



CITY OF BEACON, NEW YORK
ONE MUNICIPAL PLAZA
BEACON, NY 12508

Mayor Randy Casale
Councilmember Lee Kyriacou, At Large
Councilmember George Mansfield, At Large
Councilmember Terry Nelson, Ward 1
Councilmember John E. Rembert, Ward 2
Councilmember Jodi M. McCrede, Ward 3
Councilmember Amber J. Grant, Ward 4
City Administrator Anthony Ruggiero

City Council Workshop Agenda
August 13, 2018
7:00 PM

Workshop Agenda Items:

1. City of Beacon Financials
2. Jonathan Bix - Municipal IDs presentation and local law discussion
3. 248 Tioronda Ave Conceptual Plan
4. A local law to amend Chapter 211 of the Code of the City of Beacon concerning parking and traffic issues
5. A local law to amend Chapter 191, Article II and Chapter 192, Section 30 concerning Street and Sidewalk Opening Permits
6. A resolution authorizing the Mayor or City Administrator to sign an agreement authorizing and supporting the joint municipal land use review for the future redevelopment of the Beacon Correctional Facility
7. Zoning language amendment for Linkage District
8. Concentration tanks drive replacement bid
9. South Avenue sidewalk bid
10. Churchill parking lot bid
11. Kristy Drive storm drainage slip lining bid
12. Amended Schedule B Kearney Realty and Development Group
13. Budget amendments
14. A resolution approving Memorandum of Understanding for Intermunicipal Collaboration to Promote Sustainable Water and Wastewater Systems

Executive Session:

1. Executive Session: Negotiations Real Property

City of Beacon Workshop Agenda
8/13/2018

Title:

City of Beacon Financials

Subject:

Background:

ATTACHMENTS:

Description	Type
Ltr_financials	Cover Memo/Letter
Report to the board	Backup Material
Financial statement 2017	Backup Material

August 6, 2018

CONFIDENTIAL

Honorable Mayor and
Members of the City Council
City of Beacon, New York:

We have completed our audit of the financial statements of City of Beacon, New York (the City) for the year ended December 31, 2017, and have issued our report thereon dated August 6, 2018. Considering the test character of our audit, you will appreciate that reliance must be placed on adequate methods of internal controls as your principal safeguard against irregularities which a test examination might not disclose. We now present for your consideration our observations and recommendations during our audit.

This report is solely for the information and use of the Members of the City Council, management and others within the City.

Uniform Guidance Procurement Requirements

Since the City receives Federal assistance, the City will need to renew and update its procurement policies and procedures so that they are in compliance with Uniform Guidance.

In December 2013, the U.S. Office of Management and Budget (OMB) issued comprehensive grant reform rules titled “Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.” With that issuance, there were important updates made to specific areas of Uniform Guidance. Procurement is one of the areas that had significant changes. For all non-Federal entities, the implementation date for the procurement standards 2 CFR 200.317 through 200.326 will start for fiscal years beginning on or after December 26, 2017.

Some of the general standards over procurement include:

- Every non-federal entity receiving federal awards must have documented procurement procedures that reflect federal law, Uniform Guidance standards, and any state regulations.

- Entities should focus on the most economical solution during the procurement process, and must avoid using federal funds for the acquisition of unnecessary items. Organizations are encouraged to consider the use of shared services and intergovernmental agreements to foster greater economy and efficiency.
- Written conflict-of-interest policies are required. No employee or agent of the entity may participate in the selection, award, or administration of a contract funded by federal grant dollars if he or she has an actual or apparent conflict of interest.
- The organization must document the procurement steps and activities required to be completed. This includes the basis for the type of procurement, contract type, and the basis for the contractor selection and price.
- Ultimately, the recipient of federal awards must maintain an appropriate level of oversight to ensure that contractors perform in accordance with the terms of their contract.

The Uniform Guidance also requires full and open competition. Contractors who assist in drafting specifications for requests for proposals (RFP) must be excluded from competing for those opportunities. In addition, RFP specifications cannot have unreasonable requirements that are meant to limit competition. Also, procurements must be conducted in a manner that prohibits the use of geographical preferences in the evaluation of proposals, except in certain case where federal law explicitly requires or encourages geographic preference or when contracting for architectural and engineering services, provided that specifying geographic location leaves an appropriate number of qualified firms.

The Uniform Guidance outlines five methods of procurement:

- Micro-purchase: Purchases where the aggregate dollar amount does not exceed \$3,000 (or \$2,000 if the procurement is construction and subject to Davis-Bacon). When practical, the entity should distribute micro-purchases equitably among qualified suppliers. No competitive quotes are required if management determines that the price is reasonable.
- Small purchase: Includes purchases up to the Simplified Acquisition threshold, which is currently \$150,000. Informal purchasing procedures are acceptable, but price or rate quotes must be obtained from an adequate number of sources.
- Sealed bids: Used for purchases over the Simplified Acquisition Threshold, which is currently \$150,000. Under this purchase method, formal solicitation is required, and the fixed price (lump sum or unit price) is awarded to the responsible bidder who conformed to all material terms and is the lowest in price. This method is the most common procurement method for construction contracts.

* * * * *

We wish to take this opportunity to express our appreciation for the courtesy and cooperation extended to us by the City during our audit. If you have any questions regarding the foregoing comment or wish any assistance in its implementation, please contact us at your convenience.

Very truly yours,

EFPR GROUP, CPAs, PLLC

A handwritten signature in black ink, appearing to read "D. Zimmerman", written in a cursive style.

Douglas E. Zimmerman, CPA
Partner
Chief Operating Officer

REPORT TO THE BOARD

August 6, 2018

Honorable Mayor and
Members of the City Council
City of Beacon, New York:

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Beacon, New York (the City) for the year ended December 31, 2017 and have issued our report thereon dated August 6, 2018. Professional standards requires that we provide you with information about our responsibilities under auditing standards generally accepted in the United States of America and Government Auditing Standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter to you dated September 20, 2017. Professional standards also require that we communicate to you the following information related to our audit.

Significant Accounting Policies

Management is responsible for the selection and use of appropriate accounting policies. Significant accounting policies used by the City are described in note 1 to the financial statements. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

As described in note 15 to the financial statements, the City implemented provisions of Governmental Accounting Standards Board (GASB) Statement No. 73 - "Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement No. 68, and Amendments to Certain Provisions of GASB Statements 67 and 68."

Accounting Estimates

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

- Useful life of capital assets - Management's estimate of the useful life of capital assets is based on the historical asset life information for the City's capital assets and industry standards, in order to determine the value and period of time over which individual capital assets are to be depreciated.
- Accounting for pensions (ERS/PFRS) - Management's estimate for the accounting and disclosures related to pensions is based upon audited information provided directly to the City.
- Compensated absences liability - Management's estimate of the liability for compensated absences is based on vested accumulated sick, vacation and/or leave payouts.
- Other postemployment benefits obligation - Management's estimate of the liability for other postemployment benefits is based on an actuarial valuation report prepared by a third party.

We evaluated the key factors and assumptions used to develop the estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

Significant Disclosures

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were:

- The disclosure of pension plans in note 8 to the financial statements.
- The disclosure of other postemployment benefits in note 9 to the financial statements.
- The disclosure of tax abatements in note 12 to the financial statements.
- The disclosure of commitments and contingencies in note 13 to the financial statements.

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

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

Disagreements with Management

For purposes of this report, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of the audit, as the prior year corrections were accepted by management.

Management Representations

We have requested certain representations from management that are included in the management representation letter.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the City's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management prior to being engaged as auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to management's discussion and analysis, the schedule of revenue, expenditures and changes in fund balance - budget and actual - general fund, the schedule of funding progress - other postemployment benefits, the schedule of City's proportionate share of the net pension liability, and the schedule of City pension contributions which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

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

Very truly yours,

EFPR Group, CPAs, PLLC

EFPR GROUP, CPAs, PLLC

CITY OF BEACON, NEW YORK

Basic Financial Statements
Supplementary Information and
Independent Auditors' Report

December 31, 2017

CITY OF BEACON, NEW YORK

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CITY OF BEACON, NEW YORK

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INDEPENDENT AUDITORS' REPORT

Honorable Mayor and
Members of the City Council
City of Beacon, New York

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Beacon, New York (the City), as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Beacon, New York, as of December 31, 2017, 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.

Other Matters

As discussed in note 15 to the financial statements, the City implemented provisions of Governmental Accounting Standards Board (GASB) Statement No. 73 - "Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement No. 68, and Amendments to Certain Provisions of GASB Statements 67 and 68." Our opinions are not modified with respect to this matter.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, Schedule of Funding Progress - Other Postemployment Benefit Plan, Schedule of Proportionate Share of the Net Pension Liability, and the Schedule of Pension Contributions, as listed in the table of contents, 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 Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated August 6, 2018, on our consideration of City of Beacon, New York's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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 City of Beacon, New York's internal control over financial reporting and compliance.

EFPR Group, CPAs, PLLC

Williamsville, New York
August 6, 2018

CITY OF BEACON, NEW YORK
Management's Discussion and Analysis
December 31, 2017

Our discussion and analysis of the City's financial performance provides an overview of the City's financial activities for the fiscal year ended December 31, 2017. Please read it in conjunction with the City's basic financial statements, which begin on page 14.

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The statement of net position (page 14) and the statement of activities (on page 15) provide information about the activities of the City as a whole and present a longer-term view of the City's finances. Fund financial statements start on page 16. For governmental activities, these statements tell how these services were financed in the short term as well as what remains for future spending. For proprietary funds, the statements reflect business-type activities, but on the same basis as the government-wide statements. Fund financial statements also report the City's operations in more detail than the government-wide statements by providing information about the City's most significant funds. The remaining statements provide financial information about activities for which the City acts solely as a trustee or agent for the benefit of those outside of the government.

Reporting the City as a Whole

The statements for the City as a whole begin on page 14. One of the most important questions about the City's finances is, "Is the City as a whole better off or worse off as a result of the year's activities?" The statement of net position and the statement of activities report information about the City as a whole and about its activities in a way that helps answer this question. These statements include *all* assets, deferred outflows of resources, liabilities and deferred inflows of resources using the *accrual basis of accounting*, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account, regardless of when cash is received or paid. These two statements report the City's *net position* and changes in them. You can think of the City's net position - assets and deferred outflows less liabilities and deferred inflows - as one way to measure the City's financial health, or *financial position*. Over time, *increases or decreases* in the City's net position are one indicator of whether its *financial health* is improving or deteriorating. You will need to consider other non-financial factors, however, such as changes in the City's property tax base and the condition of the City's roads, to assess the *overall health* of the City.

In the statement of net position and the statement of activities, we divide the City into two kinds of activities:

- Governmental activities - Most of the City's basic services are reported here, including the police, fire, public works, and parks departments, and general administration. Property taxes, franchise fees, and state and federal grants finance most of these activities.
- Business-type activities - The City charges a fee to customers to help it cover all or most of the cost of certain services it provides. The City's water and sewer systems are reported here.

CITY OF BEACON, NEW YORK
Management's Discussion and Analysis, Continued

Reporting the City's Most Significant Funds

Our analysis of the City's major funds begins on page 8. The fund financial statements begin on page 16 and provide detailed information about the most significant funds - not the City as a whole. Some funds are required to be established by State law. However, the city council established other funds to show that it is meeting legal responsibilities for using certain grants, and other money (like grants received from the U.S. Department of Housing and Urban Development). The City's two kinds of funds - governmental and proprietary - use different accounting approaches.

- **Governmental funds** - Most of the City's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the City's general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the City's programs. We describe the relationship (or differences) between governmental activities (reported in the statement of net position and the statement of activities) and governmental funds in reconciliations after each governmental funds financial statement.
- **Proprietary funds** - When the City charges customers for the services it provides, these services are generally reported in proprietary funds. Proprietary funds are reported in the same way that all activities are reported in the statement of net position and the statement of activities. In fact, the City's enterprise funds (a component of proprietary funds) are the same business-type activities we report in the government-wide statements, but provide more detail and additional information, such as cash flows. The City's Volunteer Firefighter Length of Service Award Program (LOSAP) has been moved to the proprietary funds as an internal service fund. When reported in the government-wide statements it is blended with the governmental activities.

The City as Trustee

The City is responsible for other assets in an agency capacity. All of the City's fiduciary activities are reported in separate statements of fiduciary net position and changes in fiduciary net position on pages 23 and 24. We exclude these activities from the City's other financial statements because the City cannot use these assets to finance its operations. The City is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

CITY OF BEACON, NEW YORK
Management's Discussion and Analysis, Continued

FINANCIAL HIGHLIGHTS

GOVERNMENTAL ACTIVITIES

Statement of Net Position - Governmental Activities

	<u>2017</u>	<u>2016</u>	<u>Change</u>
Assets:			
Cash and investments	\$ 14,128,422	16,683,674	(2,555,252)
Receivables	2,926,225	3,314,610	(388,385)
Internal balances	517,139	(274,635)	791,744
Investments - LOSAP	621,362	-	621,362
Prepaid expenses	412,329	92,668	319,661
Capital assets	<u>52,359,677</u>	<u>53,545,527</u>	<u>(1,185,850)</u>
Total assets	<u>70,965,154</u>	<u>73,361,844</u>	<u>(2,396,690)</u>
Deferred outflows of resources	<u>3,295,163</u>	<u>6,042,189</u>	<u>(2,747,026)</u>
Liabilities:			
Accounts payable and other accrued liabilities	5,165,633	6,973,133	(1,807,500)
Notes and bonds payable	27,959,283	29,925,615	(1,966,332)
Other postemployment benefits obligation	17,937,537	16,062,377	1,875,160
Pension liability - LOSAP	901,149	-	901,149
Net pension liabilities, proportionate share	<u>3,211,622</u>	<u>4,921,806</u>	<u>(1,710,184)</u>
Total liabilities	<u>55,175,224</u>	<u>57,882,931</u>	<u>(2,707,707)</u>
Deferred inflows of resources	<u>2,326,464</u>	<u>2,548,835</u>	<u>(222,371)</u>
Net position:			
Net investment in capital assets	29,040,252	28,307,170	733,082
Restricted	83,172	136,063	(52,891)
Unrestricted	<u>(12,364,795)</u>	<u>(9,470,966)</u>	<u>(2,893,829)</u>
Total net position	\$ <u>16,758,629</u>	<u>18,972,267</u>	<u>(2,213,638)</u>

CITY OF BEACON, NEW YORK
Management's Discussion and Analysis, Continued

Statement of Activities - Governmental Activities

	<u>2017</u>	<u>2016</u>	<u>Change</u>
Program revenues:			
Charges for services	\$ 1,999,735	1,712,230	287,505
Grants and contributions	658,281	914,288	(256,007)
General revenues:			
Property taxes	10,557,848	10,484,690	73,158
Other taxes	5,158,523	5,171,950	(13,427)
Unrestricted grants and contributions	1,557,826	1,540,178	17,648
Interest earnings	83,724	17,076	66,648
Other revenues	<u>860,047</u>	<u>599,388</u>	<u>260,659</u>
Total revenues	<u>20,875,984</u>	<u>20,439,800</u>	<u>436,184</u>
Expenses:			
General government support	4,308,725	3,013,362	1,295,363
Public safety	10,711,846	11,045,155	(333,309)
Transportation	3,583,936	4,101,387	(517,451)
Culture and recreation	1,150,288	710,393	439,895
Home and community services	1,524,196	1,565,297	(41,101)
Interest	<u>449,252</u>	<u>518,167</u>	<u>(68,915)</u>
Total expenses	<u>21,728,243</u>	<u>20,953,761</u>	<u>774,482</u>
Deficiency before transfers	(852,259)	(513,961)	(338,298)
Transfers	<u>(1,062,376)</u>	-	<u>(1,062,376)</u>
Decrease in net position	\$ <u>(1,914,635)</u>	<u>(513,961)</u>	<u>(1,400,674)</u>

The City's governmental activities statement of net position reflects an overall decrease of \$2,213,638. This was caused by a current year deficiency of revenues over expenses of \$1,914,635 and a cumulative effect of change in accounting principle of \$299,003. The changes that caused this are discussed below.

Currently, the City has \$20,263,700 in bond anticipation notes (BANs) outstanding. Of the notes, \$16,023,950 are for general fund purposes and \$4,239,750 of these notes were issued for water and sewer purposes. These projects are individually accounted for in the City's capital projects fund until completed and then transferred to the appropriate fund as fixed assets. For financial statement purposes water and sewer related BANs are reclassified from the capital projects fund (included in the governmental activities) to the water and sewer funds (business-type activities).

CITY OF BEACON, NEW YORK
Management's Discussion and Analysis, Continued

The governmental activities shows a cash balance \$14,128,422. This is a combination of general fund cash of \$10,369,907, capital projects cash of \$3,399,243, cash of \$346,607 and \$12,665 in the non-major fund and internal service fund, respectively. The capital cash is a result of unspent monies for projects currently underway.

Governmental activities related projects (roads, sidewalks, buildings, highway and public safety equipment) are reflected in the capital assets of \$52,359,677 which is net of depreciation. The City capitalized \$1,869,291 of expenditures, \$1,150,632 of which was related to road and sidewalk improvements. \$427,127 to vehicles, \$116,432 to fire house improvements, and \$175,100 of other items.

Bonds payable and bond anticipation notes decreased \$1,966,332 as a result of principal payments on short-term debt and long-term debt.

The liabilities also showed an increase of \$1,875,160 in the other postemployment benefits obligation. This change is primarily due to the fact that there is an annual increase in our obligation and it remains unfunded at this point. New York State General Municipal Law Article 2 does not currently permit funding to be used against OPEB obligations.

GENERAL FUND

The City's general fund accounts for the general operations of the City. It is used to account for all financial resources except those that are required to be accounted for in another fund.

Overall in 2017, the general fund revenues increased by \$110,859 and expenditures increased by \$732,346. With the adoption of the 2017 budget, the City appropriated \$162,980 of fund balance and increased the tax levy \$130,989 and managed to stay under the 2% tax cap. Specific results to note were revenues received in excess of budget:

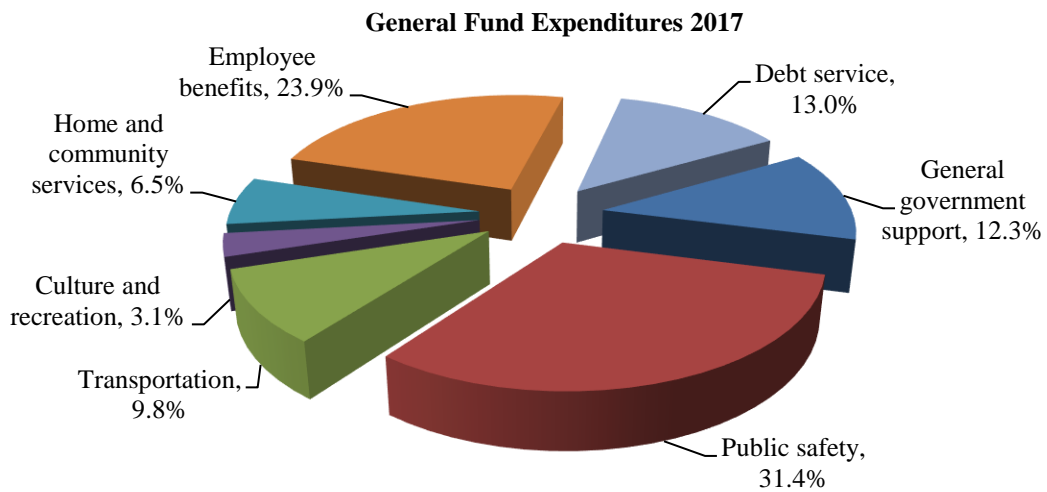
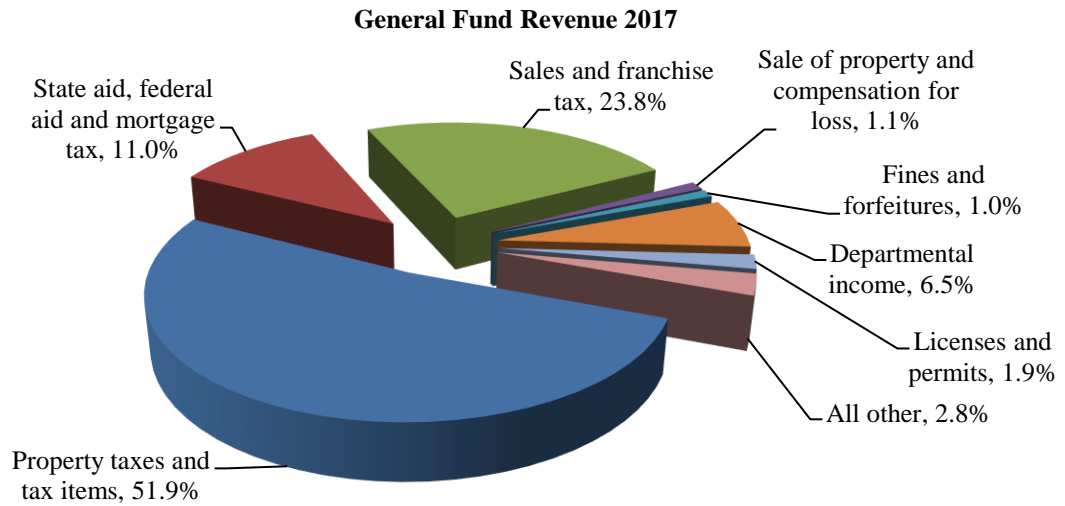
- \$162,723 in additional sales tax (growth) from Dutchess County.
- \$60,566 more in tax interest, back tax collection and installment agreements.
- \$127,859 in licenses and permits.
- \$93,921 in insurance recoveries.
- \$90,337 in additional mortgage tax receipts.
- \$55,725 in federal aid for public safety.

The City saved in almost every department budget across the board and only spent 98% of its expenditure budget. The City specifically saved:

- \$101,129 in afterschool and summer activities.
- \$98,079 in lighting and power for street lights.
- \$99,000 in public safety salaries and related items.
- Employee benefits were overspent due to higher than anticipated health insurance costs.

CITY OF BEACON, NEW YORK
 Management's Discussion and Analysis, Continued

Below are graphs of the general fund's revenues and expenditures to illustrate the sources and uses of the operating fund. Specific amounts can be found on page 18 of the financial statements.



CITY OF BEACON, NEW YORK
Management's Discussion and Analysis, Continued

CAPITAL PROJECTS FUND

Starting in 2011 and continuing through 2017, the City has had several major projects underway. These projects are accounted for in the capital projects fund and have been primarily financed through the use of short-term bond anticipation notes (BANs). Currently, the City has one note outstanding in the amount of \$20,263,700, of which \$16,023,950 is general fund funded, \$503,500 is water fund funded, and \$3,736,250 is sewer fund funded.

In 2017, the City spent \$1,442,164 on various roads, sidewalks and building upgrades and parking lots and \$427,127 was expended on vehicles within governmental activities.

PROPRIETARY FUNDS

Water and sewer funds of the City are considered to be proprietary funds (business-type). Below is an analysis to show the 2017 versus 2016 balances and operations.

<u>Statement of Net Position - Business-type Activities</u>			
	<u>2017</u>	<u>2016</u>	<u>Change</u>
Assets:			
Cash and equivalents	\$ 7,028,978	6,352,538	676,440
Receivables	2,623,405	2,266,249	357,156
Internal balances	(517,139)	274,635	(791,774)
Prepaid expenses	43,372	424	42,948
Capital assets	<u>21,002,106</u>	<u>19,670,905</u>	<u>1,331,201</u>
Total assets	<u>30,180,722</u>	<u>28,564,751</u>	<u>1,615,971</u>
Deferred outflows of resources - pensions	<u>369,883</u>	<u>814,756</u>	<u>(444,973)</u>
Liabilities:			
Accounts payable and other accrued liabilities	579,107	692,593	(113,486)
Notes and bonds payable	18,264,417	19,224,295	(959,878)
Other postemployment benefits obligation	3,376,209	3,032,643	343,566
Net pension liabilities, proportionate share	<u>410,972</u>	<u>731,799</u>	<u>(320,827)</u>
Total liabilities	<u>22,630,705</u>	<u>23,681,330</u>	<u>(1,050,625)</u>
Deferred inflows of resources	<u>109,490</u>	<u>143,523</u>	<u>(34,033)</u>
Net position:			
Net investment in capital assets	7,257,504	4,249,935	3,007,569
Unrestricted	<u>552,906</u>	<u>1,304,719</u>	<u>(751,813)</u>
Total net position	\$ <u>7,810,410</u>	<u>5,554,654</u>	<u>2,255,756</u>

CITY OF BEACON, NEW YORK
Management's Discussion and Analysis, Continued

The City water and sewer funds (business-type activities) show a combined increase of \$2,255,756 in net position. Capital assets increased as additions of \$2,159,062 were greater than depreciation of \$827,861. Liabilities decreased \$1,050,625 mainly due to an increase of short and long-term debt. The postemployment benefits obligation is increasing annually but due to New York State law at this point, it remains unfunded, and increased \$343,566 in 2017.

Statement of Revenue, Expenditures and Changes in
Net Position - Business-type Activities

	<u>2017</u>	<u>2016</u>	<u>Change</u>
Program revenues - Charges for services	\$ 7,991,621	7,593,884	397,737
General revenues - Investment earnings	<u>31,861</u>	<u>37,662</u>	<u>(5,801)</u>
Total revenues	<u>8,023,482</u>	<u>7,631,546</u>	<u>391,936</u>
Expenses:			
Water	2,977,378	2,696,757	280,621
Sewer	<u>3,852,724</u>	<u>3,786,710</u>	<u>66,014</u>
Total expenses	<u>6,830,102</u>	<u>6,483,467</u>	<u>346,635</u>
Excess before transfers	1,193,380	1,148,079	45,301
Transfers in	<u>1,062,376</u>	<u>-</u>	<u>1,062,376</u>
Increase in net position	\$ <u>2,255,756</u>	<u>1,148,079</u>	<u>1,107,677</u>

The water fund shows a change/gain in net position of \$830,104 from current year activities. As these financial statements are on a full accrual basis, expenses such as postemployment benefits as described above, compensated absences (unused but earned employee leave time) and depreciation on fixed assets are calculated in. For 2017, other postemployment benefit costs amounted to \$150,207, and depreciation expense amounted to \$331,958.

The sewer fund shows a change/gain in net position of \$1,425,652 from current year activities, \$1,062,376 of which was a transfer from the capital project fund of capital assets as a joint project was placed in service. As noted with the water fund above these financial statements are on a full accrual basis as described above, expenses such as other postemployment benefits amounting to \$193,359 and depreciation on fixed assets of \$495,903 are calculated in that figure.

CITY OF BEACON, NEW YORK
Management's Discussion and Analysis, Continued

ACTIVITIES REGARDING CAPITAL ASSETS

The City has \$15,127,535 of construction in progress as of December 31, 2017. Most of this pertains to road reconstruction, DPW facility construction, and water and sewer main improvements.

LONG TERM DEBT

Total long term serial bond debt as of December 31, 2017 was \$25,960,000. \$11,935,333 of this balance is general fund debt. The water and sewer portions of the debt amount to \$5,268,551 and \$8,756,156, respectively. Water and sewer debt is paid by the water and sewer customers. The general fund paid \$1,436,062 in long-term debt service in 2017. The water and sewer funds paid \$298,681 and \$575,257 respectively in long term debt service.

SIGNIFICANT ECONOMIC FACTORS

As the United States economies are still recovering from the recession, the City of Beacon enjoys continuing development interest in a variety of areas of the community.

Some of the current projects are described below:

Certificates of Occupancy (C/o) in 2017 were issued for:

- One East Main St renovation and restoration to convert the existing warehouse to 19 residential and 6 commercial condominiums.
- 7 East Main St renovation of an existing warehouse into a 5,337 sq. ft. brewery.
- 151 Main St was a complete demolition and construction of a boutique 11 room hotel and spa.
- Melzingah Hotel Phase 1 - the C/o was issued for the 1st floor restaurant and a 12 room hotel as work continues on the stories above to restore the 4 story brick building.
- Leonard Street Lofts, which encompasses 3 buildings consisting of 78 apartments, a leasing office and fitness room.

These properties added significantly to the tax base and therefore lowering the tax rate for 2018's budget. As a result of the development and interest in Beacon, the City added \$60 million to the tax base, \$44 million to Homestead and \$16 million to Non-Homestead. The increased tax base helped the City to provide a tax rate decrease for 2 consecutive years to homestead and non-homestead parcels after 10 years of rate increases.

The City also has several projects approved for and currently under construction including 68 senior housing units, a theatre, as well as several condos, apartments, artist work/live lofts and commercial space. These projects will be issued C/o's in 2018 and 2019 and therefore expanding the tax base in 2019 and 2020.

CITY OF BEACON, NEW YORK
Management's Discussion and Analysis, Continued

The increased population of 14,271 (US Census 2016 estimate) will help keep Main Street which features many restaurants and art galleries, alive during lowered tourist activity during the weekdays.

New York State Comptroller's Office Fiscal Stress Monitoring system which objectively reviews a variety of financial and environmental factors continues to classify the City as "No Designation" indicating that the City is below their threshold of being susceptible to fiscal stress. More information on Fiscal Stress Monitoring system can be found here: <http://www.osc.state.ny.us/localgov/fiscalmonitoring/index.htm>

Moody's reviews the City's financial condition with annually and continues to classify the City with an outstanding bond rating of Aa2. The City's latest credit opinion can be found here: https://www.moodys.com/research/Moodys-assigns-Aa2-to-the-City-of-Beacon-NYs-20--PR_904574717.

After several years of recession and downward spirals of property assessments, the City is currently on an upward swing with property prices and assessments on the rise. The City of Beacon continues to enjoy a strong real estate market for both residential and commercial. Following the national trend, people are moving back to the City to enjoy our services, shopping, nightlife and walkable nature of the City.

REQUEST FOR INFORMATION

This financial report is designed to provide a general overview of the City of Beacon, New York's finances. Questions about this report should be addressed to Office of the City Administrator, 1 Municipal Plaza, Beacon, New York 12508.

CITY OF BEACON, NEW YORK
Statement of Net Position
December 31, 2017

	Governmental Activities	Business-type Activities	Total
Assets:			
Current assets:			
Cash and equivalents	\$ 14,128,422	7,028,978	21,157,400
Receivables, net of allowance for doubtful accounts of \$202,969	2,227,324	2,569,879	4,797,203
Due from other governments	698,901	53,526	752,427
Internal balances	517,139	(517,139)	-
Investments - LOSAP	621,362	-	621,362
Prepaid expenses	412,329	43,372	455,701
Total current assets	<u>18,605,477</u>	<u>9,178,616</u>	<u>27,784,093</u>
Noncurrent assets:			
Land	10,538,141	1,061,955	11,600,096
Infrastructure, net of accumulated depreciation	23,191,175	14,949,829	38,141,004
Buildings, machinery and equipment, net of accumulated depreciation	5,424,829	3,068,319	8,493,148
Construction in progress	13,205,532	1,922,003	15,127,535
Total noncurrent assets	<u>52,359,677</u>	<u>21,002,106</u>	<u>73,361,783</u>
Total assets	<u>70,965,154</u>	<u>30,180,722</u>	<u>101,145,876</u>
Deferred outflows of resources - pensions	<u>3,295,163</u>	<u>369,883</u>	<u>3,665,046</u>
Liabilities:			
Current liabilities:			
Accounts payable	773,465	249,810	1,023,275
Accrued liabilities	410,453	102,169	512,622
Due to other governments	1,946,415	-	1,946,415
Bond anticipation notes payable	16,023,950	4,239,750	20,263,700
Current portion of long-term liabilities:			
Compensated absences	132,617	15,899	148,516
Landfill remediation liability	8,000	-	8,000
Bonds payable, non-capital	51,000	-	51,000
Bonds payable, capital	1,453,759	900,241	2,354,000
Total current liabilities	<u>20,799,659</u>	<u>5,507,869</u>	<u>26,307,528</u>
Noncurrent liabilities:			
Judgments and claims	60,000	-	60,000
Compensated absences	1,762,683	211,229	1,973,912
Landfill remediation liability	72,000	-	72,000
Bonds payable, non-capital	188,716	-	188,716
Bonds payable, capital	10,241,858	13,124,426	23,366,284
Other postemployment benefits obligation	17,937,537	3,376,209	21,313,746
Pension liability - LOSAP	901,149	-	901,149
Net pension liabilities, proportionate share	3,211,622	410,972	3,622,594
Total noncurrent liabilities	<u>34,375,565</u>	<u>17,122,836</u>	<u>51,498,401</u>
Total liabilities	<u>55,175,224</u>	<u>22,630,705</u>	<u>77,805,929</u>
Deferred inflows of resources	<u>2,326,464</u>	<u>109,490</u>	<u>2,435,954</u>
Net position:			
Net investment in capital assets	29,040,252	7,257,504	36,297,756
Restricted	83,172	-	83,172
Unrestricted	<u>(12,364,795)</u>	<u>552,906</u>	<u>(11,811,889)</u>
Total net position	<u>\$ 16,758,629</u>	<u>7,810,410</u>	<u>24,569,039</u>

See accompanying notes to financial statements.

CITY OF BEACON, NEW YORK
Statement of Activities
Year ended December 31, 2017

Functions	Expenses	Program Revenue			Net Revenue (Expense) and Changes in Net Position		Total
		Charges for Services	Operating Grants	Capital Grants	Governmental Activities	Business-type Activities	
Governmental activities:							
General government support	\$ 4,308,725	389,586	-	-	(3,919,139)	-	(3,919,139)
Public safety	10,711,846	832,811	63,200	92,884	(9,722,951)	-	(9,722,951)
Transportation	3,583,936	285,043	-	497,410	(2,801,483)	-	(2,801,483)
Culture and recreation	1,150,288	302,950	737	-	(846,601)	-	(846,601)
Home and community services	1,524,196	189,345	4,050	-	(1,330,801)	-	(1,330,801)
Interest	449,252	-	-	-	(449,252)	-	(449,252)
Total governmental activities	<u>21,728,243</u>	<u>1,999,735</u>	<u>67,987</u>	<u>590,294</u>	<u>(19,070,227)</u>	<u>-</u>	<u>(19,070,227)</u>
Business-type activities:							
Water fund	2,977,378	3,803,125	-	-	-	825,747	825,747
Sewer fund	3,852,724	4,188,496	-	-	-	335,772	335,772
Total business-type activities	<u>6,830,102</u>	<u>7,991,621</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,161,519</u>	<u>1,161,519</u>
	<u>\$ 28,558,345</u>	<u>9,991,356</u>	<u>67,987</u>	<u>590,294</u>	<u>(19,070,227)</u>	<u>1,161,519</u>	<u>(17,908,708)</u>
General revenue:							
Taxes:							
Real property tax					10,210,711	-	10,210,711
Real property tax items					347,137	-	347,137
Sales tax distribution					4,321,409	-	4,321,409
Mortgage tax					440,337	-	440,337
Utilities tax					154,164	-	154,164
Franchise tax					242,613	-	242,613
Payments from other governments					204,352	-	204,352
Grants and contributions not restricted to specific programs					1,557,826	-	1,557,826
Unrestricted investment earnings					83,724	29,066	112,790
Sale of property and compensation for loss					204,677	2,795	207,472
Miscellaneous					451,018	-	451,018
Transfers					(1,062,376)	1,062,376	-
Change in net position					<u>(1,914,635)</u>	<u>2,255,756</u>	<u>341,121</u>
Net position at beginning of year, before restatement					18,972,267	5,554,654	24,526,921
Cumulative effect of change in accounting principle					(299,003)	-	(299,003)
Net position at beginning of year, as restated					<u>18,673,264</u>	<u>5,554,654</u>	<u>24,227,918</u>
Net position at end of year					<u>\$ 16,758,629</u>	<u>7,810,410</u>	<u>24,569,039</u>

See accompanying notes to financial statements.

CITY OF BEACON, NEW YORK
Balance Sheet - Governmental Funds
December 31, 2017

	General Fund	Capital Projects Fund	Nonmajor Governmental Fund	Total Governmental Funds
<u>Assets</u>				
Cash and equivalents	\$10,369,907	3,399,243	346,607	14,115,757
Receivables:				
Taxes, net of \$202,969 allowance for doubtful accounts	2,005,358	-	-	2,005,358
Other	200,155	-	-	200,155
Mortgage loans receivable	-	-	21,811	21,811
Due from other funds	263,288	835,826	-	1,099,114
Due from other governments	276,874	88,852	-	365,726
State and federal receivables	67,787	265,388	-	333,175
Prepaid expenditures	409,009	-	-	409,009
Total assets	<u>\$13,592,378</u>	<u>4,589,309</u>	<u>368,418</u>	<u>18,550,105</u>
<u>Liabilities, Deferred Inflows and Fund Balances</u>				
Liabilities:				
Accounts payable	465,183	171,925	-	637,108
Accrued expenses	276,619	-	-	276,619
Retainage payable	-	136,357	-	136,357
Bond anticipation notes payable	-	16,023,950	-	16,023,950
Due to other funds	403,988	177,987	-	581,975
Due to other governments	1,946,415	-	-	1,946,415
Other liabilities	5,673	-	-	5,673
Total liabilities	<u>3,097,878</u>	<u>16,510,219</u>	<u>-</u>	<u>19,608,097</u>
Deferred inflows of resources	<u>1,981,357</u>	<u>145,657</u>	<u>21,811</u>	<u>2,148,825</u>
Fund balances (deficit):				
Nonspendable	409,009	-	-	409,009
Restricted for:				
Debt service	1,623	-	-	1,623
Miscellaneous	11,258	-	-	11,258
Community development	70,291	-	346,607	416,898
Assigned - appropriated	155,176	-	-	155,176
Unassigned (deficit)	<u>7,865,786</u>	<u>(12,066,567)</u>	<u>-</u>	<u>(4,200,781)</u>
Total fund balances (deficit)	<u>8,513,143</u>	<u>(12,066,567)</u>	<u>346,607</u>	<u>(3,206,817)</u>
Total liabilities, deferred inflows and fund balances	<u>\$13,592,378</u>	<u>4,589,309</u>	<u>368,418</u>	<u>18,550,105</u>

See accompanying notes to financial statements.

CITY OF BEACON, NEW YORK
 Reconciliation of Balance Sheet - Governmental Funds
 to the Statement of Net Position
 December 31, 2017

Total governmental fund balances	\$ (3,206,817)
Total net position reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	52,359,677
Long-term liabilities, including compensated absence liability, judgment and claims, landfill remediation liability, bonds payable, postemployment benefits and share of retirement system liability are not due and payable in the current period, and therefore, are not reported as liabilities in the funds.	(35,119,792)
The internal service fund is reported separately at the fund level but blended in governmental activities in the statement of net position .	(202,080)
Certain uncollected revenue/receivables are deferred in the funds, but are fully accrued for governmental activity purposes.	578,960
Deferred outflows and inflows of resources related to pension systems are not reported in the funds.	2,544,237
Accrued interest and service award liabilities are not recorded in the funds.	<u>(195,556)</u>
Net position - governmental activities	<u>\$ 16,758,629</u>

See accompanying notes to financial statements.

CITY OF BEACON, NEW YORK
Statement of Revenue, Expenditures and Changes in Fund Balances -
Governmental Funds
Year ended December 31, 2017

	General Fund	Capital Projects Fund	Nonmajor Governmental Fund	Total Governmental Funds
Revenue:				
Real property taxes	\$ 9,949,965	-	-	9,949,965
Real property tax items	347,137	-	-	347,137
Non property tax items	4,718,187	-	-	4,718,187
Departmental income	1,294,443	-	3,208	1,297,651
Intergovernmental charges	58,937	-	-	58,937
Use of money and property	15,441	2,286	194	17,921
Licenses and permits	382,309	-	-	382,309
Fines and forfeitures	202,874	-	-	202,874
Sale of property and compensation for loss	208,045	-	-	208,045
Miscellaneous local sources	17,277	208,401	-	225,678
Interfund revenues	449,490	-	-	449,490
State aid	2,076,481	375,483	-	2,451,964
Federal aid	92,884	88,039	-	180,923
Total revenue	<u>19,813,470</u>	<u>674,209</u>	<u>3,402</u>	<u>20,491,081</u>
Expenditures:				
General government support	2,381,286	106,963	-	2,488,249
Public safety	6,117,348	291,353	-	6,408,701
Transportation	1,910,546	1,397,916	-	3,308,462
Culture and recreation	606,283	66,306	-	672,589
Home and community services	1,272,912	6,354	-	1,279,266
Employee benefits	4,657,815	-	-	4,657,815
Debt service	2,521,673	-	-	2,521,673
Total expenditures	<u>19,467,863</u>	<u>1,868,892</u>	<u>-</u>	<u>21,336,755</u>
Excess (deficiency) revenue over expenditures	<u>345,607</u>	<u>(1,194,683)</u>	<u>3,402</u>	<u>(845,674)</u>
Other financing sources (uses):				
BANS redeemed from appropriations	-	530,270	-	530,270
Transfers in	-	1,721,346	-	1,721,346
Transfers out	<u>(1,721,346)</u>	<u>-</u>	<u>-</u>	<u>(1,721,346)</u>
Total other financing sources (uses)	<u>(1,721,346)</u>	<u>2,251,616</u>	<u>-</u>	<u>530,270</u>
Excess (deficiency) of revenue over expenditures and other sources (uses)	(1,375,739)	1,056,933	3,402	(315,404)
Fund balances (deficit) at beginning of year	<u>9,888,882</u>	<u>(13,123,500)</u>	<u>343,205</u>	<u>(2,891,413)</u>
Fund balances (deficit) at end of year	<u>\$ 8,513,143</u>	<u>(12,066,567)</u>	<u>346,607</u>	<u>(3,206,817)</u>

See accompanying notes to financial statements.

CITY OF BEACON, NEW YORK
 Reconciliation of the Statement of Revenue, Expenditures and Changes in Fund Balances -
 Governmental Funds to the Statement of Activities
 Year ended December 31, 2017

Net change in fund balances	\$ (315,404)
The change in net position reported for governmental activities in the statement of activities is different because:	
Governmental funds report capital outlay as expenditures. However, in the statement of activities the cost of certain assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.	(123,474)
Capital projects fund at times constructs infrastructure that is both a governmental activity and business-type activity and recorded in the capital projects fund. Business-type expenditures are removed from the statement of activities.	(1,062,376)
Bond proceeds are reported as financing sources in governmental funds and thus contribute to the change in fund balance. In the statement of net position, however, issuing debt increases long-term liabilities and does not affect the statement of activities. Similarly, repayment of principal is an expenditure in the governmental funds but reduces the liability in the statement of net position.	
Repayment of serial bond principal	1,436,062
Some expenses reported in the statement of activities, such as accrued interest, compensated absences, internal service fund, landfill remediation liability and postemployment benefits do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds.	(1,555,839)
Increase in retirement expense as a result increases in the net pension liabilities.	(554,350)
Certain uncollected revenue/receivables are deferred in the funds, but are fully accrued for governmental activity purposes.	<u>260,746</u>
Change in net position of governmental activities	<u><u>\$ (1,914,635)</u></u>

See accompanying notes to financial statements.

CITY OF BEACON, NEW YORK
Statement of Net Position - Proprietary Funds
December 31, 2017

	<u>Business-type Activities</u>			<u>Internal Service</u>
	<u>Water</u>	<u>Sewer</u>	<u>Total</u>	<u>Length of Service</u>
	<u>Fund</u>	<u>Fund</u>		<u>Award Program</u>
Assets:				
Current assets:				
Cash and equivalents	\$ 4,168,366	2,860,612	7,028,978	12,665
Receivables:				
Charges for services	1,172,818	1,125,960	2,298,778	61,722
Other	11,220	259,881	271,101	-
Due from other governments	53,526	-	53,526	-
Internal balances	307,247	(824,386)	(517,139)	-
Investments	-	-	-	621,362
Prepaid expenses	17,978	25,394	43,372	3,320
Total current assets	<u>5,731,155</u>	<u>3,447,461</u>	<u>9,178,616</u>	<u>699,069</u>
Capital assets:				
Land	993,722	68,233	1,061,955	-
Infrastructure, net of accumulated depreciation	5,628,827	9,321,002	14,949,829	-
Buildings, machinery and equipment, net of accumulated depreciation	1,284,219	1,784,100	3,068,319	-
Construction in progress	294,993	1,627,010	1,922,003	-
Total capital assets	<u>8,201,761</u>	<u>12,800,345</u>	<u>21,002,106</u>	<u>-</u>
Total assets	<u>13,932,916</u>	<u>16,247,806</u>	<u>30,180,722</u>	<u>699,069</u>
Deferred outflows of resources - pensions	<u>153,313</u>	<u>216,570</u>	<u>369,883</u>	<u>-</u>
Liabilities:				
Current liabilities:				
Accounts payable	112,114	137,696	249,810	-
Accrued expenses	33,001	69,168	102,169	-
Bond anticipation notes payable	503,500	3,736,250	4,239,750	-
Current portion of compensated absences	9,640	6,259	15,899	-
Current portion of bonds payable	307,841	592,400	900,241	-
Total current liabilities	<u>966,096</u>	<u>4,541,773</u>	<u>5,507,869</u>	<u>-</u>
Noncurrent liabilities:				
Compensated absences	128,071	83,158	211,229	-
Bonds payable	4,960,670	8,163,756	13,124,426	-
Other postemployment benefits obligation	1,540,002	1,836,207	3,376,209	-
Pension liability - LOSAP	-	-	-	901,149
Net pension liabilities, proportionate share	170,344	240,628	410,972	-
Total noncurrent liabilities	<u>6,799,087</u>	<u>10,323,749</u>	<u>17,122,836</u>	<u>901,149</u>
Total liabilities	<u>7,765,183</u>	<u>14,865,522</u>	<u>22,630,705</u>	<u>901,149</u>
Deferred inflows of resources	<u>33,985</u>	<u>75,505</u>	<u>109,490</u>	<u>-</u>
Net position:				
Net investment in capital assets	4,650,163	2,607,341	7,257,504	-
Unrestricted	1,636,898	(1,083,992)	552,906	(202,080)
Total net position	<u>\$ 6,287,061</u>	<u>1,523,349</u>	<u>7,810,410</u>	<u>(202,080)</u>

See accompanying notes to financial statements.

CITY OF BEACON, NEW YORK
Statement of Revenue, Expenses and Changes in Net Position -
Proprietary Funds
Year ended December 31, 2017

	<u>Business-type Activities</u>			<u>Internal Service</u>
	<u>Water</u>	<u>Sewer</u>	<u>Total</u>	<u>Length of Service</u>
	<u>Fund</u>	<u>Fund</u>		<u>Award Program</u>
Operating revenue - charges for services and other fees	\$3,803,125	4,188,496	7,991,621	61,722
Operating expenses:				
Personal services	585,167	737,753	1,322,920	-
Administrative expenses	536,519	280,587	817,106	700
Maintenance, operations and contractual expenses	741,043	1,217,513	1,958,556	-
Employee benefits	645,592	887,989	1,533,581	29,902
Depreciation	331,958	495,903	827,861	-
Total operating expenses	<u>2,840,279</u>	<u>3,619,745</u>	<u>6,460,024</u>	<u>30,602</u>
Operating income	<u>962,846</u>	<u>568,751</u>	<u>1,531,597</u>	<u>31,120</u>
Nonoperating revenue (expenses):				
Sale of property	2,795	-	2,795	-
Investment income	1,562	27,504	29,066	65,803
Interest expense	(137,099)	(232,979)	(370,078)	-
Transfers in	-	1,062,376	1,062,376	-
Total nonoperating revenue (expenses)	<u>(132,742)</u>	<u>856,901</u>	<u>724,159</u>	<u>65,803</u>
Change in net position	<u>830,104</u>	<u>1,425,652</u>	<u>2,255,756</u>	<u>96,923</u>
Net position at beginning of year, before restatement	5,456,957	97,697	5,554,654	-
Cumulative effect of change in accounting principle	-	-	-	(299,003)
Net position at beginning of year, as restated	<u>5,456,957</u>	<u>97,697</u>	<u>5,554,654</u>	<u>(299,003)</u>
Net position at end of year	<u>\$6,287,061</u>	<u>1,523,349</u>	<u>7,810,410</u>	<u>(202,080)</u>

See accompanying notes to the financial statements.

CITY OF BEACON, NEW YORK
Statement of Cash Flows - Proprietary Funds
Year ended December 31, 2017

	<u>Business-type Activities</u>			<u>Internal Service</u>
	<u>Water</u>	<u>Sewer</u>	<u>Total</u>	<u>Length of Service</u>
	<u>Fund</u>	<u>Fund</u>		<u>Award Program</u>
Cash flows from operating activities:				
Cash received from users	\$3,765,849	3,868,616	7,634,465	61,542
Cash paid for employees and employee benefits	(1,000,110)	(1,453,025)	(2,453,135)	(42,200)
Cash paid for operating expenses	<u>(1,246,482)</u>	<u>(1,621,897)</u>	<u>(2,868,379)</u>	<u>(700)</u>
Net cash provided by operating activities	<u>1,519,257</u>	<u>793,694</u>	<u>2,312,951</u>	<u>18,642</u>
Cash flows from investing activities - advances from (payments to) other funds				
	<u>(39,877)</u>	<u>831,651</u>	<u>791,774</u>	<u>-</u>
Cash flows from capital and related financing activities:				
Purchase of capital assets	(170,938)	(925,748)	(1,096,686)	-
Interest payments on debt	(142,515)	(261,067)	(403,582)	-
Repayments of debt	<u>(315,681)</u>	<u>(644,197)</u>	<u>(959,878)</u>	<u>-</u>
Net cash used in capital and related financing activities	<u>(629,134)</u>	<u>(1,831,012)</u>	<u>(2,460,146)</u>	<u>-</u>
Cash flows from investing activities:				
Investment income	1,562	27,504	29,066	65,803
Purchase of investments	-	-	-	(82,396)
Sale of property	<u>2,795</u>	<u>-</u>	<u>2,795</u>	<u>-</u>
Net cash provided by (used in) investing activities	<u>4,357</u>	<u>27,504</u>	<u>31,861</u>	<u>(16,593)</u>
Net change in cash and equivalents	854,603	(178,163)	676,440	2,049
Cash and equivalents at beginning of year	<u>3,313,763</u>	<u>3,038,775</u>	<u>6,352,538</u>	<u>10,616</u>
Cash and equivalents at end of year	<u>\$4,168,366</u>	<u>2,860,612</u>	<u>7,028,978</u>	<u>12,665</u>
Reconciliation of operating income to net cash provided by operating activities				
Operating income	\$ 962,846	568,751	1,531,597	31,120
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation	331,958	495,903	827,861	-
Change in:				
Receivables	(37,276)	(319,880)	(357,156)	(180)
Prepaid expenses	(17,554)	(25,394)	(42,948)	460
Accounts payable	50,264	(121,148)	(70,884)	-
Accrued expenses	(1,630)	(2,649)	(4,279)	-
Compensated absences	38,869	(43,688)	(4,819)	-
Net pension liabilities, proportionate share	(132,982)	(187,845)	(320,827)	-
Other postemployment benefits obligation	150,207	193,359	343,566	-
Pension liability - LOSAP	-	-	-	(12,758)
Deferred outflow of resources	184,399	260,474	444,873	-
Deferred inflow of resources	<u>(9,844)</u>	<u>(24,189)</u>	<u>(34,033)</u>	<u>-</u>
Net cash provided by operating activities	<u>\$1,519,257</u>	<u>793,694</u>	<u>2,312,951</u>	<u>18,642</u>

See accompanying notes to financial statements.

CITY OF BEACON, NEW YORK
Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2017

	<u>Length of Service Award Program</u>	<u>Agency Funds</u>
Assets - cash and cash equivalents	\$ -	<u>614,272</u>
Liabilities - escrow funds returnable and other liabilities	<u>-</u>	<u>614,272</u>
Net position	<u>\$ -</u>	<u>-</u>

See accompanying notes to financial statements.

CITY OF BEACON, NEW YORK
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
Year ended December 31, 2017

	<u>Length of Service Award Program</u>
Additions	\$ -
Deductions	<u>-</u>
Change in net position	<u>-</u>
Net position at beginning of year, before restatement	614,904
Cumulative effect of change in accounting principle	<u>(614,904)</u>
Net position at beginning of year, as restated	<u>-</u>
Net position at end of year	<u><u>\$ -</u></u>

See accompanying notes to financial statements.

CITY OF BEACON, NEW YORK

Notes to Financial Statements

December 31, 2017

(1) Summary of Significant Accounting Policies

The City of Beacon, New York (the City) was incorporated on May 15, 1913, under the provisions of the State of New York. The City operates under a Charter form of government and provides the following services as authorized by its charter: public safety (police and fire), streets, sanitation, culture-recreation, public improvements, planning and zoning, and general administrative services. Other services include utilities.

The financial statements of the City of Beacon have been prepared in accordance with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements. The more significant accounting policies established in GAAP and used by the City are discussed below.

(a) Financial Reporting Entity

The City, for financial purposes, includes all of the funds relevant to the operations of the City of Beacon, New York. The financial statements include organizations, functions and activities that are controlled by or dependent upon the City. Control or dependence is determined on the basis of budget adoption, taxing authority, funding and appointment of the respective governing board. The City has determined that the following entities are not component units for the purposes of the financial statements of the City of Beacon: City of Beacon Housing Authority, Beacon City School District and The Howland Public Library.

(b) Government-Wide Financial Statements

The City's basic financial statements include both government-wide (reporting the City as a whole) and the fund financial statements (reporting the City's major funds and fiduciary funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business-type. The City's police and fire protection, parks and recreation, public works, and general administrative services are classified as governmental activities. The City's water and sewer services are classified as business-type activities.

In the government-wide statement of net position, both the governmental and business-type activities columns (a) are presented on a consolidated basis by column, (b) and are reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The City's net position is reported in three parts: net investment in capital assets; restricted net position; and unrestricted net position. The City first utilizes restricted resources to finance qualifying activities.

CITY OF BEACON, NEW YORK
Notes to Financial Statements, Continued

(1) Summary of Significant Accounting Policies, Continued

(b) Government-Wide Financial Statements, Continued

The government-wide statement of activities reports both the gross and net cost of each of the City's functions and business-type activities. The functions are also supported by general revenues (property and sales taxes, certain intergovernmental revenues, fines, permits and charges, etc.). The statement of activities reduces gross expenses (including depreciation) by related program revenues, which include charges for services, operating and capital grants. Program revenues must be directly associated with the function (police, public works, community and youth services, etc.) or a business-type activity. Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflects capital-specific grants.

The net costs (by function or business-type activity) are normally covered by general revenue (property, sales or mortgage taxes, intergovernmental revenues, interest income, etc).

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

(c) Basic Financial Statements - Fund Financial Statements

The financial transactions of the City are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund balance/net position, revenues and expenditures/expenses. Funds are organized into three major categories: governmental, proprietary, and fiduciary. An emphasis is placed on major funds within the governmental and proprietary categories. A fund is considered major if it is the primary operating fund of the City or meets the following criteria:

- Total assets and deferred outflows of resources, liabilities and deferred inflows of resources, revenues, or expenditures/expenses of that individual governmental fund is at least 10 percent of the corresponding total for all funds of that category or type; and
- Total assets and deferred outflows of resources, liabilities and deferred inflows of resources, revenues, or expenditures/expenses of the individual governmental fund or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

The following fund types are used by the City:

(1) Governmental Funds

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income.

CITY OF BEACON, NEW YORK
Notes to Financial Statements, Continued

(1) Summary of Significant Accounting Policies, Continued

(c) Basic Financial Statements - Fund Financial Statements, Continued

(1) Governmental Funds, Continued

The following is a description of the governmental funds of the City:

- General fund is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund.
- Capital projects funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by business-type/proprietary funds).
- Nonmajor governmental fund is used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

(2) Proprietary Funds

Proprietary funds are required to be used to account for operations for which a fee is charged to external users for goods or services and the activity (a) is financed with debt that is solely secured by a pledge of the net revenues, (b) has third party requirements that the cost of providing services, including capital costs, be recovered with fees and charges or (c) establishes fees and charges based on a pricing policy designed to recover similar costs. Most revenues are considered operating revenues, except for investment income. The City's sewer and water funds are reported as proprietary funds. Internal service funds account for operations that provide services to other departments or agencies of the government, or to other governments on a cost reimbursement basis. The City has classified its Length of Service Award Program as an internal service fund.

(3) Fiduciary Funds

Fiduciary funds are used to report assets held in a trustee or agency capacity for others and therefore are not available to support City programs. The reporting focus is on net position and changes in net position and are reported using accounting principles similar to proprietary funds.

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

(d) Basis of Accounting

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

CITY OF BEACON, NEW YORK
Notes to Financial Statements, Continued

(1) Summary of Significant Accounting Policies, Continued

(d) Basis of Accounting, Continued

(1) Accrual

Both governmental and business-type activities in the government-wide financial statements and the proprietary and fiduciary funds financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

(2) Modified Accrual

The governmental funds financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Available" means collectible within the current period or within 60 days after year end. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. The exception to this general rule is that principal and interest on general obligation long-term debt, if any, is recognized when due.

(e) Fund Balances

Fund balance is broken down into five different classifications: nonspendable, restricted, committed, assigned, and unassigned.

Nonspendable consists of assets that are inherently non-spendable in the current period either because of their form or because they must be maintained intact, including prepaid items, inventories, long-term portions of loans receivable, financial assets held for resale, and principal of endowments.

Restricted consists of amounts that are subject to externally enforceable legal purpose restrictions imposed by creditors, grantors, contributors, or laws and regulations of other governments; or through constitutional provisions or enabling legislation.

Committed consists of amounts that are subject to a purpose constraint imposed by a formal action of the government's highest level of decision-making authority before the end of the fiscal year, and that require the same level of formal action to remove the constraint. The City is the decision-making authority that can, by city ordinance prior to the end of the fiscal year, commit fund balance.

Assigned consists of amounts that are subject to a purpose constraint that represents an intended use established by the government's highest level of decision-making authority, or by their designated body or official. The purpose of the assignment must be narrower than the purpose of the general fund, and in funds other than the general fund, assigned fund balance represents the residual amount of fund balance. The City, city ordinance, has authorized the City administrator to assign fund balance.

CITY OF BEACON, NEW YORK
Notes to Financial Statements, Continued

(1) Summary of Significant Accounting Policies, Continued

Unassigned represents the residual classification for the government's general fund, and could report a surplus or deficit. In funds other than the general fund, the unassigned classification should be used only to report a deficit balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

When resources are available from multiple classifications, the City spends funds in the following order: restricted, committed, assigned, unassigned.

See note 1(p) for an analysis of the City's classified fund balances.

(f) Fair Value Measurement

Generally accepted accounting principles provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy under generally accepted accounting principles are as follows:

- Level 1 - Valuations are based on quoted prices in active markets for identical asset or liabilities that the component units have the ability to access.
- Level 2 - Valuations are based on quoted prices in markets that are not active or for which all significant inputs are observable directly, or indirectly.
- Level 3 - Valuations are based on inputs that are unobservable and significant to the overall fair value measurement.

The fair value of financial instruments classified as current assets or liabilities, including cash, investments, accounts receivable, and accounts payable and accrued expenses approximate carrying value, principally because of the short maturity of those items. Bonds payable are carried at cost, which approximates the fair value based on current rates at which the City could borrow funds with similar maturities.

(g) Cash and Investments

Cash includes amounts in demand and time deposits as well as short-term investments. State statutes govern the investment policies of the City. Special time deposits and certificates of deposit not covered by Federal Deposit Insurance must be collateralized by the banking institutions with investments governed under state statutes.

For purposes of the proprietary funds statement of cash flows, the City considers all cash and cash equivalents with an original maturity of three months or less to be cash equivalents.

CITY OF BEACON, NEW YORK
Notes to Financial Statements, Continued

(1) Summary of Significant Accounting Policies, Continued

(g) Cash and Investments, Continued

The cash in financial institutions of the City at December 31, 2017, is as follows:

	<u>General Fund</u>	<u>Nonmajor Fund</u>	<u>Capital Projects Fund</u>	<u>Business- Type Activities</u>	<u>Total</u>
Non-interest bearing accounts	\$ 300	-	-	-	300
Interest bearing bearing accounts	<u>10,817,760</u>	<u>336,951</u>	<u>3,199,699</u>	<u>6,667,395</u>	<u>21,021,805</u>
	<u>\$ 10,818,060</u>	<u>336,951</u>	<u>3,199,699</u>	<u>6,667,395</u>	<u>21,022,105</u>

The carrying amount of cash on the financial statements represent the cash balances less reconciling items, such as deposits in transit and outstanding checks.

Custodial credit risk is the risk that in the event of a bank failure, the City’s deposits may not be returned to it. While the City does not have a specific policy for custodial credit risk, New York State statues govern the City’s investment policies, as discussed previously in these notes. Governmental Accounting Standards Board Statement No. 40 - “Deposit and Investment Risk Disclosure,” directs that deposits be disclosed as exposed to custodial credit risk if they are not covered by depository insurance, or collateralized by securities held by the City or its agent in the City’s name. The City’s cash balances not covered by depository insurance were fully collateralized with securities held by the City’s third party custodian and not subject to custodial credit risk.

(h) Capital Assets

Capital assets purchased or acquired with an original cost of \$5,000 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives:

Buildings	50 years
Water and sewer system	30-40 years
Machinery and equipment	8-15 years
Improvements	20 years
Other infrastructure	15 years

CITY OF BEACON, NEW YORK
Notes to Financial Statements, Continued

(1) Summary of Significant Accounting Policies, Continued

(i) Compensated Absences

Vacation, sick days and personal days are accumulated at varying rates pertaining to the type of City employee. The City accrues a liability for compensated absences which meet the following criteria:

- The City's obligations relating to employees rights to compensation for future absences are attributable to employee's services already rendered;
- The obligation relates to rights that vest or accumulate;
- Payment of the compensation is probable;
- The amount can be reasonably estimated.

In accordance with the above criteria, the City has accrued a liability for vacation and sick pay which has been earned and not taken by City employees. The noncurrent portion (the amount estimated to be used in subsequent fiscal years) for governmental funds is maintained separately and represents a reconciling item between the fund and government-wide presentations. It is anticipated that none of these liabilities will be liquidated with expendable available financial resources.

(j) Interfund Activity

Interfund activity is reported as, either loans, services provided, reimbursements or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers between governmental or proprietary funds are netted as part of the reconciliation to the government-wide financial statements.

(k) Budgets

The City employs formal budgetary accounting as a management tool, on a basis consistent with generally accepted accounting principles. During the year, a budget was adopted and modified by the city council for the general fund. Budgetary controls are established or adopted for the capital projects fund on a project basis and continue until the project is completed. Unused appropriations of the annually budgeted funds lapse at the end of the year.

(l) Insurance

The City of Beacon assumes the liability for most risk including, but not limited to, property damage and personal injury liability. Such risks are covered by the purchase of commercial insurance. Judgments and claims are recorded when it is probable that an asset has been impaired or a liability has been incurred and the amount of loss can be reasonably estimated. The City has recorded an estimated liability, \$60,000, in the statement of net position for uninsured deductible amounts; see long-term liabilities (note 5). Workers' compensation coverage is provided through a retrospective policy, wherein premiums are recorded based on the ultimate cost of the experience to date of workers in similar occupations.

CITY OF BEACON, NEW YORK
Notes to Financial Statements, Continued

(1) Summary of Significant Accounting Policies, Continued

(m) Property Taxes

The City approves the budget for the current year on the first Monday in December. Property taxes are levied on January 1. Penalties and interest are assessed after February 28. Unpaid taxes are converted to tax sale certificates for a period of two years and then sold at auction.

(n) Deferred Outflows and Inflows of Resources

Deferred outflows of resources is a separate financial statement element that represents a consumption of net position which applies to a future period(s) and so will not be recognized as an outflow of resources (expense/ expenditure) until then.

The City reported the following deferred outflows of resources:

	<u>Balance Sheet - Governmental Funds</u>	<u>Statement of Net Position</u>	
		<u>Governmental Activities</u>	<u>Business-type Activities</u>
Pensions	\$ _____ -	<u>3,295,163</u>	<u>369,883</u>

Deferred inflows of resources is 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.

The City reported the following deferred inflows of resources:

	<u>Balance Sheet - Governmental Funds</u>	<u>Statement of Net Position</u>	
		<u>Governmental Activities</u>	<u>Business-type Activities</u>
State aid	\$ 1,408,070	1,408,070	-
Property taxes	573,287	-	-
Premium on bond anticipation notes	145,658	145,658	38,540
Rehabilitation loans	21,810	21,810	-
Pensions	_____ -	<u>750,926</u>	<u>70,950</u>
	\$ <u>2,148,825</u>	<u>2,326,464</u>	<u>109,490</u>

(o) Long-Term Liabilities

Long-term debt is recognized as a liability of a governmental fund when due, or when resources have been accumulated for payment early in the following year. For other long-term obligations, only that portion expected to be financed from expendable available financial resources is reported as a fund liability of a governmental fund. The remaining portion of such obligations is reported in the long-term liabilities.

CITY OF BEACON, NEW YORK
Notes to Financial Statements, Continued

(1) Summary of Significant Accounting Policies, Continued

(p) Classifications of Fund Balance

In accordance with GASB 54, the City has classified fund balances based on the constraints imposed on resources. The following provides the description and amounts of these classifications:

	<u>Balance (deficit) at December 31, 2017</u>
General fund:	
Non-spendable	\$ 409,009
Restricted:	
Debt service	1,623
Miscellaneous	11,258
Community development	<u>70,291</u>
Total restricted	<u>83,172</u>
Assigned - appropriated	155,176
Unassigned	<u>7,865,786</u>
Total general fund	8,513,143
Capital projects fund - unassigned (deficit)	(12,066,567)
Nonmajor fund - restricted (community development)	<u>346,607</u>
Total fund balance (deficit)	\$ <u>(3,206,817)</u>

(q) Allowance for Uncollectible Accounts

The City has recorded an estimated allowance for un-collectible property taxes based on average collections for the prior three years. No allowance has been recorded for un-collectible utility accounts in the proprietary funds. Accounts past due longer than six months, are placed on the property tax rolls in the succeeding year. Those accounts continuing to be past due are then included in the calculation of uncollectible property taxes.

(r) Use of Estimates

The preparation of basic financial statements, in accordance with accounting principles generally accepted in the United States of America, requires management to make estimates and assumptions that affect the amounts reported in the basic financial statements and the accompanying notes. Actual results could differ from those estimates.

(s) Overexpenditure of Certain Appropriations

General funds appropriations were overexpended within the employee benefits category, which was due to the City not making year end budget adjustments for higher than anticipated health insurance costs.

CITY OF BEACON, NEW YORK
Notes to Financial Statements, Continued

(1) Summary of Significant Accounting Policies, Continued

(t) Subsequent Events

Management has evaluated subsequent events for disclosure and/or recognition in the financial statements through the date that the financial statements were available to be issued and has determined the following requires disclosure under generally accepted accounting principles:

- On May 24, 2018, the City permanently financed its bond anticipation note as described in note 5(a).
- On March 28, 2018, the City sold the following properties:
 - Section 5954, Block 26, p/o Lot 688931 was sold to West End Lofts Housing Development Fund Company, Inc., as nominee for West End Lofts Limited Partnership for the purchase price of \$875,000.
 - Section 5954, Block 26, p/o Lot 708967 to The Kearney Realty & Development Group, Inc. for the purchase price of \$325,000.

(2) Receivables

Other receivables at December 31, 2017, consists of the following:

	<u>General Fund</u>
Franchise and utility fees	\$ 71,044
Other fees and reimbursements	117,832
NYMIR investment	<u>11,279</u>
Totals	\$ <u>200,155</u>

State and federal receivables as of December 31, 2017, consists of the following:

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Total</u>
State aid receivable	\$ 67,787	182,000	249,787
Federal aid receivable	<u>-</u>	<u>83,388</u>	<u>83,388</u>
Totals	\$ <u>67,787</u>	<u>265,388</u>	<u>333,175</u>

CITY OF BEACON, NEW YORK
Notes to Financial Statements, Continued

(3) Interfund Receivables, Payables and Transfers

The following is a summary of amounts due from and due to other funds as of December 31, 2017:

	<u>Amount receivable</u>	<u>Amount payable</u>
General fund	\$ 263,288	403,988
Capital projects fund	835,826	177,987
Proprietary funds:		
Water	307,247	-
Sewer	<u>-</u>	<u>824,386</u>
Totals	\$ <u>1,406,361</u>	<u>1,406,361</u>
	<u>Transfers in</u>	<u>Transfers out</u>
General fund	\$ -	1,721,346
Capital projects fund	1,721,346	-
Sewer fund	1,062,736	-
Governmental activities	<u>-</u>	<u>1,062,736</u>
Totals	\$ <u>2,784,082</u>	<u>2,784,082</u>

(4) Capital Assets

The following is a summary of changes in the capital assets:

	<u>Balance January 1, 2017</u>	<u>Additions</u>	<u>Disposals</u>	<u>Transfers</u>	<u>Balance December 31, 2017</u>
Governmental activities:					
Land	\$ 10,538,141	-	-	-	10,538,141
Buildings	5,435,715	-	-	-	5,435,715
Improvements	996,842	130,755	-	-	1,127,597
Machinery and equipment	9,975,008	427,127	(136,262)	-	10,265,873
Infrastructure	29,646,744	4,470,155	-	-	34,116,899
Construction in progress	<u>17,426,654</u>	<u>1,311,409</u>	<u>(4,470,155)</u>	<u>(1,062,376)</u>	<u>13,205,532</u>
Totals at historical cost	<u>74,019,104</u>	<u>6,339,446</u>	<u>(4,606,417)</u>	<u>(1,062,376)</u>	<u>74,689,757</u>
Less accumulated depreciation:					
Buildings	2,586,189	148,791	-	-	2,734,980
Improvements	764,343	18,973	-	-	783,316
Machinery and equipment	7,612,081	406,873	(132,894)	-	7,886,060
Infrastructure	<u>9,510,964</u>	<u>1,414,760</u>	<u>-</u>	<u>-</u>	<u>10,925,724</u>
Total accumulated depreciation	<u>20,473,577</u>	<u>1,989,397</u>	<u>(132,894)</u>	<u>-</u>	<u>22,330,080</u>
Governmental activities capital assets, net	\$ <u>53,545,527</u>	<u>4,350,049</u>	<u>(4,473,523)</u>	<u>(1,062,376)</u>	<u>52,359,677</u>

CITY OF BEACON, NEW YORK
Notes to Financial Statements, Continued

(4) Capital Assets, Continued

	Balance January 1, <u>2017</u>	<u>Additions</u>	<u>Disposals</u>	<u>Transfers</u>	Balance December 31, <u>2017</u>
Business-type activities:					
Land	\$ 1,061,955	-	-	-	1,061,955
Buildings	10,850,042	-	-	-	10,850,042
Improvements	12,505	-	-	-	12,505
Machinery and equipment	557,563	36,175	(16,969)	-	576,769
Infrastructure	20,348,588	-	-	1,062,376	21,410,964
Construction in progress	<u>861,492</u>	<u>1,060,511</u>	<u>-</u>	<u>-</u>	<u>1,922,003</u>
Totals at historical cost	<u>33,692,145</u>	<u>1,096,686</u>	<u>(16,969)</u>	<u>1,062,376</u>	<u>35,834,238</u>
Less accumulated depreciation:					
Buildings	7,996,486	128,601	-	-	8,125,090
Improvements	12,505	-	-	-	12,505
Machinery and equipment	201,829	48,541	(16,969)	-	233,402
Infrastructure	<u>5,810,420</u>	<u>650,719</u>	<u>-</u>	<u>-</u>	<u>6,461,135</u>
Total accumulated depreciation	<u>14,021,240</u>	<u>827,861</u>	<u>(16,969)</u>	<u>-</u>	<u>14,832,132</u>
Business-type capital assets, net	\$ <u>19,670,905</u>	<u>268,825</u>	<u>-</u>	<u>1,062,376</u>	<u>21,002,106</u>

Depreciation was charged to governmental and business-type activities as follows:

General government support	\$ 1,326,364
Public safety	242,921
Transportation	164,123
Culture and recreation	172,124
Home and community services	<u>83,865</u>
Total governmental activities	1,989,397
Business-type activities	<u>827,861</u>
Total depreciation expense	\$ <u>2,817,258</u>

(5) Liabilities

(a) Bond Anticipation Notes Payable

Liabilities for bond anticipation notes of governmental funds are generally accounted for in the capital projects fund, since maturities cannot exceed one year. However, state law allows the notes to be renewed, up to five years for capital purposes and up to the period of probable usefulness for assessable improvements, provided that stipulated annual reductions of principal are made.

CITY OF BEACON, NEW YORK
Notes to Financial Statements, Continued

(5) Liabilities, Continued

(a) Bond Anticipation Notes Payable, Continued

The portion of the bond anticipation note payable as of December 31, 2017 for the capital projects fund is as follows:

<u>Purpose</u>	<u>Original issue date</u>	<u>Maturity date</u>	<u>Interest rate</u>	<u>Original amount of issue</u>	<u>Amount outstanding at December 31, 2017</u>
Governmental activities -					
Capital projects fund:					
Highway garage	05/27/17	05/25/18	2.00%	\$ 6,385,000	5,350,000
Equipment - general	05/27/17	05/25/18	2.00%	1,592,900	1,415,950
Building upgrades	05/27/17	05/25/18	2.00%	2,318,682	2,058,000
DPW facility	05/27/17	05/25/18	2.00%	3,077,546	3,035,000
LED street lights	05/27/17	05/25/18	2.00%	1,960,000	1,900,000
Road reconstruction - Rombout Avenue	05/27/17	05/25/18	2.00%	<u>2,372,749</u>	<u>2,265,000</u>
Total governmental activities				<u>17,706,877</u>	<u>16,023,950</u>

The portion of the bond anticipation note payable as of December 31, 2017 for business-type activities is as follows:

<u>Purpose</u>	<u>Original issue date</u>	<u>Maturity date</u>	<u>Interest rate</u>	<u>Original amount of issue</u>	<u>Amount outstanding at December 31, 2017</u>
Business-type activities:					
Water system improvements	05/27/17	05/25/18	2.00%	\$ 2,723,000	276,000
Equipment - water	05/27/17	05/25/18	2.00%	142,500	130,000
Sewer line improvements	05/27/17	05/25/18	2.00%	4,997,625	1,082,000
Sewer plant improvements	05/27/17	05/25/18	2.00%	895,500	574,250
Equipment - sewer	05/27/17	05/25/18	2.00%	48,000	45,000
Upgrade SCADA system - water	05/27/17	05/25/18	2.00%	100,000	97,500
Road reconstruction - Rombout Avenue (sewer)	05/27/17	05/25/18	2.00%	1,166,315	1,150,000
I & I improvements	05/27/17	05/25/18	2.00%	<u>900,000</u>	<u>885,000</u>
Total business-type activities				<u>10,972,940</u>	<u>4,239,750</u>
Total bond anticipation note				<u>\$28,679,817</u>	<u>20,263,700</u>

This bond anticipation note matured on May 25, 2018. The City issued a bond on May 24, 2018, the proceeds of which, together with \$1,211,700 of cash on hand, were used to permanently finance this bond anticipation note. Bond payments are through May 15, 2040 with interest of 3.00% - 3.50%.

CITY OF BEACON, NEW YORK
Notes to Financial Statements, Continued

(5) Liabilities, Continued

(b) Long-Term Debt

The City borrows money in order to acquire or construct buildings and public improvements. This enables the cost of these capital assets to be borne by the present and future taxpayers receiving the benefit of the capital assets. Long-term debt also consists of landfill costs, judgments and claims, compensated absences and other postemployment benefits. The provision to be made in future budgets for capital indebtedness represents the amount, exclusive of interest, authorized to be collected in future years from taxpayers and others for liquidation of the long-term liabilities.

(1) Changes

The changes in the City's indebtedness during the year ended December 31, 2017, are summarized as follows:

Governmental activities:

	Balance January 1, <u>2017</u>	<u>Increase</u>	<u>Decrease</u>	Balance December 31, <u>2017</u>	Amounts due within <u>one year</u>
Serial bonds	\$ 13,371,395	-	(1,436,062)	11,935,333	1,504,759
Landfill costs	88,000	-	(8,000)	80,000	8,000
Judgments and claims	60,000	-	-	60,000	-
Compensated absences	2,003,789	-	(108,489)	1,895,300	132,617
Other postemployment benefits	16,062,377	1,875,160	-	17,937,537	-
Net pension liabilities	<u>4,921,806</u>	<u>-</u>	<u>(1,710,184)</u>	<u>3,211,622</u>	<u>-</u>
Total	\$ <u>36,507,367</u>	<u>1,875,160</u>	<u>(3,262,735)</u>	<u>35,119,792</u>	<u>1,645,376</u>

Business-type activities:

	Balance January 1, <u>2017</u>	<u>Increase</u>	<u>Decrease</u>	Balance December 31, <u>2017</u>	Amounts due within <u>one year</u>
Serial bonds	\$ 14,898,605	-	(873,938)	14,024,667	900,241
Compensated absences	231,947	-	(4,819)	227,128	15,899
Other postemployment benefits	3,032,643	343,566	-	3,376,209	-
Net pension liabilities	<u>731,799</u>	<u>-</u>	<u>(320,827)</u>	<u>410,972</u>	<u>-</u>
Total	\$ <u>18,894,994</u>	<u>343,566</u>	<u>(1,199,584)</u>	<u>18,038,976</u>	<u>916,140</u>

Compensated absences are shown net, since it is impracticable to determine the changes separately.

CITY OF BEACON, NEW YORK
Notes to Financial Statements, Continued

(5) Liabilities, Continued

(b) Long-Term Debt, Continued

(2) Description

Serial bonds payable as of December 31, 2017, are as follows:

Governmental activities:

<u>Purpose</u>	<u>Original issue date</u>	<u>Maturity date</u>	<u>Interest rate</u>	<u>Original amount of issue</u>	<u>Amount outstanding at December 31, 2017</u>
Public improvement	11/12/08	11/15/23	3.25-5.00%	\$ 6,135,000	2,935,000
Public improvement	03/15/11	08/15/20	2.00-4.00%	2,676,832	990,546
Public improvement	10/01/14	10/01/24	4.00-5.00%	5,942,700	4,723,864
Public improvement	05/15/16	05/15/39	2.00-3.00%	<u>3,408,000</u>	<u>3,285,923</u>
Totals				\$ <u>18,162,532</u>	<u>11,935,333</u>

Business-type activities:

<u>Purpose</u>	<u>Original issue date</u>	<u>Maturity date</u>	<u>Interest rate</u>	<u>Original amount of issue</u>	<u>Amount outstanding at December 31, 2017</u>
Wastewater treatment	03/14/02	04/15/21	1.21-4.98%	\$ 2,356,000	555,000
Public improvement - water	03/15/11	08/15/20	2.00-4.00%	145,380	46,908
Public improvement - sewer	03/15/11	08/15/20	2.00-4.00%	597,680	222,545
Public improvement - water	10/01/14	10/01/24	4.00-5.00%	1,255,500	1,034,172
Public improvement - sewer	10/01/14	10/01/24	4.00-5.00%	1,171,800	916,965
Public improvement - water	05/15/16	05/15/39	2.00-3.00%	4,343,000	4,187,431
Public improvement - sewer	05/15/16	05/15/39	2.00-3.00%	<u>7,324,000</u>	<u>7,061,646</u>
Totals				\$ <u>17,193,360</u>	<u>14,024,667</u>

(3) Annual Amortization

The annual requirements to amortize bonded debt as of December 31, 2017, are as follows:

<u>Year ending December 31,</u>	<u>Governmental Activities</u>			<u>Business-type Activities</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2018	\$ 1,504,759	367,153	1,871,912	900,241	354,723	1,254,964
2019	1,547,516	314,435	1,861,951	912,484	329,348	1,241,832
2020	1,597,061	264,637	1,861,698	932,939	303,460	1,236,399
2021	1,303,579	212,611	1,516,190	861,421	276,810	1,138,231
2022	1,335,323	175,906	1,511,229	724,677	258,832	983,509
2023-2027	2,670,114	376,850	3,046,964	2,924,885	1,049,937	3,974,822
2028-2032	751,681	227,407	979,088	2,573,319	778,509	3,351,828
2033-3037	851,154	121,280	972,434	2,913,846	415,195	3,329,041
2038-2039	<u>374,146</u>	<u>11,309</u>	<u>385,455</u>	<u>1,280,855</u>	<u>38,716</u>	<u>1,319,571</u>
Totals	<u>\$ 11,935,333</u>	<u>2,071,588</u>	<u>14,006,921</u>	<u>14,024,667</u>	<u>3,805,530</u>	<u>17,830,197</u>

CITY OF BEACON, NEW YORK
Notes to Financial Statements, Continued

(6) Operating Leases

The City is committed under various leases for office and communication equipment. These leases are considered for accounting purposes to be operating leases. Lease expenditures for the year ended December 31, 2017 amounted to \$11,628. These leases run for a maximum term of up to five years with renewal or purchase options available to the City.

At December 31, 2017, the approximate future annual operating lease commitments, subject to appropriation of funds, were as follows:

<u>Year ending December 31,</u>	<u>Operating leases</u>
2018	\$ 2,821
2019	<u>420</u>
Totals	\$ <u>3,241</u>

(7) Due to Other Governments

The City collects unpaid property taxes and payments in lieu of taxes (PILOT) on behalf of the Beacon City School District and Dutchess County. At December 31, 2017, unpaid school taxes and interest of \$1,946,415 are due to the Beacon City School District. However, delinquent taxes and interest of \$1,194,649 have not yet been collected by the City and are included in Taxes Receivable.

(8) Pension Plans

(a) New York State and Local Retirement Systems

Plan Description

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

CITY OF BEACON, NEW YORK
Notes to Financial Statements, Continued

(8) Pension Plans, Continued

(a) New York State and Local Retirement Systems, Continued

Funding Policy

The Systems are generally noncontributory. Tiers I-IV are noncontributory after ten years of participation and tier V is required to contribute 3% of their salary, and tier VI is required to contribute a minimum of 3.5% of their salary. Under the authority of the NYSRSSL, the Comptroller shall certify annually the rates of participating employers expressed as proportions of payroll of members, which shall be used in computing the contributions required to be made by those employers to the pension accumulation fund.

The City is required to contribute to the System at an actuarially determined rate. The required contributions for the current and prior two calendar years were:

	<u>ERS</u>	<u>PFRS</u>
2017	\$ 481,656	959,179
2016	491,510	971,273
2015	544,748	804,014

The City's contributions made to the System were equal to 100% of the contributions required for those years.

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

At December 31, 2017, the City reported a liability of \$3,622,594 for its proportionate share of the net pension liability. This amount is recorded as a long-term liability due to the NYS Retirement System. The net pension liability was measured as of March 31, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of April 1, 2016. The City's proportion of the net pension liability was based on a projection of the City's long-term share of contributions to the pension plan relative to the projected contributions of all participating members, actuarially determined.

At March 31, 2017, the City's proportionate share of the ERS liability was 0.0121427%, and 0.1197326% of the PFRS liability.

CITY OF BEACON, NEW YORK
Notes to Financial Statements, Continued

(8) Pension Plans, Continued

(a) New York State and Local Retirement Systems, Continued

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

For the year ended December 31, 2017, the City recognized pension expense of \$651,931 for ERS, and \$1,409,188 for PFRS in the statement of activities. At December 31, 2017, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>ERS</u>		<u>PFRS</u>	
	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 28,591	173,260	325,548	428,772
Changes of assumptions	389,792	-	1,222,600	-
Net difference between projected and actual investment earnings on pension plan investments	227,895	-	370,629	-
Changes in proportion and differences between the City's contributions and proportionate share of contributions	19,366	23,714	-	196,130
City's contributions subsequent to the measurement date	<u>361,241</u>	<u>-</u>	<u>719,384</u>	<u>-</u>
Total	<u>\$ 1,026,885</u>	<u>196,974</u>	<u>2,638,161</u>	<u>624,902</u>

Total to financial statements:

	<u>ERS</u>		<u>PFRS</u>	
	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Governmental activities	\$ 657,002	126,024	2,638,161	624,902
Water fund	153,313	29,408	-	-
Sewer fund	<u>216,570</u>	<u>41,542</u>	<u>-</u>	<u>-</u>
	<u>\$ 1,026,885</u>	<u>196,974</u>	<u>2,638,161</u>	<u>624,902</u>

Deferred outflows of resources related to pensions resulting from the City's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2018. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

CITY OF BEACON, NEW YORK
Notes to Financial Statements, Continued

(8) Pension Plans, Continued

(a) New York State and Local Retirement Systems, Continued

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

<u>Year ending December 31,</u>	<u>ERS</u>	<u>PFRS</u>
2018	\$ 214,326	441,550
2019	214,326	441,550
2020	195,027	413,888
2021	(155,009)	(56,323)
2022	-	53,210

Actuarial Assumptions

The total pension liability for the March 31, 2017 measurement date was determined by using an actuarial valuation as of April 1, 2016, with update procedures used to roll forward the total pension liability to March 31, 2017. The actuarial valuation for ERS and PFRS used the following actuarial assumptions:

Inflation	2.5%
Salary scale	3.8% in ERS, 4.5% in PFRS, indexed by service
Investment rate of return, including inflation	7.0% compounded annually, net of investment expenses
Cost of living adjustments	1.3% annually
Decrements	Developed from the Plan's 2015 experience study of the period April 1, 2010 through March 31, 2015
Mortality improvement	Society of Actuaries Scale MP-2014

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. The target allocation and best estimates of the arithmetic real rates of return for each major asset class are summarized on the next page:

CITY OF BEACON, NEW YORK
Notes to Financial Statements, Continued

(8) Pension Plans, Continued

(a) New York State and Local Retirement Systems, Continued

Actuarial Assumptions, Continued

	<u>Target allocation</u>	<u>Long-term expected real rate of return</u>
Asset type:		
Domestic equity	36%	4.55%
International equity	14%	6.35%
Private equity	10%	7.75%
Real estate	10%	5.80%
Absolute return strategies	2%	4.00%
Opportunistic portfolio	3%	5.89%
Real assets	3%	5.54%
Bonds and mortgages	17%	1.31%
Cash	1%	(0.25%)
Inflation - indexed bonds	<u>4%</u>	1.50%
	<u>100%</u>	

* The real rate of return is net of the long-term inflation assumption of 2.50%.

Discount Rate

The discount rate used to calculate the total pension liability was 7.0%. The projection of cash flows used to determine the discount rate assumes that contributions from plan members will be made at the current contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based upon these 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 to the Proportionate Share of the Net Pension Liability to the Discount Rate

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

	1% Decrease (6.0%)	Current Assumption (7.0%)	1% Increase (8.0%)
City's proportionate share of the net ERS pension (asset) liability	\$ <u>3,643,981</u>	1,140,954	(975,351)
City's proportionate share of the net PFRS pension (asset) liability	\$ <u>7,035,305</u>	2,481,640	(1,337,771)
Total at December 31, 2017		\$ <u>3,622,594</u>	

CITY OF BEACON, NEW YORK
Notes to Financial Statements, Continued

(8) Pension Plans, Continued

(a) New York State and Local Retirement Systems, Continued

Pension Plan Fiduciary Net Position

The components of the current-year net pension liability of the employers as of March 31, 2017 were as follows:

	<u>Dollars in Thousands</u>	
	Employees' Retirement System	Police and Fire Retirement System
Employers' total pension liability	\$ 177,400,586	31,670,483
Plan net position	(168,004,363)	(29,597,831)
Employers' net pension liability	\$ <u>9,396,223</u>	<u>2,072,652</u>
Ratio of plan net position to the employers' total pension liability	94.7%	93.5%

(b) Volunteer Firefighter Length of Service Award Program (LOSAP)

Program Description

The City established a defined benefit Service Award Program (referred to as a "LOSAP" - Length of Service Award Program - under Section 457(e)(11) of the Internal Revenue Code) effective January 1, 2001 for the active volunteer firefighter members of the City of Beacon Fire Department.

The program was established pursuant to Article 11-A of the New York State General Municipal Law. The program provides municipally-funded deferred compensation to volunteer firefighters to facilitate the recruitment and retention of active volunteer firefighters. The city council of the City of Beacon is the trustee and plan administrator for the Service Award Program.

The information contained in this note is based on information for the City's Service Award Program for the program year ending on December 31, 2017, which is the most recent information available.

Participation, Vesting and Service Credit

In a defined benefit LOSAP, participating volunteers begin to be paid a service award upon attainment of the program's entitlement age. An eligible program participant is defined by the program sponsor to be an active volunteer firefighter who is at least 16 years of age and has earned one (1) year of Service Award Program service credit. The amount of service award paid to a volunteer is based upon the number of years of service credit the volunteer earned under the program for performing active volunteer firefighter activities.

Participants acquire a right to be paid a service award after earning credit for five (5) years of service, upon attaining the program's entitlement age while an active volunteer, or becoming total and permanently disabled while an active volunteer. The program's entitlement age is age 62. An active volunteer firefighter earns a year of Service Award

CITY OF BEACON, NEW YORK
Notes to Financial Statements, Continued

(8) Pension Plans, Continued

(b) Volunteer Firefighter Length of Service Award Program (LOSAP), Continued

Program service credit for each calendar year after the establishment of the program in which he or she accumulated fifty (50) points. Points are granted for the performance of certain firefighter activities in accordance with a system established by the sponsor on the basis of a statutory list of activities and point values. A participant may also receive Service Award Program service credit for five (5) years of active volunteer firefighting service rendered prior to the establishment of the program as an active volunteer firefighter member of the City of Beacon Fire Department.

Benefits

A participant's service award benefit is paid as a ten year certain and continuous monthly payment life annuity. The amount payable each month equals \$20 multiplied by the total number of years of Service Award Program service credit earned by the participant under the point system. The maximum number of years of service credit a participant may earn under the program is 20 years.

Currently, there are no other forms of payment of a participant's account balance under the program. Except in the case of pre-entitlement age death or total and permanent disablement, a participant's service award will not be paid until he or she attains the entitlement age. Volunteers who continue to be active after attaining the entitlement age and beginning to be paid a service award continue to have the opportunity to earn program credit and to thereby increase their service award payments.

Fiduciary Investment and Control

After the end of each calendar year, the fire department prepares and certifies a list of names of all persons who were active volunteer members of the fire department during the year indicating which volunteers earned fifty points. The certified list is delivered to the city council for the council's review and approval. The fire department must maintain the point system records to verify each volunteer's points on forms provided and/or approved by the council. The city council has retained Penflex, Inc. (Penflex) to assist in the administration of the program.

Based on the certified calendar year volunteer firefighter listings, Penflex determines and certifies in writing to the city council the amount of the service award to be paid to a participant or to a participant's designated beneficiary. The person(s) authorized by the city council then authorizes, in writing, the custodian of the City of Beacon LOSAP Trust funds to pay the service award. No service award benefit payment is made without the written certification from Penflex and the written directive from an authorized representative of the city council.

Penflex bills the City of Beacon for the services it provides. Penflex's invoices are authorized for payment by the city council in the same manner as any other invoice presented to the City for payment. The City pays Penflex invoices from its general fund.

CITY OF BEACON, NEW YORK
Notes to Financial Statements, Continued

(8) Pension Plans, Continued

(b) Volunteer Firefighter Length of Service Awards Program (LOSAP), Continued

Fiduciary Investment and Control, Continued

Program assets are required to be held in trust by Article 11-A, for the exclusive purpose of providing benefits to participants and their beneficiaries or for the purpose of defraying the reasonable expenses of operation and administration of the program. The city council created a Service Award Program trust fund through the adoption of a Trust Document, a copy of which is available from the fire department secretary. The city council is the program trustee.

Authority to invest the program assets is vested in the program trustee. Program assets are invested in accordance with a statutory prudent person rule.

The city council has retained RBC Dain Rauscher to provide investment management services.

The city council is required to retain an actuary to determine the amount of the City's contributions to the plan. The actuary retained by the City for this purpose is Tony Fiorillo, ASA of Penflex, Inc.; Mr. Relyea is a member of the American Society of Actuaries. Portions of the following information are derived from a report prepared by the actuary dated April 18, 2018:

Program Financial Condition

Assets and Liabilities

Actuarial present value of accrued service awards as of 12/31/17	\$ <u>901,149</u>
Less: assets available for benefits:	
Cash and money market	12,665
Contribution receivable	61,722
U.S. equities	135,363
International equities	107,627
Fixed income	251,962
Mixed assets	126,410
Prepaid benefits	<u>3,320</u>
Total net assets available for benefits	<u>699,069</u>
Total unfunded benefits	\$ <u>202,080</u>
Less: unfunded liability for separately amortized costs	Not available
Unfunded normal benefits	Not available

Fair Value of Investments

All investments are level 1 investments.

Separately Amortized Costs

Prior service costs have been amortized and paid. The unfunded liability for additional service awards earned after attainment of the entitlement age is being amortized over 3 years at 5.5%.

CITY OF BEACON, NEW YORK
Notes to Financial Statements, Continued

(8) Pension Plans, Continued

(b) Volunteer Firefighter Length of Service Awards Program (LOSAP), Continued

Receipts and Disbursements

Plan net assets, beginning of year	\$ 614,904
Changes during the year:	
+ Plan contributions (accrual basis)	61,722
+Investment income earned	20,918
+/- Changes in fair market value of investments	49,509
- Benefits paid	(42,660)
- Administrative and other fees/charges	<u>(5,324)</u>
Plan net assets, end of year	<u>\$ 699,069</u>

Contributions on the Cash Basis

Amount of City's contribution recommended by actuary	\$ <u>61,542</u>
Amount of City's actual contribution	<u>\$ 61,542</u>

Administration Fees

Fees paid to administrative/actuarial services provider	\$ <u>700</u>
Fees paid for investment management	<u>\$ 4,624</u>

Funding Methodology and Actuarial Assumptions

Normal Costs

The actuarial valuation and methodology used by the actuary to determine the sponsor's contribution is the attained age normal cost method. The assumptions used by the actuary to determine the sponsor's contribution and the actuarial present value of benefits are:

Assumed rate of return on program investments	5.5%
Tables used for:	
Post-entitlement age mortality:	RP-2014 Male Mortality Table without projection
*Pre-entitlement age mortality:	None
*Pre-entitlement age disability:	None
*Pre-entitlement age withdrawal:	None
*Pre-entitlement age service credit accruals:	100%

* For program cost calculation purposes, beginning with the January 1, 2017 valuation, all pre-entitlement age active volunteer firefighter participants who have earned at least one year of service credit in the past three years are assumed to: survive to the entitlement age; remain active and earn 50 points each year; and begin to be paid service awards upon attainment of the entitlement age. Participants who have not earned at least one year of service credit in the prior three years will be referred to as "inactive" (for report purposes only) and will no longer have projected future service credits. This assumption change is for the calculation of required contributions only and does not affect the actual status of a program participant or the participant's accrued benefits.

CITY OF BEACON, NEW YORK
Notes to Financial Statements, Continued

(9) Other Postemployment Benefits

The cost of other postemployment healthcare benefits, like the cost of pension benefits, generally should be associated with the periods in which the cost occurs, rather than in the future year when it will be paid, which is the accrual accounting perspective. Having adopted the requirements of GASB Statement No. 45 - “Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions,” beginning with the year ended December 31, 2008 on a prospective basis, the City recognizes the cost of postemployment healthcare in the year when the employee services are received, reports the accumulated liability from prior years, and provides information useful in assessing potential demands on the City’s future cash flows. Recognition of the liability accumulated from prior years will be phased in over 30 years. The City is required to have an actuarial valuation completed on a biennial basis. The most recent valuation used participant data as of December 31, 2017 valuation date.

Plan Description

The City provides continuation of medical insurance coverage to employees that retire under the New York Retirement Systems at the same time they end their service to the City. This plan is a single employer plan, established by authority of the city council and administered by the City. Currently, there are approximately 106 retirees and 6 beneficiaries receiving postemployment benefits. Based on the current employment policy, the retiree and his or her beneficiaries receive coverage for the life of the retiree based on the retiree’s years of service at retirement. A copy of the report on these benefits can be requested at city hall. A summary of benefits is as follows:

<u>Contracts</u>	<u>% Paid by Retiree</u>		
	<u>Retiree</u>	<u>Spouse</u>	<u>Surviving Spouse</u>
CSEA:			
Retirees hired prior to 1989	0%	0%	100%
Retirees hired post 1989	0%	100%	100%
IAFF -			
Retirees hired prior to 1992	0%	0%	100%
Retirees hired between 1992 and 1995	20%	20%	100%
Retirees hired post 1995	20%	100%	100%
PBA-			
Retirees hired prior to 1993	0%	0%	100%
Retirees hired post 1993	20%	20%	100%

All non-union retirees will follow the contribution schedules described in the various contracts, as determined by the department with which the retiree is associated.

Plan eligibility requires CSEA and non-union members to be 55 and have 5 years of service. IAFF and PBA members need 5 years of service. All members must be eligible to retire under the New York State Retirement Systems and not entitled to benefits or eligible for enrollment under the Medicare program.

CITY OF BEACON, NEW YORK
Notes to Financial Statements, Continued

(9) Other Postemployment Benefits, Continued

Funding Policy

The City provides funding on the pay-as-you-go method by payment of current insurance premiums. Currently, New York's General Municipal Laws do not permit funding of OPEB obligations, therefore there are no plan assets.

Annual Other Postemployment Benefit Cost

The City's OPEB cost (expense) amounted to \$3,915,378 for the year ended December 31, 2017. The City's OPEB cost was equal to the estimated Annual Required Contribution (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement No. 45, net of interest on the net OPEB obligation and adjustments to the ARC. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal costs plus a past service cost each year and amortize any unfunded actuarial liabilities over a period of 30 years.

Net Other Postemployment Benefit Obligation

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the trend of health care costs. Amounts determined regarding the funding status of the plan and the required contributions of the City are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multi-year trend information about whether the actuarial value for plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Actuarial accrued liability (AAL)	\$ <u>52,097,332</u>
Annual required contribution (ARC)	\$ <u>4,255,844</u>
Net OPEB Obligation - beginning of the year	\$ <u>19,095,020</u>
Annual required contribution (ARC)	4,255,844
Interest on net OPEB obligation	763,801
Adjustment to annual required contribution	<u>(1,104,267)</u>
Annual OPEB cost	3,915,378
Actual employer contributions*	<u>(1,696,652)</u>
Increase in net OPEB obligation	<u>2,218,726</u>
Net OPEB obligation - end of the year	\$ <u>21,313,746</u>
Percent of annual OPEB cost contributed	43.33%

CITY OF BEACON, NEW YORK
Notes to Financial Statements, Continued

(9) Other Postemployment Benefits, Continued

Net Other Postemployment Benefit Obligation, Continued

Governmental activities	\$ 17,937,537
Water fund	1,540,002
Sewer fund	<u>1,836,207</u>
	<u>\$ 21,313,746</u>

* This contribution is the pay-as-you-go amount, as an actual plan has not been established, see Funding Policy.

Actuarial Methods and Assumptions

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations. In the January 1, 2017 actuarial valuation, the liabilities were computed using the projected unit credit cost method and level dollar amortization. The actuarial assumptions utilized a 4% baseline discount rate. The valuation assumes the following rates of increase in health care costs:

	<u>Pre-65</u>	<u>Post-65</u>	<u>Prescription</u>	<u>Medicare</u>
	<u>Medical</u>	<u>Medical</u>	<u>Drug</u>	<u>Part B</u>
Healthcare cost trend rate assumed for next fiscal year	7.25%	6.25%	10.50%	4.60%
Rate to which the cost trend rate is assumed to decline	3.89%	3.89%	3.89%	3.89%
Fiscal year that the rate reaches the ultimate trend rate	2075	2075	2075	2075

(10) Landfill Remediation Liability

Under terms of a consent order signed by the City with the New York Department of Environmental Conservation, the City was obligated to close its landfill with a modified completion date of May 31, 1996, and has since been closed.

State and federal laws and regulations require the City to perform certain maintenance and monitoring functions at the site for thirty years after closure. This period began in 1997. For the year 2017, the City expended \$8,000 in landfill maintenance and monitoring costs. The estimated unfunded balance of postclosure costs of \$80,000 is recorded as landfill remediation liability, over the remaining 10 years; see long-term debt (note 5). The actual costs may be higher due to inflation, changes in technology, or changes in regulations.

CITY OF BEACON, NEW YORK
Notes to Financial Statements, Continued

(11) Deficit

The capital projects fund has a deficit fund balance of \$12,066,567, primarily as a result of financing capital projects the use of bond anticipation notes. The revenue associated with the use of this financing method is not recognized until the notes are paid. Projects financed by using interfund borrowings recognizes revenues when interfund transfers are made.

(12) Tax Abatements

The City is authorized under Section 577 of the Private Housing Finance Law of the State of New York (PHFL) to exempt housing projects of a housing development fund company from local and municipal taxes, including school taxes, other than assessments for local improvements, to the extent of all or part of the value of the value of the property included in the completed project.

For the fiscal year ended December 31, 2017, the City abated city property taxes totaling \$16,775 under this authority, which including the following:

- A 54% real property tax abatement for the construction, maintenance and operation of a housing project for senior citizens of low income.

Certain real property taxes on real property within the City have been abated by the Dutchess County Industrial Development Agency (the Agency), a public-benefit corporation created by state law in 1976 to promote economic development and job creation in Dutchess County.

The Agency enters into and administers Payment in Lieu of Taxes (PILOT) agreements for various unrelated business entities located in Dutchess County. Under the terms of the PILOT agreements, title to property owned by the unrelated business entity is transferred to the Agency for a certain period of time. During the period in which the Agency holds title, the business entity pays a PILOT to the Agency based on a calculation defined by the specific agreement. The PILOTs allow the companies to make payments that are less than the property taxes that would be paid on the related property's assessed value. Once the PILOT is received, the Agency remits the PILOT to the respective taxing authorities. Certain requirements, as defined by each agreement, are to be met by the company to be able to maintain its PILOT agreement. At the completion of the PILOT, title to the property is transferred back to the third-party business owner, and the property goes back on the tax rolls. The Agency is not responsible for collecting and remitting the funds, and ultimately the City bears the risk of loss if PILOT payments are not paid by the respective companies.

For the fiscal year ended December 31, 2017, the Agency abated City property taxes totaling \$22,046, which included the following:

- A 60% real property tax abatement on increased assessments resulting from the acquisition, construction and equipping of a manufacturing plant. This property is in bankruptcy and no payment was received for 2017. The Agency is attempting to recoup money from the potential buyer of the property.

CITY OF BEACON, NEW YORK
Notes to Financial Statements, Continued

(13) Commitments and Contingencies

(a) Litigation

The City is a defendant in various lawsuits and tax certiorari cases, some of which are covered by insurance. In the opinion of counsel, the resolution of most of these cases and lawsuits will not have a material adverse effect on the financial condition of the City. However, the outcome of some of these cases and lawsuits is presently not determinable.

The City has completed construction related to water system improvements in 1997; however, litigation, some of which was settled during 1999, continues pertaining to certain claims for extra costs. The City is unable to determine an estimate of a settlement, if any, which might be due.

(b) State and Federal Assisted Programs

The City of Beacon Community Development has received, or is owed, amounts from grantor agencies, principally the Department of Housing and Urban Development. Any allowed claims including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures, which may be disallowed by the grantor, cannot be determined at this time.

(14) New Reporting Standards

GASB Statement No. 75 - "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions." This Statement, issued in June 2015, establishes new accounting and financial reporting requirements for governments whose employees are provided with OPEB, as well as for certain non-employer governments that have a legal obligation to provide financial support for OPEB provided to the employees of other entities. This Statement is effective for fiscal years beginning after June 15, 2017, which is the fiscal year beginning January 1, 2018 for the City. Management is in the process of evaluating the potential impact due to the implementation of this Statement on the financial statements of the City.

GASB Statement No. 82 - "Pension Issues - an Amendment of GASB Statements No. 67, No. 68, and No. 73." This Statement, issued in March 2016, addresses issues regarding (1) the presentation of payroll-related measures in required supplementary information, (2) the selection of assumptions and the treatment of deviations from the guidance in an Actuarial Standard of Practice for financial reporting purposes, and (3) the classification of payments made by employers to satisfy employee (plan member) contribution requirements. The requirements of this Statement are effective for reporting periods beginning after June 15, 2016, which is the fiscal year beginning January 1, 2017 for the City, except for the requirements of this Statement for the selection of assumptions in a circumstance in which an employer's pension liability is measured as of a date other than the employer's most recent fiscal year-end. In that circumstance, the requirements for the selection of

CITY OF BEACON, NEW YORK
Notes to Financial Statements, Continued

(14) New Reporting Standards, Continued

assumptions are effective for that employer in the first reporting period in which the measurement date of the pension liability is on or after June 15, 2017, which is the fiscal year beginning January 1, 2018 for the City. Management is in the process of evaluating the potential impact due to the implementation of this Statement on the financial statements of the City.

GASB Statement No. 83 - "Certain Asset Retirement Obligations." This Statement, issued in November 2016, addresses accounting and financial reporting for certain asset retirement obligations (AROs). Governments that have legal obligations to perform certain future asset retirement activities related to its tangible capital assets should recognize a liability based on the guidance in this Statement. The requirements of this Statement are effective for reporting periods beginning after June 15, 2018, which is the fiscal year beginning January 1, 2019 for the City. Management is in the process of evaluating the potential impact due to the implementation of this Statement on the financial statements of the City.

GASB Statement No. 84 - "Fiduciary Activities." This Statement, issued in January 2017, established criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on (1) whether a government is controlling assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. This Statement is effective for reporting periods beginning after December 15, 2018, which is the fiscal year beginning January 1, 2019 for the City. Management is in the process of evaluating the potential impact due to the implementation of this Statement on the financial statements of the City.

GASB Statement No. 85 - "Omnibus 2017." This Statement, issued in March 2017, addresses issues that have been identified during implementation and application of certain GASB Statements. The requirements of this Statement are effective for reporting periods beginning after June 15, 2017, which is the fiscal year beginning January 1, 2018 for the City. Management is in the process of evaluating the potential impact due to the implementation of this Statement on the financial statements of the City.

GASB Statement No. 86 - "Certain Debt Extinguishment Issues." This Statement, issued in May 2017, addresses issues related to in-substance defeasances occurring through repayment of debt from existing sources. The requirements of this Statement are effective for reporting periods beginning after June 15, 2017, which is the fiscal year beginning January 1, 2018 for the City. Management is in the process of evaluating the potential impact due to the implementation of this Statement on the financial statements of the City.

CITY OF BEACON, NEW YORK
Notes to Financial Statements, Continued

(14) New Reporting Standards, Continued

GASB Statement No. 87 - “Leases.” This Statement, issued in June 2017, requires recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. The requirements of this statement are effective for financial statements for periods beginning after December 15, 2019, which is the fiscal year beginning January 1, 2020 for the City. Management is in the process of evaluating the potential impact due to the implementation of this Statement on the financial statements of the City.

GASB Statement No. 88 - “Certain Disclosures Related to Debt, Including Direct Borrowings and Direct Placements.” This Statement, issued in April of 2018, requires that additional essential information related to debt be disclosed in notes to financial statements, including unused lines of credit; assets pledged as collateral for the debt; and terms specified in debt agreements related to significant events of default with finance-related consequences, significant termination events with finance-related consequences, and significant subjective acceleration clauses. This Statement also requires that existing and additional information be provided for direct borrowings and direct placements of debt separately from other debt. The provisions of this Statement are effective for reporting periods beginning after June 15, 2018, which is the fiscal year beginning January 1, 2019 for the City. Management is in the process of evaluating the potential impact due to the implementation of this Statement on the financial statements of the City.

(15) Cumulative Effect of Change in Accounting Principle

During the year ended December 31, 2017, the City implemented Government Accounting Standards Board Statement (GASB) No. 73 - “Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement No. 68, and Amendments to Certain Provisions of GASB Statements 67 and 68.” Implementation of GASB Statement No. 73 required restatement of the prior year net position of the Length of Service Award Program previously reported as a fiduciary fund to the Internal Service fund and record the total pension liability as of December 31, 2016. The effect of this restatement was:

Fiduciary Fund - Length of Service Award Program:	
Net position, as previously stated	\$ 614,904
Adjustment to move net pension to internal service fund	(614,904)
Net position, as restated	\$ _____
Internal Service Fund - Length of Service Award Program:	
Net position, as previously stated	\$ -
Adjustment to transfer net pension to internal service fund	614,904
Pension liability as of December 31, 2016	(913,907)
Net position, as restated	\$ (299,003)

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF BEACON, NEW YORK
Required Supplementary Information
Schedule of Revenue, Expenditures and Changes in Fund Balance -
Budget and Actual - General Fund
Year ended December 31, 2017

	Original <u>Budget</u>	Final <u>Budget</u>	<u>Actual</u>	Variance Favorable <u>(Unfavorable)</u>
Revenue:				
Real property taxes	\$10,319,219	10,319,219	9,949,965	(369,254)
Real property tax items	268,975	268,975	347,137	78,162
Non property tax items	4,534,686	4,534,686	4,718,187	183,501
Departmental income	1,238,624	1,334,718	1,294,443	(40,275)
Intergovernmental charges	57,549	57,549	58,937	1,388
Use of money and property	13,500	13,500	15,441	1,941
Licenses and permits	254,450	254,450	382,309	127,859
Fines and forfeitures	212,000	212,000	202,874	(9,126)
Sale of property and compensation for loss	101,000	112,852	208,045	95,193
Miscellaneous local sources	25,809	26,809	17,277	(9,532)
Interfund revenues	449,490	449,490	449,490	-
State aid	1,987,611	1,997,375	2,076,481	79,106
Federal aid	<u>27,260</u>	<u>29,131</u>	<u>92,884</u>	<u>63,753</u>
Total revenue	19,490,173	19,610,754	19,813,470	202,716
Appropriation of prior year's fund balance	<u>253,366</u>	<u>1,983,928</u>	-	<u>(1,983,928)</u>
Total revenue and appropriation of prior year's fund balance	<u>19,743,539</u>	<u>21,594,682</u>	<u>19,813,470</u>	<u>(1,781,212)</u>
Expenditures:				
General government support	2,802,133	2,479,716	2,381,286	98,430
Public safety	6,139,302	6,308,701	6,117,348	191,353
Transportation	1,966,625	2,140,798	1,910,546	230,252
Culture and recreation	665,963	740,460	606,283	134,177
Home and community services	1,299,617	1,333,761	1,272,912	60,849
Employee benefits	4,347,934	4,348,227	4,657,815	(309,588)
Debt service	<u>2,521,965</u>	<u>2,521,673</u>	<u>2,521,673</u>	<u>-</u>
Total expenditures	<u>19,743,539</u>	<u>19,873,336</u>	<u>19,467,863</u>	<u>405,473</u>
Excess of revenue and appropriation of prior year's fund balance over expenditures	-	1,721,346	345,607	(1,375,739)
Other financing sources - operating transfers out	<u>-</u>	<u>(1,721,346)</u>	<u>(1,721,346)</u>	<u>-</u>
Deficit of revenue and appropriation of prior year's fund balance over expenditures and other financing sources	<u>\$ -</u>	<u>-</u>	<u>(1,375,739)</u>	<u>(1,375,739)</u>

CITY OF BEACON, NEW YORK
 Required Supplementary Information
 Schedule of Funding Progress - Other Postemployment Benefits (OPEB)
 Year ended December 31, 2017

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded Actuarial Accrued Liability (UAAL) (b-a)	Funded Ratio (a/b)	Annual Covered Payroll (c)	Unfunded Actuarial Accrued Liability as a Percentage of Covered Payroll ((b-a)/c)
12/31/2015	\$ -	61,602,445	61,602,445	0.00%	8,056,097	764.7%
12/31/2016	-	64,069,735	64,069,735	0.00%	8,384,905	764.1%
12/31/2017	-	52,097,332	52,097,332	0.00%	9,061,730	574.9%

CITY OF BEACON, NEW YORK
 Required Supplementary Information
 Schedule of City's Proportionate Share of the Net Pension Liability
 Year ended December 31, 2017

<u>ERS System</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
The City's proportion of the net pension liability	0.0121427%	0.0126580%	0.0120469%
The City's proportionate share of the net pension liability	\$ 1,140,954	\$ 2,031,646	\$ 406,970
The City's covered payroll	\$ 3,647,850	\$ 3,421,431	\$ 3,253,830
The City's proportionate share of the net pension liability as a percentage of covered payroll	31.28%	59.38%	12.51%
Plan fiduciary net position as a percentage of the total pension liability	94.7%	90.7%	97.9%
<u>PFRS System</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
The City's proportion of the net pension liability	0.1197326%	0.1223309%	0.1314506%
The City's proportionate share of the net pension liability	\$ 2,481,640	\$ 3,621,959	\$ 361,830
The City's covered payroll	\$ 4,479,457	\$ 4,357,633	\$ 4,088,698
The City's proportionate share of the net pension liability as a percentage of covered payroll	55.40%	83.12%	8.85%
Plan fiduciary net position as a percentage of the total pension liability	93.5%	90.2%	97.9%

* The amounts presented for each fiscal year were determined as of the System's measurement date.

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, the City will present information for those years for which information is available.

CITY OF BEACON, NEW YORK
 Required Supplementary Information
 Schedule of City's Pension Contributions
 Year ended December 31, 2017

<u>ERS System</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Contractually required contribution	\$ 481,656	491,510	544,748
Contribution in relation to the contractually required contribution	<u>481,656</u>	<u>491,510</u>	<u>544,748</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>-</u>	<u>-</u>
City's covered payroll	\$3,647,850	3,421,431	3,253,830
Contribution as a percentage of covered payroll	13.20%	14.37%	16.74%
<u>PFRS System</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Contractually required contribution	\$ 956,179	971,273	804,014
Contribution in relation to the contractually required contribution	<u>956,179</u>	<u>971,273</u>	<u>804,014</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>-</u>	<u>-</u>
City's covered payroll	\$4,479,457	4,357,633	4,088,698
Contribution as a percentage of covered payroll	21.35%	22.29%	19.66%

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, the City will present information for those years for which information is available.

**INDEPENDENT AUDITORS' 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**

Honorable Mayor and
Members of the City Council
City of Beacon, New York

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Beacon, New York (the City), as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated August 6, 2018.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City'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 City's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Compliance and Other Matters

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City'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 City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

EFPR Group, CPAs, PLLC

Williamsville, New York
August 6, 2018

City of Beacon Workshop Agenda
8/13/2018

Title:

Jonathan Bix - Municipal IDs presentation and local law discussion

Subject:

Background:

ATTACHMENTS:

Description	Type
LL Municipal IDs	Local Law
Roselle	Backup Material
Poughkeepsie	Backup Material

DRAFT LOCAL LAW NO. ____ OF 2018

**CITY COUNCIL
CITY OF BEACON**

**PROPOSED LOCAL LAW TO CREATE CHAPTER 42 OF THE CODE OF
THE CITY OF BEACON**

A LOCAL LAW to create Chapter 42 of the Code of the City of Beacon to establish a Municipal Identification Program in the City of Beacon.

BE IT ENACTED by the City Council of the City of Beacon as follows:

Section 1. Chapter 42 of the Code of the City of Beacon entitled “Municipal Identification Program” is hereby created as follows:

§ 42-1 Legislative findings, intent and purpose.

- A. The City Council finds that many residents of the City of Beacon often times do not have access to various forms of identification and thus have difficulty obtaining services, such as bank accounts, access to health care services, as well as access to public/government buildings. This barrier leaves thousands of individuals- including immigrants, homeless people, transgender people, senior citizens, young people, and those who have been formerly incarcerated- without access to critical services. It is the intent of the City Council to build the City of Beacon’s standing as a welcoming and inclusive center for all residents, without regard to a person’s race, national origin, religion, sex, sexual orientation, gender identity, disability, immigration, housing, or financial status.
- B. Residents' lack of access to acceptable forms of identification also raises public safety concerns for the City. Residents without access to bank accounts often carry large amounts of money on their person or store it in their home making them targets for crime. In addition, residents who cannot produce proof of identity are often reluctant to report crimes to the police that they suffer or witness. Studies show that immigrant populations in particular are victimized by crime at rates similar to or greater than the general population but immigrant populations report crime at lower rates than the general population. This under-reporting of crime poses a serious public safety problem and erodes the ability of law enforcement to function effectively in the City.

- C. A City of Beacon identification card would serve to reduce the impact of the above mentioned conditions, improve public safety, and enable all City of Beacon residents to participate more fully in and become an integral part of the community. A City of Beacon identification card would encourage crime reporting and witness cooperation, both key elements in building a safer community. Such cards would also potentially enable more City residents to open bank accounts, access parks or other public facilities, and receive resident discounts at local businesses, events, and arts institutions. The cards would also benefit children and youth who become lost and normally possess no identification or emergency contact information and elderly citizens who no longer drive and therefore no longer possess a valid driver's license. Accordingly, it is in the best interests of its residents for the City to issue its own municipal identification card.
- D. By authorizing the creation of this program, the City Council does not intend to expand identification requirements for access to basic services or exercise of constitutional rights. The program should not be used as a proxy to require individuals to produce government-issued identification to access services and benefits where such identification is not presently required, such as registering to vote or casting a ballot.

§ 42-2 Definitions.

BEACON ID CARD

An identification card issued by the City of Beacon that shall, at a minimum, display the cardholder's photograph, name, date of birth, address, ID card number, and card expiration date. Such identification card shall be designed in a manner to deter fraud which may include; bar codes, serial numbers, watermarks, City Seal, or other security measures used to protect against fraud. Additionally, the card does not bestow eligibility for state or federal financial benefits, therefore significantly reducing the incentive to fraudulently obtaining an ID card.

CITY

The City of Beacon or any department, agency, board, or commission thereof.

RESIDENT

A person who can establish that he or she is a current resident of the City of Beacon pursuant to § 42-5.

§ 42-3 Beacon ID Card program.

The City Clerk shall act as the custodian of all records and applications. The City shall work with such groups as Nobody Leaves Mid-Hudson to implement the Beacon ID Card program.

§ 42-4 Issuance of Beacon ID Cards.

- A. The Beacon ID Card shall be available to any resident of the City over the age of 14, regardless of his or her race, color, creed, age, national origin, alienage or citizenship status, gender identity, sexual orientation, disability, marital status, partnership status, any lawful source of income, housing status, status as a victim of domestic violence or status as a victim of sex offenses or stalking, or conviction or arrest record, provided that such resident is able to meet the requirements for establishing his or her identity and residency as set forth in this chapter.
- B. The City shall establish an application fee for municipal identification cards of \$10 for adults and \$5 for people under the age of 18 or over the age of 62.
- C. The Beacon ID Card shall be valid for a period of 2 years from the date of issuance, and thereafter must be renewed for a fee of \$5.00 in order to keep the ID Card active. Only residents with a valid, active Beacon ID Card shall be eligible to receive Beacon ID Card benefits.

§ 42-5 Beacon ID Card eligibility.

- A. Eligibility: In order to obtain a Beacon ID Card an applicant must complete an application and provide documentation in order to establish proof of identity and proof of residency within the city as follows:
 - (1) Proof of Identity: In order to establish identity, an applicant shall be required to attain 4 points of identification by producing at least one of the following documents from LIST ONE (4 points), current or expired not more than 5 years prior to the date of the Beacon ID Card application OR one document from LIST TWO (3 points) along with one document from LIST THREE (1 point).
 - (a) **List One** (4 point documents): U.S. or foreign passport; U.S. state driver's license; U.S. state identification card; U.S. permanent resident card; a consular identification card; a photo identification card with name, address, date of birth, and expiration date issued by another country to its citizens or nationals as an alternative to a passport for re-entry to the issuing country; a national identification card with photo, name, address, date of birth, and expiration date; a foreign driver's license; U.S. or foreign military identification card; a current visa issued by a government agency.
 - (b) **List Two** (3 point documents): U.S. Permanent Resident (Green Card); U.S. Citizenship and Naturalization Certificate; U.S. Federal Government or Tribal-issued photo ID; State Veterans ID with photo.

- (c) **List Three** (1 point document): Social Security Card; EBT Card; High School or College Diploma; ITIN (Individual Taxpayer Identification Number) card or authorization letter (must be accompanied by an ID with a photograph); Voter Registration Card.
- (2) Proof of Residency: In order to establish residency, an applicant shall be required to produce at least one of the following items which must show the applicant's name and residential address located within the city and must be dated no more than sixty days prior to the date such document is presented, unless otherwise indicated below:
- (a) A utility bill;
 - (b) A current residential property lease;
 - (c) A local property tax statement dated within one year of the date it is submitted;
 - (d) A local real property mortgage payment receipt;
 - (e) A bank account statement;
 - (f) Proof that the applicant has a minor child currently enrolled in a school located within the city;
 - (g) An employment pay stub;
 - (h) A jury summons or court order issued by a federal or state court;
 - (i) A federal or state income tax or refund statement dated within one year of the date it is submitted;
 - (j) An insurance bill (homeowner, renter, health, life, or automobile insurance);
 - (k) Written verification issued by a homeless shelter located within municipality that confirms at least fifteen days residency;
 - (l) Written verification issued by a hospital, health clinic or social services agency located within the City confirming at least fifteen days residency.

§ 42- 6 Confidentiality of Beacon ID Card application information and data.

- A. The City will retain originals or copies of records provided by an applicant to prove identity or residency for a Beacon ID Card.

- B. The City will retain the name, date of birth, card number, and expiration date for all IDs, giving the City the ability to prevent duplicates.
- C. The City shall not disclose information about Beacon ID Card applicants to any public or private entity or individual, including federal, state, or city immigration or law enforcement entities, unless disclosure is required by law.

§ 42-7 Access to services.

- A. The City's municipal agencies and offices, and appropriate municipal employees, including law enforcement officers, may accept the Beacon ID Card as proof of identity and residency, excluding in cases where acceptance of the Beacon ID Card is precluded by state or federal law.
- B. The City may seek to promote and expand the benefits associated with the Beacon ID Card and may take reasonable efforts to promote the acceptance of the Beacon ID Card by banks and other public and private institutions located within the City.
- C. The City's municipal agencies and offices may not require the possession of a Beacon ID Card where identification is not already required in order to obtain city services. Provided, however, that the City's municipal agencies and offices may require the possession of a Beacon ID Card to obtain benefits or privileges offered exclusively to those who possess a Beacon ID Card as an incentive to apply for the municipal identity card.
- D. The City will train appropriate municipal personnel, municipal offices, and law enforcement officers to ensure that the Beacon ID Card is effectively accepted per its intended use as is outlined in this chapter.

§ 42-8 Language assistance services.

The City may, consistent with all federal, state and local laws, provide language assistance to applicants for the municipal identity cards to facilitate access thereto. The City may identify and implement measures, including but not limited to staff training, community outreach, and language assistance tools, to address the needs of limited English proficient individuals in the successful administration of the Beacon ID Card program.

§ 42-9 Violations.

- A. It is a violation of this chapter for any person or entity to undertake any of the following acts. A fine of no more than \$100 may be imposed for each violation.
 - (1) To knowingly present false information in the course of applying for a Beacon ID Card.
 - (2) To alter, copy, or replicate a Beacon ID Card without the authority of the City.

- (3) To use a Beacon ID Card issued to another person, with the intent to cause a third person or entity to believe the holder of the card is the person to whom the card was issued.

Section 2. Numbering for Codification

It is the intention of the City and it is hereby enacted that the provisions of this Local Law shall be included in the Code of the City; that the sections and subsections of this Local Law may be re-numbered or re-lettered by the Codifier to accomplish such intention; that the Codifier shall make no substantive changes to this Local Law; that the word “Local Law” shall be changed to “Chapter,” “Section” or other appropriate word as required for codification; and that any such rearranging of the numbering and editing shall not affect the validity of this Local Law or the provisions of the Code affected thereby.

Section 3. Severability

The provisions of this Local Law are separable and if any provision, clause, sentence, subsection, word or part thereof is held illegal, invalid or unconstitutional, or inapplicable to any person or circumstance, such illegality, invalidity or unconstitutionality, or inapplicability shall not affect or impair any of the remaining provisions, clauses, sentences, subsections, words or parts of this Local Law or their petition to other persons or circumstances. It is hereby declared to be the legislative intent that this Local law would have been adopted if such illegal, invalid or unconstitutional provision, clause, sentence, subsection, word or part had not been included therein, and if such person or circumstance to which the Local Law or part hereof is held inapplicable had been specifically exempt there from.

Section 4. Effective Date

This local law shall take effect immediately upon filing with the Office of the Secretary of State. The Beacon ID Card program shall be implemented within 6 months of the passage of chapter.

BOROUGH OF ROSELLE



ORDINANCE NUMBER 2524-15

AN ORDINANCE AMENDING THE REVISED GENERAL ORDINANCES OF THE BOROUGH OF ROSELLE CREATING A BOROUGH OF ROSELLE IDENTIFICATION CARD PROGRAM FOR RESIDENTS OF THE BOROUGH OF ROSELLE

WHEREAS, the Mayor and Borough Council recognize that many residents within the Borough of Roselle often times do not have access to various forms of identification and thus have difficulty obtaining services such as banking accounts, access to health care services, as well as public/government buildings; and

WHEREAS, there are also many undocumented immigrant residents who are unable to produce acceptable documentation and thus, as a result thereof, have great difficulty in obtaining services: and

WHEREAS, it has also been documented in New Haven, Connecticut, that there was a dramatic decrease in robberies/armed robberies against undocumented immigrant workers after the implementation of city identification cards in New Haven, Connecticut; and

WHEREAS, the availability of Borough identification cards will be helpful to displaced youth in addition to many residents and immigrants; and

WHEREAS, the Mayor in conjunction with the Municipal Council of the Borough of Roselle believe the availability of Borough identification cards will be positive and productive for so many residents of the Borough of Roselle.

NOW, THEREFORE, BE IT ORDAINED BY THE MUNICIPAL COUNCIL OF THE BOROUGH OF ROSELLE, NEW JERSEY, THAT:

Section 1. The Revised General Ordinances of the Borough of Roselle, New Jersey, as amended and supplemented, shall include the following:

Borough of Roselle Identification Card Program.

The Borough of Roselle hereby establishes a Borough of Roselle Identification Card Program, which shall be issued to individuals who can prove their identity and residency, in accordance with the terms of this ordinance, which shall be liberally interpreted.

BOROUGH OF ROSELLE



ORDINANCE NUMBER 2524-15

AN ORDINANCE AMENDING THE REVISED GENERAL ORDINANCES OF THE BOROUGH OF ROSELLE CREATING A BOROUGH OF ROSELLE IDENTIFICATION CARD PROGRAM FOR RESIDENTS OF THE BOROUGH OF ROSELLE

I. Administering Department

- a. The Roselle Borough Library (hereafter referred to as the Administering Department) shall be designated as the department to administer the Borough of Roselle Identification Card Program.
- b. The Borough's Administration Department shall issue such policies and procedures necessary to effectuate the purposes of this ordinance; including, the designation of access sites where applications for such cards shall be made available for pick-up and submission. The Department of Administration shall also make the applications available online.

II. Definitions

"Borough of Roselle Municipal Identification (I.D.) Card" or "Roselle Identification Card" shall mean an identification card issued by the Borough of Roselle that shall, at a minimum, display the card holder's photograph, name, date of birth, address, signature, issuance and expiration date. Such card shall also, at the cardholder's option; display the cardholder's self-designated gender. Such identification card shall be designed in a manner to deter fraud.

"Administrator" shall mean the Borough Administrator or his designee.

"Department of Administration" shall mean the Borough's Department of Administration, including the Borough Administrator or designee and the Assistant Borough Administrator or designee.

"Resident" shall mean a person who can establish that he or she is a current resident of the Borough of Roselle.

"Borough" unless otherwise identified shall solely mean Borough of Roselle.

BOROUGH OF ROSELLE



ORDINANCE NUMBER 2524-15

AN ORDINANCE AMENDING THE REVISED GENERAL ORDINANCES OF THE BOROUGH OF ROSELLE CREATING A BOROUGH OF ROSELLE IDENTIFICATION CARD PROGRAM FOR RESIDENTS OF THE BOROUGH OF ROSELLE

"Care of Organization" shall mean a Borough Agency, hospital, private or public shelter, non-profit organization, or religious institution in Roselle, New Jersey serving homeless individuals or survivors of domestic violence.

"Care Address" shall mean the authorized use of address by Borough Agency, hospital, private or public shelter, or religious institution in Roselle, New Jersey serving homeless individuals or survivors of domestic violence.

"Care Address Letter" A letter from a Borough Agency, hospital or non-profit organization, private or public shelter, or religious institution in Roselle, New Jersey authorizing use of address. Letter must indicate applicant has received services from the entity for the past fifteen (15) days and may use entity's address for mailing purposes (dated within fifteen (15) days). Address on card will be "Care Of" the organization.

III. Issuance of Roselle Identification Cards; Display; Term; Fee

a) The Borough of Roselle Identification Card shall be available to any resident of the Borough of Roselle regardless of his or her race, color, creed, age, national origin, alienage, or citizenship status, gender, sexual orientation, disability, marital status, partnership status, any lawful source of income, housing status, status as a victim of domestic violence or status as a victim of sex offenses or stalking, or conviction or arrest record, provided that such resident is able to meet the requirements for establishing his or her identity and residency as set forth in this ordinance and of any applicable policies and procedures established by the Department of Administration.

b) The Roselle Identification Card shall display at minimum the applicant's full name, photograph, address, date of birth, signature, card issue and expiration dates. The administering agency shall, through policy and procedure it establishes as required by this ordinance, create guidelines to protect the addresses of victims of domestic violence or alternate requirements for applicants who lack a permanent address. Such card shall also, at the cardholder's option; display the cardholder's self-designated gender. Such identification card shall be designed in a manner to deter fraud which may include: bar codes, serial numbers, watermarks, Borough Seal, and other security protections to deter fraud.

BOROUGH OF ROSELLE



ORDINANCE NUMBER 2524-15

AN ORDINANCE AMENDING THE REVISED GENERAL ORDINANCES OF THE BOROUGH OF ROSELLE CREATING A BOROUGH OF ROSELLE IDENTIFICATION CARD PROGRAM FOR RESIDENTS OF THE BOROUGH OF ROSELLE

c) The Borough of Roselle Identification Card is valid for two (2) years from date of issuance. Residents age fourteen (14) or over may apply for a card. Relocation out of the Borough invalidates the Borough of Roselle Identification Card and shall be returned to the Borough for destruction.

d) The fee for the issuance of the Borough of Roselle Identification Card shall be \$15.00 for adults and \$7.00 for children, veterans, disabled and senior citizens. Renewal of cards shall be \$15.00 and change of information shall be \$7.00. The Borough Administrator may adopt rules permitting residents who cannot afford to pay such fee(s) to make a hardship application and to be granted a full or partial waiver of the fee. The Borough Administrator may file for a hardship exception waiver during application's intake process. In order for an applicant to be granted a hardship waiver, the applicant must demonstrate and have proof of one of the following circumstances:

- i. Applicant is currently homeless; or
- ii. Applicant has proof of eviction within the last three (3) months; or
- iii. Applicant has recently experienced reported domestic violence; or
- iv. Applicant has proof of substantial debt caused by medical expenses within the last twelve (12) months; or
- v. Applicant is currently unemployed; or
- vi. Applicant has filed for bankruptcy within the last six (6) months; or
- vii. Applicant currently receives one of the following: Supplemental Nutrition Assistance Program, or SSI, or TANF, or food stamps. The applicant should provide proof in the form of a letter, notice or other official document containing the name of the agency granting the benefit, the name of the recipient of the benefit and the name of the benefit received; or
- viii. Applicant's current household income is at or below 150% of the federal poverty level.

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AN ORDINANCE AMENDING THE REVISED GENERAL ORDINANCES OF THE BOROUGH OF ROSELLE CREATING A BOROUGH OF ROSELLE IDENTIFICATION CARD PROGRAM FOR RESIDENTS OF THE BOROUGH OF ROSELLE

IV. Proof of Residency and Identity

In order to obtain a Borough of Roselle Identification Card an applicant must establish their identity and residency within the Borough of Roselle as follows:

a) **Proof Of Identity.** The Roselle Identification Card Program will use a point system to determine if applicants are able to prove identity and residency in Roselle, New Jersey. In order to establish identity, an applicant shall be required to produce one or more of the following documents: a U.S. or foreign passport, a U.S. driver's license; a U.S. state identification card; a U.S. permanent resident card; a consular identification card; a photo identification card with name, address, date of birth, and expiration date issued by another country to its citizens or nationals as an alternative to a passport for re-entry to the issuing country; a certified copy of U.S. or foreign birth certificate; a Social Security Card; a national identification card with photo, name, address, date of birth, and expiration date; a foreign driver's license; a U.S. or foreign military I.D. card; a current visa issued by a government agency; a U.S. Individual Taxpayer Identification Number (ITIN) authorization letter; an Electronic Benefit Transfer (EBT) card; or any other documentation that the (administering agency) deems acceptable. If the individual is a minor, proof must be furnished on behalf of said minor by the individual's parents or legal guardian or by a court of competent jurisdiction. The administering agency shall, through the policy and procedure established, create a point system to ensure uniformity and non-biased requirements by which individuals may establish identity and residency. The Department of Administration, through its policies and procedures, shall determine the weight to be given to each type of document provided in this paragraph, and require that at a minimum applicant produce more than one document to establish identity.

b) **Proof of Residency.** In order to establish residency, an applicant must present one of more of the following items showing both the applicant's name and residential address located within the Borough; a utility bill; a local property tax statement or mortgage payment receipt; a bank account statement; proof that the applicant has a minor child currently enrolled in a school located within the Borough; an employment pay stub; a jury summons or court order issued by a

BOROUGH OF ROSELLE



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state or federal court; a federal or state income tax or refund statement; an insurance bill (homeowner's, renter's, health, life or automobile insurance); written Care Address Letter confirming residency; and any other document the Department of Administration determines is acceptable which shall be set forth in the policies and procedures it promulgates. The Department of Administration shall create through its policies and procedures alternative methods to establish residency, notwithstanding the lack of fixed address. The Administrator may consider a care address acceptable for the homeless and domestic violence applicants.

V. All Borough of Roselle departments shall accept the Roselle Municipal Identification Card as proof of identity and residence for access to Borough services and benefits unless such acceptance is prohibited by federal or state law or unless the department or authority has reason to suspect fraud by the purported cardholder. The Borough of Roselle shall take reasonable efforts to promote the acceptance of the card by banks and other public and private institutions located within the Borough and publicize the benefits associated with the Roselle Identification Cards.

VI. Confidentiality

The records relating to the application and issuance of the Borough of Roselle Identification Cards shall be maintained in accordance with law. The Borough of Roselle shall make best efforts to protect the confidentiality of all municipal card applicants to the maximum extent allowable by federal and state law. The Borough of Roselle shall not disclose personal information obtained from an applicant for a Roselle Municipal Identification Card to any individual, public or private entity, unless required by a court of competent jurisdiction, or authorized in writing by the individual to whom such information pertains, or when such individual is a legal minor or is otherwise not legally competent, by such individual's parent or legal guardian; when so ordered by a court of competent jurisdiction; to a requesting Borough Department for the limited purpose of administering the program determining or facilitating the applicant's eligibility for additional benefits or services or care and provided that such disclosure is made in accordance with all applicable federal and state privacy laws and regulations.

BOROUGH OF ROSELLE



ORDINANCE NUMBER 2524-15

AN ORDINANCE AMENDING THE REVISED GENERAL ORDINANCES OF THE BOROUGH OF ROSELLE CREATING A BOROUGH OF ROSELLE IDENTIFICATION CARD PROGRAM FOR RESIDENTS OF THE BOROUGH OF ROSELLE

The Borough of Roselle administering agency shall not retain original or copies of documents provided by an applicant to prove identity or residency when applying for a Roselle Municipal Identification Card.

VII. Disclaimer

The Borough of Roselle is providing the Roselle Identification Card for identification and access to services provided by the Borough of Roselle. The Borough does not act as guarantor or warrantor of either of the information provided by the applicant for the Roselle Identification Card or of/against acts, criminal or otherwise committed by the individual(s) while possessing or using the Roselle Identification Card. The Borough does not waive any of its protections afforded under Federal, state or local laws, including but not limited to the immunities under the New Jersey Torts Claims Act, N.J.S.A. 59:1-1 et seq., by processing or issuing the Roselle Identification Card.

VIII. Reporting

The Administering Department shall submit a report to the Mayor and the Borough of Roselle Municipal Council on the status of the Roselle Identification Card Program on a quarterly basis or at the request of the Mayor and/or Municipal Council.

IX. Violations and Penalties

Altering or intentionally damaging the Roselle Municipal Identification Card, using another person's Roselle Municipal Identification Card, or allowing the cardholder's Roselle Municipal Identification Card to be used by another person may result in confiscation of the card and is in violation of N.J.S.A. 2C: 28-7. Submission of false documents to obtain a Roselle Municipal Identification Card is a violation of N.J.S.A. 2C:21-2.1(c) and making false statements to obtain a Roselle Municipal Identification Card is a violation of N.J.S.A. 2C:21-4 and punishable by law.

Except as otherwise expressly provided for Section 1, Part IX, any person who violates any provision of this ordinance shall, upon conviction thereof, be punished

BOROUGH OF ROSELLE



ORDINANCE NUMBER 2524-15

AN ORDINANCE AMENDING THE REVISED GENERAL ORDINANCES OF THE BOROUGH OF ROSELLE CREATING A BOROUGH OF ROSELLE IDENTIFICATION CARD PROGRAM FOR RESIDENTS OF THE BOROUGH OF ROSELLE

by one or more of the following penalties: (1) a fine not exceeding \$1,000.00; (2) imprisonment for any term not exceeding ninety (90) days; or (3) a period of community services not exceeding ninety (90) days. Separate offenses shall be deemed committed on each day during or on which a violation occurs or continues.


Section 2. If any portion of this ordinance shall be deemed unenforceable by a court of competent jurisdiction, the remainder of the ordinance shall remain in full force and effect.

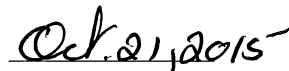
Section 3. This Ordinance shall take effect in the manner prescribed by law.

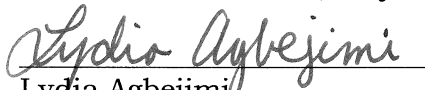
Recorded Vote on Second Reading Ordinance No. 2524-15

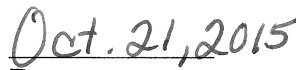
	Motion	Second	Ayes	Nays	Abstain	Absent
Councilman Atkins	x		x			
Councilwoman Shaw			x			
Councilwoman Staten			x			
Councilman Hayman			x			
Councilman Bishop			x			
Councilman Aubourg		x	x			

Approved on Second Reading and Final Adoption


Christine Dansereau, Mayor


Date


Lydia Agbejimi
Deputy Municipal Clerk


Date

LOCAL LAW NO. 4 OF 2018

**A LOCAL LAW TO ESTABLISH A
MUNICIPAL IDENTIFICATION PROGRAM
IN THE CITY OF POUGHKEEPSIE**

**SPONSORED BY COUNCILMEMBER SALEM & COUNCILMEMBER
CHERRY**

BE IT ENACTED, by the Common Council of the City of Poughkeepsie of the County of Dutchess as follows:

SECTION 1. LEGISLATIVE FINDINGS; INTENT & PURPOSE; AUTHORITY

- A. The legislature finds that many residents of The City of Poughkeepsie are unable to obtain government-issued identification that is required to fully participate in The City of Poughkeepsie's rich society. This barrier leaves thousands of individuals — including immigrants, homeless people, transgender people, senior citizens, young people, and those who have been formerly incarcerated — without access to critical services, benefits, cultural, educational, and civic opportunities. It is the intent of the legislature to build The City of Poughkeepsie's standing as a welcoming and inclusive center for all residents, without regard to a person's race, national origin, religion, sex, sexual orientation, gender identity, disability, immigration, housing, or financial status. Further, it is the intent of the legislature that the municipal identification card should affirm the resident status of all City of Poughkeepsie residents.
- B. Residents' lack of access to acceptable forms of identification also raises public safety concerns for the City. Residents without access to bank accounts often carry large amounts of money on their person or store it in their home making them targets for crime. In addition, residents who cannot produce proof of identity are often reluctant to report crimes to the police that they suffer or witness. Studies show that immigrant populations in particular are victimized by crime at rates similar to or greater than the general population but they report crime at lower rates than the general population. This under-reporting of crime poses a serious public safety problem and erodes the ability of law enforcement to function effectively in the City.
- C. A City of Poughkeepsie identification card would serve to reduce the impact of the above mentioned conditions, improve public safety, and enable all City of Poughkeepsie residents to participate more fully in and become an integral part of the life of the community. A municipal identification card would encourage crime reporting and witness cooperation, both key elements in building a safer community. Such cards would also potentially enable more City residents to; open bank accounts, access parks or other public facilities, and receive resident discounts at local businesses, events, and arts institutions. The card could have multiple use options, for example functioning as a public transportation pass, library card, resident golf card, and parking meter card all in one. The cards

would also benefit children and youth who become lost and normally possess no identification or emergency contact information and elderly citizens who no longer drive and therefore no longer possess a valid driver's license. Accordingly, it is in the best interests of its residents for the City to issue its own municipal identification card.

- D. By authorizing the creation of this program, the legislature does not intend to expand identification requirements for access to basic services or exercise of constitutional rights. The program should not be used as a proxy to require individuals to produce government-issued identification to access services and benefits where such identification is not presently required, such as registering to vote, casting a ballot, or accessing government buildings.
- E. The legislature further recognizes that transgender and gender non-conforming individuals may have particular challenges in obtaining identification cards that reflect their gender identity, due to stigma and burdensome administrative policies for changing gender on other identification documents. This increases the likelihood they will experience discrimination in seeking employment or housing, or even prevent them from participating in cultural or civic life and so it is our intention to make the program affirming to transgender and gender non-conforming residents by not requiring a gender selection.
- F. Finally, the legislature seeks to preserve the safety and privacy of all City of Poughkeepsie residents. It is the intent of the legislature that all completed applications and personal data gathered during the application process should be destroyed, besides the applicant's photograph, name, and date of birth, which should be maintained confidentially.

SECTION 2. DEFINITIONS

- A. The "Poughkeepsie ID card" shall mean an identification card issued by The City of Poughkeepsie that shall, at a minimum, display the cardholder's photograph, name, date of birth, address, ID card number, and card expiration date. Such identification card shall be designed in a manner to deter fraud which may include; bar codes, serial numbers, watermarks, City Seal, or other security measures used to protect against fraud. Additionally, the card does not bestow eligibility for state or federal financial benefits, therefore significantly reducing the incentive to fraudulently obtaining an ID card.
- B. "City" shall be in reference to the City of Poughkeepsie or any department, agency, board, or commission thereof.
- C. "Resident" shall mean a person who can establish that he or she is a current resident of The City of Poughkeepsie pursuant to Section 5 of this Act.

SECTION 3. MUNICIPAL IDENTITY CARD PROGRAM

The City of Poughkeepsie Chamberlain's Office shall administer the municipal identity card program and shall promulgate all rules necessary as set by the Common Council to effectuate the purposes of this subchapter. Such office shall make applications for such card available for pick-up and submission at any agency or office where there is substantial contact with the public and shall also make applications available online.

SECTION 4. ISSUANCE OF MUNICIPAL IDENTITY CARDS

- A. The Poughkeepsie ID Card shall be available to any resident of The City of Poughkeepsie over the age of 14, regardless of his or her race, color, creed, age, national origin, alienage or citizenship status, gender identity, sexual orientation, disability, marital status, partnership status, any lawful source of income, housing status, status as a victim of domestic violence or status as a victim of sex offenses or stalking, or conviction or arrest record, provided that such resident is able to meet the requirements for establishing his or her identity and residency as set forth in this legislation.
- B. The City of Poughkeepsie shall establish an application fee for municipal identification cards of \$10 for adults and \$5 for people under the age of 18 or over the age of 62. For those who cannot afford to pay set fee, the City of Poughkeepsie will allow for a hardship waiver if witnessed and authenticated documentation can be produced thereby establishing difficulty to pay.
- C. The Poughkeepsie ID Card shall be valid for a period of 4 years from the date of issuance, and thereafter must be renewed in order to remain active and receive benefit with a renewal fee of \$5.00.
- D. The Poughkeepsie ID Card program shall be implemented within 6 months of the passage of Legislation.

SECTION 5. MUNICIPAL IDENTITY CARD ELIGIBILITY

- A. Eligibility: In order to obtain a Poughkeepsie ID card an applicant must complete an application and provide documentation in order to establish proof of identity and proof of residency within the city as follows:
 - (1) **Proof of Identity:** In order to establish identity, an applicant shall be required to attain 4 points of identification by producing at least one of the following documents from LIST ONE (4 points), current or expired not more than 5 years prior to the date of the The City of Poughkeepsie ID card application OR one document from LIST TWO (3 points) along with one document from LIST THREE (1 point).

LIST ONE (4 point documents):

U.S. or foreign passport; U.S. state driver's license; U.S. state identification card; U.S. permanent resident card; a consular identification card; a photo identification card with name, address, date of birth, and expiration date issued by another country to its citizens or nationals as an alternative to a passport for re-entry to the issuing country; a national identification card with photo, name, address, date of birth, and expiration date; a foreign driver's license; U.S. or foreign military identification card; a current visa issued by a government agency.

LIST TWO (3 point documents):

U.S. Permanent Resident (Green Card); U.S. Citizenship and Naturalization Certificate; U.S. Federal Government or Tribal-issued photo ID; State Veterans ID with photo.

LIST THREE (1 point document):

Social Security Card; EBT Card; High School or College Diploma; ITIN (Individual Taxpayer Identification Number) card or authorization letter (must be accompanied by an ID with a photograph); Voter Registration Card.

(2) **Proof of Residency:** In order to establish residency, an applicant shall be required to produce at least one of the following items of which must show the applicant's name and residential address located within the city and must be dated no more than sixty days prior to the date such document is presented, unless otherwise indicated below:

a utility bill; a current residential property lease; a local property tax statement dated within one year of the date it is submitted; a local real property mortgage payment receipt; a bank account statement; proof that the applicant has a minor child currently enrolled in a school located within the city; an employment pay stub; a jury summons or court order issued by a federal or state court; a federal or state income tax or refund statement dated within one year of the date it is submitted; an insurance bill (homeowner, renter, health, life, or automobile insurance); written verification issued by a homeless shelter located within municipality that confirms at least fifteen days residency; written verification issued by a hospital, health clinic or social services agency located within the City of Poughkeepsie confirming at least fifteen days residency.

SECTION 6. APPEALS PROCESS

- A. Hearing: Any refusal to issue a Poughkeepsie ID card or to renew a Poughkeepsie ID card made hereunder shall be by written notice issued by the City Clerk, or his/her designee, to the applicant. Said notice shall include a statement that the applicant is entitled to demand a hearing, provided that such demand is made in writing to the City Clerk, and such hearing shall be conducted within 30 days

after the applicant or licensee's request is received by the City Clerk or his/her designee.

- B. Decision: Upon receipt of a demand for a hearing, the City Clerk shall transmit such request to the City Administrator, who shall appoint a hearing officer to make a report and recommendation to the City Administrator within thirty (30) days of the date of the hearing. The City Administrator shall have the final authority to uphold, reverse or modify the decision of the City Clerk, after consideration of the hearing officer's report and recommendation.
- C. Demand for hearing: Any demand for a hearing must be made in writing, within 10 days after mailing notice of the refusal of the City Clerk to issue a Poughkeepsie ID card.

SECTION 7. CONFIDENTIALITY OF MUNICIPAL ID CARD APPLICATION INFORMATION & DATA.

- A. The City of Poughkeepsie shall not retain originals or copies of records provided by an applicant to prove identity or residency for a Poughkeepsie ID card.
- B. The City will retain the name, date of birth, card number, and expiration date for all IDs, giving the City the ability to prevent duplicates.
- C. The City of Poughkeepsie shall not disclose information about Poughkeepsie ID card applicants to any public or private entity or individual, including federal, state, or city immigration or law enforcement entities. In the event of litigation, The City of Poughkeepsie shall defend against the disclosure of such information to the maximum extent possible under the law. This protection shall extend to the Poughkeepsie ID card application forms, information contained on those forms or obtained through the Poughkeepsie ID card application process, to the lists of individuals who hold or have applied for the Poughkeepsie ID card, and to the fact of any individual's participation in the Poughkeepsie ID card program.

SECTION 8. ACCESS TO SERVICES

- A. All municipal agencies and offices, and all municipal employees, including law enforcement officers, shall accept the Poughkeepsie ID card as proof of identity and residency, excluding in cases where acceptance of the Poughkeepsie ID card is precluded by state or federal law.
- B. The City of Poughkeepsie shall seek to promote and expand the benefits associated with the Poughkeepsie ID card and shall take reasonable efforts to promote the acceptance of the card by banks and other public and private institutions located within the City.

- C. The City of Poughkeepsie agencies and officers shall not require the possession of a Poughkeepsie ID card where identification is not already required in order to obtain city services. Provided, however, that agencies may require the possession of a Poughkeepsie ID card to obtain benefits or privileges offered exclusively to those who possess a Poughkeepsie ID card as an incentive to apply for a municipal identity card.
- D. The City of Poughkeepsie will administer and maintain reasonable and appropriate training for all municipal personnel, municipal offices, and law enforcement officers to ensure that the Poughkeepsie ID card is effectively accepted per intended use as is outlined in this legislation.

SECTION 9. LANGUAGE ASSISTANCE SERVICES

The City of Poughkeepsie shall, consistent with all federal, state and local laws, provide language assistance to applicants for the municipal identity cards to facilitate access thereto. The Common Council of the City of Poughkeepsie shall identify and implement measures, including but not limited to staff training, community outreach, and language assistance tools, to address the needs of limited English proficient individuals in the successful administration of the Poughkeepsie ID card program.

SECTION 10: COUNTERFEIT AND FRAUDULENT CARDS

It is a violation of The City of Poughkeepsie ID code under this section for any person or entity to undertake any of the following acts. A fine of no more than \$100 may be imposed for each violation.

- A. To knowingly present false information in the course of applying for a Poughkeepsie ID card.
- B. To alter, copy, or replicate a Poughkeepsie ID card without the authority of the The City of Poughkeepsie.
- C. To use a Poughkeepsie ID card issued to another person, with the intent to cause a third person or entity to believe the holder of the card is the person to whom the card was issued.

SECTION 11: EFFECTIVE DATE

This Local Law shall be effective upon its filing with the Secretary of State.

SECTION 12: SEVERABILITY

The invalidity or unenforceability of any section, subsection, paragraph, sentence, clause, provision, or phrase of the aforementioned sections, as declared by the valid judgment of any court of competent jurisdiction to be unconstitutional, shall not affect

the validity or enforceability of any other section, subsection, paragraph, sentence, clause, provision, or phrase, which shall remain in full force and effect.

SECTION 13: NUMBERING

It is the intention of the Common Council and it is hereby ordained that the provisions of this ordinance shall become and be made a part of the Code of Ordinances of the city of Poughkeepsie, New York, and the sections of this ordinance may be renumbered to accomplish such intention.

City of Beacon Workshop Agenda
8/13/2018

Title:

248 Tioronda Ave Conceptual Plan

Subject:

Background:

ATTACHMENTS:

Description	Type
248 Tioronda cover letter to CC	Cover Memo/Letter
248 Tioronda concept plan	Backup Material



Engineers
Land Surveyors
Planners
Environmental Professionals
Landscape Architects

Hudson Valley Office

21 Fox St., Poughkeepsie, NY 12601
P: (845) 454-3980 F: (845) 454-4026
www.chazencompanies.com

Capital District Office (518) 273-0055
North Country Office (518) 812-0513

July 30, 2018

Mayor Randy Casale and
Members of the Beacon City Council
Beacon City Hall
1 Municipal Center
Beacon, NY 12508

VIA HAND DELIVERY

*Re: Chai Builders - Fishkill Creek Development Concept Plan for 248 Tioronda Avenue
Formerly Beacon 248 Development, LLC, Multifamily Development
248 Tioronda Avenue, City of Beacon, Dutchess County, NY
Chazen Project #81056.00*

Dear Mayor Casale and Members of the City Council:

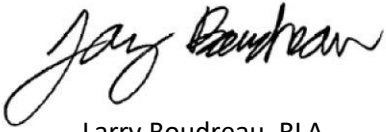
The Beacon 248 Development project was granted a Special Use Permit by the City of Beacon Common Council on August 7, 2014, and site plan approval and subdivision approval were granted by the City of Beacon Planning Board on January 13, 2015. The approved project consisted of the construction of 100 two-bedroom apartment units within four buildings and a 1,200 SF clubhouse with swimming pool, and on the 9.16-acre site. Extensions of these approvals were subsequently granted. The project site is located within the Fishkill Creek Development (FCD) District. A public Greenway Trail and pavilion were proposed along the Creek. Access to the project was via an easement over the Metro North railroad property, and emergency access was proposed from Wolcott Avenue. All conditions of approval were met, and the approved plan sets were signed by the Planning Board Chairman.

The current Applicant, Chai Builders, intends to prepare and present a site plan and building elevations for the property which comply with the newly adopted zoning regulations for the FCD District. The density calculation as shown on the concept plan title sheet indicates that the 9.18-acre site has 3.29 acres of constrained land, resulting in 5.89 net acres for the density calculation, which results in a maximum of 64 dwelling units. The proposed concept plan includes 64 dwelling units (28 one-bedroom units and 36 two-bedroom units) and 29,260 square feet of non-residential space, which represents 27.7% of the total proposed floor area. As required, 10% of the dwelling units will meet the requirements of Article XVI.B, *Affordable Workforce Housing*.

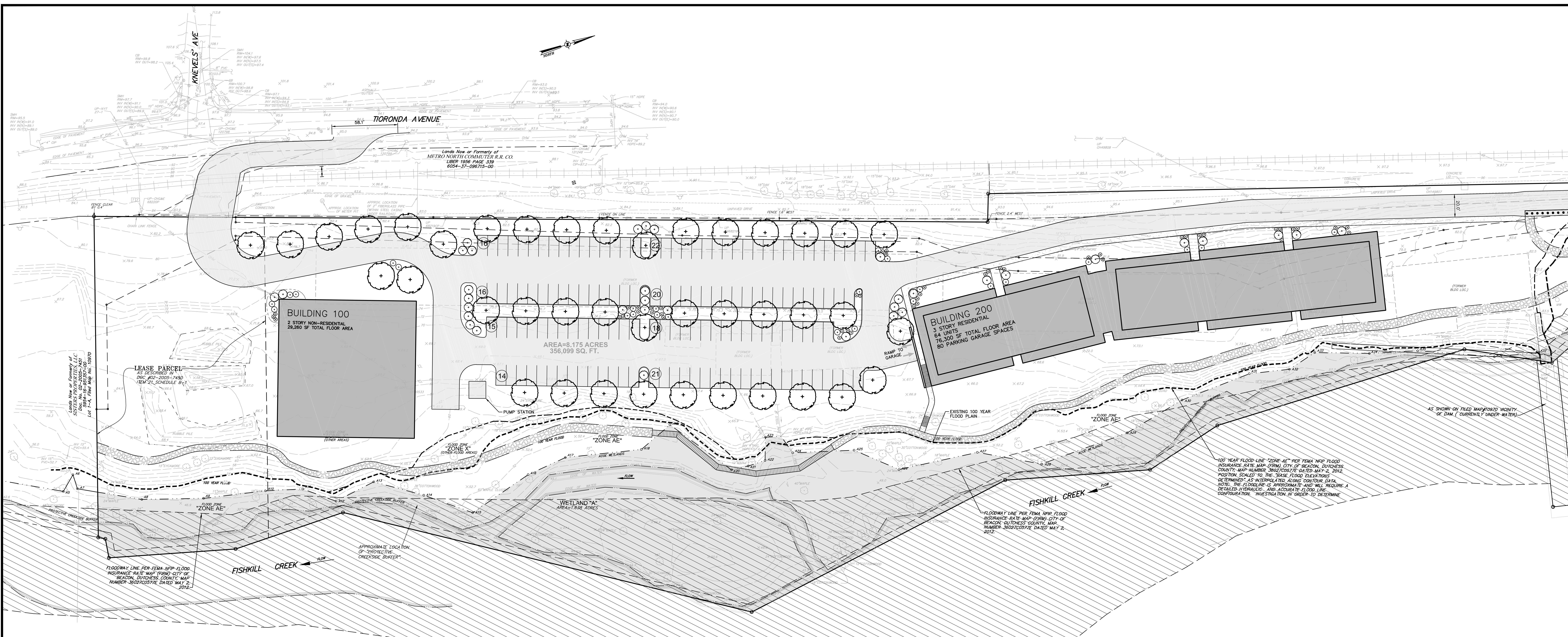
Please place this project on the agenda of the August 13th City Council workshop meeting for discussion. If you have any questions or need anything further, please call me at 845-486-1510. Thank you.

Mayor Randy Casale and Members of the Beacon City Council
July 30, 2018
Page 2

Sincerely,

A handwritten signature in black ink that reads "Larry Boudreau". The signature is written in a cursive, flowing style.

Larry Boudreau, RLA
Director of Land Development



1 CONCEPT SITE PLAN
SCALE: 1"=30'

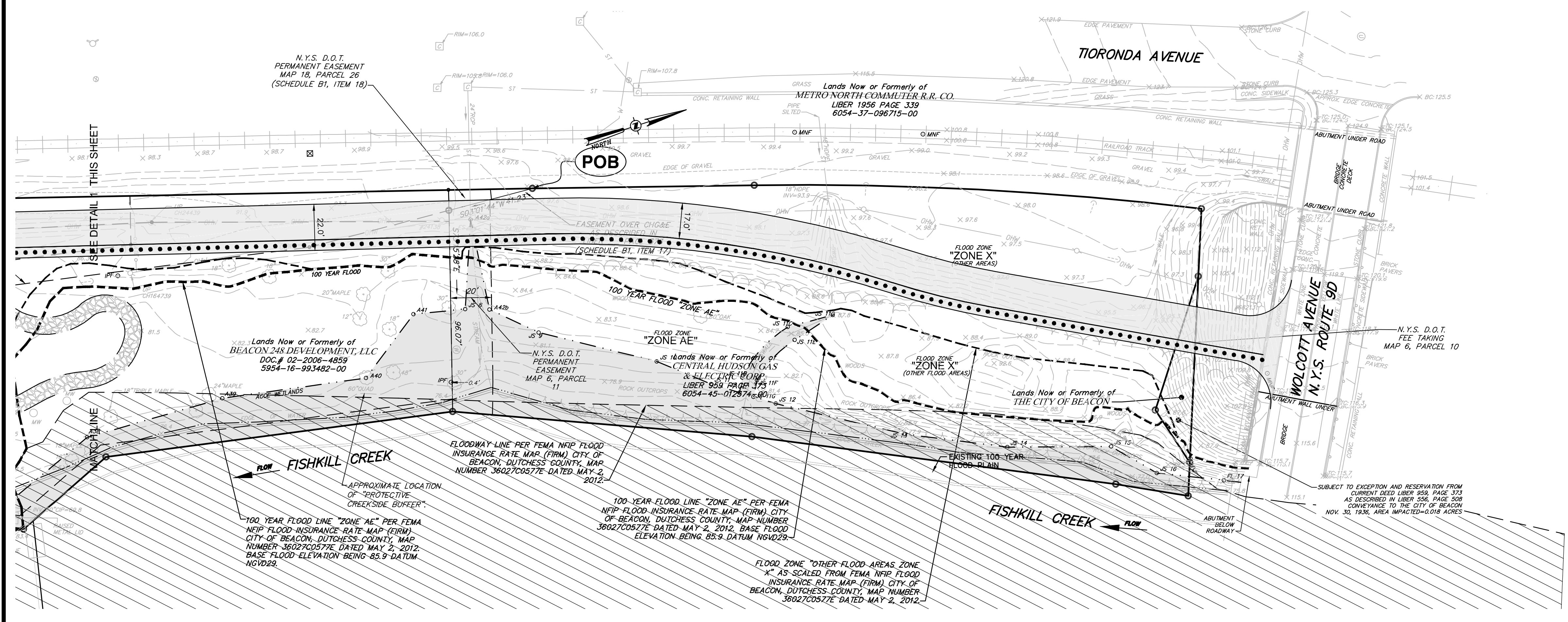
LEGEND:

- EXISTING 100-YEAR FLOOD PLAIN
- - - EXISTING PROPERTY LINE
- - - EASEMENT LINE
- ▭ PROPOSED BUILDING
- ▭ PROPOSED PAVEMENT
- ▭ PROPOSED PARKING COUNT
- ▭ PROPOSED SIDE WALK
- ▭ EXISTING METRO-NORTH RAILROAD TRACKS (INACTIVE)
- ▭ APPROXIMATE GREENWAY TRAIL
- ▭ PROPOSED CURB
- ▭ PROPOSED WORK LIMITS

BULK TABLE

FISHKILL CREEK DEVELOPMENT DISTRICT: FCD

ZONING REQUIREMENTS:	REQUIRED	PROPOSED
MINIMUM LOT AREA	4 ACRES	9.18 ACRES
MAXIMUM # OF DWELLINGS*	64 UNITS	64 UNITS
MAXIMUM BUILDING COVERAGE	35%	10%
MINIMUM OPEN SPACE	30%	>30%
MINIMUM FRONTAGE OF OVERALL FCD SITE ON PUBLIC STREET ROW	50 FT	135'
MINIMUM BUILDING SETBACK FROM EDGE OF PAVEMENT OF PUBLIC AND PRIVATE STREETS	12 FT	725'
MINIMUM SETBACK AND BUFFER WIDTH ALONG FISHKILL CREEK	AVG 50 FT MIN 25 FT	AVG = 75 FT MIN = 40 FT
MAXIMUM BUILDING HEIGHT	3 STORIES	3 STORIES (RESIDENTIAL) 2 STORIES (NON-RESIDENTIAL)
MINIMUM NUMBER OF PARKING SPACES:		
RESIDENTIAL:	1 SPACE PER DWELLING UNIT PLUS 1/4 SPACE FOR EACH BEDROOM = 89 SPACES	89 SPACES TOTAL
NON-RESIDENTIAL:	1 SPACE PER 200 SF GROSS FLOOR AREA EXCLUDING UTILITY AREAS (ASSUMED 10%) = 133 SPACES	133 SPACES TOTAL
TOTAL:	222 SPACES	222 SPACES



2 CONCEPT SITE PLAN
SCALE: 1"=30'

***Allowable Residential Units**

1 Total lot area	9.18 acres
2 Lot area with slopes over 25%, covered by surface water, within a federal regulatory floodway, or within a state or federally regulated wetland	3.29 acres
3 Remaining lands for dwelling unit calculation (line 1 - line 2)	5.89 acres
4 Maximum dwelling units (line 3 * 11)	64 units

SITE STATISTICS FOR PROPOSED MULTIFAMILY HOUSING & NON-RESIDENTIAL

ZONING DISTRICT	FISHKILL CREEK DEVELOPMENT
TOTAL BUILDING FLOOR AREA (SF)	105,560 SF (64 UNITS + NON RESIDENTIAL USE)
PARKING PROVIDED	222

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REV.	DATE	DESCRIPTION

TIORONDA AVENUE & 465 WOLCOTT AVENUE / CHAI BUILDERS

CONCEPT PLAN

CITY OF BEACON, DUTCHESS COUNTY, NEW YORK

Designed: C.A.
Checked: L.A.B.
Date: 07/20/18
Scale: 1" = 30'
Project No.: 81750.00
Sheet No.: C1

City of Beacon Workshop Agenda
8/13/2018

Title:

A local law to amend Chapter 211 of the Code of the City of Beacon concerning parking and traffic issues

Subject:

Background:

ATTACHMENTS:

Description	Type
LL_signs_no parking	Local Law
Memo to City Council_Traffic Safety Committee	Cover Memo/Letter
No parking, stopping, etc	Backup Material

DRAFT LOCAL LAW NO. ____ OF 2018

**CITY COUNCIL
CITY OF BEACON**

**PROPOSED LOCAL LAW TO AMEND
CHAPTER 211 OF THE CODE OF THE
CITY OF BEACON**

A LOCAL LAW to amend Chapter 211 of the Code of the City of Beacon concerning parking and traffic issues.

BE IT ENACTED by the City Council of the City of Beacon as follows:

Section 1. Chapter 211, Section 10, Subsection B of the Code of the City of Beacon entitled “Stop intersections” is hereby amended as follows:

§ 211-10. Stop intersections.

B. Schedule VII: Stop Intersections. In accordance with the provisions of Subsection A, the following described intersections are hereby designated as stop intersections, and stop signs shall be installed as follows:

Stop Sign on	Direction of Travel	At Intersection of
Bank Street	--	West Main Street
Beacon Street	Both	Cliff Street
Beacon Street	Both	South Avenue
Beacon Street	Both	South Brett Street
Blackburn Avenue	South	Herbert Street
Bridge Street	East	Wilson Street
Catherine Street	Both	South Cedar Street
Church Street	Both	North Brett Street

Church Street	Both	North Elm Street
Church Street	East	Eliza Street
Church Street	West	Willow Street
Cliff Street	Both	Beacon Street
Cliff Street	South	Rombout Avenue
Coffey Avenue	--	Beskin Place
Cottage Place	North	Church Street
Cross Street	Both	Deerfield Place
Cross Street	Both	Orchard Place
Cross Street	Both	Silvers Place
Cross Street	Both	Verplanck Avenue
Cross Street	Both	Wilkes Street
Davidson Street	--	DePuyster Avenue
Davies Avenue	North	South Avenue
Delavan Avenue	South	Fishkill Avenue
Delavan Avenue	South	Highland Hospital access road
Dennings Avenue	South	Hudson Avenue
DePuyster Avenue	South	East Main Street
DePuyster Avenue	North	Washington Avenue
DeWindt Street	Both	South Brett Street
Dinan Street	Both	West Center Street
Dutchess Terrace	South	Talbot Avenue
Dutchess Terrace	South	Verplanck Avenue
East Main Street	East	Spring Valley Street
East Main Street	Both	Howland Avenue and DePuyster

		Avenue
East Main Street	West	Washington Avenue
East Willow Street	--	Orchard Place
Eliza Street	South	Church Street
Grace Street	South	Washington Avenue
Henry Street	East	Teller Avenue
Herbert Street	Both	Blackburn Avenue
High Goal Lane	South	Slocum Road
Howland Avenue	North	East Main Street
Liberty Street	--	Washington Avenue
Main Street	South	Herbert Street
Matteawan Road	Both	Main driveway to Rombout Middle School
Matteawan Road	Both	Wilkes Street
Matteawan Road	South	Verplanck Avenue
<u>Monell Place</u>	<u>Both</u>	<u>Lafayette Avenue</u>
North Brett Street	Both	Church Street
North Cedar Street	Both	Church Street
North Cedar Street	North	Verplanck Avenue
North Chestnut Street	Both	Church Street
North Elm Street	Both	Church Street
North Elm Street	Both	Verplanck Avenue
North Elm Street	South	Oak Street
North Walnut Street	Both	Church Street
North Walnut Street	Both	Verplanck Avenue
North Walnut Street	Both	Wilkes Street

Oak Street	Both	North Chestnut Street
Oak Street	Both	North Elm Street
Oak Street	Both	Willow Street
Orchard Place	--	East Willow Street
Orchard Place	--	West Willow Street
Phillips Street	Both	Wolcott Avenue
Phillips Street	North	Union Street
Prospect Street	North	Union Street
Prospect Street	Northeast	Alice Street
Rende Drive	West	Phillips Street
River Street	--	West Main Street
Rombout Avenue	Both	School Street
Rombout Avenue	Both	South Brett Street
Rombout Avenue	Both	South Chestnut Street
Rombout Avenue	Both	Teller Avenue
Rombout Avenue	West	South Avenue
Russell Avenue	North	East Main Street
Russell Avenue	Both	Union Street
Russell Avenue	Both	Vail Avenue
Sargent Avenue	North	Wolcott Avenue
Sargent Avenue	Southwest	South Avenue
Schenck Avenue	Both	Verplanck Avenue
School Street	North	Rombout Avenue
Silvers Place	Both	Dutchess Terrace
Slocum Road	North	Grandview Avenue

South Avenue	Both	Beacon Street
South Avenue	--	Sargent Avenue
South Avenue	South	Wolcott Avenue
South Brett Street	Both	Rombout Avenue
South Brett Street	North	DeWindt Street
South Cedar Street	Both	DeWindt Street
South Cedar Street	Both	Rombout Avenue
South Chestnut Street	Both	DeWindt Street
South Chestnut Street	Both	Rombout Avenue
South Chestnut Street	Both	West Center Street
South Chestnut Street	South	Wolcott Avenue
South Elm Street	Both	DeWindt Street
South Walnut Street	Both	DeWindt Street
Spring Street	East	Washington Avenue and East Main Street
Spring Valley Street	Both	Churchill Street
Spring Valley Street	North	East Main Street
Spring Valley Street	South	Wolcott Avenue
Talbot Avenue	East	Dutchess Terrace
Teller Avenue	South	Wolcott Avenue
Tillot Street	Both	Anderson Street
Tillot Street	Both	Washington Avenue
Union Street	Both	Phillips Street
Union Street	Both	Russell Avenue
Vail Avenue	Both	Russell Avenue

Veterans Place	--	Henry Street
Vine Street	East	Teller Avenue
Water Street	North	East Main Street
West Center Street	Both	South Chestnut Street
West Willow Street	--	Orchard Place
West Willow Street	Both	Wilkes Street
Wilkes Street	West	Matteawan Road
Wilkes Street	Both	West Willow Street
Wilkes Street	East	East Willow Street
Willow Street	--	Orchard Place

DRAFT

Section 2. Chapter 211, Section 14.1, Subsection B of the Code of the City of Beacon is hereby amended as follows:

§211-14.1 No parking, stopping or standing at intersections.

B. There shall be no parking here to corner in the following locations

Amity Street	All	30 feet from every intersection
Conklin Avenue	North	To a point 30 feet from the Fishkill Avenue intersection
DeWindt Street	Northeast	To a point 30 feet from the South Cedar intersection
<u>DeWindt Street</u>	<u>Both</u>	<u>To a point 30 feet from the South Chestnut Street</u>
Dutchess Terrace	Both	From Verplanck Avenue to a point 50 feet in from intersection
East Main Street	Both	To a point 30 feet west of the Howland Avenue/DePuyster Avenue intersection
Eliza Street	West	At the corner of Oak Street
Grove Street	Both	To a point 30 feet from the Leonard Street intersection
Helen Court	Both	30 feet east from the intersection of Washington Avenue
Leonard Street	East	To a point 30 feet from the Grove Street intersection
Leonard Street	West	To a point 50 feet from the Grove Street intersection
Main Street	East	From the corner at East Main Street to a point 50 feet north
Mead Avenue	North	To a point 30 feet from the Conklin Avenue intersection
Oak Street	South	At the corner of Eliza Street
O'Dell Street	East	To a point 30 feet from the intersection of East Main Street
Prospect Street	Both	To a point 30 feet west of the East Main Street intersection
Prospect Street	West	To a point 30 feet in both directions from the intersection of Union Street
Russell Avenue	Both	To a point 30 feet west of the East Main Street intersection
South Cedar Street	Both	To a point 30 feet from intersection of DeWindt Street

South Cedar Street	Both	To a point 30 feet from the Main Street intersection
<u>South Chestnut Street</u>	<u>Both</u>	<u>To a point 30 feet from DeWindt Street intersection</u>
Teller Avenue	Both	To a point 30 feet in both directions from the intersection of Rombout Avenue
Tioronda Avenue	North	To a point 20 feet in both directions from the intersection of Van Nydeck Avenue
Van Nydeck Avenue	North	To a point 275 feet from Teller Avenue
Van Nydeck Avenue	South	To a point 150 feet from Teller Avenue
Van Nydeck Avenue	North	To a point 215 feet from Tioronda Avenue
Van Nydeck Avenue	South	To a point 95 feet from Tioronda Avenue

Section 3. Ratification, Readoption and Confirmation

Except as specifically modified by the amendments contained herein, Chapter 211 of the City of Beacon is otherwise to remain in full force and effect and is otherwise ratified, readopted and confirmed.

Section 4. Numbering for Codification

It is the intention of the City of Beacon and it is hereby enacted that the provisions of this Local Law shall be included in the Code of the City of Beacon; that the sections and subsections of this Local Law may be re-numbered or re-lettered by the Codifier to accomplish such intention; that the Codifier shall make no substantive changes to this Local Law; that the word “Local Law” shall be changed to “Chapter,” “Section” or other appropriate word as required for codification; and that any such rearranging of the numbering and editing shall not affect the validity of this Local Law or the provisions of the Code affected thereby.

Section 5. Severability

The provisions of this Local Law are separable and if any provision, clause, sentence, subsection, word or part thereof is held illegal, invalid or unconstitutional, or inapplicable to any person or circumstance, such illegality, invalidity or unconstitutionality, or inapplicability shall not affect or impair any of the remaining provisions, clauses, sentences, subsections, words or parts of this Local Law or their petition to other persons or circumstances. It is hereby declared to be the legislative intent that this Local law would have been adopted if such illegal, invalid or unconstitutional provision, clause, sentence, subsection, word or part had not been included therein, and if such

person or circumstance to which the Local Law or part hereof is held inapplicable had been specifically exempt there from.

Section 6. Effective Date

This local law shall take effect immediately upon filing with the Office of the Secretary of State.

DRAFT

MEMO

Traffic Safety Committee

To: Beacon City Council
From: Matt Dubetsky, chair
Date: August 3, 2018
Re: Traffic Safety Committee recommendations for Council's consideration

1. Lafayette and Monell

Recommendation: stop signs on either side of Monell

2. Dewindt/Chestnut parking and traffic issues

Recommendations:

- a. the City Council codify 30 feet "no parking here to corner"
- b. erection of a sign indicating the same on South Chestnut
- c. striping of the area

**§ 211-14.1. No parking, stopping or standing at intersections.
[Added 7-18-1994]**

- A. There shall be no parking, stopping or standing within 30 feet of every intersection throughout the City of Beacon. The Traffic Safety Committee shall be authorized to recommend to the City Council the appropriate location of signage at each intersection. The City Council shall review the recommendation of the Traffic Safety Committee and authorize the Street Superintendent to erect the necessary signage not to exceed the distance of 30 feet from said intersection. The provisions of this section shall be effective upon the posting of the appropriate signage by the Street Superintendent pursuant to §§ 1680 and 1683 of the Vehicle and Traffic Law.
- B. There shall be no parking here to corner in the following locations: **[Added 11-6-2000 by Res. No. 180-2000]**

Name of Street	Side	Location
Amity Street [Added 5-3-2004 by Res. No. 84-2004]	All	30 feet from every intersection
Conklin Avenue [Added 11-17-2003 by Res. No. 180-2003]	North	To a point 30 feet from the Fishkill Avenue intersection
DeWindt Street [Added 4-4-2005 by Res. No. 34-2005]	Northeast	To a point 30 feet from the South Cedar intersection
Dutchess Terrace [Added 8-4-2008 by Res. No. 110-2008]	Both	From Verplanck Avenue to a point 50 feet in from intersection
East Main Street [Added 11-17-2003 by Res. No. 180-2003]	Both	To a point 30 feet west of the Howland Avenue/DePuyster Avenue intersection
Eliza Street	West	At the corner of Oak Street
Grove Street [Added 11-6-2017 by L.L. No. 15-2017]	Both	To a point 30 feet from the Leonard Street intersection
Helen Court [Added 2-20-2001 by Res. No. 30-2001]	Both	30 feet east from the intersection of Washington Avenue

Name of Street	Side	Location
Leonard Street [Added 11-6-2017 by L.L. No. 15-2017]	East	To a point 30 feet from the Grove Street intersection
Leonard Street [Added 11-6-2017 by L.L. No. 15-2017]	West	To a point 50 feet from the Grove Street intersection
Main Street [Added 5-18-2009 by Res. No. 82-2009]	East	From the corner at East Main Street to a point 50 feet north
Mead Avenue [Added 11-17-2003 by Res. No. 180-2003]	North	To a point 30 feet from the Conklin Avenue intersection
Oak Street	South	At the corner of Eliza Street
O'Dell Street [Added 1-16-2007 by Res. No. 7-2007]	East	To a point 30 feet from the intersection of East Main Street
Prospect Street [Added 11-17-2003 by Res. No. 180-2003]	Both	To a point 30 feet west of the East Main Street intersection
Prospect Street [Added 6-5-2006 by Res. No. 69-2006]	West	To a point 30 feet in both directions from the intersection of Union Street
Russell Avenue [Added 11-17-2003 by Res. No. 180-2003]	Both	To a point 30 feet west of the East Main Street intersection
South Cedar Street [Added 10-19-2009 by Res. No. 152-2009]	Both	To a point 30 feet from intersection of DeWindt Street
South Cedar Street [Added 4-4-2005 by Res. No. 34-2005]	Both	To a point 30 feet from the Main Street intersection
Teller Avenue [Added 6-5-2006 by Res. No. 69-2006]	Both	To a point 30 feet in both directions from the intersection of Rombout Avenue
Tioronda Avenue [Added 1-16-2007 by Res. No. 7-2007]	North	To a point 20 feet in both directions from the intersection of Van Nydeck Avenue

Name of Street	Side	Location
Van Nydeck Avenue [Added 10-17-2016 by L.L. No. 12-2016]	North	To a point 275 feet from Teller Avenue
Van Nydeck Avenue [Added 10-17-2016 by L.L. No. 12-2016]	North	To a point 215 feet from Tioronda Avenue
Van Nydeck Avenue [Added 10-17-2016 by L.L. No. 12-2016]	South	To a point 150 feet from Teller Avenue
Van Nydeck Avenue [Added 10-17-2016 by L.L. No. 12-2016]	South	To a point 95 feet from Tioronda Avenue

- C. Parking on North Cedar Street. Parking will be permitted on the west side of North Cedar Street, the entire length, except that parking shall be allowed on the east side, only on Sundays or when there are church services. The “No Parking Here to Corner” signs shall be placed 30 feet in from the corners northbound. **[Added 7-7-2003 by L.L. No. 9-2003]**
- D. There shall be no parking 30 feet in from the end of a dead-end street that is not designed with a turnaround area. **[Added 3-6-2006 by Res. No. 17-2006]**

City of Beacon Workshop Agenda
8/13/2018

Title:

A local law to amend Chapter 191, Article II and Chapter 192, Section 30 concerning Street and Sidewalk Opening Permits

Subject:

Background:

ATTACHMENTS:

Description	Type
LL Street opening	Local Law
LL Street opening red lined version	Local Law

DRAFT LOCAL LAW NO. ____ OF 2018

**CITY COUNCIL
CITY OF BEACON**

**PROPOSED LOCAL LAW TO AMEND
CHAPTER 191, ARTICLE II AND CHAPTER 192 OF THE CODE OF
THE
CITY OF BEACON**

A LOCAL LAW to amend Chapter 191, Article II and Chapter 192, Section 30 concerning Street and Sidewalk Opening Permits.

BE IT ENACTED by the City Council of the City of Beacon as follows:

Section 1. Chapter 191, Article II of the Code of the City of Beacon entitled “Street and Sidewalk Openings” is hereby amended as follows:

Article II STREET AND SIDEWALK OPENINGS

§ 191-14. Written permission to tunnel required.

No person having a permit secured under this article shall, under any circumstances, tunnel under macadam, asphalt macadam, concrete or similarly paved roads or sidewalks for the purpose of connecting to water, sewer, gas, electric, telephone or cable facilities, unless written permission from the Highway Superintendent shall first have been secured.

§ 191-15. Openings into water, sewer, gas, electric, telephone or cable facilities.

All openings into any water, sewer, gas, electric, telephone or cable facilities or gas services shall be made only by plumbers duly licensed by the City, the respective utility company or authorized contractor.

§ 191-16. Compliance with directions of Highway Superintendent required.

Any person to whom a permit is issued under the terms of this article must comply with all directions of the Highway Superintendent, or his or her designee, designed to secure the safety of persons and their property lawfully using the streets of the City. Such directions may be given orally or in writing by the Superintendent or his representative.

§ 191-17. Penalties for offenses.

- A. Any person, firm or corporation or his or its representative, agent or employee who shall violate any of the provisions of this article shall be punished by the imposition of a penalty as prescribed in § 1-3.
- B. Additionally, the Highway Superintendent may withhold the issuance of permits if restoration work required with respect to previously issued street opening permits has not been satisfactorily completed.

§ 191-18. Permit required.

No person or association of persons, municipal corporation, public utility corporation or corporation, without having first secured a permit therefor from the Highway Department as provided in this article, shall:

- A. Fill in or raise or cause to be filled in or raised any street or any part thereof.
- B. Take up, remove or carry away or cause to be taken up, removed or carried away any asphalt or paver blocks, flagstones, turf, stone, gravel, concrete, sand, clay or earth from any street or part thereof.
- C. Open or dig up any City street or any private street which is open to public motor vehicular traffic, or any street, road or highway or part thereof in and over which the City shall have jurisdiction or shall in any way alter any curbing, gutters, gutter basins, drainage lines or other works within such a street or highway for any purpose.
- D. Lay, repair or disturb any sidewalk in any public street.

§ 191-19. Application for permit.

- A. Application for a permit under this article shall be made to the Highway Department in writing and shall contain the following information:
 - (1) The full name and address of the applicant.
 - (2) The full name and address of the owner or owners of the property in front of which the operation is to be performed.
 - (3) The location by street address, if any, of the property in front of which the operation is to be performed and the Tax Map designation of the same.
 - (4) A statement of the proposed operation and the size thereof and purpose thereof.
 - (5) The date or dates when the proposed operation is to be commenced, and the date or dates when the operation is to be completed.

- (6) The type of pavement or surface to be disturbed.
- (7) A sketch of the proposed operation showing location on lot or streets; location, if any, of any tiles or drainage system or water mains or other public utility conduits, etc, which may be within the area of the proposed construction
- (8) The rehabilitation proposed.
- (9) A schedule of the proposed work.
- (10) A confirmation notice from Dig Safely New York.
- (11) Any additional information which may be reasonably required by the Highway Superintendent.
- (12) A signed statement by the applicant that said applicant agrees to perform the proposed operation for which the permit may be granted, in full and strict compliance and in accordance with the conditions of the permit, if issued, and any and all provisions of the City Code and other applicable statutes and ordinances of the City of Beacon.

§ 191-20. Fee and work rules.

- A. The applicant for a permit under this article or the person for whose benefit the excavation or opening is to be made shall pay a fee as set forth in the City of Beacon fee schedule for each street opening. This fee may be waived for any permit application to lay, repair or disturb any sidewalk in any public street, within the discretion of the Highway Superintendent.
- B. A permit shall be obtained no less than one week before any work is performed. All work shall be done during regular work hours of the Highway Department, Monday-Friday 7 a.m to 3p.m. The Highway Superintendent may waive these requirements in writing within his or her discretion.
- C. The opening shall be backfilled with Item 4 (NYSDOT Item No. 304.12) and tamped in eight-inch lifts maximum before applying blacktop in accordance with Chapter 129. All openings shall be square cut, and edges shall be cleaned, and all edges shall be tack coated before patching. Openings in concrete roads shall be filled with Item 4 from the bottom of the trench to the bottom of the concrete. Then the concrete shall be repaired in the method selected by the Highway Superintendent of either pouring a new 5,000 psi concrete patch that is doweled into the adjacent concrete slab(s), or the installation of pavement (Type 3 binder course) to the thickness of the existing concrete to two inches below the riding

surface. The riding surface shall consist of two inches of pavement (Type 6FX top course). Prior to paving of the top course, the existing top course shall be cut back at least one foot, or greater, as determined by the Highway Superintendent, from edge of trench on all sides. Tack coat shall be applied to the entire surface and all edges upon which the new top course is to be laid. The opening shall be properly maintained at all times during construction and the quality of the work (in case of settlement) shall be guaranteed for a period of two years. The seams of the completed work shall be sealed with a polymer modified crack sealant to prevent the intrusion of water into the pavement. During construction, barricades, lights, flaggers and other safety devices shall be employed as required by law or custom in the construction industry, and in accordance with the Federal Manual of Uniform Traffic Control (MUTCD) and the New York State Supplement to the Federal MUTCD. When excavating, contractor shall follow all safety requirements listed in OSHA specifications 1926.650 (excavation and shoring). The Contractor shall also comply with the OSHA requirements for confined space (1910.146).

D. The applicant shall notify the Highway Superintendent or his or her designee:

- (1) One week before any work is performed.
- (2) Three business days before any backfilling or temporary filling of any opening.
- (3) Three business days before any permanent restorations.

E. Issuance of and the continued effectiveness of such permit shall be conditioned on the following terms:

- (1) Throughout the course of the work, a clear, sufficient and safe passageway for all pedestrians and vehicular traffic will be maintained.
- (2) The work site will be properly guarded, both day and night, so as to prevent accidents or danger.
- (3) Upon completion of work, the site thereof will be restored by applicant and the restoration work guaranteed for two years.

§ 191-21. Bond and insurance.

A. Before a permit may be granted under this article by the Highway Superintendent to any person to open any City street or sidewalk, the applicant for such permit shall execute a continuing bond to the City in the sum of \$10,000, to be executed by a

recognized and responsible surety company authorized to do business in Dutchess County, New York, subject to the same conditions as contained in a plumber's bond. An applicant seeking a permit to lay, repair or disturb any sidewalk in any public street, may not be required to execute a continuing bond to the City, as determined by the Highway Superintendent.

B. No permit issued pursuant to this article shall be issued by the Highway Department until the applicant therefor shall have first placed on file with the Highway Department satisfactory evidence of the following types of coverage and limits of liability:

- (1) Commercial general (CGL) coverage with limits of insurance of not less than \$1,000,000 each occurrence and \$2,000,000 annual aggregate.
 - (a) If the CGL coverage contains a general aggregate limit, such general aggregate shall apply separately to each project.
 - (b) CGL coverage shall cover liability arising from premises, operations, independent contractors, products/completed operations, personal and advertising injury and blanket contractual, including injury and to subcontractors' employees.
 - (c) The City of Beacon and its agents, officers, directors and employees shall be included as additional insured. The coverage must be underwritten by an insurance company with at least an A-7 Best rating, as defined by A.M. Best. Coverage for the additional insureds shall apply as primary and noncontributing insurance before any other insurance or self-insurance, including any deductible, maintained by or provided to the additional insureds.
 - (d) The applicant and/or contractor shall maintain CGL coverage for itself and all additional insureds for the duration of the project and maintain completed operations coverage for itself and each additional insured for at least two years after completion of the work.
- (2) Automobile liability: business auto liability with limits of at least \$1,000,000 each accident.
 - (a) Business auto coverage must include coverage for liability arising out of all owned, leased, hired and nonowned automobiles.
 - (b) The City of Beacon and its agents, officers, directors and employees shall be included as insured on the auto policy.

- (3) Workers' compensation and employers liability: employers' liability insurance limits per statutory requirements.
- (4) The applicant shall not sublet any part of his work without assuming full responsibility for requiring similar insurance from his subcontractors and shall submit satisfactory evidence to that effect to the Highway Department. Each such insurance policy, except the workers' compensation policy, shall include the City of Beacon and its agents, officers, directors and employees as an additional insured.
- (5) Certificates shall provide that 30 days' written notice prior to cancellation be given to the City of Beacon. Policies that lapse and/or expire during the term of occupancy shall be recertified and received by the City of Beacon no fewer than 30 days prior to cancellation or renewal.
- (6) For a street or sidewalk opening permit, provided the applicant's homeowners' insurance covers the proposed work, the requirements set forth above in § 191-21.C(1)-(5), may be waived for property owners performing work on their own property, if such property owner provides a copy of a valid homeowners' insurance policy at the time of filing for a street opening or sidewalk opening permit. The City of Beacon shall be named on the property owner's insurance policy as an additional insured, unless otherwise permitted in writing by the Highway Superintendent.

§191-22. Obstruction of streets and sidewalks.

Any street, lane, road or sidewalk within the City, whether paved or unpaved, improved or unimproved, and any driveway or other means of ingress to or egress from any street, lane, road or sidewalk within the City shall not be blocked or obstructed at any time in order to provide a safe, convenient and passable means of ingress to and egress from the same for all private, public and emergency vehicles of any kind.

§ 191-23. Notice to other persons affected.

- A. If the work to be undertaken by the applicant is such that it will affect the use of properties abutting or adjoining the project, the Highway Superintendent, or his or her designee, shall require the applicant to submit a list of the names and addresses of the owners and/or tenants of such properties.
- B. The applicant shall notify the affected property owners and/or tenants of the proposed work to be done at the time the applicant submits his or her street opening permit application.
- C. If the work to be undertaken by the applicant will affect other subsurface installations in the vicinity of the proposed opening, the applicant shall notify the owners of such

facilities of the proposed work at the time the applicant submits his or her street opening permit application.

§ 191-24. Notice to police and fire authorities.

Upon receipt of a street opening permit and prior to the start of any construction, the applicant, shall notify, in writing, the City police and fire authorities that he or she has received a street opening permit. Such notification shall include a copy of the permit, and state the nature of the work to be done, the proposed beginning and completion dates and the location of such project.

§ 191-25. Construction specifications.

The Highway Department shall be notified at all stages of the work for the purpose of inspection. At a minimum, compliance with the City of Beacon specifications and regulations for the making of street openings, backfilling, maintenance, replacement of pavement and curbing shall be acceptable for the performance of said work and shall be performed to the satisfaction of the Highway Superintendent or his or her designee.

§ 191-26. Term of permit.

All work for which a permit has been issued shall be completed prior to the expiration date of the permit. A permit shall be valid for 40 days from the date of issuance. The Highway Superintendent, in his or her discretion, may approve an extension of the permit for good cause shown.

§ 191-27. Pavement Restoration

- A. All excavations shall be backfilled with materials approved by the Highway Superintendent.
- B. If a new patch is to be made where there is an existing patch, the entire pavement area shall be removed and replaced.
- C. Restoration of pavement shall be the full lane width (from curb to centerline) for trenches not extending beyond the lane. If the trench extends beyond a lane width, then the restoration of pavement shall be from curb to curb. All pavement restoration for the surface course (top course) shall extend a minimum of at least one foot from the edge of trench on all sides, or greater if determined by the Highway Superintendent. . Where no curb exists, the restoration shall extend to the existing pavement limits.
- D. If any excavation for which a permit has been issued hereunder exceeds 25 feet in length running with the road, the applicant shall be responsible for resurfacing the street for the whole lane width. If the excavation extends beyond a single lane, the

applicant shall be responsible for resurfacing the street from curb to curb over the entire area. Resurfacing the street shall be in such a manner as required by the Highway Superintendent on a case-by-case basis. Where no curb exists, the resurfacing shall extend to the existing pavement limits.

- E. If there are multiple patches and the area of disturbance exceeds 20% of the length of a street block multiplied by one foot, then the entire road in the block shall be resurfaced in a manner and with materials required by the Highway Superintendent.
- F. Any work performed within a roadway that has been paved within the past three years will require full curb to curb restoration for the length of work plus a minimum of 20 feet on both sides, exact limits will be set by the Highway Superintendent or his or her designee.
- G. The Highway Superintendent may, in writing, waive the requirements set forth in this section upon good cause shown.

§ 191-28. Replacement of curbing.

Any curbing removed by any person shall be reset or replaced pursuant to the specifications set forth in § 192-22.

§191-29. Work in City rights-of-way.

No individual, agency, corporation or other entity shall construct any structure or make any alteration to existing structures within any City right-of-way, including the placement of new utility poles or the addition of appurtenances, fixtures, or facilities to existing utility poles, without first having obtained written approval from the Highway Superintendent. This provision shall not apply to routine maintenance of existing structures and/or utility poles in the City rights-of-way. Applicants shall also comply with all other applicable provisions of the City of Beacon Zoning Regulations and any other applicable local laws.

§191-30. Revocation of permit.

- A. The Highway Superintendent shall have the power to revoke a permit issued hereunder whenever he or she shall find that the applicant has refused or failed to comply with any provisions of this article. There shall be no refunds of any application fees provided for any revoked permit.
- B. Written notice of any such violation or condition shall be served upon the applicant or his or her agent engaged in the work. The notice shall contain a brief statement of the grounds relied upon for revoking the permit. Notice may be given either by personal delivery thereof or registered United States mail addressed to the person notified.

- C. The Highway Superintendent may grant an applicant a period of three days, from the date of the notice, to correct a violation and proceed with the diligent prosecution of the work authorized by the permit before said permit is revoked.
- D. When any permit has been revoked and the work authorized by the permit has not been completed, the Highway Superintendent, or his or her designee, shall do such work as may be necessary to restore the street or part thereof to as good a condition as before the opening was made. All expenses incurred by the City shall be recovered from the deposit or bond the applicant has made or filed with the City.

Section 2. Chapter 192, Section 30 of the Code of the City of Beacon entitled “Work in existing city streets” is hereby amended as follows:

- A. All work to be performed within an existing City street shall be subject to the approval of the City. The contractor, developer or other such person performing the work shall be required to obtain a ~~road~~ street opening permit and pay any and all such fees that may apply in relation to the same.
- B. The contractor or person performing the work shall be required to submit to the City satisfactory evidence of the types of coverage and limits of liability set forth in § 191-21D. Each such insurance policy, except the workers' compensation policy, shall include the City of Beacon and its agents, officers, directors and employees as an additional insured. Certificates shall provide that 30 days' written notice prior to cancellation be given to the City of Beacon. Policies that lapse and/or expire during the term of occupancy shall be recertified and received by the City of Beacon no fewer than 30 days prior to cancellation or renewal.
- C. All work shall be subject to the review of City representatives, and the contractor or person performing the work shall schedule such work as to permit the necessary reviews and inspections. Where applicable, a fee shall be paid to the City for such reviews and inspections.
- D. All work shall be in accordance with generally accepted and recognized guidelines and the specifications for street opening permit guidelines in effect at the time of the work. This shall include OSHA regulations.

Section 3. Ratification, Readoption and Confirmation

Except as specifically modified by the amendments contained herein, Chapter 191 and Chapter 192 of the City of Beacon are otherwise to remain in full force and effect and is otherwise ratified, readopted and confirmed.

Section 4. Numbering for Codification

It is the intention of the City of Beacon and it is hereby enacted that the provisions of this Local Law shall be included in the Code of the City of Beacon; that the sections and

subsections of this Local Law may be re-numbered or re-lettered by the Codifier to accomplish such intention; that the Codifier shall make no substantive changes to this Local Law; that the word “Local Law” shall be changed to “Chapter,” “Section” or other appropriate word as required for codification; and that any such rearranging of the numbering and editing shall not affect the validity of this Local Law or the provisions of the Code affected thereby.

Section 5. Severability

The provisions of this Local Law are separable and if any provision, clause, sentence, subsection, word or part thereof is held illegal, invalid or unconstitutional, or inapplicable to any person or circumstance, such illegality, invalidity or unconstitutionality, or inapplicability shall not affect or impair any of the remaining provisions, clauses, sentences, subsections, words or parts of this Local Law or their petition to other persons or circumstances. It is hereby declared to be the legislative intent that this Local law would have been adopted if such illegal, invalid or unconstitutional provision, clause, sentence, subsection, word or part had not been included therein, and if such person or circumstance to which the Local Law or part hereof is held inapplicable had been specifically exempt there from.

Section 6. Effective Date

This local law shall take effect immediately upon filing with the Office of the Secretary of State.

DRAFT LOCAL LAW NO. ____ OF 2018

CITY COUNCIL
CITY OF BEACON

PROPOSED LOCAL LAW TO AMEND
CHAPTER 191, ARTICLE II AND CHAPTER 192 OF THE CODE OF
THE
CITY OF BEACON

A LOCAL LAW to amend Chapter 191, Article II and Chapter 192, Section 30 concerning Street and Sidewalk Opening Permits.

BE IT ENACTED by the City Council of the City of Beacon as follows:

Section 1. Chapter 191, Article II of the Code of the City of Beacon entitled “Street and Sidewalk Openings” is hereby amended as follows:

Article II STREET AND SIDEWALK OPENINGS

§ 191-14. Written permission to tunnel required.

No person having a permit secured under this article shall, under any circumstances, tunnel under macadam, asphalt macadam, concrete or similarly paved roads or sidewalks for the purpose of connecting to water, ~~or sewer facilities, or for connecting~~ gas, electric, telephone or cable facilities-services, unless written permission from the Highway Superintendent of Streets shall first have been secured.

§ 191-15. Openings into water, ~~or sewer,~~ gas, electric, telephone or cable facilities.

All openings into any water, ~~or sewer,~~ gas, electric, telephone or cable facilities or gas services shall be made only by plumbers duly licensed by the City, the respective utility company or authorized contractor.

§ 191-16. Compliance with directions of Highway Superintendent of Streets required.

Any person to whom a permit is issued under the terms of this article must comply with all directions of the Highway Superintendent, or his or her designee, of Streets designed to

secure the safety of persons and their property lawfully using the streets of the City. Such directions may be given orally or in writing by the Superintendent or his representative.

§ 191-17. Penalties for offenses.

- A. Any person, firm or corporation or his or its representative, agent or employee who shall violate any of the provisions of this article shall be punished by the imposition of a penalty as prescribed in § 1-3.
- B. Additionally, the Highway Superintendent may withhold the issuance of permits if restoration work required with respect to previously issued street opening permits has not been satisfactorily completed.

§ 191-18. Permit required.

No person or association of persons, municipal corporation, public utility corporation or corporation, without having first secured a permit therefor from the Highway Department City Clerk as provided in this article, shall:

- A. Fill in or raise or cause to be filled in or raised any street or any part thereof.
- B. Take up, remove or carry away or cause to be taken up, removed or carried away any asphalt ~~or asphalt blocks~~ paver blocks, flagstones, turf, stone, gravel, concrete, sand, clay or earth from any street or part thereof.
- C. Open or dig up any City street or any private street which is open to public motor vehicular traffic, or any street, road or highway or part thereof in and over which the City shall have jurisdiction or shall in any way alter any curbing, gutters, gutter basins, drainage lines or other works within such a street or highway for any purpose.
- D. Lay, repair or disturb any sidewalk in any public street.

§ 191-19. Application for permit.

~~Any person may apply to the Highway Department City Clerk for a permit required by this article to open a street.~~

- A. Application for a permit under this article shall be made to the Highway Department in writing and shall contain the following information:
 - (1) The full name and address of the applicant.
 - (2) The full name and address of the owner or owners of the property in front of which the operation is to be performed.
 - (3) The location by street address, if any, of the property in front of which the operation is to be performed and the Tax Map designation of the same.

- (4) A statement of the proposed operation and the size thereof and purpose thereof.
- (5) The date or dates when the proposed operation is to be commenced, and the date or dates when the operation is to be completed.
- (6) The type of pavement or surface to be disturbed.
- (7) A sketch of the proposed operation showing location on lot or streets; location, if any, of any tiles or drainage system or water mains or other public utility conduits, etc, which may be within the area of the proposed construction
- (8) The rehabilitation proposed.
- (9) A schedule of the proposed work.
- (10) A confirmation notice from Dig Safely New York.
- ~~(11) The estimated cost of the entire proposed operation.~~
- ~~(12)~~(11) Any additional information which may be reasonably required by the Highway Superintendent.
- ~~(13)~~(12) A signed statement by the applicant that said applicant agrees to perform the proposed operation for which the permit may be granted, in full and strict compliance and in accordance with the conditions of the permit, if issued, and any and all provisions of the City Code and other applicable statutes and ordinances of the City of Beacon.

§ 191-20. Fee and work rules.

- A. The applicant for a permit under this article or the person for whose benefit the excavation or opening is to be made shall pay a fee as set forth in the City of Beacon fee schedule ~~to the Superintendent of Streets~~ for each street opening. This fee shall be waived for any permit application to lay, repair or disturb any sidewalk in any public street, within the discretion of the Highway Superintendent.
- B. A permit shall be obtained no less than ~~24 hours~~ one week before any work is performed. All work shall be done during regular work hours of the Highway Department, Monday-Friday 7 a.m to 3p.m. The Highway Superintendent ~~of Streets~~ may waive these requirements in ~~the event of an emergency~~ writing within his or her discretion.
- C. The opening shall be backfilled with item Item 4 (NYSDOT Item No. 304.12) and tamped in eight-inch lifts maximum before applying blacktop in accordance

with Chapter 129. ~~one-foot lifts before applying four inches of blacktop.~~ All openings shall be square cut, and edges shall be cleaned, and all edges shall be tack coated before patching. Openings in concrete roads shall be filled with Item 4 K-Crete or approved equal from the bottom of the trench to the bottom of the concrete, two inches below the riding surface. Then the concrete shall be repaired in the method selected by the Highway Superintendent of either pouring a new 5,000 psi concrete patch that is doweled into the adjacent concrete slab(s), or the installation of pavement (Type 3 binder course) to the thickness of the existing concrete to two inches below the riding surface. The riding surface shall consist of two inches of ~~blacktop~~ pavement (Type 6EX top course). Prior to paving of the top course, the existing top course shall be cut back at least one foot, or greater, as determined by the Highway Superintendent, from edge of trench on all sides. Tack coat shall be applied to the entire surface and all edges upon which the new top course is to be laid. The opening shall be properly maintained at all times during construction and the quality of the work (in case of settlement) shall be guaranteed for a period of ~~one-two years.~~ The seams of the completed work shall be sealed with a polymer modified crack sealant to prevent the intrusion of water into the pavement. During construction, barricades, lights, ~~flaggers~~ and other safety devices shall be employed as required by law or custom in the construction industry, and in accordance with the Federal Manual of Uniform Traffic Control (MUTCD) and the New York State Supplement to the Federal MUTCD. When excavating, contractor shall follow all safety requirements listed in OSHA specifications 1926.650 (excavation and shoring). The Contractor shall also comply with the OSHA requirements for confined space (1910.146)."

C.D. The applicant shall notify the Highway Superintendent or his or her designee:

- (1) ~~Three business~~ One week days before any opening work is performed.
- (2) Three business days before any backfilling or temporary filling of any opening.
- (3) Three business days before any permanent restorations.

~~(3)~~

D.E. Issuance of and the continued effectiveness of such permit shall be conditioned on the following terms:

- (1) Throughout the course of the work, a clear, sufficient and safe passageway for all pedestrians and vehicular traffic will be maintained.

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- (2) The work site will be properly guarded, both day and night, so as to prevent accidents or danger.
- (3) Upon completion of work, the site thereof will be restored by applicant and the restoration work guaranteed for two years.

§ 191-21. Bond and insurance.

A. Before a permit may be granted under this article by the Highway Superintendent of Streets to any person to open any City street or sidewalk, the applicant for such permit shall execute a continuing bond to the City in the amount determined by the Highway Superintendent, or his or her designee, to be equal to the cost of the work, but in no event less than sum of \$10,000, to be executed by a recognized and responsible surety company authorized to do business in Dutchess County, New York, subject to the same conditions as contained in a plumber's bond. An applicant seeking a permit to lay, repair or disturb any sidewalk in any public street, shall may not be required to execute a continuing bond to the City, as determined by the Highway Superintendent.

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~~A.~~

~~B. Before a permit may be granted under this article by the Highway Superintendent of Streets to any person duly licensed as a plumber by the City to open any water and sewer facility, the applicant for such permit shall execute a continuing bond to the City in the amount determined by the Highway Superintendent, or his or her designee, to be equal to the cost of the work, but in no event less than sum of \$10,000, to be executed by a recognized and responsible surety company authorized to do business in Dutchess County, New York.~~

C. Before a permit may be granted, the applicant must submit to the Superintendent of Streets a certificate of insurance providing a minimum coverage of \$500,000 for any one injury, accident or occurrence, naming the City of Beacon as an additional insured. Coverage shall be provided for bodily injury and property damage, underground collapse and explosion resulting in any way from the applicant's performance of work under its permit and for the applicant's completed operations.

No permit issued pursuant to this article shall be issued by the Highway Department until the applicant therefor shall have first placed on file with the Highway Department satisfactory evidence of the following types of coverage and limits of liability:

- (1) Commercial general (CGL) coverage with limits of insurance of not less than \$1,000,000 each occurrence and \$2,000,000 annual aggregate.

- (a) If the CGL coverage contains a general aggregate limit, such general aggregate shall apply separately to each project.
 - (b) CGL coverage shall cover liability arising from premises, operations, independent contractors, products/completed operations, personal and advertising injury and blanket contractual, including injury and to subcontractors' employees.
 - (c) The City of Beacon and its agents, officers, directors and employees shall be included as additional insured. The coverage must be underwritten by an insurance company with at least an A-7 Best rating, as defined by A.M. Best. Coverage for the additional insureds shall apply as primary and noncontributing insurance before any other insurance or self-insurance, including any deductible, maintained by or provided to the additional insureds.
 - (d) The applicant and/or contractor shall maintain CGL coverage for itself and all additional insureds for the duration of the project and maintain completed operations coverage for itself and each additional insured for at least two years after completion of the work.
- (2) Automobile liability: business auto liability with limits of at least \$1,000,000 each accident.
- (a) Business auto coverage must include coverage for liability arising out of all owned, leased, hired and nonowned automobiles.
 - (b) The City of Beacon and its agents, officers, directors and employees shall be included as insured on the auto policy.
- (3) Workers' compensation and employers liability: employers' liability insurance limits per statutory requirements.
- (4) The applicant shall not sublet any part of his work without assuming full responsibility for requiring similar insurance from his subcontractors and shall submit satisfactory evidence to that effect to the Highway Department. Each such insurance policy, except the workers' compensation policy, shall include the City of Beacon and its agents, officers, directors and employees as an additional insured.
- (5) Certificates shall provide that 30 days' written notice prior to cancellation be given to the City of Beacon. Policies that lapse and/or expire during the term of occupancy shall be recertified and received by the City of Beacon no fewer than 30 days prior to cancellation or renewal.

~~(5)(6)~~ For a street or sidewalk opening permit, provided the applicant's homeowners' insurance covers the proposed work, the requirements set forth above in § 191-21.C(1)-(5), may be waived for property owners performing work on their own property, if such property owner provides a copy of a valid homeowners' insurance policy at the time of filing for a street opening or sidewalk opening permit. The City of Beacon shall be named on the property owner's insurance policy as an additional insured, unless otherwise permitted in writing by the Highway Superintendent.

§191-22. Obstruction of streets and sidewalks.

Any street, lane, road or sidewalk within the City, whether paved or unpaved, improved or unimproved, and any driveway or other means of ingress to or egress from any street, lane, road or sidewalk within the City shall not be blocked or obstructed at any time in order to provide a safe, convenient and passable means of ingress to and egress from the same for all private, public and emergency vehicles of any kind.

§ 191-23. Notice to other persons affected.

- A. If the work to be undertaken by the applicant is such that it will affect the use of properties abutting or adjoining the project, the Highway Superintendent, or his or her designee, shall require the applicant to submit a list of the names and addresses of the owners and/or tenants of such properties.
- B. The applicant shall notify the affected property owners and/or tenants of the proposed work to be done at the time the applicant submits his or her street opening permit application.
- C. If the work to be undertaken by the applicant will affect other subsurface installations in the vicinity of the proposed opening, the applicant shall notify the owners of such facilities of the proposed work at the time the applicant submits his or her street opening permit application.

§ 191-24. Notice to police and fire authorities.

Upon receipt of a street opening permit and prior to the start of any construction, the applicant, shall notify, in writing, the City police and fire authorities that he or she has received a street opening permit. Such notification shall include a copy of the permit, and state the nature of the work to be done, the proposed beginning and completion dates and the location of such project.

§ 191-25. Construction specifications.

The Highway Department shall be notified at all stages of the work for the purpose of inspection. At a minimum, compliance with the City of Beacon specifications and

regulations for the making of street openings, backfilling, maintenance, replacement of pavement and curbing shall be acceptable for the performance of said work and shall be performed to the satisfaction of the Highway Superintendent or his or her designee.

§ 191-26. Term of permit.

~~A. All work for which a permit has been issued shall be completed prior to the expiration date of the permit. A permit shall be valid for 40 days from the date of issuance. The Highway Superintendent, in his or her discretion, may approve an extension of the permit for good cause shown.~~

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~~B. A permit shall expire unless work pursuant thereto has to be commenced within 10 days of the date of issuance.~~

~~C. A permit shall be valid for 30 days from the initial excavation and backfill.~~

~~D. A permit shall continue in effect during the time required for the settling of backfill and restoration of permanent pavement, but no event shall the permit continue in effect later than four months after the date of issuance unless the Highway Superintendent shall further extend the time for good cause.~~

§ 191-27. Pavement Restoration

A. All excavations shall be backfilled with materials approved by the Highway Superintendent.

B. If a new patch is to be made where there is an existing patch, the entire pavement area shall be removed and replaced.

C. Restoration of pavement shall shall be the full lane width (from curb to centerline) for trenches not extending beyond the lane. If the trench extends beyond a lane width, then the restoration of pavement shall be from curb to curb. All pavement restoration for the surface course (top course) shall extend a minimum of at least one foot from the edge of trench on all sides, or greater if determined by the Highway Superintendent. be curb to curb and shall extend at least two feet on either side of the trench. Where no curb exists, the restoration shall extend to the existing pavement limits.

D. If any excavation for which a permit has been issued hereunder exceeds 25 feet in length running with the road, the applicant shall be responsible for resurfacing the street for the whole lane width. If the excavation extends beyond a single lane, the applicant shall be responsible for resurfacing the -street from curb to curb over the entire area. Resurfacing the street shall be in such a manner as required by the Highway Superintendent on a case-by-case basis. Where no curb exists, the resurfacing shall extend to the exiting pavement limits.

- E. If there are multiple patches and the area of disturbance exceeds 20% of the length of a street block multiplied by one foot, then the entire road in the block shall be resurfaced in a manner and with materials required by the Highway Superintendent.
- F. Any work performed within a roadway that has been paved within the past three years will require full curb to curb restoration for the length of work plus a minimum of 20 feet on both sides, exact limits will be set by the Highway Superintendent or his or her designee.
- G. The Highway Superintendent may, in writing, waive the requirements set forth in this section upon good cause shown.

§ 191-28. Replacement of curbing.

Any curbing removed by any person shall be reset or replaced pursuant to the specifications set forth in § 192-22.

§191-29. Work in City rights-of-way.

A- No individual, agency, corporation or other entity shall commence any excavation or construct any structure on, or make any alteration to existing structures within any City right-of-way, including the placement of new utility poles or the addition of appurtenances, fixtures, or facilities to existing utility poles, without first having obtained written approval from the ~~City Council~~ Highway Superintendent. This provision shall not apply to routine maintenance of existing structures and/or utility poles in the City rights-of-way. Applicants shall also comply with all other applicable provisions of the City of Beacon Zoning Regulations and any other applicable local laws.

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§191-30. Revocation of permit.

- A. The Highway Superintendent shall have the power to revoke a permit issued hereunder whenever he or she shall find that the applicant has refused or failed to comply with any provisions of this article. There shall be no refunds of any application fees provided for any revoked permit.
- B. Written notice of any such violation or condition shall be served upon the applicant or his or her agent engaged in the work. The notice shall contain a brief statement of the grounds relied upon for revoking the permit. Notice may be given either by personal delivery thereof or registered United States mail addressed to the person notified.
- C. The Highway Superintendent may grant An-an applicant may be granted a period of three days, from the date of the notice, to correct the-a violation and proceed with the diligent prosecution of the work authorized by the permit before said permit is revoked.

D. When any permit has been revoked and the work authorized by the permit has not been completed, the Highway Superintendent, or his or her designee, shall do such work as may be necessary to restore the street or part thereof to as good a condition as before the opening was made. All expenses incurred by the City shall be recovered from the deposit or bond the applicant has made or filed with the City.

~~Section 2. Chapter 191, Article IV of the Code of the City of Beacon entitled “Honorary Street Names,” is hereby amended as follows:~~

~~§ 191-31-23 Basic Criteria for consideration:~~

~~The City Council may consider a petition to designate a secondary honorary name for an existing street or portion of existing street in the City upon such petition meeting the following basic criteria: The person whose name is proposed for such honorary naming shall have resided in the City of Beacon for at least five continuous or noncontinuous years during his/her lifetime, during which time such person shall have preferably resided on the street in question.~~

~~§ 191-32-24 Procedure for designation of honorary name for existing street; referral to City Historian for report:~~

~~A. Upon the City Council receiving a petition which meets the basic criteria set forth in § 191-31-23, such petition shall be referred to the City Historian/City Historical Society for his/her or its report to the City Council regarding the following:~~

- ~~(1) Such person's history of contributions to the City of Beacon, County of Dutchess, State of New York.~~
- ~~(2) Such person's history of residence in the City, including duration and location of such residence.~~

~~B. Upon the City Council reviewing such report from the City Historian/City Historical Society, it may designate the petitioned secondary honorary name for the existing street.~~

Section 32. Chapter 192, Section 30 of the Code of the City of Beacon entitled “Work in existing city streets” is hereby amended as follows:

- A. All work to be performed within an existing City street shall be subject to the approval of the City. The contractor, developer or other such person performing the work shall be required to obtain a ~~road~~ street opening permit and pay any and all such fees that may apply in relation to the same.
- B. The contractor or person performing the work shall be required to submit to the City satisfactory evidence of the types of coverage and limits of liability set forth in § 191-21D. Each such insurance policy, except the workers' compensation policy, shall

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~~include the City of Beacon and its agents, officers, directors and employees as an additional insured. Certificates shall provide that 30 days' written notice prior to cancellation be given to the City of Beacon. Policies that lapse and/or expire during the term of occupancy shall be recertified and received by the City of Beacon no fewer than 30 days prior to cancellation or renewal. a certification of insurance listing the City of Beacon as additional insured (providing primary coverage), providing liability and property damage insurance with a limit of liability not less than \$1,000,000.~~

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- C. All work shall be subject to the review of City representatives, and the contractor or person performing the work shall schedule such work as to permit the necessary reviews and inspections. Where applicable, a fee shall be paid to the City for such reviews and inspections.
- D. All work shall be in accordance with generally accepted and recognized guidelines and the specifications for ~~road~~ street opening permit guidelines in effect at the time of the work. This shall include OSHA regulations.

Section 3. Ratification, Readoption and Confirmation

Except as specifically modified by the amendments contained herein, Chapter 191 and Chapter 192 of the City of Beacon are otherwise to remain in full force and effect and is otherwise ratified, readopted and confirmed.

Section 4. Numbering for Codification

It is the intention of the City of Beacon and it is hereby enacted that the provisions of this Local Law shall be included in the Code of the City of Beacon; that the sections and subsections of this Local Law may be re-numbered or re-lettered by the Codifier to accomplish such intention; that the Codifier shall make no substantive changes to this Local Law; that the word "Local Law" shall be changed to "Chapter," "Section" or other appropriate word as required for codification; and that any such rearranging of the numbering and editing shall not affect the validity of this Local Law or the provisions of the Code affected thereby.

Section 5. Severability

The provisions of this Local Law are separable and if any provision, clause, sentence, subsection, word or part thereof is held illegal, invalid or unconstitutional, or inapplicable to any person or circumstance, such illegality, invalidity or unconstitutionality, or inapplicability shall not affect or impair any of the remaining provisions, clauses, sentences, subsections, words or parts of this Local Law or their petition to other persons or circumstances. It is hereby declared to be the legislative intent that this Local law would have been adopted if such illegal, invalid or unconstitutional provision, clause, sentence, subsection, word or part

had not been included therein, and if such person or circumstance to which the Local Law or part hereof is held inapplicable had been specifically exempt there from.

Section 6. Effective Date

This local law shall take effect immediately upon filing with the Office of the Secretary of State.

City of Beacon Workshop Agenda
8/13/2018

Title:

A resolution authorizing the Mayor or City Administrator to sign an agreement authorizing and supporting the joint municipal land use review for the future redevelopment of the Beacon Correctional Facility

Subject:

Background:

ATTACHMENTS:

Description
Reso_Camp Beacon

Type
Resolution

**CITY OF BEACON
CITY COUNCIL**

Resolution No. _____ of 2018

**A RESOLUTION OF THE CITY OF BEACON AND THE TOWN OF FISHKILL
AUTHORIZING AND SUPPORTING THE JOINT MUNICIPAL LAND USE REVIEW
FOR THE FUTURE REDEVELOPMENT OF THE BEACON CORRECTIONAL
FACILITY PROPERTY**

WHEREAS, the former minimum-security Beacon Correctional Facility located at 50 Camp Beacon Road (the “Site”) was vacated and closed in the fourth quarter of 2013;

WHEREAS, on November 12, 2014, the New York State Urban Development Corporation, d/b/a Empire State Development (“ESD”), released a Request for Proposals (“RFP”) for the purchase, long-term lease, or a combination thereof for the redevelopment of the Site;

WHEREAS, one proposal was received and the State determined not to proceed with the proposal;

WHEREAS, on July 7, 2017, ESD, with the support of the City of Beacon (“City”) and the Town of Fishkill (“Town”), released a Request for Expression of Interest (“RFEI”) to determine interest from qualified parties in the re-use and re-development of the site;

WHEREAS, in September of 2018, with the support of the City and the Town, the ESD will be releasing an RFP seeking proposals for the purchase and redevelopment of the Site for a high-quality commercial or mixed-use development featuring workforce development uses that will stimulate economic activity in the local municipalities and region and all inquiries regarding the RFP should be sent to BeaconCF@esd.ny.gov;

WHEREAS, the City and the Town are fully supportive of the Request for Proposals and have provided input;

**CITY OF BEACON
CITY COUNCIL**

WHEREAS, of the approximately 39 acres, a small portion of the Site is located in the Town of Fishkill and the majority of the Site is located in the City of Beacon;

WHEREAS, the majority of the 39-acre Site is within the City R1-40 zoning district and permitted principal uses in this zone are detached single-family residences or municipal uses;

WHEREAS, the portion of the Site that falls within the Town is part of that municipality's Planned Industry ("PI") zone and permitted uses in this district are executive and administrative offices; scientific research, engineering or design laboratories; industrial, warehousing or manufacturing use; recreation and cultural activities; outdoor storage; and resource extraction, removal and processing;

WHEREAS, the City and the Town recognize any potential re-development of the Site will require a number of land use approvals, such as, but not limited to, subdivision approval, site plan approval, potential zoning variances, potential zoning text and zoning map changes, and SEQRA review; and

WHEREAS, the City and the Town fully support and believe that a coordinated and joint land use development review is best for the redevelopment of the Site; and

NOW, THEREFORE, BE IT RESOLVED, the City and the Town believe it is in the best interest of its residents to agree and coordinate a joint land use development review; and

BE IT FURTHER RESOLVED, that a joint land use planning review will best guide and coordinate land use goals of the municipalities to produce a consistent and quality project; and

BE IT FURTHER RESOLVED, the City and the Town mutually agree that after a potential development project is chosen for the former Beacon Correctional Facility located at 50 Camp Beacon Road, the City and Town will negotiate and sign a Memorandum of Understanding

**CITY OF BEACON
CITY COUNCIL**

in order to mutually process and approve any potential land use development approvals for the Site and project; and

BE IT FURTHER RESOLVED, that the Mayor of the City of Beacon and the Supervisor of the Town of Fishkill are authorized to take all necessary steps to effectuate the intent of this resolution.

Resolution No. _____ of 2018		Date: <u>2018</u>		<input type="checkbox"/> Amendments <input type="checkbox"/> Not on roll call.		<input type="checkbox"/> On roll call		<input type="checkbox"/> 2/3 Required <input type="checkbox"/> 3/4 Required	
Motion	Second	Council Member	Yes	No	Abstain	Reason	Absent		
		Terry Nelson							
		Jodi McCredo							
		George Mansfield							
		Lee Kyriacou							
		John Rembert							
		Amber Grant							
		Mayor Randy Casale							
Motion Carried									

**City of Beacon Workshop Agenda
8/13/2018**

Title:

Zoning language amendment for Linkage District

Subject:

Background:

ATTACHMENTS:

Description

Type

Linkage District Question

Cover Memo/Letter



CITY OF BEACON New York

Anthony J. Ruggiero, M.P.A.
City Administrator

OFFICE OF CITY ADMINISTRATOR

845-838-5000

To: Mayor Casale and City Council

From: Anthony J. Ruggiero, MPA, City Administrator

Date: August 13, 2018

Re: Linkage District Question – 45 Beekman Street

As you are aware, there is a proposal by 45 Beekman Art Center, LLC and DocuWare, Inc. for a mixed-use building with two floors of commercial use for DocuWare, Inc. The way the current Linkage district Special Permit language is written, it would restrict a mixed-use building. This seems counter to the intent and to what the City Council has been recently reviewing in districts.

In reviewing the Special Permit section of the Linkage district regulations, City Planner, John Clarke, believes it was the intent of the Comprehensive Plan and the Main Street Linkage Committee, to avoid the potential for bigger box commercial-type uses in this area. The intent at the time was to limit the size of an office or manufacturing use, not the total size of a mixed-use building.

This appears to be reinforced by the retail section, which limits the floor area of the use, not the size of the building. Also, there is no floor area size limitation on residential uses or buildings in the Linkage district.

The ambiguous wording could be fixed by a simple clarification change in Section 223-41.21 B(1)(b):

[1] The total office or manufacturing floor area of the building is no greater than 25,000 square feet

Any such proposed use would still require a Special Permit, so any concerns about building size could still be part of that review process.

Please review and let me know if you have any additional questions. Thank you.

City of Beacon Workshop Agenda
8/13/2018

Title:

Concentration tanks drive replacement bid

Subject:

Background:

ATTACHMENTS:

Description

Concentration tanks drive replacement bid

Type

Backup Material

BIPIN GANDHI, P.C.

Consulting Engineer

P.O. BOX 38
ROUTE 207
GOSHEN, N.Y. 10924

(845) 294-5404
FAX (845) 294-3857

August 1, 2018

Mr. Anthony Ruggiero
City Administrator
City of Beacon City Hall
1 Municipal Plaza
Beacon, NY 12508

Re: Concentration Tanks Drive Replacement
Wastewater Treatment Plant
City of Beacon
Award Recommendation

Dear Mr. Ruggiero:

One (1) bid proposal was submitted and opened on July 31, 2018 for the Concentration Tanks Drive Replacement. The proposal was reviewed and found to be complete. Along with the bid, the contractor has submitted a Non-Collusive Bidding Certificate, and a bid bond in the amount 5% of bid for bid security.

The bidder is Rebuild-It Services Group, LLC with a bid price of \$157,415.00. Technical Specifications were prepared based on their proposal. The bid price is below the estimate and below the 2018 budgeted and approved Capital Improvement cost of \$240,000.00.

In our opinion, Rebuild-It Services Group, LLC should be considered the lowest responsible bidder, based upon submitted information.

If you have any questions, or need any further information, please do not hesitate to contact our office.

Very truly yours,

BIPIN GANDHI, P.C.



Bipin Gandhi, P.E.

cc: Ed Balicki, Water and Sewer Superintendent
Nick Ward-Willis, City Attorney
John Russo, P.E.

City of Beacon Workshop Agenda
8/13/2018

Title:

South Avenue sidewalk bid

Subject:

Background:

ATTACHMENTS:

Description

South Ave sidewalk

Type

Backup Material

LANC & TULLY
ENGINEERING AND SURVEYING, P.C.

John J. O'Rourke, P.E., Principal
David E. Higgins, P.E., Principal
John Queenan, P.E., Principal

Rodney C. Knowlton, L.S., Principal
Jerry A. Woods, L.S., Principal

John D. Russo, P.E., Principal
John Lane, P.E., L.S.
Arthur R. Tully, P.E.

July 30, 2018

Mr. Anthony Ruggiero
City Administrator
City of Beacon City Hall
1 Municipal Plaza
Beacon, NY 12508

RE: South Avenue Sidewalks
City of Beacon
Award Recommendation

Dear Mr. Ruggiero:

A total of three (3) bid proposals were submitted and opened on July 30, 2018 for the **South Avenue Sidewalk Installation** project. The three proposals were carefully reviewed; all multiplication between estimated quantities and unit prices checked; and addition of total prices checked against the total contract amount. All proposals submitted were complete.

The following tabulation shows the order from lowest bidder, the name of the bidder, and the total contract amount. The engineer's estimate for the installation of the new sidewalks was approximately \$371,525.00.

NAME OF BIDDER	TOTAL CONTRACT AMOUNT
Ben Ciccone, Inc. Poughkeepsie, NY	\$378,395.00
B&K Excavation, Inc. Pleasant Valley, NY	\$459,775.00
Catalyst Construction LLC Middletown, NY	\$464,096.32

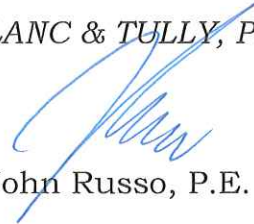
The lowest bidder is Ben Ciccone, Inc., with the total base bid amount of \$378,395.00. Ben Ciccone, Inc. submitted information related to several projects in which they have completed the work as outlined within the proposed project. References supplied were called to verify the work completed by the prospective low bidder and were found to be acceptable. In our opinion, Ben Ciccone, Inc., should be considered the lowest responsible bidder based upon the submitted information and Chapter 53 of the City Code. Along with the bid, the contractor has submitted a Non-Collusive Bidding Certificate, and a Bid Bond.

It is our recommendation to the City Council to award the **South Avenue Sidewalk Installation** project to Ben Ciccone, Inc.

If you have any questions, or need any further information, please do not hesitate to contact our office.

Very truly

LANC & TULLY, P.C.



John Russo, P.E.

Cc: Michael Manzi, Highway Superintendent
Nick Ward-Willis, City Attorney

City of Beacon Workshop Agenda
8/13/2018

Title:

Churchill parking lot bid

Subject:

Background:

ATTACHMENTS:

Description	Type
Churchill parking lot bid	Backup Material

LANC & TULLY
ENGINEERING AND SURVEYING, P.C.

John J. O'Rourke, P.E., Principal
David E. Higgins, P.E., Principal
John Queenan, P.E., Principal

Rodney C. Knowlton, L.S., Principal
Jerry A. Woods, L.S., Principal

John D. Russo, P.E., Principal
John Lane, P.E., L.S.
Arthur R. Tully, P.E.

August 6, 2018

Mr. Michael Manzi
Highway Superintendent
City of Beacon City Hall
1 Municipal Plaza
Beacon, NY 12508

RE: Churchill Parking Lot & Park
City of Beacon
Award Recommendation

Dear Mr. Manzi:

A total of three (3) bid proposals were submitted and opened on July 30, 2018 for the **Churchill Parking Lot & Pocket Park** project. The three proposals were carefully reviewed; all multiplication between estimated quantities and unit prices checked; and addition of total prices checked against the total contract amount. All proposals submitted were complete. One of the submitted proposals was noted as having mathematical errors. The "total unit price" per each bid item did not include the material cost, which was broken out in the previous column. Although the total unit price was wrong, the total price per bid item was correct, as the Contractor multiplied the estimated quantity times the material cost and total unit cost, and then added the numbers together. Based upon review of this matter by the City Attorney, it was determined that this error was insufficient to articulate a case for rejecting the submitted bid.

The following tabulation shows the order from lowest bidder, the name of the bidder, and the total contract amount, along with the correct contract amount for those with errors. The engineer's estimate for the project was approximately \$396,292.00.

NAME OF BIDDER	TOTAL CONTRACT AMOUNT
Butler Construction Group Montgomery, NY	\$387,045.13
Clove Excavators, Inc. Poughkeepsie, NY	\$441,838.50
Ben Ciccone, Inc. Poughkeepsie, NY	\$476,732.75

The lowest bidder is Butler Construction Group, with the total base bid amount of \$387,045.13. Butler Construction Group has submitted information related to several other projects they have completed in the past. References supplied were called and checked to verify the work completed by the prospective low bidder and were found to be acceptable. In our opinion, Butler Construction Group should be considered the lowest responsible bidder based upon the submitted information and Chapter 53 of the City Code. Along with the bid, the contractor has submitted a Non-Collusive Bidding Certificate, and a Bid Bond.

It is our recommendation to the City Council to award the **Churchill Parking Lot & Pocket Park** project to Butler Construction Group.

If you have any questions, or need any further information, please do not hesitate to contact our office.

Very truly

LANC & TULLY, P.C.



John Russo, P.E.

Cc: Nick Ward-Willis, City Attorney

City of Beacon Workshop Agenda
8/13/2018

Title:

Kristy Drive storm drainage slip lining bid

Subject:

Background:

ATTACHMENTS:

Description

Kristy slip lining bid

Type

Cover Memo/Letter

LANC & TULLY
ENGINEERING AND SURVEYING, P.C.

John J. O'Rourke, P.E., Principal
David E. Higgins, P.E., Principal
John Queenan, P.E., Principal

Rodney C. Knowlton, L.S., Principal
Jerry A. Woods, L.S., Principal

John D. Russo, P.E., Principal
John Lane, P.E., L.S.
Arthur R. Tully, P.E.

August 1, 2018

Mr. Anthony Ruggiero
City Administrator
City of Beacon City Hall
1 Municipal Plaza
Beacon, NY 12508

RE: 2018 Beacon Accessible Ramps
City of Beacon
Award Recommendation

Dear Mr. Ruggiero:

A total of one (1) bid proposal was submitted and opened on July 30, 2018 for the ***Kristy Drive Storm Drainage Slip Lining*** project. The proposal was carefully reviewed; all multiplication between estimated quantities and unit prices checked; and addition of total prices checked against the total contract amount. The singular proposal was found to complete with all required documentation and bonding.

The following tabulation shows the order from lowest bidder, the name of the bidder, and the total contract amount. The engineer's estimate for the slip lining of the corrugated metal storm drainage pipes was approximately \$263,000.00.

NAME OF BIDDER	TOTAL CONTRACT AMOUNT
Skanex Pipe Services, Inc. Victor, NY	\$190,098.00

The lowest bidder is Skanex Pipe Services, with the total base bid amount of \$190,098.00. Skanex Pipe Services has submitted information related to several projects in which they have completed the work as outlined within the proposed project. Skanex Pipe Services has also previously completed several slip lining projects for the City of Beacon, with regards to the slip lining of sanitary sewer lines. References supplied were called to verify the work completed by the prospective low bidder and were found to be acceptable. In our opinion, Skanex Pipe Services, Inc. should be considered the lowest responsible bidder based upon the submitted information and Chapter 53 of the City Code. Along with the bid, the contractor has submitted a Non-Collusive Bidding Certificate, and a Bid Bond.

It is our recommendation to the City Council to award the ***Kristy Drive Storm Drainage Slip Lining*** project to Skanex Pipe Services, Inc.

If you have any questions, or need any further information, please do not hesitate to contact our office.

Very truly

LANC & TULLY, P.C.



John Russo, P.E.

Cc: Michael Manzi, Highway Superintendent
Nick Ward-Willis, City Attorney

City of Beacon Workshop Agenda
8/13/2018

Title:

Amended Schedule B Kearney Realty and Development Group

Subject:

Background:

ATTACHMENTS:

Description	Type
WEL Mkt bldg Conditions Ltr	Cover Memo/Letter



KEARNEY
— G R O U P —

August 7, 2018

Mr. Anthony Ruggiero
City of Beacon
1 Municipal Plaza
Beacon, NY 12508

Re: West End Lofts -Market Rate Building

Dear Anthony:

We respectfully request a change to Condition 6 of Schedule B to the deed for Lot 2 of The West End Lofts Project.

Our construction lender has requested that the borrower be a single payer entity and not the current owner, Kearney Realty Group, Inc. We propose to form an affiliate of the Kearney Realty Group which will be a single payer entity.

The present members of the Kearney Realty Group are Ken and Jean Kearney. There have not been any changes to Kearney Realty Group since the closing and there will be no changes to the members until such time the closing of construction and a certificate of occupancy is issued for this building.

If you have any questions or concerns, please don't hesitate to contact me.

Thank you.

Sincerely,


Ken Kearney

City of Beacon Workshop Agenda
8/13/2018

Title:

Budget amendments

Subject:

Background:

ATTACHMENTS:

Description	Type
Budget Amendments	Amendment
Police budget amendment	Backup Material
Highway budget amendment	Backup Material
Recycling article	Backup Material
Tonnage report	Backup Material

Council Budget Amendments
August 20, 2018 Meeting

1. Amend the 2018 General Fund Budget to account for the unexpected need to hire new patrol officers due to retirement and transfers. Below is the proposed budget amendment:

Transfer to:		
A -03-3120-443203-	CANDIDATE EVALUATION	<u>\$ 7,000</u>
Transfer from:		
A -01-1990-400001-	CONTINGENCY	<u>\$ 7,000</u>

2. Amend the 2018 General Fund Budget to keep summer help in the parks and recycle due to staffing needs. Below is the proposed budget amendment:

Transfer to:		
A -07-7110-103100-	TEMPORARY POSITION	<u>\$ 7,700</u>
Transfer from:		
A -01-1990-400000-	CONTINGENCY	<u>\$ 7,700</u>

3. Amend the 2018 General Fund Budget to account for the new garbage contract as well as the recycle charges. Due to the fluctuating market of recycle, we are now paying for recycle instead of receiving rebates. The director of municipal development for Republic services (formerly Hudson Baylor), Steve Hastings will be at our August 27th meeting to explain in detail what is happening with the recycle market. Below is the proposed budget amendment:

Transfer to:		
A -08-8160-446600-	REFUSE REMOVAL	17,200
A -08-8160-449100-	GARBAGE HAULING & DISPOSAL	8,300
A -08-8160-449300-	RECYCLING CHARGES - REPUBLIC SERVICES	44,771
 Decrease revenue:		
A -08-8189-213003-	RECYCLING REVENUE	11,915
 Transfer from:		
A -08-8160-449300-	RECYCLING HAULING - ROYAL	4,336
A -01-1990-400001-	CONTINGENCY	77,850

Respectfully submitted,
Susan K. Tucker CPA

Susan Tucker

From: Hellen Sullivan
Sent: Thursday, August 09, 2018 2:08 PM
To: Susan Tucker
Cc: Kevin Junjulas; Gary Fredericks
Subject: Budget Amendment

Hi Sue,

As per our conversation I'd like to request a budget amendment through the general fund balance. Our budget for Candidate Evaluation (A3120-443203) for 2018 was \$3,000.00 which we've already used as well as an additional \$2,000 which we transferred into this line item.

Each potential candidate will need to have;

- a criminal history back ground done through a fingerprint search at \$75.00 each
- a mental health evaluation \$300.00 each
- a polygraph at \$500.00 each

We are still in need of 5 new hires and would like to request an additional \$7,000 to complete this process.

Thanks,
Helen

Susan Tucker

From: Reuben Simmons Jr.
Sent: Tuesday, July 31, 2018 10:15 AM
To: Susan Tucker
Cc: Anthony Ruggiero; Michael Manzi
Subject: Summer Positions

Hi Sue,

Please read below in regards to the temporary positions summer help hired.

Last year in 2017 with the lost of John Pomarico to a workers comp claim (which also happened again this year in 2018) I had put a temporary employee down at the transfer station instead of trying to fill that with a full time employee. This was done per my conversation with Anthony to add a summer help last year.

At budget it time when we added dollars to the park to account for the employee I dedicate in that department I overlooked the transfer station position.

I should have requested funding in the transfer station as well as the park. This oversight is the cause for the shortage in the temporary position.

If you have any other questions please let me know.

Reuben

Sent from my iPhone

'We have nowhere to give it': Fort Edward halts recycling



File photo. The Fort Edward Town Board discusses the decision to stop recycling at a meeting Monday, July 9.

FORT EDWARD — The town stopped recycling pick-up in June, but some residents learned this month that recycling had actually stopped at the beginning of the year. It's a decision that has both residents and town officials concerned, as they consider the balance between cost, practicality and caring for the environment.

Resident Katie DeGroot brought the issue up July 9 at a Town Board meeting, fueling a lengthy discussion as she pressed board members to consider alternate solutions.

In a phone interview after the meeting, Supervisor Terry Middleton explained that Waste Management had been taking the town's recycling. It closed its local collection station last year, making Albany the next closest site to deliver recyclables.

Middleton and Highway Superintendent Brian Brockway said at the meeting that Albany is too far away.

Since Jan. 1, Fort Edward residents who have put their recyclables out on their curbs have not been recycling at all.

The town has been picking up the bottles, cans and papers and delivering them to the Hudson Falls trash plant to be burned. In a June 13 notice, the town officially halted pick-up services.

"We have nowhere to give it," Middleton said. "We have a separate crew going out and picking it up, and I thought it was a waste of taxpayer money, so we did away with it. Not that we're against recycling by any means. We were picking it up and throwing it up in the garbage dump and driving around in a recycling truck."

While local transfer stations will take recycling, they require items to be sorted and clean. Residents can drive their own trash and recyclables to local transfer stations.

At the July 9 meeting, Brockway said he could not see training town workers to sort by color and number, peel off labels and other measures those stations require.

DeGroot and resident Theresa Rose said that's the way they used to handle recyclables before companies stopped sorting. DeGroot and Middleton discussed how China has stopped accepting the United States' plastic waste, too.

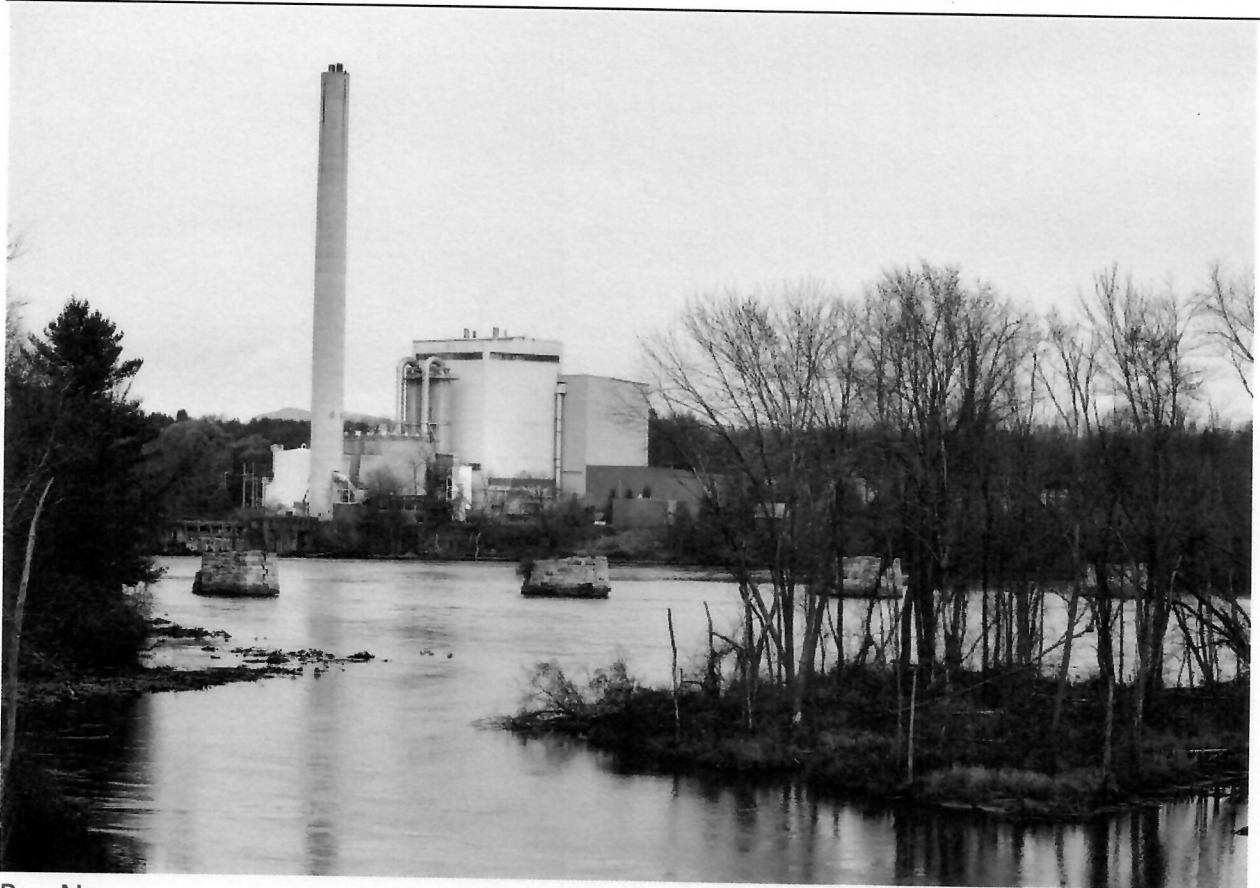
"It's bigger than just Fort Edward," DeGroot said. "There's like nothing happening in the recycling world right now, because everyone's gone to zero sort and all that stuff is junk, so no one will pay for it."

Middleton said he thought New York is behind all the other states in recycling initiatives, and he couldn't see raising taxes to bring back recycling services to the town. Rose, who said she could drive her recyclables to a transfer station now, said she was concerned about what she should do with them if she one day couldn't drive. Middleton told her to throw them away.

"Let's hope actually that's not true, and let's hope we can figure out a better way to deal with what we're creating," DeGroot said.

Reporter Gwendolyn Craig can be reached at (518) 742-3238 or gcraig@poststar.com. Follow her on Twitter [@gwendolynnn1](https://twitter.com/gwendolynnn1).

State says it's working with Fort Edward on recycling



[Buy Now](#)

The Hudson Falls trash plant sits on the banks of the Hudson River.

[Save](#)

FORT EDWARD — Following reports that the town of Fort Edward had halted recycling, the state Department of Environmental Conservation says it is now working with the municipality on recycling options moving forward.

The town announced this summer that it was halting recycling pick-up. At a town board meeting in July, town employees said recycling had actually stopped at the beginning of the year, after the shutdown of its local transfer station.

Town employees had been picking up recyclables from curb sides and delivering them to the Hudson Falls trash plant, Supervisor Terry Middleton said. Pick-up was stopped, he added, because it was a waste of taxpayers' money. He said the town was not against recycling, but it had "nowhere to give it."

Now, the DEC is getting involved, working with Fort Edward to sort out where it can deliver its recyclables. In the meantime, the state is encouraging residents of Fort Edward to bring their recyclables to the Earth Waste facility located on Route 196 in Kingsbury.

"While DEC is looking into Fort Edward's reported actions, we encourage all communities to continue recycling and to contact DEC if they are experiencing difficulties adapting to changes in the global recycling market," said DEC Commissioner Basil Seggos in a statement. "Recognizing current challenges, DEC has been working with recycling industry stakeholders, municipalities, academic institutions, and others to develop short- and long-term actions to bolster recycling markets in New York, improve the quality of recyclable materials and provide increased flexibility for recycling facilities. All New Yorkers can do their part to reduce contamination in our recycling supply chain by following our tips to 'recycle right.' "

A lack of recycling has become a national problem. China, which has collected a large portion of the United States' recyclables, cracked down on the quality of the materials it accepts as of Jan. 1. It's more likely now to have a batch of recyclables sent to a landfill because of contamination.

In fact, DEC promotes the phrase "when in doubt, keep it out," so that an item that may not be recyclable will not impact the recycling potential of other materials.

As far as Fort Edward goes, the DEC said it is premature to identify any specific fines or violations, but did say New York State General Municipal Law requires communities to develop and implement source separation of recyclables which have viable markets.

Reporter Gwendolyn Craig can be reached at 518-742-3238 or gcraig@poststar.com. Follow her on Twitter [@gwendolynnn1](https://twitter.com/gwendolynnn1).



AMERICA CHUNG NAM, INC.

221 River Street, 9th Floor, Hoboken, NJ 07030
TEL: (201) 333-6008 • FAX: (201) 333-6003

Dear Valued Supplier,

The intention of this letter is to inform you of recent changes to policies in the Chinese Market and their possible impact on the recycling industry.

As you may be aware, the Chinese Government has lately modified its GB Standard for recycled paper, reducing tolerance of prohibitive items to 0.5%. As we highly appreciate your efforts in providing ACN with quality material, we would like to encourage all our suppliers to take whatever additional necessary measures to cope with the new standards.

As the new GB Standard becomes effective on March 1, 2018, we foresee heightened inspections by competent Chinese authorities at destination ports along the Chinese coast. Sub-standard material is expected to be rejected and discovery of any zero-tolerance contaminants will result in immediate rejection. In both cases, heavy costs shall accumulate from ocean and land freights, handling, as well as the value of the material, etc.

Therefore, we are calling on our suppliers to work closely with our inspectors and buyers to follow the new GB Standard and to make sure that no non-conforming materials are loaded into any container bound for China. It would be highly appreciated if you could implement technical, quality control measures and other necessary upgrades to your operation in order to produce quality material that meets the new standard.

We will continue to keep you updated of any progress and development from the Chinese market. Should you have any question, please feel free to contact your ACN representative.

Thank you for again for your business and continued support.

Sam Liu

COO

America Chung Nam

5/14/2018

Recycling, Once Embraced by Businesses and Environmentalists, Now Under Siege - WSJ

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<https://www.wsj.com/articles/recycling-once-embraced-by-businesses-and-environmentalists-now-under-siege-1526209200>

BUSINESS

Recycling, Once Embraced by Businesses and Environmentalists, Now Under Siege

Local officials raise fees and send recyclables to landfills as economics erode

By Bob Tita

May 13, 2018 7:00 a.m. ET

The U.S. recycling industry is breaking down.

Prices for scrap paper and plastic have collapsed, leading local officials across the country to charge residents more to collect recyclables and send some to landfills. Used newspapers, cardboard boxes and plastic bottles are piling up at plants that can't make a profit processing them for export or domestic markets.

"Recycling as we know it isn't working," said James Warner, chief executive of the Solid Waste Management Authority in Lancaster County, Pa. "There's always been ups and downs in the market, but this is the biggest disruption that I can recall."

U.S. recycling programs took off in the 1990s as calls to bury less trash in landfills coincided with China's demand for materials such as corrugated cardboard to feed its economic boom. Shipping lines eagerly filled containers that had brought manufactured goods to the U.S. with paper, scrap metal and plastic bottles for the return trip to China.

As cities aggressively expanded recycling programs to keep more discarded household items out of landfills, the purity of U.S. scrap deteriorated as more trash infiltrated the recyclables. Discarded food, liquid-soaked paper and other contaminants recently accounted for as much as 20% of the material shipped to China, according to Waste Management Inc.'s estimates, double from five years ago.

The tedious and sometimes dangerous work of separating out that detritus at processing plants in China prompted officials there to slash the contaminants limit this year to 0.5%. China early this month suspended all imports of U.S. recycled materials until June 4, regardless of the quality. The recycling industry interpreted the move as part of the growing rift between the U.S. and China over trade policies and tariffs.

The changes have effectively cut off exports from the U.S., the world's largest generator of scrap paper and plastic. Collectors, processors and the municipal governments that hire them are reconsidering what they will accept to recycle and how much homeowners will pay for that service. Many trash haulers and city agencies that paid for curbside collection by selling scrap said they are now losing money on almost every ton they handle.

The upended economics are likely to permanently change the U.S. recycling business, said William Moore, president of Moore & Associates, a recycled-paper consultancy in Atlanta.

"It's going to take domestic demand to replace what China was buying," he said. "It's not going to be a quick turnaround. It's going to be a long-term issue."

The waste-management authority in Lancaster County this spring more than doubled the charge per ton that residential trash collectors must pay to deposit recyclables at its transfer station, starting June 1. The higher cost is expected to be passed on to residents though a 3% increase in the fees that haulers charge households for trash collection and disposal.

The additional transfer-station proceeds will help offset a \$40-a-ton fee that the authority will

<https://www.wsj.com/articles/recycling-once-embraced-by-businesses-and-environmentalists-now-under-siege-1526209200?mod=searchresults&page=1&pos=2>



Cal-Waste Recovery Systems plans to invest more than \$6 million on new sorting equipment to produce cleaner bales of recyclables. PHOTO: MAX WHITTAKER FOR THE WALL STREET JOURNAL

start paying this summer to a company to process the county's recyclables. Before China raised its quality standards at the beginning of this year, that company was paying Lancaster County \$4 for every ton of recyclables.

Mr. Warner may limit the recyclable items collected from Lancaster County's 500,000 residents to those that have retained some value, such as cans and corrugated cardboard. He said mixed plastic isn't worth processing.

RELATED

- New York City's Sewage Shipment Runs Afoul in Rural South
- Amid Trade Feud, Recycling Is in Danger of Landing on Trash Pile

"You might as well put it in the trash from the get-go," he said.

Environmentalists are hoping landfills are only a stopgap fix for the glut of recyclables while the industry finds new

markets and reduces contaminants.

"Stuff is definitely getting thrown away in landfills. Nobody is happy about it," said Dylan de Thomas, vice president of industry collaboration for the Recycling Partnership in Virginia. "There are very few landfill owners that don't operate recycling facilities, too. They'd much rather be paid for those materials."

Pacific Rim Recycling in Benicia, Calif., slowed operations at its plant early this year to meet China's new standard. But company President Steve Moore said the more intensive sorting process takes too long to process scrap profitably. Pacific Rim idled its processing plant in February and furloughed 40 of its 45 employees.

"The cost is impossible. We can't make money at it," Steve Moore said. "We quit accepting stuff."

China stopped taking shipments of U.S. mixed paper and mixed plastic in January. Steve Moore said mixed-paper shipments to other Asian countries now fetch \$5 a ton, down from as much as \$150 last year. Other buyers such as Vietnam and India have been flooded with scrap paper and plastic that would have been sold to China in years past.

Dave Vaccarezza, president of Cal-Waste Recovery Systems near Sacramento, Calif., intends to invest more than \$6 million in new sorting equipment to produce cleaner bales of recyclables.

"It's going to cost the rate payer to recycle," he said. "They're going to demand we make our best effort to use those cans and bottles they put out."

Sacramento County, which collects trash and recyclables from 151,000 homes, used to earn \$1.2 million a year selling the scrap to Waste Management and another processor from scrap. Now, the county is paying what will amount to about \$1 million a year, or roughly \$35 a ton, to defray the processors' costs. Waste Management paid the county \$250,000 to break the revenue-sharing contract and negotiate those terms.

County waste management director Doug Sloan expects those costs to keep climbing. "We've been put on notice that we need to do our part," he said. The county hasn't yet raised residential fees.



China stopped taking shipments of U.S. mixed paper and mixed plastic in January. Cal-Waste Recovery Systems workers sift through recycled trash. PHOTO: MAX WHITTAKER FOR THE WALL STREET JOURNAL

'There's always been ups and downs in the market, but this is biggest disruption that I can recall.'

—James Warner, chief executive of the Solid Waste Management Authority

Some recyclers said residents and municipalities need to give up the “single-stream” approach of lumping used paper and cardboard together with glass, cans and plastic in one collection truck. Single-stream collections took hold in the waste-hauling industry about 20 years ago and continue to be widely used. Collecting paper separately would make curbside recycling service more expensive but cut down on contamination.

“We’re our own worst enemies,” said Michael Barry, president of Mid America Recycling, a processing-plant operator in Des Moines, Iowa, of single-stream recycling. “It’s almost impossible to get the paper away from the containers.”

Even relatively pure loads of paper have become tough to sell, Mr. Barry said, noting the domestic market for paper is saturated as well. He stockpiled paper bales at Mid America’s warehouse, hoping prices would improve. They didn’t. He has trucked 1,000 tons of paper to a landfill in recent weeks.

“We had to purge,” he said. “There’s no demand for it.”

Write to Bob Tita at robert.tita@wsj.com

Appeared in the May 14, 2018, print edition as 'Recycling Firms Hit by Crushing Economics.'

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EDITION

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IMPACT

The Dirty Truth Is Your Recycling May Actually Go To Landfills

America is in the midst of what one official calls an “unprecedented” recycling crisis.

By Dominique Mosbergen

07/24/2018 05:01 am ET | Updated Jul 25, 2018



PORTLAND PRESS HERALD/GETTY IMAGES

Bales of recyclables at an Ecomaine recycling facility in Portland, Maine. Ecomaine is one of many U.S. recyclers that have been affected by China's waste import restrictions.

This New World

The current capitalist system is broken. Get updates on our progress toward building a fairer world.

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Americans recycle millions of tons of trash every year. We trust that the items we toss in the blue bin won't end up in a landfill. We hope this stuff is repurposed and turned into reusable goods — but a lot of it isn't getting recycled at all.

Two-thirds of U.S. states are facing a recycling crisis of our own making. For months, mountains of plastic, paper and other materials have been piling up at recycling facilities across the nation. Recyclables are ending up in landfills en masse. Some municipalities — from Sacramento, California, to Hooksett, New Hampshire — have canceled or significantly curtailed their recycling programs, leaving residents with no choice but to throw their recyclables in the trash.

To put it in the words of a waste manager in Bakersfield, California, the situation is “not just a little bad, it is terrible.”

“I've been in garbage all my life. This is unprecedented,” Kevin Barnes, the city's solid waste director, told *The Bakersfield Californian* earlier this month. “I think there's been nothing in history this severe for the markets. So we're in uncharted waters here.”

The first signs of trouble came in January when China, which had long served as the world's de facto wastebasket, banned the importation of several categories of recyclable waste. For decades, China had bought massive shipments of recyclable plastics, paper, cardboard and other materials from countries around the world.

It had been a win-win situation. On the one hand, China needed a steady supply of recyclable waste to feed its flourishing manufacturing sector. And on the other, countries like the U.S., Canada, Germany, the U.K. and Japan lacked the recycling facilities and manpower that China had — and they desperately needed a destination for their growing quantity of garbage.

About a year ago, however, China abruptly announced its intention to close its borders to this trash influx. The country notified the World Trade Organization that it would be banning the import of 24 categories of solid waste, including several kinds of scrap plastic and mixed paper. It also demanded that other waste materials, like cardboard and scrap metal, have only 0.5 percent contamination from food and other sources — a standard that American recyclers have said is “impossible” to meet.

The immediate global impact of the new Chinese restrictions, enforced on Jan. 1, was staggering. “It was a huge shock — a tsunami for the industry,” said Arnaud Brunet, head of the Bureau of International Recycling, speaking from Brussels on Wednesday. “When the biggest market for recyclables progressively shuts the door to imports, you can expect the global industry will be under stress.”

Prior to its new policy, China had been processing at least half of the world's exports of waste plastic, paper and metals. Between 1992 and 2016, China accepted more than 110 million tons of plastic scrap from countries around the globe, or about 45 percent of the world's plastic waste. A recent study predicts that about 120 million tons of plastic waste will be displaced worldwide by 2030 because of China's policy change.



AARON ONTIVEROZ/GETTY IMAGES

Alpine Waste & Recycling in Denver has been investing in cleaning up its paper recycling stream in an effort to meet China's new import standards.

The United States has long been one of the biggest exporters of trash to China. Of the estimated 66 million tons of material that Americans recycle each year, about one-third used to be exported — a majority of which had been bound for Chinese shores.

Since January, however, local and state governments, together with domestic recycling companies, have had to figure out new destinations for all this garbage.

RELATED COVERAGE

[China No Longer Wants Your Trash. Here's Why That's Potentially Disastrous.](#)

[The Oceans Are Drowning In Plastic — And No One's Paying Attention](#)

[What Happens When One Of The World's Biggest Cities Doesn't Recycle](#)

At least 38 states have experienced “noticeable” impacts since the policy took effect, according to Waste Dive, a D.C.-based publisher of waste industry news that's been documenting the ban's effects with this online tracker.

At least 10 states — including California, Hawaii, Massachusetts, North Carolina and Oregon — have been “heavily” affected. A waste coordinator in Alaska, another of the hardest-hit states, described the shake-up as “Armageddon for recycling.”

“At this point, there is no state in the country that has not felt at least something because of the ban,” Waste Dive reporter Cole Rosengren told HuffPost.

SWANA Resources: China Waste Import Restrictions Infographics

Download printable infographics in exchange for contact information.

<p>Timeline</p>	<p>How to Take Action</p>	<p>Materials Affected</p>	<p>Recycling Infrastructure</p>
------------------------	----------------------------------	----------------------------------	--

Recyclables Get Dumped

In the U.S., local governments often contract private recycling companies to collect and sort through recyclables. Once sorted, the marketable materials are sold to domestic or overseas processors. In the past, China had, in many cases, been that final destination.

Nowadays, however, there are few willing buyers — and none of them come close to filling China's shoes.

"Overall, the value of a ton of recycling has declined by about 40 percent over the past year," David Biderman, executive director of the Solid Waste Association of North America, told HuffPost in an email.

In some of the worst-hit places — like parts of the Pacific Northwest, which has traditionally sent a greater proportion of its recycling to China, and New England, where waste processing costs had been hefty even before the ban — there's now "no market" at all for certain materials like mixed paper (cereal boxes, junk mail, magazines and the like) and some types of plastic, Biderman said.

Across the country, thousands of bales of paper and plastic are being stockpiled and stored at recycling facilities in the hopes that new markets will eventually be found for them.

E.L. Harvey & Sons, a recycling company in Massachusetts, told The New York Times in May that half of its 80,000-square-foot facility was stacked high with about 6,000 tons of stockpiled material. In New Hanover County, North Carolina, "piles of recycled cardboard" have reportedly sat unused for months.

Mid America Recycling in Des Moines, Iowa, told The Wall Street Journal that it had stockpiled about 1,000 tons of mixed paper, which it had hoped to sell when prices improved.

All of it, however, was eventually dumped in a landfill.

"We had to purge," Michael Barry, the company's president, told the paper in May. "There's no demand for it."



JUSTIN SULLIVAN/GETTY IMAGES

Recology, a curbside recycler in San Francisco, admits it's been diverting some materials to landfills. "There's no market for a lot of stuff in the blue bin. What we can't recycle we take to a landfill," [a company rep](#) told the Los Angeles Times earlier this month.

Dumping recyclables in a landfill is a recycler's nightmare. "We hate the landfill. We do everything we can to avoid it," Brunet said. "It's a waste of resources — for the industry, for the planet."

But many U.S. recyclers have had to resort to landfills in recent months.

States like Oregon and Massachusetts have laws prohibiting companies from dumping recyclables — but have recently been granting waivers so firms can dispose of the materials they can't seem to sell.

Garten Services, an Oregon recycler, told The New York Times that the company recently sought a waiver to dump about 900 tons of recyclables in a landfill.

Republic Services, one of the country's largest waste managers, said it's disposed of more than 2,000 tons of paper in landfills since January.

Some municipalities have raised recycling rates or even resorted to canceling or cutting back on recycling services. The Alaskan cities of Sitka, Ketchikan and Petersburg, for instance, have stopped accepting mixed plastics and paper to their recycling programs. In Arizona, one of the states believed to be less severely affected by the new recycling landscape, the city of Flagstaff nevertheless announced in June that it was limiting its curbside recycling collection to only #1 and #2 plastics.

Sacramento said it was similarly dropping several kinds of plastics from its curbside program, and Hooksett, a New Hampshire town of some 14,000 people, said it was canceling curbside collection entirely. The town has said the move is only temporary. The

Hooksett Department of Public Works did not respond to questions about when the program would be reinstated.



SAUL LOEB/GETTY IMAGES

The Waste Management Material Recovery Facility in Elkridge, Maryland, says it's had to pay to get rid of huge amounts of paper and plastic that it would have normally sold to China.

'A Real Wake-up Call'

China has been widely vilified as the cause of the current recycling fiasco. But industry watchers say the blame should not be placed on China, which has cited environmental and public health concerns, as well as a desire for self-sufficiency, as reasons for its policy change.

"China's not the bad guy," Mark Murray, executive director of the advocacy group Californians Against Waste, told the Los Angeles Times in June. "To the Chinese credit, they've decided they don't want to have Third World [trash] sorting in their country."

So, who then should be held accountable for this mess? It turns out we're all to blame.

"People were upset and had been pointing the finger at China, but really, here in the U.S., it's a shared responsibility," Rosengren said.

China's waste import restrictions have revealed just how flawed — and dirty — the American recycling industry is, and how bad American consumers are at recycling.

"One of the principal reasons China imposed these restrictions is that the scrap and recyclables that the U.S. was sending to China included too much 'contamination' — material that is not recyclables," Biderman said. "This is because many Americans are 'wishful recyclers' and put items in the recycling container hoping that the recycling company or local sanitation department will recycle them."

Dirty takeout containers, most plastic bags, batteries, Christmas lights, garden hoses and those takeout coffee cups from Starbucks are all not recyclable — yet many Americans toss their trash willy-nilly into the recycling bin without a second thought.

We're so bad at recycling that Rosengren said some waste management companies have reported receiving recyclables from customers with contamination rates of up to 30 percent.

He said the companies themselves are partly to blame for allowing contamination levels to creep up over time. Before the ban, these companies had also been shipping recyclables with too much contamination to China, he told HuffPost.

"Things had been good, they were making money, so a lot of these companies got complacent," he said.

The federal government, as well as many state and local governments, also failed to adequately support and investment in domestic recycling infrastructure, Rosengren noted. "Everyone got complacent, they figured China would just be there... It's been a real wake-up call for people."



DAVID L. RYAN/BOSTON GLOBE/GETTY IMAGES

Trash is separated on a conveyor belt at E.L. Harvey & Sons in Westborough, Massachusetts, on May 31. The company says it's been forced to stockpile thousands of tons of recyclables since January.

New Markets, New Opportunities

Industry experts say China isn't likely to soften its stance on foreign scrap — in fact, the country recently suggested that it would seek to ban all solid waste imports by 2020. Global recyclers will thus need to evolve and adapt.

There are expectations that the downturn in the recycling industry will continue for many months, if not years. But there is also optimism that the recycling industry as a whole will eventually emerge better and brighter than ever.

“On the short term, it’s painful for the industry, but long term it’s probably a good thing for society at large,” said Brunet, who predicts more market diversity and better, cleaner recycling processes as a result of China’s policy change.

Already, new recycling markets have emerged to fill the void that China once occupied. In recent months, recyclables have flooded into other nations, mostly in Asia, including India, Thailand, Vietnam and Taiwan.

These countries have only a fraction of China’s processing capacity, however, and signs of strain are already starting to show.

“Vietnamese ports are clogging up due to the upsurge of plastic waste imports into the country,” Von Hernandez, global coordinator for the Break Free From Plastic global movement, said in an email. “In Thailand, the spike in imports is, unfortunately, fuelling demands to establish more incinerators in the country, which would be tantamount to exporting and externalizing one country’s toxic air emissions to another, if those plastic materials end up being burned in those facilities.”

It remains to be seen whether these other nations will be able to adequately — and sustainably — handle the new influx of waste.



DEREK DAVIS/PORTLAND PRESS HERALD/GETTY IMAGES

Ecomaine says it’s been implementing new policies to eliminate contaminated recycling from its waste stream in an effort to reduce losses in the global recycled-commodity market.

Stateside, many opportunities have emerged for the American recycling industry — from investments in contamination reduction to the building of more recycling infrastructure.

"I hope that the federal government recognizes the value of strong municipal recycling programs in the United States," Biderman said. "Recycling is a job creator — recycling creates up to seven times more jobs per ton than landfilling, preserves landfill space for what truly needs to be disposed of, and is good for the environment."

Consumers, too, have a critical role to play in turning the recycling tide.

"People seem to think that once recyclables hit the curb, they just go away. They don't think about the process," Rosengren said.

Check your local guidelines to find out what can and cannot be recycled in your municipality — the rules tend to vary from city to city and county to county. "Make sure you're giving the right stuff, and make sure they're all clean and dry," Rosengren said. "Get the peanut butter out of the jar, rinse your beer bottle out and remember to never, ever put plastic bags in your recycling. That's death to a recycling facility."

"Try to reduce your consumption," he added. "Just because you're recycling doesn't mean you're absolved of your environmental footprint on the Earth."

CORRECTION: An earlier version of this article said some waste management companies had been shipping recyclables with contamination rates of up to 30 percent to China. That figure, however, is the amount of inbound contamination these companies were seeing from customers and not the amount they were shipping out.

BEFORE YOU GO



01:56

China's ban on foreign trash hits recycling industry



Dominique Mosbergen
Senior Reporter, HuffPost

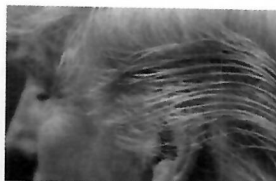
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Around The Web

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One year later: How China has reshaped US recycling

By Cole Rosengren

Published July 18, 2018

China's July 18, 2017 WTO filing that banned dozens of scrap categories has upended recycling economics around the world, especially in the U.S. The subsequent tightening of contamination standards for what the country still will accept has added further pressure to the industry.

Over the past year, Waste Dive has covered this from many angles with dozens of stories throughout the scrap supply chain. From local governments big and small to state and federal agencies to the industry's largest recycling companies and the many parties in between, we're constantly seeking new perspectives. We also continue to update our 50 state market effects tracker on a weekly basis.

As we begin to think more broadly about what the future of recycling will look like, it's also important to remember how we got here. In the months ahead, we'll continue to update this page with our top stories on the China shift, valuable coverage from others and links to external industry resources. If you have information that would be a good fit for this — or our state tracker page — we welcome emails at waste.dive.editors@industrydive.com

[Click here to jump to most recent stories](#)

July 2017

What comes next after China's scrap ban surprise?

Early reactions from industry associations about where material would go next and what it might take to expand U.S. processing infrastructure.

September 2017

Insights on the unknown effects of China's scrap import ban

A podcast dispatch from the 2017 Resource Recycling conference in Minneapolis with multiple MRF operators and industry figures about how they were adapting so far.

October 2017

Surprise OCC price drop seen as latest sign China is serious about new trade policy

Trade analysts and industry figures react to troubling signs for the one commodity many recyclers were still counting on.

Recycling Partnership's Harrison on China, single-stream and the future of recycling education

CEO Keefe Harrison emphasizes an optimistic outlook and discusses next steps for recycling policy.

November 2017

Market effects vary by state, but widespread agreement is recycling needs to change

In honor of America Recycles Day, Waste Dive launches the 50 state page with a companion feature highlighting market conditions around the country.

China proposes new 0.5% contamination standard with March 2018 enforcement

Waste Dive is among the first to report on China's finalization of tight new contamination specifications.

December 2017

Disruptor of the Year: China's Import Policies

China's outsized effects on the U.S. industry are recognized with a 2017 Dive Award.

March 2018

SWANApalooza: How the industry is (and isn't) adapting, post-China

A report from the Denver conference about how officials from the EPA and local governments viewed the policy effects to date.

Waste Management's Bell on the tough job of MRF sorters and life after China

An in-depth interview with the head of America's biggest recycling operation on the market's shifting economic and labor realities.

April 2018

With China's 'nearly impossible' contamination standard, where are MRFs looking now?

Early reactions one month into the enforcement of China's 0.5% contamination standard.

ISRI: No 'panacea' on import restrictions — what China wants is more complicated

The leading scrap association offers more historical and economic context about what led China to this point.

China announces formal ban on 32 scrap categories

The list grows longer as China makes good on a promise to eventually move away from all scrap imports by 2020.

Catching up with 'king' of the industry Jim Fish

A Waste Expo interview with the Waste Management CEO, including how his latest earnings call got dominated by recycling questions.

May 2018

Republic VP Pete Keller on transforming the recycling business model

A Waste Expo interview with the head of America's second-largest recycling operation on changing the economic equation.

May-June 2018

Vietnam to temporarily stop accepting scrap plastic imports

Indonesia implements 100% pre-shipment inspection policy on fiber

Thailand temporarily stops plastic, e-scrap imports

Three key Southeast Asian export markets take steps to either pause, or limit, the amount of scrap they're receiving after China limits its intake.

July 2018

5 charts that show the trade flow effects of China's import policies

Closed Loop Partners CEO talks infrastructure investments in light of National Sword

The future of recycling for people, packagers, policymakers

Waste Dive marks the anniversary of China's WTO announcement with multiple stories about what it has meant for commodity supply chains, infrastructure investment and the broader national recycling dialogue.

Other Key Coverage

- From Green Fence to red alert - A China timeline — *Resource Recycling*
- China's Changing Import Regulations – What Does It All Mean? — *Waste 360*

- The perplexing pace of policy changes — *Recycling Today*
- Your Recycling Gets Recycled, Right? Maybe, or Maybe Not — *The New York Times*
- Recycling, Once Embraced by Businesses and Environmentalists, Now Under Siege — *The Wall Street Journal*
- America Doesn't Know Where to Send Its Recyclables Anymore — *Vice News*
- So Where Should We Put Our Recycling? — *Bloomberg*
- As China gets tough on recycling, will America get cleaner? — *PRJ*
- 07/24/2018 05:01 am ET Updated 8 hours ago The Dirty Truth Is Your Recycling May Actually Go To Landfills — *HuffPost*

Industry Resources

- **ISRI:** China's Scrap Trade Policy
- **SWANA:** What You Need to Know About China's Waste Import Restrictions
- **NWRA:** China's Changing Policies on Imported Recyclables

CITY OF BEACON 2017**Customer**

Material	Weight	
2017-01 January Total	86.64	
2017-02 February Total	75.67	
2017-03 March Total	92.46	
2017-04 April Total	86.10	
2017-05 May Total	104.49	
2017-06 June Total	104.06	
2017-07 July Total	89.65	639.07
2017-08 August Total	91.98	
2017-09 September Total	90.64	
2017-10 October Total	89.92	
2017-11 November Total	96.64	
2017-12 December Total	95.83	
Grand Total	1,104.08	

CITY OF BEACON 2018**Customer**

Material	Weight	
2018-01 January Total	94.65	
2018-02 February Total	81.80	
2018-03 March Total	98.14	
2018-04 April Total	109.16	
2018-05 May Total	117.57	
2018-06 June Total	121.04	
2018-07 July Total	120.74	
Grand Total	743.10	

City of Beacon Workshop Agenda
8/13/2018

Title:

A resolution approving Memorandum of Understanding for Intermunicipal Collaboration to Promote Sustainable Water and Wastewater Systems

Subject:

Background:

ATTACHMENTS:

Description	Type
Reso_intermuni_water_waste_water	Resolution
Memo_water_waste_water	Cover Memo/Letter

RESOLUTION

**(APPROVING MEMORANDUM OF UNDERSTANDING FOR INTERMUNICIPAL
COLLABORATION TO PROMOTE SUSTAINABLE WATER AND WASTEWATER
SYSTEMS)**

WHEREAS, the City of Beacon, Town of East Fishkill, Town of Fishkill, Village of Fishkill, Town of Wappingers, and the Village of Wappingers Falls are hereby referred to as participants in the above named agreement; and

WHEREAS, the Supervisor and the Town Board are interested in entering into such agreement; and

NOW, THEREFORE, BE IT RESOLVED, that the annexed Memorandum of Understanding is hereby accepted and approved; and

BE IT FURTHER RESOLVED, that the Supervisor be and hereby is authorized to execute the Memorandum of Understanding with the above named municipalities

**BY ORDER OF THE TOWN BOARD
CAROL HURRAY, TOWN CLERK**

**DATED: JULY 26, 2018
EAST FISHKILL, NY**

MEMORANDUM OF UNDERSTANDING FOR INTERMUNICIPAL COLLABORATION TO
PROMOTE SUSTAINABLE WATER AND WASTEWATER SYSTEMS

The municipalities of City of Beacon, Town of East Fishkill, Town of Fishkill, Village of Fishkill, Town of Wappingers, and Village of Wappingers Falls together hereinafter referred to as “the **Participants**” support increasing the sustainability of drinking water and wastewater systems regionally to ensure the protection of public health, water quality, and communities. To ensure that systems have a strong foundation to address challenges of today and the future, the **Participants** are committed to work together to help these systems face the challenges of aquifer protection, reservoir protection, well protection, aging infrastructure, regulatory requirements, costs and long-term planning.

In recognizing that the City of Beacon, Town of East Fishkill, Town of Fishkill, Village of Fishkill, Town of Wappingers, Village of Wappingers Falls share borders and close historical, cultural, and economic ties. The **Participants** also seek to expand the current level of economic and investment opportunities.

The **Participants** agree as follows:

ARTICLE I

Objective

The purpose of this Memorandum of Understanding (hereinafter “MOU”) is to establish a formal and flexible framework between the **Participants** to foster scientific, capital, human resource, and technological collaboration for water and sewer services, strengthen communication, enhance trust and boost economic development. In doing so, the **Participants** share the following common objectives:

- a) To engage in mutually beneficial research, regulator, trade, investment and innovation activities related to water and wastewater systems;
- b) To encourage innovation, development in new and existing systems by fostering joint R&D, enhancing Intermunicipal business relationships, and facilitating collaboration among the **Participants**
- c) To ensure adequate capacity, inflow, infiltration, and treatment methodology and address emergency preparedness for backup services; and
- d) To cooperate to develop an Intermunicipal framework with which to attract inbound investment to our communities.

MEMORANDUM OF UNDERSTANDING FOR INTERMUNICIPAL COLLABORATION TO
PROMOTE SUSTAINABLE WATER AND WASTEWATER SYSTEMS

ARTICLE II

Areas of Cooperation

The **Participants** intend to strengthen and facilitate trade and investment cooperation through initiatives focused particularly on, but not limited to, the following goals:

- a) Sustainable infrastructure investment. Again, what does sustainability mean.
- b) Hydrogeological analysis of existing and potential opportunities and threats to existing and potential water sources.
- c) Environmental Protection and Other Technologies.
- d) Mutually beneficial trade practices for the sale of water and wastewater services.
- e) Advancement of long range planning practices for water and sewer services, quality and capacity.
- f) Public education of and about water and sewer services
- g) Pursuit of other opportunities for collaboration and efficiencies
- h) Risk assessment and emergency mitigation.

ARTICLE III

Working Group

The **Participants** respectively designate a joint committee comprised of one representative of each municipality (Working Group) to oversee the implementation of the objectives of this MOU. The Working Group shall meet on a regular, periodic basis and at least twice annually. The Participant designees, through consultation, shall mutually decide upon the time and place of each meeting. Other government agencies, chambers of commerce, business associations and/or interested parties may be invited to participate in the Working Group and/or other initiatives undertaken pursuant to this MOU. **Participants** agree to alternate the chairmanship of any Board or Committee formed, rotating on a yearly basis.

MEMORANDUM OF UNDERSTANDING FOR INTERMUNICIPAL COLLABORATION TO
PROMOTE SUSTAINABLE WATER AND WASTEWATER SYSTEMS

ARTICLE IV

Specific Activities

1. Sustainability of Community Water and Wastewater Systems

Sustainable water and wastewater systems are critical to ensuring the sustainability of developed communities. Emphasis on promoting asset management planning, water and energy efficiency practices, and other sustainable utility management practices are important to ensuring long-term technical, managerial and financial capacity.

The **Participants** will work together on the following activities:

- a. Encourage system-wide planning that takes into consideration sustainability goals, including asset management and the evaluation of green solutions such as green infrastructure, water reuse strategies, energy management and water conservation, to help ensure that projects and communities are sustainable.
- b. Share and distribute resources, tools and trainings that promote long-term sustainability.
- c. Provide training and information to encourage the adoption and adaptation of effective utility management strategies as funding allows.
- d. Coordinate Zoning ordinances to support aquifer protection districts and other initiatives.

2. System Partnerships

To attain the necessary technical, managerial and financial capacity to provide clean and safe water, municipal water systems may need to develop partnerships with other systems. These partnerships can provide opportunities to collaborate on compliance solutions, operations and maintenance activities and share costs with other nearby systems, thereby enabling them to become financially sustainable and provide safe and affordable water to their communities. The **Participants** will work to:

- a. Develop a common understanding of system partnerships and coordinate effectively when interacting with communities, utilities, and other stakeholders.

MEMORANDUM OF UNDERSTANDING FOR INTERMUNICIPAL COLLABORATION TO
PROMOTE SUSTAINABLE WATER AND WASTEWATER SYSTEMS

- b. Work with technical assistance providers to assist communities with system partnership options as well as identify funding opportunities available if collaboration is pursued.
 - c. Coordinate funding, where appropriate and possible, to further system partnership activities, such as shared infrastructure or establishing shared management.
 - d. Work together to further define barriers and refine approaches for encouraging system partnerships.
3. The Participants have decided that specific activities to achieve the objectives of this MOU may include:
- e. Conduct analysis of current assets and mapping of same;
 - f. Cross-referencing of inventories and condition assessment;
 - g. Impact and feasibility analysis;
 - h. Contingency planning;
 - i. Emergency hazard mitigation;
 - j. Fixed asset sharing analysis;
 - k. Coordination of Zoning ordinances to create aquifer protection districts;
 - l. Identification of grant funding

ARTICLE V

Availability of Personnel and Resources

This MOU once in effect upon signature, does not create any legally binding rights or obligations for any Participant. All activities undertaken pursuant to this MOU are subject to the availability of funds, personnel and other resources of each Participant.

The personnel designated by the **Participants** for the execution of this MOU shall work under the orders and responsibility of the organization or institution to which they belong, at all times maintaining their employment relationship with that organization or institution. Their work will not create an employer-employee relationship with any other organization or institution, so in

MEMORANDUM OF UNDERSTANDING FOR INTERMUNICIPAL COLLABORATION TO
PROMOTE SUSTAINABLE WATER AND WASTEWATER SYSTEMS

no case shall that other organization or institution be considered as a substitute or joint employer of the designated personnel.

ARTICLE VI

Compliance with Applicable Laws (comments from County & State DOH, NYSDOS, etc.

Work to be performed includes:

- m. Legal Feasibility Analysis
- n. Grant funding opportunities and requirements
- o. County and state legal requirements

ARTICLE VII

Interpretation and Application

Any difference that may arise in relation to the interpretation or application of this MOU shall be resolved through conciliation among the participants.

ARTICLE VIII

Final Provisions

This MOU shall become effective upon its signature, and shall remain in effect for an indefinite duration, subject to the provisions below. This MOU may be modified at any time by mutual consent of the Participants. Any modification shall be made in writing and specify the date on which such modification is to become effective.

MEMORANDUM OF UNDERSTANDING FOR INTERMUNICIPAL COLLABORATION TO
PROMOTE SUSTAINABLE WATER AND WASTEWATER SYSTEMS

Any of the **Participants** may at any time, withdraw from this MOU by providing a written notice to the other Participant thirty (30) days in advance.

The termination of this MOU shall not affect the conclusion of the cooperation activities that may have been formalized during the time this MOU is in effect, unless the **Participants** mutually decide otherwise.

City of Beacon

Town of East Fishkill

Town of Fishkill

Village of Fishkill

Town of Wappinger

Village of Wappingers Falls

City of Beacon Workshop Agenda
8/13/2018

Title:

Executive Session: Negotiations Real Property

Subject:

Background: