	345,000	196,849	-	(148,151)
Use of Money and Property	244,245	244,245	289,734	-	45,489
Miscellaneous	3,000	3,000	11,300	-	8,300
Total Revenues	2,745,556	2,745,556	3,462,173	-	716,617
Expenditures					
Home and Community Services	1,781,499	1,746,995	1,463,387	115,205	168,403
Employee Benefits	324,553	365,265	287,378	-	77,887
Debt Service	357,154	357,154	330,588	-	26,566
Total Expenditures	2,463,206	2,469,414	2,081,353	115,205	272,856
Other Changes					
Operating Transfers Out	(282,350)	(282,350)	(182,350)	-	100,000
Excess (Deficiency) of Revenue Over Expenditures	$ -	$ (6,208)	$ 1,198,470	$ (115,205)	$ 1,089,473

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
Revenues				
Real Property Taxes	$ 418,329	$ 418,329	$ 285,894	$ (132,435)
Departmental Income	1,605,463	1,605,463	2,017,314	411,851
Use of Money and Property	251	251	3,654	3,403
Licenses and Permits	-	-	350	350
Sale of Property and Compensation for Loss	500	500	495	(5)
Miscellaneous	13,000	13,000	45,085	32,085
Interfund Revenue	4,000	4,000	-	(4,000)
Total Revenues	2,041,543	2,041,543	2,352,792	311,249
Expenditures				
Home and Community Services	1,293,579	1,406,182	1,196,665	209,517
Employee Benefits	218,635	218,635	198,424	20,211
Debt Service	415,329	415,329	351,645	63,684
Total Expenditures	1,927,543	2,040,146	1,746,734	293,412
Other Changes				
Operating Transfers Out	(114,000)	(114,000)	(114,000)	-
Excess (Deficiency) of Revenue Over Expenditures	$ -	$ (112,603)	$ 492,058	$ 604,661

TOWN OF ROTTERDAM
PUBLIC HOUSING AGENCY
A GOVERNMENTAL FUND OF
THE TOWN OF ROTTERDAM, NEW YORK

FINANCIAL REPORT

DECEMBER 31, 2022

	Page
Management's Discussion and Analysis (Unaudited)	1
Independent Auditor's Report	2-4
Government-Wide Financial Statements	
Statement of Net Position	5
Statement of Activities and Changes in Net Position	6
Notes to Financial Statements	7-8
Additional Reports Required by *Government Auditing Standards* and the Uniform Guidance	
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*	9-10
Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance	11-13
Schedule of Expenditures of Federal Awards	14
Schedule of Findings and Questioned Costs	15
Other Supplementary Information	
Financial Data Schedules	16-17

Our discussion and analysis of the Town of Rotterdam Public Housing Agency's (the "Agency") performance provides an overview of the Agency's activities for the year January 1, 2022 through December 31, 2022. This discussion and analysis is only an introduction and should be read in conjunction with the Agency's financial statements, including the notes to the financial statements.

Financial Reporting Entity

The Town of Rotterdam Public Housing Agency is a component unit of the Town of Rotterdam, New York (the "Town") and oversees the Town's Section 8 Voucher Program and Family Self Sufficiency Program (the "Program"). The Program's objective is to provide lower-income families with decent, drug free, safe, affordable and sanitary rental housing through the use of a system of housing assistance payments.

Financial Highlights

- During the year ended December 31, 2022, 2,619 unit months were leased of the total available of 3,201. During the year ended December 31, 2021, 2,579 unit months were leased of the total available of 2,940.
- Federal aid increased from $1,702,826 for the year ended December 31, 2021 to $1,930,352 for the year ended December 31, 2022.

Condensed Government Fund Financial Information

Condensed financial information in thousands are as follows:

	December 31, 2022	December 31, 2021
Cash	$ 61	$ 37
Accounts Receivable	-	1
Total Assets	$ 61	$ 38
Liabilities	$ 52	$ 34
Net Position	9	4
Total Liabilities and Net Position	$ 61	$ 38
Federal Aid	$ 1,930	$ 1,703
Other Revenue	290	238
Total Revenues	2,220	1,941
Housing Assistance Payments	1,893	1,716
Administration and Tenant Services	322	313
Total Expenses	2,215	2,029
Change in Net Position	$ 5	$ (88)

Using this Financial Report

The Statement of Net Position and the Statement of Activities and Changes in Net Position provide information about the activities of the Agency as a whole and present a complete view of the Agency's finances. These statements include all assets and liabilities using the accrual basis of accounting. If you have any questions about this report or need additional information, please contact the Town Comptroller's Office at the Town of Rotterdam, 1100 Sunrise Blvd., Rotterdam, New York 12306.

CUSACK & COMPANY
Certified Public Accountants LLC
7 AIRPORT PARK BOULEVARD
LATHAM, NEW YORK 12110
(518) 786-3550
FAX (518) 786-1538
E-MAIL ADDRESS: CPAS@CUSACK.CPA
WWW.CUSACK.CPA

MEMBERS OF:
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

MEMBERS OF:
NEW YORK STATE SOCIETY OF
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

To the Supervisor and Members
of the Town Board of the
Town of Rotterdam, New York

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of the Town of Rotterdam Public Housing Agency (the "Agency"), a governmental fund of the Town of Rotterdam, New York as of December 31, 2022, and the related statement of activities and changes in net position for the year then ended, and the related notes to the financial statements.

In our opinion, financial statements referred to above present fairly, in all material respects, the financial position of the Agency as of December 31, 2022, and the respective changes in its net assets for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Agency and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Agency's ability to continue as a going concern within one year after the date the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve

collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Agency's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Agency's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on page 1 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 Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying supplementary information shown on pages 16 and 17 is presented for purposes of additional analysis as required by the *Uniform Financial Reporting Standards* issued by the U.S. Department of Housing and Urban Development, Office of the Inspector General, and is not a required part of the financial statements. The accompanying schedule of expenditures of federal awards on page 14, as required by Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements

and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our reports dated August 23, 2023 on our consideration of the Agency's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of those reports is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Agency's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Agency's internal control over financial reporting and compliance.



CUSACK & COMPANY, CPA'S LLC

Latham, New York
August 26, 2023

ASSETS

	Housing Choice Voucher	Family Self Sufficiency	Total
Assets			
Cash	$ 4,742	$ -	$ 4,742
Restricted cash	56,472	-	56,472
Total Assets	$ 61,214	$ -	$ 61,214

LIABILITIES AND NET POSITION

Liabilities			
Escrow for participants	$ 51,803	$ -	$ 51,803
Net Position			
Restricted net position	9,411	-	9,411
Total Liabilities and Net Position	$ 61,214	$ -	$ 61,214

See accompanying notes and independent auditor's report.

	Housing Choice Voucher	Family Self Sufficiency	Total
Revenues			
Federal aid	$ 1,871,670	$ 58,682	$ 1,930,352
Other revenue	289,665	-	289,665
Total Revenues	2,161,335	58,682	2,220,017
Expenditures			
Housing assistance payments	1,892,952	-	1,892,952
Administration	263,046	-	263,046
Tenant services - salaries	-	58,682	58,682
Total Expenditures	2,155,998	58,682	2,214,680
Excess of Revenues Over Expenditures	5,337	-	5,337
Net Position, Beginning of Year	4,074	-	4,074
Net Position, End of Year	$ 9,411	$ -	$ 9,411

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Reporting Entity

The Town of Rotterdam Public Housing Agency (the "Agency") is a component unit of the Town of Rotterdam, New York (the "Town") and oversees the Town's Section 8 Voucher Program and Family Self Sufficiency Program (the "Program"). The Program's objective is to provide lower-income families with decent, drug free, safe, affordable and sanitary rental housing through the use of a system of housing assistance payments. Management has determined that there were no potential component units.

Basis of Accounting

The economic resources measurement focus and the accrual basis of accounting is followed by the Agency.

Budgetary Data

The Agency is not required to formally adopt an annual budget for its Section 8 grant, although it does have a Housing and Urban Development (HUD) approved budget. As there is no legally adopted budget, no statement of budget and actual revenues and expenditures is presented.

Estimates

The preparation of the financial statements requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from these estimates.

2. CASH

The Agency's investment policies are governed by State statutes. In addition, the Agency uses the Town's written investment policy. Monies must be deposited in FDIC insured commercial banks or trust companies located within the State. Demand accounts and certificates of deposit are authorized to be used. Permissible investments include obligations of the U.S. Treasury and U.S. agencies and obligations of the State of New York or its localities.

Collateral is required for demand deposits and certificates of deposit not covered by federal deposit insurance. Obligations that may be pledged as collateral include obligations of the United States and its agencies and obligations of the State New York , its municipalities and school districts.

At December 31, 2022, the bank balance of cash deposits was $61,464. All bank balances were covered by federal deposit insurance.

Restricted Cash

Restricted cash consists of the following at December 31, 2022:

Housing Assistance Payments Equity	$ 4,669
Escrow	51,803
	$ 56,472

3. COMMITMENTS AND CONTINGENCIES

During the year ended December 31, 2022, the Agency received a federal grant for the Section 8 Voucher Program and Family Self Sufficiency Program. The grants are subject to review and audit by the grantor agency. Such audit could lead to a request for reimbursement to the grantor agency for expenditures disallowed under the terms of the grant. Based upon prior experiences, Agency management believes such disallowance, if any, would not be material.

4. SUBSEQUENT EVENTS

Management has evaluated subsequent events or transactions as to any potential material impact on operations or financial position occurring through August 26, 2023, the date the financial statements were available to be issued. No such events or transactions were noted.

ADDITIONAL REPORTS REQUIRED BY
GOVERNMENT AUDITING STANDARDS
AND THE UNIFORM GUIDANCE

CUSACK & COMPANY
Certified Public Accountants LLC
7 AIRPORT PARK BOULEVARD
LATHAM, NEW YORK 12110
(518) 786-3550
FAX (518) 786-1538
E-MAIL ADDRESS: CPAS@CUSACK.CPA
WWW.CUSACK.CPA

MEMBERS OF:
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

MEMBERS OF:
NEW YORK STATE SOCIETY OF
CERTIFIED PUBLIC ACCOUNTANTS

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

To the Supervisor and Members
of the Town Board of the
Town of Rotterdam, New York

We have audited, in accordance with the auditing standards generally accepted in the United States of America and standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Town of Rotterdam Public Housing Agency (the "Agency"), a governmental fund of the Town of Rotterdam, New York, which comprise the statement of net position as of and for the year ended December 31, 2022, and the related statement of activities and changes in net position for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated August 26, 2023.

Report on Internal Control over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of This Report

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



CUSACK & COMPANY, CPA'S LLC

Latham, New York
August 26, 2023

CUSACK & COMPANY
Certified Public Accountants LLC
7 AIRPORT PARK BOULEVARD
LATHAM, NEW YORK 12110
(518) 786-3550
FAX (518) 786-1538
E-MAIL ADDRESS: CPAS@CUSACK.CPA
WWW.CUSACK.CPA

MEMBERS OF:
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

MEMBERS OF:
NEW YORK STATE SOCIETY OF
CERTIFIED PUBLIC ACCOUNTANTS

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

To the Supervisor and Members of the
Town Board of the Town of Rotterdam, New York

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the Town of Rotterdam Public Housing Agency's (the "Agency") compliance with the types of compliance requirements identified in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Agency's major federal programs for the year ended December 31, 2022. The Agency's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Agency complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended December 31, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Agency and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Agency's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Agency's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Agency's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Agency's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Agency's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Agency's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Agency's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit

we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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



CUSACK & COMPANY, CPA'S LLC

Latham, New York
August 26, 2023

Federal Grantor/Program Title	Assistance Listing	Pass-Through to Subrecipients	Federal Expenditures
U.S. Department of Housing and Urban Development			
Section 8 Housing Choice Voucher Program	14.871	$ -	$ 1,871,670
Section 8 Family Self-Sufficiency Program	14.896	-	58,682
Total Expenditures of Federal Awards		$ -	$ 1,930,352

(1) The schedule of expenditures of federal awards was prepared on the accrual basis of accounting.

(2) The Agency did not elect to use the 10% de minimus indirect cost rate. Administrative rates are established by the grant.

(3) There were no subrecipients in 2022.

(4) There were no loans or loan guarantees in 2022.

SECTION I - SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

Type of auditor's report issued:	Unmodified	
Internal control over financial reporting:		
Material weakness(es) identified?	_____ yes	✘ no
Significant deficiency(ies) identified?	_____ yes	✘ no reported
Noncompliance material to financial statements noted?	_____ yes	✘ no

FEDERAL AWARDS

Internal control over major programs:		
Material weakness(es) identified?	_____ yes	✘ none reported
Significant deficiency(ies) identified?	_____ yes	✘ none reported
Type of auditor's report issued on compliance for major programs:	Unmodified	
Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516(a)?	_____ yes	✘ no

Identification of major programs.

CFDA NUMBER(S)	NAME OF FEDERAL PROGRAM OR CLUSTER
14.871	Section 8 Housing Choice Voucher Program

Dollar threshold used to distinguish between type A and type B programs: $ 750,000

Auditee qualified as low-risk auditee? _____ yes ✘ no

SECTION II - FINANCIAL STATEMENT FINDINGS

No findings or matters were reported.

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No findings or matters were reported.

SECTION IV - RESOLUTION OF PRIOR YEAR AUDIT FINDINGS

Not applicable.

OTHER SUPPLEMENTARY INFORMATION

	Housing Choice Voucher	Family Self Sufficiency	Total
Assets			
Current Assets:			
Line #111 - Cash, Unrestricted	$ 4,742	$ -	$ 4,742
Line #113 - Cash, Other Restricted	56,472	-	56,472
Line #150 - Total Current Assets	$ 61,214	$ -	$ 61,214
Liabilities			
Non Current Liabilities:			
Line #353 - Noncurrent Liabilities, Other	$ 51,803	$ -	$ 51,803
Equity			
Line #509.3 - Restricted Fund Balance	4,669	-	4,669
Line #512.3 - Unassigned Fund Balance	4,742	-	4,742
Line #513 - Total Fund Balance	9,411	-	9,411
Line #600 - Total Liabilities and Fund Balance	$ 61,214	$ -	$ 61,214

	Housing Choice Voucher	Family Self Sufficiency	Total
Revenues			
Line #70600 - HUD PHA Operating Grants	$ 1,871,670	$ 58,682	$ 1,930,352
Line #71100 - Investment Income, Unrestricted	24	-	24
Line #71400 - Fraud Recovery	2,124	-	2,124
Line #71500 - Other Revenue	287,517	-	287,517
Line #70000 - Total Revenues	2,161,335	58,682	2,220,017
Expenditures			
Line #91900 - Other Administrative	263,046	-	263,046
Line #92100 - Tenant Services - Salaries	-	58,682	58,682
Line #97300 - Housing Assistance Payments	1,627,072	-	1,627,072
Line #97350 - HAP Portability-In	265,880	-	265,880
Line #90000 - Total Expenditures	2,155,998	58,682	2,214,680
Excess of Revenues Over Expenditures	5,337	-	5,337
Fund Balance, Beginning Year	4,074	-	4,074
Fund Balance, End of Year	$ 9,411	$ -	$ 9,411

RESOLUTION NO. 409.24

TO NEGOTIATE AND EXECUTE AN AGREEMENT WITH RAND WINDOW FASHIONS FOR THE PURCHASE OF WINDOW SHADES IN TOWN HALL

THEREFORE, UPON MOTION OF Councilmember _____,

seconded by Councilmember _____,

BE IT RESOLVED BY THE TOWN BOARD AS FOLLOWS:

SECTION 1. The Town Board of the Town of Rotterdam hereby authorizes the Supervisor to negotiate and execute an agreement with Rand Window Fashions, located at 803 Route 50, Burnt Hills, New York 12027, for the supply and installation of window shades, as described in the attached quote dated 10/16/2024, to be installed at Rotterdam Town Hall, in the amount not to exceed twenty-eight thousand four hundred sixty-nine and 00/100 ($28,469.00) dollars.

SECTION 2. This resolution shall become effective October 23, 2024.

DATED: October 23, 2024

NAME	AYES	NOES	ABSTAIN
Dodson			
Mastroianni			
Gallucci			
Schlag			
Collins			

TOWN OF ROTTERDAM

John F. Kirvin Government Center • 1100 Sunrise Boulevard • Rotterdam, NY 12306
Telephone: 518-355-7575 • Fax: 518-355-7976 • Website: www.rotterdamny.org

LEGISLATIVE REQUEST FORM

DATE:	October 21, 2024
TO:	Mollie Collins, Town Supervisor
FROM:	James Keith, Sr. Building Inspector
TITLE OF REQUEST:	For replacement of Window Blinds at Town Hall
TOWN BOARD MEETING:	October 23, 2024
Background Information:	Town Hall is in need of new Window Blinds.
Evaluation/Analysis:	Rand Window Fashions will supply and install 109 Graber ¾" FR rated cordless cellular shades with the top down/bottom up feature.
Recommendation(s):	Authorize the Supervisor to sign the agreement for replacement of 109 Graber Window Blinds in an amount not to exceed $28,469.00.
Attachment/Document(s):	Quotes from Rand Window Fashions, Blinds, Shades & More, Colorize Inc. Schenectady
Compliance with Purchasing Policy:	N/A
Effect(s) on Existing Law(s):	N/A

LEGISLATION WILL BE PREPARED BY:

Proposal

RAND WINDOW FASHIONS
803 Route 50
Burnt Hills, NY 12027

Phone: (518) 399-3466 **Fax: (518) 393-1459**

PROPOSAL SUBMITTED TO	PHONE	DATE
Town Of Rotterdam		10/16/24
STREET	JOB NAME	
CITY, STATE and ZIP CODE	JOB LOCATION	

ARCHITECT	DATE OF PLANS		JOB PHONE

We hereby submit specifications and estimates for:

To supply and install 109 Graber 3/4" FR rated cordless cellular shades with the top down/bottom up feature. Color to be confirmed.

$28,469.00

No sales tax included (exempt)

All quotes are based on 1 complete order.

We Propose hereby to furnish material and labor — complete in accordance with above specifications, for the sum of:

_____ dollars ($ _____).

Payment to be made as follows:

Net 30

All material is guaranteed to be as specified. All work to be completed in a workmanlike manner according to standard practices. Any alteration or deviation from above specifications involving extra costs will be executed only upon written orders, and will become an extra charge over and above the estimate. All agreements contingent upon strikes, accidents or delays beyond our control. Owner to carry fire, tornado and other necessary insurance. Our workers are fully covered by Workman's Compensation Insurance.

Authorized Signature **William Crosby**

Note: This proposal may be withdrawn by us if not accepted within **30** days.

Acceptance of Proposal — The above prices, specifications and conditions are satisfactory and are hereby accepted. You are authorized to do the work as specified. Payment will be made as outlined above.

Signature _____ SIGN HERE

Date of Acceptance: _____

Signature _____

BLINDS, SHADES & MORE
1602 Van Vranken Avenue, Schenectady, NY 12308
P: 518-374-9871 F: 518-374-0927

17 October 2024

Subject: Rotterdam Town Hall
1100 Sunrise Blvd
Schenectady, NY 12306
Window Treatments

Dear Jim,
Blinds, Shades & More is pleased to submit this proposal for window treatments at the Rotterdam Town Hall, per our site visit on 10/11/24.

Scope of Supply:

Furnish and Install One Hundred-Five (105) SWF Contract Cellular Shades, ¾" Single Cell, Cordless Lift, Bottom Up/ Top Down, Fire Retardant Light Filtering Fabric. Color: LSC Scroll FR Manila 2914.

Product:	$ 26,095.00
Prevailing Wage Installation:	$ 3,780.00
Project Total:	**$ 29,875.00** (tax exempt)

Cycle Time:
Estimated at 4-6 weeks after field measurements are taken. This requires that all windows and trim be installed and complete prior to measure. No guarantee of cycle can be made; this is often dependent on material availability, fabricators' workload, as well as shipping transit times.

Terms:
Price above includes all shipping and handling charges but does not include any applicable taxes. Warranty is manufacturer's standard, which is available to review at our offices or on manufacturer's website. Installation is quoted at PREVAILING WAGE rates during normal business hours.

Terms Continued:

Unless specifically otherwise stated herein, price assumes:

- All materials will be measured for and ordered at one time.
- Any lifts required for measure or installation are by others, or a $400 mobilization and $200 daily charge will be applicable.
- Quote includes mechanical installation of window treatments only. All wiring and electrical connections are by others.
- All blocking required for secure installation is by others.
- Any removals/take downs will be extra charge.
- No installations can be made above 2nd floor without access to elevator or lift (or GC shall provide labor to carry materials to upper floors).
- Installation hours are Monday through Friday, 9am to 4pm. Any installations outside of these hours will be additional cost.
- Price is based on Blinds Shade & More current insurance

This proposal is valid for acceptance through November 15, 2024, and for shipments/installations through December 2024, after which escalation will be applicable.

WBE:
Blinds, Shades & More is a NYS Certified Woman-Owned Business.

Should you have any questions on this proposal, please contact us. We look forward to working with you on this project.

Sincerely,

Julie Mercoglan

Julie Mercoglan

Colorize Inc. Schenectady
480 Balltown Road
Schenectady NY 12304
Phone: (518) 579-2488

Quotation

Number	Date	Page
S0075433	10/21/2024	1

SOLD TO

5183557575
Rotterdam Town Hall
1100 Sunrise Blvd
Schenectady NY

QUOTE

Phone	Fax	Clerk	Terms	PO Number	Valid Until	Delivery
		KR	Cash	SHADES	11/20/2024	Pick Up

Item Number	Description	List	Discount	Quantity	U/M	Tax	Unit Price	Extension
GRABG97600	Graber Honeycomb Shades Color: FRESHWATER PEARL Style: Cellular Control System: Cordless Top Down / Bottom Up Control Position: Not Applicable Mounting: Inside Location: Inside	262.00		105	EA	N	262.00	27,510.00
INSTALLATION	Installation Charge	1,700.00		1	EACH	N	1,700.00	1,700.00

Monday to Friday 6:00 - 6:00
Saturday 8:00 - 4:00
Sunday 9:00 - 3:00

Check out our other locations:

1750 Route 9 Clifton Park
63 Quaker Rd Queensbury
112 N Greenbush Rd Troy

or

SHOP ONLINE @ MyColorize.com

SubTotal	**$29,210.00**
Sales Tax	$0.00
Total	**$29,210.00**

S0075433

Accepted By : _____

Print Name : _____

RESOLUTION 410.24

TO AMEND RESOLUTION 393.24 OF THE YEAR 2024; TO NEGOTIATE AND EXECUTE AN AGREEMENT WITH KB ENGINEERING & ARCHITECTURE P.C. FOR PROFESSIONAL ENGINEERING SERVICES RELATED TO THE LEAK DETECTION SURVEY FOR WATER DISTRICT NO. 5, PHASES 3, 4 AND 5

THEREFORE, UPON MOTION OF Councilmember _____,

seconded by Councilmember _____,

BE IT RESOLVED BY THE TOWN BOARD AS FOLLOWS:

SECTION 1. Section 1 of Resolution 393.24, is hereby amended and restated to read as follows:
The Town Board of the Town of Rotterdam hereby authorizes the Supervisor to negotiate and execute an agreement with KB Engineering & Architecture P,C., located at 100 Great Oaks Boulevard Suite 114, Albany, NY 12203, for professional engineering services related to the Leak Detection Survey for Water District No. 5, Phase 3, 4 and 5, in an amount not to exceed twenty-eight thousand fifty-five and 00/100 ($28,055.00) dollars.

SECTION 2. This resolution shall be retroactive effective October 23, 2024.

DATED: October 23, 2024

NAME	AYES	NOES	ABSTAIN
Dodson			
Mastroianni			
Gallucci			
Schlag			
Collins			

TOWN OF ROTTERDAM

John F. Kirvin Government Center • 1100 Sunrise Boulevard • Rotterdam, NY 12306
Telephone: 518-355-7575 • Fax: 518-355-7976 • Website: www.rotterdamny.org

LEGISLATIVE REQUEST FORM

DATE:	October 22, 2024
TO:	Town Board
FROM:	Mollie Collins, Supervisor
TITLE OF REQUEST:	AMEND Resolution 393.24 - Negotiate and execute an agreement with Prime AE/KB Engineering & Architecture P.C. for professional engineering services related to the leak detection survey for Water District #5 Phases 3, 4 & 5.
TOWN BOARD MEETING:	October 23, 2024
Background Information:	KB Engineering & Architecture, P.C. submitted a proposal that had a lower fee from their original proposal for leak detection in Water Districts #5, Phase 3, 4 & 5 that will include up to 62 additional miles of pipe total.
Evaluation/Analysis:	Expanding the area within Water District #5 will enable us to continue our leak detection survey as required by the Department of Environmental Conservation.
Recommendation(s):	Amend the Resolution 393.24 with Prime AE/KB Engineering & Architecture P.C. for the expansion of leak detection within Water District #5 to reflect the lower/correct fee for services of $28,055.00.
Attachment/Document(s):	Agreement dated September 23, 2024
Compliance with Purchasing Policy:	Yes
Effect(s) on Existing Law(s):	N/A
LEGISLATION WILL BE PREPARED BY:	Supervisors Office

KB Engineering & Architecture, P.C.

KB Engineering & Architecture, P.C.
100 Great Oaks Boulevard, Suite 114
Albany, NY 12203
P: 1.833.723.4768

September 23, 2024

Mollie Collins, Supervisor
Town of Rotterdam
1100 Sunrise Blvd., Town Hall
Rotterdam, NY 12306

Re: **Town of Rotterdam**
WD#5 Leak Detection Survey Phases 3-5
Proposal for Engineering Services

Dear Mrs. Collins:

KB Engineering & Architecture, P.C. (KB) is pleased to submit this Proposal to provide Professional Engineering Services related to the Leak Detection Survey of portions of the Town of Rotterdam Water District #5. These portions are referred to as Phases 3, 4, and 5 as per the attached map and will include up to 62 miles of pipe total. We propose the following scope of engineering services:

A. Base Services

Task 1: Design Phase

1. KB will prepare a Bid Package containing plans and specifications for the Leak Detection Survey to be performed by a contractor hired by the Town. KB has already performed a field survey to gather the location and GPS coordinates of the existing water valves and the existing fire hydrants in Phases 3, 4, & 5 (62 miles of pipe total). This GPS data will be utilized to develop the shape files necessary for the Water Leak Detection Contractor to perform their work accurately and efficiently.

Task 2: Bid Phase

1. KB will assist the Town with bidding the project, issue any necessary addendums, and make a recommendation of award.

Task 3: Contract Administration/Construction Inspection

1. KB will coordinate the required contract documents, the notice of award, notice to proceed, preconstruction meeting, applications for payment, and closeout paperwork with the Town & contractor.
2. KB will coordinate the Leak Detection Survey with the contractor and Town Water Department personnel.
3. KB will locate, catalogue and evaluate the issues found during the survey. We have included a field person to be on site full time during the investigation and obtain GPS locations of the problem areas.

B. Fee

We propose to provide the above services for a lump sum amount not to exceed **$28,055.00**, to be billed monthly on a percentage complete basis.

C. Exceptions and Limitations: No AutoCAD drawings will be created from the GPS field work, only shape files to be provided to the contractor. KB will review the selected contractor's schedule with the Town to determine if additional field representative time is warranted above the estimated 104 hours estimated in this proposal.

D. Additional Services

Additional projects and services will be the subject of a mutually agreed and separately executed Change Order. In the event that you request additional routine services that substantively relate to the subject of this Proposal and which in our judgement do not rise to the level of a Change Order or require a new proposal, ("Out-of-Scope Services"), our fees for such services will be based on the time required for the work performed at our standard rates, plus expenses. All such services will be subject to the terms of this Proposal, including KB's Standard Terms and Conditions, attached hereto.

E. Access to Client Facilities.

In providing the Services, KB may from time to time need to test, access, or use the Client's systems, applications, or hardware (collectively, "Client Network"). Client shall provide KB in advance of the commencement of the affected Services with a copy of Client's safety, security, and facilities policies which are applicable to the use of, and access to, the Client Network and KB shall use commercially reasonable efforts to abide by such communicated policies as appropriate under the circumstances. If compliance with such policies will prevent or impair KB from performing the Services or its obligations under this Agreement, the Parties shall work in good faith to develop reasonable exceptions to such policies. If such exceptions cannot be agreed upon, the applicable Statement(s) of Work will be modified to excuse KB's performance of the affected Services. If KB's adherence to Client's policies increases KB's costs of providing the Services, KB shall notify Client of the foregoing and Client shall pay KB for the increased costs associated with adherence to such policies.

F. Terms & Conditions

Our work under this Proposal shall be performed in accordance with KB's Standard Terms and Conditions, attached hereto and hereby incorporated herein and made a part of this Proposal for all purposes as if fully set forth herein.

If you agree with this Proposal, please return an executed copy of this Proposal. If you have any questions, please feel free to contact me.

Sincerely,

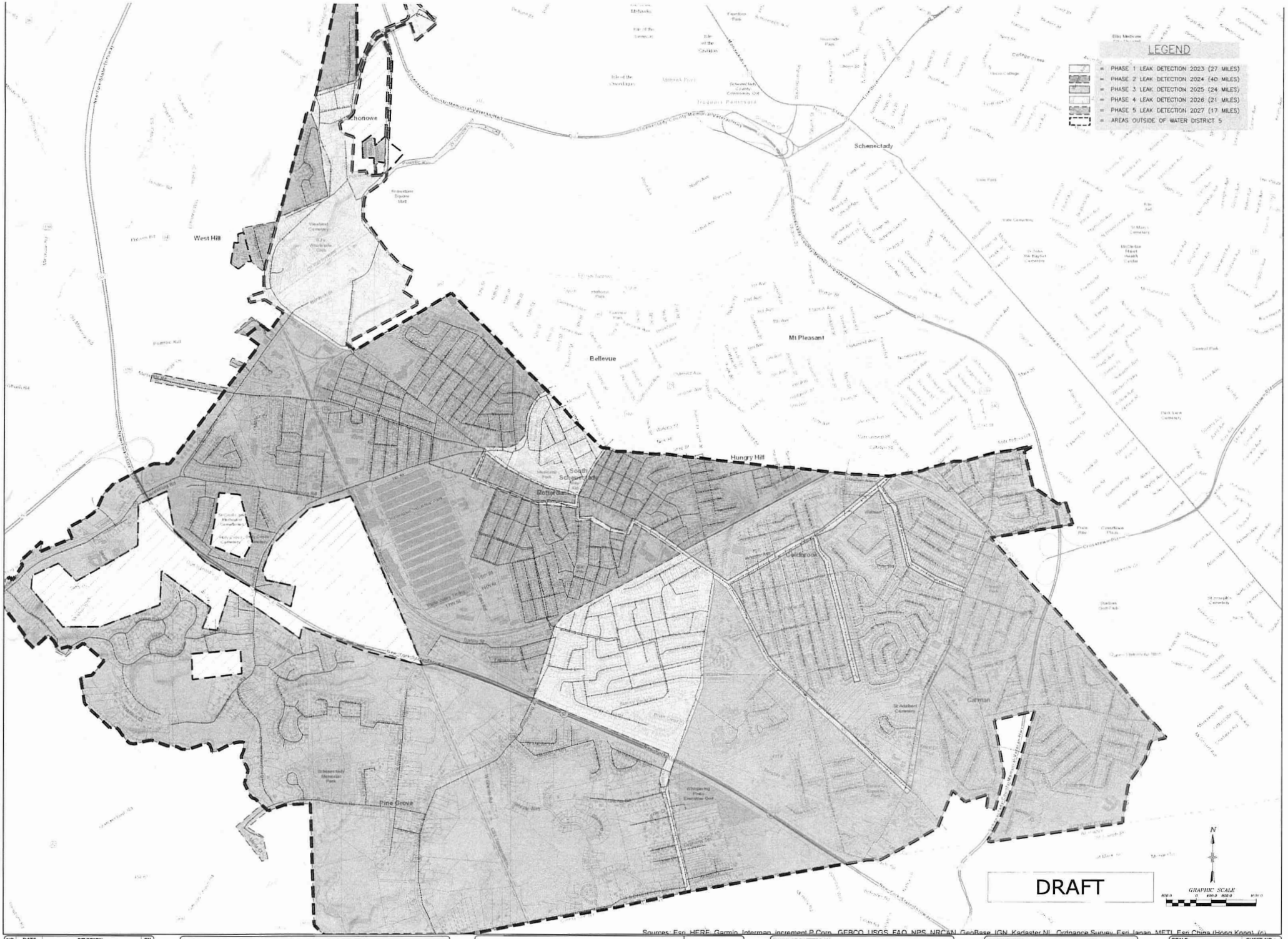
KB Engineering & Architecture, P.C.

Jeffrey D. Trzeciak, P.E.
Senior Project Manager II

Enclosure: Standard Terms & Conditions

cc: Charles Jack Dodson

AGREED TO BY TOWN OF ROTTERDAM:	AGREED TO BY KB ENGINEERING & ARCHITECTURE, P.C.:
Mollie Collins, Supervisor	Kumar Buvanendaran, P.E. – President & CEO
DATE:	DATE: 9/23/2024



NO.	DATE	REVISION	BY
00	04/05/24	ORIGINAL ISSUE	MAL

PRIME AE

Albany Office
100 Great Oaks Blvd | Suite 114
Albany, New York 12203
Ph: 518 382 1774
www.primeeng.com

TOWN OF ROTTERDAM
SCHENECTADY COUNTY

WATER SYSTEM LEAK DETECTION

SHEET TITLE:
WD#5
PHASING MAP

SCALE: AS SHOWN
FILE NO.: 240610-000R
DATE:

SHEET NO.: 1

1. **General**. These Standard SUBCONSULTANT Terms & Conditions, together with the Subconsultant Agreement, and its exhibits, constitute the full and complete Agreement between KB Engineering & Architecture, PC ("KB") and the entity or person identified as the SUBCONSULTANT in the Subconsultant Agreement. KB hereby gives notice that it objects to and expressly rejects the inclusion of any additional or different terms proposed by SUBCONSULTANT, and any reference to SUBCONSULTANT'S proposal is solely for the purpose of incorporating the description and specifications of any goods, materials or services contained therein. SUBCONSULTANT shall diligently perform all services, furnish all labor and materials and perform all tasks necessary to produce all of the deliverables required and perform all of the Services reasonably implied, incidental or inferred under the terms of this Agreement, its Exhibits, as well as all other documents attached to or incorporated by reference as forming a part of this Agreement ("Services"). The SUBCONSULTANT is not entitled to request a change order if the changes do not "materially" increase the Scope of Work. SUBCONSULTANT, its employees, and its agents are not the agents, representatives, or employees of KB, and SUBCONSULTANT is and shall be an independent contractor with regard to the Services. KB and the SUBCONSULTANT may be referred to collectively herein as "the parties", and any one of them may be referred to as "a party".

2. **Standard of Care**. SUBCONSULTANT's Services will be performed in accordance with generally accepted practices and ordinary skill and care of architects, engineers, scientists, and/or technical professionals providing similar services at the same time, in the same locale, and under like circumstances. SUBCONSULTANT agrees to promptly reperform, repair or replace, at KB's option and at SUBCONSULTANT's cost and expense, any Services which fail to conform to such requirements or in the event such a degree of skill and care is not exercised.

3. **Compliance**. SUBCONSULTANT shall comply with all applicable laws and regulations of any governmental agency having jurisdiction (including any requirement to obtain and maintain any permits, licenses, or approvals) to complete the Services. SUBCONSULTANT certifies compliance with all applicable federal, provincial, state, local, occupational, health and safety, labor, and other anti-discrimination laws, the standards and regulations issued thereunder, and the amendments thereto. The SUBCONSULTANT represents it shall comply, to the extent applicable, with all applicable provisions of the standards and regulations issued thereunder. Such rules and regulations are incorporated herein by reference with the same force and effect as if set forth herein verbatim. Furthermore, SUBCONSULTANT shall abide by the requirements of 41 CFR 60-300.5(a) and 41 CFR 60-741 (a), regulations that prohibit discrimination against qualified individuals and protected veterans on the basis of disability or veteran status, and requires affirmative action by covered prime contractors and subconsultants to employ and advance in employment qualified individuals with disabilities and protected veterans.

4. **Schedule**. Time is of the essence in the performance of the obligations created by this Agreement if required by the Prime Contract between KB and KB's Client. Otherwise, SUBCONSULTANT agrees to commence and complete the Services in accordance with any schedule incorporated into this Agreement, or any schedule submitted by SUBCONSULTANT and otherwise accepted in writing by KB; and with respect to any changes, out of scope or additional Services, SUBCONSULTANT shall expeditiously perform such Services according to any schedule therefore agreed to by the parties. In addition, no Services shall be delayed and SUBCONSULTANT shall be required to proceed diligently with the performance of the Services under this Agreement during all disputes pending final resolution for any request for relief, claim, appeal or action arising under this Agreement.

5. **Compensation**. (a) SUBCONSULTANT may invoice KB after it has completed the Services, or portions thereof, and any required corrections to the satisfaction of KB, and delivered in accordance with the terms of this Agreement all maintenance and operating instructions, schedules, guarantees, bonds, certificates or other evidence of insurance required hereunder, certificates of inspection, marked-up record documents, required itemizations and other documents required for progress payments. INVOICES MUST BE SUBMITTED TO SUBINVOICES@PRIMEENG.COM. INVOICES SUBMITTED TO KB SHALL INCLUDE A VALID, CURRENT COPY OF THE CERTIFICATE OF INSURANCE REQUIRED UNDER THIS AGREEMENT (IF NOT PREVIOUSLY PROVIDED DURING THE CURRENT YEAR). (b) KB agrees to

pay SUBCONSULTANT within thirty (30) days of KB's receipt of payment from Client for SUBCONSULTANT's satisfactory Services which has been accepted by the Client. SUBCONSULTANT expressly agrees that it shall be a condition to any payment that KB shall have received payment from the Client for such Services of the SUBCONSULTANT, and that such payment by the Client shall be a condition precedent to KB's obligations hereunder, and that KB shall have no obligation to SUBCONSULTANT unless payment for such Services is made to KB by the Client. However, in the event KB's Client disputes or otherwise withholds a payment to KB, which payment includes some non-disputed portion due SUBCONSULTANT, KB will make all reasonable efforts to secure release of non-disputed portion of payment from its Client. (c) SUBCONSULTANT warrants that title to and ownership of the Services shall transfer to KB free and clear of all liens or rights of liens. No payment shall be made to SUBCONSULTANT without a duly executed Agreement and a valid, current Certificate of Insurance in compliance with this Agreement. Payments made to the SUBCONSULTANT will include compensation for all applicable sales, use, gross receipts, or excises taxes. (d) In recognition that KB's Client requires the prompt submission of invoices for payment, the parties agree that all invoices must be submitted by SUBCONSULTANT to KB within ninety (90) days of the date costs are incurred or the scheduled completion date whichever occurs first. SUBCONSULTANT waives its right to receive payment on all invoices which are not submitted within that time. KB may set-off or counterclaim against amounts payable to SUBCONSULTANT, or asserted to be payable to SUBCONSULTANT, under this or any other contract, any claim KB may have against SUBCONSULTANT, including any failure to comply with any terms herein.

6. **Changes**. No changes to this Agreement and no extra charges will be allowed unless a duly authorized representative of KB specifically agrees to them in writing. As a condition precedent to SUBCONSULTANT's recovery on any claim for an increase in the cost of the Services or for an extension of time to complete the Services (a "Claim"), SUBCONSULTANT shall, immediately after the occurrence of the event which SUBCONSULTANT believes may give rise to a Claim, give KB written notice of the claim, which notice shall contain a verified statement that supports the claim and details the estimated change in the Subcontract cost and the time to complete the Services. SUBCONSULTANT's failure to provide notice as required by this paragraph shall be a waiver of SUBCONSULTANT's right to recovery under the Agreement and on a Claim. In no event shall SUBCONSULTANT be entitled to compensation for changes which are not reimbursable to KB by its Client. Any determination by KB or Client regarding same shall be binding upon SUBCONSULTANT.

7. **Insurance**. SUBCONSULTANT shall provide and maintain during the term of this Agreement and for three (3) years after completion of Services, at SUBCONSULTANT's expense, the minimum limits of insurance described below. SUBCONSULTANT's failure to procure the required types and limits of insurance as set forth herein, shall not relieve SUBCONSULTANT of its indemnification obligations hereunder. *(a) Workers' Compensation*, Disability Benefit, and Employer's Liability Insurance in at least the minimum amounts required by and in compliance with the laws of the State(s) where the Services is to be performed. *(b) Commercial General Liability Insurance*, including contractual liability, completed operations, hazards and explosion, collapse, and underground hazard coverage, with a limit of not less than $1,000,000 per occurrence, $2,000,000 aggregate. All such insurance policies shall provide (unless by specific statute applicable thereto it is otherwise provided) coverage for: (i) damage to above-ground or underground property; (ii) collapse of structures; (iii) damage resulting from explosion or blasting; (iv) damages or losses arising out of liabilities assumed, except infringement, under the indemnity provision of this Agreement; and (v) damage to completed operations. If the Services to be performed is within or near a railroad right-of- way and other railroad facilities, SUBCONSULTANT's insurance shall not include any exclusions of coverage for any claims or liabilities associated with Services, occurrences or incidents occurring within 50 feet of railroad right-of-way and other railroad facilities. *(c) Automobile Liability Insurance* covering owned, non-owned, and hired vehicles used by SUBCONSULTANT in connection with the Services with a limit of not less than $1,000,000 per accident combined single limit, $1,000,000 aggregate. If/when transporting waste motor carrier endorsement form MCS-90 will be required. *(d) Following form Excess Umbrella Liability Insurance* extending coverage under SUBCONSULTANT's comprehensive general, automobile and Employer's Liability insurance policies with a limit of $2,000,000

per occurrence and in the aggregate. (e) If the Services involves the handling, transportation or use of chemicals or contaminants or Services areas containing pollutants or hazardous materials, Pollution Liability with a limit of not less than $1,000,000 per incident, $1,000,000 aggregate to coverage damage or losses relating to environmental impairment as may have been caused by the SUBCONSULTANT. (f) For professional services, including but not limited to engineering, architectural, laboratory analysis and/or surveying services, are part of the Work, *Professional Liability (Errors and Omissions) Insurance* with a limit of not less than $1,000,000 per claim, $2,000,000 aggregate.

8. **Certificates of Insurance (COI)**. *(a) General Information.* SUBCONSULTANT's proof of coverage shall be in the form of a duly executed and properly endorsed insurance certificate from an insurance carrier licensed to transact insurance business in the state in which the Services is to be performed. Each certificate shall certify that all the required insurance, in Section 7, has been effected and that the SUBCONSULTANT is covered thereby. SUBCONSULTANT shall provide KB with the certificate of insurance (COI) indicating that the minimum types and limits of insurance have been procured by SUBCONSULTANT prior to final execution of this Agreement and include said COI as an exhibit to the Agreement. All certificates must contain the applicable KB project manager contact name (first and last name), project name and project number.to ensure timely payment. Refer to the Subconsultant Agreement for project manager, project name and project number. *(b) Additional Insureds.* SUBCONSULTANT agrees to name "KB Engineering & Architecture, PC, its Client, and their respective affiliates, directors, officers, employees, and agents" as additional insured as their interests may apply on all policies as required by Section 7 (with the exception of the Workers' Compensation, Employer's Liability, and any Professional Liability Policy). SUBCONSULTANT shall provide this specific language endorsement on the Certificate of Insurance under the additional insured section of the COI.

9. **Insurance Miscellaneous**. *(a) Waiver of Subrogation.* SUBCONSULTANT shall cause the underwriters of each of the insurance coverage required above waive all rights of subrogation against "KB Engineering & Architecture, PC, its Client and their affiliates, directors, officers, employees, and agents" where allowed by law under each of the foregoing policies. *(b) Thirty (30) Day Cancellation Notice.* SUBCONSULTANT shall provide KB and Client with a minimum of thirty (30) days written notice prior to the effective date of cancellation of, or diminution in the coverage provided by, all such policies. *(c) Insurance Policies.* Upon request SUBCONSULTANT shall provide KB with certified copies of its insurance policies. *(d) Claims or losses or potential losses.* SUBCONSULTANT agrees to promptly notify KB of any claims or losses or potential claims or losses resulting from or arising out of SUBCONSULTANT's performance of the Services and shall, within three (3) days of occurrence, provide KB with copies of SUBCONSULTANT's correspondence pertaining to the incident, including any and all SUBCONSULTANT accident reports. *(e) Primary and non-contributory.* Any coverage provided KB by SUBCONSULTANT'S insurance under this Agreement is primary insurance and shall not be considered contributory insurance with any insurance policies of KB, its members, subsidiaries, and affiliated companies. *(f) Incident Notices.* Whenever an employee of SUBCONSULTANT suffers an occupational injury or disease as a result of the Services and such injury or disease is required by the Workman's Compensation or Occupational Disease Laws to be reported to the proper authorities, SUBCONSULTANT shall promptly furnish a copy of such report to KB. SUBCONSULTANT also shall require all SUBCONSULTANTs to furnish copies of such reports to KB in connection with occupational injuries or diseases sustained by their employees.

10. **Indemnity**. (a) ***With respect to non-professional services (General Liability Insurance)***, SUBCONSULTANT agrees to indemnify, defend and hold KB and Client and their respective owners, partners, directors, officers and employees harmless from all suits, actions, claims, demands, judgments, and liabilities including property damage and bodily injury or death, including claims of SUBCONSULTANT's employees, to the extent caused by the act, error, omission, breach of contract, recklessness, wrongful acts, intentional misconduct, willful misconduct and gross negligence of or by SUBCONSULTANT, or its subconsultants, in providing the Services hereunder. (b) ***With respect to professional services (Professional Liability Insurance)***, SUBCONSULTANT agrees to indemnify and hold the KB and Client and their respective owners, partners, directors, officers and employees ("Indemnitees") harmless from judgments and liabilities, including property damage and bodily

injury or death ("Damages"), including claims of SUBCONSULTANT's employees, to the proportionate extent caused by the negligent act, error, omission, breach of contract, recklessness, wrongful acts, intentional misconduct, willful misconduct and gross negligence of or by SUBCONSULTANT, or its subconsultants, in providing the Services hereunder. SUBCONSULTANT's defense obligations hereunder, including any actual or implied up-front duty to defend, with respect to professional negligence-based claims shall mean the reimbursement of reasonable attorneys' fees incurred by Indemnitees to the proportionate extent such Damages are caused by SUBCONSULTANT's negligence as proven in a Court with competent jurisdiction and recoverable under applicable law on account of negligence.

11. **Assignment / Subcontracts**. SUBCONSULTANT shall not assign any proceeds or subcontract any of the Services to be performed hereunder without the express written consent of KB. SUBCONSULTANT will be fully responsible to KB for the acts and omissions of its lower-tier subconsultants and of persons either directly or indirectly employed by all SUBCONSULTANT's lower-tier subconsultants.

12. **Termination / Survival**. KB may terminate this Agreement with or without cause upon delivery of written notice to SUBCONSULTANT. In the event KB shall terminate without cause, KB shall be liable to SUBCONSULTANT in accordance with the terms of this Agreement, inclusive of the limitations set forth in the contract between KB and its Client, for any outstanding amount owing to SUBCONSULTANT for Services provided to KB's satisfaction through the effective date of termination. All express representations, confidentiality obligations, waivers, and the indemnifications included in this Agreement will survive its completion or termination for any reason. If this Agreement is terminated for cause, KB may procure, upon such terms as it shall deem appropriate, supplies or services like those so terminated. SUBCONSULTANT shall continue performance under this Agreement to the extent not terminated and shall be liable to KB for any excess cost for such similar supplies or services, and for any other costs, expenses, or liabilities incurred by KB and/.or its Client(s) as a result of SUBCONSULTANT's default. KB reserves the right to offset any such costs, expenses, or liabilities against monies due to SUBCONSULTANT under this or any other AGREEMENT. In the event the amount of damage exceeds the balance due to SUBCONSULTANT, SUBCONSULTANT shall pay to KB the amount of such excess. The rights and remedies of KB set forth in this Paragraph shall not be exclusive and are in addition to all other rights and remedies of KB.

13. **Use of Documents / Confidentiality / Ownership**. SUBCONSULTANT shall maintain complete and accurate working files and/or documentation of the Services, including new data, calculations, estimates, assumptions, logs, maps, drawings, plans, specifications, diaries, interpretations, notes and calibrations, for a period of ten (10) years following final payment under this Agreement or until final conclusion of any litigation or administrative proceeding arising under or materially concerning this Agreement or the Services, and shall provide KB unrestricted access to such items and dispose of them only as directed by KB. All documents provided by SUBCONSULTANT pursuant to this Agreement are instruments of service of SUBCONSULTANT, and SUBCONSULTANT shall retain an ownership and property interest therein (including the right of reuse) until KB has made payment to SUBCONSULTANT for such documents pursuant to this Agreement. Notwithstanding the foregoing, upon termination of this Agreement or at an earlier time if KB requests, SUBCONSULTANT will deliver to KB any data, materials or information received or generated in the performance of this Agreement. Except to the extent required by law or government order, or as expressly permitted by the prior written consent of KB, SUBCONSULTANT agrees not to disclose any third party data, information, or documentation obtained, created, compiled, or prepared (in whatever form) by SUBCONSULTANT in connection with the performance of Services under this Agreement or any Services Authorization issued hereunder. SUBCONSULTANT and its SUBCONSULTANTs will not use or designate for use in connection with the Services any patented or patent-pending article, method or device which involves or requires payment of any license, fee or royalty in addition to the purchase price without KB's prior written approval. SUBCONSULTANT agrees to indemnify KB against any cost or expense incurred in connection with the payment of such license, fee or royalty in the event that KB' prior approval is not obtained and SUBCONSULTANT shall defend any suit or proceeding brought against KB based on a claim that

any item or part of an item furnished under this Agreement constitutes an infringement of any patent, trademark, service mark, or copyright, and shall pay all damages and costs awarded against KB or required to be paid in settlement of the claim. If the use of an item or part of an item is enjoined, SUBCONSULTANT shall at its own expense either procure for KB the right to continue using the item or part or replace it with a non-infringing item or part or modify the item or part so that it becomes non-infringing.

14. **Governing Law/ Severability and Waiver**. Governing law shall be as set forth in the prime contract between KB and its Client. In the absence of such provision, the laws of the State in which the Site is located shall govern this Agreement and the legal relations of the parties. No waiver of the terms, conditions, or covenants of this Agreement shall be binding and effective unless the same shall be in writing, signed by both parties. If any portion of this Agreement is held invalid or inoperative, then so far as is reasonable and possible, the remainder of this Agreement shall be deemed valid and operative, and effect shall be given to the intent manifested by the portion held invalid or inoperative.

15. **Entire Agreement**. This Agreement constitutes the entire agreement between the parties with respect to the Services, and supersedes all prior negotiations, representations or agreements relating thereto, written, or oral, except to the extent they are expressly incorporated herein. Unless otherwise provided for herein, no amendments, changes, alterations or modifications of this Agreement shall be effective unless in writing, executed by KB and SUBCONSULTANT. No other waiver, alteration, or modification of any provision in this Agreement will be binding on either party. Any course of prior dealings or usage of the trade not expressly incorporated in this Agreement shall not be binding on either party. The parties represent and warrant that each has had the opportunity to review and negotiate the terms of this Agreement, with the benefit of counsel if desired, and agree that any ambiguity shall not be construed against the drafter.

16. **Non-Solicitation**. During the period commencing on the Effective Date of the Agreement and ending one year following the termination of Agreement, for whatever cause, neither party shall, without the other party's prior written consent, directly or indirectly, solicit or encourage any person to leave the employment or other service of the other party or its affiliates. During the period commencing on the date hereof through and ending one year following the termination of this Agreement, for whatever cause, neither party will, whether for its own account or for the account of any other person, intentionally interfere with the relationship of the other party or its affiliates with a tenant, co-investor, co-developer, joint venturer or other customer of the other party or its affiliates.

17. **Dispute Resolution**. Except for SUBCONSULTANT's breach of Section 16 of this Agreement, if a dispute arises out of or relates to this Agreement or breach thereof, the parties will attempt in good faith to resolve the dispute through negotiation. If the dispute is not resolved by these negotiations, prior to the initiation of legal proceedings, the parties agree to submit all claims and disputes arising out of this Agreement to non-binding mediation with a mutually agreed upon mediator. The parties agree that they will share equally in its costs, and that neither party will commence a civil action until after the completion of the initial mediation session.