

TOWN OF LEICESTER
REGULAR BOARD MEETING
TUESDAY, SEPTEMBER 15, 2015
7:00 P.M.

The Regular Meeting of the Leicester Town Board was held on Tuesday, September 15, 2015 at 7:00 p.m. at the Leicester Town Hall.

Present Lisa Semmel, Supervisor; Dave Fanaro, Joni Santucci, Karen Roffe and Matt Durbin, Councilpeople; Mary Yasso, Clerk.

Others Jim and Don Kane, Barry Caplan, Jerry Hull, Ed Hauslauer and Miki Krueger.

The meeting was called to order and the Pledge to the Flag was led by Dave Fanaro.

Minutes A motion was made by Karen Roffe and seconded by Joni Santucci to approve the minutes from the August 18, 2015 Regular Meeting and the September 8, 2015 Work Meeting. Motion Carried, Ayes 5, Noes 0.

Financial Report A motion was made by Dave Fanaro and seconded by Matt Durbin to approve the monthly Financial Report. Motion Carried, Ayes 5, Noes 0.

Highway Superintendent

- Blacktopped and applied shoulders with gravel on Oak Manor for the Village.
- The tin building has been taken down and removed. Cleaned up some of the site in preparation for the salt storage building.
- Applied a second lift of gravel to Brian Rd. from Bush Rd. to Butlers lagoon.
- Finished cleaning ditch and shoulders in "Bloody Hollow" on Brian Rd.
- Widened a driveway apron for Swede Farms on Coverdale Rd.
- Ground and stabilized Covington Rd. from Starr Rd. to Barber Rd.
- Boxed out areas on Bush Rd. and at Coverdale Rd. at Covington Rd. and blacktopped.
- Oil and stoned Lower River Rd. from Cuylerville to the railroad overpass for the Livingston County Highway Department
- Lowered and removed a section of shoulders on Perry Rd. East of Wheelock Rd.
- Cleaned up the area of spoils, trees and brush at the cemetery.
- Prepared the 500 ft. section of Bush Rd. (repaired earlier this year) to oil and stone.
- Got the roadside mower back together and did some mowing for the Village.
- Removed the 3 signs at Boyd and Parker Park.
- Cold patched some potholes, primarily on Clapp Rd. and Bush Rd.
- Helped the Town of York oil and stone a couple roads.

- Oversight and stakeouts for the water main project in Cuylerville.
- Installed risers on 2 fire hydrants for the Village.

Old Business

Cemetery Regulations A motion was made by Joni Santucci and seconded by Karen Roffe to adopt the following Cemetery Regulations. Motion Carried, Ayes 5, Noes 0.

CEMETERY RULES AND REGULATIONS

Section A.

COSTS

The cost of graves is \$585.00

The cost for opening a grave is \$585.00

The cost for opening a grave for a cremation is \$325.00

Section B.

GRAVE and GRAVE OWNERS

1. Monuments must have foundations of poured concrete no less than 32" in depth with a 2" border surrounding the base of the monument (the foundation cost is the responsibility of the grave owner).
2. No BURIAL may be made or MONUMENT erected until full payment of graves is paid.
3. Interments from December 1st to April 15th will be allowed weather permitting and at the discretion of the Cemetery.

Section C.

CARE OF GRAVES

1. The general care of the Cemetery is assumed by the Management and includes:
 - a. Mowing the grass at reasonable intervals.
 - b. Raking
 - c. Cleaning and re-seeding of graves after burial
 - d. Pruning of shrubs and trees that may be placed by the Management.
2. The general care assumed by the Cemetery will in no case mean the repair or replacement of any memorial, placed or erected upon the graves; that have been damaged by the elements, and ACT of God, thieves, vandals, malicious mischief makers, or unavoidable accidents.

Section D.

REGULATIONS FOR CEMETERY DECORATIONS

1. The Cemetery management will be solely responsible for the planting of trees and shrubs to preserve and maintain landscape features.
2. The Cemetery management will not maintain plants or urns.

3. No fences, hedge, post or enclosures, permanent structures of any kind will be allowed on graves.
4. No more than two potted plants or two containers of cut flowers may be placed on graves. Flowers (both real and artificial) are permitted only on the ends of monuments (for mowing purposes) in marble, concrete, clay or plastic containers. No shrubs, bushes, and other adornments may be placed on graves.
5. If trees or shrubs situated on any grave will, by means of their roots, branches or otherwise, become detrimental to the adjacent graves, dangerous or inconvenient to persons, it will become the duty of the Cemetery Manager to enter the said grave. They will have the right to remove said trees and shrubs and or such parts thereof as are determined to be unsightly, dangerous or inconvenient.
6. Decorations that have become withered, unsightly, dangerous, detrimental or diseased must be removed. The Cemetery reserves the right to remove them to maintain the best appearance of the grounds, should you fail to do so.
7. One week after interment the Cemetery will remove funeral flowers.
8. Winter decorations such as wreaths, natural or artificial are permitted on standards or easels from November 15th to April 15th. Should you wish to save your decorations, they must be removed prior to that date.
9. Trash must be placed in the receptacles provided. If the receptacles are full do not throw trash on the ground. (If necessary carry out the trash).
10. The Town of Leicester is not responsible for damage of decorations due to cemetery maintenance.

Your Town of Leicester Elected Officials have prepared this leaflet so that you will be aware of its Rules and Regulations. They are designed for the protection of all our Grave Holders and basically provide for a uniformity of planting that will help develop the beauty of our grounds and not infringe on the rights of other Grave Holders.

Bid for Highway Barn Roof It was decided to go to bid again for the roof for the Highway Barn. There were no bids received the first time.

Income Surveys They income surveys are in progress and should be ready by the next meeting.

New Business

County Snow and Ice Contract for 2015-2016 Season A motion was made by Matt Durbin and seconded by Dave Fanaro to approve the Supervisor to sign the contract. Motion Carried, Ayes 5, Noes 0.

2016 Budget The 2016 Tentative Budget was presented.

Adopt Tentative Budget to Preliminary Budget A motion was made by Matt Durbin and seconded by Karen Roffe to adopt the Tentative Budget to the Preliminary Budget. Motion Carried, Ayes 5, Noes 0.

Public Hearing for the 2016 Budget A motion was made by Dave Fanaro and seconded by Joni Santucci to set the Public Hearing for the 2016 Budget for October 20, 2015 at 7:00 p.m. Motion Carried, Ayes 5, Noes 0.

County Planning Board Referral Exemption The Supervisor has received a Livingston County Planning Board Referral Exemption Agreement. It was decided that the Board would look at it at the next Work Meeting and decide at the next Regular Meeting.

Peddling and Soliciting Local Law A motion was made by Dave Fanaro and seconded by Matt Durbin to set a public hearing for the Peddling and Soliciting Local Law for October 20, 2015 at 7:00 p.m. Motion Carried, Ayes 5, Noes 0.

Post Insurance Compliance Resolution A motion was made by Karen Roffe and seconded by Dave Fanaro to adopt the following Post Insurance Compliance Resolution:

RESOLUTION OF THE TOWN BOARD OF THE TOWN OF LEICESTER, LIVINGSTON COUNTY, NEW YORK (THE "TOWN") AUTHORIZING AND ADOPTING POST ISSUANCE COMPLIANCE POLICIES AND PROCEDURES RELATED TO THE TOWN'S TAX-EXEMPT OBLIGATIONS, SUCH POLICIES AND PROCEDURES INTENDED TO ENSURE THAT THE REQUIREMENTS IMPOSED UPON THE TOWN PURSUANT TO THE INTERNAL REVENUE CODE OF 1986, AS AMENDED, WILL BE SATISFIED

WHEREAS, the Town of Leicester, Livingston County, New York (the "Town") previously has issued bond and notes (the "Tax-Exempt Obligations"), the interest on which is excluded from gross income of the owners thereof pursuant to Section 103 of the Internal Revenue Code of 1986, as amended (the "Code"); and

WHEREAS, the Town intends to issue additional series of Tax-Exempt Obligations in the future; and

WHEREAS, in order to ensure that the interest on Town's Tax-Exempt Obligations will continue to be excluded from gross income of the owners thereof for purposes of federal income taxation, and that the Town complies with its tax certifications relating to the Tax-Exempt Obligations, the Town Board has determined, based on the advice of the Town's Bond Counsel and the Attorney for the Town, to adopt certain written Post-Issuance Compliance Policies and Procedures in the form attached hereto as Exhibit A and made a part hereof (the "Post-Issuance Compliance Procedures").

NOW, THEREFORE, BE IT RESOLVED by the Town Board of the Town of Leicester, Livingston County, New York (the "Board"), as follows:

Section 1. The Board hereby approves and adopts the Post-Issuance Compliance Procedures.

Section 2. The Board hereby appoints the Town Supervisor of the Town to serve as the “Designated Tax Compliance Official” under the Post-Issuance Compliance Procedures and hereby authorizes and directs the Town Supervisor, acting in such capacity, to take such actions, after appropriate consultation with Bond Counsel to the Town, as the Town Supervisor deems necessary, appropriate or desirable to effect the implementation of the Post Issuance Compliance Procedures, and hereby further authorizes the Town Supervisor, as such Designated Tax Compliance Official, to delegate to such other Town officials or employees as the Town Supervisor shall determine is necessary or appropriate, the responsibility to take certain specific actions called for by the Post-Issuance Compliance Procedures.

Section 3. This Resolution shall take effect immediately.

The question of the adoption of the foregoing resolution was duly put to vote on a roll call, which resulted as follows.

Lisa Semmel	VOTING	Aye
Dave Fanaro	VOTING	Aye
Joni Santucci	VOTING	Aye
Karen Roffe	VOTING	Aye
Matt Durbin	VOTING	Aye

The foregoing resolution was thereupon declared duly adopted.

STATE OF NEW YORK)

COUNTY OF LIVINGSTON) SS.:

I, the undersigned Town Clerk of the Town of Leicester, Livingston County, New York, DO HEREBY CERTIFY as follows:

1. I am the duly qualified and acting Clerk of the Town of Leicester, Livingston County, New York (the "Town") and the custodian of the records of the Town, including the minutes of the proceedings of the Town Board, and am duly authorized to execute this certificate.

2. A regular meeting of the Town Board of the Town was held on September 15, 2015 and attached hereto is a true and correct copy of a resolution duly adopted at such meeting and entitled:

RESOLUTION OF THE TOWN BOARD OF THE TOWN OF LEICESTER, LIVINGSTON COUNTY, NEW YORK (THE "TOWN") AUTHORIZING AND ADOPTING POST ISSUANCE COMPLIANCE POLICIES AND PROCEDURES RELATED TO THE TOWN'S TAX-EXEMPT OBLIGATIONS, SUCH POLICIES AND PROCEDURES INTENDED TO ENSURE THAT THE REQUIREMENTS IMPOSED UPON THE TOWN PURSUANT TO THE INTERNAL REVENUE CODE OF 1986, AS AMENDED, WILL BE SATISFIED

3. That said meeting was duly convened and held and that said resolution was duly adopted in all respects in accordance with the law and regulations of the Town. To the extent required by law or said regulations, due and proper notice of said meeting was given. A legal quorum of members of the Town Board was present throughout said meeting, and a legally sufficient number of members voted in the proper manner for the adoption of the resolution. All other requirements and proceedings under the law, said regulations, or otherwise, incident to said meeting and the adoption of the resolution, including the publication, if required by law, have been duly fulfilled, carried out and otherwise observed.

4. The seal appearing below constitutes the official seal of the Town and was duly affixed by the undersigned at the time this certificate was signed.

IN WITNESS WHEREOF, I have hereunto set my hand and have hereunto affixed the corporate seal of the Town this 15th day of September, 2015.

Mary Yasso, Town Clerk

[SEAL]

EXHIBIT A

TOWN OF LEICESTER

POST-ISSUANCE COMPLIANCE POLICIES AND PROCEDURES

Related to Tax-Exempt Obligations

Adopted: September 15, 2015

These Post-Issuance Compliance Policies and Procedures (the “Procedures”) are adopted by **TOWN OF LEICESTER**, Livingston County (the “Town”) to ensure that interest on tax-exempt obligations of the Town (the “Bonds”) remains excludable from gross income under Section 103 of the Internal Revenue Code of 1986 (the “Code”).

In order to ensure continued compliance with requirements of the Code and the applicable regulations (the “Applicable Federal Tax Law”) associated with the issuance of Bonds, the Town will consult with the Town’s bond counsel, in advance, regarding deviations from the facts and expectations set forth in the closing certifications relating to any issue of Bonds.

If as a result of changes to the Applicable Federal Tax Law or the New York State Local Finance Law these Procedures are in conflict with such laws, the Town will consult with Bond Counsel regarding the proper course of action, including amending these Guidelines.

I. Procedures

The Town Supervisor of the Town (the “Designated Tax Compliance Official”) is the primary person to consult with the Town’s bond counsel (“Bond Counsel”), financial advisor and other advisors on a continual basis for the entire term of the Bonds. The Designated Tax Compliance Official may delegate to his or her staff or contract with independent contractors (such as an arbitrage/rebate consultant) responsibility for different aspects of post-issuance tax compliance. However, the Designated Tax Compliance Official will be ultimately responsible for implementing the procedures described herein.

II. Securing Closing Documents

Following each issuance of Bonds, the Designated Tax Compliance Official or his or her designee will:

- a. Confirm the filing of the Form 8038 or Form 8038-G (or applicable successor form) with Internal Revenue Service (“IRS”). Filing of the applicable Form 8038 is usually undertaken or overseen by Bond Counsel at or soon after the closing of a bond issue.

- b. Obtain and store the Transcript of Proceedings prepared by Bond Counsel (which typically includes the applicable Form 8038 and the Arbitrage and Tax Certificate containing the Town’s expectations as of the date of issuance of the bond issue).

III. Recordkeeping

The Designated Tax Compliance Official or his or her designee will:

- a. Establish a plan for keeping relevant books and records as to the investment and the expenditure of bond proceeds.

- b. Keep accurate records including:
 - (i) Basic records relating to the bond transactions (including the bond resolutions, closing documents, and the Bond Counsel Opinion (see Securing Closing Documents, above));
 - (ii) Documentation evidencing the expenditure of bond proceeds;

- (iii) Documentation evidencing use of bond-financed property by public and private sources (*i.e.*, copies of leases, management contracts);
 - (iv) Documentation evidencing all sources of payment or security for the bonds; and
 - (v) Documentation pertaining to any investment of bond proceeds (including the purchase and sale of securities, subscriptions for United States Treasury Securities-State and Local Government Series (“SLGs”), yield calculations for each class of investments, actual investment income received from the investment of proceeds, guaranteed investment contracts and rebate calculations).
- c. Keep all records in a manner that ensures their complete access to the IRS so long as they are material.
 - d. Keep the relevant records for each issue of bonds for as long as such issue of bonds is outstanding (including any bonds issued to refund such issue of bonds) plus three years after the final redemption date of the bonds.

IV. Arbitrage Rebate and Arbitrage Yield Restriction

The Designated Tax Compliance Official or his or her designee will:

- a. Engage the services of the Town’s financial advisor or an arbitrage/rebate consultant for assistance in compliance with arbitrage related issues.
- b. Consult with the Town’s bond counsel, and/or financial advisor to determine if an issue of Bonds is exempt from the rebate requirement under the exception for “small issuer” (Section 147(f)(4)(D) of the Code).
- c. Work with the Town’s bond counsel, financial advisor and/or arbitrage/rebate consultant to monitor compliance with “temporary period exceptions” for expenditure of bond proceeds, typically three years for new money bonds and provide for yield restriction of investments or “yield reduction payments” if exceptions are not satisfied.

- d. Work with the Town's bond counsel and financial advisor to ensure investments acquired with bond proceeds are purchased at fair market value. This may include use of bidding procedures under the regulatory safe harbor (Section 1.148-5(d) of the Regulations).
- e. Consult with the Town's bond counsel or arbitrage rebate consultant prior to the creation of funds which would reasonably be expected to be used to pay debt service on tax-exempt bonds to determine in advance whether such funds must be invested at a restricted yield (i.e., yield restricted).
- f. Consult with the Town's bond counsel and financial advisor before engaging in post issuance credit enhancement transactions (*e.g.*, bond insurance, letter of credit) or hedging transactions (*e.g.*, interest rate swap, cap).
- g. Consult with the Town's bond counsel, financial advisor, and/or arbitrage rebate consultant to identify situations in which compliance with applicable yield restrictions depends upon subsequent investments (*e.g.*, purchase of 0% SLGS from U.S. Treasury) and monitor implementation.
- h. Work with an arbitrage rebate consultant to arrange for timely computation of rebate/yield reduction payment liability and, if an amount is payable, for timely filing of Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate (or applicable successor form), and payment of such liability. Rebate/Yield Reduction payments are ordinarily due at 5-year intervals.

V. Private Use of Bond-Financed Facilities

The Designated Tax Compliance Official or his or her designee will:

- a. Create and maintain records of which proceeds of bond issues were used to finance which facilities. These records shall incorporate the refunding or partial refunding of any bond issues.

- b. Record the allocation of bond proceeds to expenditures, including reimbursements. These records will be consistent with the expenditures used for arbitrage purposes.

- c. Record the allocation of bond proceeds and funds from other sources in connection with any bond funded project. Review expenditure of bond proceeds with bond counsel to ensure bond proceeds are used for qualifying costs.

- d. Review with bond counsel prior to the sale or lease of a bond-financed facility, or the granting of a license or management contract, or any other arrangement allowing private use of a bond financed facility, the terms of such arrangement.

- e. Keep records of private use, if any, of bond financed facilities to monitor the amount of private use of bond financed facilities. Private use of bond-financed facilities shall be reviewed no less frequently than once a year (in connection with the preparation of the annual financial statements). If a change in private use occurs, bond counsel will be consulted to determine if remedial action is necessary.

Audit Bills A motion was made by Matt Durbin and seconded by Dave Fanaro to pay the following bills as audited:

General Fund A	Claim #'s 233 – 255	
General Fund B	Claim #'s 12 & 13	\$ 15,575.59
General Fund H	Claim # 5	\$176,811.15
Street Lighting	Claim # 9	\$ 494.70
Highway Fund DA	Claim #'s 97 - 103	
Highway Fund DB	Claim #'s 63 - 70	\$ 11,431.76
OLCWD Fund	Claim #'s 46 - 49	\$ 655.88

Motion Carried, Ayes 5, Noes 0.

Water Ed Hauslauer gave an update on the ongoing water project. He stated that it is completed as far as laying the main line. Still need to do taps.

Executive Session A motion was made by Dave Fanaro and seconded by Matt Durbin to go into Executive Session for contract negotiations. Motion Carried, Ayes 5, Noes 0.

No action taken

Regular Session A motion was made by Karen Roffe and seconded by Joni Santucci to go back to Regular Session. Motion Carried, Ayes 5, Noes 0.

Adjournment A motion was made by Karen Roffe and seconded by Matt Durbin to adjourn the meeting at 8:00 p.m. Motion Carried, Ayes 5, Noes 0.

Respectfully Submitted,

Mary Yasso, Town Clerk