



**Town of Greece
2013
Consolidated Annual Performance
and Evaluation Report**

Submitted: October 29, 2014



Jurisdiction

New York ▼

Consolidated Plan

Strategic Plan for Years ▼ to ▼

Annual Action Plan and

Consolidated Annual Performance and Evaluation Report

Presented to the U.S. Department of Housing and Urban Development

▼

Field Office of Community Planning and Development

Strategic Plan Submission Date

Amendments:

<input type="text" value="Minor"/> ▼	<input type="text" value="10/8/2012"/>	Name: <input type="text" value="Ivana Frankenberger"/>
<input type="text" value="2"/> ▼	<input type="text" value="MM/DD/YY"/>	Name: <input type="text"/>
<input type="text" value="Minor"/> ▼	<input type="text" value="10/29/2013"/>	Name: <input type="text" value="Ivana Frankenberger"/>
<input type="text" value=""/> ▼	<input type="text" value="10/29/2014"/>	Name: <input type="text" value="Ivana Frankenberger"/>
<input type="text" value=""/> ▼	<input type="text" value="MM/DD/YY"/>	Name: <input type="text"/>

* If Necessary



Jurisdiction		UOG: NY362572 GREECE	
Street Address Line 1 Town of Greece		Organizational DUNS12-558-4263	?
Street Address Line 2 One Vince Tofany Blvd.		Organizational Unit	
City Greece		Department Development Services	
New York	ZIP 14612	Country U.S.A.	Division Community Development Office
County Monroe		Program Year Start Date (08/01/13)	

Employer Identification Number (EIN): 16-6002266

Applicant Type: Local Government: Township Specify Other Type

Person to be contacted regarding this application:

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"To the best of my knowledge and belief, all data in this application are true and correct, the document has been duly authorized by the governing body of the applicant, and the applicant will comply with the attached assurances if the assistance is awarded." Please update the date with each new Action Plan and CAPER submission.

Name: Ivana M. Frankenberger	Date: 10/29/14
Title: Planning Assistant	(MM/DD/YY)



Fourth Program Year CAPER

The CPMP Consolidated Annual Performance and Evaluation Report includes Narrative Responses to CAPER questions that CDBG, HOME, HOPWA, and ESG grantees must respond to each year in order to be compliant with the Consolidated Planning Regulations. The Executive Summary narratives are optional.

The grantee must submit an updated Financial Summary Report (PR26).

GENERAL

Executive Summary

This module is optional but encouraged. If you choose to complete it, provide a brief overview that includes major initiatives and highlights that were proposed and executed throughout the first year.

Program Year 4 (2013) CAPER Executive Summary response:

General Questions

1. Assessment of the one-year goals and objectives:
 - a. Describe the accomplishments in attaining the goals and objectives for the reporting period.
 - b. Provide a breakdown of the CPD formula grant funds spent on grant activities for each goal and objective.
 - c. If applicable, explain why progress was not made towards meeting the goals and objectives.
2. Describe the manner in which the recipient would change its program as a result of its experiences.
3. Affirmatively Furthering Fair Housing:
 - a. Provide a summary of impediments to fair housing choice.
 - b. Identify actions taken to overcome effects of impediments identified.
4. Describe Other Actions in Strategic Plan or Action Plan taken to address obstacles to meeting underserved needs.
5. Leveraging Resources
 - a. Identify progress in obtaining "other" public and private resources to address needs.
 - b. How Federal resources from HUD leveraged other public and private resources.
 - c. How matching requirements were satisfied.

Program Year 4 CAPER General Questions response:

1. Assessment of One-Year Goals and Objectives

a. The activities undertaken during the Town of Greece's 2013 program year are continually designed to address one of the three objectives and areas of high priority in the Town's Five-year Consolidated Plan. These objectives, which have not changed since the Five-year Consolidated Plan was first prepared, are based on an analysis of Greece's needs in the areas of housing, community services, and public works/facility improvements. These include:

- Replacement of deteriorated or obsolete public infrastructure systems, most often found in Greece's older neighborhoods.
- Preservation of Greece's large number of older housing units, usually occupied by lower-income homeowners.
- Meeting the service requirements of three groups of town residents: the frail and isolated elderly, lower-income residents dealing with housing-related issues, and persons with disabilities.

The first objective was addressed by one Public Works activity. The Public Works Improvements Program funded one road reconstruction project on a residential street, Cravenwood Avenue, located within a 2000 Community Development target area. NOTE: This activity was selected for reconstruction as part of the 2013 Consolidated Plan (Third Year Action Plan), prepared and submitted to HUD on June 14, 2013. The plan was approved by HUD on August 5, 2013. The Town of Greece has recently learned that IDIS data changed in June of 2014 and is now incorporating 2010 Census data and this area is no longer within a HUD target area. However, the Town of Greece used the 2000 Census data for project selection, as we have continued to do so in past years, due to the 2010 Census data for target areas not being available until just recently.

The Town's Department of Public Works schedules construction work from May to September, with some work being done in October, prior to the asphalt plants closing for the winter. Bids are sent out between March and May, inclusive, and run until the following year. The contract for this project was signed by the Town Supervisor on April 21, 2014 for the road replacement and the contract for concrete work was signed on May 20, 2014. This project began in June of 2014 and was completed in July of 2014. The Town, moving forward, will utilize the 2010 Census data for all future HUD public infrastructure projects.

As in previous years, preservation of Greece's older housing stock was primarily accomplished through the provision of grants made available through the Greece Residential Improvement Program (GRIP).

The service needs of Greece residents identified in the Consolidated Plan as meriting special attention were addressed by two Public Service activities, which continue to be serviced from previous years: the Elder Care Program, which serves the frail and isolated elderly, and the Comprehensive Housing Counseling Program. Also, the Safety and Security for Seniors or "Home Safe Home" program, provides funding for safety assessments and minor modifications to homes owned by lower-income elderly persons.

b. Following are the 2013 program year allocations for grant activities that addressed Greece's goals and objectives, aside from Planning and Administration, were:

Public Works Improvements Program	\$112,238
Greece Residential Improvement Program	\$196,000
Elder Care Program	\$ 40,000
Comprehensive Housing Counseling Program	\$ 10,000
Home Safe Home Program (Safety and Security for Seniors)	\$ 10,000

c. As a result of the activities listed above, Greece was able to maintain its efforts designed to address the goals and objectives listed in the Consolidated Plan. However, the continued reduction of Greece's block grant since its inception in the CDBG program from many years ago, has placed a negative impact on the scope of the Town's existing activities and its inability to add new ones.

2. Program Changes

Given that most of the activities that constitute Greece's program have been funded for the last several years, the Town has had sufficient opportunity to review the effectiveness of these activities and to make modifications where necessary. The Town's reviews have been supplemented by HUD's program monitoring and the provision of technical assistance from the Buffalo Area Office representatives.

3. Affirmatively Furthering Fair Housing

a & b. The Town of Greece, along with the Monroe County Department of Planning and Development and the Town of Irondequoit submitted the completed Analysis of Impediments ("AI") to Fair Housing Choice in Monroe County in early 2006, leading to formulation of the Fair Housing Action Plan: Strategies for addressing Impediments to Fair Housing Choice in Monroe County, New York, in 2009. The Plan identifies specific actions designed to further enhance housing choice for county residents. Consistent with the findings of the AI, the Fair Housing Action Plan also meets jurisdictional requirements for Fair Housing Planning and Implementation to affirmatively further fair housing, as mandated by HUD's Office of Fair Housing and Equal Opportunity (FHCO).

The FH Action Plan establishes four basic priorities necessary to affirmatively further fair housing in our community:

- Provide Fair Housing Education and Outreach
- Increase the Supply of Assisted Housing
- Promote Sustainable Minority Home Ownership
- Expand Appropriate Housing Opportunities for Minorities, Seniors, Disabled
- and Homeless Populations

The Fair Housing Action Plan was designed to be implemented in phases, three years in duration, in recognition of the complex issues to be addressed, overlapping funding cycles and increasingly limited funding opportunities in our current economy. The Fair Housing Action Plan has been implemented and we have completed the first and second years of Phase I.

Jurisdiction

In the coming year, the fair housing consultant will be initiating research to update our Analysis of Impediments to Fair Housing Choice in Monroe County, New York. The update will include a review and assessment of the accomplishments of the Fair Housing Action Plan, Phase I, Year 1-3 and research and analysis of issues that continue to limit fair housing choice.

4. Actions to Address Obstacles to Meeting Underserved Needs

As described in more detail below, the Town of Greece has found it necessary to supplement the programs funded by its block grant with services provided by other area governments and not-for-profit. This enables Greece residents to participate in programs that otherwise would not be available to them, and lessens dependence upon the Town's limited block grant funds.

In addition, the Town of Greece remains an active member on the Rochester/Monroe County Homeless Continuum of Care ("CoC") Team.

5. Leveraging Resources

a. During the reporting period, the Town of Greece has continued its partnership with Monroe County through membership in the Monroe County's HOME Consortium. Among its many benefits to Greece residents, the Town's membership in the Consortium has increased the amount of funding allocated to housing rehabilitation projects in the form of grants to extremely low- and low-income homeowners. County HOME funds also continue to be used to help finance the construction of affordable housing projects located in Greece.

b. The "Rehabilitation Activities Grantee Performance Report", (HUD 4949.5), which has been included in the Appendix to the CAPER, documents the substantial amounts of private homeowner and public funds that have been allocated to the rehabilitation of substandard homes in Greece, which are occupied by lower-income households.

c. Whenever possible, the Town of Greece satisfies matching requirements through the provision of "in-kind" services, which consist of services provided by employees of the Town at no additional cost to the program in question.

Managing the Process

1. Describe actions taken during the last year to ensure compliance with program and comprehensive planning requirements.

Program Year 4 CAPER Managing the Process response:

1. As has been the case for the last several years, Greece's 2013 program year activities were selected and funded based on an analysis of ongoing town needs and priorities. This evaluation is overseen by Greece's Community Development Advisory Committee, which includes department heads and a citizen representative. Compliance with program regulations is the responsibility of the Town's CDBG Administrator, who manages the program on a day-to-day basis. This official acts as Greece's liaison with HUD and prepares all required documentation and monitoring responses.

The Town also relies on sub-recipients, such as not-for-profits Housing Council and Lifetime Assistance, to administer their block grant-funded activities, while the performance of these sub-recipients is supervised and monitored by the Town's CDBG Administrator.

To further ensure compliance with program regulations, the Administrator maintains on-going dialogue with Greece's HUD representative and, when necessary, contacts other officials at the HUD Buffalo office. The Administrator also participates in the Town's Single-Purpose Audit, which includes a review of all federally funded programs administered by the Town, including the block grant program.

Citizen Participation

1. Provide a summary of citizen comments.
2. In addition, the performance report provided to citizens must identify the Federal funds made available for furthering the objectives of the Consolidated Plan. For each formula grant program, the grantee shall identify the total amount of funds available (including estimated program income), the total amount of funds committed during the reporting period, the total amount expended during the reporting period, and the geographic distribution and location of expenditures. Jurisdictions are encouraged to include maps in describing the geographic distribution and location of investment (including areas of minority concentration). The geographic distribution and expenditure requirement may also be satisfied by specifying the census tracts where expenditures were concentrated.

*Please note that Citizen Comments and Responses may be included as additional files within the CPMP Tool.

Program Year 4 CAPER Citizen Participation response:

1. In past years, any comments received during the program year were generally related to the Greece Residential Improvement Program (GRIP) and pertained to questions about program eligibility; the manner in which program participants are selected; and program availability.

The draft Consolidated Annual Performance and Evaluation Report (CAPER) for the 2013-2014 Program Year was made available for public review and comment for 15 days prior to submission. A copy of the legal notice is attached in the Appendix of this report. No public comments were received on the CAPER during the comment period.

Institutional Structure

1. Describe actions taken during the last year to overcome gaps in institutional structures and enhance coordination.

Program Year 4 CAPER Institutional Structure response:

1. The most important action taken by Greece during the last year to overcome gaps in Institutional structures and enhance coordination, continues to be the Town's on-going joint efforts with Monroe County in the areas of affordable housing and

economic development. These efforts include Greece's participation in the Monroe County HOME Consortium and its sponsorship, with Monroe County and the Town of Irondequoit, of an updated Analysis of Impediments, which has resulted in a joint Action Plan used by the three jurisdictions. In the upcoming year and with the assistance of a consultant, this three-way partnering will continue for a new AI submittal.

Greece is also a member of the Rochester/Monroe County Homeless Continuum of Care Team ("CoC"), which is charged with developing, maintaining, monitoring, and continuously improving a continuum of care system of services for area homeless individuals and families.

Monitoring

1. Describe how and the frequency with which you monitored your activities.
2. Describe the results of your monitoring including any improvements.
3. Self Evaluation
 - a. Describe the effect programs have in solving neighborhood and community problems.
 - b. Describe progress in meeting priority needs and specific objectives and help make community's vision of the future a reality.
 - c. Describe how you provided decent housing and a suitable living environment and expanded economic opportunity principally for low and moderate-income persons.
 - d. Indicate any activities falling behind schedule.
 - e. Describe how activities and strategies made an impact on identified needs.
 - f. Identify indicators that would best describe the results.
 - g. Identify barriers that had a negative impact on fulfilling the strategies and overall vision.
 - h. Identify whether major goals are on target and discuss reasons for those that are not on target.
 - i. Identify any adjustments or improvements to strategies and activities that might meet your needs more effectively.

Program Year 4 CAPER Monitoring response:

1. The frequency and type of monitoring performed by the town depends upon the nature of the activity being monitored. Public Services, including Greece's Housing Counseling and Elder Care Programs, are monitored monthly, based upon data supplied by the agencies responsible for their administration. On-site visits by the CDBG Administrator are also conducted to ensure that all procedures pertaining to privacy and client confidentiality are being properly administered. The Home Safe Home program and and Comprehensive Housing Counseling program are also monitored by the CDBG Administrator based on data submitted, through site visits, by payment vouchers and through general correspondence with their staff.

Street reconstruction projects, undertaken as part of the Town's Public Works Improvements Program, are monitored throughout their construction by staff inspectors of Greece's Department of Public Works. The CDBG Administrator also

partakes in pre-construction meetings and interviewing of contractor employees during the project construction.

The Greece Residential Improvement Program (GRIP) has its own Administrator, who among other things, is responsible for collecting and verifying all program documentation for each participating homeowner. The Administrator is overseen by the CDBG Administrator to ensure that again, client confidentiality and all documentaion is being properly administered.

2. There have been no findings by the CDBG Administrator during the 2013-2014 Project year, with any of the activities.

3. Self Evaluation

a. The impact that Greece's CDBG activities have had on neighborhood and community problems is most noticeable for those programs that are site specific. For the 2013 program year, these activities included the Greece Residential Improvement Program (GRIP) and the Public Works Improvements Program. As a result of both programs; physical improvements and the stability of the neighborhoods in which they are located has increased and their appearance upgraded.

b. Through the focused allocation of block grant funds to its target areas, the Town has been able to preserve, and in some cases, upgrade these vulnerable residential neighborhoods. This has resulted from the cumulative improvements that have been made to these areas since the inception of Greece's CDBG Program. Also, by limiting its block grant allocations to a small number of on-going activities, the Town has been able to provide long-term predictability to its funding actions and to realize maximum impacts.

c. With the exception of Planning and Administration activities, Greece's block grant funds have been allocated to activities that directly benefit low- and moderate-income persons. A large percentage of these funds has been allocated to the Greece Residential Improvement Program (GRIP), which, over the years, has rehabilitated hundreds of homes occupied by lower-income households. This activity alone, has contributed to Greece's supply of decent, affordable housing and the quality of life of the low-and moderate-income homeowners residing within these low- and moderate income neighborhoods. Also contributing to the quality of life of Greece's large elderly population, is the Elder Care Program, which provides essential services to frail and isolated seniors. In many cases, this program has enabled vulnerable seniors to remain in their homes and avoid institutionalization.

d. All block grant activities have performed as expected, within the parameters of the limited CDBG funding available to the Town. This is due in a large part to the Town's practice of funding the same activities on a continual basis.

e. As described above, Greece has followed a strategy, since the beginning of its CDBG Program, of preserving its most vulnerable neighborhoods through a combination of targeted public infrastructure improvements and the availability of housing rehabilitation grants to low- and moderate-income owner-occupants. This strategy has contributed to the preservation of Greece's older residential areas and the supply of decent, affordable housing, which are two of the Town's primary goals for its CDBG Program.

- f. Indicators that best describe the results of the Town's strategy for preserving its older residential neighborhoods include: frequency and price of home sales, area assessed valuation trends, and the number and type of area code enforcement actions
- g. Limited financial resources is the major impediment to the realization of Greece's strategies and overall vision. This has been especially true over the last number of years, which have witnessed the steady reduction in the size of Greece's Community Development Block Grant Program funds. That, coupled with an increase in the need for block grant funded services and activities, has placed the Town's program under severe pressure. More and more, the Town is asked (and is trying) to do more with less.
- h. Greece's major goals remain on target, in spite of the limited financial resources available to the Town. This is due, in part, to a policy of limiting the number of activities funded by Greece's block grant and the continuation of the same activities on a long-term basis. Also invaluable, has been the Town's long-term relationship with Monroe County, which has enabled Greece residents to participate in programs that otherwise would not be available to them.
- i. The Town of Greece will continue the practice of leveraging its block grant funds, whenever possible, with resources and services available from other area governments and not-for-profit agencies. This strategy has been especially effective with Greece's membership in the Monroe County HOME Consortium, which has enabled the Town to supplement the Greece Residential Improvement Program (GRIP) with funds from the County's HOME Program. In the future, the Town will seek out additional opportunities to partner with other area governments and not-for-profits to supplement its own resources.

Lead-based Paint

1. Describe actions taken during the last year to evaluate and reduce lead-based paint hazards.

Program Year 4 CAPER Lead-based Paint response:

1. The town's written policies governing the administration of the Greece Residential Improvement Program (GRIP) specify the actions that must be taken when the rehabilitation of a house will result in the disturbance of painted surfaces. These actions, which are in compliance with HUD's Lead-based Paint regulations, include the testing of painted surfaces for lead-based paint by a certified official and the removal of the paint if the test is positive. Further, the Town requires that a qualified vendor must certify that the lead-based paint has been removed and no longer constitutes a hazard to the house's occupants.

The financial assistance provided by GRIP to lower-income homeowners includes payment for all analyses performed by the Town's testing vendor, as well as for the remediation of lead-based paint hazards. The Town also incorporates all relevant Federal lead-based paint regulations in the bid document and contracts for housing rehabilitation projects that its block grant helps to fund. All lead-based paint risk assessments and clearance testing are conducted under contract for one year. Each

Spring a new Request for Proposal is issued for these services and a contract is selected and put in place for a year's time.

HOUSING

Housing Needs

*Please also refer to the Housing Needs Table in the Needs.xls workbook.

1. Describe Actions taken during the last year to foster and maintain affordable housing.

Program Year 4 CAPER Housing Needs response:

1. Since the beginning of the Town's CDBG Program, the Greece Residential Improvement Program (GRIP) has funded housing rehabilitation grants for low- and moderate-income owner-occupants. This has resulted in the maintenance and upgrading of hundreds of homes that might otherwise have been allowed to deteriorate, due to the inability of their owners to pay for needed repairs.

During the program year, the Town continued to be involved with the development of a new affordable housing project for low-income senior citizens. As a result of changing economic times and the continued choice of seniors to choose where they want to live and utilize the services they need and want to maintain the lifestyle they choose, the Town of Greece has recognized that the greatest need of seniors is providing affordable housing.

The Town of Greece has and will continue to give priority to the provision of affordable rental housing for seniors and persons with disabilities and rehabilitation assistance for houses occupied by low- and very low-income homeowners. During the program year, the Town has continued to be involved with the development of new, affordable housing for low-income seniors. Greece's Department of Development Services continues to work closely with developers for several senior housing projects within the town that are either completed, near completion or beginning construction.

- A) Gardens at Town Center: This two and three story, 176-unit affordable apartment building, is comprised of 131 one-bedroom units and 45 two-bedroom units for well-seniors, 55 and older that can live on their own and earning 80% or less of the area's median gross income. Construction has been underway and near completion, with the understanding that people may already be moving into the completed units. The project is a result of the Greece Town Board's willingness to rezone an area of 11.8 acres for this senior development and the approval of the County of Monroe Industrial Development Agency's (COMIDA) \$2.7 million dollars with of tax breaks.
- B) Long Pond Senior Housing: This is a proposed not-for-profit, 120-unit affordable rental project for seniors on an 8.0 acre site. Town Board also rezoned these lands for the development. This project consists of two, two-story senior living apartment buildings, each on a separate parcel, for well-seniors, 55 and older. Phase I will consist of 53 rental units and Phase II will consist of 67 units. Commitments for financing have finally been received

and the project is scheduled for beginning construction at any time now, being Fall of 2014.

- C) Episcopal Senior Living: In June of 2012, the Town Board rezoned 6.34 acres of land to provide for a 73-unit rental apartment facility for independent seniors, with rent at or slightly below market rate. This project repurposed an existing church and school into one and two-bedroom apartments. The church had been closed for about five years and the school for about twenty years. The project included a community area and programs for health, wellness and education topics relevant to the aging process and issues faced by seniors. At this time, the project is completed and fully occupied.

Specific Housing Objectives

1. Evaluate progress in meeting specific objective of providing affordable housing, including the number of extremely low-income, low-income, and moderate-income renter and owner households comparing actual accomplishments with proposed goals during the reporting period.
2. Evaluate progress in providing affordable housing that meets the Section 215 definition of affordable housing for rental and owner households comparing actual accomplishments with proposed goals during the reporting period.
3. Describe efforts to address "worst-case" housing needs and housing needs of persons with disabilities.

Program Year 4 CAPER Specific Housing Objectives response:

1. During the previous program year, Greece made progress meeting the affordable housing objectives that it has set for elderly renters and low- and very low-income owner-occupants. Greece has been instrumental in facilitating the approval process of three new senior developments, as previously discussed, in its efforts to accommodate the ever growing senior population within the Town.

Additionally, the Greece Residential Improvement Program (GRIP) funded 33 rehabilitation grants, which paid for essential improvements to homes occupied by low- and very-low income owners. This program is supplemented by Monroe County's HOME Program, which provides funding for large housing rehabilitation projects that exceed the grant limits set for the Town's GRIP program. Due to the significant demand for this project and ever increasing reduction in funding, the Town made changes to its guidelines pertaining to income limits, property values, and repeat grants are no longer permitted.

For more specific information, reference should be made to the Housing Needs Table, which has been included in the Appendix of the CAPER.

2. Greece has made significant progress in meeting the proposed goals for affordable rental housing for the elderly, which the Town set for previous years. By working with and assisting a not-for-profit housing agency proposing to build affordable elderly project in Greece, the project sponsors were able to obtain financial assistance from the State, including tax credits. Without this assistance, these projects would not have been feasible.

3. Greece's efforts to address the housing needs of persons with disabilities include four types of activities. When asked by a private developer or not-for-profit agency, the Town will:

- Identify appropriate locations for group homes and other facilities serving persons with disabilities;
- Assist with meeting the requirements of Greece's site plan review process;
- Arrange and participate in neighborhood informational meetings designed to reduce local opposition to the construction of housing serving the disabled;
- Bring together service providers wishing to construct facilities for the disabled with potential developers and vice versa.

Greece has also allocated block grant funds over the last several years for the Elder Care Program, which provides various types of assistance to the frail and isolated elderly. The objective of this program is to enable the frail and isolated elderly to remain independent and in their own homes for as long as possible, thus avoiding the need for institutionalization.

Public Housing Strategy

1. Describe actions taken during the last year to improve public housing and resident initiatives.

Program Year 4 CAPER Public Housing Strategy response:

1. Not Applicable. (There are no public housing units located in Greece.)

Barriers to Affordable Housing

1. Describe actions taken during the last year to eliminate barriers to affordable housing.

Program Year 4 CAPER Barriers to Affordable Housing response:

The Analysis of Impediments to Fair Housing Choice in Monroe County, New York (AI) identified a complex series of issues frequently interacting with one another to limit housing choice for protected class members. Fair housing actions frequently take time to accomplish and cross over program years and funding cycles. Therefore, Action Plan implementation will be accomplished in a series of phases. Phase I began in 2010 and is expected to be completed over a three year period. We have currently completed Year Two of the Action Plan. The Fair Housing Action Plan was designed to eliminate barriers to fair housing choice by establishing four basic priorities and strategies within each priority in order to address these issues:

- Provide Fair Housing Education and Outreach
- Increase the Supply of Assisted Housing
- Promote Sustainable Minority Home Ownership

- Expand Appropriate Housing Opportunities for Minorities, Seniors, Disabled and Homeless Populations

The plan identifies specific actions and key partners and establishes performance measures for each action.

First steps in implementing the Fair Housing Action Plan included meeting with key partners, explaining the importance of affirmatively furthering fair housing, the role of the AI in determining actions needed to address identified barriers and describing their role in the initiative. Each action required a reporting mechanism that was specific to the actions taken by the organization. The consultant was available to answer questions and clarify reporting requirements as activities got underway.

Following is a brief summary of key actions taken to address priorities:

Priority One: Provide Fair Housing Education and Outreach

Priority One engaged the Greater Rochester Association of Realtors (GRAR). GRAR has a membership of over 3,000 agents, and well over 90% of all local sales are completed through a Realtor member. GRAR provided fair housing education to 328 member agents completing continuing education in fair housing to meet New York State license requirements. The Housing Council made fair housing education a component of both landlord workshops and HPRP Heading Home tenant training classes.

Priority Two: Increase the Supply of Affordable Housing

Affordable housing projects funded in part by Monroe County continue to be surveyed to determine whether the demographic profile of residents reflected the demographics of the larger community. Surveys of a sample of census tracts of residents' last address were completed to determine if low-income minority residents coming from high poverty areas were able to access affordable housing in a variety of suburban locations. Results documented high success levels in housing choice for low-income minority residents of the Monroe County area.

Monroe County presented their annual Land Use Decision Making classes. These classes address issues that planning and zoning board members may face, including applications concerning locating affordable housing.

Priority Three: Promote Sustainable Minority Home Ownership

HomesteadNet, owned by the GRAR, is the primary internet source for detailed information on properties listed for sale in the greater Rochester and Finger Lakes region. GRAR continues to take steps to advertise HomesteadNet broadly and have added the ability for home buyers to get contact information for individual Realtors based on language, thus enhancing housing choice for buyers with limited English proficiency. GRAR is committed to inclusive advertising practices and uses diverse human models to reflect the diversity of this community. Other initiatives include target marketing of foreclosure prevention services by the Housing Council in order to reach out to minority home owners faced with foreclosure. The Fair Housing Action Plan is also designed to increase and sustain first time home buyers in the private market, with particular attention to increasing minority home ownership. The Home Ownership Assistance Program, administered by The Housing Council,

providing counseling, education, referral and financial assistance to lower income persons of Monroe County who are trying to buy a home.

The next step is to update the Analysis of Impediments to Fair Housing Choice in Monroe County, New York (AI). The consultant has initiated this process by conducting a series of focus groups and interviewing various local stakeholders. The consultant has also begun a literature review using available local surveys and studies, US Census and other resources that provide timely data for preparing the current AI. The consultant will review local employment trends over the last several years and discuss their impact on opportunities for minority residents. A key factor in assessing local employment opportunities is the educational achievement of job seekers. Several other key factors regarding impediments to housing choice will be analyzed as well.

HOME/ American Dream Down Payment Initiative (ADDI)

1. Assessment of Relationship of HOME Funds to Goals and Objectives
 - a. Evaluate progress made toward meeting goals for providing affordable housing using HOME funds, including the number and types of households served.
2. HOME Match Report
 - a. Use HOME Match Report HUD-40107-A to report on match contributions for the period covered by the Consolidated Plan program year.
3. HOME MBE and WBE Report
 - a. Use Part III of HUD Form 40107 to report contracts and subcontracts with Minority Business Enterprises (MBEs) and Women's Business Enterprises (WBEs).
4. Assessments
 - a. Detail results of on-site inspections of rental housing.
 - b. Describe the HOME jurisdiction's affirmative marketing actions.
 - c. Describe outreach to minority and women owned businesses.

Program Year 4 CAPER HOME/ADDI response:

Not Applicable. (The Town of Greece does not have its own HOME Program. It does, however, participate in Monroe County's program as a member of the County's HOME Consortium.)

HOMELESS

Homeless Needs

*Please also refer to the Homeless Needs Table in the Needs.xls workbook.

1. Identify actions taken to address needs of homeless persons.

2. Identify actions to help homeless persons make the transition to permanent housing and independent living.
3. Identify new Federal resources obtained from Homeless SuperNOFA.

Program Year 4 CAPER Homeless Needs response:

1. Since 2002, the Town of Greece has been a member of the Rochester/Monroe County Homeless Continuum of Care Team (CoC Team). The CoC Team conducts an ongoing comprehensive, collaborative planning process involving representatives from multiple constituencies in the Rochester metropolitan area necessary to effectively plan a comprehensive continuum of care for the homeless. On a monthly basis, each team member brings their expertise and connection to numerous community organizations to the table. The CoC is the lead entity for the Continuum of Care planning and management process, including direct oversight of the implementation of the CoC's Homeless Management Information System (HMIS), project monitoring and establishment of project priorities. The overall system's goal is to appropriately transition individuals from homelessness to their maximum level of self-sufficiency.

The assistance of a consultant with the New York Council of Non-Profits (NYCON), the CoC amended its by-laws in an effort to better align itself with the HEARTH Act. This was voted on and passed by the Executive Committee as well as the full CoC membership on April 9, 2013. The team has also worked diligently in increasing its general membership.

The CoC requested funding under the 2013-2014 Super NOFA to finance thirty-eight (38) projects. Projects were placed into a "Tier 1" or "Tier2" priority ranking in accordance with HUD guidelines for the Super NOFA. The two Tiers were established by HUD to address their funding shortfall and allowed the CoC to determine the local priority projects, should funding be reduced. Thirty (30) projects were placed in Tier 1 and eight (8) projects in Tier 2. In April 2014, HUD announced that all of the thirty (30) "renewa" projects prioritized in Tier 1, including ShelterPlus Care (S+C) were funded in the amount of \$8,997,280.

HUD announced Tier 2 project funding in June of 2014 in the amount of \$529,052. Of the eight (8) project submissions, six (6) were funded. The allocation included continuation of HUD Planning fund for the Rochester/Monroe County Continuum of Care in the amount of \$115,400. In total, thirty-six (36) CoC projects/programs are funded in accordance with the CoC Team's policies; two (2) projects were not funded. Our community will receive a total of \$9,526,332.

No new projects were requested to be funded. Through a reallocation process, one (1) transitional housing program was approved to move forward to convert the program to a rapid rehousing program, using the same HUD funding level.

2. Actions to Help Homeless Make Transition to Permanent Housing/Independent Living

The Rochester/Monroe County Homeless Continuum of Care conducted its local review process for the 2013 "Super NOFA Funding" in September of 2013. Priorities for the CoC in considering application funding were in ranking order as follows:

- CoC Planning
- HMIS
- Permanent Supportive Housing
- Supportive Services only for Permanent Supportive Housing
- Special Needs Populations

Additionally, as part of its review process, the CoC requires that all projects align with HUD priorities and strategies and must comply with the HEARTH Act.

In addition to the above, the CoC 2011 "Community" priorities include the implementation of this community's Ten-Year Plan to End Homelessness, "Housing Options for All", and the following priorities which are not in any ranked order:

- Consistent, quality case management services available across the continuum
- Employment/Job placement services for special needs populations
- Improvements to, and coordination of, discharge planning processes and protocols
- Increase homelessness prevention services
- Community education and advocacy around issues of homelessness and housing
- Accessing mainstream services/systems advocacy
- Cross systems approach to meeting the needs of the homeless
- "Putting a face on Homelessness", decreasing NYMBYism

3. Chronic Homelessness

CoC past strategies continue as a strong framework on which we can build and they remain an integral part of our current strategy. The CoC continues to provide strong support for the movement to serve the chronic homeless through our community's Shelter Plus Care programs that occurs mostly through non-traditional case management programs. The support services, in addition to the affordable, permanent housing, have allowed the chronically homeless to remain in permanent housing. All existing permanent housing programs for individuals are serving the chronically homeless and providers are encouraged to designate a specific number of beds for the chronically homeless.

HMIS data elements include several questions that provide the number of chronically homeless persons in a given time period, length of time homeless, number of homeless episodes, prior living situation and disability.

The Point-in-Time Survey conducted on January 30, 2013 identified 63 individuals as being chronically homeless; 3 less individuals than reported in the Point-in-Time Survey conducted on January 29, 2014, identified 28 individuals as being chronically homeless, all of whom were unsheltered.

The CoC Team continues to monitor the CoC system to ensure that the chronically homeless are accessing mainstream financial entitlements and service providers in a timely manner. A major focus of recent activities has been to work with unsheltered chronically homeless person identified as living in parking garages and other places not meant for human habitation and location alternative housing options. The community was successful in the past year in relocating a number of persons from

an "encampment" to housing situation that was suitable. Community providers continue to work with these persons to further engage them in services.

The CoC Team has recently established a Chronic Homeless Subcommittee to address the issue of chronic homeless in our community. There has been an increased focus on identifying individuals and families who are chronically homeless and working to ensure permanent supportive housing for these households that can meet their needs. Of particular concern is the unsheltered homeless population who sleep in multiple locations throughout the community. Outreach teams now go out bi-monthly and work to engage individuals offering placement and support in safe alternative sites. The community team has been successful in locating supportive housing for many of these individuals.

Specific Homeless Prevention Elements

1. Identify actions taken to prevent homelessness.

Program Year 4 CAPER Specific Housing Prevention Elements response:

1. Greece's strategy to help prevent homelessness for individuals and families with children who are at imminent risk of becoming homeless consists of providing, on a continuing basis, three block grant-funded programs that are designed to address this problem. The Mortgage Relief Program, administered for the Town by the not-for-profit Housing Council, provides both counseling and financial assistance to low-income homeowners in danger of losing their homes because of late mortgage payments. The Housing Counseling Program, administered by the same not-for-profit, provides counseling to low-income residents with unresolved housing issues, including the need for replacement housing. And, the Elderly Care Program addresses the needs of the frail and isolated elderly, many of whom require assistance to remain independent and in their own homes for as long as possible.

The Ten-Year Plan to End Chronic Homelessness was developed by the CoC and first released in September 2007. The CoC began implementation of Phase I of the Ten-Year Plan by contracting with an independent consultant to develop the 2008-2017 "Supportive Housing Production Implementation Plan" (SHPI), which was completed in February 2009 and is available through the CoC or the Monroe County CD office.

The Special Needs Populations Committee of the Homeless Service Network, a Rochester area organization of homeless service providers, has worked with Coordinated Care Service, Inc. to develop discharge guidelines from public in-patient mental health programs to outpatient treatment. As already mentioned, an addendum to the plan was made with specific protocols for discharge of persons who were in homeless shelters to ensure shelter providers have information on medications, out-patient treatment providers, and other essential data.

Additionally, the CoC Team supports and encourages the growth of permanent, affordable housing with support services for the homeless. Throughout the year, the CoC Team and Homeless Service Network make an effort to encourage area organizations to consider housing projects that include the Service with Care Program, as well as the active community-wide planning efforts that have taken place to prepare for the HEARTH Act implementation.

Emergency Shelter Grants (ESG)

1. Identify actions to address emergency shelter and transitional housing needs of homeless individuals and families (including significant subpopulations such as those living on the streets).
2. Assessment of Relationship of ESG Funds to Goals and Objectives
 - a. Evaluate progress made in using ESG funds to address homeless and homeless prevention needs, goals, and specific objectives established in the Consolidated Plan.
 - b. Detail how ESG projects are related to implementation of comprehensive homeless planning strategy, including the number and types of individuals and persons in households served with ESG funds.
3. Matching Resources
 - a. Provide specific sources and amounts of new funding used to meet match as required by 42 USC 11375(a)(1), including cash resources, grants, and staff salaries, as well as in-kind contributions such as the value of a building or lease, donated materials, or volunteer time.
4. State Method of Distribution
 - a. States must describe their method of distribution and how it rated and selected its local government agencies and private nonprofit organizations acting as subrecipients.
5. Activity and Beneficiary Data
 - a. Completion of attached Emergency Shelter Grant Program Performance Chart or other reports showing ESGP expenditures by type of activity. Also describe any problems in collecting, reporting, and evaluating the reliability of this information.
 - b. Homeless Discharge Coordination
 - i. As part of the government developing and implementing a homeless discharge coordination policy, ESG homeless prevention funds may be used to assist very-low income individuals and families at risk of becoming homeless after being released from publicly funded institutions such as health care facilities, foster care or other youth facilities, or corrections institutions or programs.
 - c. Explain how your government is instituting a homeless discharge coordination policy, and how ESG homeless prevention funds are being used in this effort.

Program Year 4 CAPER ESG response:

Not Applicable. (The Town of Greece does not receive Emergency Shelter Grants.)

COMMUNITY DEVELOPMENT

Community Development

*Please also refer to the Community Development Table in the Needs.xls workbook.

1. Assessment of Relationship of CDBG Funds to Goals and Objectives
 - a. Assess use of CDBG funds in relation to the priorities, needs, goals, and specific objectives in the Consolidated Plan, particularly the highest priority activities.
 - b. Evaluate progress made toward meeting goals for providing affordable housing using CDBG funds, including the number and types of households served.
 - c. Indicate the extent to which CDBG funds were used for activities that benefited extremely low-income, low-income, and moderate-income persons.
2. Changes in Program Objectives
 - a. Identify the nature of and the reasons for any changes in program objectives and how the jurisdiction would change its program as a result of its experiences.
3. Assessment of Efforts in Carrying Out Planned Actions
 - a. Indicate how grantee pursued all resources indicated in the Consolidated Plan.
 - b. Indicate how grantee provided certifications of consistency in a fair and impartial manner.
 - c. Indicate how grantee did not hinder Consolidated Plan implementation by action or willful inaction.
4. For Funds Not Used for National Objectives
 - a. Indicate how use of CDBG funds did not meet national objectives.
 - b. Indicate how did not comply with overall benefit certification.
5. Anti-displacement and Relocation – for activities that involve acquisition, rehabilitation or demolition of occupied real property
 - a. Describe steps actually taken to minimize the amount of displacement resulting from the CDBG-assisted activities.
 - b. Describe steps taken to identify households, businesses, farms or nonprofit organizations who occupied properties subject to the Uniform Relocation Act or Section 104(d) of the Housing and Community Development Act of 1974, as amended, and whether or not they were displaced, and the nature of their needs and preferences.
 - c. Describe steps taken to ensure the timely issuance of Information notices to displaced households, businesses, farms, or nonprofit organizations.
6. Low/Mod Job Activities – for economic development-activities undertaken where jobs were made available but not taken by low- or moderate-income persons
 - a. Describe actions taken by grantee and businesses to ensure first consideration was or will be given to low/mod persons.
 - b. List by job title of all the permanent jobs created/retained and those that were made available to low/mod persons.
 - c. If any of jobs claimed as being available to low/mod persons require special skill, work experience, or education, provide a description of steps being taken or that will be taken to provide such skills, experience, or education.

7. Low/Mod Limited Clientele Activities – for activities not falling within one of the categories of presumed limited clientele low and moderate income benefit
 - a. Describe how the nature, location, or other information demonstrates the activities benefit a limited clientele at least 51% of whom are low- and moderate-income.

8. Program income received
 - a. Detail the amount of program income reported that was returned to each individual revolving fund, e.g., housing rehabilitation, economic development, or other type of revolving fund.
 - b. Detail the amount repaid on each float-funded activity.
 - c. Detail all other loan repayments broken down by the categories of housing rehabilitation, economic development, or other.
 - d. Detail the amount of income received from the sale of property by parcel.

9. Prior period adjustments – where reimbursement was made this reporting period for expenditures (made in previous reporting periods) that have been disallowed, provide the following information:
 - a. The activity name and number as shown in IDIS;
 - b. The program year(s) in which the expenditure(s) for the disallowed activity(ies) was reported;
 - c. The amount returned to line-of-credit or program account; and
 - d. Total amount to be reimbursed and the time period over which the reimbursement is to be made, if the reimbursement is made with multi-year payments.

10. Loans and other receivables
 - a. List the principal balance for each float-funded activity outstanding as of the end of the reporting period and the date(s) by which the funds are expected to be received.
 - b. List the total number of other loans outstanding and the principal balance owed as of the end of the reporting period.
 - c. List separately the total number of outstanding loans that are deferred or forgivable, the principal balance owed as of the end of the reporting period, and the terms of the deferral or forgiveness.
 - d. Detail the total number and amount of loans made with CDBG funds that have gone into default and for which the balance was forgiven or written off during the reporting period.
 - e. Provide a List of the parcels of property owned by the grantee or its subrecipients that have been acquired or improved using CDBG funds and that are available for sale as of the end of the reporting period.

11. Lump sum agreements
 - a. Provide the name of the financial institution.
 - b. Provide the date the funds were deposited.
 - c. Provide the date the use of funds commenced.
 - d. Provide the percentage of funds disbursed within 180 days of deposit in the institution.

12. Housing Rehabilitation – for each type of rehabilitation program for which projects/units were reported as completed during the program year

- a. Identify the type of program and number of projects/units completed for each program.
 - b. Provide the total CDBG funds involved in the program.
 - c. Detail other public and private funds involved in the project.
13. Neighborhood Revitalization Strategies – for grantees that have HUD-approved neighborhood revitalization strategies
- a. Describe progress against benchmarks for the program year. For grantees with Federally-designated EZs or ECs that received HUD approval for a neighborhood revitalization strategy, reports that are required as part of the EZ/EC process shall suffice for purposes of reporting progress.

Program Year 4 CAPER Community Development response:

1. Assessment of Use of CDBG Funds

a. An assessment of the Town's use of its CDBG funds in relation to the priorities, needs, goals, and specific objectives in the Consolidated Plan has been provided under the General Questions section of the CAPER. Given the constraints presented by very limited block grant funds, we believe that Greece has continued to provide a reasonable job addressing its needs and objectives. However, as demand for services continues to increase and the size of its block continually decreases, the Town has not been able to adequately address the level of demand that now exists. Unless alternative funding sources can be found and present trends continue, it is expected that these situations will only worsen.

b. Since the beginning of the CDBG Program, Greece has used its block grant funds to provide housing rehabilitation grants to low- and very low-income home owner-occupants. The cumulative effect of these grants has been the preservation of Greece's large supply of affordable single-family, owner-occupied housing, which remains one of the Town's highest priorities. On average, Greece was able to serve between 40 and 50 households each year through GRIP, its home rehabilitation program. This past program year the town served under 40 residences. As previously mentioned, due to the continued yearly decline in CDBG funds, and since the Town of Greece has followed Monroe County's lead with limits for property valued to be eligible for HUD funding, the town has lowered their single-family maximum value to \$119,000 for a homeowner to be eligible for GRIP funding, effective for the 2013-2014 project year. Supplementing the Town's resources are grants from Monroe County's HOME Program, which on an annual basis, fund up to an additional five housing rehabilitation projects in Greece, also benefitting low-income homeowners.

c. For most program years, including this reporting period, 100% of Greece's CDBG funds, excluding Planning and Administration expenditures, has been allocated to activities directly benefitting low- and moderate-income persons. The majority of these funds are allocated to activities, such as the Elder Care and GRIP programs, which serve large numbers of extremely low- and very low-income senior citizens, many of whom are senior citizens of Greece's Community Development Target areas.

2. Change in Program Objectives

a. Greece has not found it necessary to change its program objectives, since they continue to reflect the community's highest needs and priorities.

3. Assessment of Efforts

a. As noted elsewhere in the CAPER, whenever possible, Greece has supplemented its scarce block grant funds with Federal and State resources administered by other local governments and not-for-profits. Chief among these has been Monroe County, which shares its HOME funds with the Town, based on Greece's membership in the County's HOME Consortium. It has also been the Town's practice to refer applicants for its home program rehabilitation program to other government funded programs, whenever they are eligible.

b. Not applicable.

c. The accomplishments data provided in HUD's IDIS system for each activity funded by Greece's block grant program over the last several years, including projects that the Town has successfully closed out, clearly indicate that Greece has and continues to make the maximum effort to implement its Consolidated Plan. This is also shown by the timeliness of the Town's block grant drawdowns and other positive performance indicators, which HUD has noted in its latest Annual Community Assessment Review Letter to Greece (see Appendix).

4. For Funds Not Used for National Objectives

a. During the reporting period, all block grant funds, with the exception of Planning and Administration allocations, were expended on activities directly benefitting low- and moderate-income persons, one of HUD's three national objectives.

b. Not Applicable.

5. Anti-displacement and Relocation

Not Applicable. (Greece has not, nor does it intend to undertake activities that will involve acquisition, rehabilitation or demolition of occupied real property.)

6. Low/Mod Job Activities

Not Applicable. (During the reporting period, Greece has not used block grant funds for any economic development activity where jobs were made available but not taken by low- and moderate-income persons.)

7. Low/Mod Limited Clientele Activities

a. During the reporting period, Greece used block grant funds to partially pay for one activity not falling within one of the categories of presumed limited clientele low- and moderate-income benefit - the Public Works Improvements Program. Direct benefit to low- and moderate-income residents for this activity is based upon its location within Greece's upper quartile target areas, which contain the town's highest percentages of low- and moderate-income persons.

8. Program Income Received

a. Not Applicable.

b. Not Applicable.

c. A total of \$5,650 was returned to the Greece Residential Improvement Program (GRIP), which is a housing rehabilitation program. These funds consist of rehabilitation grants that were returned to the Town by the recipients on a pro-rated basis, due to the fact that the improved properties were sold by their owners before the mandated five-year retention period had expired.

d. Not applicable (No parcels were sold during the reporting period.)

9. Prior Period Adjustments

Not Applicable. (There were no reimbursements for disallowed expenditures made during the reporting period.)

10. Loans and Other Receivables

Not Applicable. (There were no outstanding loans or parcels of property available for sale at the end of the reporting period.)

11. Lump Sum Agreements

Not Applicable. (Greece has no lump sum agreements.)

12. Housing Rehabilitation

The information requested has been provided on the "Rehabilitation Activities Grantee Performance Report," which has been attached to and made a part of the CAPER. (See Appendix.)

13. Neighborhood Revitalization Strategies

Not Applicable. (Greece does not have a HUD-approved neighborhood revitalization strategy.)

Antipoverty Strategy

1. Describe actions taken during the last year to reduce the number of persons living below the poverty level.

Program Year 4 CAPER Antipoverty Strategy response:

1. Because a disproportionate percentage of Greece's elderly population falls below the area's poverty level, the Town recognizes the importance of addressing this group's special needs through Greece's CDBG Program. During the reporting period, block grant funds were used by the Town to provide its most at-risk senior citizens with services that are designed to ensure their continued independence and well being. The Town's Elder Care Program provides Greece's frail and isolated seniors with referral, housekeeping, transportation, and other services. Other activities funded by Greece's block grant program, such as the Greece Residential Improvement Program (GRIP), while not limited to the elderly, it does have a large number of participants that are seniors.

The other major component of Greece's antipoverty strategy recognizes the importance that growing the local economy plays in reducing the number of poverty level families. Therefore, a high priority for the Town during the reporting period was increasing the number of jobs available within Greece. A major long-term job-creation initiative undertaken by the Town is the development of a large parcel of undeveloped land located on the Erie Canal, which Greece purchased from the Eastman Kodak Company. The parcel, known as South Pointe Landing (formerly referred to as Northampton Landing), has the potential for generating large numbers of new office and light manufacturing jobs, many of which would be available to Greece's lower-income residents.

To expedite its economic development efforts, the Town formed GedPro, a local development corporation, which is charged with overseeing the marketing of South Pointe Landing to potential developers. The Town has completed a comprehensive rezoning of this area along the Erie Canal to permit the construction of light manufacturing and office uses. For the past several years, GedPro's sister agency, MuniPro, has been responsible for generating income for the Town by the leasing of public land. Many of those companies leasing land from the MuniPro are commercial tenants (i.e. hotels, restaurants, etc.), which employ a large number of unskilled, lower-income residents.

The Town of Greece has also focused considerable attention and resources on the Dewey Avenue/Stone Road area over the last several years. This is an older neighborhood located in northeastern Greece, which contains the bulk of the community's low- and moderate-income target areas and a significant portion of Greece's affordable housing stock. Past efforts have included three planning studies commissioned by Greece, which have provided the Town, local stakeholders, and residents with information, policies, and strategies need to address area concerns and priorities.

In early 2012, the Town recently adopted a new zoning district along the Dewey Avenue corridor. The "Dewey Avenue Mixed Use District" ("DMU") was created to foster a combination of appropriately scaled land uses and activities that not only support the Town's Master Plan and corridor study, but to create a blend of retail, office, civic and residential uses within the existing commercial areas that contribute to the vitality of the surrounding neighborhoods.

Recognizing the need for programs that provide resources required to deal with this area's unique challenges, the Town is prepared to continue using a significant percentage of its future block grant funds for activities targeted to the Dewey Avenue/Stone Road neighborhoods.

NON-HOMELESS SPECIAL NEEDS

Non-homeless Special Needs

*Please also refer to the Non-homeless Special Needs Table in the Needs.xls workbook.

1. Identify actions taken to address special needs of persons that are not homeless but require supportive housing, (including persons with HIV/AIDS and their families).

Program Year 4 CAPER Non-homeless Special Needs response:

1. Greece's special needs housing priorities include additional affordable rental housing for low-income elderly residents and persons with disabilities. The need for affordable senior housing is especially acute, given Greece's large and growing elderly population and the very limited number of affordable rental units currently available in the community.

As previously mentioned, town staff has also provided technical assistance to numerous developers for proposed affordable rental projects for the elderly, and will continue to do so.

Greece's efforts to address the need for housing serving persons with various types of disabilities still consists primarily of technical assistance being provided to not-for-profits, wishing to develop area group homes within the community. Such assistance includes the identification of potential group home sites, scheduling and staff participation in neighborhood meetings to facilitate communication with area residents, and support for funding applications. Due to lack of funding, there were no not-for-profits intending to build a group home in Greece for persons with disabilities during this reporting period.

Additionally, 15 homes were purchased in the Town of Greece with subsidies provided through the First Time Home Buyers Program, administered by Providence Housing during the 2012-2013 program year.

Specific HOPWA Objectives

*Please also refer to the HOPWA Table in the Needs.xls workbook.

1. Overall Assessment of Relationship of HOPWA Funds to Goals and Objectives
Grantees should demonstrate through the CAPER and related IDIS reports the progress they are making at accomplishing identified goals and objectives with HOPWA funding. Grantees should demonstrate:
 - a. That progress is being made toward meeting the HOPWA goal for providing affordable housing using HOPWA funds and other resources for persons with HIV/AIDS and their families through a comprehensive community plan;
 - b. That community-wide HIV/AIDS housing strategies are meeting HUD's national goal of increasing the availability of decent, safe, and affordable housing for low-income persons living with HIV/AIDS;
 - c. That community partnerships between State and local governments and community-based non-profits are creating models and innovative strategies to serve the housing and related supportive service needs of persons living with HIV/AIDS and their families;
 - d. That through community-wide strategies Federal, State, local, and other resources are matched with HOPWA funding to create comprehensive housing strategies;
 - e. That community strategies produce and support actual units of housing for persons living with HIV/AIDS; and finally,
 - f. That community strategies identify and supply related supportive services in conjunction with housing to ensure the needs of persons living with HIV/AIDS and their families are met.

2. This should be accomplished by providing an executive summary (1-5 pages) that includes:
 - a. Grantee Narrative
 - i. Grantee and Community Overview
 - (1) A brief description of your organization, the area of service, the name of each project sponsor and a broad overview of the range/type of housing activities and related services
 - (2) How grant management oversight of project sponsor activities is conducted and how project sponsors are selected
 - (3) A description of the local jurisdiction, its need, and the estimated number of persons living with HIV/AIDS
 - (4) A brief description of the planning and public consultations involved in the use of HOPWA funds including reference to any appropriate planning document or advisory body
 - (5) What other resources were used in conjunction with HOPWA funded activities, including cash resources and in-kind contributions, such as the value of services or materials provided by volunteers or by other individuals or organizations
 - (6) Collaborative efforts with related programs including coordination and planning with clients, advocates, Ryan White CARE Act planning bodies, AIDS Drug Assistance Programs, homeless assistance programs, or other efforts that assist persons living with HIV/AIDS and their families.
 - ii. Project Accomplishment Overview
 - (1) A brief summary of all housing activities broken down by three types: emergency or short-term rent, mortgage or utility payments to prevent homelessness; rental assistance; facility based housing, including development cost, operating cost for those facilities and community residences
 - (2) The number of units of housing which have been created through acquisition, rehabilitation, or new construction since 1993 with any HOPWA funds
 - (3) A brief description of any unique supportive service or other service delivery models or efforts
 - (4) Any other accomplishments recognized in your community due to the use of HOPWA funds, including any projects in developmental stages that are not operational.
 - iii. Barriers or Trends Overview
 - (1) Describe any barriers encountered, actions in response to barriers, and recommendations for program improvement
 - (2) Trends you expect your community to face in meeting the needs of persons with HIV/AIDS, and
 - (3) Any other information you feel may be important as you look at providing services to persons with HIV/AIDS in the next 5-10 years
 - b. Accomplishment Data
 - i. Completion of CAPER Performance Chart 1 of Actual Performance in the provision of housing (Table II-1 to be submitted with CAPER).
 - ii. Completion of CAPER Performance Chart 2 of Comparison to Planned Housing Actions (Table II-2 to be submitted with CAPER).

Jurisdiction

Program Year 4 CAPER Specific HOPWA Objectives response:

Not Applicable. (Greece does not administer a HOPWA program.)

OTHER NARRATIVE

Include any CAPER information that was not covered by narratives in any other section.

Program Year 4 CAPER Other Narrative response:

Appendix

Appendix – 2013 CAPER

CPMP Non-State Grantee Certifications

Tables:

Housing Needs

Continuum of Care Homeless Population and Subpopulation Charts

Community Development Needs

Non-Homeless Special Needs Including HOPWA

Project Worksheets

Summary of Accomplishments – PR23

Financial Summary Report – PR26

Town of Greece Audit Report – Year Ending 2013

Rehabilitation Activities Grantee Performance Report HUD 4949.5

Narratives of Completed Rehabilitation Projects

HUD Annual Assessment of Performance for 2012 Program Year

HUD Program Year Review Letter – 2012 Program Year Report

Legal Notice

Town Board Minutes

***CPMP Non-State Grantee
Certification***



CPMP Non-State Grantee Certifications

Many elements of this document may be completed electronically, however a signature must be manually applied and the document must be submitted in paper form to the Field Office.

- This certification does not apply.
 This certification is applicable.

NON-STATE GOVERNMENT CERTIFICATIONS

In accordance with the applicable statutes and the regulations governing the consolidated plan regulations, the jurisdiction certifies that:

Affirmatively Further Fair Housing -- The jurisdiction will affirmatively further fair housing, which means it will conduct an analysis of impediments to fair housing choice within the jurisdiction, take appropriate actions to overcome the effects of any impediments identified through that analysis, and maintain records reflecting that analysis and actions in this regard.

Anti-displacement and Relocation Plan -- It will comply with the acquisition and relocation requirements of the Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970, as amended, and implementing regulations at 49 CFR 24; and it has in effect and is following a residential antidisplacement and relocation assistance plan required under section 104(d) of the Housing and Community Development Act of 1974, as amended, in connection with any activity assisted with funding under the CDBG or HOME programs.

Drug Free Workplace -- It will or will continue to provide a drug-free workplace by:

1. Publishing a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in the grantee's workplace and specifying the actions that will be taken against employees for violation of such prohibition;
2. Establishing an ongoing drug-free awareness program to inform employees about --
 - a. The dangers of drug abuse in the workplace;
 - b. The grantee's policy of maintaining a drug-free workplace;
 - c. Any available drug counseling, rehabilitation, and employee assistance programs; and
 - d. The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace;
3. Making it a requirement that each employee to be engaged in the performance of the grant be given a copy of the statement required by paragraph 1;
4. Notifying the employee in the statement required by paragraph 1 that, as a condition of employment under the grant, the employee will --
 - a. Abide by the terms of the statement; and
 - b. Notify the employer in writing of his or her conviction for a violation of a criminal drug statute occurring in the workplace no later than five calendar days after such conviction;
5. Notifying the agency in writing, within ten calendar days after receiving notice under subparagraph 4(b) from an employee or otherwise receiving actual notice of such conviction. Employers of convicted employees must provide notice, including position title, to every grant officer or other designee on whose grant activity the convicted employee was working, unless the Federal agency has designated a central point for the receipt of such notices. Notice shall include the identification number(s) of each affected grant;
6. Taking one of the following actions, within 30 calendar days of receiving notice under subparagraph 4(b), with respect to any employee who is so convicted --
 - a. Taking appropriate personnel action against such an employee, up to and including termination, consistent with the requirements of the Rehabilitation Act of 1973, as amended; or
 - b. Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a Federal, State, or local health, law enforcement, or other appropriate agency;
7. Making a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs 1, 2, 3, 4, 5 and 6.

Jurisdiction

Anti-Lobbying -- To the best of the jurisdiction's knowledge and belief:

8. No Federal appropriated funds have been paid or will be paid, by or on behalf of it, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement;
9. If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, it will complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions; and
10. It will require that the language of paragraph 1 and 2 of this anti-lobbying certification be included in the award documents for all subawards at all tiers (including subcontracts, subgrants, and contracts under grants, loans, and cooperative agreements) and that all subrecipients shall certify and disclose accordingly.

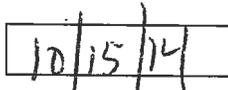
Authority of Jurisdiction -- The consolidated plan is authorized under State and local law (as applicable) and the jurisdiction possesses the legal authority to carry out the programs for which it is seeking funding, in accordance with applicable HUD regulations.

Consistency with plan -- The housing activities to be undertaken with CDBG, HOME, ESG, and HOPWA funds are consistent with the strategic plan.

Section 3 -- It will comply with section 3 of the Housing and Urban Development Act of 1968, and implementing regulations at 24 CFR Part 135.



Signature/Authorized Official


Date

Name

Title

Address

City/State/Zip

Telephone Number

- | |
|--|
| <input type="checkbox"/> This certification does not apply. |
| <input checked="" type="checkbox"/> This certification is applicable. |

Specific CDBG Certifications

The Entitlement Community certifies that:

Citizen Participation -- It is in full compliance and following a detailed citizen participation plan that satisfies the requirements of 24 CFR 91.105.

Community Development Plan -- Its consolidated housing and community development plan identifies community development and housing needs and specifies both short-term and long-term community development objectives that provide decent housing, expand economic opportunities primarily for persons of low and moderate income. (See CFR 24 570.2 and CFR 24 part 570)

Following a Plan -- It is following a current consolidated plan (or Comprehensive Housing Affordability Strategy) that has been approved by HUD.

Use of Funds -- It has complied with the following criteria:

11. Maximum Feasible Priority - With respect to activities expected to be assisted with CDBG funds, it certifies that it has developed its Action Plan so as to give maximum feasible priority to activities which benefit low and moderate income families or aid in the prevention or elimination of slums or blight. The Action Plan may also include activities which the grantee certifies are designed to meet other community development needs having a particular urgency because existing conditions pose a serious and immediate threat to the health or welfare of the community, and other financial resources are not available);
12. Overall Benefit - The aggregate use of CDBG funds including section 108 guaranteed loans during program year(s) 2012, 2013, 2014, (a period specified by the grantee consisting of one, two, or three specific consecutive program years), shall principally benefit persons of low and moderate income in a manner that ensures that at least 70 percent of the amount is expended for activities that benefit such persons during the designated period;
13. Special Assessments - It will not attempt to recover any capital costs of public improvements assisted with CDBG funds including Section 108 loan guaranteed funds by assessing any amount against properties owned and occupied by persons of low and moderate income, including any fee charged or assessment made as a condition of obtaining access to such public improvements.

However, if CDBG funds are used to pay the proportion of a fee or assessment that relates to the capital costs of public improvements (assisted in part with CDBG funds) financed from other revenue sources, an assessment or charge may be made against the property with respect to the public improvements financed by a source other than CDBG funds.

The jurisdiction will not attempt to recover any capital costs of public improvements assisted with CDBG funds, including Section 108, unless CDBG funds are used to pay the proportion of fee or assessment attributable to the capital costs of public improvements financed from other revenue sources. In this case, an assessment or charge may be made against the property with respect to the public improvements financed by a source other than CDBG funds. Also, in the case of properties owned and occupied by moderate-income (not low-income) families, an assessment or charge may be made against the property for public improvements financed by a source other than CDBG funds if the jurisdiction certifies that it lacks CDBG funds to cover the assessment.

Excessive Force -- It has adopted and is enforcing:

14. A policy prohibiting the use of excessive force by law enforcement agencies within its jurisdiction against any individuals engaged in non-violent civil rights demonstrations; and
15. A policy of enforcing applicable State and local laws against physically barring entrance to or exit from a facility or location which is the subject of such non-violent civil rights demonstrations within its jurisdiction;

Jurisdiction

Compliance With Anti-discrimination laws -- The grant will be conducted and administered in conformity with title VI of the Civil Rights Act of 1964 (42 USC 2000d), the Fair Housing Act (42 USC 3601-3619), and implementing regulations.

Lead-Based Paint -- Its activities concerning lead-based paint will comply with the requirements of part 35, subparts A, B, J, K and R, of title 24;

Compliance with Laws -- It will comply with applicable laws.



Signature/Authorized Official

10/15/14

Date

William D. Reilich

Name

Town Supervisor

Title

One Vince Tofany Blvd.

Address

Greece, New York 14612

City/State/Zip

(585) 723-2311

Telephone Number

<input checked="" type="checkbox"/> This certification does not apply. <input type="checkbox"/> This certification is applicable.
--

**OPTIONAL CERTIFICATION
CDBG**

Submit the following certification only when one or more of the activities in the action plan are designed to meet other community development needs having a particular urgency as specified in 24 CFR 570.208(c):

The grantee hereby certifies that the Annual Plan includes one or more specifically identified CDBG-assisted activities, which are designed to meet other community development needs having a particular urgency because existing conditions pose a serious and immediate threat to the health or welfare of the community and other financial resources are not available to meet such needs.

<hr/>	<input type="text"/>
Signature/Authorized Official	Date
<input type="text"/>	
Name	
<input type="text"/>	
Title	
<input type="text"/>	
Address	
<input type="text"/>	
City/State/Zip	
<input type="text"/>	
Telephone Number	

- This certification does not apply.
 This certification is applicable.

Specific HOME Certifications

The HOME participating jurisdiction certifies that:

Tenant Based Rental Assistance -- If the participating jurisdiction intends to provide tenant-based rental assistance:

The use of HOME funds for tenant-based rental assistance is an essential element of the participating jurisdiction's consolidated plan for expanding the supply, affordability, and availability of decent, safe, sanitary, and affordable housing.

Eligible Activities and Costs -- it is using and will use HOME funds for eligible activities and costs, as described in 24 CFR § 92.205 through 92.209 and that it is not using and will not use HOME funds for prohibited activities, as described in § 92.214.

Appropriate Financial Assistance -- before committing any funds to a project, it will evaluate the project in accordance with the guidelines that it adopts for this purpose and will not invest any more HOME funds in combination with other Federal assistance than is necessary to provide affordable housing;

Signature/Authorized Official

Date

Name

Title

Address

City/State/Zip

Telephone Number

<input checked="" type="checkbox"/> This certification does not apply. <input type="checkbox"/> This certification is applicable.
--

HOPWA Certifications

The HOPWA grantee certifies that:

Activities -- Activities funded under the program will meet urgent needs that are not being met by available public and private sources.

Building -- Any building or structure assisted under that program shall be operated for the purpose specified in the plan:

1. For at least 10 years in the case of assistance involving new construction, substantial rehabilitation, or acquisition of a facility,
2. For at least 3 years in the case of assistance involving non-substantial rehabilitation or repair of a building or structure.

Signature/Authorized Official	<input type="text"/>
Name	<input type="text"/>
Title	<input type="text"/>
Address	<input type="text"/>
City/State/Zip	<input type="text"/>
Telephone Number	

- | |
|--|
| <input checked="" type="checkbox"/> This certification does not apply.
<input type="checkbox"/> This certification is applicable. |
|--|

ESG Certifications

I, _____, Chief Executive Officer of **Error! Not a valid link.**, certify that the local government will ensure the provision of the matching supplemental funds required by the regulation at 24 *CFR* 576.51. I have attached to this certification a description of the sources and amounts of such supplemental funds.

I further certify that the local government will comply with:

1. The requirements of 24 *CFR* 576.53 concerning the continued use of buildings for which Emergency Shelter Grants are used for rehabilitation or conversion of buildings for use as emergency shelters for the homeless; or when funds are used solely for operating costs or essential services.
2. The building standards requirement of 24 *CFR* 576.55.
3. The requirements of 24 *CFR* 576.56, concerning assurances on services and other assistance to the homeless.
4. The requirements of 24 *CFR* 576.57, other appropriate provisions of 24 *CFR* Part 576, and other applicable federal laws concerning nondiscrimination and equal opportunity.
5. The requirements of 24 *CFR* 576.59(b) concerning the Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970.
6. The requirement of 24 *CFR* 576.59 concerning minimizing the displacement of persons as a result of a project assisted with these funds.
7. The requirements of 24 *CFR* Part 24 concerning the Drug Free Workplace Act of 1988.
8. The requirements of 24 *CFR* 576.56(a) and 576.65(b) that grantees develop and implement procedures to ensure the confidentiality of records pertaining to any individual provided family violence prevention or treatment services under any project assisted with ESG funds and that the address or location of any family violence shelter project will not be made public, except with written authorization of the person or persons responsible for the operation of such shelter.
9. The requirement that recipients involve themselves, to the maximum extent practicable and where appropriate, homeless individuals and families in policymaking, renovating, maintaining, and operating facilities assisted under the ESG program, and in providing services for occupants of these facilities as provided by 24 *CFR* 76.56.
10. The requirements of 24 *CFR* 576.57(e) dealing with the provisions of, and regulations and procedures applicable with respect to the environmental review responsibilities under the National Environmental Policy Act of 1969 and related

authorities as specified in 24 *CFR* Part 58.

11. The requirements of 24 *CFR* 576.21(a)(4) providing that the funding of homeless prevention activities for families that have received eviction notices or notices of termination of utility services will meet the requirements that: (A) the inability of the family to make the required payments must be the result of a sudden reduction in income; (B) the assistance must be necessary to avoid eviction of the family or termination of the services to the family; (C) there must be a reasonable prospect that the family will be able to resume payments within a reasonable period of time; and (D) the assistance must not supplant funding for preexisting homeless prevention activities from any other source.
12. The new requirement of the McKinney-Vento Act (42 *USC* 11362) to develop and implement, to the maximum extent practicable and where appropriate, policies and protocols for the discharge of persons from publicly funded institutions or systems of care (such as health care facilities, foster care or other youth facilities, or correction programs and institutions) in order to prevent such discharge from immediately resulting in homelessness for such persons. I further understand that state and local governments are primarily responsible for the care of these individuals, and that ESG funds are not to be used to assist such persons in place of state and local resources.
13. HUD's standards for participation in a local Homeless Management Information System (HMIS) and the collection and reporting of client-level information.

I further certify that the submission of a completed and approved Consolidated Plan with its certifications, which act as the application for an Emergency Shelter Grant, is authorized under state and/or local law, and that the local government possesses legal authority to carry out grant activities in accordance with the applicable laws and regulations of the U. S. Department of Housing and Urban Development.

Signature/Authorized Official

Date

Name

Title

Address

City/State/Zip

Telephone Number

This certification does not apply.
 This certification is applicable.

APPENDIX TO CERTIFICATIONS

Instructions Concerning Lobbying and Drug-Free Workplace Requirements

Lobbying Certification

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by section 1352, title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

Drug-Free Workplace Certification

1. By signing and/or submitting this application or grant agreement, the grantee is providing the certification.
2. The certification is a material representation of fact upon which reliance is placed when the agency awards the grant. If it is later determined that the grantee knowingly rendered a false certification, or otherwise violates the requirements of the Drug-Free Workplace Act, HUD, in addition to any other remedies available to the Federal Government, may take action authorized under the Drug-Free Workplace Act.
3. Workplaces under grants, for grantees other than individuals, need not be identified on the certification. If known, they may be identified in the grant application. If the grantee does not identify the workplaces at the time of application, or upon award, if there is no application, the grantee must keep the identity of the workplace(s) on file in its office and make the information available for Federal inspection. Failure to identify all known workplaces constitutes a violation of the grantee's drug-free workplace requirements.
4. Workplace identifications must include the actual address of buildings (or parts of buildings) or other sites where work under the grant takes place. Categorical descriptions may be used (e.g., all vehicles of a mass transit authority or State highway department while in operation, State employees in each local unemployment office, performers in concert halls or radio stations).
5. If the workplace identified to the agency changes during the performance of the grant, the grantee shall inform the agency of the change(s), if it previously identified the workplaces in question (see paragraph three).
6. The grantee may insert in the space provided below the site(s) for the performance of work done in connection with the specific grant: Place of Performance (Street address, city, county, state, zip code) Check if there are workplaces on file that are not identified here. The certification with regard to the drug-free workplace is required by 24 CFR part 21.

Place Name	Street	City	County	State	Zip
Greece Town Hall	One Vince Tofany Blvd.	Greece	Monroe	NY	14612

7. Definitions of terms in the Nonprocurement Suspension and Debarment common rule and Drug-Free Workplace common rule apply to this certification. Grantees' attention is called, in particular, to the following definitions from these rules: "Controlled substance" means a controlled substance in Schedules I through V of the Controlled Substances Act (21 U.S.C. 812) and as further defined by regulation (21 CFR 1308.11 through 1308.15); "Conviction" means a finding of guilt (including a plea of *nolo contendere*) or imposition of sentence, or both, by any judicial body charged with the responsibility to determine violations of the Federal or State criminal drug statutes; "Criminal drug statute" means a Federal or non-Federal

Jurisdiction

criminal statute involving the manufacture, distribution, dispensing, use, or possession of any controlled substance; "Employee" means the employee of a grantee directly engaged in the performance of work under a grant, including:

- a. All "direct charge" employees;
- b. all "indirect charge" employees unless their impact or involvement is insignificant to the performance of the grant; and
- c. temporary personnel and consultants who are directly engaged in the performance of work under the grant and who are on the grantee's payroll. This definition does not include workers not on the payroll of the grantee (e.g., volunteers, even if used to meet a matching requirement; consultants or independent contractors not on the grantee's payroll; or employees of subrecipients or subcontractors in covered workplaces).

Note that by signing these certifications, certain documents must be completed, in use, and on file for verification. These documents include:

- 1. Analysis of Impediments to Fair Housing
- 2. Citizen Participation Plan
- 3. Anti-displacement and Relocation Plan



Signature/Authorized Official

10/15/14

Date

William D. Reilich

Name

Town Supervisor

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(585) 723-2311

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Tables

Continuum of Care Homeless Population and Subpopulations Chart

Part 1: Homeless Population	Sheltered		Un-sheltered	Total	Jurisdiction Data Quality (N) enumerations
	Emergency	Transitional			
1. Homeless Individuals	298	119	50	467	
2. Homeless Families with Children	78	53	10	141	
2a. Persons in Homeless with Children Families	207	132	58	397	
Total (lines 1 + 2a)	505	251	108	864	
Part 2: Homeless Subpopulations	Sheltered		Un-sheltered	Total	Data Quality (N) enumerations
	Sheltered	Transitional			
1. Chronically Homeless	25	0	0	25	
2. Severely Mentally Ill	147	25	25	172	
3. Chronic Substance Abuse	139	21	21	160	
4. Veterans	51	1	1	52	
5. Persons with HIV/AIDS	4	0	0	4	
6. Victims of Domestic Violence	118	3	3	121	
7. Youth (Under 18 years of age)	128	16	16	144	

Part 3: Homeless Needs Table: Individuals	Needs	Currently Available	Gap	5-Year Quantities										Total	Priority H.M.L.	Plan to Fund? Y	Fund Source: CDBG, HOME, HOPWA, ESG, or Other			
				Year 1		Year 2		Year 3		Year 4		Year 5						Goal	% of Goal	
				Goal	Complete	Goal	Complete	Goal	Complete	Goal	Complete	Goal	Complete							
Emergency Shelters	298	260	38	0	0	0	0	0	260	0	0	0	0	0	0	260	###	L	N	
Transitional Housing	119	96	23	0	0	0	0	0	129	0	0	0	0	0	0	129	###	L	N	
Permanent Supportive Housing	1160	721	439	110	110	0	110	762	110	110	0	110	0	110	0	782	142%	H	Y	Other
Total	1577	1077	500	0	0	0	0	260	0	260	###	H	Y	Other						
Chronically Homeless	25	66																		

Part 4: Homeless Needs Table: Families	Needs	Currently Available	Gap	5-Year Quantities										Total		Priority H. M. L.	Plan to Fund? Y	Fund Source: COBG, HOME, or Other	
				Year 1		Year 2		Year 3		Year 4		Year 5		Goal	% of Goal				
				Goal	Complete	Goal	Complete	Goal	Complete	Goal	Complete	Goal	Complete	Goal	% of Goal				
Emergency Shelters	207	280	-73	0	0	0	0	104	0	0	0	0	0	0	104	###	L	N	
Transitional Housing	132	158	-26	0	0	0	0	78	0	0	0	0	0	0	78	###	L	N	
Permanent Supportive Housing	1160	721	439	0	0	0	0	467	32	0	32	0	64	467	730%	H	Y	Other	
Total	1499	1159	340	0	0	0	0	649	32	0	32	0	64	649	###				

Completing Part 1: Homeless Population. This must be completed using statistically reliable, unduplicated counts or estimates of homeless persons in sheltered and unsheltered locations at a one-day point in time. The counts must be from: (A) administrative records, (N) enumerations, (S) statistically reliable samples, or (E) estimates. The quality of the data presented in each box must be identified as: (A), (N), (S) or (E).

Completing Part 2: Homeless Subpopulations. This must be completed using statistically reliable, unduplicated counts or estimates of homeless persons in sheltered and unsheltered locations at a one-day point in time. The numbers must be from: (A) administrative records, (N) enumerations, (S) statistically reliable samples, or (E) estimates. The quality of the data presented in each box must be identified as: (A), (N), (S) or (E).

Sheltered Homeless. Count adults, children and youth residing in shelters for the homeless. "Shelters" include all emergency shelters and transitional shelters for the homeless, including domestic violence shelters, residential programs for runaway/homeless youth, and any motel/motel/apartment voucher arrangements paid by a public/private agency because the person or family is homeless. Do not count: (1) persons who are living doubled up in conventional housing; (2) formerly homeless persons who are residing in Section 8 SRO, Shelter Plus Care, SHP permanent housing or other permanent housing units; (3) children or youth, who because of their own or a parent's homelessness or abandonment, now reside temporarily and for a short anticipated duration in hospitals, residential treatment facilities, emergency foster care, detention facilities and the like; and (4) adults living in mental health facilities, chemical dependency facilities, or criminal justice facilities.

Unsheltered Homeless. Count adults, children and youth sleeping in places not meant for human habitation. Places not meant for human habitation include streets, parks, alleys, parking ramps, parts of the highway system, transportation depots and other parts of transportation systems (e.g. subway tunnels, railroad car), all-night commercial establishments (e.g. movie theaters, laundromats, restaurants), abandoned buildings, building roofs or stairwells, chicken coops and other farm outbuildings, caves, campgrounds, vehicles, and other similar places.

Community Development Needs				5-Year Quantities														
				Needs	Current	Gap	Year 1		Year 2		Year 3		Year 4		Year 5		Cumulative	
							Goal	Actual	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Actual	Goal	Actual
01 Acquisition of Real Property 570.201(a)	0	0	0												0	0		
02 Disposition 570.201(b)	0	0	0												0	0		
03 Public Facilities and Improvements (General) 570.201(c)	0	0	0												0	0		
03A Senior Centers 570.201(c)	1	1	0												0	0		
03B Handicapped Centers 570.201(c)	0	0	0												0	0		
03C Homeless Facilities (not operating costs) 570.201(c)	0	0	0												0	0		
03D Youth Centers 570.201(c)	1	1	0	1	1										1	1		
03E Neighborhood Facilities 570.201(c)	0	0	0												0	0		
03F Parks, Recreational Facilities 570.201(c)	0	0	0												0	0		
03G Parking Facilities 570.201(c)	0	0	0												0	0		
03H Solid Waste Disposal Improvements 570.201(c)	0	0	0												0	0		
03I Flood Drain Improvements 570.201(c)	0	0	0												0	0		
03J Water/Sewer Improvements 570.201(c)	0	0	0												0	0		
03K Street Improvements 570.201(c)	40	7	33	2	2	2	2	2	1	2	1	2		10	7			
03L Sidewalks 570.201(c)	0	0	0												0	0		
03M Child Care Centers 570.201(c)	0	0	0												0	0		
03N Tree Planting 570.201(c)	0	0	0												0	0		
03O Fire Stations/Equipment 570.201(c)	0	0	0												0	0		
03P Health Facilities 570.201(c)	0	0	0												0	0		
03Q Abused and Neglected Children Facilities 570.201(c)	0	0	0												0	0		
03R Asbestos Removal 570.201(c)	0	0	0												0	0		
03S Facilities for AIDS Patients (not operating costs) 570.201(c)	0	0	0												0	0		
03T Operating Costs of Homeless/AIDS Patients Programs	0	0	0												0	0		
04 Clearance and Demolition 570.201(d)	0	0	0												0	0		
04A Clean-up of Contaminated Sites 570.201(d)	0	0	0												0	0		
05 Public Services (General) 570.201(e)	0	0	0												0	0		
05A Senior Services 570.201(e)	500	378	122	90	90	90	138	90	150	90	205	90		450	583			
05B Handicapped Services 570.201(e)	0	0	0												0	0		
05C Legal Services 570.201(e)	0	0	0												0	0		
05D Youth Services 570.201(e)	0	0	0												0	0		
05E Transportation Services 570.201(e)	0	0	0												0	0		
05F Substance Abuse Services 570.201(e)	0	0	0												0	0		
05G Battered and Abused Spouses 570.201(e)	0	0	0												0	0		
05H Employment Training 570.201(e)	0	0	0												0	0		
05I Crime Awareness 570.201(e)	0	0	0												0	0		
05J Fair Housing Activities (if CDBG, then subject to 570.201(e))	100	40	60	40		40	45	40		40		40		200	45			
05K Tenant/Landlord Counseling 570.201(e)	0	0	0												0	0		
05L Child Care Services 570.201(e)	0	0	0												0	0		
05M Health Services 570.201(e)	0	0	0												0	0		
05N Abused and Neglected Children 570.201(e)	0	0	0												0	0		
05O Mental Health Services 570.201(e)	0	0	0												0	0		
05P Screening for Lead-Based Paint/Lead Hazards Poison 570.201	0	0	0												0	0		
05Q Subsistence Payments 570.204	0	0	0												0	0		
05R Homeownership Assistance (not direct) 570.204	0	0	0												0	0		
05S Rental Housing Subsidies (if HOME, not part of 5% 570.204	0	0	0												0	0		
05T Security Deposits (if HOME, not part of 5% Admin c	0	0	0												0	0		
06 Interim Assistance 570.201(f)	0	0	0												0	0		
07 Urban Renewal Completion 570.201(h)	0	0	0												0	0		
08 Relocation 570.201(i)	0	0	0												0	0		
09 Loss of Rental Income 570.201(j)	0	0	0												0	0		
10 Removal of Architectural Barriers 570.201(k)	0	0	0												0	0		
11 Privately Owned Utilities 570.201(l)	0	0	0												0	0		
12 Construction of Housing 570.201(m)	5	0	5												0	0		
13 Direct Homeownership Assistance 570.201(n)	0	0	0												0	0		
14A Rehab; Single-Unit Residential 570.202	300	182	118	35	35	40	45	40	32	45	33	45		205	182			
14B Rehab; Multi-Unit Residential 570.202	0	0	0												0	0		
14C Public Housing Modernization 570.202	0	0	0												0	0		
14D Rehab; Other Publicly-Owned Residential Buildings 570.202	0	0	0												0	0		
14E Rehab; Publicly or Privately-Owned Commercial/Indu 570.202	0	0	0												0	0		
14F Energy Efficiency Improvements 570.202	0	0	0												0	0		
14G Acquisition - for Rehabilitation 570.202	0	0	0												0	0		
14H Rehabilitation Administration 570.202	0	0	0												0	0		
14I Lead-Based/Lead Hazard Test/Abate 570.202	0	0	0												0	0		
15 Code Enforcement 570.202(c)	0	0	0												0	0		
16A Residential Historic Preservation 570.202(d)	0	0	0												0	0		
16B Non-Residential Historic Preservation 570.202(d)	0	0	0												0	0		
17A CI Land Acquisition/Disposition 570.203(a)	0	0	0												0	0		
17B CI Infrastructure Development 570.203(a)	0	0	0												0	0		
17C CI Building Acquisition, Construction, Rehabilitat 570.203(a)	0	0	0												0	0		
17D Other Commercial/Industrial Improvements 570.203(a)	0	0	0												0	0		
18A ED Direct Financial Assistance to For-Profits 570.203(b)	0	0	0												0	0		
18B ED Technical Assistance 570.203(b)	0	0	0												0	0		
18C Micro-Enterprise Assistance	0	0	0												0	0		
19A HOME Admin/Planning Costs of PJ (not part of 5% Ad	0	0	0												0	0		
19B HOME CHDO Operating Costs (not part of 5% Admin ca	0	0	0												0	0		
19C CDBG Non-profit Organization Capacity Building	0	0	0												0	0		
19D CDBG Assistance to Institutes of Higher Education	0	0	0												0	0		
19E CDBG Operation and Repair of Foreclosed Property	0	0	0												0	0		
19F Planned Repayment of Section 108 Loan Principal	0	0	0												0	0		
19G Unplanned Repayment of Section 108 Loan Principal	0	0	0												0	0		
19H State CDBG Technical Assistance to Grantees	0	0	0												0	0		
20 Planning 570.205	0	0	0												0	0		
21A General Program Administration 570.206	5	3	2	1	1	1	1	1	1	1	1	1	1	5	4			
21B Indirect Costs 570.206	0	0	0												0	0		
21D Fair Housing Activities (subject to 20% Admin cap) 570.206	5	3	2	1	1	1	1	1	1	1	1	1	1	5	4			
21E Submissions or Applications for Federal Programs 570.206	0	0	0												0	0		
21F HOME Rental Subsidy Payments (subject to 5% cap)	0	0	0												0	0		
21G HOME Security Deposits (subject to 5% cap)	0	0	0												0	0		
21H HOME Admin/Planning Costs of PJ (subject to 5% cap	0	0	0												0	0		
21I HOME CHDO Operating Expenses (subject to 5% cap)	0	0	0												0	0		
22 Unprogrammed Funds	0	0	0												0	0		
31J Facility based housing - development	0	0	0												0	0		
31K Facility based housing - operations	0	0	0												0	0		
31G Short term rent mortgage utility payments	0	0	0												0	0		
31F Tenant based rental assistance	0	0	0												0	0		
31E Supportive service	0	0	0												0	0		
31I Housing information services	0	0	0												0	0		
31H Resource identification	0	0	0												0	0		
31B Administration - grantee	0	0	0												0	0		
31D Administration - project sponsor	0	0	0												0	0		
Totals	957	615	342	170	130	174	232	174	185	179	241	179	0	876	826			

Project Worksheets

Project Name: General Administration		
Description:	IDIS Project #: UOG Code: NY362572 GREECE	
General Administration costs include expenses related to the administration of Greece's CDBG Program, including a portion of the Program Administrator's salary and benefits.		
Location: Not Applicable	Priority Need Category Select one: Planning/Administration	
Expected Completion Date: 7/31/2014	Explanation: Payment of eligible costs related to General Administration, including compliance with all program regulations.	
National Objective Codes: Not Applicable		
Project Primary Purpose:	Specific Objectives	
<input type="checkbox"/> Help the Homeless	1	
<input type="checkbox"/> Help Persons with HIV/AIDS	2	
<input type="checkbox"/> Help Persons with Disabilities	3	
<input type="checkbox"/> Address Public Housing Needs		
Project-level Accomplishments	Accompl. Type: Proposed	Accompl. Type: Proposed
	Underway	Underway
	Complete	Complete
	Accompl. Type: Proposed	Accompl. Type: Proposed
	Underway	Underway
	Complete	Complete
	Accompl. Type: Proposed	Accompl. Type: Proposed
	Underway	Underway
	Complete	Complete
Proposed Outcome	Performance Measure	Actual Outcome
Implementation of all program activities.	HUD monitoring and review findings.	See HUD 2009 program year Assessment Letter.
21A General Program Administration 570.206	Matrix Codes	Matrix Codes
Matrix Codes	Matrix Codes	Matrix Codes
Matrix Codes	Matrix Codes	Matrix Codes

Program Year 1	Fund Source: ▼	Proposed Amt.		Fund Source: ▼	Proposed Amt.	
		Actual Amount			Actual Amount	
	Fund Source: ▼	Proposed Amt.		Fund Source: ▼	Proposed Amt.	
		Actual Amount			Actual Amount	
	Accompl. Type: ▼	Proposed Units		Accompl. Type: ▼	Proposed Units	
		Actual Units			Actual Units	
	Accompl. Type: ▼	Proposed Units		Accompl. Type: ▼	Proposed Units	
		Actual Units			Actual Units	
Program Year 2	Fund Source: ▼	Proposed Amt.		Fund Source: ▼	Proposed Amt.	
		Actual Amount			Actual Amount	
	Fund Source: ▼	Proposed Amt.		Fund Source: ▼	Proposed Amt.	
		Actual Amount			Actual Amount	
	Accompl. Type: ▼	Proposed Units		Accompl. Type: ▼	Proposed Units	
		Actual Units			Actual Units	
	Accompl. Type: ▼	Proposed Units		Accompl. Type: ▼	Proposed Units	
		Actual Units			Actual Units	
Program Year 3	CDBG ▼	Proposed Amt.	\$15,688	Fund Source: ▼	Proposed Amt.	
		Actual Amount			Actual Amount	
	Fund Source: ▼	Proposed Amt.		Fund Source: ▼	Proposed Amt.	
		Actual Amount			Actual Amount	
	Accompl. Type: ▼	Proposed Units		Accompl. Type: ▼	Proposed Units	
		Actual Units			Actual Units	
	Accompl. Type: ▼	Proposed Units		Accompl. Type: ▼	Proposed Units	
		Actual Units			Actual Units	
Program Year 4	CDBG ▼	Proposed Amt.	\$36,853	Fund Source: ▼	Proposed Amt.	
		Actual Amount	\$36,853		Actual Amount	
	Fund Source: ▼	Proposed Amt.		Fund Source: ▼	Proposed Amt.	
		Actual Amount			Actual Amount	
	Accompl. Type: ▼	Proposed Units		Accompl. Type: ▼	Proposed Units	
		Actual Units			Actual Units	
	Accompl. Type: ▼	Proposed Units		Accompl. Type: ▼	Proposed Units	
		Actual Units			Actual Units	
Program Year 5	Fund Source: ▼	Proposed Amt.		Fund Source: ▼	Proposed Amt.	
		Actual Amount			Actual Amount	
	Fund Source: ▼	Proposed Amt.		Fund Source: ▼	Proposed Amt.	
		Actual Amount			Actual Amount	
	Accompl. Type: ▼	Proposed Units		Accompl. Type: ▼	Proposed Units	
		Actual Units			Actual Units	
	Accompl. Type: ▼	Proposed Units		Accompl. Type: ▼	Proposed Units	
		Actual Units			Actual Units	

Grantee Name: **Jurisdiction**

Project Name: Greece Residential Improvement Program (GRIP)						
Description:	IDIS Project #: UOG Code: NY362572 GREECE					
This ongoing housing improvement program provides grants of up to \$4,800 to low- and very low-income homeowners for the rehabilitation of single-family, owner-occupied homes. Grants will only pay for essential rehabilitation projects, including: structu						
Location:	Priority Need Category					
This activity is provided on a town-wide basis, with eligibility based upon household income.	Select one: Owner Occupied Housing ▼					
	Explanation:					
Expected Completion Date:	This program is designed to preserve and upgrade Greece's supply of older, affordable owner-occupied housing and the residential neighborhoods in which it is located.					
7/31/2014						
National Objective Codes:						
LMH ▼						
Project Primary Purpose:	Specific Objectives					
<input type="checkbox"/> Help the Homeless <input type="checkbox"/> Help Persons with HIV/AIDS <input type="checkbox"/> Help Persons with Disabilities <input type="checkbox"/> Address Public Housing Needs	1 Improve the quality of owner housing ▼					
	2 ▼					
	3 ▼					
Project-level Accomplishments	10 Housing Units ▼	Proposed 45 units		Accompl. Type: ▼	Proposed	
		Underway			Underway	
		Complete			Complete	
	Accompl. Type: ▼	Proposed		Accompl. Type: ▼	Proposed	
		Underway			Underway	
		Complete			Complete	
	Accompl. Type: ▼	Proposed		Accompl. Type: ▼	Proposed	
		Underway			Underway	
		Complete			Complete	
Proposed Outcome	Performance Measure	Actual Outcome				
Preservation of affordable, owner-occupied housing.	Code compliance and resale value.					
14A Rehab; Single-Unit Residential 570.202 ▼		Matrix Codes ▼				
Matrix Codes ▼		Matrix Codes ▼				
Matrix Codes ▼		Matrix Codes ▼				

Program Year 1	Fund Source: ▼	Proposed Amt.		Fund Source: ▼	Proposed Amt.	
		Actual Amount			Actual Amount	
	Fund Source: ▼	Proposed Amt.		Fund Source: ▼	Proposed Amt.	
		Actual Amount			Actual Amount	
	Accompl. Type: ▼	Proposed Units		Accompl. Type: ▼	Proposed Units	
		Actual Units			Actual Units	
Program Year 2	Fund Source: ▼	Proposed Amt.		Fund Source: ▼	Proposed Amt.	
		Actual Amount			Actual Amount	
	Fund Source: ▼	Proposed Amt.		Fund Source: ▼	Proposed Amt.	
		Actual Amount			Actual Amount	
	Accompl. Type: ▼	Proposed Units		Accompl. Type: ▼	Proposed Units	
		Actual Units			Actual Units	
Program Year 3	CDBG ▼	Proposed Amt.	\$191,000	Fund Source: ▼	Proposed Amt.	
		Actual Amount	\$191,000		Actual Amount	
	Fund Source: ▼	Proposed Amt.		Fund Source: ▼	Proposed Amt.	
		Actual Amount			Actual Amount	
	10 Housing Units ▼	Proposed Units	45	Accompl. Type: ▼	Proposed Units	
		Actual Units			Actual Units	
Program Year 4	CDBG ▼	Proposed Amt.	\$196,000	Fund Source: ▼	Proposed Amt.	
		Actual Amount	\$196,000		Actual Amount	
	Fund Source: ▼	Proposed Amt.		Fund Source: ▼	Proposed Amt.	
		Actual Amount			Actual Amount	
	10 Housing Units ▼	Proposed Units	45	Accompl. Type: ▼	Proposed Units	
		Actual Units	33		Actual Units	
Program Year 5	Fund Source: ▼	Proposed Amt.		Fund Source: ▼	Proposed Amt.	
		Actual Amount			Actual Amount	
	Fund Source: ▼	Proposed Amt.		Fund Source: ▼	Proposed Amt.	
		Actual Amount			Actual Amount	
	Accompl. Type: ▼	Proposed Units		Accompl. Type: ▼	Proposed Units	
		Actual Units			Actual Units	
	Accompl. Type: ▼	Proposed Units		Accompl. Type: ▼	Proposed Units	
	Actual Units			Actual Units		

Project Name: Public Work Improvements				
Description:	IDIS Project #: UOG Code: NY362572 GREECE			
This project consists of improvements to a residential street located within Greece's Community Development target area: Cravenwood Avenue. Improvements will include roadway resurfacing, concrete gutter replacement and sidewalk replacement.				
Location:	Priority Need Category			
Cravenwood Ave: C.T. 139.01 B.G. 2	Select one: Infrastructure ▼			
Expected Completion Date:	Explanation:			
7/31/2014	These improvements are intended to preserve and upgrade residential streets located within Community Development target areas containing high concentrations of low-and moderate income residents.			
National Objective Codes:				
LMA ▼				
Project Primary Purpose:	Specific Objectives			
<input type="checkbox"/> Help the Homeless	1 Improve quality / increase quantity of neighborhood facilities for low-income persons ▼			
<input type="checkbox"/> Help Persons with HIV/AIDS	2 ▼			
<input type="checkbox"/> Help Persons with Disabilities	3 ▼			
<input type="checkbox"/> Address Public Housing Needs				
Project-level Accomplishments	11 Public Facilities ▼	Proposed 1 street	Accompl. Type: ▼	Proposed
		Underway		Underway
		Complete		Complete
	Accompl. Type: ▼	Proposed	Accompl. Type: ▼	Proposed
		Underway		Underway
		Complete		Complete
	Accompl. Type: ▼	Proposed	Accompl. Type: ▼	Proposed
		Underway		Underway
		Complete		Complete
Proposed Outcome	Performance Measure	Actual Outcome		
Preservation of low-and moderate-income neighborhoods	Area property values			
03K Street Improvements 570.201(c) ▼	Matrix Codes ▼			
Matrix Codes ▼	Matrix Codes ▼			
Matrix Codes ▼	Matrix Codes ▼			

Program Year 1	Fund Source: ▼	Proposed Amt.		Fund Source: ▼	Proposed Amt.	
		Actual Amount			Actual Amount	
	Fund Source: ▼	Proposed Amt.		Fund Source: ▼	Proposed Amt.	
		Actual Amount			Actual Amount	
	Accompl. Type: ▼	Proposed Units		Accompl. Type: ▼	Proposed Units	
		Actual Units			Actual Units	
Program Year 2	Fund Source: ▼	Proposed Amt.		Fund Source: ▼	Proposed Amt.	
		Actual Amount			Actual Amount	
	Fund Source: ▼	Proposed Amt.		Fund Source: ▼	Proposed Amt.	
		Actual Amount			Actual Amount	
	Accompl. Type: ▼	Proposed Units		Accompl. Type: ▼	Proposed Units	
		Actual Units			Actual Units	
Program Year 3	CDBG ▼	Proposed Amt.	\$100,000	Fund Source: ▼	Proposed Amt.	
		Actual Amount			Actual Amount	
	Fund Source: ▼	Proposed Amt.		Fund Source: ▼	Proposed Amt.	
		Actual Amount			Actual Amount	
	Accompl. Type: ▼	Proposed Units		Accompl. Type: ▼	Proposed Units	
		Actual Units			Actual Units	
Program Year 4	CDBG ▼	Proposed Amt.	\$112,238	Fund Source: ▼	Proposed Amt.	
		Actual Amount	\$112,238		Actual Amount	
	Fund Source: ▼	Proposed Amt.		Fund Source: ▼	Proposed Amt.	
		Actual Amount			Actual Amount	
	11 Public Facilities ▼	Proposed Units	36	Accompl. Type: ▼	Proposed Units	
		Actual Units	36		Actual Units	
Program Year 5	Fund Source: ▼	Proposed Amt.		Fund Source: ▼	Proposed Amt.	
		Actual Amount			Actual Amount	
	Fund Source: ▼	Proposed Amt.		Fund Source: ▼	Proposed Amt.	
		Actual Amount			Actual Amount	
	Accompl. Type: ▼	Proposed Units		Accompl. Type: ▼	Proposed Units	
		Actual Units			Actual Units	

Grantee Name: **Jurisdiction**

Project Name: Elder Care Program					
Description:	IDIS Project #: UOG Code: NY362572 GREECE				
This project, which is administered by the Town, provides assessments and support services, such as transportation, to frail and isolated elderly persons 65 and older.					
Location: Town-wide	Priority Need Category Select one: Non-homeless Special Needs				
Expected Completion Date: 7/31/2014	Explanation: This activity is designed to promote independence and extend the time that the elderly spend living in their own homes.				
National Objective Codes: LMC					
Project Primary Purpose:	Specific Objectives				
<input type="checkbox"/> Help the Homeless	1 Increase range of housing options & related services for persons w/ special needs				
<input type="checkbox"/> Help Persons with HIV/AIDS	2				
<input checked="" type="checkbox"/> Help Persons with Disabilities	3				
<input type="checkbox"/> Address Public Housing Needs					
Project-level Accomplishments	01 People	Proposed	50 ppl	Accompl. Type:	Proposed
		Underway			Underway
		Complete			Complete
	Accompl. Type:	Proposed		Accompl. Type:	Proposed
		Underway			Underway
		Complete			Complete
	Accompl. Type:	Proposed		Accompl. Type:	Proposed
		Underway			Underway
		Complete			Complete
Proposed Outcome	Performance Measure	Actual Outcome			
Independence of participating frail and elderly residents.	Number of program participants remaining in their homes.				
05A Senior Services 570.201(e)	Matrix Codes				
Matrix Codes	Matrix Codes				
Matrix Codes	Matrix Codes				

Program Year 1	Fund Source: ▼	Proposed Amt.		Fund Source: ▼	Proposed Amt.	
		Actual Amount			Actual Amount	
	Fund Source: ▼	Proposed Amt.		Fund Source: ▼	Proposed Amt.	
		Actual Amount			Actual Amount	
	Accompl. Type: ▼	Proposed Units		Accompl. Type: ▼	Proposed Units	
		Actual Units			Actual Units	
Program Year 2	Fund Source: ▼	Proposed Amt.		Fund Source: ▼	Proposed Amt.	
		Actual Amount			Actual Amount	
	Fund Source: ▼	Proposed Amt.		Fund Source: ▼	Proposed Amt.	
		Actual Amount			Actual Amount	
	Accompl. Type: ▼	Proposed Units		Accompl. Type: ▼	Proposed Units	
		Actual Units			Actual Units	
Program Year 3	CDBG ▼	Proposed Amt.	\$40,000	Fund Source: ▼	Proposed Amt.	
		Actual Amount	\$40,000		Actual Amount	
	Fund Source: ▼	Proposed Amt.		Fund Source: ▼	Proposed Amt.	
		Actual Amount			Actual Amount	
	01 People ▼	Proposed Units		Accompl. Type: ▼	Proposed Units	
		Actual Units			Actual Units	
Program Year 4	CDBG ▼	Proposed Amt.	\$40,000	Fund Source: ▼	Proposed Amt.	
		Actual Amount	\$40,000		Actual Amount	
	Fund Source: ▼	Proposed Amt.		Fund Source: ▼	Proposed Amt.	
		Actual Amount			Actual Amount	
	01 People ▼	Proposed Units		Accompl. Type: ▼	Proposed Units	
		Actual Units			Actual Units	
Program Year 5	Fund Source: ▼	Proposed Amt.		Fund Source: ▼	Proposed Amt.	
		Actual Amount			Actual Amount	
	Fund Source: ▼	Proposed Amt.		Fund Source: ▼	Proposed Amt.	
		Actual Amount			Actual Amount	
	Accompl. Type: ▼	Proposed Units		Accompl. Type: ▼	Proposed Units	
		Actual Units			Actual Units	
	Accompl. Type: ▼	Proposed Units		Accompl. Type: ▼	Proposed Units	
		Actual Units			Actual Units	

Grantee Name: **Jurisdiction**

Project Name: Comprehensive Housing Counseling Program					
Description:	IDIS Project #: UOG Code: NY362572 GREECE				
The not-for-profit Housing Council will furnish the following types of counseling services to Greece residents: mortgage default, housing pre-purchase, reverse mortgages, tenant-landlord disputes, and fair housing issues.					
Location: Town-wide	Priority Need Category Select one: Non-homeless Special Needs ▼				
Expected Completion Date: 7/31/2014	Explanation: This activity will enable the Town to continue to contract with the Housing Council for the provision of housing counseling services to lower-income Greece residents.				
National Objective Codes:					
LMC ▼					
Project Primary Purpose:	Specific Objectives				
<input type="checkbox"/> Help the Homeless	1 Improve access to affordable rental housing ▼				
<input type="checkbox"/> Help Persons with HIV/AIDS	2 Improve access to affordable owner housing ▼				
<input type="checkbox"/> Help Persons with Disabilities	3 Increase range of housing options & related services for persons w/ special needs ▼				
<input type="checkbox"/> Address Public Housing Needs					
Project-level Accomplishments	01 People ▼	Proposed 40 person	Accompl. Type: ▼	Proposed	
		Underway		Underway	
		Complete		Complete	
	Accompl. Type: ▼	Proposed		Accompl. Type: ▼	Proposed
		Underway			Underway
		Complete			Complete
	Accompl. Type: ▼	Proposed		Accompl. Type: ▼	Proposed
		Underway			Underway
		Complete			Complete
	Accompl. Type: ▼	Proposed		Accompl. Type: ▼	Proposed
		Underway			Underway
		Complete			Complete
Proposed Outcome	Performance Measure	Actual Outcome			
Resolution of resident housing-related problems.	Number of program participants no longer requiring counseling.				
05 Public Services (General) 570.201(e) ▼	Matrix Codes ▼				
Matrix Codes ▼	Matrix Codes ▼				
Matrix Codes ▼	Matrix Codes ▼				

Program Year 1	Fund Source: ▼	Proposed Amt.		Fund Source: ▼	Proposed Amt.	
		Actual Amount			Actual Amount	
	Fund Source: ▼	Proposed Amt.		Fund Source: ▼	Proposed Amt.	
		Actual Amount			Actual Amount	
	Accompl. Type: ▼	Proposed Units		Accompl. Type: ▼	Proposed Units	
		Actual Units			Actual Units	
	Accompl. Type: ▼	Proposed Units		Accompl. Type: ▼	Proposed Units	
		Actual Units			Actual Units	
Program Year 2	Fund Source: ▼	Proposed Amt.		Fund Source: ▼	Proposed Amt.	
		Actual Amount			Actual Amount	
	Fund Source: ▼	Proposed Amt.		Fund Source: ▼	Proposed Amt.	
		Actual Amount			Actual Amount	
	Accompl. Type: ▼	Proposed Units		Accompl. Type: ▼	Proposed Units	
		Actual Units			Actual Units	
	Accompl. Type: ▼	Proposed Units		Accompl. Type: ▼	Proposed Units	
		Actual Units			Actual Units	
Program Year 3	CDBG ▼	Proposed Amt.	\$10,000	Fund Source: ▼	Proposed Amt.	
		Actual Amount	\$10,000		Actual Amount	
	Fund Source: ▼	Proposed Amt.		Fund Source: ▼	Proposed Amt.	
		Actual Amount			Actual Amount	
	01 People ▼	Proposed Units		Accompl. Type: ▼	Proposed Units	
		Actual Units			Actual Units	
	Accompl. Type: ▼	Proposed Units		Accompl. Type: ▼	Proposed Units	
		Actual Units			Actual Units	
Program Year 4	CDBG ▼	Proposed Amt.	\$10,000	Fund Source: ▼	Proposed Amt.	
		Actual Amount	\$10,000		Actual Amount	
	Fund Source: ▼	Proposed Amt.		Fund Source: ▼	Proposed Amt.	
		Actual Amount			Actual Amount	
	01 People ▼	Proposed Units		Accompl. Type: ▼	Proposed Units	
		Actual Units			Actual Units	
	Accompl. Type: ▼	Proposed Units		Accompl. Type: ▼	Proposed Units	
		Actual Units			Actual Units	
Program Year 5	Fund Source: ▼	Proposed Amt.		Fund Source: ▼	Proposed Amt.	
		Actual Amount			Actual Amount	
	Fund Source: ▼	Proposed Amt.		Fund Source: ▼	Proposed Amt.	
		Actual Amount			Actual Amount	
	Accompl. Type: ▼	Proposed Units		Accompl. Type: ▼	Proposed Units	
		Actual Units			Actual Units	
	Accompl. Type: ▼	Proposed Units		Accompl. Type: ▼	Proposed Units	
		Actual Units			Actual Units	

Project Name: Safety and Security for Seniors Program (Home Safe Home)				
Description:	IDIS Project #: <input type="text"/> UOG Code: NY362572 GREECE			
This activity will allow the not-for-profit Lifespan of Greater Rochester, Inc. to provide safety assessments and minor modifications to homes occupied by Greece owners who are 62 and older.				
Location:	Priority Need Category			
Town-wide	Select one: <input type="text" value="Owner Occupied Housing"/>			
Expected Completion Date:	Explanation:			
7/31/2014	In addition to providing safety assessments and minor home modifications to prevent home injuries, the program is designed to resolve frauds and scams that target older adults.			
National Objective Codes:				
LMC <input type="text"/>				
Project Primary Purpose:	Specific Objectives			
<input type="checkbox"/> Help the Homeless <input type="checkbox"/> Help Persons with HIV/AIDS <input checked="" type="checkbox"/> Help Persons with Disabilities <input type="checkbox"/> Address Public Housing Needs	1 <input type="text" value="Improve the quality of owner housing"/> <input type="text"/> 2 <input type="text"/> <input type="text"/> 3 <input type="text"/> <input type="text"/>			
Project-level Accomplishments	10 Housing Units <input type="text"/>	Proposed 50 units	Accmpl. Type: <input type="text"/>	Proposed
		Underway		Underway
		Complete		Complete
	Accmpl. Type: <input type="text"/>	Proposed	Accmpl. Type: <input type="text"/>	Proposed
		Underway		Underway
		Complete		Complete
	Accmpl. Type: <input type="text"/>	Proposed	Accmpl. Type: <input type="text"/>	Proposed
		Underway		Underway
		Complete		Complete
Proposed Outcome	Performance Measure	Actual Outcome		
Increased elderly homeowner safety.	Number of participating households			
14A Rehab; Single-Unit Residential 570.202 <input type="text"/>	Matrix Codes <input type="text"/>			
Matrix Codes <input type="text"/>	Matrix Codes <input type="text"/>			
Matrix Codes <input type="text"/>	Matrix Codes <input type="text"/>			

Program Year 1	Fund Source: ▼	Proposed Amt.		Fund Source: ▼	Proposed Amt.	
		Actual Amount			Actual Amount	
	Fund Source: ▼	Proposed Amt.		Fund Source: ▼	Proposed Amt.	
		Actual Amount			Actual Amount	
	Accompl. Type: ▼	Proposed Units		Accompl. Type: ▼	Proposed Units	
		Actual Units			Actual Units	
	Accompl. Type: ▼	Proposed Units		Accompl. Type: ▼	Proposed Units	
		Actual Units			Actual Units	
Program Year 2	Fund Source: ▼	Proposed Amt.		Fund Source: ▼	Proposed Amt.	
		Actual Amount			Actual Amount	
	Fund Source: ▼	Proposed Amt.		Fund Source: ▼	Proposed Amt.	
		Actual Amount			Actual Amount	
	Accompl. Type: ▼	Proposed Units		Accompl. Type: ▼	Proposed Units	
		Actual Units			Actual Units	
	Accompl. Type: ▼	Proposed Units		Accompl. Type: ▼	Proposed Units	
		Actual Units			Actual Units	
Program Year 3	CDBG ▼	Proposed Amt.	\$10,000	Fund Source: ▼	Proposed Amt.	
		Actual Amount	\$16,000		Actual Amount	
	Fund Source: ▼	Proposed Amt.		Fund Source: ▼	Proposed Amt.	
		Actual Amount			Actual Amount	
	10 Housing Units ▼	Proposed Units	50+	Accompl. Type: ▼	Proposed Units	
		Actual Units			Actual Units	
	Accompl. Type: ▼	Proposed Units		Accompl. Type: ▼	Proposed Units	
		Actual Units			Actual Units	
Program Year 4	CDBG ▼	Proposed Amt.	\$10,000	Fund Source: ▼	Proposed Amt.	
		Actual Amount	\$10,000		Actual Amount	
	Fund Source: ▼	Proposed Amt.		Fund Source: ▼	Proposed Amt.	
		Actual Amount			Actual Amount	
	10 Housing Units ▼	Proposed Units	50+	Accompl. Type: ▼	Proposed Units	
		Actual Units	57		Actual Units	
	Accompl. Type: ▼	Proposed Units		Accompl. Type: ▼	Proposed Units	
		Actual Units			Actual Units	
Program Year 5	Fund Source: ▼	Proposed Amt.		Fund Source: ▼	Proposed Amt.	
		Actual Amount			Actual Amount	
	Fund Source: ▼	Proposed Amt.		Fund Source: ▼	Proposed Amt.	
		Actual Amount			Actual Amount	
	Accompl. Type: ▼	Proposed Units		Accompl. Type: ▼	Proposed Units	
		Actual Units			Actual Units	
	Accompl. Type: ▼	Proposed Units		Accompl. Type: ▼	Proposed Units	
		Actual Units			Actual Units	

***Summary of Accomplishments PR23;
Financial Summary Report PR26 &
Town of Greece Audit Report
Year Ending 2013***



Program Year: 2013

GREECE

Count of CDBG Activities with Disbursements by Activity Group & Matrix Code

Activity Group	Activity Category	Underway		Completed		Program Year Count	Total Activities Disbursed
		Count	Disbursed	Count	Disbursed		
Housing	Construction of Housing (12)	1	\$0.00	0	\$0.00	1	\$0.00
	Rehab; Single-Unit Residential (14A)	3	\$214,026.00	2	\$15,001.87	5	\$229,027.87
	Total Housing	4	\$214,026.00	2	\$15,001.87	6	\$229,027.87
Public Facilities and Improvements	Street Improvements (03K)	0	\$0.00	3	\$44,669.89	3	\$44,669.89
	Total Public Facilities and Improvements	0	\$0.00	3	\$44,669.89	3	\$44,669.89
	Public Services (General) (05)	0	\$0.00	2	\$10,000.00	2	\$10,000.00
Public Services	Senior Services (05A)	2	\$26,023.51	3	\$22,886.03	5	\$48,909.54
	Total Public Services	2	\$26,023.51	5	\$32,886.03	7	\$58,909.54
	General Program Administration (21A)	1	\$24,394.93	3	\$7,320.62	4	\$31,715.55
General Administration and Planning	Total General Administration and Planning	1	\$24,394.93	3	\$7,320.62	4	\$31,715.55
	Grand Total	7	\$264,444.44	13	\$99,878.41	20	\$364,322.85



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GREECE

CDBG Sum of Actual Accomplishments by Activity Group and Accomplishment Type

Activity Group	Matrix Code	Accomplishment Type	Open Count	Completed Count	Program Year Totals
Housing	Construction of Housing (12)	Housing Units	0	0	0
	Rehab; Single-Unit Residential (14A)	Housing Units	18	129	147
	Total Housing		18	129	147
Public Facilities and Improvements	Street Improvements (03K)	Persons	0	3,349	3,349
	Total Public Facilities and Improvements		0	3,349	3,349
Public Services	Public Services (General) (05)	Persons	0	28	28
	Senior Services (05A)	Persons	381	332	713
	Total Public Services		381	360	741
Grand Total			399	3,838	4,237



GREECE

CDBG Beneficiaries by Racial / Ethnic Category

Housing-Non Housing	Race	Total Persons	Total Hispanic Persons	Total Households	Total Hispanic Households
Housing	White	0	0	140	5
	Black/African American	0	0	6	0
	Asian & White	0	0	1	0
	Total Housing	0	0	147	5
Non Housing	White	631	3	0	0
	Black/African American	79	0	0	0
	American Indian/Alaskan Native	23	0	0	0
	Native Hawaiian/Other Pacific Islander	1	0	0	0
	American Indian/Alaskan Native & White	1	0	0	0
	Other multi-racial	6	0	0	0
	Total Non Housing	741	3	0	0
Grand Total	White	631	3	140	5
	Black/African American	79	0	6	0
	American Indian/Alaskan Native	23	0	0	0
	Native Hawaiian/Other Pacific Islander	1	0	0	0
	American Indian/Alaskan Native & White	1	0	0	0
	Asian & White	0	0	1	0
	Other multi-racial	6	0	0	0
	Total Grand Total	741	3	147	5



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CDBG Beneficiaries by Income Category

Income Levels	Owner Occupied	Renter Occupied	Persons
Housing			
Extremely Low (<=30%)	9	0	0
Low (>30% and <=50%)	23	0	0
Mod (>50% and <=80%)	25	0	0
Total Low-Mod	57	0	0
Non Low-Mod (>80%)	0	0	0
Total Beneficiaries	57	0	0
Non Housing			
Extremely Low (<=30%)	0	0	92
Low (>30% and <=50%)	0	0	102
Mod (>50% and <=80%)	0	0	4
Total Low-Mod	0	0	198
Non Low-Mod (>80%)	0	0	0
Total Beneficiaries	0	0	198



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PART I: SUMMARY OF CDBG RESOURCES

01 UNEXPENDED CDBG FUNDS AT END OF PREVIOUS PROGRAM YEAR	328,104.63
02 ENTITLEMENT GRANT	405,091.00
03 SURPLUS URBAN RENEWAL	0.00
04 SECTION 108 GUARANTEED LOAN FUNDS	0.00
05 CURRENT YEAR PROGRAM INCOME	3,407.00
05a CURRENT YEAR SECTION 108 PROGRAM INCOME (FOR SI TYPE)	0.00
06 RETURNS	0.00
07 ADJUSTMENT TO COMPUTE TOTAL AVAILABLE	0.00
08 TOTAL AVAILABLE (SUM, LINES 01-07)	736,602.63

PART II: SUMMARY OF CDBG EXPENDITURES

09 DISBURSEMENTS OTHER THAN SECTION 108 REPAYMENTS AND PLANNING/ADMINISTRATION	332,607.30
10 ADJUSTMENT TO COMPUTE TOTAL AMOUNT SUBJECT TO LOW/MOD BENEFIT	0.00
11 AMOUNT SUBJECT TO LOW/MOD BENEFIT (LINE 09 + LINE 10)	332,607.30
12 DISBURSED IN IDIS FOR PLANNING/ADMINISTRATION	31,715.55
13 DISBURSED IN IDIS FOR SECTION 108 REPAYMENTS	0.00
14 ADJUSTMENT TO COMPUTE TOTAL EXPENDITURES	0.00
15 TOTAL EXPENDITURES (SUM, LINES 11-14)	364,322.85
16 UNEXPENDED BALANCE (LINE 08 - LINE 15)	372,279.78

PART III: LOWMOD BENEFIT THIS REPORTING PERIOD

17 EXPENDED FOR LOW/MOD HOUSING IN SPECIAL AREAS	0.00
18 EXPENDED FOR LOW/MOD MULTI-UNIT HOUSING	0.00
19 DISBURSED FOR OTHER LOW/MOD ACTIVITIES	332,607.30
20 ADJUSTMENT TO COMPUTE TOTAL LOW/MOD CREDIT	0.00
21 TOTAL LOW/MOD CREDIT (SUM, LINES 17-20)	332,607.30
22 PERCENT LOW/MOD CREDIT (LINE 21/LINE 11)	100.00%

LOW/MOD BENEFIT FOR MULTI-YEAR CERTIFICATIONS

23 PROGRAM YEARS(PY) COVERED IN CERTIFICATION	
24 CUMULATIVE NET EXPENDITURES SUBJECT TO LOW/MOD BENEFIT CALCULATION	PY: 2013 PY: 0.00
25 CUMULATIVE EXPENDITURES BENEFITING LOW/MOD PERSONS	0.00
26 PERCENT BENEFIT TO LOW/MOD PERSONS (LINE 25/LINE 24)	0.00%

PART IV: PUBLIC SERVICE (PS) CAP CALCULATIONS

27 DISBURSED IN IDIS FOR PUBLIC SERVICES	58,909.54
28 PS UNLIQUIDATED OBLIGATIONS AT END OF CURRENT PROGRAM YEAR	59,908.57
29 PS UNLIQUIDATED OBLIGATIONS AT END OF PREVIOUS PROGRAM YEAR	0.00
30 ADJUSTMENT TO COMPUTE TOTAL PS OBLIGATIONS	0.00
31 TOTAL PS OBLIGATIONS (LINE 27 + LINE 28 - LINE 29 + LINE 30)	118,818.11
32 ENTITLEMENT GRANT	405,091.00
33 PRIOR YEAR PROGRAM INCOME	5,650.00
34 ADJUSTMENT TO COMPUTE TOTAL SUBJECT TO PS CAP	0.00
35 TOTAL SUBJECT TO PS CAP (SUM, LINES 32-34)	410,741.00
36 PERCENT FUNDS OBLIGATED FOR PS ACTIVITIES (LINE 31/LINE 35)	28.93%

PART V: PLANNING AND ADMINISTRATION (PA) CAP

37 DISBURSED IN IDIS FOR PLANNING/ADMINISTRATION	31,715.55
38 PA UNLIQUIDATED OBLIGATIONS AT END OF CURRENT PROGRAM YEAR	0.00
39 PA UNLIQUIDATED OBLIGATIONS AT END OF PREVIOUS PROGRAM YEAR	0.00
40 ADJUSTMENT TO COMPUTE TOTAL PA OBLIGATIONS	0.00
41 TOTAL PA OBLIGATIONS (LINE 37 + LINE 38 - LINE 39 +LINE 40)	31,715.55
42 ENTITLEMENT GRANT	405,091.00
43 CURRENT YEAR PROGRAM INCOME	3,407.00
44 ADJUSTMENT TO COMPUTE TOTAL SUBJECT TO PA CAP	0.00
45 TOTAL SUBJECT TO PA CAP (SUM, LINES 42-44)	408,498.00
46 PERCENT FUNDS OBLIGATED FOR PA ACTIVITIES (LINE 41/LINE 45)	7.76%



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LINE 17 DETAIL: ACTIVITIES TO CONSIDER IN DETERMINING THE AMOUNT TO ENTER ON LINE 17

Report returned no data.

LINE 18 DETAIL: ACTIVITIES TO CONSIDER IN DETERMINING THE AMOUNT TO ENTER ON LINE 18

Report returned no data.

LINE 19 DETAIL: ACTIVITIES INCLUDED IN THE COMPUTATION OF LINE 19

Plan Year	IDIS Project	IDIS Activity	Voucher Number	Activity Name	Matrix Code	National Objective	Drawn Amount
2011	1	181	5600939	Greece Residential Improvement Program-2011/2012	14A	LMH	\$630.00
2011	1	181	5611334	Greece Residential Improvement Program-2011/2012	14A	LMH	\$431.81
2011	1	181	5613903	Greece Residential Improvement Program-2011/2012	14A	LMH	\$3,800.00
2011	1	181	5639884	Greece Residential Improvement Program-2011/2012	14A	LMH	\$880.50
2011	1	181	5677977	Greece Residential Improvement Program-2011/2012	14A	LMH	\$540.00
2011	1	181	5710749	Greece Residential Improvement Program-2011/2012	14A	LMH	\$2,589.89
2011	5	178	5643120	Elder Care Program 2011/2012	05A	LMC	\$12,500.00
2011	5	178	5668632	Elder Care Program 2011/2012	05A	LMC	\$10,386.03
2012	1	183	5605585	Lifespan 2012/2013	14A	LMH	\$2,672.71
2012	1	183	5615765	Lifespan 2012/2013	14A	LMH	\$2,329.16
2012	2	187	5673173	Elder Care Program	05A	LMC	\$8,152.49
2012	2	187	5677977	Elder Care Program	05A	LMC	\$8,506.58
2012	2	187	5710749	Elder Care Program	05A	LMC	\$9,364.44
2012	3	186	5603072	Comprehensive Housing Counseling Program	05	LMC	\$2,500.00
2012	4	182	5594208	G.R.I.P 2012/2013	14A	LMH	\$8,275.00
2012	4	182	5598639	G.R.I.P 2012/2013	14A	LMH	\$5,136.00
2012	4	182	5600939	G.R.I.P 2012/2013	14A	LMH	\$10,127.00
2012	4	182	5603072	G.R.I.P 2012/2013	14A	LMH	\$4,800.00
2012	4	182	5611334	G.R.I.P 2012/2013	14A	LMH	\$4,368.19
2012	4	182	5613903	G.R.I.P 2012/2013	14A	LMH	\$1,400.00
2012	4	182	5626009	G.R.I.P 2012/2013	14A	LMH	\$1,305.00
2012	4	182	5632682	G.R.I.P 2012/2013	14A	LMH	\$7,575.00
2012	4	182	5639884	G.R.I.P 2012/2013	14A	LMH	\$15,191.00
2012	4	182	5644911	G.R.I.P 2012/2013	14A	LMH	\$200.00
2012	4	182	5650665	G.R.I.P 2012/2013	14A	LMH	\$4,800.00
2012	4	182	5668399	G.R.I.P 2012/2013	14A	LMH	\$20,693.00
2012	4	182	5673168	G.R.I.P 2012/2013	14A	LMH	\$6,636.00
2012	4	182	5677973	G.R.I.P 2012/2013	14A	LMH	\$9,500.00
2012	4	182	5681423	G.R.I.P 2012/2013	14A	LMH	\$3,080.00
2012	4	182	5685200	G.R.I.P 2012/2013	14A	LMH	\$1,535.00
2012	4	182	5689714	G.R.I.P 2012/2013	14A	LMH	\$9,250.00
2012	4	182	5696301	G.R.I.P 2012/2013	14A	LMH	\$4,355.00
2012	4	182	5699164	G.R.I.P 2012/2013	14A	LMH	\$4,800.00
2012	4	182	5710749	G.R.I.P 2012/2013	14A	LMH	\$1,659.61
2012	5	185	5591886	Misc Road Recon-2012/2013	03K	LMA	\$26,620.17
2012	5	185	5603072	Misc Road Recon-2012/2013	03K	LMA	\$12,560.22
2012	5	185	5605585	Misc Road Recon-2012/2013	03K	LMA	\$1,906.50
2012	5	185	5608091	Misc Road Recon-2012/2013	03K	LMA	\$3,583.00
2013	2	190	5668399	Greece Residential Improvement Program	14A	LMH	\$23,523.99
2013	2	190	5673168	Greece Residential Improvement Program	14A	LMH	\$4,950.00
2013	2	190	5677973	Greece Residential Improvement Program	14A	LMH	\$8,473.00
2013	2	190	5677977	Greece Residential Improvement Program	14A	LMH	\$8,150.12
2013	2	190	5685200	Greece Residential Improvement Program	14A	LMH	\$4,685.00
2013	2	190	5689714	Greece Residential Improvement Program	14A	LMH	\$150.00
2013	2	190	5694223	Greece Residential Improvement Program	14A	LMH	\$9,600.00
2013	2	190	5696301	Greece Residential Improvement Program	14A	LMH	\$7,950.00
2013	2	190	5699164	Greece Residential Improvement Program	14A	LMH	\$4,725.00



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Plan Year	IDIS Project	IDIS Activity	Voucher Number	Activity Name	Matrix Code	National Objective	Drawn Amount
2013	2	190	5704542	Greece Residential Improvement Program	14A	LMH	\$4,800.00
2013	2	190	5710749	Greece Residential Improvement Program	14A	LMH	\$3,460.89
2013	4	192	5639884	Lifespan 2013/2014	14A	LMH	\$2,589.89
2013	4	192	5648915	Lifespan 2013/2014	14A	LMH	\$1,964.53
2013	4	192	5673168	Lifespan 2013/2014	14A	LMH	\$2,352.94
2013	4	192	5677977	Lifespan 2013/2014	14A	LMH	\$577.33
2013	4	192	5689714	Lifespan 2013/2014	14A	LMH	\$410.39
2013	4	192	5694223	Lifespan 2013/2014	14A	LMH	\$2,104.92
2013	5	193	5639884	Comprehensive Housing Counseling 2013/2014	05	LMC	\$2,500.00
2013	5	193	5668433	Comprehensive Housing Counseling 2013/2014	05	LMC	\$2,500.00
2013	5	193	5694223	Comprehensive Housing Counseling 2013/2014	05	LMC	\$2,500.00
Total							\$332,607.30

LINE 27 DETAIL: ACTIVITIES INCLUDED IN THE COMPUTATION OF LINE 27

Plan Year	IDIS Project	IDIS Activity	Voucher Number	Activity Name	Matrix Code	National Objective	Drawn Amount
2011	5	178	5643120	Elder Care Program 2011/2012	05A	LMC	\$12,500.00
2011	5	178	5668632	Elder Care Program 2011/2012	05A	LMC	\$10,386.03
2012	2	187	5673173	Elder Care Program	05A	LMC	\$8,152.49
2012	2	187	5677977	Elder Care Program	05A	LMC	\$8,506.58
2012	2	187	5710749	Elder Care Program	05A	LMC	\$9,364.44
2012	3	186	5603072	Comprehensive Housing Counseling Program	05	LMC	\$2,500.00
2013	5	193	5639884	Comprehensive Housing Counseling 2013/2014	05	LMC	\$2,500.00
2013	5	193	5668433	Comprehensive Housing Counseling 2013/2014	05	LMC	\$2,500.00
2013	5	193	5694223	Comprehensive Housing Counseling 2013/2014	05	LMC	\$2,500.00
Total							\$58,909.54

LINE 37 DETAIL: ACTIVITIES INCLUDED IN THE COMPUTATION OF LINE 37

Plan Year	IDIS Project	IDIS Activity	Voucher Number	Activity Name	Matrix Code	National Objective	Drawn Amount
2011	2	175	5668433	General Administration-2011/2012	21A		\$1,000.00
2012	6	188	5677977	CDBG Program Admin-2012/2013	21A		\$6,320.62
2013	7	195	5668433	General Administration 2013/2014	21A		\$13,420.84
2013	7	195	5710749	General Administration 2013/2014	21A		\$10,974.09
Total							\$31,715.55

TOWN OF GREECE, NEW YORK

**Basic Financial Statements
for the Year Ended December 31, 2013
Together with
Independent Auditor's Report**

Bonadio & Co., LLP
Certified Public Accountants

TOWN OF GREECE, NEW YORK

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SECTION A

**TOWN OF GREECE, NEW YORK
BASIC FINANCIAL STATEMENTS**

INDEPENDENT AUDITOR'S REPORT

July 2, 2014

To the Town Board of the
Town of Greece, New York:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Town of Greece, New York (the Town), as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the Town'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.

Auditor's 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 entity'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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and 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.

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(Continued)

INDEPENDENT AUDITOR'S REPORT
(Continued)

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, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Town, as of December 31, 2013, 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.

Report on Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 4-11 and 46-48 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.

Report on Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town's basic financial statements. The combining non-major fund financial statements and combining discretely presented component units are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for the purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements. The schedule of state transportation assistance expended is presented for purposes of additional analysis as required by Draft Part 43 of the New York State Codes, Rules, and Regulations, and is not a required part of the basic financial statements.

The combining non-major fund financial statements and combining discretely presented component units, schedule of expenditures of federal awards and the schedule of state transportation assistance expended are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining non-major fund financial statements and combining discretely presented component units, schedule of expenditures of federal awards and the schedule of state transportation assistance expended are fairly stated in all material respects in relation to the basic financial statements as a whole.

(Continued)

INDEPENDENT AUDITOR'S REPORT
(Continued)

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated July 2, 2014 on our consideration of the Town'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 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 Town's internal control over financial reporting and compliance.

Bonadio & Co., LLP

TOWN OF GREECE, NEW YORK

MANAGEMENT'S DISCUSSION AND ANALYSIS DECEMBER 31, 2013 (UNAUDITED)

The following is management's discussion and analysis of the Town of Greece's (the Town's) financial performance for the fiscal year ended December 31, 2013. This section is a summary of the Town's financial activities based on current known facts, decisions, and conditions. It is also based on both the government-wide and fund financial statements. This section is only an introduction and should be read in conjunction with the Town's financial statements, which immediately follow this section.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of four parts: management's discussion and analysis (this section), the basic financial statements including the notes to financial statements, required supplementary information, and an optional section that presents combining statements for non-major governmental funds and discretely presented component units. The basic financial statements include two kinds of statements that present different views of the Town, government-wide and fund financial statements.

Government-Wide Financial Statements

The government-wide statements report information about the Town as a whole using accounting methods similar to those used by private-sector companies.

The statement of net position presents information on all of the Town's assets and liabilities with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Town is improving or deteriorating.

The statement of activities and change in net position presents information showing how the government's net position changed during the most recent year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal periods such as uncollected taxes and earned but unused vacation leave.

The government-wide financial statements of the Town are divided into two categories:

- **Governmental Activities** - Most of the Town's basic services are included here, such as police, public works, parks departments, and general administration. Property taxes, sales taxes, mortgage taxes, franchise fees and state and federal grants finance most of these activities.
- **Component Units** - The Town's discretely presented component units report the activities of Munipro, Inc. and Greece Economic Development Projects, Inc. (GEDPRO, Inc.) which are described in detail in the notes to the financial statements. Although legally separate, these component units are important because the Town is financially accountable for them. There are also separately issued financial statements for these entities.

OVERVIEW OF THE FINANCIAL STATEMENTS (Continued)

Fund Financial Statements

The fund financial statements provide detailed information about the Town's most significant funds, not the Town as a whole. Funds are accounting devices that the Town uses to keep track of specific sources of funding and spending for particular purposes. Some funds are required by State law and by bond covenants. The Town Board establishes other funds to control and manage money for particular purposes or to show that it is properly using certain taxes and grants.

The Town has three kinds of funds:

- **Governmental Funds** - Most of the Town's basic services are included in governmental funds, which focus on how cash and other financial assets that can be readily converted to cash, flow in and out and the balances remaining at year-end that are available for future allocation. The governmental funds financial statements provide a detailed short-term view that helps one determine whether there are more or fewer financial resources that can be spent in the near future to finance the Town's programs. Because this information does not encompass the additional long-term focus of the government-wide financial statements, there is additional information in the subsequent pages that explains the relationship or differences between them.
- **Proprietary Funds** - Proprietary funds, like the government-wide financial statements, provide both long-term and short-term financial information. The Town's Self-Insurance Fund is accounted for using the accrual basis of accounting, where revenues are recorded when earned and expenses are recorded when incurred.
- **Fiduciary Funds** - The Town is the trustee, or fiduciary, for assets that because of a trust agreement can be used only for the trust beneficiaries. The Town is responsible for ensuring that the assets reported in these funds are used for their intended purposes. All of the Town's fiduciary activities are reported in a separate statement of fiduciary net position and, when applicable, a Statement of Changes in Fiduciary Net Position. We exclude these activities from the Town's government-wide financial statements because the Town cannot use these assets to finance its operations.

Notes to Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other Information

The combining statements referred to earlier in connection with non-major governmental funds and discretely presented component units are presented immediately following the notes to the financial statements.

FINANCIAL ANALYSIS OF THE TOWN AS A WHOLE

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. Assets of the Town's governmental activities exceeded liabilities by \$126,089,653 at the close of 2013. The Town's assets, liabilities and net position are summarized in Table 1 and the changes in net position are summarized in Table 2.

Table 1

**Statement of Net Position
For the Years Ended
December 31, 2013 and 2012
(In thousands)**

	<u>2013</u>	<u>2012</u>
ASSETS:		
Current assets	\$ 23,101	\$ 25,820
Capital assets	<u>140,858</u>	<u>139,257</u>
Total assets	<u>163,959</u>	<u>165,077</u>
LIABILITIES:		
Current liabilities	4,020	2,279
Due within one year	4,632	4,518
Due in more than one year	<u>29,217</u>	<u>30,195</u>
Total liabilities	<u>37,869</u>	<u>36,992</u>
NET POSITION:		
Net investment in capital assets	121,244	116,724
Restricted	1,639	1,739
Unrestricted	<u>3,207</u>	<u>9,622</u>
Total net position	<u>\$ 126,090</u>	<u>\$ 128,085</u>

Net position of the Town's primary government decreased 1.56% from approximately \$128,085,000 to \$126,090,000. The majority of this net position is invested in capital assets such as land, land improvements, buildings, equipment, and roads, net of the related debt used to acquire them. The overall decrease in the net position of the primary government is a result of expenses exceeding revenues in 2013.

FINANCIAL ANALYSIS OF THE TOWN AS A WHOLE (Continued)

Table 2

**Changes in Net Position
For The Years Ended
December 31, 2013 and 2012
(In thousands)**

	<u>2013</u>	<u>2012</u>
REVENUES:		
Program revenues -		
Charges for services	\$ 4,247	\$ 3,714
Operating grants and contributions	923	778
Capital grants and contributions	320	745
General revenues -		
Real property taxes and tax items	37,303	37,105
Nonproperty tax items	8,104	7,807
Other grants and contributions	2,755	2,347
Other revenues	<u>1,392</u>	<u>2,046</u>
Total revenues	<u>55,044</u>	<u>54,542</u>
EXPENSES:		
Program expenses -		
General government support	13,107	13,219
Public safety	19,612	18,818
Transportation	13,799	11,780
Economic assistance	38	40
Culture and recreation	4,975	5,395
Home and community services	4,801	4,729
Interest expense	<u>707</u>	<u>821</u>
Total expenses	<u>57,039</u>	<u>54,802</u>
Decrease in net position	<u>\$ (1,995)</u>	<u>\$ (260)</u>

In 2013, the expenses of all governmental activities were approximately \$57,039,000. The amount that taxpayers ultimately financed for these activities through Town real property taxes and real property tax items was approximately \$37,303,000 or 65.4%.

Revenues of the Town's primary government increased .9% from approximately \$54,542,000 to \$55,044,000, primarily due to significant increases in public safety charges, increases in the CHIPS allocation, increases in the funds received for the community development block grant, offset by decreases in capital grants.

Expenses of the Town's primary government increased 4.1%, from approximately \$54,802,000 to \$57,039,000 due to increased spending in several areas, particularly general government support, transportation and public safety.

FINANCIAL ANALYSIS OF THE TOWN AS A WHOLE (Continued)

Capital Assets

At the end of 2013, the governmental activities of the Town had approximately \$121,244,000 in net investment in capital assets. This amount represents an increase (including additions, net of disposals and depreciation) of approximately \$4,520,000, or 3.9%, over last year. Depreciation expense of approximately \$5,741,000 has been recorded in the current year. Additional information on the Town's capital assets can be found in the notes to the financial statements.

2013 significant capital asset additions included the following:

- \$4,030,000 in infrastructure improvements, including roads, sidewalks, and sewers.
- \$2,449,000 in machinery and equipment.
- \$961,000 in construction in progress.

Long-Term Liabilities

At December 31, 2013, the Town had total long-term serial bonds payable totaling \$19,559,000. Total serial bonds outstanding decreased by \$2,750,000 due to principal payments made during 2013.

At December 31, 2013, the Town's compensated absences balances amounted to approximately \$1,686,000. This represents a net decrease of approximately \$312,000 from the prior year.

At December 31, 2013, the Town's other postemployment benefits balances amounted to approximately \$10,964,000. This represents a net increase of approximately \$1,826,000 from the prior year.

Additional information on the Town's long-term debt can be found in the notes to the financial statements.

FINANCIAL ANALYSIS OF THE TOWN'S FUNDS

As noted earlier, the Town uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

General Fund

The General Fund is the Town's main operating fund. This fund is used to account for all Town operations that are not financed by a special revenue source or accounted for in another fund. It includes all general Town offices, police, justice courts, recreation, safety inspection and other general services.

The General Fund experienced a decrease in fund balance of approximately \$634,000 for 2013. Primary revenue sources for the General Fund include property tax and property tax items of approximately \$19,361,000, nonproperty tax items of approximately \$8,104,000 and aid from other governments of approximately \$2,753,000. Major expenditures of the General Fund include public safety of approximately \$19,658,000 and general government support of approximately \$8,538,000.

Total revenues were approximately \$33,924,000 and expenditures were approximately \$35,124,000. A portion of the appropriated fund balance to the 2013 budget was used to account for the budgeted deficit in public safety, general governmental support and culture and recreation.

FINANCIAL ANALYSIS OF THE TOWN'S FUNDS (Continued)

Highway Fund

The Highway Fund is a special revenue fund where the activity for the Town's Department of Public Works is recorded. The Highway Fund had a decrease in fund balance of approximately \$908,000 for 2013. The Highway Fund had revenues of approximately \$11,284,000, which is comprised primarily of the fund's share of property taxes (approximately \$9,170,000) and intergovernmental charges (approximately \$1,010,000). The Highway Fund's expenditures were approximately \$12,237,000, of which approximately \$10,604,000 was for current year transportation related costs and approximately \$1,354,000 was for debt service.

Capital Projects Fund

The Capital Projects fund is used to account for the acquisition or construction of major capital facilities or improvements. The Capital Projects Fund is funded almost entirely by grants awarded from other governmental units and proceeds from issuing debt. The Capital Projects fund had revenue of approximately \$324,000 and expenditures of approximately \$2,718,000. The revenue was made up entirely of grant income, as the Town did not issue debt in 2013. The largest component of expenditures was transportation related costs of approximately \$1,869,000. The deficiency of revenues over expenses is due to the fund using proceeds of debt issued in previous years to fund current year expenditures.

Library Fund

The Library Fund accounts for all transactions of the Town's public libraries. The Library Fund had revenues of approximately \$3,437,000, which is comprised primarily of the fund's share of property taxes (approximately \$3,128,000). The Library Fund's expenditures were approximately \$3,462,000 of which approximately \$3,148,000 was for current year culture and recreation costs.

Other Governmental Funds

Non-major funds include the Community Development, Special Drainage, Special Lighting, Special Sewer and Special Water funds. The non-major funds had an increase in fund balance of approximately \$314,000 in 2013.

Proprietary Fund - Self-Insurance Fund

The Self-Insurance fund is considered a proprietary fund and is used to accumulate reserves to offset claims and judgment losses in lieu of purchasing insurance coverage. The fund does not generate operating revenues, but is funded by transfers from other funds and insurance recovery money. In 2013, expenditures exceeded cash inflows by approximately \$640,000.

FINANCIAL ANALYSIS OF THE TOWN'S FUNDS (Continued)

GENERAL FUND BUDGETARY HIGHLIGHTS

- The Town's General Fund actual non-property tax revenues were approximately \$8,104,000 and exceeded the modified budget of \$6,728,000 by approximately \$1,376,000 primarily due to additional Sales Tax receipts.
- The Town's General Fund actual departmental income revenues were approximately \$786,000 and exceeded the modified budget of \$501,000 by approximately \$285,000 primarily due to property code fees, recreation fees and subdivision fees all exceeding budget estimates.
- The Town's General Fund actual licenses and permits revenues were approximately \$1,380,000 and exceeded the modified budget of \$902,000 by approximately \$478,000 primarily due to more renovations undertaken at the Greece Ridge Center in 2013 as well as a significant amount of work done at the Eastman Business Park. There was also a major senior apartment facility started in 2013.
- The Town's General Fund actual general government support expenditures were approximately \$8,560,000 and were under the modified budget of \$8,841,000 by approximately \$282,000 primarily due to actual costs being lower than anticipated.
- The Town's General Fund actual public safety expenditures were approximately \$19,756,000 and were under the modified budget of \$20,096,000 by approximately \$340,000 primarily due to actual expenditures were lower than budget in several areas including Police and Narc Enforcement.
- The Town's General Fund actual culture and recreation expenditures were approximately \$1,765,000 and were under the modified budget of \$1,904,000 by approximately \$138,000 primarily due to actual expenditures were lower than budget in several departments including Human Services Administration, Parks and Playgrounds.
- The Town's General Fund actual postemployment benefits expenditures were approximately \$1,554,000 and were under the modified budget of \$1,623,000 by approximately \$179,000 primarily due to actual costs for retiree health benefits were less than anticipated.

HIGHWAY FUND BUDGETARY HIGHLIGHTS

- The Town's Highway Fund actual miscellaneous revenues were approximately \$79,000 and exceeded the modified budget of \$32,000 by approximately \$47,000 primarily due to the forfeiture of funds from a letter of credit for the Larkin 7 subdivision (\$67,880) when necessary public improvements were not completed by the developer.
- The Town's Highway Fund expenditures on the budgetary basis overall were under budget by approximately \$3,000.

LIBRARY FUND BUDGETARY HIGHLIGHTS

- The Town's Library Fund actual interfund revenues were approximately \$40,000 and exceeded the modified budget of \$21,000 by approximately \$19,000 primarily due to additional State Aid.
- The Town's Library Fund expenditures on the budgetary basis overall were under budget by approximately \$51,000 primarily due to actual costs being lower than anticipated.

FINANCIAL ANALYSIS OF THE TOWN'S FUNDS (Continued)

ECONOMIC FACTORS

In 2013, major renovations at the Mall at Greece Ridge were completed. These improvements will help to ensure the continued success of our largest commercial property and generate additional revenue to the town over the coming years. Kodak, COMIDA, and New York State have continued to work together to successfully redevelop the Eastman Business Park.

Over 70% of the town operating budget is allocated for salaries and benefit expenditures. In the future, cost of living increases, continual increases in health care and mandated contributions to the state retirement system will have a significant impact on the Town's operating budget.

CONTACTING THE TOWN'S FINANCE DEPARTMENT

These financial statements are designed to report to and provide the Town's citizens, taxpayers, customers, investors, and creditors with a general overview of the Town's financial operations and to demonstrate the Town's accountability for the money it receives.

If you have any questions about these statements or need additional financial information, contact the Town of Greece Finance Department, One Vince Tofany Boulevard, Greece, New York 14612.

TOWN OF GREECE, NEW YORK

**STATEMENT OF NET POSITION
DECEMBER 31, 2013**

	<u>Governmental Activities</u>	<u>Component Units</u>
ASSETS		
Cash and cash equivalents	\$ 17,119,923	\$ 426,665
Receivables, net	277,607	53,924
Due to/from other funds	134,916	-
Due from other governments	2,247,113	-
Restricted cash and cash equivalents	1,638,909	-
Prepaid expenses	1,682,295	-
Capital assets, net	<u>140,858,452</u>	<u>5,747,250</u>
Total assets	<u>163,959,215</u>	<u>6,227,839</u>
LIABILITIES		
Accounts payable	1,111,384	4,368
Accrued expenses	841,613	-
Revenue received in advance	117,862	-
Bond anticipation notes	1,950,000	-
Long-term liabilities:		
Due within one year -		
Serial bonds	2,570,000	-
Accrued interest	171,799	-
Mortgages and notes	-	46,980
Compensated absences	421,468	-
Claims and judgments	1,468,507	-
Due in more than one year -		
Serial bonds	16,989,000	-
Mortgages and notes	-	782,993
Other postemployment benefit obligations	10,963,525	-
Compensated absences	<u>1,264,404</u>	<u>-</u>
Total liabilities	<u>37,869,562</u>	<u>834,341</u>
NET POSITION		
Net investment in capital assets	121,244,107	4,917,277
Restricted	1,638,909	-
Unrestricted	<u>3,206,637</u>	<u>476,221</u>
Total net position	<u>\$ 126,089,653</u>	<u>\$ 5,393,498</u>

The accompanying notes are an integral part of these statements.

TOWN OF GREECE, NEW YORK

**STATEMENT OF ACTIVITIES AND CHANGE IN NET POSITION
FOR THE YEAR ENDED DECEMBER 31, 2013**

Functions/Programs	Expenses	Program Revenue			Net (Expense) Revenue and Changes in Net Position	
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Component Units
PRIMARY GOVERNMENT:						
Governmental activities -						
General government support	\$ 13,107,523	\$ 311,857	\$ -	\$ -	\$ (12,795,666)	
Public safety	19,612,728	2,359,703	-	-	(17,253,025)	
Transportation	13,798,502	1,060,932	438,449	320,374	(11,978,747)	
Economic assistance and opportunity	37,995	-	-	-	(37,995)	
Culture and recreation	4,975,282	250,575	39,986	-	(4,684,721)	
Home and community services	4,800,619	263,250	444,460	-	(4,092,909)	
Interest expense	706,736	-	-	-	(706,736)	
Total governmental activities	<u>\$ 57,039,385</u>	<u>\$ 4,246,317</u>	<u>\$ 922,895</u>	<u>\$ 320,374</u>	<u>\$ (51,549,799)</u>	
COMPONENT UNITS:						
Munipro, Inc.	\$ 19,290	\$ 542,322	\$ -	\$ -		\$ 523,032
GEDPRO, Inc.	78,942	5,395	-	-		(73,547)
Total component units	<u>\$ 98,232</u>	<u>\$ 547,717</u>	<u>\$ -</u>	<u>\$ -</u>		<u>449,485</u>
GENERAL REVENUES:						
Taxes -						
Real property taxes					35,642,632	-
Other real property tax items					1,660,594	-
Nonproperty tax items					8,103,807	-
Grants and contributions not restricted to specific programs					2,754,568	-
Use of money and property					336,154	3,558
Miscellaneous					293,473	-
Sale of property and compensation for loss					261,107	-
Loss on sale of capital assets					(98,243)	-
Transfers to/from Munipro, Inc.					600,000	(600,000)
Total general revenues					<u>49,554,092</u>	<u>(596,442)</u>
Change in net position					(1,995,707)	(146,957)
Net position - beginning of year					<u>128,085,360</u>	<u>5,540,455</u>
Net position - end of year					<u>\$ 126,089,653</u>	<u>\$ 5,393,498</u>

The accompanying notes are an integral part of these statements.

TOWN OF GREECE, NEW YORK

**BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2013**

	Major Funds				Total Other Non-Major Governmental Funds	Total
	General Fund	Highway Fund	Capital Projects Fund	Library Fund		
ASSETS						
Cash and cash equivalents	\$ 10,393,916	\$ 2,228,405	\$ 957,832	\$ 625,050	\$ 1,983,048	\$ 16,188,251
Accounts receivable	272,710	3,640	-	1,257	-	277,607
Due from (to) other funds, net	415,832	201	-	(74,731)	(206,386)	134,916
Due from other governments	1,968,024	198,407	-	-	80,682	2,247,113
Restricted cash and cash equivalents	1,638,909	-	-	-	-	1,638,909
Prepaid expenditures	1,320,029	213,417	-	87,967	60,882	1,682,295
Total assets	\$ 16,009,420	\$ 2,644,070	\$ 957,832	\$ 639,543	\$ 1,918,226	\$ 22,169,091
LIABILITIES AND FUND BALANCES						
LIABILITIES:						
Accounts payable	\$ 254,675	\$ 266,852	\$ 162,044	\$ 109,630	\$ 223,457	\$ 1,016,658
Accrued liabilities	602,607	158,636	-	43,947	36,423	841,613
Revenue received in advance	6,316	111,546	-	-	-	117,862
Bond anticipation note payable	-	-	1,950,000	-	-	1,950,000
Total liabilities	863,598	537,034	2,112,044	153,577	259,880	3,926,133
FUND BALANCES:						
Nonspendable	1,320,029	213,417	-	87,967	60,882	1,682,295
Restricted	1,638,909	-	-	-	675	1,639,584
Committed	3,735,559	-	-	-	-	3,735,559
Assigned	7,207,497	1,893,619	-	397,999	1,596,789	11,095,904
Unassigned	1,243,828	-	(1,154,212)	-	-	89,616
Total fund balances	15,145,822	2,107,036	(1,154,212)	485,966	1,658,346	18,242,958
Total liabilities and fund balances	\$ 16,009,420	\$ 2,644,070	\$ 957,832	\$ 639,543	\$ 1,918,226	\$ 22,169,091

The accompanying notes are an integral part of these statements.

TOWN OF GREECE, NEW YORK

**RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2013**

Total fund balance - governmental funds	\$ 18,242,958
Total net assets reported for governmental activities in the statement of net position is different because:	
Other postemployment benefit obligations, net of payments made, is recorded in the statement of activities, but not recorded in the fund balance of the governmental funds.	(10,963,525)
Capital assets used in governmental activities are not current financial resources and therefore are not reported in the funds. The cost of those assets is \$236,670,665 and the accumulated depreciation is \$95,812,213.	140,858,452
The net position of the internal service funds are not included in the governmental fund financial statements, but are included in the governmental activities of the statement of net position.	(631,561)
Compensated absences are not reported as obligations under fund accounting, but are expensed in the statement of net position as the liability is incurred.	(1,685,872)
Accrued interest on long-term liabilities are not reported as obligations under fund accounting, but are expenses in the statement of net position.	(171,799)
Long-term liabilities, including serial bonds, are not due and payable in the current period and, therefore, are not reported as fund liabilities.	<u>(19,559,000)</u>
Total net position of governmental activities	<u>\$ 126,089,653</u>

The accompanying notes are an integral part of these statements.

TOWN OF GREECE, NEW YORK

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2013

	Major Funds				Total Other	Total
	General Fund	Highway Fund	Capital Projects Fund	Library Fund	Non-Major Governmental Funds	
REVENUES:						
Real property taxes	\$ 18,211,477	\$ 9,170,158	\$ -	\$ 3,127,639	\$ 5,133,358	\$ 35,642,632
Real property tax items	1,149,346	382,074	-	129,174	-	1,660,594
Nonproperty tax items	8,103,807	-	-	-	-	8,103,807
Departmental income	786,588	-	-	136,756	263,250	1,186,594
Intergovernmental charges	196,439	1,009,650	-	-	-	1,206,089
Use of money and property	275,644	9,775	3,804	2,954	42,416	334,593
Licenses and permits	1,380,281	51,282	-	-	-	1,431,563
Fines and forfeitures	422,071	-	-	-	-	422,071
Sale of property and compensation for loss	117,241	143,806	-	60	-	261,107
Miscellaneous	122,290	78,668	-	-	2,124	203,082
Interfund revenue	404,668	-	-	-	-	404,668
State and County aid	2,474,749	438,449	17,369	39,986	-	2,970,553
Federal aid	279,819	-	303,005	-	444,460	1,027,284
Total revenues	33,924,420	11,283,862	324,178	3,436,569	5,885,608	54,854,637
EXPENDITURES:						
General government support	8,537,545	96,296	88,946	9,039	41,327	8,773,153
Public safety	19,657,717	-	6,700	-	-	19,664,417
Transportation	1,091,482	10,502,905	1,869,309	-	2,134,074	15,597,770
Economic assistance	37,995	-	-	-	-	37,995
Culture and recreation	1,765,234	-	69,692	3,148,023	-	4,982,949
Home and community services	1,558,025	-	683,773	-	2,562,722	4,804,520
Postemployment benefits	1,553,516	283,820	-	13,063	-	1,850,399
Debt service -						
Principal	650,000	1,160,000	-	230,000	710,000	2,750,000
Interest	272,435	193,829	-	62,218	202,090	730,572
Total expenditures	35,123,949	12,236,850	2,718,420	3,462,343	5,650,213	59,191,775
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,199,529)	(952,988)	(2,394,242)	(25,774)	235,395	(4,337,138)
OTHER FINANCING SOURCES (USES):						
Transfers from Munipro, Inc.	600,000	-	-	-	-	600,000
Transfers in	281,648	124,412	-	19,429	139,583	565,072
Transfers out	(316,210)	(79,350)	(565,072)	(23,305)	(60,859)	(1,044,796)
Total other financing sources and uses	565,438	45,062	(565,072)	(3,876)	78,724	120,276
NET CHANGE IN FUND BALANCES	(634,091)	(907,926)	(2,959,314)	(29,650)	314,119	(4,216,862)
FUND BALANCES - beginning of year	15,779,913	3,014,962	1,805,102	515,616	1,344,227	22,459,820
FUND BALANCES - end of year	\$ 15,145,822	\$ 2,107,036	\$ (1,154,212)	\$ 485,966	\$ 1,658,346	\$ 18,242,958

The accompanying notes are an integral part of these statements.

TOWN OF GREECE, NEW YORK

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES AND CHANGE IN NET POSITION FOR THE YEAR ENDED DECEMBER 31, 2013

Net change in fund balances - governmental funds:	\$ (4,216,862)
Amounts reported for governmental activities in the statement of activities and change in net position are different because:	
Governmental funds report outlays for capital assets as expenditures because such outlays use current financial resources. In contrast, the statement of activities and change in net position reports only a portion of the outlay as expense. The outlay is allocated over the assets' estimated useful lives as depreciation expense for the period.	7,440,321
Depreciation is recorded in the statement of activities and change in net position, but not as an expenditure of the governmental funds.	(5,740,805)
Losses on the disposal of capital assets are recorded in the statement of activities and change in net position, but not in the governmental funds.	(98,243)
Internal service funds are used by management to charge the cost of certain activities, such as self insurance and workers' compensation claims, to individual funds. The change in net position of the internal service funds is reported with governmental activities.	(640,043)
Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.	2,750,000
Changes in other postemployment benefit obligations, net of payments made, are recorded in the statement of activities and change in net position, but not as an expenditure of the governmental funds.	(1,825,971)
Accrued interest on bonds is an expenditure in the statement of activities and change in net position of the government-wide statement, but is not reported as an expenditure in the governmental funds.	23,836
Compensated absences are reported in the statement of activities and change in net position but do not require the use of current financial resources and; therefore, these are not reported as expenditures in governmental funds.	<u>312,060</u>
Change in net position of governmental activities	<u>\$ (1,995,707)</u>

The accompanying notes are an integral part of these statements.

TOWN OF GREECE, NEW YORK

**STATEMENT OF NET POSITION
PROPRIETARY FUND - INTERNAL SERVICE FUND
DECEMBER 31, 2013**

	<u>Self Insurance Fund</u>
ASSETS	
CURRENT ASSETS:	
Cash and cash equivalents	\$ 931,672
Total current assets	<u>931,672</u>
Total assets	<u>931,672</u>
LIABILITIES	
CURRENT LIABILITIES:	
Accounts payable	94,726
Claims and judgments payable	<u>1,468,507</u>
Total current liabilities	<u>1,563,233</u>
Total liabilities	<u>1,563,233</u>
NET POSITION	
UNRESTRICTED	<u>(631,561)</u>
Total net position	<u>\$ (631,561)</u>

The accompanying notes are an integral part of these statements.

TOWN OF GREECE, NEW YORK

**STATEMENT OF REVENUES, EXPENSES AND CHANGE IN NET POSITION
PROPRIETARY FUND - INTERNAL SERVICE FUND
FOR THE YEAR ENDED DECEMBER 31, 2013**

	Self Insurance <u>Fund</u>
OPERATING REVENUES:	
Charges for services	\$ <u> -</u>
Total operating revenues	<u> -</u>
OPERATING EXPENSES:	
Contractual services	50,798
Insurance claims and expenses	<u>1,160,921</u>
Total operating expenses	<u>1,211,719</u>
Operating loss	<u>(1,211,719)</u>
NON-OPERATING REVENUES:	
Use of money and property	1,561
Insurance recovery	<u>90,391</u>
Total non-operating revenue	<u>91,952</u>
Loss before contributions and transfers	(1,119,767)
TRANSFERS FROM OTHER FUNDS	<u>479,724</u>
CHANGE IN NET POSITION	(640,043)
NET POSITION - beginning of year	<u>8,482</u>
NET POSITION - end of year	<u>\$ (631,561)</u>

The accompanying notes are an integral part of these statements.

TOWN OF GREECE, NEW YORK

**STATEMENT OF CASH FLOWS
PROPRIETARY FUND - INTERNAL SERVICE FUND
DECEMBER 31, 2013**

	<u>Self Insurance Fund</u>
CASH FLOW FROM OPERATING ACTIVITIES:	
Refunds from suppliers	\$ 25,228
Payments to employees/insurance companies	(765,741)
Receipts from providing interfund services	<u>149,210</u>
Net cash flow from operating activities	<u>(591,303)</u>
CASH FLOW FROM INVESTING ACTIVITIES:	
Use of money and property	<u>1,561</u>
CASH FLOW FROM NON-CAPITAL FINANCING ACTIVITIES:	
Transfer from other funds	<u>479,724</u>
NET CHANGE IN CASH AND CASH EQUIVALENTS	(110,018)
CASH AND CASH EQUIVALENTS - beginning of year	<u>1,041,690</u>
CASH AND CASH EQUIVALENTS - end of year	<u>\$ 931,672</u>
RECONCILIATION OF OPERATING LOSS TO NET CASH FLOW FROM OPERATING ACTIVITIES:	
Operating loss	\$ (1,211,719)
Adjustments to reconcile operating loss to net cash flow from operating activities:	
Insurance recovery	90,391
Change in assets and liabilities:	
Accounts receivable	58,819
Accounts payable	76,026
Claims and judgments payable	<u>395,180</u>
Net cash flow from operating activities	<u>\$ (591,303)</u>

The accompanying notes are an integral part of these statements.

TOWN OF GREECE, NEW YORK

**STATEMENT OF FIDUCIARY NET POSITION
DECEMBER 31, 2013**

	<u>Agency Funds</u>
ASSETS	
CASH AND CASH EQUIVALENTS	\$ 3,475,257
ACCOUNTS RECEIVABLE	<u>3,362</u>
Total assets	<u>\$ 3,478,619</u>
LIABILITIES	
ACCOUNTS PAYABLE	\$ 22,325
DUE TO OTHER FUNDS	134,916
DUE TO OTHER GOVERNMENTS	2,094
OTHER LIABILITIES	<u>3,319,284</u>
Total liabilities	<u>\$ 3,478,619</u>

The accompanying notes are an integral part of these statements.

TOWN OF GREECE, NEW YORK

NOTES TO THE BASIC FINANCIAL STATEMENTS DECEMBER 31, 2013

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Town of Greece, New York (the Town) are prepared in conformity with accounting principles generally accepted in the United States. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The Town's significant accounting policies are described below.

Financial Reporting Entity

The Town, which was established in 1822, is governed by the Town Law, and other general laws of the State of New York and various local laws. The Town Board is the legislative body responsible for overall operations, the Supervisor serves as Chief Executive Officer and the Director of Finance serves as Chief Fiscal Officer.

The Town provides its residents with the following basic services: general administrative services; police and law enforcement; town courts; highway maintenance; reconstruction and snow and ice control; public library; town clerk; receiver of taxes; recreation and parks; drainage; street lighting; sewer services; capital improvements; and community development. All governmental activities and functions performed by the Town are its direct responsibility.

The financial reporting entity consists of (a) the primary government which is the Town, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete as set forth in generally accepted accounting principles.

The decision to include a potential component unit in the Town's reporting entity is based on several criteria set forth by the GASB including legal standing, fiscal dependency, and financial accountability. A component unit is included in the Town's reporting entity if it is both fiscally dependent on the Town and there is a potential for the component unit to provide specific financial benefits to or impose specific financial burdens on the primary government. Based on the application of these criteria, the following is a brief review of certain entities considered in determining the Town's reporting entity.

Discretely Presented Component Units - The Town Board approved the formation of two not-for-profit corporations, Munipro, Inc. and Greece Economic Development Projects, Inc. (GEDPRO, Inc.), (collectively, the Corporations), established under sections 501(c)(2) and 501(c)(3) of the Internal Revenue Code, respectively. The Town Board maintains the authority to appoint the Directors of the Corporations. Since the Town Board has control over the Corporations, they are considered component units of the Town and; therefore, operating results are included in the Town's basic financial statements. There are separately issued financial statements for these component units. Requests for more information should be addressed in writing to Town of Greece, One Vince Tofany Blvd., Greece, New York 14612.

Financial activities for the Corporations are reported using the discrete presentation method and are combined in a separate column in the Town's Statement of Net Position and Statement of Activities and Change in Net Position.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Financial Reporting Entity (Continued)

Discretely Presented Component Units (Continued)

The purpose of the Corporations is to acquire land through purchase or donation. The land is valued at acquisition at the greater of cost or market value plus closing costs. The Corporations prepare the land for marketability and either sell the land (GEDPRO, Inc.) or enter into long-term lease agreements (Munipro, Inc.) with unrelated entities.

Basis of Presentation

Government-Wide Financial Statements

The Town's basic financial statements include both government-wide (reporting the Town as a whole) and fund financial statements (reporting the Town's major funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business-type. These statements distinguish between the governmental and business-type activities of the Town. Governmental activities generally are financed through taxes, intergovernmental revenues and other non-exchange transactions.

Separate financial statements are provided for governmental funds, proprietary funds, discretely presented component units and fiduciary funds, even though fiduciary funds are excluded from the government-wide financial statements.

The government-wide Statement of Activities and Change in Net Position reports gross and net cost (including depreciation) of a given function segment or program, which is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or program. The Town does not allocate indirect costs. Program revenues include fees, fines, and charges paid by the recipients of goods or services offered by the programs. Operating grants include program-specific and discretionary grants while the capital grants column reflects capital-specific grants. Revenues that are not classified as program revenues, including all property taxes, sales taxes, mortgage taxes, state revenue sharing and investment earnings, are presented as general revenues.

The government-wide Statement of Net Position reports the governmental activities on a consolidated basis and reports on a full accrual, economic resources basis, which recognizes all long-term assets as well as long-term debt and obligations. The Town's net position is reported in three parts: net investment in capital assets; restricted net position; and unrestricted net position. The Town first uses restricted resources to finance qualifying activities.

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

Fund Financial Statements

The emphasis in fund financial statements is on the major funds in either the governmental or business-type activities categories. GASB sets forth minimum criteria (percentage of the assets, liabilities, revenues or expenditures/expenses of either fund category or the governmental and enterprise combined) for the determination of major funds. Non-major funds by category are consolidated into a single column in the financial statements.

Separate financial statements are provided for governmental funds, proprietary funds, discretely presented component units and fiduciary funds. Each fund is accounted for by providing a separate self-balancing set of accounts. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Basis of Presentation (Continued)

Major Governmental Funds

The Town reports the following major governmental funds:

- **General Fund** - Every year the General Fund is considered a major fund and is the Town's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.
- **Capital Projects Fund** - For the year ended December 31, 2013, the Town has elected to report the Capital Projects Fund as a major fund. It accounts for the financial resources to be used for the acquisition or construction of major capital facilities or purchases.
- **Highway Fund** - For the year ended December 31, 2013, the Highway Fund is required to be reported as a major fund. The Highway Fund is a special revenue fund that is used to account for the Town's Department of Public Works activities.
- **Library Fund** - For the year ended December 31, 2013, the Library Fund is required to be reported as a major fund. The Library Fund is used to account for all transactions of the Town's public library.

Non-Major Governmental Funds

The Town reports the following non-major governmental funds:

• **Special Revenue Funds**

The Special Revenue Funds are used to account for taxes, user fees, or other revenues, which are raised or received to provide special services to areas that may or may not encompass the whole Town. The following are non-major special revenue funds utilized by the Town:

- **Special Lighting Fund** - This Fund is used to account for the Town's lighting activities.
- **Community Development Fund** - The Community Development Fund is used to account for activities funded by the community development block grants received from the federal government. These activities consist primarily of public works improvements, residential and commercial rehabilitation grants, planning and management services, and program administration.
- **Special District Funds** - The Special District Funds are used to account for the transactions of districts, which do not encompass the tax base of the entire Town. Such funds include drainage, sewer, and water districts.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Presentation (Continued)

Proprietary Fund Types

- **Internal Service Fund**

The proprietary fund types are used to account for the financing of goods or services provided by one Town fund for the other Town funds on a cost reimbursement basis. The Self-Insurance Fund is an internal service fund used to accumulate reserve funds to account for certain claims, judgments and losses in lieu of, or in addition to, purchasing insurance coverage from an insurance company.

Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Non-operating revenues, such as subsidies and investment earnings, result from non-exchange transactions.

Fiduciary Funds (Trust and Agency Funds)

Fiduciary funds are used to report assets held by the Town in a trustee or agent capacity for others and; therefore, are not available to support Town programs. These activities are not included in the government-wide financial statements because their resources do not belong to the Town and are not available for use. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Included in the trust and agency funds are the assets and liabilities of the Town Clerk, Court Clerk and Receiver of Taxes.

Basis of Accounting/Measurement Focus

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.

The Town's financial statements are prepared in conformity with accounting principles generally accepted in the United States as prescribed by the GASB, which is the primary standard setting body for establishing governmental accounting and financial reporting principles.

- **Accrual Basis**

The government-wide, proprietary, and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash transaction takes place. Non-exchange transactions, in which the Town gives or receives value without directly receiving or giving equal value in exchange, include grants and donations. On an accrual basis, revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements except when the elimination would distort direct costs and program revenue reported for the various functions concerned.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Presentation (Continued)

Basis of Accounting/Measurement Focus (Continued)

- **Modified Accrual Basis**

The governmental fund statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The Town considers all revenues reported in the governmental funds to be available if the revenues are collected within 60 days after the end of the fiscal year.

Material revenues that are accrued include real property taxes, sales taxes, franchise taxes, and state and federal aid. If expenditures are the prime factor for determining eligibility, revenues from federal and state grants are accrued when the expenditure is made. General capital asset acquisitions are reported as expenditures in government funds. Proceeds of general long-term debt and bond anticipation notes redeemed from appropriations are reported as other financing sources.

Expenditures are recorded when incurred except that:

- a. Expenditures for prepaid expenses and inventory-type items are recognized at the time of disbursement.
- b. Compensated absences, such as vacation and compensatory time, which vests or accumulates, are charged as expenditures when paid.

Cash and Cash Equivalents

The Town's cash and cash equivalents include cash on hand, demand deposits and short-term certificates of deposit with maturities of three months or less from the date of acquisition.

Accounts Receivable

Accounts receivable are shown gross, with uncollectible amounts recognized under the direct write-off method. Generally accepted accounting principles require the establishment of an allowance for doubtful accounts; however, no allowance for uncollectible accounts has been provided since it is believed that such allowance would not be significant.

Due To/From Other Funds

The amounts reported on the Governmental Funds Balance Sheet as due to and due from other funds represent amounts due between different fund types (General, Highway, Capital, Library, and non-major funds). Eliminations have been made for amounts due to and due from within the same fund type. A detailed description of the individual interfund balances at year-end is provided in Note 3 to the financial statements.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Prepaid Expenditures/Expenses

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

Mortgages and Notes Payable

The mortgage payable for the Town's discretely presented component units is reported as due within one year or due in more than one year in the Statement of Net Position.

Capital Assets

Purchased or constructed capital assets, which include property, plant, equipment and infrastructure assets (e.g., roads, sidewalks and similar items), are reported in the applicable governmental type activity column in the government-wide financial statements. Capital assets are defined by the Town within the capitalization policy as assets with an initial individual cost of more than \$1,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost. Donated capital assets are recorded at estimated fair market value at the date of donation. Cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset's useful lives are not capitalized.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

<u>Class</u>	<u>Life in Years</u>
Buildings and improvements	25 - 50 years
Land improvements	20 years
Infrastructure	25 - 75 years
Machinery, equipment and vehicles	4 - 20 years

Compensated Absences

Qualified Town employees are granted vacation and sick leave and earn compensated absences in varying amounts. The liability for compensated absences has been calculated using the vesting method. In the event of termination, an employee leaving, or upon retirement, an employee is entitled to payment for accumulated vacation and unused compensated absences at various rates subject to maximum limitations. Sick leave is paid out only if the respective employee was hired prior to January 1, 1976. Estimated vacation and sick leave and compensated absences have been recorded in the government-wide financial statements.

Payments of vacation and sick leave, as recorded in the government-wide financial statements, are dependent upon many factors; therefore, timing of future payments is not readily determinable. However, management believes that sufficient resources are made available through the budgetary process for the payments of vacation and sick leave when such payments become due.

Revenue Received in Advance

Revenue received in advance arises when potential revenues do not meet both the measurable and available criteria for recognition in the current period. This occurs when resources are received by the Town before it has a legal claim to them, as when grant monies are received prior to incurring qualifying expenditures. In subsequent periods, when both recognition criteria are met, or when the Town has legal claim to resources, the liability for revenue received in advance is removed and revenue is recognized.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Long-Term Obligations

Long-term obligations represent the Town's future obligations or future economic outflows. The liabilities are reported as due within one year or due in more than one year in the Statement of Net Position.

Net Position - Government-Wide Financial Statements

The government-wide financial statements display net position in three components as follows:

- **Net investment in capital assets**
This net position consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- **Restricted Net Position**
This net position consists of resources with constraints placed on their use either by external groups such as creditors, grantors, contributors, laws or regulations of other governments, or law through constitutional provisions or enabling legislation.
- **Unrestricted Net Position**
This net position consists of all other net position that does not meet the definition of "restricted" or "net investment in capital assets."

Fund Balances - Fund Financial Statements

The governmental fund financial statements present fund balances according to classifications that comprise a hierarchy that is based primarily on the extent to which the Town is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

- **Nonspendable Fund Balances**
These are amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.
- **Restricted Fund Balances**
These are amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.
- **Committed Fund Balances**
These are amounts that can be used only for specific purposes determined by a formal action of the Town Board. The Town Board is the highest level of decision-making authority for the Town. Commitments may be established, modified, or rescinded only through resolutions approved by the Town Board, prior to the end of the year.
- **Assigned Fund Balances**
These are amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. The Town does not have a formal policy regarding the assignment of fund balances, it is at the discretion of the Town's Finance Committee to make assignments as they see fit.
- **Unassigned Fund Balances**
These are all other spendable amounts.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Balances - Fund Financial Statements (Continued)

When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the Town considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the Town Board has provided otherwise in its commitment or assignment actions.

Real Property Taxes

Real property taxes are levied by the Town Board annually no later than December 31, and become a lien on January 1. Taxes are collected during the period January 1 to May 31. Interest is collected through May 31 and is retained by the Town. The County of Monroe assumes enforcement responsibility for all taxes levied in the Town which are not paid by May 31. Any such taxes remaining unpaid at year-end are re-levied as County taxes in the subsequent year.

Deferred Compensation Plan

The Town participates in New York State's Deferred Compensation Plan (the Plan). As of October 1, 1997, in accordance with generally accepted accounting principles, the New York State Deferred Compensation Board created a Trust and Custody agreement making Bank of New York the trustee and custodian of the Plan. Since the Town Board is no longer the trustee of the Plan, the Plan no longer meets criteria for inclusion in the Town's financial statements. Therefore, municipalities that participate in the New York State Deferred Compensation Plan are not required to record the value of plan assets.

Postemployment Benefits

The Town provides postemployment health insurance benefits to its retired employees and their dependents. Upon the death of the retired employee, health insurance benefits cease for the retiree's dependents. Substantially, and depending on union contractual obligations, all employees may become eligible for postemployment health insurance benefits when they reach retirement age, have worked for the Town for ten (10) years and formally retire from the New York State and Local Employees' Retirement System (NYS ERS), the New York State and Local Police and Fire Retirement System (PFRS) and the Town. The Town made no provision for recognizing the cost of postemployment benefits which may eventually be paid to employees who have not yet retired, on the governmental funds statements. On the government-wide statements, these amounts attributable to past service have been recorded as a liability.

Interfund Transfers

Interfund transfers generally are recorded as operating transfers except for the following types of transactions: interfund revenues, which are recorded as revenues of the performing fund and expenditures of the requesting fund or reimbursements for services performed, which are recorded as a reduction of expenditures in the performing fund and an expenditure of the requesting fund. Transfers between governmental funds are reported at net as part of the reconciliation to the government-wide financial statements. Transfers between governmental funds and fiduciary funds are not reported net in the government-wide financial statements since fiduciary funds are not included in the government-wide financial statements.

Revenue Restrictions

The Town has various restrictions placed over certain revenue sources from state or local requirements. The primary restricted revenue sources are those revenues raised for the special district special revenue funds.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Insurance

The Town assumes the liability for most risk including, but not limited to, property damage and personal injury liability. 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 Town contracts with two third-party administrators to administer general liability and workers' compensation claims.

Estimates

The financial statements have been prepared in conformity with accounting principles generally accepted in the United States and, as such, include amounts based on informed estimates and judgments of management with consideration given to materiality. Actual results could differ from these estimates.

Labor Relations

Town employees are represented by six collective bargaining units with the balance of employees governed by Town Board rules and regulations. Agreements with five collective bargaining units expired December 31, 2013 and were being renegotiated at time of issuance of these financial statements. The percentage of the Town's workforce that is enrolled in the expired bargaining units at December 31, 2013 was 77%. The total workforce under collective bargaining units is 80%.

Budget Policies

The Town's budget policies are as follows:

- a. The Supervisor's proposed Town budget must be filed with the Town Clerk no later than October 30th of each year. The Town Clerk is responsible for presenting the Supervisor's proposed budget to the Board members by November 5th.
- b. A public hearing is conducted by the Town Board to obtain public comment on the preliminary budget.
- c. Prior to December 20th, the Supervisor's preliminary budget must be adopted by the Town Board.
- d. Budget modifications are authorized by resolution of the Town Board. Unencumbered budgetary appropriations lapse at the close of each fiscal year with the exception of capital projects as mentioned below. Appropriations required to meet expenditures which arise from outstanding commitments, whether unencumbered or encumbered at year-end, are provided by the Board either by inclusion in the original budget for the ensuing year or by budgetary modifications in the ensuing year.
- e. Annual budgets for the General and Special Revenue Funds are adopted on a basis consistent with accounting principles generally accepted in the United States, except that encumbrances are treated as budgeted expenditures in the year of incurrence of the commitment to purchase. All unencumbered appropriations, except for Community Development Fund-related appropriations, lapse at the end of the fiscal year. Budgetary comparisons presented in this report are on the budgetary basis and represent the budget as modified.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Budget Policies (Continued)

- f. Capital Projects Fund appropriations are not included in the Town's annual budget. Instead, appropriations are approved through a Town Board resolution at the individual project's inception and lapse upon termination of the project. Accordingly, the Capital Projects Fund budget is not presented in the Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual, since a comparison of the budgeted amounts with the current year's expenditures would not be meaningful.
- g. Total expenditures for each object classification within a department may not legally exceed the total appropriations for that object classification.

2. DEPOSITS WITH FINANCIAL INSTITUTIONS AND INVESTMENTS

Cash and Cash Equivalents and Investments

Town investment policies are governed by state statutes. In addition, the Town has its own written deposit and investment policy. Town monies must be deposited in FDIC-insured commercial banks or trust companies located within and authorized to do business in New York State. Permissible investments include certificates of deposit, obligations of the United States or of federal agencies whose principal and interest payments are fully guaranteed by the federal government, or of New York State, or in general obligations of the State's political subdivisions.

For purposes of reporting cash flow, cash equivalents are defined as short-term, highly liquid investments that are both readily convertible to known amounts of cash and near their maturity.

Demand deposits and certificates of deposit at year-end were entirely covered by FDIC insurance and collateral held by financial institutions. At December 31, 2013, cash and cash equivalents are composed entirely of demand deposit accounts, money market accounts and savings accounts. All deposits are carried at cost.

Investment and Deposit Policy

The Town follows an investment and deposit policy, as annually adopted, the overall objective of which is to adequately safeguard the principal amount of funds invested or deposited; ensure conformance with federal, state and other legal requirements; and provide sufficient liquidity of invested funds in order to meet obligations as they become due. Oversight of investment activity is the responsibility of the Director of Finance.

Investments (included in cash equivalents) consist of the following at December 31, 2013:

Money market funds	<u>\$ 20,166,420</u>
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The following deposits held with one financial institution represent five percent or more of the Town's total cash and cash equivalents at December 31, 2013:

M&T Bank	\$ 16,422,700
Bank of America	<u>3,601,996</u>
Total	<u>\$ 20,024,696</u>

2. DEPOSITS WITH FINANCIAL INSTITUTIONS AND INVESTMENTS (Continued)

Interest Rate Risk

Interest rate risk is the risk that the fair value of investments will be affected by changing interest rates.

Restricted Cash and Cash Equivalents

Certain amounts in the Town's general fund are classified as restricted cash and cash equivalents on the balance sheet because their use is limited by federal and/or state law for handicapped parking education, narcotics law enforcement and parks and recreational development. These are maintained in separate bank accounts where required.

Credit Risk

The Town's policy is to minimize the risk of loss due to failure of an issuer or other counterparty to an investment to fulfill its obligations. The Town's investment and deposit policy authorizes the Town to purchase the following types of investments:

- Obligations of the United States.
- Obligations of the State of New York.
- Special time deposit accounts.
- Certificates of deposit.
- Obligations issued pursuant to New York State Local Finance Law by any municipality, school district or district corporation other than the Town.

Custodial Credit Risk

Custodial credit risk is the risk that in the event of a failure of a depository financial institution, the reporting entity may not recover its deposits. In accordance with the Town's investment and deposit policy, all deposits of the Town including certificates of deposit and special time deposits, in excess of the amount insured under the provisions of the Federal Deposit Insurance Act (FDIA) shall be secured by a pledge of securities with an aggregate value equal to 102% of the aggregate amount of deposits. The Town restricts the securities to the following eligible items:

- Obligations issued, fully insured or guaranteed as to the payment of principal and interest, by the United States, an agency thereof or a United States government sponsored corporation.
- Obligations partially insured or guaranteed by any agency of the United States.
- Obligations issued or fully insured or guaranteed by the State of New York.
- Obligations issued by a municipal corporation, school district or district corporation of New York State.
- Obligations of counties, cities and other governmental entities of a state other than the State of New York having the power to levy taxes that are backed by the full faith and credit of such governmental entity.

2. DEPOSITS WITH FINANCIAL INSTITUTIONS AND INVESTMENTS (Continued)

Custodial Credit Risk - Deposits

As of December 31, 2013, the bank balance of the Town's cash and cash equivalents of its primary government, including proprietary and fiduciary funds, was exposed to custodial credit risk as follows:

<u>Description</u>	<u>Bank Balance</u>	<u>Carrying Amount</u>
Cash and cash equivalents	<u>\$ 22,991,788</u>	<u>\$ 22,234,089</u>
Category 1: Covered by FDIC insurance	\$ 913,800	
Category 2: Uninsured and collateral held by pledging bank	<u>22,126,470</u>	
Total	<u>\$ 23,040,270</u>	

Collateral is required for demand deposit and money market accounts at 100 percent of all deposits not covered by the federal deposit insurance. The Town collateralizes its deposits at Bank of America at 102 percent of the amount not covered by the federal deposit insurance. Obligations that may be pledged as collateral are obligations of the United States and its agencies and obligations of the State and its municipalities and towns.

Munipro, Inc.

Munipro, Inc. is incorporated as a not-for-profit organization and as such is not required to maintain collateral on its accounts but does at 102% or more. At times during the year the cash balances may exceed collateralized balances but the management of Munipro, Inc. believes the risk associated with its uninsured balances to be insignificant. As of December 31, 2013, Munipro, Inc.'s bank balance of cash and cash equivalents was exposed to custodial credit risk as follows:

<u>Description</u>	<u>Bank Balance</u>	<u>Carrying Amount</u>
Cash and cash equivalents	<u>\$ 499,806</u>	<u>\$ 348,864</u>
Category 1: Covered by FDIC insurance	\$ 404,093	
Category 2: Uninsured and collateral held by pledging bank	<u>97,573</u>	
Total	<u>\$ 501,666</u>	

2. CASH AND CASH EQUIVALENTS (Continued)

GEDPRO, Inc.

GEDPRO, Inc. is incorporated as a not-for-profit organization and as such is not required to maintain collateral on its accounts but does at 102% or more. At times during the year the cash balances may exceed collateralized balances but management of GEDPRO, Inc. believes the risk associated with its uninsured balances to be insignificant. As of December 31, 2013, GEDPRO, Inc.'s bank balance of cash and cash equivalents was exposed to custodial credit risk as follows:

<u>Description</u>	<u>Bank Balance</u>	<u>Carrying Amount</u>
Cash and cash equivalents	<u>\$ 78,565</u>	<u>\$ 77,801</u>
Category 1: Covered by FDIC insurance	<u>\$ 78,565</u>	

3. RECEIVABLES

Receivables

Receivables, not including component units, are stated at net realizable value, and consisted of the following at December 31, 2013. The Town's management has deemed these amounts to be fully collectible:

<u>Description</u>	<u>Amount</u>
State and Federal aid	\$ 480,125
Sales tax from Monroe County	1,766,988
Miscellaneous	<u>277,607</u>
Total	<u>\$ 2,524,720</u>

Interfund Receivables, Payables, Revenues and Expenditures

Interfund receivables, payables, revenues and expenditures at December 31, 2013 were as follows:

<u>Fund</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>	<u>Interfund Revenue Transfers</u>	<u>Interfund Expenditure Transfers</u>
General	\$ 415,832	\$ -	\$ 281,648	\$ 316,210
Highway	201	-	124,412	79,350
Capital Projects	-	-	-	565,072
Library	8,597	83,328	19,429	23,305
Other non-major governmental	4,700	211,086	139,583	60,859
Self-Insurance fund	-	-	479,724	-
Trust and agency	-	134,916	-	-
Total	<u>\$ 429,330</u>	<u>\$ 429,330</u>	<u>\$ 1,044,796</u>	<u>\$ 1,044,796</u>

3. RECEIVABLES (Continued)

Interfund receivables and payables arise from interfund transactions and are recorded by all funds affected in the period in which transactions are executed. The balances result from the time lag between the dates that interfund goods and services are provided or reimbursable expenditures occur, transactions are recorded in the accounting system, and payments between funds are made.

Transfers are used to move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, move receipts restricted to debt service from the funds collecting the receipts to the debt service fund as debt service payments become due, and move residual cash from closed projects to debt service to be used for debt payments at a later date.

The purpose of interfund transfers within a Town is to consolidate funding from multiple funds into one for the purchase of a large piece of equipment or the completion of a project that is to benefit multiple funds.

In addition to the interfund transfers, Munipro, Inc. transferred \$600,000 to the Town during the year ended December 31, 2013. This amount is recorded as an other financing source in the General Fund and a transfer out in Munipro, Inc.

4. CAPITAL ASSETS

A summary of changes in capital assets is as follows:

<u>Type</u>	<u>Balance</u> <u>1/1/2013</u>	<u>Increases</u>	<u>Decreases</u>	<u>Transfers</u>	<u>Balance</u> <u>12/31/2013</u>
Capital assets not being depreciated:					
Land	\$ 7,301,262	\$ -	\$ -	\$ -	\$ 7,301,262
Construction in progress	<u>6,926,444</u>	<u>961,448</u>	<u>-</u>	<u>(6,296,444)</u>	<u>1,591,448</u>
Total capital assets not being depreciated	<u>14,227,706</u>	<u>961,448</u>	<u>-</u>	<u>(6,296,444)</u>	<u>8,892,710</u>
Other capital assets:					
Buildings and improvements	26,659,065	-	-	-	26,659,065
Land improvements	631,800	-	-	-	631,800
Machinery, equipment and vehicles	20,873,700	2,448,950	(1,176,812)	-	22,145,838
Infrastructure	<u>168,014,885</u>	<u>4,029,923</u>	<u>-</u>	<u>6,296,444</u>	<u>178,341,252</u>
Total other capital assets	<u>216,179,450</u>	<u>6,478,873</u>	<u>(1,176,812)</u>	<u>6,296,444</u>	<u>227,777,955</u>
Less: Accumulated depreciation for:					
Buildings and improvements	(7,530,746)	(524,091)	-	-	(8,054,837)
Land improvements	(587,360)	(7,010)	-	-	(594,370)
Machinery, equipment and vehicles	(13,117,477)	(1,452,444)	1,078,569	-	(13,491,352)
Infrastructure	<u>(69,914,394)</u>	<u>(3,757,260)</u>	<u>-</u>	<u>-</u>	<u>(73,671,654)</u>
Total accumulated depreciation	<u>(91,149,977)</u>	<u>(5,740,805)</u>	<u>1,078,569</u>	<u>-</u>	<u>(95,812,213)</u>
Other capital assets, net	<u>125,029,473</u>	<u>738,068</u>	<u>(98,243)</u>	<u>6,296,444</u>	<u>131,965,742</u>
Governmental activities capital assets, net	<u>\$ 139,257,179</u>	<u>\$ 1,699,516</u>	<u>\$ (98,243)</u>	<u>\$ -</u>	<u>\$ 140,858,452</u>

Depreciation expense for the year ended December 31, 2013 was charged to functions/programs of the primary government as follows:

<u>Allocation to</u>	<u>Amount</u>
General government support	\$ 135,307
Public safety	174,601
Transportation	5,391,822
Culture and recreation	25,897
Home and community services	<u>13,178</u>
Total depreciation expense	<u>\$ 5,740,805</u>

5. PENSION PLAN

Plan Description

The Town participates in the New York State and Local Employees' Retirement System (ERS) and the New York State and Local Police and Fire Retirement System (PFRS) (collectively the Systems).

These are cost-sharing multiple-employer public employee retirement systems. These 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) and Police and Fire Retirement System Law (NYSPRSL). As set forth in the NYSRSSL and NYSPRSL, 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 its 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 System or the Local Police and Fire Retirement System, Gov. Alfred E. Smith State Office Building, Albany, NY 12244.

Funding Policy

Membership, benefits, and employer and employee obligations to contribute are described in the NYSRSSL using the tier concept. Pension legislation established tier membership by the date a member last joined the Retirement System. They are as follows:

- Tier 1 - Those persons who last became members of the System before July 1, 1973.
- Tier 2 - Those persons who last became members on or after July 1, 1973, but before July 27, 1976.
- Tier 3 - Generally those persons who are State correction officers who last became members on or after July 27, 1976, and all others who last became members on or after July 27, 1976, but before September 1, 1983.
- Tier 4 - Generally, except for correction officers, those persons who last became members on or after September 1, 1983.
- Tier 5 - Those persons who last became members of the System on or after January 1, 2010.
- Tier 6 - Those persons who last became members of the System on or after April 1, 2012.

Funding Policy

ERS is noncontributory for the employee who joined prior to July 27, 1976. For employees who joined ERS after July 27, 1976, and prior to January 1, 2010, employees contribute 3% of their salary, except that employees in ERS more than ten years are no longer required to contribute. For employees who joined after January 1, 2010, employees in ERS contribute 3% of their salary throughout their active membership. The Comptroller certifies the rates expressed as proportions of members' payroll annually which are used in computing the contributions required to be made by employers to the pension accumulation fund. Employees who join on or after April 1, 2012 will contribute 3% of their reportable salary. Beginning April 1, 2013, the contribution rate for Tier 6 members will vary based on each member's annual compensation varying between 3-6%.

5. PENSION PLAN (Continued)

The Systems cannot be diminished or impaired. Benefits can be reduced for future membership only by an act of the New York State Legislature. The Town's contributions were equal to the required contributions for the plan fiscal years as follows:

	<u>ERS</u>	<u>PFRS</u>
2013	\$ 2,923,322	\$ 2,714,862
2012	\$ 2,776,285	\$ 2,663,160
2011	\$ 2,110,920	\$ 2,006,621

6. SELF-INSURANCE FUND

The Town's self-insurance coverage applies to general liability, automobile liability, property damage, public works equipment, workers' compensation and general real property coverage. The Town has excess liability insurance protection up to \$1,875,000 for a single incident with coverage that is effective in the event that a single loss exceeds \$125,000. The excess insurance covers workers' compensation claims with a specific excess limit of \$10,000,000 and employer's liability limit of \$550,000. The deductibles on the self-insurance range from \$5,000 to \$125,000 depending on the type of loss or liability. Various Town funds contributed to the Self-Insurance Fund a total of \$479,724 for the year ended December 31, 2013. As of December 31, 2013, the Self-Insurance Fund net position was a deficit of \$631,561.

The Town's estimated claims liabilities payable at December 31 of each year are based on the anticipated final outcome of each claim, analyzed on a case-by-case basis. For the year ended December 31, 2013, claims and judgments payable consisted of \$760,820 for workers' compensation claims and \$707,687 for general liability claims. The workers' compensation estimated claims liabilities are based on factors such as number of lost days, scheduled award and the percentage loss of use related to specific bodily injuries. General liability claims are estimated based on many factors including past experience, damages, and other factors consistently applied within the jurisdiction. All claims are analyzed by the Town's insurance carrier who acts as the Self-Insurance Fund administrator. The Self-Insurance Fund establishes a liability for all reported insured events, which includes estimates of both future payments of losses and related allocated claims.

The following represents changes in the aggregate liabilities for the Self-Insurance Fund during 2013:

Unpaid claims and claim adjustments at the beginning of the year	\$ 1,073,327
Incurred claims and claim adjustment expenses:	
Provision for insured events	1,556,101
Payments, claims and claim adjustment expenses attributable to insured events	<u>(1,160,921)</u>
Total unpaid claims and claim adjustments payable at the end of year	<u>\$ 1,468,507</u>

7. LONG-TERM DEBT

Bonds Payable

At December 31, 2013, total outstanding serial bond indebtedness of the Town was \$19,559,000. The Town borrows money in order to acquire land or equipment, or for the construction of buildings and 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. These long-term liabilities are full faith and credit debt of the Town.

The governmental activities had the following bonds payable obligations changes during the year and outstanding as of December 31, 2013:

<u>Purpose/Issue Date</u>	<u>Due Date</u>	<u>Interest Rate</u>	<u>Balance 1/1/2013</u>	<u>Additions</u>	<u>Payments</u>	<u>Balance 12/31/2013</u>	<u>Due in One Year</u>
Various Governmental 1998	12/1/2015	4.125%	\$ 900,000	\$ -	\$ (300,000)	\$ 600,000	\$ 300,000
Various Governmental 1999	10/15/2016	4.180%	60,000	-	(15,000)	45,000	15,000
Various Governmental 2002	11/1/2019	3.000%	3,400,000	-	(700,000)	2,700,000	600,000
Various Governmental 2006	9/1/2035	4.000%	6,870,000	-	(895,000)	5,975,000	800,000
Various Governmental 2010	10/1/2035	2.713%	11,079,000	-	(840,000)	10,239,000	855,000
Total			\$ 22,309,000	\$ -	\$ (2,750,000)	\$ 19,559,000	\$ 2,570,000

The amounts payable for each of the years ending December 31 are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2014	\$ 2,570,000	\$ 640,055	\$ 3,210,055
2015	2,370,000	555,304	2,925,304
2016	1,880,000	477,396	2,357,396
2017	1,870,000	417,979	2,287,979
2018	1,520,000	358,891	1,878,891
2019 - 2023	4,355,000	1,266,757	5,621,757
2024 - 2028	2,315,000	760,757	3,075,757
2029 - 2033	2,215,000	352,600	2,567,600
2034 - 2035	464,000	25,355	489,355
Total	\$ 19,559,000	\$ 4,855,094	\$ 24,414,094

Interest expense on bonds payable was \$706,736 in 2013. In 2013, cash paid for interest was \$730,572. The accrued interest on bonds for the year ended December 31, 2013 is \$171,799.

7. LONG-TERM DEBT (Continued)

GEDPRO, Inc. Mortgage Payable

GEDPRO, Inc. has a mortgage payable with a bank for vacant land, known as KPV/ KPY. The mortgage requires monthly principal payments of \$3,915, plus interest at the one month LIBOR rate plus 350 basis points annually through 2016, at which time the remaining principal balance of \$704,695 is due. The real property of GEDPRO, Inc. serves as collateral for the mortgage. In addition, Board of Directors of Munipro, Inc. passed a resolution in April 2001 to authorize a guarantee of this mortgage with the lease agreements of Munipro, Inc. serving as additional collateral.

Future maturities of the mortgage payable are as follows at December 31:

2014	\$	46,980
2015		46,980
2016		<u>736,013</u>
		829,973
Less: Current portion		<u>(46,980)</u>
	\$	<u>782,993</u>

Cash paid for interest on this mortgage totaled \$32,151 for 2013.

As a stipulation of this mortgage, GEDPRO, Inc. must be in compliance with certain debt covenants. As of December 31, 2013, GEDPRO, Inc. has met the requirements of these covenants.

8. OTHER LONG TERM LIABILITIES

Compensated Absences

Compensated absences represent the value of the earned and unused portion of the liability for compensated absences. For governmental activities, compensated absences are liquidated by the general fund.

Changes in the year and the year-end balance of the compensated absences for the governmental activities were as follows:

	<u>Balance</u> <u>01/01/13</u>	<u>Net</u> <u>Decrease</u>	<u>Balance</u> <u>12/31/13</u>	<u>Due Within</u> <u>One Year</u>
Compensated absences	\$ <u>1,997,932</u>	\$ <u>(312,060)</u>	\$ <u>1,685,872</u>	\$ <u>421,468</u>

9. OTHER POSTEMPLOYMENT BENEFITS

Plan Description

The Town provides continuation of medical insurance coverage to employees that retire under the Systems (see Note 5) at the same time they end their service to the Town. The plan is a single-employer defined benefit other postemployment benefit plan (OPEB). Based on collective bargaining agreements, the retiree receives this coverage for the remainder of their lives. Upon the death of the retiree, coverage ceases. Healthcare benefits for non-union employees are similar to those of union employees. The retirees' share of the calculated premium costs ranges from 0% to 100% or from \$0 to \$65 per month depending on the retirement date and the length of service. The plan does not currently issue a stand-alone financial report since there are no assets legally segregated for the sole purpose of paying benefits under the plan.

The number of participants as of January 1, 2012, the effective date of the biannual OPEB valuation, follows. There have been no significant changes in the number of covered participants or the type of coverage since that date. At December 31, 2013, there were 286 active employees and 197 retired employees covered under OPEB.

Funding and Accounting Policy

The Town currently pays for postemployment healthcare benefits on a pay-as-you-go basis. These financial statements assume that pay-as-you-go funding will continue. The accrual basis of accounting is used to recognize long-term obligations of the Town.

Annual OPEB Cost and Net OPEB Obligation

The Town's annual Other Postemployment Benefit Cost (expense) is calculated based on the annual required contribution (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities over a period not to exceed thirty years. The following table shows the components of the Town's annual OPEB cost for the year, the amount actually contributed to the Plan, and the changes in the Town's net OPEB obligation:

Annual Required Contribution (ARC)	\$ 3,800,910
Adjustment to ARC	(419,574)
Interest on Net OPEB Obligation	<u>290,211</u>
2013 Annual OPEB cost (expense)	3,671,547
2013 Contributions made	<u>(1,845,576)</u>
Increase in Net OPEB Obligation	1,825,971
Net OPEB obligation at December 31, 2012	<u>9,137,554</u>
Net OPEB obligation at December 31, 2013	<u>\$ 10,963,525</u>
Percentage of Annual OPEB Cost	
Contributed	<u>50.3%</u>

9. OTHER POSTEMPLOYMENT BENEFITS (Continued)

Trend Information

The following table provides trend information for the Plan:

<u>Year Ended</u>	<u>Annual OPEB Cost</u>	<u>Actual Employer Contribution</u>	<u>Percentage Contributed</u>	<u>Net Ending OPEB Obligation</u>
2013	\$ 3,671,547	\$ 1,845,576	50.3%	\$ 10,963,525
2012	\$ 3,671,547	\$ 1,789,268	48.7%	\$ 9,137,554
2011	\$ 3,593,363	\$ 1,804,734	50.2%	\$ 7,255,275

Funded Status and Funding Progress

The projection of future benefits for an ongoing plan involves 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 healthcare cost trend. Amounts determined regarding the funded status of the Plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The Plan is currently not funded. The plan does not issue a stand alone report as there are no assets legally separated for the plan.

The schedule of funding progress presents multiyear trend information that is useful in determining whether the actuarial value of plan assets, if any, is increasing or decreasing over time relative to the actuarial accrued liability.

Schedule of Funding Progress

<u>Actuarial Valuation Date</u>	<u>Year Ended</u>	<u>Actuarial Value of Assets (a)</u>	<u>Actuarial Accrued Liability (AAL) (b)</u>	<u>Unfunded AAL (UAAL) (b) - (a)</u>	<u>Funded Ratio (a)/(b)</u>	<u>Covered Payroll (c)</u>	<u>UAAL as a % of Covered Payroll (b-a)/(c)</u>
1/1/2012	12/31/13	\$ -	\$ 44,409,806	\$ 44,409,806	0.0%	\$ 24,256,784	183.1%
1/1/2012	12/31/12	\$ -	\$ 44,409,806	\$ 44,409,806	0.0%	\$ 19,342,239	229.6%
1/1/2011	12/31/11	\$ -	\$ 43,326,216	\$ 43,326,216	0.0%	\$ 18,527,197	233.9%

Actuarial Methods and Assumptions

Projections of benefits for financial reporting purposes are based on the substantive plan as understood by the employer and plan members and include the types of benefits provided at the time of the valuation and the historical pattern of sharing of 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.

9. OTHER POSTEMPLOYMENT BENEFITS (Continued)

Actuarial Methods and Assumptions (Continued)

In the January 1, 2012 actuarial valuation, the following methods and assumptions were used:

Actuarial cost method	Projected Unit Credit Actuarial Cost Method
Discount rate*	4.0%
Medical care cost trend rate	6.0% initially. The rate is increased initially in year one, then reduced by decrements to an ultimate rate of 5.0% in 2016.
Unfunded actuarial accrued liability:	
Amortization period	30 years
Amortization method	Level dollar
Amortization basis	Open

* As the plan is unfunded, the assumed discount rate considers that the Town's investment assets are low risk in nature, such as money market funds or certificates of deposit.

Medical Reimbursement

The Town's Medicare Part D prescription drug subsidy, which reduces the cost of retiree healthcare premiums, is accrued as revenue only in the current year. Subsidies for future years cannot be recognized as a reduction to the actuarial accrued liability.

10. BOND ANTICIPATION NOTE

Short term debt provides financing for governmental activities. The Town issued a Bond Anticipation Note (BAN) in order to finance ongoing road repair projects. The BAN is due on January 31, 2014 and bears interest at 1.48%.

The following is a summary of changes in short-term debt for the year ended December 31, 2013:

Balance, January 1, 2013	\$ -
Borrowings	1,950,000
Repayments	-
	<hr/>
Balance, December 31, 2013	<u>\$ 1,950,000</u>

On January 31, 2014, the Town renewed the \$1,950,000 BAN with a maturity date of January 30, 2015, bearing interest at 0.85%.

11. FUND BALANCE

As of December 31, 2013, fund balances are composed of the following:

	General Fund	Highway Fund	Capital Fund	Library Fund	Non-Major Special Revenue Funds
Nonspendable:					
Prepaid expenditures	\$ 1,320,029	\$ 213,417	\$ -	\$ 87,967	\$ 60,882
Restricted:					
Handicapped parking education	38,283	-	-	-	-
Asset forfeitures	137,637	-	-	-	-
Recreation - park capital improvement and acquisition	1,462,989	-	-	-	-
Community development grants	-	-	-	-	675
Total Restricted	1,638,909	-	-	-	675
Committed:					
Capital reserve - Campus	3,735,559	-	-	-	-
Total Committed	3,735,559	-	-	-	-
Assigned:					
Future appropriations	6,413,435	700,000	-	200,000	587,066
Future health insurance expenditures	524,618	105,653	-	23,963	21,868
Recreational programs	129,312	-	-	-	-
General government support	22,147	-	-	-	-
Public safety	98,674	-	-	-	-
Transportation	667	85,908	-	-	14,718
Economic assistance	10,198	-	-	-	-
Culture and recreation	-	-	-	61,865	-
Home and community	8,446	-	-	-	87,604
Other spendable amounts	-	1,002,058	-	112,171	885,533
Total Assigned	7,207,497	1,893,619	-	397,999	1,596,789
Unassigned	1,243,828	-	(1,154,212)	-	-
Total	\$ 15,145,822	\$ 2,107,036	\$ (1,154,212)	\$ 485,966	\$ 1,658,346

12. STEWARDSHIP

The Town reports its budgetary status with the actual data, including outstanding encumbrances as charges against budget appropriations. This results in the following reconciliation of fund balances computed on GAAP basis and budgetary basis.

	<u>General Fund</u>	<u>Highway Fund</u>	<u>Library Fund</u>
GAAP basis fund balance at December 31, 2013	\$ 15,145,822	\$ 2,107,036	\$ 485,966
Less: Outstanding encumbrances	<u>(140,132)</u>	<u>(85,908)</u>	<u>(61,865)</u>
Budgetary basis fund balance at December 31, 2013	<u>\$ 15,005,690</u>	<u>\$ 2,021,128</u>	<u>\$ 424,101</u>

Budget Basis of Accounting

Budget(s) are adopted annually on a basis consistent with accounting principles generally accepted in the United States. Appropriations authorized for the current year are increased by the amount of encumbrances carried forward from the prior year. The budget utilizes the modified accrual basis of accounting and includes:

- The programs, projects, services and activities to be carried on during the fiscal year
- The estimated revenue available to finance the operating plans
- The estimated spending requirements of the operating plan

Capital Projects fund

The deficit of the Capital Projects fund was \$1,154,212 at December 31, 2013 due to the issuance of a Bond Anticipation Note (BAN) of \$1,950,000 in 2013. After this BAN is repaid or bonded, the fund balance is expected to be in a positive position.

Self-Insurance fund

The fund balance deficit of the self-insurance fund was \$631,561 at December 31, 2013 due to additional claims and judgments. The fund is expected to be positive in 2014 due to reallocation of interfund revenues and expenditures.

13. COMMITMENTS AND CONTINGENCIES

Judgments and Claims

The Town is a defendant in a number of liability and assessment cases that have arisen from the normal course of Town activities. In the opinion of the Town Board and independent legal counsel, the ultimate disposition of all the liability matters should not have a material impact on the Town. The Town Board and independent legal counsel has deemed the tax assessment related cases, either individual or cumulative, to be immaterial to the financial statements.

State and Federally Assisted Programs

The Town has received grants, which are subject to audit by agencies of the state and local governments. Such audits may result in disallowance and a request for a return of funds to the federal and state governments. Based on past audits and the merits of current outstanding audits, the Town administration believes disallowances, if any, will be immaterial to the financial statements.

14. SUBSEQUENT EVENT

On March 25, 2014, the Town issued \$2,695,000 Public Improvement Refunding (Serial Bonds) with a premium of \$132,084, for a total issuance of \$2,827,084. These bonds refunded the \$2,700,000 outstanding principal amount of the Town's 2002 Public Improvement (Serial) Bonds.

15. IMPACT OF FUTURE GASB PRONOUNCEMENTS

In March 2012, the GASB issued Statement No. 66, *Technical Corrections-2012-an amendment of GASB Statements No. 10 and No. 62*. This Statement improves accounting and financial reporting by clarifying guidance regarding risk financing, operating lease payments, and accounting for loans. The Town is required to adopt the provisions of Statement No. 66 for the year ending December 31, 2014.

In June 2012, the GASB issued Statements No. 67, *Financial Reporting for Pension Plans - an amendment of GASB Statement No. 25*, No. 68 *Accounting and Financial Reporting for Pensions - an amendment of GASB Statement No. 27*, and No. 71 *Pension Transition for Contributions made subsequent to the measurement date - an amendment to GASB Statement 68*. The objective of Statement No. 67 is to improve financial reporting by state and local governmental pension plans. Statement No. 67 replaces the requirements of Statements No. 25 and No. 50 as they relate to pension plans that are administered through trusts or equivalent arrangements that meet certain criteria. Statement No. 68 establishes accounting and financial reporting requirements related to pensions for governments whose employees are provided with pensions through pension plans that are covered by the scope of Statement No. 68, as well as for non-employer governments that have a legal obligation to contribute to those plans. The objective of Statement No. 71 is to address an issue regarding application of the transition provisions of *Statement No. 68*. The Town is required to adopt the provisions of Statement No. 67 for the year ending December 31, 2014 and Statement No. 68 and No. 71 for the year ending December 31, 2015, with early adoption encouraged.

In January 2013, the GASB issued Statement No. 69, *Government Combinations and Disposals of Government Operations*. This Statement establishes accounting and financial reporting standards related to government combinations and disposals of government operations. The term *government combinations* include a variety of transactions referred to as mergers, acquisitions, and transfers of operations. The Town is required to adopt the provisions of this Statement for the year ending December 31, 2014. Early adoption is encouraged.

In April 2013, the GASB issued Statement No. 70, *Accounting and Financial Reporting for Non-exchange Financial Guarantees*. This Statement improves accounting and financial reporting by state and local governments that extend and receive non-exchange financial guarantees. The Town is required to adopt the provisions of Statement No. 70 for the year ending December 31, 2014.

REQUIRED SUPPLEMENTARY INFORMATION

TOWN OF GREECE, NEW YORK

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2013**

	General Fund			
	Original <u>Budget</u>	Final <u>Budget</u>	Actual Amounts <u>(Budgetary Basis)*</u>	Variance with Final Budget Positive <u>(Negative)</u>
REVENUES:				
Real property taxes	\$ 18,211,268	\$ 18,211,268	\$ 18,211,477	\$ 209
Real property tax items	1,069,952	1,069,952	1,149,346	79,394
Nonproperty tax items	6,727,587	6,727,587	8,103,807	1,376,220
Departmental income	479,116	501,542	786,588	285,046
Intergovernmental charges	204,000	204,000	196,439	(7,561)
Use of money and property	283,704	283,704	275,644	(8,060)
Licenses and permits	902,300	902,300	1,380,281	477,981
Fines and forfeitures	500,000	500,000	422,071	(77,929)
Sale of property and compensation for loss	-	63,483	117,241	53,758
Miscellaneous	106,772	107,772	122,290	14,518
Interfund revenues	338,274	388,274	404,668	16,394
State and County aid	1,965,000	2,060,434	2,474,749	414,315
Federal aid	47,000	258,914	279,819	20,905
Total revenues	<u>30,834,973</u>	<u>31,279,230</u>	<u>33,924,420</u>	<u>2,645,190</u>
EXPENDITURES:				
General governmental support	8,914,853	8,841,425	8,559,692	281,733
Education	38,089	38,089	-	38,089
Public safety	19,488,112	20,095,898	19,756,391	339,507
Transportation	1,154,053	1,137,976	1,092,149	45,827
Economic assistance	46,000	46,400	48,193	(1,793)
Culture and recreation	1,831,904	1,903,729	1,765,234	138,495
Home and community services	1,534,945	1,622,504	1,566,471	56,033
Postemployment benefits	1,732,324	1,732,336	1,553,516	178,820
Debt service -				
Principal	635,000	650,000	650,000	-
Interest	256,576	272,446	272,435	11
Total expenditures	<u>35,631,856</u>	<u>36,340,803</u>	<u>35,264,081</u>	<u>1,076,722</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	<u>(4,796,883)</u>	<u>(5,061,573)</u>	<u>(1,339,661)</u>	<u>3,721,912</u>
OTHER FINANCING SOURCES (USES):				
Transfers from Munipro, Inc.	600,000	600,000	600,000	-
Operating transfers - in	90,268	142,458	281,648	139,190
Operating transfers - out	(316,210)	(316,210)	(316,210)	-
Total other financing sources (uses)	<u>374,058</u>	<u>426,248</u>	<u>565,438</u>	<u>139,190</u>
NET CHANGE IN FUND BALANCE	<u>(4,422,825)</u>	<u>(4,635,325)</u>	<u>(774,223)</u>	<u>3,861,102</u>
FUND BALANCE - beginning of year	<u>15,779,913</u>	<u>15,779,913</u>	<u>15,779,913</u>	<u>-</u>
FUND BALANCE - end of year	<u>\$ 11,357,088</u>	<u>\$ 11,144,588</u>	<u>\$ 15,005,690</u>	<u>\$ 3,861,102</u>

* - Actual expenditures on the budgetary basis include encumbrances outstanding at year end.

The accompanying notes are an integral part of this supplementary information.

TOWN OF GREECE, NEW YORK

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL - HIGHWAY FUND
FOR THE YEAR ENDED DECEMBER 31, 2013**

	Highway Fund			
	Original Budget	Final Budget	Actual Amounts (Budgetary Basis)*	Variance with Final Budget Positive (Negative)
REVENUES:				
Real property taxes	\$ 9,170,158	\$ 9,170,158	\$ 9,170,158	\$ -
Real property tax items	376,561	376,561	382,074	5,513
Intergovernmental charges	939,782	984,289	1,009,650	25,361
Use of money and property	20,000	20,000	9,775	(10,225)
Licenses and permits	45,000	45,000	51,282	6,282
Sale of property and compensation for loss	-	135,669	143,806	8,137
Miscellaneous	5,180	31,890	78,668	46,778
State and County aid	345,000	428,449	438,449	10,000
Total revenues	<u>10,901,681</u>	<u>11,192,016</u>	<u>11,283,862</u>	<u>91,846</u>
EXPENDITURES:				
General government support	-	-	96,296	(96,296)
Transportation	9,420,224	10,659,696	10,588,813	70,883
Postemployment benefits	306,989	312,074	283,820	28,254
Debt service -				
Principal	1,170,000	1,160,000	1,160,000	-
Interest	174,450	193,830	193,829	1
Total expenditures	<u>11,071,663</u>	<u>12,325,600</u>	<u>12,322,758</u>	<u>2,842</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	<u>(169,982)</u>	<u>(1,133,584)</u>	<u>(1,038,896)</u>	<u>94,688</u>
OTHER FINANCING SOURCES (USES):				
Operating transfers - in	87,513	87,513	124,412	36,899
Operating transfers - out	(79,350)	(79,350)	(79,350)	-
Total other financing sources (uses)	<u>8,163</u>	<u>8,163</u>	<u>45,062</u>	<u>36,899</u>
NET CHANGE IN FUND BALANCE	(161,819)	(1,125,421)	(993,834)	131,587
FUND BALANCE - beginning of year	<u>3,014,962</u>	<u>3,014,962</u>	<u>3,014,962</u>	<u>-</u>
FUND BALANCE - end of year	<u>\$ 2,853,143</u>	<u>\$ 1,889,541</u>	<u>\$ 2,021,128</u>	<u>\$ 131,587</u>

* - Actual expenditures on the budgetary basis include encumbrances outstanding at year end.

TOWN OF GREECE, NEW YORK

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL - LIBRARY FUND
FOR THE YEAR ENDED DECEMBER 31, 2013**

	Library Fund			
	Original Budget	Final Budget	Actual Amounts (Budgetary Basis)*	Variance with Final Budget Positive (Negative)
REVENUES:				
Real property taxes	\$ 3,127,639	\$ 3,127,639	\$ 3,127,639	\$ -
Real property tax items	128,081	128,081	129,174	1,093
Departmental income	127,000	127,000	136,756	9,756
Use of money and property	6,000	6,000	2,954	(3,046)
Sale of property and compensation for loss	-	-	60	60
Interfund revenue	<u>20,500</u>	<u>20,500</u>	<u>39,986</u>	<u>19,486</u>
Total revenues	<u>3,409,220</u>	<u>3,409,220</u>	<u>3,436,569</u>	<u>27,349</u>
EXPENDITURES:				
General governmental support	-	-	9,039	(9,039)
Culture and recreation	3,193,481	3,268,231	3,209,888	58,343
Postemployment benefits	15,102	15,102	13,063	2,039
Debt service -				
Principal	230,000	230,000	230,000	-
Interest	<u>62,220</u>	<u>62,220</u>	<u>62,218</u>	<u>2</u>
Total expenditures	<u>3,500,803</u>	<u>3,575,553</u>	<u>3,524,208</u>	<u>51,345</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	<u>(91,583)</u>	<u>(166,333)</u>	<u>(87,639)</u>	<u>78,694</u>
OTHER FINANCING SOURCES:				
Operating transfers - in	19,429	19,429	19,429	-
Operating transfers - out	<u>(23,305)</u>	<u>(23,305)</u>	<u>(23,305)</u>	<u>-</u>
Total other financing sources	<u>(3,876)</u>	<u>(3,876)</u>	<u>(3,876)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	(95,459)	(170,209)	(91,515)	78,694
FUND BALANCE - beginning of year	<u>515,616</u>	<u>515,616</u>	<u>515,616</u>	<u>-</u>
FUND BALANCE - end of year	<u>\$ 420,157</u>	<u>\$ 345,407</u>	<u>\$ 424,101</u>	<u>\$ 78,694</u>

* - Actual expenditures on the budgetary basis include encumbrances outstanding at year end.

SUPPLEMENTAL SCHEDULES

TOWN OF GREECE, NEW YORK

**COMBINING BALANCE SHEET
OTHER NON-MAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2013**

	Special Lighting Fund	Community Development Fund	Special Drainage Fund	Special Sewer Fund	Special Water Fund	Total Other Non-Major Governmental Funds
ASSETS						
Cash and cash equivalents	\$ 649,268	\$ -	\$ 542,501	\$ 782,841	\$ 8,438	\$ 1,983,048
Due from (to) other funds, net	(62,008)	(52,453)	(34,655)	(57,270)	-	(206,386)
Due from other governments	-	80,682	-	-	-	80,682
Prepaid expenditures	1,565	-	23,259	36,058	-	60,882
Total assets	\$ 588,825	\$ 28,229	\$ 531,105	\$ 761,629	\$ 8,438	\$ 1,918,226
LIABILITIES AND FUND BALANCES						
LIABILITIES:						
Accounts payable	\$ 179,775	\$ 27,554	\$ 5,837	\$ 10,291	\$ -	\$ 223,457
Accrued liabilities	1,773	-	429	34,221	-	36,423
Total liabilities	181,548	27,554	6,266	44,512	-	259,880
FUND BALANCES:						
Nonspendable	1,565	-	23,259	36,058	-	60,882
Restricted	-	675	-	-	-	675
Assigned	405,712	-	501,580	681,059	8,438	1,596,789
Total fund balances	407,277	675	524,839	717,117	8,438	1,658,346
Total liabilities and fund balances	\$ 588,825	\$ 28,229	\$ 531,105	\$ 761,629	\$ 8,438	\$ 1,918,226

The accompanying notes are an integral part of the supplementary information.
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TOWN OF GREECE, NEW YORK

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
OTHER NON-MAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2013**

	<u>Special Lighting Fund</u>	<u>Community Development Fund</u>	<u>Special Drainage Fund</u>	<u>Special Sewer Fund</u>	<u>Special Water Fund</u>	<u>Total Other Non-Major Governmental Funds</u>
REVENUES:						
Real property taxes	\$ 2,105,456	\$ -	\$ 1,139,891	\$ 1,880,333	\$ 7,678	\$ 5,133,358
Departmental income	-	-	90,700	172,550	-	263,250
Use of money and property	2,340	-	1,443	2,402	36,231	42,416
Miscellaneous	-	-	2,124	-	-	2,124
Federal aid	-	444,460	-	-	-	444,460
Total revenues	<u>2,107,796</u>	<u>444,460</u>	<u>1,234,158</u>	<u>2,055,285</u>	<u>43,909</u>	<u>5,885,608</u>
EXPENDITURES:						
General government support	-	-	4,383	36,944	-	41,327
Transportation	2,134,074	-	-	-	-	2,134,074
Home and community services	-	444,460	794,847	1,315,736	7,679	2,562,722
Debt service -						
Principal	-	-	285,000	390,000	35,000	710,000
Interest	-	-	73,014	127,851	1,225	202,090
Total expenditures	<u>2,134,074</u>	<u>444,460</u>	<u>1,157,244</u>	<u>1,870,531</u>	<u>43,904</u>	<u>5,650,213</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(26,278)</u>	<u>-</u>	<u>76,914</u>	<u>184,754</u>	<u>5</u>	<u>235,395</u>
OTHER FINANCING SOURCES (USES):						
Transfers in	66,490	-	71,563	1,530	-	139,583
Transfers out	-	-	(11,171)	(49,688)	-	(60,859)
Total other financing sources and uses	<u>66,490</u>	<u>-</u>	<u>60,392</u>	<u>(48,158)</u>	<u>-</u>	<u>78,724</u>
NET CHANGE IN FUND BALANCES	40,212	-	137,306	136,596	5	314,119
FUND BALANCE - beginning of year	<u>367,065</u>	<u>675</u>	<u>387,533</u>	<u>580,521</u>	<u>8,433</u>	<u>1,344,227</u>
FUND BALANCE - end of year	<u>\$ 407,277</u>	<u>\$ 675</u>	<u>\$ 524,839</u>	<u>\$ 717,117</u>	<u>\$ 8,438</u>	<u>\$ 1,658,346</u>

The accompanying notes are an integral part of the supplementary information.

TOWN OF GREECE, NEW YORK

**COMBINING STATEMENT OF NET POSITION
DISCRETELY PRESENTED COMPONENT UNITS
DECEMBER 31, 2013**

	<u>Munipro, Inc.</u>	<u>Greece Economic Development Projects, Inc.</u>	<u>Total</u>
ASSETS			
Cash and cash equivalents	\$ 348,864	\$ 77,801	\$ 426,665
Accounts receivable	53,924	-	53,924
Notes and interest receivable - related party	152,721	-	152,721
Capital assets - land	<u>4,150,000</u>	<u>1,597,250</u>	<u>5,747,250</u>
Total assets	<u>4,705,509</u>	<u>1,675,051</u>	<u>6,380,560</u>
LIABILITIES			
Accounts payable	1,025	3,343	4,368
Notes and interest payable - related party	-	152,721	152,721
Long-term liabilities			
Due within one year -			
Mortgage payable	-	46,980	46,980
Due in more than one year -			
Mortgage payable	<u>-</u>	<u>782,993</u>	<u>782,993</u>
Total liabilities	<u>1,025</u>	<u>986,037</u>	<u>987,062</u>
NET POSITION			
Net investment in capital assets	4,150,000	767,277	4,917,277
Unrestricted	<u>554,484</u>	<u>(78,263)</u>	<u>476,221</u>
Total net position	<u>\$ 4,704,484</u>	<u>\$ 689,014</u>	<u>\$ 5,393,498</u>

The accompanying notes are an integral part of the supplementary information.

TOWN OF GREECE, NEW YORK

**COMBINING STATEMENT OF ACTIVITIES AND CHANGE IN NET POSITION
DISCRETELY PRESENTED COMPONENT UNITS
FOR THE YEAR ENDED DECEMBER 31, 2013**

	<u>Munipro, Inc.</u>	<u>Greece Economic Development Projects, Inc.</u>	<u>Total</u>
OPERATING REVENUES:			
Charges for services	\$ 542,322	\$ 5,395	\$ 547,717
Total operating revenues	<u>542,322</u>	<u>5,395</u>	<u>547,717</u>
OPERATING EXPENSES:			
Loss on land sales	-	316	316
Loss on disposals of construction-in-progress		13,605	13,605
Service and supplies	19,290	30,149	49,439
Interest	-	34,872	34,872
Total operating expenses	<u>19,290</u>	<u>78,942</u>	<u>98,232</u>
Operating income (loss)	<u>523,032</u>	<u>(73,547)</u>	<u>449,485</u>
NON-OPERATING REVENUES:			
Interest income	<u>3,523</u>	<u>35</u>	<u>3,558</u>
Total non-operating revenue	<u>3,523</u>	<u>35</u>	<u>3,558</u>
Change in net position before other items	526,555	(73,512)	453,043
OTHER ITEMS:			
Transfers to the Town	<u>(600,000)</u>	<u>-</u>	<u>(600,000)</u>
Change in net position after other items	(73,445)	(73,512)	(146,957)
NET POSITION - beginning of year	<u>4,777,929</u>	<u>762,526</u>	<u>5,540,455</u>
NET POSITION - end of year	<u>\$ 4,704,484</u>	<u>\$ 689,014</u>	<u>\$ 5,393,498</u>

The accompanying notes are an integral part of the supplementary information.

SECTION B
OMB CIRCULAR A-133

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

July 2, 2014

To the Town Board of the
Town of Greece, 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 aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Town of Greece, New York (the Town) as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements, and have issued our report thereon dated July 2, 2014.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Town'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 Town's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control.

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

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

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(Continued)

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

(Continued)

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Town'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 entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Bonadio & Co., LLP

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE

July 2, 2014

To the Town Board of the
Town of Greece, New York:

Report on Compliance for Each Major Federal Program

We have audited the Town of Greece, New York's (the Town's) compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on the Town's major federal program for the year ended December 31, 2013. The Town's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal program.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for the Town's major federal program based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Town's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for the major federal program. However, our audit does not provide a legal determination of the Town's compliance.

Opinion on Major Federal Program

In our opinion, the Town complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended December 31, 2013.

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(Continued)

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE
(Continued)

Report on Internal Control Over Compliance

Management of the Town is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Town's internal control over compliance with the types of requirements that could have a direct and material effect on the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for the major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control over compliance.

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Bonadio & Co., LLP

TOWN OF GREECE, NEW YORK

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2013**

Federal Grantor/Pass Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Federal Expenditures
U.S. Department of Agriculture:			
Passed through Natural Resources Conservation Service - Wildlife Habitat Incentive Program	10.914	N/A	\$ <u>1,553</u>
<i>Total U.S. Department of Agriculture</i>			<u>1,553</u>
U.S. Department of Housing and Urban Development:			
Community Development Block Grants/Entitlement Grants	14.218	N/A	<u>444,459</u>
<i>Total U.S. Department of Housing and Urban Development</i>			<u>444,459</u>
U.S. Department of Justice:			
Public Safety Partnership and Community Policing Grants	16.710	N/A	79,896
Edward Byrne Memorial Justice Assistance Grant Program	16.738	N/A	<u>21,574</u>
<i>Total U.S. Department of Justice</i>			<u>101,470</u>
U.S. Department of Transportation:			
Highway Planning and Construction Cluster -			
Passed through Genesee Transportation Council Highway Planning and Construction	20.205	N/A	61,271
Passed through NYS Department of Transportation - Highway Planning and Construction	20.205	D017942	32,144
Highway Planning and Construction	20.205	D033428	<u>7,709</u>
<i>Total Highway Planning and Construction Cluster</i>			<u>101,124</u>
<i>Total U.S. Department of Transportation</i>			<u>101,124</u>
U.S. Department of Energy:			
Energy Efficiency and Conservation Block Grant Program	81.128	N/A	<u>6,700</u>
<i>Total U.S. Department of Energy</i>			<u>6,700</u>
U.S. Department of Health and Human Services:			
Passed through Monroe County Office for the Aging - Special Programs for the Aging - Title IIIC - Nutrition Services	93.045	N/A	<u>51,200</u>
<i>Total U.S. Department of Health and Human Services</i>			<u>51,200</u>
U.S. Department of Homeland Security:			
Passed through County of Monroe, New York - Port Security Grant Program	97.056	G24-0800018.1114	<u>4,121</u>
<i>Total U.S. Department of Homeland Security</i>			<u>4,121</u>
Total Expenditures of Federal Awards			\$ <u>710,627</u>

Note: Bold item denotes a major program.

The accompanying notes are an integral part of this schedule.

TOWN OF GREECE, NEW YORK

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 2013**

1. REPORTING ENTITY

The accompanying schedule of expenditures of federal awards presents the activity of federal financial assistance programs administered by the Town of Greece, New York (the Town), an entity as defined in the basic financial statements.

2. PASS-THROUGH PROGRAMS

Where the Town receives funds from a government entity other than the federal government (pass-through), the funds are accumulated based upon the Catalog of Federal Domestic Assistance (CFDA) number advised by the pass-through grantor.

Identifying numbers, other than the CFDA numbers, which may be assigned by pass-through grantors are not maintained in the Town's financial management system. The Town has identified certain pass-through identifying numbers and included them in the schedule of expenditures of federal awards, as available.

3. BASIS OF ACCOUNTING

The schedule of expenditures of federal awards is presented in conformity with accounting principles generally accepted in the United States and the amounts presented are derived from the Town's general ledger.

4. INDIRECT COSTS

Indirect costs are included in the reported expenditures to the extent such costs are included in the federal financial reports used as the source for the data presented.

5. MATCHING COSTS

Matching costs, i.e., the Town's or State's share of certain program costs, are not included in the schedule of expenditures of federal awards.

6. SUBRECIPIENTS

The Town provided federal awards to subrecipients during the year ended December 31, 2013:

<u>Program Title</u>	<u>Federal CFDA Number</u>	<u>Amount Provided to Subrecipients</u>
Community Development Block Grants/Entitlement Grants	14.218	\$ <u>20,000</u>

SECTION C
NEW YORK STATE SINGLE AUDIT

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS OF THE STATE TRANSPORTATION ASSISTANCE PROGRAM; AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE

July 2, 2014

To the Town Board of the
Town of Greece, New York:

Report on Compliance of the State Transportation Assistance Program

We have audited the Town of Greece, New York's compliance with the types of compliance requirements described in the Draft Part 43 of the New York State Codes, Rules, and Regulations (NYSCRR) that could have a direct and material effect on the Town's state transportation assistance program tested for the year ended December 31, 2013. The Town's State Transportation Assistance program tested is identified in the summary of audit results section of the accompanying schedule of findings and questioned costs for state transportation assistance expended.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its state transportation assistance program.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for the Town's state transportation assistance program based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Draft Part 43 of NYSCRR. Those standards and Draft Part 43 of NYSCRR require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on the state transportation assistance program occurred. An audit includes examining, on a test basis, evidence about the Town's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for the state transportation assistance program. However, our audit does not provide a legal determination of the Town's compliance.

Opinion on State Transportation Assistance Program

In our opinion, the Town complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its state transportation assistance program for the year ended December 31, 2013.

171 Sully's Trail, Suite 201
Pittsford, New York 14534
p (585) 381-1000
f (585) 381-3131

www.bonadio.com

(Continued)

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS OF THE STATE TRANSPORTATION ASSISTANCE PROGRAM; AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE

(Continued)

Report on Internal Control Over Compliance

Management of the Town is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Town's internal control over compliance with the types of requirements that could have a direct and material effect on the state transportation assistance program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for the state transportation assistance program and to test and report on internal control over compliance in accordance with Draft Part 43 of NYSCRR, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control over compliance.

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of Draft Part 43 of NYSCRR. Accordingly, this report is not suitable for any other purpose.

Bonadio & Co., LLP

TOWN OF GREECE, NEW YORK

**SCHEDULE OF STATE TRANSPORTATION ASSISTANCE EXPENDED
FOR THE YEAR ENDED DECEMBER 31, 2013**

<u>Program Title</u>	<u>NYSDOT Contract/ Ref. Number</u>	<u>Expenditures</u>
Consolidated Local Street and Highway Improvement Program (CHIPS)	001-01/001-02	\$ 438,449
Snow and Ice Control on State Highways - Indexed Lump Sum	002-02	369,364
Marchiselli Program - Bond Match for Federal Aid Highway Projects	D017942	6,027
Marchiselli Program - Bond Match for Federal Aid Highway Projects	D033428	<u>1,445</u>
		<u>\$ 815,285</u>

The accompanying notes are an integral part of this schedule.

TOWN OF GREECE, NEW YORK

NOTES TO THE SCHEDULE OF STATE TRANSPORTATION ASSISTANCE EXPENDED DECEMBER 31, 2013

1. GENERAL

The accompanying Schedule of State Transportation Assistance Expended of the Town of Greece, New York (the Town) presents the expenditures of all financial assistance programs provided by the New York State Department of Transportation.

2. BASIS OF ACCOUNTING

The accompanying Schedule of State Transportation Assistance Expended is presented in conformity with accounting principles generally accepted in the United States.

3. INDIRECT COSTS

Indirect costs are included in the reported expenditures to the extent they are included in the New York State financial reports used as the source for the data presented.

4. MATCHING COSTS

Amounts identified as Marchiselli Program - Bond Match for Federal Aid Highway Projects represent matching costs for the federally aided program.

TOWN OF GREECE, NEW YORK

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR STATE TRANSPORTATION
ASSISTANCE EXPENDED
FOR THE YEAR ENDED DECEMBER 31, 2013**

A. SUMMARY OF AUDIT RESULTS

1. Internal control over state transportation assistance expended:

- No significant deficiencies or material weaknesses were identified.

2. The independent auditor's report on compliance with requirements of the state transportation assistance program; report on internal control over compliance; and report on the schedule of state transportation assistance expended in accordance with *Government Auditing Standards* expressed an unmodified opinion and did not disclose any material noncompliance with state transportation programs.

3. The program tested was:

- Consolidated Local Street and Highway Improvement Program (CHIPS)

**B. FINDINGS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GOVERNMENT
AUDITING STANDARDS**

There were no current year findings and there were no prior year findings.

C. COMPLIANCE FINDINGS AND QUESTIONED COSTS

There were no current year findings and there were no prior year findings.

***Rehabilitation Activities Grantee
Performance Report HUD 4949.5 &
Narratives of Completed Rehabilitation Projects***

**Rehabilitation Activities
Grantee Performance Report**
Community Development Block Grant Program

U.S. Department of Housing
and Urban Development
Office of Community Planning
and Development

OMB Approval No. 2506-0077(exp. 5/31/97)

Public reporting burden for this collection of information is estimated to average 5 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Reports Management Officer, Paperwork Reduction Project (2506-0077), Office of Information Technology, U.S. Department of Housing and Urban Development, Washington, D.C. 20410-3600. This agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless that collection displays a valid OMB control number.

Do not send this form to the above address.

Instructions

Name of Grantee: Enter the grantee's name as shown on the approved Grant Agreement (form HUD-7082) for the most recently completed program year.

Grant Number: Enter the grant number assigned by HUD to the Community Development Block Grant for the most recently completed program year.

Period Covered: Enter the beginning date and ending date for the most recently completed program year.

Name of Grantee TOWN of GREECE	Grant Number	Program Year From 8-1-13 To 7-1-14
All grantees must submit this form, whether or not they have CDBG-funded rehabilitation programs.	Single-unit Activities (One Unit Structures)	Multi-unit Activities (Two or More Unit Structures)
1. Check box only if grantee had no CDBG rehabilitation activities	none <input type="checkbox"/>	none <input type="checkbox"/>
2. Staffing number of Staff-Years (FTE staff years to tenths)	.06	
3. Current Program Year Expenditures. Activity delivery costs from CDBG funds	\$	\$
a. Staff costs: Amount expended for staff-years in 2 above	33,696	
b. Other direct costs (not included in line 4)	11,864	
4. Current Program Year Expenditures. For all projects (both open and completed), enter amount expended during the program year (a+b+c below)	\$ 463,602	\$
a. CDBG funds expended	\$ 188,592	\$
b. Other public (Federal, State, Local) funds expended	\$ 238,602	\$
c. Private funds expended	\$ 36,408	\$
5. Projects/Units Rehabilitated/Committed		
a. Number of projects committed (multi-unit only)		Projects
b. Number of units committed	11 Units	Units
6. Obligations. Amount obligated (a + b + c below) for projects/units committed in 5a and 5b	\$ 74,699	\$
a. CDBG funds obligated	\$ 48,554	\$
b. Other public (Federal, State, Local) funds obligated	\$ 10,000	\$
c. Private funds obligated	\$ 16,145	\$
7. Projects/Units Rehabilitated/Completed		
a. Number of projects completed (multi-unit only)		Projects
b. Number of units completed	41 Units	Units
8. Cumulative Expenditures. Enter the total amount of funds expended during the current and prior program years for projects completed during the program year (a + b + c).	\$ 452,516	\$
a. CDBG funds expended	\$ 177,426	\$
b. Other public (Federal, State, Local) funds expended	\$ 238,602	\$
c. Private funds expended	\$ 36,488	\$

Caper Report
39 Program Year Expenditures
Projects completed in 39 program yr. 8-1-13 yo 7-31-14

Yr #	Unit	Name	Ck Amt Include lead	Lead amt	Ck Date	Private Funds	M chip	Fem h h	R a c e	S e n i o r	L e a d	Energ Star	Built prior 78
1	1	McDaniels	4716	0	02/13/13	434	N	N	B	S	N	S	N
2	2	Pilato	4775	0	11/27/13	0	N	N	W	N	N	S	Y
5	3	Musumeci	4355 200	200	11/1/13 6/5/14	0	N	F	W	N	N	S	Y
6	4	Melendez	4450 350	200 150	10/3/13 2/21/14 2/13/14	550	N	F	H	N	L	S	Y
9	5	McCann	3080	0	04/16/14	169	N	F	W	N	N	S	Y
10	6	Follett	4500 350	200 150	10/3/13 1/31/14 1/31/14	1500	N	F	W	N	L	S	Y
11	7	Preston	4800	0	12/05/13	2000	N	F	W	N	N	N	Y
12	8	Ashmead	4636	0	11/21/13 3/14/14	0	N	N	W	N	N	S	Y
13	9	Fowler	4800	0	12/05/13	3340	N	F	W	S	N	S	Y
14	10	Hodgson	2653	0	02/13/14	0	N	F	W	S	N	S	Y
15	11	Franchot	4800	0	02/06/14	60	N	F	W	S	N	S	Y
16	12	Odell	4800	0	02/06/14	2200	N	F	W	S	N	N	Y
17	13	Beaman	4800	0	11/7/13 2/13/14	1232	N	F	W	S	N	S	Y
18	14	Luciano	4450 350	200 150	11/1/13 5/8/14 5/8/14	35	N	F	W	N	L	S	Y
19	15	Cavallaro	4121 350	200 150	12/5/13 4/11/14 4/11/14	0	N	F	W	N	Y	S	Y
20	16	Fess	4800	0	06/13/14	400	N	N	W	N	N	S	Y
22	17	St Aubin	4800	0	02/13/14	0	N	F	B	N	N	N	Y
23	18	Lima	4450 350	200 150	12/19/13 3/21/14 3/21/14	674	N	N	W	S	L	S	Y
24	19	Nettles	4800	0	03/28/14	0	N	N	W	S	N	S	Y

25	20	Schmidt	4700 350	200 150	03/28/14	0	N	F	W	N	L	S	Y
26	21	Durham	4800	0	05/15/14	1950	N	N	W	S	N	N	Y
27	22	Martin	4800	0	04/11/14	1900	N	F	W	N	N	N	Y
28	23	DeMallie	1535	0	05/02/14	0	N	F	W	S	N	N	Y
33	24	Kruse	4800	0	05/29/14	1800	N	F	W	S	N	N	Y
35	25	Owen	4800	0	06/26/14	1019	N	N	W	N	N	N	Y
36	26	Newport	4685	0	05/21/14	0	N	F	B	S	N	S	Y
37	27	Miller	3150 200	200	3/14/14 6/5/14	0	N	F	W	N	N	N	Y
41	28	Noel	4002	0	04/11/14	0	N	N	B	N	N	S	Y
43	29	Gross	4800	0	05/22/14	1000	N	F	W	S	N	N	Y
45	30	Bolling	200	200	04/11/14	0	N	F	W	S	N	Y	Y
47	30	Farruggia	4800	0	06/05/14	0	N	N	W	N	N	N	Y
48	31	Keegan	4725	0	06/13/14	0	N	N	W	S	N	N	Y
49	32	Endres	1155	0	07/24/14	0	N	F	W	N	N	N	Y
	33	Totals	140038	2500		20263	0	22 11	4B 28W 1H	14S 19	5L 28	19 14	33

33 Homeowners completed projects \$140,038 MCHIP funds \$0 9 Lead testing \$2,500
18 Homeowners paid private funds: \$20,263 22 Female Head of Household
4 Black, 28 White, 1 Hispanic 14 Seniors 20 Energy Star. 33 Homes built prior to 1978

38 program year (8/1/12-7/31/13) expended in 39 program year. (8/1/13 - 7/31/14)

#	unit	Name	Amt	Lead	Ck date	Private funds	M chip	Fem. H- H	Race	Senior	Lead	Energy	Prior 78
23	1	Riley	3475		08/08/13	325	10000	F	W	S	N	Y	Y
30	2	Soanes	4800		09/05/13	5000	10000	F	W	N	N	N	Y
31	3	Rotunno	4800		08/08/13	1200	0	N	W	S	N	N	Y
33	4	Pitoni	4427 350	350	08/29/14	0	0	N	W	N	Y	Y	Y
39	5	Cammilleri	4800		08/29/13	0	0	F	W	N	N	N	Y
40	6	Manioci	4800		09/26/14	2700	0	F	W	S	N	Y	Y
41	7	Borcyk	5136	0	08/22/13	3000	0	F	W	S	N	N	Y
42	8	Draft	4800	0	10/01/13	4000	0	N	W	S	N	N	Y
	8	Totals	37388	350		16225	20000	5	8W	5	1	3	8

8 Prior program Homeowners completed project in current year.

Projects Encumbered still open or paid after 7/31/14.

Yr #	Unit	Name	Enc.	Lead	Ck date	Private funds	M chip	Fem	Race	Senior	Lead	Energ star	Built prior 78
3	1	Dunch	4800	0	08/01/14	900	0	F	W	N	N	N	Y
8	2	DiPasquale	4800	0	08/07/14	40	0	N	W	N	N	Y	Y
28	3	DeMallie	3265	0	08/14/14	1710	0	F	W	S	N	Y	Y
30	4	Asker	4800	0	08/14/14	4945	10000	N	I	N	N	N	Y
32	5	Derefinko	4740	0	08/07/14	0	0	N	W	N	N	Y	Y
34	6	Warmerdam	4742	0	08/01/14	0	0	F	W	S	N	Y	Y
39	7	Wagner	4800	0	08/07/14	5200		F	W	N	N	N	Y
42	8	Kenyon	4800	0	09/04/14	1300	0	N	W	S	N	N	Y
45	9	Bolling	2507	0	09/17/14	0	0	F	W	S	N	Y	Y
49	10	Silva	4500	0	08/11/14	0	0	N	W	N	N	N	Y
50	11	Guy	4800	0	08/01/14	2050	0	N	W	N	N	N	Y
11	Total		48554	0		16145	10000	5		5	1	6	11

Projects started in 39yr but not encumbered until after 8/1/14

Yr #	Unit	Name	Enc	Lead	Enc. Date	Private Funds	M chip	Fem	Race	Senior	Lead	Energ Star	Built prior 78
44	1	Smith	4800	0	09/04/14	315	10000	F	B	S	Y	Y	Y
52	2	Kridel	2948 1332	0	8/14/14 8/11/14	0	0	F	W	N	N	Y	Y
55	3	Heidt	4800	0	09/18/14	0	0	N	W	N	N	N	Y
56	4	Merkel	4800	0	09/22/14	2100	0	N	W	N	N	N	Y
57	5	Cooper		175	08/14/14	0	0	F	W	S	Y	Y	Y
	5		18680	175		2415	0	3	4	2	2	3	5

***HUD Annual Assessment of Performance &
HUD Program Year Review Letter
2012 Program Year***



U.S. Department of Housing and Urban Development
Buffalo Office
465 Main Street
Buffalo, New York 14203-1780
(716) 551-5755

DEC 27 2013

Ms. Ivana Frankenberger, Planning Assistant
Town of Greece
Planning and Development Department
One Vince Tofany Boulevard
Greece, NY 14612

Dear Ms. Frankenberger:

SUBJECT: Community Development Block Grant (CDBG); Fiscal Year 2012
Annual Community Assessment (ACA) Report
Town of Greece, New York

Title I of the National Affordable Housing Act and the Housing and Community Development Act of 1974 requires that a determination be made by HUD as to whether the grant recipient is in compliance with the statutes and has the continuing capacity to implement and administer the program for which assistance was received. As a result of our Annual Community Assessment, we have determined that your overall performance is satisfactory. This determination is based on the information contained in the Consolidated Annual Performance and Evaluation Report (CAPER), information in our electronic databases, and financial statements. Our assessment primarily focused on the 2012 program year, which covered August 1, 2012 through July 31, 2013. The review was conducted in accordance with the requirements of 24 CFR 91.525.

Enclosed is an Annual Community Assessment Summary outlining the Town's overall performance. The Buffalo Office is providing you a 30-day comment opportunity prior to issuing the Program Year Letter (PYL) to the Supervisor. The Supervisor will be asked to make the document available to the public as established in your citizen participation plan.

If you have any questions regarding this correspondence, please contact Rose Marie Canestro, Community Planning and Development Representative, on 716-551-5755, extension 5833 or via e-mail at rosemarie.b.canestro@hud.gov.

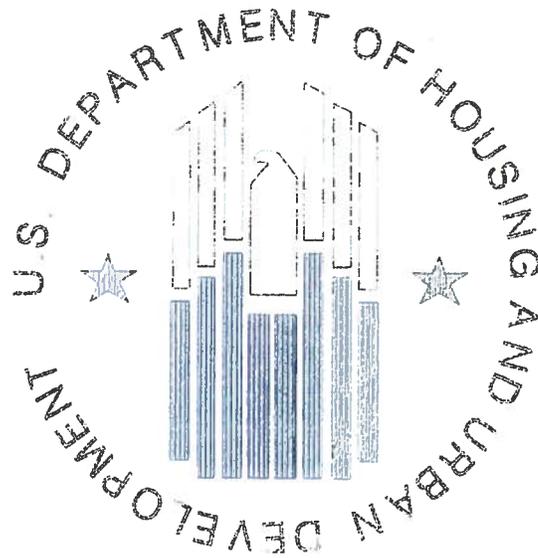
Sincerely,

A handwritten signature in black ink, appearing to read "William T. O'Connell".

William T. O'Connell
Director
Community Planning and
Development Division

Enclosure

**U.S. Department of Housing & Urban Development
Buffalo, New York Office**



Annual Community Assessment Report

**Community Development Block Grant Program
(CDBG)**

Town of Greece, New York

Period Covered: August 1, 2012 - July 31, 2013

INTRODUCTION

As a recipient of grant funds provided by the Department of Housing and Urban Development, each jurisdiction that has an approved consolidated plan shall annually review and report to HUD on the progress it has made in carrying out its strategic plan and its action plan. The performance report is submitted to HUD in the form of the Consolidated Annual Performance and Evaluation Report (CAPER).

HUD has the responsibility to review the CAPER report and the performance for each jurisdiction on an annual basis. In conducting performance reviews, HUD will primarily rely on information obtained from the recipient's performance report, records, maintained, findings from monitoring, grantee and subrecipient audits, audits and surveys conducted by the Inspector General and financial data regarding the amount of funds remaining in the line of credit plus program income. HUD may also consider relevant information pertaining to a recipient's performance gained from other sources, including litigation, citizen comments, and other information provided by or concerning the recipient. A recipient's failure to maintain records in the prescribed manner may result in a finding that the recipient has failed to meet the applicable requirement to which the records pertains. Such information along with grantee input is considered in HUD's annual assessment in order to make a determination that a grantee has the continuing capacity to administer HUD programs.

Assessment Period:	August 1, 2012-July 31, 2013
Programs Administered:	Community Development Block Grant (CDBG)
Funding Amounts:	\$ 376,688.00
Last On Site Monitoring:	2012
Findings Identified:	0
Grantee Representative:	Rose Marie Canestro

Contact Information for Further Information and Follow-Up:

Rose Marie Canestro, CPD Representative
716-551-5755, extension 5833
rosemarie.b.canestro@hud.gov

General Overview and Comments

In the assessment of your community's performance, this report is prepared to provide feedback on your community's performance in the delivery of HUD's Community Development Programs. This report is presented in two sections. Section One provides a general overview related to compliance and accuracy specific to your planning and performance reporting. Section Two contains program specific feedback.

Section I: Consolidated Plan & Annual Action Plan: Determination of Consistency

This section of the report is prepared to provide feedback on your community's performance in the delivery of HUD's Community Development Programs. The Town's Consolidated Plan was based upon six primary goals, as follows:

1. Public Works Improvements;
2. Residential Improvement;
3. Elder Care Program;
4. Home Safe Home Program;
5. Comprehensive Housing Counseling Program;
6. Long Pond Senior Housing

In order to best achieve and meet these six identified goals, the City developed key priorities and objectives, as follows:

- Provide replacement of deteriorated or obsolete public infrastructure systems, most often found in Greece's older neighborhoods.
- Provide preservation of Greece's large number of older housing units, usually occupied by lower-income homeowners;
- Meeting the service requirements of three groups of town residents: the frail and isolated elderly, lower-income residents dealing with housing-related issues, and persons with disabilities.

It has been determined that the Town followed its HUD-approved Consolidated Plan in the development of its Annual Action Plans. Specifically, activities are consistent with the Town's stated program goals and objectives.

The Town of Greece CAPER report was submitted to HUD on time and was determined to be substantially complete, and accurately described the Town's performance throughout the program year.

Section 2: Formula Program Assessment
Program: Community Development Block Grant

Program Progress/Performance

- As reported and described in the CAPERs, the Town's CDBG funded activities appear eligible and meet a CDBG National Objective.
- In 2012, 100% of the Town's CDBG activities benefitted Low to Moderate Income Persons.
- The Town's progress toward meeting its stated goals and objectives has been determined to be at an acceptable level.

The following are the 2012 program year allocations for grant activities that address Greece's goals and objectives, aside from Planning and Administration, are as follows:

Public Work Improvements Program: This project originally was to consist of improvements to two residential streets located within Greece's Community Development target areas: Cravenwood Avenue and Nahant Road. However, Elmgard Road, also being within a target area, was in more urgent need of improvements; pushing Nahant and Cravenwood into the 2013-2014 program year. Elmgard Road improvements consisted of drainage pipe for storm sewer capacity increase and improvement to roadway drainage; concrete basement installation; gutters; sidewalks; ADA ramps and asphalt work for \$100,000.

Greece Residential Improvement Program: This is an ongoing housing improvement program provides grants of up to \$4,800 to low and very low income homeowners for the rehabilitation of single family owner occupied homes.

Elder Care Program: This project provides assessments and support services, such as transportation to frail and isolated elderly persons 65 and older.

Home Safe Home Program: This provides funding for safety assessments and minor modifications to homes owned by lower-income elderly persons.

Comprehensive Housing Counseling Program: The not-for-profit Housing Council furnishes the following types of counseling services to Greece residents: mortgage default, housing pre-purchase, reverse mortgages, tenant-landlord disputes, and fair housing issues.

Safety and Security for Seniors Prom (Home Safe Home) This activity will allow the not-for-profit Lifespan of Greater Rochester, Inc. to provide safety assessments and minor modifications to homes occupied by Greece owners who are 62 and older.

Long Pond Senior Housing: This project will provide handicap accessibility funds for a proposed affordable 90-unit elderly housing development.

Planning and Administration: The CDBG program rules allow the Town to spend up to 20% of their grant funds plus program income on eligible planning and administrative costs. During the reporting period, the Town was at 6.57%. This was within the 20% limit

Public Service: The CDBG program rules allow the Town to spend up to 15% of their grant funds plus program income on eligible public services related activities. The initial CAPER was reporting the public service cap at 16.84%. After technical assistance was provided the public service cap is now at 13.53% in the final CAPER. The Town has submitted a revised PR 26. The Town is now within the 15% limit.

Fair Housing and Equal Opportunity: The Fair Housing review did not reveal any significant issues related to compliance.

Financial

- For Fiscal Year 2012 CDBG funding was spent in a timely manner within the HUD requirement of no more than 1.5 times its prior year grant amount 60 days prior to the end of the program year.
- The Town is current with its Federal Cash Transaction Reports and Audits.

Management

- The Town has experienced staff that is capable of administering/overseeing their CDBG program activities. The Town regularly monitors and evaluates subrecipients administering activities with CDBG funds.

Recommendations/Areas for Improvement

There are two recommendations or areas for improvement noted at this time:

- The Grantee must continue to update activities in IDIS (PR 59 Report).
- Changes to CAPER Requirements - Although not currently reflected in the CPMP tool or corresponding state/local jurisdiction forms, the new information on homelessness required by 24 CFR 91.520(b) and (c), as amended by the ESG Program interim rule, must be provided by all Con Plan jurisdictions, regardless of whether they receive ESG funding. These sections of the CAPER must reflect the results of all of the jurisdiction's program covered by the Consolidated Plan in providing affordable housing in making progress towards reducing and ending homelessness. Affordable Housing 91.520(b) regardless of whether you receive ESG funding, must report on the jurisdiction's progress in meeting its specific objective providing affordable housing, including the number and types of families served. Homelessness 91.520(c) - following changes made by the ESG program interim rule, all jurisdictions, regardless of whether they receive ESG funding, must now include a narrative evaluation of their progress in meeting their specific objectives for reducing and ending homelessness.

If you have any questions or would like to discuss the Assessment Report, please contact Rose Marie Canestro at 716-551-5755, extension 5833 or via email at rosemarie.b.canestro@hud.gov. If you disagree with this assessment, please respond in writing to the Director, Community Planning & Development at the Department of Housing and Urban Development, 465 Main St., Buffalo, NY 14203. Your response should identify any areas of disagreement and corrections or any additional comments you would like HUD to consider.

***Rochester/Monroe County
Continuum of Care
2014 Point in Time Count Results***

Point-in-Time Count NY-500

Rochester/Irondequoit/Greece/Monroe County CoC

Inventory Count Date: 1/29/2014

Population: Sheltered and Unsheltered Count

Persons in Households with at least one Adult and one Child

	Sheltered		Unsheltered	Total
	Emergency	Transitional		
Total Number of Households	78	53	1	132
Total Number of persons (Adults & Children)	207	132	5	344
Number of Persons (under age 18)	118	80	4	202
Number of Persons (18 - 24)	32	26	0	58
Number of Persons (over age 24)	57	26	1	84

Gender (adults and children)	Sheltered		Unsheltered	Total
	Emergency	Transitional		
Female	130	85	4	219
Male	77	47	1	125
Transgender	0	0	0	0

Ethnicity (adults and children)	Sheltered		Unsheltered	Total
	Emergency	Transitional		
Non-Hispanic/Non-Latino	154	106	5	265
Hispanic/Latino	53	26	0	79

Point-in-Time Count NY-500 Rochester/Irondequoit/Greece/Monroe County CoC

Race (adults and children)	Sheltered		Unsheltered	Total
	Emergency	Transitional		
White	46	21	0	67
Black or African-American	137	104	5	246
Asian	2	0	0	2
American Indian or Alaska Native	0	0	0	0
Native Hawaiian or Other Pacific Islander	10	2	0	12
Multiple Races	12	5	0	17

Inventory Count Date: 1/29/2014

Population: Sheltered and Unsheltered Count

Persons in Households with only Children

	Sheltered		Unsheltered	Total
	Emergency	Transitional		
Total Number of Households	8	7	1	16
Total Number of one-child Households	6	7	1	14
Total Number of multi-child Households	2	0	0	2
Total number of person (under age 18)	10	7	1	18
Number of children in multi-child households	4	0	0	4

Gender (adults and children)

	Sheltered		Unsheltered	Total
	Emergency	Transitional		
Female	7	6	0	13
Male	3	1	0	4
Transgender	0	0	1	1

Ethnicity (adults and children)

	Sheltered		Unsheltered	Total
	Emergency	Transitional		
Non-Hispanic/Non-Latino	6	4	1	11
Hispanic/Latino	4	3	0	7

Point-in-Time Count NY-500 Rochester/Irondequoit/Greece/Monroe County CoC

Race (adults and children)	Sheltered		Unsheltered	Total
	Emergency	Transitional		
White	5	3	0	8
Black or African-American	4	4	1	9
Asian	0	0	0	0
American Indian or Alaska Native	0	0	0	0
Native Hawaiian or Other Pacific Islander	0	0	0	0
Multiple Races	1	0	0	1

Inventory Count Date: 1/29/2014

Population: Sheltered and Unsheltered Count

Persons in Households without Children

	Sheltered			Unsheltered	Total
	Emergency	Transitional	Safe Haven		
Total Number of Households	294	119	14	45	472
Total Number of persons (Adults)	298	119	14	45	476
Number of Persons (18 - 24)	98	30	0	10	138
Number of Persons (over age 24)	200	89	14	35	338

Gender

(adults and children)

	Sheltered			Unsheltered	Total
	Emergency	Transitional	Safe Haven		
Female	71	37	0	4	112
Male	227	82	14	41	364
Transgender	0	0	0	0	0

Ethnicity

(adults and children)

	Sheltered			Unsheltered	Total
	Emergency	Transitional	Safe Haven		
Non-Hispanic/Non-Latino	265	107	12	42	426
Hispanic/Latino	33	12	2	3	50

Point-in-Time Count NY-500 Rochester/Irondequoit/Greece/Monroe County CoC

Race (adults and children)	Sheltered			Unsheltered	Total
	Emergency	Transitional	Safe Haven		
White	99	55	2	22	178
Black or African-American	190	56	12	21	279
Asian	0	0	0	1	1
American Indian or Alaska Native	0	1	0	1	2
Native Hawaiian or Other Pacific Islander	0	0	0	0	0
Multiple Races	9	7	0	0	16

Date of PIT Count: 1/29/2014

Population: Sheltered and Unsheltered Count

Total Households and Persons

	Sheltered			Unsheltered	Total
	Emergency	Transitional	Safe Haven		
Total Number of Households	380	179	14	47	620
Total Number of Persons	515	258	14	51	838
Number of Children (under age 18)	128	87		5	220
Number of Persons (18 to 24)	130	56	0	10	196
Number of Persons (over age 24)	257	115	14	36	422

Gender

	Sheltered			Unsheltered	Total
	Emergency	Transitional	Safe Haven		
Female	208	128	0	8	344
Male	307	130	14	42	493
Transgender	0	0	0	1	1

Ethnicity

	Sheltered			Unsheltered	Total
	Emergency	Transitional	Safe Haven		
Non-Hispanic/Non-Latino	425	217	12	48	702
Hispanic/Latino	90	41	2	3	136

Race

	Sheltered			Unsheltered	Total
	Emergency	Transitional	Safe Haven		
White	150	79	2	22	253
Black or African-American	331	164	12	27	534

Point In Time Summary for NY-500 - Rochester/Irondequoit/Greece/Monroe County CoC

Asian	2	0	0	1	3
American Indian or Alaska Native	0	1	0	1	2
Native Hawaiian or Other Pacific Islander	10	2	0	0	12
Multiple Races	22	12	0	0	34

Point-in-Time Subpopulations Summary for NY-500 - Rochester/Irondequoit/Greece/Monroe County CoC

Date of PIT Count: 1/29/2014

Population: Sheltered and Unsheltered Count

Chronically Homeless Subpopulations

	Sheltered		Unsheltered	Total
	Emergency Shelters	Safe Havens		
Chronically Homeless Individuals	15	13	0	28
Chronically Homeless Families (Total Number of Families)	1		0	1
Chronically Homeless Families (Total Persons in Household)	3		0	3

Other Homeless Subpopulations

	Sheltered		Unsheltered	Total
	Persons in emergency shelters, transitional housing and safe havens			
Adults with a Serious Mental Illness		147	6	153
Adults with a Substance Use Disorder		139	0	139
Adults with HIV/AIDS		4	0	4
Victims of Domestic Violence		118	0	118

Point-in-Time Summary Veterans for NY-500 - Rochester/Irondequoit/Greece/Monroe County CoC

Date of PIT Count: 1/29/2014

Population: Sheltered and Unsheltered Count

Total Households and Persons

	Sheltered			Unsheltered	Total
	Emergency	Transitional	Safe Haven		
Total Number of Households	9	34	4	4	51
Total Number of Persons	11	34	4	4	53
Total Number of Veterans	9	34	4	4	51

Gender

	Sheltered			Unsheltered	Total
	Emergency	Transitional	Safe Haven		
Female	2	0	0	0	2
Male	7	34	4	4	49
Transgender	0	0	0	0	0

Ethnicity

	Sheltered			Unsheltered	Total
	Emergency	Transitional	Safe Haven		
Non-Hispanic/Non-Latino	9	32	4	2	47
Hispanic/Latino	0	2	0	2	4

Race

	Sheltered			Unsheltered	Total
	Emergency	Transitional	Safe Haven		
White	4	20	1	2	27

Point In Time Summary for NY-500 - Rochester/Irondequoit/Greece/Monroe County CoC

Black or African-American	5	13	3	2	23
Asian	0	0	0	0	0
American Indian or Alaska Native	0	0	0	0	0
Native Hawaiian or Other Pacific Islander	0	0	0	0	0
Multiple Races	0	1	0	0	1



***Legal Notice &
Town Board Minutes***

STATE OF NEW YORK
Ontario County

LEGAL NOTICE
TOWN OF
GREECE
2013
CONSOLIDATED
ANNUAL
PERFORMANCE
AND
EVALUATION
REPORT

The Consolidated Annual Performance and Evaluation Report (CAPER) for the Town of Greece's 2013 Community Development Block Grant Program (which ran from August 1, 2013 to July 31, 2014) is available for the public's review and comment at the Greece Town Hall, Department of Development Services, during normal working hours of 9:00

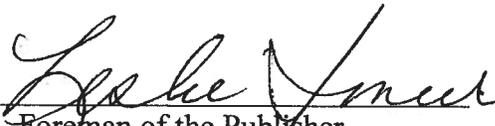
A.M. To 5:00 P.M., Monday through Friday. The Consolidated Annual Performance and Evaluation Report (CAPER), which was prepared by the Town pursuant to Title 1 of the Housing and Community Development Act of 1974, as amended, includes information pertaining to developments occurring during Greece's 2013 Community Development program year, which ended July 31, 2014. Inquires and comments regarding Greece's 2013 Consolidated Annual Performance and Evaluation Report (CAPER) should be addressed to Ivana Frankenberg, Planning Assistant, at the Greece Town Hall, One Vince Tofany Boulevard, Greece, New York 14612, telephone 723-2432; or e-mail ifrankenberg@greeceny.gov
Oc 16
02545763

STATE OF NEW YORK
Monroe County

Leslie Smith being duly sworn, deposeeth and saith that she
is the bookkeeper for
GREECE POST
Newspaper

Published in the Town of Pittsford, County of Monroe and State of New York
A foresaid and that a notice of which the
Annexed is a printed copy, was published in the said
Paper once in each week

OCTOBER 16, 2014
ENDING ON
OCTOBER 16, 2014



Foreman of the Publisher

Subscribed and sworn on before me,
This 17TH day Of OCTOBER 2014



Notary Public, State of NY

Legal # 02545763

BARBARA S. CONNELLY
Notary Public In The State Of New York
Monroe County
Commission Expires Jan 21, 2018

Minutes of the Regular Meeting of the Town Board, Town of Greece, Monroe County held May 20, 2014 at the Town Hall, One Vince Tofany Boulevard, Rochester, New York at 6:00 p.m.

PRESENT:

William D. Reilich	Supervisor
David M. Barry, Jr.	Councilman
Brett Granville	Councilman
Andrew J. Conlon	Councilman
Diana Christodaro	Councilwoman

Cheryl M. Rozzi, Town Clerk
Brian Marianetti, Town Attorney

EXCUSED: None

Following the roll call of officers, the meeting was opened with the Pledge of Allegiance, led by Councilman Granville. The invocation was offered by Deacon Dick Lombard of St. Charles Borromeo Church.

PROCLAMATION:

There was one proclamation presented on behalf of the Greece Town Board designating the month of May as Historic Preservation month. Read and Received.

#236 – (TAKEN OUT OF ORDER) Councilman Barry offered the following resolution and moved its adoption; seconded by Councilman Conlon:

RESOLVED that this Town Board abolish one Police Lieutenant position and one Police Captain position and create two Deputy Chief positions; furthermore, appoint Richard Downs and Jason Helfer to the positions of Deputy Chief effective May 24, 2014.

ADOPTED: Ayes 5 Reilich, Barry, Granville, Conlon, Christodaro
Nays 0

Chief Phelan administered the Oath of Office to both Jason Helfer and Richard Dowas, Deputy Chiefs.

#237– (TAKEN OUT OF ORDER) Councilman Granville offered the following resolution and moved its adoption; seconded by Councilman Barry:

RESOLVED that this Town Board authorize the appointment of Mark Sundquist to the position of Police Lieutenant, effective May 24, 2014.

ADOPTED: Ayes 5 Reilich, Barry, Granville, Conlon, Christodaro
Nays 0

Chief Phelan administered the Oath of Office to Mark Sundquist, Police Lieutenant.

#238 – (TAKEN OUT OF ORDER) Councilwoman Christodaro offered the following resolution and moved its adoption; seconded by Councilman Granville:

RESOLVED that this Town Board authorize the appointment of Arthur Joubert to the position of Police Sergeant, effective May 24, 2014.

ADOPTED: Ayes 5 Reilich, Barry, Granville, Conlon, Christodaro
Nays 0

Chief Phelan administered the Oath of Office to Arthur Joubert, Police Sergeant.

PUBLIC FORUM:

An Open Forum was conducted to allow speakers to address the Town Board. Two speakers addressed the Town Board and the Open Forum concluded at 6:20 p.m.

6:15 p.m. Public hearing to consider the request submitted by 218 Creek House LLC to rezone 2.55± acres from PL (Public Land) to BG (General Business), on property located at 218 Creek House Drive.

Minutes of the Regular Meeting of the Town Board, Town of Greece, Monroe County held May 20, 2014 at the Town Hall, One Vince Tofany Boulevard, Rochester, New York at 6:00 p.m.

Supervisor Reilich declared the public hearing open at 6:20 p.m. to consider the request submitted by 218 Creek House, LLC to rezone 2.55± acres from PL (Public Land) to BG (General Business), on property located at 218 Creek House Drive.

Proof of publication in the Greece Post on Thursday, May 8, 2014 was received. Mr. Michael Montecaldo of 218 Creek House, LLC provided an overview of the project. There was one speaker who addressed the Town and the hearing concluded at 6:29 p.m.

#239A- Councilman Barry offered the following resolution and moved its adoption; seconded by Councilman Conlon:

WHEREAS, 218 Creek House, LLC (the "Applicant/Project Sponsor") has submitted a request to the Town Board (the "Town Board") of the Town of Greece, Monroe County, New York (the "Town") to amend the Official Zoning Map of the Town of Greece, New York, relative to property located at 218 Creek House Drive; and

WHEREAS, having considered carefully all relevant documentary, testimonial, and other evidence submitted, the Town Board makes the following findings:

1. In summary, the Applicant/Project Sponsor's proposal (the "Proposal") is to rezone 2.55± acres of vacant real property (the "Premises") from PL (Public Land) to BG (General Business). The current owner of the Premises, the North Greece Fire District, intends to sell the Premises for use by a private individual. The proposed development of the Premises (the "Project") consists of installing pavement for parking of motor vehicles to be sold or leased by a motor vehicle dealership, with related fencing, landscaping, and storm water management facilities. Existing land uses in the vicinity of the Premises consist of: single-family houses; apartment buildings; offices; retail stores; a gasoline dispensing station; motor vehicle service stations; a home improvement store; a day-care center, and a large commercial plaza. Vehicular access for the Premises is via an unsignalized driveway at Creek House Drive (a two-lane Town subdivision road).
2. Upon review of the Proposal, the Town Board determined that the Proposal is subject to the State Environmental Quality Review Act (New York State Environmental Conservation Law, Article 8) and its implementing regulations (6 NYCRR Part 617, the "SEQRA Regulations") (collectively, "SEQRA"), and that the Proposal constitutes an Unlisted action under SEQRA.
3. On May 20, 2014 at 6:15 p.m. in the Greece Town Hall, 1 Vince Tofany Boulevard, the Town Board held a public hearing (the "Hearing") to consider the Proposal, at which time all parties in interest were afforded an opportunity to be heard.
4. Documentary, testimonial, and other evidence relative to the Proposal were presented at the Hearing for the Town Board's consideration.
5. The Town Board has carefully considered environmental information that was prepared by the Applicant/Project Sponsor's representatives or the Town's staff (collectively, the "Environmental Analysis"), which included but was not limited to: a project narrative; Part 1 of a Short Environmental Assessment Form ("EAF"); a conceptual site plan; a conceptual depiction of storm water management for the Project; and aerial photographs.
6. The Town Board has carefully considered additional information submitted by the Applicant/Project Sponsor's representatives, including but not limited to: oral or written descriptions of the Project; maps and other drawings of the Project; and various oral or written comments that may have resulted from meetings with or written correspondence from the Applicant/Project Sponsor's representatives.
7. The Town Board has carefully considered information, recommendations, and comments that may have resulted from telephone conversations or meetings with or written correspondence from various involved and interested agencies, including but not limited to: the Monroe County Department of Planning and Development; the Monroe County Department of Transportation (the "MCDOT"); the Town's Planning Board; and the Town's own staff.
8. The Town Board has carefully considered information, recommendations, and comments that may have resulted from telephone conversations or meetings with or written correspondence from owners of nearby properties or other interested parties, and all other relevant comments submitted to the Town Board as of May 20, 2014.

Minutes of the Regular Meeting of the Town Board, Town of Greece, Monroe County held May 20, 2014 at the Town Hall, One Vince Tofany Boulevard, Rochester, New York at 6:00 p.m.

9. The Town Board has met the procedural and substantive requirements of SEQRA.
10. The Town Board has carefully considered each and every criterion for determining the potential significance of the Proposal upon the environment, as set forth in SEQRA.
11. The Town Board carefully considered (that is, has taken the required "hard look" at) the Proposal and the relevant environmental impacts, facts, and conclusions disclosed in the Environmental Analysis and all additional information submitted.
12. The Town Board concurs with the information and conclusions contained in the Environmental Analysis.
13. The Town Board has made a reasoned elaboration of the rationale for arriving at its determination of environmental significance and the Town Board's determination is supported by substantial evidence, as set forth herein.
14. To the maximum extent practicable, potential adverse environmental impacts revealed in the environmental review process will be avoided or minimized by the Applicant/Project Sponsor's voluntary incorporation of mitigation measures that were identified as practicable.

NOW, THEREFORE, be it

RESOLVED that, pursuant to SEQRA, based on the aforementioned information, documentation, testimony, and findings, and after examining the relevant issues, the Town Board's own initial concerns, and all relevant issues raised and recommendations offered by involved and interested agencies and the Town's own staff, the Town Board determines that the Proposal and the Project will not have a significant adverse impact on the environment, which constitutes a negative declaration.

ADOPTED: Ayes 5 Reilich, Barry, Granville, Conlon, Christodaro
 Nays 0

#239B- Councilman Barry offered the following resolution and moved its adoption; seconded by Councilman Conlon:

WHEREAS, 218 Creek House, LLC (the "Applicant") has submitted a request to the Town Board (the "Town Board") of the Town of Greece, Monroe County, New York (the "Town") to amend the Official Zoning Map of the Town of Greece, New York, relative to property located at 218 Creek House Drive; and

WHEREAS, having carefully considered all relevant documentary, testimonial, and other evidence submitted, the Town Board makes the following findings:

1. In summary, the Applicant's proposal (the "Proposal") is to rezone 2.55± acres of vacant real property (the "Premises") from PL (Public Land) to BG (General Business). The current owner of the Premises, the North Greece Fire District, intends to sell the Premises for use by a private individual. The proposed development of the Premises (the "Project") consists of installing pavement for parking of motor vehicles to be sold or leased by a motor vehicle dealership, with related fencing, landscaping, and storm water management facilities. Existing land uses in the vicinity of the Premises consist of: single-family houses; apartment buildings; offices; retail stores; a gasoline dispensing station; motor vehicle service stations; a home improvement store; a day-care center, and a large commercial plaza. Vehicular access for the Premises is via an unsignalized driveway at Creek House Drive (a two-lane Town subdivision road).
2. Proof was had of the notice of a public hearing on a resolution proposing to amend said Official Zoning Map by rezoning 2.55± acres from PL (Public Land) to BG (General Business), relative to property located at 218 Creek House Drive.
3. On May 20, 2014 at 6:15 p.m. in the Greece Town Hall, 1 Vince Tofany Boulevard, the Town Board held a public hearing (the "Hearing") to consider the Proposal, at which time all parties in interest were afforded an opportunity to be heard.
4. Documentary, testimonial, and other evidence relative to the Proposal were presented at the Hearing for the Town Board's consideration.
5. At the conclusion of the Hearing, the Town Board closed the Hearing.

- .. On or about March 15, 1999, the North Greece Fire District purchased the Premises.
7. On July 15, 2003, the Town Board adopted a new zoning ordinance (the "2003 Zoning Ordinance") and official zoning map for the Town (the "2003 Zoning Map"); the 2003 Zoning Ordinance and the 2003 Zoning Map, as amended, still are in force and effect. In its adoption of the 2003 Zoning Map, the Town Board changed the zoning of the Premises to PL (Public Land) so that the zoning of the Premises would correspond to its ownership by the North Greece Fire District.
8. Pursuant to the 2003 Zoning Ordinance, property that is zoned PL may be used only for governmental purposes, and may not be used for a nongovernmental purpose unless and until the Town Board changes the zoning of such property to a classification that would permit such nongovernmental purpose.
9. The North Greece Fire District now intends to sell the Premises to a private individual, who would use it for nongovernmental purposes (more specifically, parking/storage of motor vehicles to be sold or leased by a motor vehicle dealership).
10. The Premises are surrounded by the following zoning districts and land uses:
 - North: R1-12 (Single-Family Residential)—single-family houses.
 - Northwest: MFH (Multiple-Family Residential)—apartment buildings.
 - South: BG (General Business)—motor vehicle sales/lease dealerships, a home improvement store, and a gasoline dispensing station.
 - East: BR (Restricted Business), R1-12 (Single-Family Residential), BP2 (Professional Office), MFH (Multiple-Family Residential), and BG (General Business)—a small commercial plaza and vacant land that serves as a buffer between the commercial plaza and houses to the north of it; further east, a day-care center, apartment buildings, and a large commercial plaza.
 - West: BG (General Business)—offices and retail.
11. The proposed BG zoning and land use are consistent and compatible with nearby zoning and land uses.
12. The Proposal will not set an undesirable precedent for future development in the neighborhood.
13. The Proposal is capable of providing buffering for the existing residences in the area.
14. The size and shape of the Premises are suitable for the proposed use.
15. Public utility service and vehicular access are adequate for the Proposal and the Project.
16. The Proposal and the Project are consistent with the general recommendations of the Town's 2001 Community Master Plan Update. For example: the Premises are located in the West Ridge Road Corridor, which is the Town's principal commercial business area, and commercial development is to be expected in this area; and the Project includes screening and or buffering between the proposed commercial use and the nearby residences.
17. On May 20, 2014, in accordance with the State Environmental Quality Review Act (New York State Environmental Conservation Law, Article 8) and its implementing regulations (6 NYCRR Part 617, the "SEQRA Regulations") (collectively, "SEQRA"), the Town Board issued a Negative Declaration for the Proposal and the Project (the "SEQRA Negative Declaration"). The SEQRA Negative Declaration indicated that, to the maximum extent practicable, potential adverse environmental impacts revealed in the environmental review process will be avoided or minimized by the Applicant's voluntary incorporation of mitigation measures that were identified as practicable. The SEQRA Negative Declaration is incorporated herein by reference as if fully set forth, as findings of the Town Board in its decision on the Proposal.

NOW, THEREFORE, be it

RESOLVED that, based on the aforementioned information, documentation, testimony, and findings, pursuant to the authority conferred by New York State Town Law, Article 16, and the Code of the Town of Greece, New York, Chapter 211 (Zoning) (the "Zoning Ordinance"), the Official Zoning Map of

the Town of Greece, New York, hereby be and the same is amended to change the zoning classification of 2.55± acres from PL (Public Land) to BG (General Business), relative to property located at 218 Creek House Drive, as more particularly identified in the description attached hereto, subject to the following conditions:

1. The Applicant shall submit a request to the Town of Greece Board of Zoning Appeals for a special use permit for outdoor storage and display of motor vehicles, and to the Town of Greece Planning Board for site plan approval in order to address the details of site development issues, including but not limited to: landscaping and buffering; lighting; parking; vehicular and pedestrian access for the Premises; on-site vehicular circulation; utilities; grading; and storm water management.
2. In the event of any conflict among the oral or written descriptions of the Proposal or the requirements or restrictions of this resolution, the Town Board, in its sole discretion and judgment and without hearing, shall determine the resolution of such conflict.
3. Wherever this resolution refers to a specific applicant, developer, or operator, it shall be construed to include successors and assigns.
4. Wherever this resolution refers to a specific public official or agency, it shall be construed to include successors and assigns.
5. Wherever this resolution refers to a specific law, ordinance, code, rule, or regulation, it shall be construed to include any succeeding or superseding authority.

ADOPTED: Ayes 5 Reilich, Barry, Granville, Conlon, Christodoro
Nays 0

6:20 p.m. Public hearing to consider the request submitted by Charles J. Constantino for a special use permit to operate a restaurant, to be known as Reminisce, on property located at 441 Stone Road.

Supervisor Reilich stated that at the request of the applicant, the Public Hearing scheduled for 6:20 p.m. was cancelled.

6:25 p.m. Public hearing to consider the request submitted by The One Asian, Inc. for a special use permit to expand an existing restaurant, known as Sogo Sushi and Hibachi, on property located in the Mall at Greece Ridge Center, 326 Greece Ridge Center Drive.

Supervisor Reilich declared the public hearing open at 6:32 p.m. to consider the request submitted by The One Asian, Inc. for a special use permit to expand an existing restaurant, known as Sogo Sushi and Hibachi, on property located in the Mall at Greece Ridge Center, 326 Greece Ridge Center Drive.

Proof of publication in the Greece Post on Thursday, May 8, 2014 was received. Mr. Gary Chen provided an overview of the project. No speakers addressed the Town Board and the hearing concluded at 6:39 p.m.

#240A- Councilman Granville offered the following resolution and moved its adoption; seconded by Councilman Barry:

WHEREAS, The One Asian, Inc. (the "Applicant/Project Sponsor") has submitted a request to the Town Board (the "Town Board") of the Town of Greece, Monroe County, New York (the "Town") for a special use permit to expand the operation of an existing restaurant, known as Sogo Sushi and Hibachi, on property located in the Mall at Greece Ridge Center, 326 Greece Ridge Center Drive, in a BG (General Business) Zoning District; and

WHEREAS, having considered carefully all relevant documentary, testimonial, and other evidence submitted, the Town Board makes the following findings:

1. In summary, the Applicant/Project Sponsor's proposal (the "Proposal") is to provide outdoor seating for consumption of food and beverages at an existing restaurant, located in a multiple-tenant commercial mall (the "Premises"). The Proposal is to replace 360± square feet of existing concrete sidewalk with a patio, enclosed by a fence or wall, for outdoor seating in an area that is adjacent to the restaurant. Prerecorded music played unattended on a sound system will be provided for this

area at low volume via outdoor loudspeakers. The existing restaurant includes preparation, service, and sale of hot and cold foods (principally, Japanese and other Asian cuisine) for consumption on the Premises and for takeout and delivery. Although the existing restaurant includes a bar and the preparation, service, and sale of alcoholic beverages, these are incidental, secondary, and subordinate elements of the restaurant, offered principally for consumption as an accompaniment to meals. The Proposal does not include background music or live entertainment (as these terms are defined in the Town's zoning ordinance) on a recurring basis, outdoor cooking, or a drive-up service window. Sponsorship of, affiliation with, permission for, or participation in one-time or recurring special or promotional events on the Premises by the Applicant/Project Sponsor will be subject to the requirements and restrictions of the Code of the Town of Greece, New York, Chapter 175 (Special Events). The proposed hours of availability to the public are: Mondays through Thursdays, 11:00 a.m. to 10:00 p.m.; and Fridays through Sundays, 11:00 a.m. to 2:00 a.m. Vehicular access for the Premises is via signalized and unsignalized driveways at West Ridge Road (New York State Route 104, a seven-lane principal arterial street), Long Pond Road (Monroe County Route 136, a four-lane urban minor arterial), and Somerworth Drive (a two-lane Town of Greece subdivision street).

2. Upon review of the Proposal, the Town Board determined that the Proposal is subject to the State Environmental Quality Review Act (New York State Environmental Conservation Law, Article 8) and its implementing regulations (6 NYCRR Part 617, the "SEQRA Regulations") (collectively, "SEQRA"), and that the Proposal constitutes a Type II action under SEQRA. (SEQRA Regulations, § 617.5(c)(1) & (2).)
3. According to SEQRA, Type II actions have been determined not to have a significant adverse impact on the environment and are not subject to further review under SEQRA.

NOW, THEREFORE, be it

RESOLVED that, based on the aforementioned information, documentation, testimony, and findings, SEQRA does not require further action relative to the Proposal.

ADOPTED: Ayes 5 Reich, Barry, Granville, Conlon, Christodaro
 Nays 0

#240B— Councilman Granville offered the following resolution and moved its adoption; seconded by Councilman Barry:

WHEREAS, The One Asian, Inc (the "Applicant") has submitted a request to the Town Board (the "Town Board") of the Town of Greece, Monroe County, New York (the "Town") for a special use permit to expand the operation of an existing restaurant, known as Sogo Sushi and Hibachi, on property located in the Mall at Greece Ridge Center, 326 Greece Ridge Center Drive, in a BG (General Business) Zoning District; and

WHEREAS, having considered carefully all relevant documentary, testimonial, and other evidence submitted, the Town Board makes the following findings:

In summary, the Applicant's proposal (the "Proposal") is to provide outdoor seating for consumption of food and beverages at an existing restaurant, located in a multiple-tenant commercial mall (the "Premises"). The Proposal is to replace 360± square feet of existing concrete sidewalk with a patio, enclosed by a fence or wall, for outdoor seating in an area that is adjacent to the restaurant. Prerecorded music played unattended on a sound system will be provided for this area at low volume via outdoor loudspeakers. The existing restaurant includes preparation, service, and sale of hot and cold foods (principally, Japanese and other Asian cuisine) for consumption on the Premises and for takeout and delivery. Although the existing restaurant includes a bar and the preparation, service, and sale of alcoholic beverages, these are incidental, secondary, and subordinate elements of the restaurant, offered principally for consumption as an accompaniment to meals. The Proposal does not include background music or live entertainment (as these terms are defined in the Town's zoning ordinance) on a recurring basis, outdoor cooking, or a drive-up service window. Sponsorship of, affiliation with, permission for, or participation in one-time or recurring special or promotional events on the Premises by the Applicant will be subject to the requirements and restrictions of the Code of the Town of Greece, New York, Chapter 175 (Special Events). The proposed hours of availability to the public are: Mondays through Thursdays, 11:00 a.m. to 10:00 p.m.; and Fridays through Sundays, 11:00 a.m. to 2:00 a.m. Vehicular access for the Premises is via signalized and unsignalized driveways at West Ridge Road (New York State Route 104, a seven-lane principal arterial street), Long Pond Road (Monroe County Route 136, a four-lane urban minor arterial), and Somerworth Drive (a two-lane Town of Greece subdivision street).

2. Proof was had of the notice of public hearing on a resolution proposing to permit the Applicant to operate said restaurant.
3. On May 20, 2014 at 6:25 p.m. in the Greece Town Hall, 1 Vince Tofany Boulevard, the Town Board held a public hearing (the "Hearing") to consider the Proposal, at which time all parties in interest were afforded an opportunity to be heard.
4. Documentary, testimonial, and other evidence relative to the Proposal was presented at the Hearing for the Town Board's consideration.
5. At the conclusion of the Hearing, the Town Board closed the Hearing.
6. Based on the Town Board's review of relevant documentary, testimonial, and other evidence, the location, nature, duration, and intensity of the Proposal: (a) will not adversely affect the orderly pattern of the development in the area; (b) will be in harmony with nearby uses; (c) will not alter the essential character of the nearby neighborhood, nor be detrimental to the residents thereof; (d) will not create a hazard to health, safety, or the general welfare; (e) will not be detrimental to the flow of traffic; and (f) will not place an excessive burden on public improvements, facilities, services, or utilities.
7. Access to the Premises and the size and shape of the Premises are adequate for the Proposal.
8. Having considered the Proposal and all additional information that may be relevant to the Proposal, it is in the public interest to grant the requested special use permit.

NOW, THEREFORE, be it

RESOLVED that the Town Board has no objection to the Applicant's application for an on-premise liquor license at the Premises and hereby waives the 30-day notification requirement for such application; and

BE IT FURTHER

RESOLVED that, based on the aforementioned information, documentation, testimony, and findings, pursuant to the authority conferred by New York State Town Law, Article 16, and pursuant to the Code of the Town of Greece, New York, Chapter 211 (Zoning) (the "Zoning Ordinance"), the request submitted by The One Asian, Inc. (the "Applicant") for a special use permit expand the operation of an existing restaurant, known as Sogo Sushi and Hibachi, on property located in the Mall at Greece Ridge Center, 326 Greece Ridge Center Drive, in a BG (General Business) Zoning District, hereby be and the same is approved and granted, subject to the following conditions:

1. The Applicant shall operate this restaurant in conformity with all details of the Proposal as presented in the written descriptions and site development plans of the Proposal, as orally described at the Hearing, and as set forth herein. In the event of any conflict among the oral or written descriptions of the Proposal, the site development plans of the Proposal, or the requirements or restrictions of this resolution, the Town Board, in its sole discretion and judgment and without hearing, shall determine the resolution of such conflict.
2. The maximum occupancies in this restaurant shall be the limits established by the Town's Fire Marshal pursuant to the New York State Uniform Fire Prevention and Building Code.
3. The Applicant shall comply with all applicable federal, state, county, and Town laws, ordinances, codes, rules, and regulations, including but not limited to the New York State Uniform Fire Prevention and Building Code and all applicable requirements for the installation/maintenance of a grease trap. Failure to comply with such requirements may be grounds for revocation of this special use permit.
4. Wherever this resolution refers to a specific applicant, developer, or operator, it shall be construed to include successors and assigns.
5. Wherever this resolution refers to a specific public official or agency, it shall be construed to include designees, successors, and assigns.
6. Wherever this resolution refers to a specific law, ordinance, code, rule, or regulation, it shall be construed to include any superseding or succeeding authority.

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Upon the sale or other transfer of controlling interest in this restaurant to any person or entity other than The One Asian, Inc., its wholly owned subsidiaries, or its franchisees, a new application for a special use permit must be submitted to the Town Board.

ADOPTED: Ayes 5 Reilich, Barry, Granville, Conlon, Christodaro
Nays 0

6:30 p.m. Public hearing to consider the Town's proposed Community Development Block Grant programs and projects for the 2014 program year (August 1, 2014 through July 31, 2015).

Supervisor Reilich declared the public hearing open at 6:40 p.m. to consider the request submitted by the Town's proposed Community Development Block Grant programs and projects for the 2014 program year (August 1, 2014 through July 31, 2015).

Proof of publication in the Daily Record and Rochester Business Journal on Friday, May 9, 2014 was received. Ms. Ivana Frankenburger of the Community Development Department provided an overview of the programs and projects for 2014 program year (August 1, 2014 through July 31, 2015).

One speaker addressed the Town Board and the hearing concluded at 6:47 p.m.

(Please note: Councilwoman Christodaro left the Board Room for the remainder of the meeting)

#241- Councilman Conlon offered the following resolution and moved its adoption; seconded by Councilman Barry:

WHEREAS, the Town of Greece, Monroe County, New York (the "Town") is a Community Development entitlement community and, as such, receives an annual block grant from the United States Department of Housing and Urban Development ("HUD"); and

WHEREAS, the Town Board anticipates receiving a block grant from HUD's Community Development Block Grant ("CDBG") program for the period of August 1, 2014 through July 31, 2015 (the "2014 CDBG Program Year"), in the amount of \$434,690; and

WHEREAS, in anticipation of receiving CDBG funds from HUD for the 2014 CDBG Program Year, the Town has proposed various CDBG projects and programs, to be undertaken and conducted by or for the Town, for the benefit of its citizens (the "2014 Town CDBG Program"); and

WHEREAS, the proposed 2014 Town CDBG Program reflects the needs and priorities that are contained in the Town's Consolidated Plan, and also complies with all CDBG program rules and regulations promulgated by HUD;

NOW, THEREFORE, be it

RESOLVED that the Town Board hereby adopts the 2014 Town CDBG Program; and

BE IT FURTHER

RESOLVED that the Town Supervisor hereby is authorized to submit the 2014 Town CDBG Program to HUD for review, and to submit such additional information as may be required by HUD; and

BE IT FURTHER

RESOLVED that the Town Supervisor or his designee hereby is authorized to accept CDBG program funds totaling \$434,690, and to execute with HUD a contract and any amendments thereto for the 2014 CDBG Program Year, subject to HUD's approval of the 2014 Town CDBG Program.

ADOPTED: Ayes 4 Reilich, Barry, Granville, Conlon
Nays 0

6:35 p.m. Public hearing to consider a local law to allow the Town of Greece to take advantage of Best Value purchasing.

Supervisor Reilich declared the public hearing open at 6:49 p.m. to consider a local law to allow the Town of Greece to take advantage of Best Value purchasing. Proof of publication in the Daily Record on Wednesday, May 7, 2014 has been received. Mr. Brian Marianetti, Town Attorney provided an overview of the Local Law. No speakers addressed the Town Board and the hearing concluded at 6:55 p.m.

#242- Councilman Granville offered the following resolution and moved its adoption; seconded by Councilman Barry:

WHEREAS, the Town of Greece desires to enact Chapter 61 of the Code of the Town of Greece, to enact legislation to be known as the "Town of Greece Best Value Contract Award Law"; and

WHEREAS, the Town board has considered the proposed local law and the various reasons presented therefore, and it being considered to be in the best interest of the Town to adopt this proposed local law;

NOW, THEREFORE, be it further

RESOLVED, that pursuant to the provisions of the Municipal Home Rule Law and Town Law, the Town Board of the Town of Greece does hereby adopt Local Law #3 of the Year 2014 to enact Chapter 61, Best Value Award Methodology; and

BE IT FURTHER,

RESOLVED, that a complete text of said local law is on file in the Office of the Greece Town Clerk, and will be attached to the minutes of this meeting.

ADOPTED: Ayes 4 Reilich, Barry, Granville, Conlon
Nays 0

#243- Councilman Barry offered the following resolution and moved its adoption; seconded by Councilman Conlon:

RESOLVED that, pursuant to the requirements of section 103 of the General Municipal Law, sealed bids will be received at the Town Clerk's Office, Town of Greece, One Vince Tofany Boulevard, Greece, New York 14612, until 3:00 p.m., June 10, 2014, at which time they will be publicly opened and read aloud for the following:

- Electrical repair and/or new installation for various Town facilities.

All bids must be endorsed, with the title of purchase to which they relate, the name and address of the bidder, and shall be in conformity with the bidding sheets and specifications, which will be furnished by the Town Clerk and are now available, and be it further

RESOLVED, that the Town Board reserves the right to reject any and all bids received.

ADOPTED: Ayes 4 Reilich, Barry, Granville, Conlon
Nays 0

#244 - Councilman Barry offered the following resolution and moved its adoption; seconded by Councilman Conlon:

RESOLVED that this Town Board establish a second petty cash fund in the amount of \$100 for start-up cash for the second designated cash drawer at the Community and Senior Center.

ADOPTED: Ayes 4 Reilich, Barry, Granville, Conlon
Nays 0

#245- Councilman Conlon offered the following resolution and moved its adoption; seconded by Councilman Barry:

RESOLVED that this Town Board approve the following events:

- Annual Memorial Day Parade - American Legion Post #468
Monday, May 26, 2014 at 12:00 p.m. (Mobilization at 11:15 a.m.)
South on Long Pond Road from Janes Road to the Greece Town Hall
- YMCA Camp Northpoint
Saturday, June 7, 2014
North Greece Road
9:00 a.m. Registration; 10:00 a.m. Event Begins

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ADOPTED: Ayes 4 Reilich, Barry, Granville, Conlon
Nays 0

#246 – Councilman Barry offered the following resolution and moved its adoption; seconded by Councilman Granville:

RESOLVED that this Town Board approve the following road closings for the Memorial Day Parade and Ceremony on Monday, May 26, 2014, from 11:40 a.m. to 1:15 p.m.:

- Long Pond Road from Latta Road to Jay Vee Lane
- Janes Road from Kirk Road to Long Pond Road

ADOPTED: Ayes 4 Reilich, Barry, Granville, Conlon
Nays 0

#247 – Councilman Conlon offered the following resolution and moved its adoption; seconded by Councilman Barry:

RESOLVED that this Town Board declare the following items from the Greece Community and Senior Center as surplus, to be disposed of through a public sale:

- Two (2) Stiga Table Tennis Tables (Model #STS410Q)
- Six (6) Stiga Table Tennis Tables (Model #T8283)
- Two (2) Spectrum Indoor Felt Soccer Balls
- Three (3) Wilson NCAA All-American Basketballs
- Eleven (11) Rawlings Basketballs
- One (1) Spaulding NBA Pro 27.5 Basketball
- Eleven (11) Big Wheel Trikes
- Four (4) Yellow Heavy Duty Steel Jumbo Crate Wagons
- Six (6) Blue Velcro Folding Mats
- One (1) Indoor Shuffleboard Set
- One (1) S&S Foosball Table
- One (1) S&S 8' Shuffleboard Table
- One (1) Game Craft Bumper Pool Table
- One (1) SO Lifetime 9301 Shoot Case Portable Goal Set Indoor Mini-Basketball Hoop
- Two (2) Atomic Air Hockey Tables
- One (1) Treadmill
- One (1) Stationary Bike
- Thirty-three (33) Red Stretch Mats

ADOPTED: Ayes 4 Reilich, Barry, Granville, Conlon
Nays 0

#248 – Councilwoman Granville offered the following resolution and moved its adoption; seconded by Councilman Barry:

RESOLVED that this Town Board enter into an agreement with Rochester Lead and Asbestos Corporation to provide limited lead-based testing and asbestos testing services as required for the Greece Residential Improvement Program (GRIP).

BE IT FURTHER,

RESOLVED that the Supervisor is authorized to execute all related documents.

ADOPTED: Ayes 4 Reilich, Barry, Granville, Conlon
Nays 0

#249 – Councilman Conlon offered the following resolution and moved its adoption; seconded by Councilman Granville:

RESOLVED that this Town Board authorize the Supervisor to enter into the following agreements related to the operation of the Greece Community and Senior Center.

BE IT FURTHER,

RESOLVED that the Supervisor is authorized to execute all related documents.

- Johnny Matt – Summer Kick Off Dance for Seniors
- Rosamond Gifford Zoo at Syracuse Burnet – Youth/Family Field Trip
- Greater Rochester International Airport – Youth/Family Field Trip
- AMF Dewey Gardens – Bumper Bowling Program for Preschoolers
- Rock Ventures – Rock climbing event
- WonderWorks – Canyon Climb Adventure ropes course

ADOPTED: Ayes 4 Reilich, Barry, Granville, Conlon
Nays 0

#250 – Councilman Barry offered the following resolution and moved its adoption; seconded by Councilman Conlon:

RESOLVED that this Town Board enter into an agreement with the Greece Bombers for use of baseball fields at Carter Park with general maintenance services to be provided by the Greece Bombers for a period of one year.

BE IT FURTHER

RESOLVED that the Supervisor is authorized to execute all necessary documents.

ADOPTED: Ayes 4 Reilich, Barry, Granville, Conlon
Nays 0

#251 – Councilman Conlon offered the following resolution and moved its adoption; seconded by Councilman Barry:

RESOLVED that this Town Board authorize the 2013 and 2014 Budget modifications to various accounts. A complete list is attached.

ADOPTED: Ayes 4 Reilich, Barry, Granville, Conlon
Nays 0

#252 – Councilwoman Granville offered the following resolution and moved its adoption; seconded by Councilman Conlon:

RESOLVED that this Town Board increase appropriations and revenues in the Highway Fund by \$93,341.41 to appropriate additional revenue the town will be receiving from New York State through the Consolidated Local Street and Highway Improvement Program (CHIPS).

ADOPTED: Ayes 4 Reilich, Barry, Granville, Conlon
Nays 0

#253 – Councilman Conlon offered the following resolution and moved its adoption; seconded by Councilman Barry:

RESOLVED that this Town Board accept a certified check in the amount of \$6,335.00 from Steven Leonhard for the access road portion of the Mavis Tire Project.

ADOPTED: Ayes 4 Reilich, Barry, Granville, Conlon
Nays 0

#254 – Councilman Conlon offered the following resolution and moved its adoption; seconded by Councilman Barry:

RESOLVED that this Town Board accept a Letter of Credit in the amount of \$30,024.30 for public improvements related to the Bob Johnson project.

ADOPTED: Ayes 4 Reilich, Barry, Granville, Conlon
Nays 0

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#255 – Councilwoman Granville offered the following resolution and moved its adoption; seconded by Councilman Conlon:

RESOLVED that this Town Board authorize the Supervisor to enter into an agreement with the Greece Central School District to allow work-study program in the Town parks.

BE IT FURTHER,

RESOLVED that the Supervisor is authorized to sign all related documents.

ADOPTED: Ayes 4 Reilich, Barry, Granville, Conlon
Nays 0

#256 – Councilman Conlon offered the following resolution and moved its adoption; seconded by Councilman Barry:

RESOLVED that, pursuant to the requirements of section 103 of the General Municipal Law, sealed bids will be received at the Town Clerk's Office, Town of Greece, One Vince Tofany Boulevard, Greece, New York 14612, until 3:00 p.m., June 10, 2014, at which time they will be publicly opened and read aloud for the following:

- Sidewalk Trip Hazards
- Color Coating of Basketball and Tennis Courts at Badgerow Park North

All bids must be endorsed, with the title of purchase to which they relate, the name and address of the bidder, and shall be in conformity with the bidding sheets and specifications, which will be furnished by the Town Clerk and are now available, and be it further

RESOLVED, that the Town Board reserves the right to reject any and all bids received.

ADOPTED: Ayes 4 Reilich, Barry, Granville, Conlon
Nays 0

#257 – Councilman Conlon offered the following resolution and moved its adoption; seconded by Councilman Barry:

WHEREAS, this Town Board has previously resolved to invite sealed bids for 2009 or newer passenger bus, Installation of Asphalt Overlay at Badgerow Park North, 2014 Light Duty Equipment Rental and 2014 Rehabilitation of Sanitary Sewer Manholes.

WHEREAS, on Monday, May 13, the following bids were received:

<u>BIDDERS NAME</u>	<u>AMOUNT</u>
Empire Bus Sales, LLC	\$38,898.00

<u>BIDDERS NAME</u>	<u>AMOUNT</u>
Ruston Paving Co.	\$18,733.00
All County Construction	\$20,332.00

<u>BIDDERS NAME</u>	<u>AMOUNT</u>
Admar Supply	\$66,960.00

<u>BIDDERS NAME</u>	<u>AMOUNT</u>
Grey Wolf Infrastructures	\$218.00 per vertical foot
Songer Contracting LLC	\$320.00 per vertical foot
National Water Main Cleaning Co.	\$322.50 per vertical foot
Encasement Technology	\$375.00 per vertical foot
Advanced Rehabilitation Technology	\$350.00 per vertical foot
Camden Group	\$279.00 per vertical foot

NOW, THEREFORE, be it

RESOLVED that this Town Board award the bid for 2009 or newer passenger bus to the sole bidder Empire Bus Sales LLC, 2674 West Henrietta Road, Rochester, NY 14623, in the amount of \$38,898.00; and

NOW, THEREFORE, be it

RESOLVED that this Town Board award the bid for the installation of the asphalt overlay at the Badgerow Park North Tennis and Basketball Courts to the low bidder, Ruston Paving Co., Inc., 6228 Collett Road, Farmington, NY 14425, in the amount of \$18,733.00. One other bid was received in the amount of \$20,332.00; and

NOW, THEREFORE, be it

RESOLVED that this Town Board award the bid for 2014 Light Duty Equipment Rental to the sole bidder, Admar Supply, 1950 Brighton Henrietta Townline Road, Rochester, NY 14623, in an amount not to exceed \$66,960; and

NOW, THEREFORE, be it

RESOLVED that this Town Board award the bid for 2014 Rehabilitation of Sanitary Sewer Manholes to the low bidder, Grey Wolf Infrastructures, P.O. Box 783, New Hartford, New York 13413, in the amount of \$218.00 per vertical foot. Five other bids were received ranging from \$279.00 to \$375.00 per vertical foot.

BE IT FURTHER

RESOLVED that the Supervisor is authorized to enter into contracts with Empire Bus Sales, LLC., Ruston Paving Co., Inc., Admar Supply and Grey Wolf Infrastructures.

ADOPTED: Ayes 4 Reilich, Barry, Granville, Conlon
Nays 0

#258- Councilman Conlon offered the following resolution and moved its adoption; seconded by Councilman Barry:

RESOLVED that this Town Board authorize RG&E to install 100w HPS Colonial light fixtures on fiberglass poles owned by the Town, at the following locations, to be paid from the consolidated street lighting account:

- Nine (9) in Regency Park Subdivision, Section 3, at an annual cost of \$1,678.32.
- Eight (8) in Creek House Village Subdivision, Section 5, at an annual cost of \$1,511.40.
- Two (2) in Larkins Estates Subdivision, Section 7, at an annual cost of \$411.72

ADOPTED: Ayes 4 Reilich, Barry, Granville, Conlon
Nays 0

#259- Councilman Barry offered the following resolution and moved its adoption; seconded by Councilman Conlon:

RESOLVED that this Town Board authorize to reaffirm the 2001 Parks Master Plan until a new parks master plan has been adopted.

ADOPTED: Ayes 4 Reilich, Barry, Granville, Conlon
Nays 0

#260- Councilman Granville offered the following resolution and moved its adoption; seconded by Councilman Conlon:

RESOLVED that this Town Board apply for a grant from the New York State Environmental Protection Fund for a Municipal Grant Program for proposed projects at Badgerow Park South and Braddocks Bay Park.

ADOPTED: Ayes 4 Reilich, Barry, Granville, Conlon
Nays 0

#261- Councilman Barry offered the following resolution and moved its adoption; seconded by Councilman Conlon:

RESOLVED that this Town Board expend an amount not to exceed \$50,000 of Recreation Trust Funds for expenses related to the Town Hall Pavilion Project.

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ADOPTED: Ayes 4 Reilich, Barry, Conlon, Granville
Nays 0

#262- Councilman Granville offered the following resolution and moved its adoption; seconded by Councilman Barry:

RESOLVED that this Town Board consider the adoption of the Town's proposed Bicycle and Pedestrian Master Plan.

NOW THEREFORE, BE IT

ORDERED that a public hearing be held by the Town Board of the Town of Greece at the Town Hall, One Vince Tofany Boulevard, Rochester, New York, in and for said Town, on the 17th day of June, 2014 at 6:15 p.m., to consider the adoption of the Town's proposed Bicycle and Pedestrian Master Plan.

ADOPTED: Ayes 4 Reilich, Barry, Conlon, Granville
Nays 0

#263- Councilman Conlon offered the following resolution and moved its adoption; seconded by Councilman Granville:

RESOLVED that this Town Board declare as surplus twenty (20) Smith & Wesson M&P .45 caliber impact pistols.

ADOPTED: Ayes 4 Reilich, Barry, Granville, Conlon
Nays 0

#264- Councilman Barry offered the following resolution and moved its adoption; seconded by Councilman Conlon:

RESOLVED that this Town Board reaffirm the designation of Officer Raymond DiPasquale and Property Clerk Timothy Sietz as authorized personnel for the Greece Police Department asset forfeiture safety deposit box located at M&T bank.

ADOPTED: Ayes 4 Reilich, Barry, Granville, Conlon
Nays 0

#265- Councilman Granville offered the following resolution and moved its adoption; seconded by Councilman Barry:

RESOLVED that this Town Board abolish one full time Community and Senior Services Coordinator position and create one full time Deputy Director of Human Services position; furthermore, appoint Tracy Zoellick to the position of Deputy Director of Human Services in the Department of Human Services effective June 7, 2014.

ADOPTED: Ayes 4 Reilich, Barry, Granville, Conlon
Nays 0

#266- Councilman Granville offered the following resolution and moved its adoption; seconded by Councilman Barry:

RESOLVED that this Town Board abolish one full time Real Property Appraiser position and create one full time Assistant Assessor position; furthermore, appoint Paul Arndt to the position of Assistant Assessor in the Assessor's Office effective May 24, 2014.

ADOPTED: Ayes 4 Reilich, Barry, Granville, Conlon
Nays 0

#267- Councilman Conlon offered the following resolution and moved its adoption; seconded by Councilman Barry:

RESOLVED that this Town Board appoint Leo Carroll to the position of Town Assessor effective May 21, 2014. Term to expire September 30, 2019.

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ADOPTED: Ayes 4 Reilich, Barry, Granville, Conlon
Nays 0

#268- Councilman Barry offered the following resolution and moved its adoption; seconded by Councilman Conlon:

RESOLVED that this Town Board abolish two part time Office Clerk III positions and create one full time Office Clerk III position; furthermore, appoint Patricia Minnick to the position of Office Clerk III effective May 24, 2014.

ADOPTED: Ayes 4 Reilich, Barry, Granville, Conlon
Nays 0

#269- Councilman Conlon offered the following resolution and moved its adoption; seconded by Councilman Barry:

RESOLVED that, pursuant to the requirements of section 103 of the General Municipal Law, sealed bids will be received at the Town Clerk's Office, Town of Greece, One Vince Tofany Boulevard, Greece, New York 14612, until 3:00 p.m., June 10, 2014, at which time they will be publicly opened and read aloud for the following:

- Remediation of the Town of Greece Police Department firing range bullet trap

All bids must be endorsed, with the title of purchase to which they relate, the name and address of the bidder, and shall be in conformity with the bidding sheets and specifications, which will be furnished by the Town Clerk and are now available, and be it further

RESOLVED, that the Town Board reserves the right to reject any and all bids received.

ADOPTED: Ayes 4 Reilich, Barry, Granville, Conlon
Nays 0

#270- Councilman Barry offered the following resolution and moved its adoption; seconded by Councilman Conlon:

RESOLVED that this Town Board appoint Andrew P. Forsythe to the Zoning Board of Appeals, effectively immediately, term to expire December 31, 2015.

ADOPTED: Ayes 4 Reilich, Barry, Granville, Conlon
Nays 0

#271- Councilman Conlon offered the following resolution and moved its adoption; seconded by Councilman Granville:

WHEREAS, WNY Pizza Company, LLC (the "Applicant/Project Sponsor") has submitted a request to the Town Board (the "Town Board") of the Town of Greece, Monroe County, New York (the "Town") for a waiver of the requirements for a new special use permit to operate a restaurant, formerly known as Bella Pasta Café, now to be known as Jreck Subs Plus, on property located at 2846 West Ridge Road, in a BR (Restricted Business) Zoning District; and

WHEREAS, having considered carefully all relevant documentary, testimonial, and other evidence submitted, the Town Board makes the following findings:

1. In summary, the Applicant/Project Sponsor's proposal (the "Proposal") is to operate a restaurant within tenant space that previously was used as a restaurant in an existing multiple-tenant commercial building (the "Premises"). The Proposal includes preparation, service, and sale of hot and cold foods (principally, sandwiches and pizza) and beverages, for consumption on the Premises and for takeout and delivery. Weather permitting, outdoor seating for consumption of food and beverages will be provided on a limited basis on the sidewalk that is adjacent to the front of the restaurant. The Proposal does not include background music or live entertainment (as these terms are defined in the Town's zoning ordinance) on a recurring basis, the sale or service of alcoholic beverages, outdoor loudspeakers, outdoor cooking, or a drive-up service window. Sponsorship of, affiliation with, permission for, or participation in one-time or recurring special or promotional events on the Premises by the Applicant/Project Sponsor will be subject to the requirements and restrictions of the Code of the Town of Greece, New York, Chapter 175 (Special Events).

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The proposed hours of availability to the public are: Sundays through Thursdays, 10:00 a.m. to 10:00 p.m.; and Fridays and Saturdays, 10:00 a.m. to 11:00 p.m. Vehicular access for the Premises is via unsignalized driveways at West Ridge Road (New York State Route 104, a seven-lane, urban principal arterial street) and at Pepperidge Drive (a two-lane, Town subdivision road); Pepperidge Drive connects to West Ridge Road at an unsignalized intersection.

3. Upon review of the Proposal, the Town Board determined that the Proposal is subject to the State Environmental Quality Review Act (New York State Environmental Conservation Law, Article 8) and its implementing regulations (6 NYCRR Part 617, the "SEQRA Regulations") (collectively, "SEQRA"), and that the Proposal constitutes a Type II action under SEQRA. (See § 617.5(c)(26) of the SEQRA Regulations).
4. According to the SEQRA Regulations, Type II actions have been determined not to have a significant adverse impact on the environment and are not subject to further review under the SEQRA Regulations.

NOW, THEREFORE, be it

RESOLVED that, based on the aforementioned information, documentation, testimony, and findings, the SEQRA Regulations do not require further action relative to the Proposal.

ADOPTED: Ayes 4 Reilich, Barry, Granville, Conlon
 Nays 0

#272- Councilman Conlon offered the following resolution and moved its adoption; seconded by Councilman Barry:

WHEREAS Choice One Development, LLC has made application to rezone 2.8 ± acres from BP1 (Office) to BP2 (Professional Office), on property located at 1564-1576 Long Pond Road.

NOW THEREFORE, BE IT

ORDERED that a public hearing be held by the Town Board of the Town of Greece at the Town Hall, One Vince Tofany Boulevard, Rochester, New York, in and for said Town, on the 17th day of June, 2014 at 6:20 p.m., to consider the application submitted Choice One Development, LLC has made application to rezone 2.8 ± acres from BP1 (Office) to BP2 (Professional Office), on property located at 1564-1576 Long Pond Road.

ADOPTED: Ayes 4 Reilich, Barry, Granville, Conlon
 Nays 0

#273- Councilman Conlon offered the following resolution and moved its adoption; seconded by Councilman Granville:

RESOLVED that this Town Board enter into an Intermunicipal Agreement between the Town of Greece, NY and the Town of Parma, NY for Building Inspection Services on an as needed basis,

BE IT FURTHER,

RESOLVED that the Supervisor is authorized to execute all related documents.

ADOPTED: Ayes 4 Reilich, Barry, Granville, Conlon
 Nays 0

#274A- Councilman Barry offered the following resolution and moved its adoption; seconded by Councilman Conlon:

WHEREAS, the Town Board (the "Town Board") of the Town of Greece, Monroe County, New York (the "Town") has proposed to sell 0.39± acres of real property located 255 Willowbrook Road (Monroe County Tax Account 060.33-2-5) (the "Premises"); and

WHEREAS, the Town Board makes the following findings:

1. In summary, the Town Board's proposal (the "Proposal") is to sell the Premises to a private citizen, for the purpose of disposing of real property that no longer is needed by the Town. The Premises consist of a building and asphalt parking area. According to the Town's records, said building was

constructed in 1946, and was expanded between 1951 and 1961. The Town has used said building for storage of various records, equipment, and materials; however, the Town no longer uses the building. The proposed buyer intends to use the Premises for the same purposes that the Town did. The Town has obtained an appraisal of the value of the Premises, which will be used as the basis for determining the sale price.

2. Upon review of the Proposal, the Town Board determined that the Proposal is subject to the State Environmental Quality Review Act (New York State Environmental Conservation Law, Article 8) and its implementing regulations (6 NYCRR Part 617, the "SEQRA Regulations") (collectively, "SEQRA"), and that the Proposal constitutes an Unlisted action under SEQRA.
3. The Town Board has carefully considered environmental information that was prepared by or for the Town's representatives (collectively, the "Environmental Analysis"), which included but was not limited to: Parts 1, 2, and 3 of a Short Environmental Assessment Form ("EAF"); an appraiser's report on the Premises; an instrument survey of the Premises; and aerial photographs.
4. The Town Board has carefully considered additional information submitted by the Town's representatives, including but not limited to: oral or written descriptions of the Project; maps and other drawings of the Project; and various oral or written comments that may have resulted from meetings with or written correspondence from the Town's representatives and the Town's own staff.
5. The Town Board has met the procedural and substantive requirements of SEQRA.
6. The Town Board has carefully considered each and every criterion for determining the potential significance of the Proposal upon the environment, as set forth in SEQRA.
7. The Town Board carefully considered (that is, has taken the required "hard look" at) the Proposal and the relevant environmental impacts, facts, and conclusions disclosed in the Environmental Analysis and all additional information submitted.
8. The Town Board concurs with the information and conclusions contained in the Environmental Analysis.
9. The Town Board has made a reasoned elaboration of the rationale for arriving at its determination of environmental significance and the Town Board's determination is supported by substantial evidence, as set forth herein.
10. To the maximum extent practicable, potential adverse environmental impacts revealed in the environmental review process will be avoided or minimized by the Town's voluntary incorporation of mitigation measures that were identified as practicable.

NOW, THEREFORE, be it

RESOLVED that, pursuant to SEQRA, based on the aforementioned information, documentation, testimony, and findings, and after examining the relevant issues, the Town Board's own initial concerns, and all relevant issues raised and recommendations offered by involved and interested agencies and the Town's own staff, the Town Board determines that the Proposal will not have a significant adverse impact on the environment, which constitutes a negative declaration.

ADOPTED: Ayes 4 Reilich, Barry, Granville, Conlon
 Nays 0

#274B— Councilman Barry offered the following resolution and moved its adoption; seconded by Councilman Conlon:

RESOLVED that this Town Board grant authorization to sell property located at 255 Willowbrook Road for no less than \$100,000.

BE IT FURTHER,

RESOLVED that the Supervisor is authorized to execute all necessary documents.

NOW THEREFORE be it,

Minutes of the Regular Meeting of the Town Board, Town of Greece, Monroe County held May 20, 2014 at the Town Hall, One Vince Tofany Boulevard, Rochester, New York at 6:00 p.m.

RESOLVED that issuance of a negative declaration pursuant to the State Environmental Quality Review Act.

ADOPTED: Ayes 4 Reilich, Barry, Granville, Conlon
 Nays 0

Meeting adjourned at 7:30 p.m.

May 20, 2014
Date

Cheryl M. Rozzi
Cheryl M. Rozzi - Town Clerk

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