

# Hamburg Town Board Special Meeting Minutes

## Catherine A. Rybczynski, RMC, Town Clerk

### August 6, 2020

1.

**RESOLVED**, that the Town Board does hereby open the Special Session at 5:30 PM.

On a motion of Supervisor Shaw, seconded by Councilwoman Hoak, the following resolution was ADOPTED 5 - 0

Supervisor Shaw	(Aye)
Councilmember Connolly	(Aye)
Councilmember Farrell	(Aye)
Councilmember Hoak	(Aye)
Councilmember Petrie	(Aye)

Meeting Start Time: 5:30 PM

2.

#### **Roll Call**

Supervisor Shaw requested that the roll be called by Town Clerk Catherine Rybczynski. Mrs. Rybczynski called the roll; all members present.

#### **Members Present:**

James M. Shaw	Supervisor
Shawn Connolly	Councilman
Elizabeth Farrell	Councilwoman
Michael Petrie	Councilman
Karen Hoak	Councilwoman

Also Present: Catherine A. Rybczynski, Town Clerk; Walter Rooth III, Town Attorney; Samantha Tarczynski, Finance Director; Martin C. Denecke, Director of Recreation, Youth & Senior Services; Cami Farrell, Town Engineer; Ted Casey, Highway Superintendent; Rick Nowak, Assistant Director of Buildings & Grounds; Christopher Hull, Director of Community Development; Jim Brand, Head Greens Keeper

3.

#### **Pledge of Allegiance**

Supervisor Shaw led those in attendance in the recitation of the Pledge of Allegiance.

**4.  
Agenda**

The stated purpose of the Special Town Board Meeting of August 6, 2020 was as follows:

“Town Board to review the L. E. D. Bond Issue, and related capital projects that may be subject to long term debt financing.”

Supervisor Shaw stated that ideas and alternatives are welcome in addition to the IT improvements and ADA compliance already committed to. He stated that the recommendations of the Budget Committee are up for discussion and mere suggestions.

Samantha Tarczynski, Finance Director, presented, discussed and entertained questions regarding the current financial situation, concerns, debt, etc. of the town from board members and others in attendance **(Please see attached items to view handouts from Ms. Tarczynski).**

**5.**

**RESOLVED**, that the Town Board does hereby adjourn the Special Session at 7:41 PM.

On a motion of Supervisor Shaw, seconded by Councilman Connolly, the following resolution was ADOPTED 5 - 0

Supervisor Shaw	(Aye)
Councilmember Connolly	(Aye)
Councilmember Farrell	(Aye)
Councilmember Hoak	(Aye)
Councilmember Petrie	(Aye)

Meeting Adjourned at 7:41 PM

**Open Meetings Law, Public Officers Law, Article 7, §106. Minutes.**

**Minutes shall be taken at all open meetings of a public body which shall consist of a record or summary of all motions, proposals, resolutions and any other matter formally voted upon and the vote thereon.**

**These minutes are an unofficial copy unless the original signature of the Town Clerk is affixed below. The original official paper minutes are stored in the Town’s vault.**

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Catherine A. Rybczynski, R.M.C.  
Town Clerk

Town of Hamburg

2020 Potential Debt Issuance Preliminary Project Summaries

- 1) **LED Lighting Project - \$6,052,617** - This is a fixed amount that has been conservatively estimated by Tanko Inc. based on the Board approved project. The energy cost savings of this project is estimated to cover the cost of the capital outlay.
- 2) **Ice Arena Improvements \$1,800,000 - \$935,000** Recommendations for the utilizations of these funds will be emailed to the Town Board on July 29. The research into this neglected facility has been extensive.
- 3) **Town Road Paving \$300,000 - \$200,000** - This funding would be used on the Town's most severely damaged roadways as determined by the Town Board in conjunction with the Highway Superintendent's recommendations and contracted to qualified companies to perform the work or to be performed internally.
- 4) **Golf Course Improvements \$250,000** - These funds will be used for various cosmetic improvements to the Town's single Enterprise Fund source of consistent revenue. Projects may include the improvement of the course's entrance signage and club house.
- 5) **Americans with Disabilities Act Compliance Improvements \$200,000** - These funds will be used in conjunction with CDBG funding to have the Town Hall and Town Beach buildings repaired to be in compliance with legislation from the 1980's.
- 6) **Information Technology Improvements - \$200,000** These monies will be used to fund the already Board approved Information Technology improvements including servers, email upgrade, monitors, towers and other necessary digital infrastructure improvements without negatively impacting the Town of Hamburg's fund balance in a single calendar year as this will benefit the Town for a significant number of years.
- 7) **Drainage Improvements Planning - \$90,000** - These funds will facilitate drainage issues that have been communicated to the Town by numerous residents through studies of the Schoelkoff and Eckert intersection, the Smith and Lakeview area, and a ditch at Thurston on the north side.
- 8) **Community Property Paving - \$400,000 - \$350,000** - This is a preliminary estimate for the cost of reinvesting in Town facilities that a significant number of residents use regularly. The parking lots at the Ice Arena and Town Park/Beach would be completely redone and a portion of the golf cart path at the Town's golf course would also be repaired.

**Town of Hamburg**

**Total Fund Balance by Fund by Year at 12/31**

		Total Fund Balance				
		Audited 2015	Audited 2016	Audited 2017	Audited 2018	Unaudited 2019
<b>Governmental Funds:</b>						
A	General	\$ 2,257,344	\$ 3,131,584	\$ 4,180,066	\$ 3,989,794	\$ 4,411,567
CS	Insurance	1,918,598	1,675,399	1,545,968	1,411,960	1,197,961
B	General Part-Town	6,191,739	5,341,883	4,558,492	3,409,770	2,773,194
DA	Highway Townwide	427,607	527,607	627,607	727,607	832,315
DB	Highway Part-Town	(363,350)	181,778	371,549	583,108	623,758
<b>Enterprise Funds:</b>						
ER	Golf Course	\$ 814,447	\$ 733,243	\$ 717,389	\$ 692,466	\$ 618,299
EI	Ice Arena	1,053,501	931,184	708,082	705,145	367,872
ET	Town Park	97,857	82,953	(209,776)	74,272	*
EW	Woodlawn Beach	95,144	69,343	(100,432)	141,103	**(330,770)
*	Town Park Fund was closed and moved to General Fund effective 1/1/2019.					
**	Deficit caused by preliminary closing entries to close balance sheet effective 12/31/2019.					

**Town of Hamburg**

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**Town of Hamburg**

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**Town of Hamburg**

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** Deficit caused by preliminary closing entries to close balance sheet effective 12/31/2019.						

Town of Hamburg  
Debt Committee  
Potential Borrowing Analysis

Project:	Fund:	Upper Cost	villages with \$100,000 assessed valuation	Effect on home within villages with \$100,000 assessed valuation	Lower Cost	of villages with \$100,000 assessed valuation	with \$100,000 assessed valuation
1 LED Lighting	SL	6,052,617 \$	- \$	- \$	6,052,617 \$	- \$	- \$
2 Ice Arena Improvements	EI (A)	1,800,000 \$	6.32 \$	6.32 \$	935,000 \$	3.18 \$	3.18 \$
3 Road Paving	DB	300,000 \$	1.28 \$	- \$	200,000 \$	0.68 \$	- \$
4 Golf Course	EI (A)	250,000 \$	0.81 \$	0.81 \$	100,000 \$	0.49 \$	0.49 \$
5 ADA Compliance/Town IA		200,000 \$	0.56 \$	0.56 \$	150,000 \$	0.53 \$	0.53 \$
6 IT Infrastructure	A	200,000 \$	1.86 \$	1.86 \$	200,000 \$	1.86 \$	1.86 \$
7 Drainage	A	90,000 \$	1.15 \$	1.15 \$	90,000 \$	1.15 \$	1.15 \$
8 Community Paving	A	400,000 \$	1.74 \$	1.74 \$	350,000 \$	1.50 \$	1.50 \$
<b>Total:</b>		<b>9,292,617 \$</b>	<b>13.72 \$</b>	<b>12.44 \$</b>	<b>8,077,617 \$</b>	<b>9.39 \$</b>	<b>8.71 \$</b>

Percentage Increase of 2021 Tax Bill Compared to 2020

0.4638%      0.5486%      0.3175%      0.3841%



Town of Hamburg  
 Debt Committee  
 Potential Borrowing Analysis

Project:	Fund:	Upper Cost	villages with \$100,000 assessed valuation	Effect on home within villages with \$100,000 assessed valuation	Lower Cost	of villages with \$100,000 assessed valuation	with \$100,000 assessed valuation
1 LED Lighting	SL	6,052,617 \$	- \$	- \$	6,052,617 \$	- \$	- \$
2 Ice Arena Improvements	EI (A)	1,800,000 \$	6.32 \$	6.32 \$	935,000 \$	3.18 \$	3.18 \$
3 Road Paving	DB	300,000 \$	1.28 \$	- \$	200,000 \$	0.68 \$	- \$
4 Golf Course	Er (A)	250,000 \$	0.81 \$	0.81 \$	100,000 \$	0.49 \$	0.49 \$
5 ADA Compliance/Town IA	A	200,000 \$	0.56 \$	0.56 \$	150,000 \$	0.53 \$	0.53 \$
6 IT Infrastructure	A	200,000 \$	1.86 \$	1.86 \$	200,000 \$	1.86 \$	1.86 \$
7 Drainage	A	90,000 \$	1.15 \$	1.15 \$	90,000 \$	1.15 \$	1.15 \$
8 Community Paving	A	400,000 \$	1.74 \$	1.74 \$	350,000 \$	1.50 \$	1.50 \$
Total:		9,292,617 \$	13.72 \$	12.44 \$	8,077,617 \$	9.39 \$	8.71 \$
			0.4638%	0.5486%			0.3841%

Percentage Increase of 2021 Tax Bill Compared to 2020

Town Tax Bill			
Bill #005685 - 2020			
Assessed value	Rate	Taxable Value	Amount Due
100,000			
FMV 212,766			
County:			
Library	0.839697	100,000	83.97
General	9.690487	100,000	969.05
Town:			
General	7.575359	100,000	757.54
Highway	3.498750	100,000	349.88
Special Districts:			
Town Hydrant	0.225729	100,000	22.57
Town St Lights	0.498665	100,000	49.87
Newton Abbott Fire	2.360816	100,000	236.08
ECSD3 Flat Usage Fee	240.000000	1	240.00
EC Sewer 3 Ch 2	0.139689	100,000	13.97
EC Sewer 3 Ch 2	1.225060	100,000	122.51
EC Sewer 3 Ch 2	0.900000	125	112.50
			797.50
			2,957.93

Village Tax Bill			
Bill #003499 - 2020			
Assessed value	Rate	Taxable Value	Amount Due
100,000			
FMV 212,766			
County:			
Library	0.839697	100,000	83.97
General	9.690487	100,000	969.05
Town:			
General	5.126922	100,000	512.69
Highway	0.044763	100,000	4.48
Special Districts:			
ECSD3 Flat Usage Fee	240.000000	2	480.00
EC 3 VILL HAMB	0.139689	100,000	13.97
EC 3 VILL HAMB	1.225060	100,000	122.51
EC 3 VILL HAMB	1.800000	45	81.00
			697.47
			2,267.66

Town Tax Bill			
Bill #005685 - 2020			
Assessed value	Rate	Taxable Value	Amount Due
100,000			
FMV 212,766			
County:			
Library	0.839697	100,000	83.97
General	9.690487	100,000	969.05
Town:			
General	7.699712	100,000	769.97
Highway	3.511574	100,000	351.16
Special Districts:			
Town Hydrant	0.225729	100,000	22.57
Town St Lights	0.498665	100,000	49.87
Newton Abbott Fire	2.360816	100,000	236.08
ECSD3 Flat Usage Fee	240.000000	1	240.00

Village Tax Bill			
Bill #003499 - 2020			
Assessed value	Rate	Taxable Value	Amount Due
100,000			
FMV 212,766			
County:			
Library	0.839697	100,000	83.97
General	9.690487	100,000	969.05
Town:			
General	5.251275	100,000	525.13
Highway	0.044763	100,000	4.48
Special Districts:			
ECSD3 Flat Usage Fee	240.000000	2	480.00

Total of all fixed costs  
except LED and high  
estimates

EC Sewer 3 Ch 2	0.139689	100,000	13.97
EC Sewer 3 Ch 2	1.225060	100,000	122.51
EC Sewer 3 Ch 2	0.900000	125	112.50

797.50  
2,971.64  
 Difference: 13.72

EC 3 WILL HAMB	0.139689	100,000	13.97
EC 3 WILL HAMB	1.225060	100,000	122.51
EC 3 WILL HAMB	1.800000	45	81.00

697.47  
2,280.10  
 Difference: 12.44

**Total of all fixed costs  
 except LED and low  
 estimates**

Town Tax Bill			
Bill #005685 - 2020			
Assessed value	Rate	Taxable Value	Amount Due
FMV	212,766		
County:			
Library	0.839697	100,000	83.97
General	9.690487	100,000	969.05
Town:			
General	7.662405	100,000	766.24
Highway	3.505542	100,000	350.55
Special Districts:			
Town Hydrant	0.225729	100,000	22.57
Town St Lights	0.498665	100,000	49.87
Newton Abbott Fire	2.360816	100,000	236.08
ECSD3 Flat Usage Fee	240.000000	1	240.00
EC Sewer 3 Ch 2	0.139689	100,000	13.97
EC Sewer 3 Ch 2	1.225060	100,000	122.51
EC Sewer 3 Ch 2	0.900000	125	112.50

797.50  
2,967.31  
 Difference: 9.38

Village Tax Bill			
Bill #003499 - 2020			
Assessed value	Rate	Taxable Value	Amount Due
FMV	212,766		
County:			
Library	0.839697	100,000	83.97
General	9.690487	100,000	969.05
Town:			
General	5.213967	100,000	521.40
Highway	0.044763	100,000	4.48
Special Districts:			
ECSD3 Flat Usage Fee	240.000000	2	480.00
EC 3 WILL HAMB	0.139689	100,000	13.97
EC 3 WILL HAMB	1.225060	100,000	122.51
EC 3 WILL HAMB	1.800000	45	81.00

697.47  
2,276.37  
 Difference: 8.70

Town Tax Bill			
Bill #005685 - 2020			
Assessed value	Rate	Taxable Value	Amount Due
100,000			
FMV 212,766			
County:			
Library	0.839697	100,000	83.97
General	9.690487	100,900	969.05
Town:			
General	7.575359	100,000	757.54
Highway	3.498750	100,000	349.88
Special Districts:			
Town Hydrant	0.225729	100,000	22.57
Town St Lights	0.732898	100,000	73.29
Newton Abbott Fire	2.360816	100,000	236.08
ECSD3 Flat Usage Fee	240.000000	1	240.00
EC Sewer 3 Ch 2	0.139689	100,000	13.97
EC Sewer 3 Ch 2	1.225060	100,000	122.51
EC Sewer 3 Ch 2	0.900000	125	112.50
			820.92
			2,981.35
Difference:			23.42

Village Tax Bill			
Bill #003499 - 2020			
Assessed value	Rate	Taxable Value	Amount Due
100,000			
FMV 212,766			
County:			
Library	0.839697	100,000	83.97
General	9.690487	100,000	969.05
Town:			
General	5.126922	100,000	512.69
Highway	0.044763	100,000	4.48
Special Districts:			
ECSD3 Flat Usage Fee	240.000000	2	480.00
EC 3 VILL HAMB	0.139689	100,000	13.97
EC 3 VILL HAMB	1.225060	100,000	122.51
EC 3 VILL HAMB	1.800000	45	81.00
			697.47
			2,267.66
Difference:			-

Town Tax Bill			
Bill #005685 - 2020			
Assessed value	Rate	Taxable Value	Amount Due
100,000			
FMV 212,766			
County:			
Library	0.839697	100,000	83.97
General	9.690487	100,000	969.05
Town:			
General	7.593932	100,000	759.39
Highway	3.498750	100,000	349.88
Special Districts:			
Town Hydrant	0.225729	100,000	22.57
Town St Lights	0.498665	100,000	49.87
Newton Abbott Fire	2.360816	100,000	236.08
ECSD3 Flat Usage Fee	240.000000	1	240.00
EC Sewer 3 Ch 2	0.139689	100,000	13.97

Village Tax Bill			
Bill #003499 - 2020			
Assessed value	Rate	Taxable Value	Amount Due
100,000			
FMV 212,766			
County:			
Library	0.839697	100,000	83.97
General	9.690487	100,000	969.05
Town:			
General	5.145494	100,000	514.55
Highway	0.044763	100,000	4.48
Special Districts:			
ECSD3 Flat Usage Fee	240.000000	2	480.00
EC 3 VILL HAMB	0.139689	100,000	13.97

Fixed Estimate: LED Light Project (\$6,052,617 total 2021 through 2035. Principal of \$382,617 and interest of \$72,446 in 2021). This is not included in any other estimates, this is expected to be covered in electricity cost savings.

Fixed Estimate: IT Infrastructure Upgrades (\$200,000 total 2021 through 2025. Principal of \$40,000 and interest of \$1,490 in 2021)

EC Sewer 3 Ch 2	1.225060	100,000	122.51
EC Sewer 3 Ch 2	0.900000	125	112.50
			<u>797.50</u>
			<u>2,959.78</u>
			Difference: <u>1.86</u>

EC 3 WILL HAMB	1.225060	100,000	122.51
EC 3 WILL HAMB	1.800000	45	81.00
			<u>697.47</u>
			<u>2,269.52</u>
			Difference: <u>1.86</u>

<b>Town Tax Bill</b>			
<b>Bill #005685 - 2020</b>			
Assessed value	100,000		
FMV	212,766		
County:		Rate	Taxable Value
Library	0.839697	100,000	83.97
General	9.690487	100,000	969.05
Town:			1,053.02
General	7.586830	100,000	758.68
Highway	3.498750	100,000	349.88
Special Districts:			1,108.56
Town Hydrant	0.225729	100,000	22.57
Town St Lights	0.498665	100,000	49.87
Newton Abbott Fire	2.360816	100,000	236.08
ECSD3 Flat Usage Fee	240.000000	1	240.00
EC Sewer 3 Ch 2	0.139689	100,000	13.97
EC Sewer 3 Ch 2	1.225060	100,000	122.51
EC Sewer 3 Ch 2	0.900000	125	112.50
			<u>797.50</u>
			<u>2,959.07</u>
			Difference: <u>1.15</u>

<b>Village Tax Bill</b>			
<b>Bill #003499 - 2020</b>			
Assessed value	100,000		
FMV	212,766		
County:		Rate	Taxable Value
Library	0.839697	100,000	83.97
General	9.690487	100,000	969.05
Town:			1,053.02
General	5.138392	100,000	513.84
Highway	0.044763	100,000	4.48
Special Districts:			518.32
ECSD3 Flat Usage Fee	240.000000	2	480.00
EC 3 WILL HAMB	0.139689	100,000	13.97
EC 3 WILL HAMB	1.225060	100,000	122.51
EC 3 WILL HAMB	1.800000	45	81.00
			<u>697.47</u>
			<u>2,268.81</u>
			Difference: <u>1.15</u>

Fixed Estimate:  
Drainage  
Improvements  
(\$90,000 total 2021  
through 2023.  
Principal of \$25,000  
and interest of \$626  
in 2021)

Town Tax Bill			
Bill #005685 - 2020			
Assessed value	Rate	Taxable Value	Amount Due
100,000			
FMV 212,766			
County:			
Library	0.839697	100,000	83.97
General	9.690487	100,000	969.05
Town:			
General	7.583433	100,000	758.34
Highway	3.498750	100,000	349.88
Special Districts:			
Town Hydrant	0.225729	100,000	22.57
Town St Lights	0.498665	100,000	49.87
Newton Abbott Fire	2.360816	100,000	236.08
ECSD3 Flat Usage Fee	240.000000	1	240.00
EC Sewer 3 Ch 2	0.139689	100,000	13.97
EC Sewer 3 Ch 2	1.225060	100,000	122.51
EC Sewer 3 Ch 2	0.900000	125	112.50
			797.50
			2,958.73
Difference:			0.81

Village Tax Bill			
Bill #003499 - 2020			
Assessed value	Rate	Taxable Value	Amount Due
100,000			
FMV 212,766			
County:			
Library	0.839697	100,000	83.97
General	9.690487	100,000	969.05
Town:			
General	5.134996	100,000	513.50
Highway	0.044763	100,000	4.48
Special Districts:			
ECSD3 Flat Usage Fee	240.000000	2	480.00
EC 3 VILL HAMB	0.139689	100,000	13.97
EC 3 VILL HAMB	1.225060	100,000	122.51
EC 3 VILL HAMB	1.800000	45	81.00
			697.47
			2,268.47
Difference:			0.81

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100,000			
FMV 212,766			
County:			
Library	0.839697	100,000	83.97
General	9.690487	100,000	969.05
Town:			
General	7.580269	100,000	758.03
Highway	3.498750	100,000	349.88
Special Districts:			
Town Hydrant	0.225729	100,000	22.57
Town St Lights	0.498665	100,000	49.87
Newton Abbott Fire	2.360816	100,000	236.08
ECSD3 Flat Usage Fee	240.000000	1	240.00
EC Sewer 3 Ch 2	0.139689	100,000	13.97
			1,107.90

Village Tax Bill			
Bill #003499 - 2020			
Assessed value	Rate	Taxable Value	Amount Due
100,000			
FMV 212,766			
County:			
Library	0.839697	100,000	83.97
General	9.690487	100,000	969.05
Town:			
General	5.131830	100,000	513.18
Highway	0.044763	100,000	4.48
Special Districts:			
ECSD3 Flat Usage Fee	240.000000	2	480.00
EC 3 VILL HAMB	0.139689	100,000	13.97
			517.66

High Estimate: Golf Course Improvements (\$250,000 total 2021 through 2035. Principal of \$15,000 and interest of \$3,036 in 2021)

Low Estimate: Golf Course Improvements (\$100,000 total 2021 through 2030. Principal of \$10,000 and interest of \$967 in 2021)

EC Sewer 3 Ch 2	1.225060	100,000	122.51
EC Sewer 3 Ch 2	0.900000	125	112.50
			<u>797.50</u>
			<u>2,958.42</u>

Difference: 0.49

EC3 VILL HAMB	1.225060	100,000	122.51
EC3 VILL HAMB	1.800000	45	81.00
			<u>697.47</u>
			<u>2,268.15</u>

Difference: 0.49

Town Tax Bill			
Bill #005685 - 2020			
Assessed value	Rate	Taxable Value	Amount Due
FMV	212,766		
County:			
Library	0.839697	100,000	83.97
General	9.690487	100,000	969.05
			1,053.02
Town:			
General	7.580940	100,000	758.09
Highway	3.498750	100,000	349.88
			1,107.97
Special Districts:			
Town Hydrant	0.225729	100,000	22.57
Town St Lights	0.498665	100,000	49.87
Newton Abbott Fire	2.360816	100,000	236.08
ECSD3 Flat Usage Fee	240.000000	1	240.00
EC Sewer 3 Ch 2	0.139689	100,000	13.97
EC Sewer 3 Ch 2	1.225060	100,000	122.51
EC Sewer 3 Ch 2	0.900000	125	112.50
			<u>797.50</u>
			<u>2,958.48</u>

Difference: 0.56

Village Tax Bill			
Bill #003499 - 2020			
Assessed value	Rate	Taxable Value	Amount Due
FMV	212,766		
County:			
Library	0.839697	100,000	83.97
General	9.690487	100,000	969.05
			1,053.02
Town:			
General	5.132503	100,000	513.25
Highway	0.044763	100,000	4.48
			517.73
Special Districts:			
ECSD3 Flat Usage Fee	240.000000	2	480.00
EC3 VILL HAMB	0.139689	100,000	13.97
EC3 VILL HAMB	1.225060	100,000	122.51
EC3 VILL HAMB	1.800000	45	81.00
			<u>697.47</u>
			<u>2,268.22</u>

Difference: 0.56

High Estimate:  
 Handicap Compliance  
 (\$200,000 total 2021  
 through 2035.  
 Principal of \$10,000  
 and interest of \$2,467  
 in 2021)

Town Tax Bill			
Bill #005685 - 2020			
Assessed value	Rate	Taxable Value	Amount Due
100,000	212,766		
FMV			
County:			
Library	0.839697	100,000	83.97
General	9.690487	100,000	969.05
Town:			
General	7.580628	100,000	758.06
Highway	3.498750	100,000	349.88
Special Districts:			
Town Hydrant	0.225729	100,000	22.57
Town St Lights	0.498665	100,000	49.87
Newton Abbott Fire	2.360816	100,000	236.08
ECSD3 Flat Usage Fee	240.000000	1	240.00
EC Sewer 3 Ch 2	0.139689	100,000	13.97
EC Sewer 3 Ch 2	1.225060	100,000	122.51
EC Sewer 3 Ch 2	0.900000	125	112.50
			797.50
			2,958.45
Difference:			0.53

Village Tax Bill			
Bill #003499 - 2020			
Assessed value	Rate	Taxable Value	Amount Due
100,000	212,766		
FMV			
County:			
Library	0.839697	100,000	83.97
General	9.690487	100,000	969.05
Town:			
General	5.132190	100,000	513.22
Highway	0.044763	100,000	4.48
Special Districts:			
ECSD3 Flat Usage Fee	240.000000	2	480.00
EC 3 VILL HAMB	0.139689	100,000	13.97
EC 3 VILL HAMB	1.225060	100,000	122.51
EC 3 VILL HAMB	1.800000	45	81.00
			697.47
			2,268.19
Difference:			0.53

Town Tax Bill			
Bill #005685 - 2020			
Assessed value	Rate	Taxable Value	Amount Due
100,000	212,766		
FMV			
County:			
Library	0.839697	100,000	83.97
General	9.690487	100,000	969.05
Town:			
General	7.638578	100,000	763.86
Highway	3.498750	100,000	349.88
Special Districts:			
Town Hydrant	0.225729	100,000	22.57
Town St Lights	0.498665	100,000	49.87
Newton Abbott Fire	2.360816	100,000	236.08
ECSD3 Flat Usage Fee	240.000000	1	240.00
EC Sewer 3 Ch 2	0.139689	100,000	13.97
			1,113.73

Village Tax Bill			
Bill #003499 - 2020			
Assessed value	Rate	Taxable Value	Amount Due
100,000	212,766		
FMV			
County:			
Library	0.839697	100,000	83.97
General	9.690487	100,000	969.05
Town:			
General	5.190141	100,000	519.01
Highway	0.044763	100,000	4.48
Special Districts:			
ECSD3 Flat Usage Fee	240.000000	2	480.00
EC 3 VILL HAMB	0.139689	100,000	13.97
			523.49

High Estimate: Ice  
Arena Improvements  
(\$1,800,000 total  
2021 through 2035.  
Principal of \$120,000  
and interest of  
\$21,227 in 2021)

Low Estimate:  
Handicap Compliance  
Town Hall (\$150,000  
total 2021 through  
2035. Principal of  
\$10,000 and interest  
of \$1,769 in 2021)



EC Sewer 3 Ch 2	1.225060	100,000	122.51
EC Sewer 3 Ch 2	0.900000	125	112.50
			<u>797.50</u>
			<u>2,964.25</u>
Difference:			6.32

EC 3 VILL HAMB	1.225060	100,000	122.51
EC 3 VILL HAMB	1.800000	45	81.00
			<u>697.47</u>
			<u>2,273.98</u>
Difference:			6.32

<b>Town Tax Bill</b>			
<b>Bill #005685 - 2020</b>			
Assessed value	100,000		
FMV	212,766		
County:			
Library	0.839697	100,000	83.97
General	9.690487	100,000	969.05
Town:			
General	7.607206	100,000	760.72
Highway	3.498750	100,000	349.88
Special Districts:			
Town Hydrant	0.225729	100,000	22.57
Town St Lights	0.498665	100,000	49.87
Newton Abbott Fire	2.360816	100,000	236.08
ECSD3 Flat Usage Fee	240.000000	1	240.00
EC Sewer 3 Ch 2	0.139689	100,000	13.97
EC Sewer 3 Ch 2	1.225060	100,000	122.51
EC Sewer 3 Ch 2	0.900000	125	112.50
			<u>797.50</u>
			<u>2,961.11</u>
Difference:			3.18

<b>Village Tax Bill</b>			
<b>Bill #003499 - 2020</b>			
Assessed value	100,000		
FMV	212,766		
County:			
Library	0.839697	100,000	83.97
General	9.690487	100,000	969.05
Town:			
General	5.158769	100,000	515.88
Highway	0.044763	100,000	4.48
Special Districts:			
ECSD3 Flat Usage Fee	240.000000	2	480.00
EC 3 VILL HAMB	0.139689	100,000	13.97
EC 3 VILL HAMB	1.225060	100,000	122.51
EC 3 VILL HAMB	1.800000	45	81.00
			<u>697.47</u>
			<u>2,270.85</u>
Difference:			3.18

Low Estimate: Ice  
Arena Improvements  
through 2035.  
Principal of \$60,000  
and interest of  
\$11,145 in 2021)

Town Tax Bill			
Bill #005685 - 2020			
Assessed value	Rate	Taxable Value	Amount Due
100,000			
FMV 212,766			
County:			
Library	0.839697	100,000	83.97
General	9.690487	100,000	969.05
Town:			
General	7.575360	100,000	757.54
Highway	3.511574	100,000	351.16
Special Districts:			
Town Hydrant	0.225729	100,000	22.57
Town St Lights	0.498665	100,000	49.87
Newton Abbott Fire	2.360816	100,000	236.08
ECSD3 Flat Usage Fee	240.000000	1	240.00
EC Sewer 3 Ch 2	0.139689	100,000	13.97
EC Sewer 3 Ch 2	1.225060	100,000	122.51
EC Sewer 3 Ch 2	0.900000	125	112.50
			797.50
			2,959.21
Difference:			1.28

Village Tax Bill			
Bill #003499 - 2020			
Assessed value	Rate	Taxable Value	Amount Due
100,000			
FMV 212,766			
County:			
Library	0.839697	100,000	83.97
General	9.690487	100,000	969.05
Town:			
General	5.126922	100,000	512.69
Highway	0.044763	100,000	4.48
Special Districts:			
ECSD3 Flat Usage Fee	240.000000	2	480.00
EC 3 VILL HAMB	0.139689	100,000	13.97
EC 3 VILL HAMB	1.225060	100,000	122.51
EC 3 VILL HAMB	1.800000	45	81.00
			697.47
			2,267.66
Difference:			-

Town Tax Bill			
Bill #005685 - 2020			
Assessed value	Rate	Taxable Value	Amount Due
100,000			
FMV 212,766			
County:			
Library	0.839697	100,000	83.97
General	9.690487	100,000	969.05
Town:			
General	7.575359	100,000	757.54
Highway	3.505542	100,000	350.55
Special Districts:			
Town Hydrant	0.225729	100,000	22.57
Town St Lights	0.498665	100,000	49.87
Newton Abbott Fire	2.360816	100,000	236.08
ECSD3 Flat Usage Fee	240.000000	1	240.00
EC Sewer 3 Ch 2	0.139689	100,000	13.97

Village Tax Bill			
Bill #003499 - 2020			
Assessed value	Rate	Taxable Value	Amount Due
100,000			
FMV 212,766			
County:			
Library	0.839697	100,000	83.97
General	9.690487	100,000	969.05
Town:			
General	5.126922	100,000	512.69
Highway	0.044763	100,000	4.48
Special Districts:			
ECSD3 Flat Usage Fee	240.000000	2	480.00
EC 3 VILL HAMB	0.139689	100,000	13.97

High Estimate: Town Road Paving (\$300,000 total 2021 through 2035. Principal of \$20,000 and interest of \$3,538 in 2021)

Low Estimate: Town Road Paving (\$200,000 total 2021 through 2035. Principal of \$10,000 and interest of \$2,467 in 2021)

EC Sewer 3 Ch 2	1.225060	100,000	122.51
EC Sewer 3 Ch 2	0.900000	125	112.50
			<u>797.50</u>
			<u>2,958.60</u>
Difference:			<u>0.68</u>

EC 3 WILL HAMB	1.225060	100,000	122.51
EC 3 WILL HAMB	1.800000	45	81.00
			<u>697.47</u>
			<u>2,267.66</u>
Difference:			<u>-</u>

<b>Town Tax Bill</b>			
<b>Bill #005685 - 2020</b>			
Assessed value	100,000		
FMV	212,766		
County:			
Library	0.839697	100,000	83.97
General	9.690487	100,000	969.05
Town:			
General	7.592797	100,000	759.28
Highway	3.498750	100,000	349.88
			<u>1,109.15</u>
Special Districts:			
Town Hydrant	0.225729	100,000	22.57
Town St Lights	0.498665	100,000	49.87
Newton Abbott Fire	2.360816	100,000	236.08
ECSD3 Flat Usage Fee	240.000000	1	240.00
EC Sewer 3 Ch 2	0.139689	100,000	13.97
EC Sewer 3 Ch 2	1.225060	100,000	122.51
EC Sewer 3 Ch 2	0.900000	125	112.50
			<u>797.50</u>
			<u>2,959.67</u>
Difference:			<u>1.74</u>

<b>Village Tax Bill</b>			
<b>Bill #003499 - 2020</b>			
Assessed value	100,000		
FMV	212,766		
County:			
Library	0.839697	100,000	83.97
General	9.690487	100,000	969.05
Town:			
General	5.144360	100,000	514.44
Highway	0.044763	100,000	4.48
			<u>518.91</u>
Special Districts:			
ECSD3 Flat Usage Fee	240.000000	2	480.00
EC 3 WILL HAMB	0.139689	100,000	13.97
EC 3 WILL HAMB	1.225060	100,000	122.51
EC 3 WILL HAMB	1.800000	45	81.00
			<u>697.47</u>
			<u>2,269.41</u>
Difference:			<u>1.74</u>

High Estimate:  
Community Paving  
(\$400,000 total 2021  
through 2030.  
Principal of \$35,000 &  
interest of \$3,954 in  
2021)

Town Tax Bill			
Bill #005685 - 2020			
Assessed value	Rate	Taxable Value	Amount Due
100,000			
FMV 212,766			
County:			
Library	0.839697	100,000	83.97
General	9.690487	100,000	969.05
Town:			
General	7.590337	100,000	759.03
Highway	3.498750	100,000	349.88
Special Districts:			
Town Hydrant	0.225729	100,000	22.57
Town St Lights	0.498665	100,000	49.87
Newton Abbott Fire	2.360816	100,000	236.08
ECSD3 Flat Usage Fee	240.000000	1	240.00
EC Sewer 3 Ch 2	0.139689	100,000	13.97
EC Sewer 3 Ch 2	1.225060	100,000	122.51
EC Sewer 3 Ch 2	0.900000	125	112.50
			<u>797.50</u>
			<u>2,959.42</u>
Difference:			<u>1.50</u>

Village Tax Bill			
Bill #003499 - 2020			
Assessed value	Rate	Taxable Value	Amount Due
100,000			
FMV 212,766			
County:			
Library	0.839697	100,000	83.97
General	9.690487	100,000	969.05
Town:			
General	5.141900	100,000	514.19
Highway	0.044763	100,000	4.48
Special Districts:			
ECSD3 Flat Usage Fee	240.000000	2	480.00
EC 3 VILL HAMB	0.139689	100,000	13.97
EC 3 VILL HAMB	1.225060	100,000	122.51
EC 3 VILL HAMB	1.800000	45	81.00
			<u>697.47</u>
			<u>2,269.16</u>
Difference:			<u>1.50</u>

## Potential Debt Issuance Analysis

Samantha Tarczynski <starczynski@townofhamburgny.com>

Tue 7/28/2020 4:05 PM

To: ToH Supervisor <supervisor@townofhamburgny.com>; Shawn Connolly <sconnolly@townofhamburgny.com>; Michael Petrie <mpetrie@townofhamburgny.com>; Elizabeth Farrell <efarrell@townofhamburgny.com>; Karen Hoak <khoak@townofhamburgny.com>

Cc: Town Clerk <TownClerk@townofhamburgny.com>

 3 attachments (101 KB)

Chart of Components 2020 October Modified.pdf; 2020 Tax Bill Impacts.xlsx; Project Summaries.docx;

Good afternoon Board members;

Thank you for your patience as I have worked with the Debt Committee, Drescher & Malecki, Capital Markets and Town employees to compile the information within this email.

The attached word document describes in varying levels of detail the projects the Debt Committee has narrowed down as well as based on input from the Board during the last special meeting that occurred. If these projects are supported by the Board, more detailed costs estimates will continued to be worked on and the Board will of course, determine what items within each project take priority. Coming up with this information is difficult early in this process because while you want to begin honing in on accurate estimates, you also do not want numerous Town employees spending valuable time doing this if the projects are highly unlikely. As we move through this process and the Board's intentions are clear, the projects will begin to develop into further detail in a fashion similar to how the LED project developed.

The first page of the PDF attachment entitled Chart of Components 2020 illustrates if the Town was to borrow the greatest amount the Debt Committee deemed reasonable during this fiscal year for every project described in the attached narrative. This document shows the cost of each project annually if the amount listed below the project name was borrowed. Page 2 of this PDF illustrates if the Town was to borrow the least amount the Debt Committee deemed reasonable.

The easiest way to see how bonding for projects effects the tax base it applies to is by viewing sample tax bills based on 2020 rates. In these examples (similar to the annual budget presentation) this illustrates the effect on a sample home with a \$100,000 assessed valuation that is located in the town but outside of the two villages and a home within one of the two villages. You will see the information presented this way in the attached excel document entitled 2020 Tax Bill Impacts. The left tables are for a home outside of the villages and the right tables are for the villages. In order to fully understand this excel you must first review the PDF attachment entitled Chart of Components 2020. The first set of charts is a summary picture that reflects the impact of the Chart of Components page 1 (High Estimate), the second set of bills corresponds to the Chart of Components page 2 (low estimate), and then the remaining bills illustrate the effect of each individual project on a resident's tax bills. Please note that the third chart is for the LED project itself, however, this is not really a factor to be considered since it is projected that the cost savings will outweigh how much we will owe annually using a 15 year timeline. Therefore, the LED project costs are not included in the sample tax bills.

Please review this information and call me with any questions or concerns you may have. There is an abundance of information and I understand if any of you would like to discuss this in person further. I have been working closely with many parties to get to this point and in order to keep the LED project on track decisions need to be made regarding if these other projects are approved to be within the bond

issuance. Once this first approval is granted by the Board, I will work with the Debt Committee to proceed with bond council and Capital Markets so that the next steps can be taken. It is likely that we will need to have more special meetings so that the projects that are in their infancy stages can get the input of the Board and meet all necessary legal requirements before issuance.

I would like to emphasize that at this point you are deciding based on the numbers provided where your comfort level is with these projects. You may agree with the project but not with the specific items that will be done. You will still have full discretion as this process moves forward to modify the projects as you each believe is in the best interest of the Town.

Samantha J. Tarczynski, CPA  
Director of Administration and Finance  
Town of Hamburg  
6100 South Park Avenue  
Hamburg, NY 14075  
716-649-6111 ext 2385

Town of Hamburg  
 Debt Committee  
 Potential Borrowing Analysis

Project:	Fund:	Upper Cost	villages with \$100,000 assessed valuation	Effect on home within villages with \$100,000 assessed valuation	Lower Cost	of villages with \$100,000 assessed valuation	with \$100,000 assessed valuation
1 LED Lighting	SL	6,052,617 \$	- \$	- \$	6,052,617 \$	- \$	- \$
2 Ice Arena Improvements	Ei (A)	1,800,000 \$	6.32 \$	6.32 \$	935,000 \$	3.18 \$	3.18 \$
3 Road Paving	DB	300,000 \$	1.28 \$	- \$	200,000 \$	0.68 \$	- \$
4 Golf Course	Er (A)	250,000 \$	0.81 \$	0.81 \$	100,000 \$	0.49 \$	0.49 \$
5 ADA Compliance/Town I A		200,000 \$	0.56 \$	0.56 \$	150,000 \$	0.53 \$	0.53 \$
6 IT Infrastructure	A	200,000 \$	1.86 \$	1.86 \$	200,000 \$	1.86 \$	1.86 \$
7 Drainage	A	90,000 \$	1.15 \$	1.15 \$	90,000 \$	1.15 \$	1.15 \$
8 Community Paving	A	400,000 \$	1.74 \$	1.74 \$	350,000 \$	1.50 \$	1.50 \$
Total:		9,292,617 \$	13.72 \$	12.44 \$	8,077,617 \$	9.39 \$	8.71 \$
			0.4638%	0.5486%			0.3841%

Percentage Increase of 2021 Tax Bill Compared to 2020





TOWN OF HAMBURG - Debt Chart of Components

2020 Issuance

Low Cost Estimate

	1	2	3	4	5	6	7	8	
A. Object or Purpose		<b>Improvements to the Town's Ice</b>							
	<b>LED Light Project</b>	<b>Arena</b>	<b>Town Road Paving</b>	<b>Golf Course Improvements</b>	<b>Handicap compliance Town Hall Improvements</b>	<b>IT Infrastructure Upgrades</b>	<b>Drainage Improvements planning</b>	<b>Community property Paving</b>	<b>TOTAL 2020 Issue</b>
E. PPU	30	15-25	15	15	25	5	3	10	
F. Estimates Bond/BAN Term	15	15	15	10	15	5	3	10	
<b>H. Amount of 2020 Borrowing 10/1/2020</b>	<b>\$8,052,617</b>	<b>\$935,000</b>	<b>\$200,000</b>	<b>\$100,000</b>	<b>\$150,000</b>	<b>\$200,000</b>	<b>\$90,000</b>	<b>\$350,000</b>	<b>\$8,077,617</b>
<b>2021 Paydown</b>	382,617	60,000	10,000	10,000	10,000	40,000	25,000	30,000	<b>\$567,617 2021 Paydown</b>
2022 Paydown	380,000	60,000	10,000	10,000	10,000	40,000	30,000	30,000	<b>\$570,000 2022 Paydown</b>
2023 Paydown	380,000	60,000	10,000	10,000	10,000	40,000	35,000	30,000	<b>\$575,000 2023 Paydown</b>
2024 Paydown	385,000	60,000	10,000	10,000	10,000	40,000		35,000	<b>\$550,000 2024 Paydown</b>
2025 Paydown	385,000	60,000	10,000	10,000	10,000	40,000		35,000	<b>\$550,000 2025 Paydown</b>
2026 Paydown	390,000	60,000	15,000	10,000	10,000			35,000	<b>\$520,000 2026 Paydown</b>
2027 Paydown	395,000	60,000	15,000	10,000	10,000			40,000	<b>\$530,000 2027 Paydown</b>
2028 Paydown	400,000	60,000	15,000	10,000	10,000			40,000	<b>\$535,000 2028 Paydown</b>
2029 Paydown	405,000	65,000	15,000	10,000	10,000			40,000	<b>\$545,000 2029 Paydown</b>
2030 Paydown	410,000	65,000	15,000	10,000	10,000			35,000	<b>\$545,000 2030 Paydown</b>
2031 Paydown	415,000	65,000	15,000		10,000				<b>\$505,000 2031 Paydown</b>
2032 Paydown	420,000	65,000	15,000		10,000				<b>\$510,000 2032 Paydown</b>
2033 Paydown	430,000	65,000	15,000		10,000				<b>\$520,000 2033 Paydown</b>
2034 Paydown	435,000	65,000	15,000		10,000				<b>\$525,000 2034 Paydown</b>
2035 Paydown	440,000	65,000	15,000		10,000				<b>\$530,000 2035 Paydown</b>
	50% Rule	50% Rule		50% Rule	50% Rule	50% Rule	50% Rule	50% Rule	
<b>Amount of 2020 Borrowing</b>	<b>\$8,052,617</b>	<b>\$935,000</b>	<b>\$200,000</b>	<b>\$100,000</b>	<b>\$150,000</b>	<b>\$200,000</b>	<b>\$90,000</b>	<b>\$350,000</b>	<b>\$8,077,617</b>
<b>50% Rule Check</b>	<b>1.16</b>	<b>1.08</b>	<b>1.50</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.40</b>	<b>1.33</b>	

TOWN OF HAMBURG - Debt Chart of Components  
 2020 Issuance  
 High Cost Estimate

	1	2	3	4	5	6	7	8	
A. Object or Purpose		Improvements to the Town's Ice			Handicap compliance Town Hall Improvements	IT Infrastructure Upgrades	Drainage Improvements planning	Community property Paving	TOTAL 2020 Issue
E. PPU	LED Light Project	Arena	Town Road Paving	Golf Course Improvements					
F. Estimates Bond/BAN Term	30	15-25	15	15	25	5	3	10	
	15	15	15	15	15	5	3	10	
<b>Amounts 2020 Borrowing</b>	<b>\$6,052,617</b>	<b>\$1,600,000</b>	<b>\$300,000</b>	<b>\$250,000</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$90,000</b>	<b>\$400,000</b>	<b>\$9,292,617</b>
10/1/2020									
2021 Paydown	382,617	120,000	20,000	15,000	10,000	40,000	25,000	35,000	\$647,617 2021 Paydown
2022 Paydown	380,000	120,000	20,000	15,000	10,000	40,000	30,000	35,000	\$650,000 2022 Paydown
2023 Paydown	380,000	120,000	20,000	15,000	10,000	40,000	35,000	35,000	\$655,000 2023 Paydown
2024 Paydown	385,000	120,000	20,000	15,000	10,000	40,000		40,000	\$630,000 2024 Paydown
2025 Paydown	385,000	120,000	20,000	15,000	10,000	40,000		40,000	\$630,000 2025 Paydown
2026 Paydown	390,000	120,000	20,000	15,000	15,000			40,000	\$600,000 2026 Paydown
2027 Paydown	395,000	120,000	20,000	15,000	15,000			40,000	\$605,000 2027 Paydown
2028 Paydown	400,000	120,000	20,000	15,000	15,000			45,000	\$615,000 2028 Paydown
2029 Paydown	405,000	120,000	20,000	15,000	15,000			45,000	\$620,000 2029 Paydown
2030 Paydown	410,000	120,000	20,000	20,000	15,000			45,000	\$630,000 2030 Paydown
2031 Paydown	415,000	120,000	20,000	20,000	15,000				\$590,000 2031 Paydown
2032 Paydown	420,000	120,000	20,000	20,000	15,000				\$595,000 2032 Paydown
2033 Paydown	430,000	120,000	20,000	20,000	15,000				\$605,000 2033 Paydown
2034 Paydown	435,000	120,000	20,000	20,000	15,000				\$610,000 2034 Paydown
2035 Paydown	440,000	120,000	20,000	15,000	15,000				\$610,000 2035 Paydown
	50% Rule	50% Rule		50% Rule	50% Rule	50% Rule	50% Rule	50% Rule	
<b>Amounts 2020 Borrowing</b>	<b>\$6,052,617</b>	<b>\$1,600,000</b>	<b>\$300,000</b>	<b>\$250,000</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$90,000</b>	<b>\$400,000</b>	<b>\$9,292,617</b>
50% Rule Check	1.16	1.00	1.00	1.33	1.50	1.00	1.40	1.29	