

TOWN OF OAKFIELD
REGULAR BOARD MEETING
FEBRUARY 11, 2020

ROLL

CALL: Supervisor Martin
Deputy Supervisor Wolcott
Councilperson Glor
Councilman Carroll
Councilman Kabel

OTHERS

PRESENT: Town Clerk Haacke
Superintendent of Highways Schultz
Assessor Flansburg
CEO/ZEO Mikolajczyk

Supervisor Martin called the meeting to order at 6:30pm; followed by the Pledge to the Flag

Minutes of the January 14, 2020 Regular Board Meeting: **MOTION** Councilman Kabel, second Deputy Supervisor Wolcott to approve the minutes as written.

Ayes: Martin, Wolcott, Glor, Carroll, Kabel

MOTION CARRIED UNANIMOUS VOTE (5-0)

CEO/ZEO

Mr. Mikolajczyk's report is available during regular business hours

ASSESSOR

Assessor Flansburg presented a chart showing thirty-nine (39) house sales in two years which he used at a Planning Board meeting. This chart showed that the houses sold for \$1.1 million over assessed value.

Oakfield's update is complete, just waiting on state to declare we are at 100%
Taxable value is up \$2.9 million over 2019; pending state and utility numbers to come

Regarding tax collection—there were 1468 tax bill printed, remaining to be paid are 75 in the Village and 93 in the Town which makes 11% unpaid.

SUPERINTENDENT OF HIGHWAYS

ROADWORK UPDATE

Fixed Catholic fence that was knocked down behind fire hall.

Normal snow falls with no problem

BUILDINGS & GROUNDS:

The lights pointing up at flags not working
Electric problems water. TRY fixing in the spring.

CEMETERIES:

1 burial
1 cremation

PARKS:

All electric items are unplugged
NYMIR inspected park, bleachers are no long compliant (need railings and backs)
***Board would like prices to modify ASAP

EQUIPMENT UPDATE:

210 at Orleans Ford, oil leak Serviced
JD tractors

LIBRARY:

M J Mechanical serviced boiler heater

MISCELLANEOUS:

Working with Melissa & Barry on Cemetery Perpetual Fund and open new accounts for cemetery
Waiting to hear from Little League to prepare for Opening Day
Light at Lockport and Bliss, very bright so contacted National Grid and they said they would check it out

TOWN CLERK

Abstract 2-2020: MOTION Deputy Supervisor Wolcott, second Councilperson Glor to authorize the following:

General Fund	1693-1728	\$57,350.44
Part Town B	202	\$ 721.93
Highway DA	583-596	\$12,712.41
Highway DB	289	\$ 1,236.62
Capital Water/Sewer	5	\$52,489.80
Library	7	\$53,600.00
Youth Rec	58	\$ 1,000.00
	TOTAL	\$179,111.20

Ayes: Martin, Wolcott, Carroll, Glor, Kabel
MOTION CARRIED UNANIMOUS VOTE (5-0)

RESOLUTION NO. 12-2020—ACKNOWLEDGEMENT THAT THE REQUIRED AUDIT OF THE COURT RECORDS AND DOCKET WAS CONDUCTED

Councilperson Glor offered the following:

WHEREAS, Section 2019-a of a Uniform Justice Court Act requires that Town Justices annually provide their court records and dockets to their respective Town Auditing Board, and that such records be audited and that fact be entered into the minutes of the Board's proceedings; and

WHEREAS, an audit was conducted of the Town Justices records and dockets by the Town of Oakfield Audit Committee, which is Supervisor Martin and Deputy Supervisor Wolcott.

NOW, THEREFORE, BE IT RESOLVED, the Oakfield Town Board hereby acknowledges that the required audit of the Court Records and Dockets was conducted and hereby directs the Supervisor to forward a copy of the audit report along with a copy of this resolution to Joan Casazza at jcasazza@nycourts.gove.

Second: Councilman Kabel

Ayes: Martin, Wolcott, Carroll, Glor, Kabel

APPROVED UNANIMOUS VOTE (5-0)

RESOLUTION NO. 13-2020—CLERK'S AUDIT RESOLUTION

Councilman Carroll offered the following:

WHEREAS, it is required by law that an annual audit be conducted on the books of the Town Clerk; and

WHEREAS, the Town Supervisor and Deputy Supervisor make up the audit committee; and

WHEREAS, the audit committee has fulfilled the task of auditing the books of Town Clerk Melissa M. Haacke for the year 2019;

NOW, THEREFORE, BE IT RESOLVED, that the audit committee has submitted a written review of the Town Clerk's books, dated January 29, 2020 to the office of the Town Clerk, fulfilling the audit requirements for the year 2019.

Second: Councilperson Glor

Ayes: Martin, Wolcott, Carroll, Glor, Kabel

APPROVED UNANIMOUS VOTE (5-0)

ANNUAL WATER AUDIT

MOTION Councilman Kabel, second Deputy Supervisor Wolcott to approve the annual Water Audit conducted by Lee Walter annually, as required by Rural Development. The annual audit is set at \$9,200.00 and has already been paid for out of Water District No. 10.

Ayes: Martin, Wolcott, Kabel, Carroll, Glor

MOTION CARRIED UNANIMOUS VOTE (5-0)

MJ MECHANICAL

The service agreements with MJ Mechanical for the HVAC System and Hot Water Tank are again tabled.

RESOLUTION NO. 14-2020—ADOPTING UPDATED POST-ISSUANCE TAX COMPLIANCE PROCEDURES

Councilman Kabel offered the following:

**RESOLUTION, DATED FEBRUARY 11, 2020, OF THE TOWN BOARD OF THE
TOWN OF OAKFIELD, GENESEE COUNTY, NEW YORK (THE "TOWN")
ADOPTING UPDATED POST-ISSUANCE TAX COMPLIANCE PROCEDURES**

WHEREAS, the Internal Revenue Service has issued regulations requiring issuers of tax-exempt obligations to certify on various forms that they actively monitor compliance with federal tax rules following the issuance of such obligations; and

WHEREAS, the Town is a periodic issuer of tax-exempt obligations and thus is subject to the aforementioned compliance requirements which are critical for the preservation of the preferential tax status of those obligations; and

WHEREAS, it is therefore in the best interest of the Town to adopt formal written procedures to ensure such compliance and to designate an official responsible for ensuring that such procedures are followed; and

WHEREAS, the Town has previously adopted post-issuance tax compliance procedures (the "Prior Procedures"); and

WHEREAS, it was intended that the Prior Procedures would be periodically updated and supplemented; and

WHEREAS, Hodgson Russ LLP, as bond counsel to the Town, has prepared (and has recommended that the Town adopt) updated and more comprehensive post-issuance tax compliance procedures;

NOW THEREFORE, BE IT RESOLVED, that the Town hereby adopts the updated post-issuance tax compliance procedures that are attached hereto as "Schedule A" and resolves to be governed thereby; and be it further

RESOLVED, that the below Schedule A will be placed in its entirety in the official records, files and minutes of the Town and adhered to going forward; and be it further

RESOLVED, that this resolution shall take effect immediately upon its adoption.

Schedule A

**TOWN OF OAKFIELD,
GENESEE COUNTY, NEW YORK**

**Post-Issuance Tax Compliance Procedures
for Tax-Exempt Bonds and Notes**

Statement of Purpose

These Post-Issuance Tax Compliance Procedures (the “Procedures”) set forth specific procedures of the **Town of Oakfield, Genesee County, New York** (the “Issuer”) designed to monitor, and ensure compliance with, certain requirements of the Internal Revenue Code of 1986, as amended (the “Code”) and the related Treasury regulations, promulgated thereunder (the “Treasury Regulations”) in connection with the Issuer’s issuance of tax-exempt bonds and notes (“Obligations”).

These Procedures describe various systems designed to identify, on a timely basis, facts relevant to demonstrating compliance with the requirements that must be satisfied subsequent to the issuance of Obligations to ensure that the interest on such Obligations is eligible for exclusion from gross income for federal income tax purposes. The federal tax law requirements applicable to the Obligations will be described in the tax questionnaire and/or tax certificate prepared by bond counsel and signed by officials of the Issuer. These Procedures establish a permanent, ongoing structure of practices that will facilitate compliance with the requirements for individual borrowings.

To ensure compliance with applicable federal tax requirements, the Issuer must monitor the various direct and indirect uses of proceeds of the obligation and the investment of such proceeds, including but not limited to:

- (1) Monitoring the use of financed property over the life of the obligation.
- (2) Determining the sources of debt service payments and security for the obligation.
- (3) Calculating the percentage of any nonqualified use of the financed property.
- (4) Calculating the yield on investments of proceeds.
- (5) Determining appropriate restrictions on investments.
- (6) Determining the amount of any arbitrage on the investments.

(7) Calculating any arbitrage rebate payments that must be paid to the U.S. Treasury.

The Issuer recognizes that compliance with the pertinent law is an on-going process, necessary during the entire term of the Obligations. Accordingly, the implementation of the Procedures will require on-going monitoring and consultation with bond counsel and the Issuer's accountants and municipal advisor.

General Procedures

The following procedures relate to monitoring post-issuance tax compliance generally.

- A. The **Town Supervisor, as the Chief Fiscal Officer of the Town (currently, Matthew E. Martin)** shall be the "Compliance Officer" responsible for monitoring post-issuance tax compliance issues.
- B. The Compliance Officer will coordinate procedures for record retention and review of such records.
- C. All documents and other records relating to Obligations must be maintained by or at the direction of the Compliance Officer. In maintaining such documents and records, the Compliance Officer will comply with applicable Internal Revenue Service ("IRS") requirements, such as those contained in Revenue Procedure 97-22 (see the reference materials presented herewith, referred to herein as "Reference Materials").
- D. The Compliance Officer shall be aware of remedial actions under Section 1.141-12 of the Treasury Regulations (see Reference Materials) and the Treasury's Tax-Exempt Bonds Voluntary Closing Agreement Program (VCAP) and take such corrective action when necessary and appropriate.
- E. The Compliance Officer will review post-issuance tax compliance procedures and systems on a periodic basis, but not less than annually.
- F. The Compliance Officer will be responsible for training any designated officer or employee who is delegated any responsibility for monitoring compliance pursuant to this procedure. To the extent the Compliance Officer needs training or has any questions with respect to any item in this procedure, he or she should contact bond counsel and/or Issuer's accountants and advisors. The IRS recognizes that the Compliance Officer and any delegated individual are not expected to act as lawyers who know the proper response to all compliance situations that may arise, but they should be familiar enough with federal tax issues that they know when to ask for legal or other compliance advice.

Issuance of Obligations: Documents and Records

With respect to each issue of Obligations, the Compliance Officer will:

- A. Obtain and store a closing binder and/or CD or other electronic copy of the relevant and customary transaction documents (the "Transcript").

- B. Confirm that the applicable information reports (e.g., Form 8038 series) for such issue are filed timely with the IRS. Issuer should consult with their accountants and/or bond counsel with questions regarding the filing of such forms.
- C. Coordinate receipt and retention of relevant books and records with respect to the investment and expenditure of the proceeds of such Obligations.

Arbitrage

The following procedures relate to the monitoring and calculating of arbitrage and compliance with specific arbitrage rules and regulations.

The Compliance Officer will:

- A. Confirm that a certification of the initial offering prices of the Obligations with such supporting data, if any, required by bond counsel, is included in the Transcript.
- B. Confirm that a computation of the yield on such issue from the Issuer's municipal advisor or bond counsel (or an outside arbitrage rebate specialist) is contained in the Transcript.
- C. Maintain a system for tracking investment earnings on the proceeds of the Obligations.
- D. Coordinate the tracking of expenditures, including the expenditure of any investment earnings. If the project(s) to be financed with the proceeds of the Obligations will be funded with multiple sources of funds, confirm that the Issuer has adopted an accounting methodology that maintains each source of financing separately and monitors the actual expenditure of proceeds of the Obligations.
- E. Maintain a procedure for the allocation of proceeds of the issue and investment earnings to expenditures, including the reimbursement of pre-issuance expenditures. This procedure shall include an examination of the expenditures made with proceeds of the Obligations within 18 months after each project financed by the Obligations is placed in service and, if necessary, a reallocation of expenditures in accordance with Section 1.148-6(d) of the Treasury Regulations (see Reference Materials).
- F. Monitor compliance with the applicable "temporary period" (as defined in the Code and Treasury Regulations) exceptions for the expenditure of proceeds of the issue, and provide for yield restriction on the investment of such proceeds if such exceptions are not satisfied.
- G. Ensure that investments acquired with proceeds of such issue are purchased at fair market value. In determining whether an investment is purchased at fair market value, any applicable Treasury Regulation safe harbor may be used.

- H. Avoid formal or informal creation of funds reasonably expected to be used to pay debt service on such issue without determining in advance whether such funds must be invested at a restricted yield.
- I. Consult with bond counsel prior to engaging in any post-issuance credit enhancement transactions or investments in guaranteed investment contracts.
- J. Identify situations in which compliance with applicable yield restrictions depends upon later investments and monitor implementation of any such restrictions.
- K. Monitor compliance with six-month, 18-month or 2-year spending exceptions to the rebate requirement, as applicable.
- L. Procure a timely computation of any rebate liability and, if rebate is due, to file a Form 8038-T and to arrange for payment of such rebate liability.
- M. Arrange for timely computation and payment of "yield reduction payments" (as such term is defined in the Code and Treasury Regulations), if applicable.

Private Activity: Use of Proceeds

The following procedures relate to the monitoring and tracking of private uses and private payments with respect to facilities financed with the Obligations.

The Compliance Officer will:

- A. Maintain records for determining and tracking facilities financed with specific Obligations and the amount of proceeds spent on each facility.
- B. Maintain records, which should be consistent with those used for arbitrage purposes, to allocate the proceeds of an issue and investment earnings to expenditures, including the reimbursement of pre-issuance expenditures.
- C. Maintain records allocating to a project financed with Obligations any funds from other sources that will be used for otherwise non-qualifying costs.
- D. Monitor the expenditure of proceeds of an issue and investment earnings for qualifying costs.
- E. Monitor private use of financed facilities to ensure compliance with applicable limitations on such use. Examples of potential private use include:
 - 1. Sale of the facilities, including sale of capacity rights;
 - 2. Lease or sub-lease of the facilities (including leases, easements or use arrangements for areas outside the four walls, e.g., hosting of cell phone towers) or leasehold improvement contracts;

3. Management contracts (in which the Issuer authorizes a third party to operate a facility, e.g., cafeteria) and research contracts;
4. Preference arrangements (in which the Issuer permits a third party preference, such as parking in a public parking lot);
5. Joint-ventures, limited liability companies or partnership arrangements;
6. Output contracts or other contracts for use of utility facilities (including contracts with large utility users);
7. Development agreements which provide for guaranteed payments or property values from a developer;
8. Grants or loans made to private entities, including special assessment agreements; and
9. Naming rights arrangements.

Monitoring of private use should include the following:

1. Procedures to review the amount of existing private use on a periodic basis but not less than annually; and
2. Procedures for identifying in advance any new sale, lease or license, management contract, sponsored research arrangement, output or utility contract, development agreement or other arrangement involving private use of financed facilities and for obtaining copies of any sale agreement, lease, license, management contract, research arrangement or other arrangement for review by bond counsel.

If the Compliance Officer identifies private use of facilities financed with tax-exempt debt, the Compliance Officer will consult with bond counsel to determine whether private use will adversely affect the tax status of the issue and if so, what remedial action is appropriate. The Compliance Officer should retain all documents related to any of the above potential private uses.

Reissuance

The following procedures relate to compliance with rules and regulations regarding the reissuance of Obligations for federal law purposes.

The Compliance Officer will identify and consult with bond counsel regarding any post-issuance change to any terms of an issue of Obligations which could potentially be treated as a reissuance for federal tax purposes.

Record Retention

The following procedures relate to retention of records relating to the Obligations issued.

The Compliance Officer will:

- A. Coordinate with staff regarding the records to be maintained by the Issuer to establish and ensure that an issue remains in compliance with applicable federal tax requirements for the life of such issue.
- B. Coordinate with staff to comply with provisions imposing specific recordkeeping requirements and cause compliance with such provisions, where applicable.
- C. Coordinate with staff to generally maintain the following:
 - 1. The Transcript relating to the transaction (including any arbitrage or other tax questionnaire, tax regulatory agreement, and the bond counsel opinion);
 - 2. Documentation evidencing expenditure of proceeds of the issue;
 - 3. Documentation regarding the types of facilities financed with the proceeds of an issue, including, but not limited to, whether such facilities are land, buildings or equipment, economic life calculations and information regarding depreciation;
 - 4. Documentation evidencing use of financed property by public and private entities (e.g., copies of leases, management contracts, utility user agreements, developer agreements and research agreements);
 - 5. Documentation evidencing all sources of payment or security for the issue; and
 - 6. Documentation pertaining to any investment of proceeds of the issue (including the purchase and sale of securities, yield calculations for each class of investments, actual investment income received by the investment of proceeds, guaranteed investment contracts, and rebate calculations).
- D. Coordinate the retention of all records in a manner that ensures their complete access to the IRS.
- E. Keep all material records for so long as the issue is outstanding (including any refunding), plus seven years.

* * *

The question of the adoption of the foregoing resolution was duly put to a vote, which resulted as follows:

Second: Councilman Carroll

Ayes: Martin, Wolcott, Carroll, Glor, Kabel
APPROVED UNANIMOUS VOTE (5-0)

CEMETERY FUNDS

MOTION Deputy Supervisor Wolcott, second Councilperson Glor to approve the opening of a Savings account for the Maintenance of Cemeteries in the amount of \$27,190.05 with Bank of Castile and signatures of Matthew Martin, Kim Wolcott and Melissa Haacke.

Ayes: Martin, Wolcott, Carroll, Glor, Kabel

MOTION CARRIED UNANIMOUS VOTE (5-0)

RESOLUTIO NO. 15-2020—AMENDING RESOLUTION NO. 6-2017 TO AUTHORIZE INCREASED AMOUNT FOR LEGAL SERVICES IN THE WATER DISTRICT NO. 10 PROJECT

Deputy Supervisor Wolcott offered the following:

AMENDING RESOLUTION NO. 6 – 2017 TO AUTHORIZE INCREASED AMOUNT FOR LEGAL SERVICES IN THE WATER DISTRICT NO. 10 PROJECT AND TO AUTHORIZE SUPERVISOR TO SIGN AMENDED LEGAL SERVICES AGREEMENT BETWEEN THE TOWN OF OAKFIELD AND WEBSTER, SCHUBEL & MEIER, LLP

WHEREAS, by Resolution No. 6 – 2017, the Town of Oakfield (the “Town”) and Webster, Schubel & Meier, LLP (the “Attorney”) entered into a Legal Services Agreement dated February 14, 2017 (USDA form 1780-7) whereby the Attorney agreed to perform all legal services for the Water District No. 10 Project in an amount not to exceed \$10,000.00, and

WHEREAS, given certain unanticipated matters present in the Water District No. 10 Project requiring legal services, the not to exceed amount of \$10,000.00 is insufficient, and

WHEREAS, the Town hereby determines that it is necessary and appropriate to raise the current not to exceed amount by \$95.00 from \$10,000.00 to \$10,095.00, NOW THEREFORE BE IT

RESOLVED, the current not to exceed amount for legal services in the Water District No. 10 Project be increased by the sum of \$95.00 so that the revised not to exceed amount shall be in the sum of \$10,095.00, and be it further

RESOLVED, that the Town Supervisor is hereby authorized to sign an amended Legal Services Agreement in form satisfactory to USDA Rural Development.

Second: Councilperson Glor

Ayes: Martin, Wolcott, Carroll, Glor, Kabel

APPROVED UNANIMOUS VOTE (5-0)

RESOLUTION NO. 16-2020—WATER DISTRICT NO. 10 RETURN RURAL DEVELOPMENT GRANT FUNDS

Councilman Kabel offered the following:

WHEREAS, the Town of Oakfield has completed construction of the Water District #10 Project; and

WHEREAS, the Town Board of the Town of Oakfield has received all final costs related to the construction of Water District #10;

WHEREAS, the Town Board of the Town of Oakfield has \$52,559.93 of Rural Development grant proceeds that are not anticipated to be used after all final costs and wish-list items have been accounted for; and therefore, be it

RESOLVED, that the Town Board of the Town of Oakfield intends to return \$52,559.93 of grant proceeds back to Rural Development.

Second: Deputy Supervisor Wolcott

I, Melissa Haacke, Town Clerk of the Town of Oakfield, do hereby certify that the aforementioned resolution was adopted by the Town Board of the Town of Oakfield on February 11, 2020, by the following vote:

Ayes: Martin, Wolcott, Carroll, Glor, Kabel

APPROVED UNANIMOUS VOTE (5-0)

RESOLUTION NO. 17-2020—WATER DISTRICT NO. 10 PROJECT BUDGET MODIFICATIONS

Councilman Carroll offered the following:

WHEREAS, the Town of Oakfield has received funding from Rural Development for their Water District No. 10 Project (“Project”); and

WHEREAS, the Town Board wishes to adjust project budget items to more accurately reflect final costs and;

WHEREAS, Rural Development requires the Town Board to authorize all changes to the Administrative Budget as shown on the Form E; NOW, therefore be it

RESOLVED, that the Town Board of Trustees of the Town of Oakfield authorizes the following Budget modifications for the project:

Net Interest	Decrease of	\$4,193.88
Lands, ROW	Decrease of	\$1,270.00
Miscellaneous	Decrease of	\$1,782.00

Second: Deputy Supervisor Wolcott

APPROVED UNANIMOUS VOTE (5-0)

I, Melissa Haacke, Town Clerk of the Town of Oakfield, do hereby certify that the aforementioned resolution was adopted by the Town Board of the Town of Oakfield on February 11, 2020 by the following vote:

Ayes: Martin, Wolcott, Carroll, Glor, Kabel
APPROVED UNANIMOUS VOTE (5-0)

Dated: _____

Melissa Haacke
Town Clerk - Town of Oakfield

RESOLUTION NO. 18-2020—WATER DISTRICT NO. 10 PROJECT COMPLETION

Deputy Supervisor Wolcott offered the following:

WHEREAS, the Town of Oakfield has substantially completed construction of the Water District No. 10 project on May 15, 2019; and

WHEREAS, the Town Board of the Town of Oakfield has received notice of final completion for Water District No. 10; therefore, be it

RESOLVED, that the Town Board of the Town of Oakfield accepts the Water District No. 10 Project as complete and authorizes final payment to the contractors upon submission of final payment applications; and

BE IT FURTHER RESOLVED, which the Town Board of the Town of Oakfield hereby states an operator appropriately licensed by New York State has been retained to oversee operation of the water system. **Thomas Mikolajczyk**, license #NY 0038781

Second: Councilperson Glor

I, Melissa Haacke, Town Clerk of the Town of Oakfield, do hereby certify that the aforementioned resolution was adopted by the Town Board of the Town of Oakfield on February 11, 2020, by the following vote:

Ayes: Martin, Wolcott, Carroll, Glor, Kabel
APPROVED UNANIMOUS VOTE (5-0)

Dated: _____

Melissa Haacke
Town Clerk – Town of Oakfield

2020 Warrant paid in full

Received check from the Village for Snow Plowing Agreement

Millennium Computers working on server upgrade

Rural Development reports due March 1st, waiting on Village for water user numbers

Applied for remaining CHIPS funds from 2019

SUPERVISOR

MOTION Councilman Kabel, second Deputy Supervisor Wolcott to approve the Supervisor's report as written.

Ayes: Martin, Wolcott, Carroll, Glor, Kabel

MOTION CARRIED UNANIMOUS VOTE (5-0)

OLD BUSINESS

Superintendent Schultz is waiting to hear from the Town of Darien to see if they will buy scarper blade

Paul Barrett from Town of Batavia is borrowing the locator and they may purchase it

Looking into uniforms for the men, this will make clothing allowance easier

RESOLUTION NO. 19-2020—BEAM MACK EXTENDED WARRANTY

Councilman Carroll offered the following:

BE IT RESOLVED, the Town of Oakfield authorizes an extended warranty on the new Highway Truck not to exceed \$8,776.00 which extends the warranty to 72 months.

Second: Deputy Supervisor Wolcott

Ayes: Martin, Wolcott, Carroll, Glor, Kabel

APPROVED UNANIMOUS VOTE (5-0)

NEW BUSINESS

Deputy Supervisor Wolcott stated that Cemetery cleanup is May 16th beginning at 8:30 am

ADJOURNMENT: **MOTION** Councilman Kabel, Deputy Supervisor Wolcott to adjourn the meeting at 8:17 pm

Respectfully submitted,

Melissa M. Haacke,
Town Clerk