



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

Mayor Randy Casale  
Councilman Lee Kyriacou, At Large  
Councilman George Mansfield, At Large  
Councilwoman Peggy Ross, Ward 1  
Councilman Omar Harper, Ward 2  
Councilwoman Pam Wetherbee, Ward 3  
Councilman Ali Muhammad, Ward 4  
City Administrator Anthony Ruggiero

**City Council Workshop Agenda**  
**September 11, 2017**  
**7:00 PM**

**Workshop Agenda Items:**

1. Presentation by City Auditors
2. Discussion of Zoning Updates - John Clarke, City Planner
3. Rules and Regulations of Street Closures
4. 2018 Community Development Block Grant Applications
5. NYS DOS LWRP Grant

**Upcoming Public Hearings**

1. 9/18 Proposed Local Law Regarding Water Cross Connections
2. 9/18 Proposed Local Law Regarding the Installation of Water and Sewer Utilities
3. 9/18 Proposed Local Law to Enact a Residential Building Moratorium
4. 9/18 Proposed Local Law Regarding the City Charter
5. 9/18 Proposed Local Law Regarding Ward Boundaries

**Executive Session:**

1. Sale of Real Property Located at 23-28 Creek Drive
2. Contract Negotiations

**City of Beacon Workshop Agenda**  
**9/11/2017**

**Title:**

**Presentation by City Auditors**

**Subject:**

**Background:**

**ATTACHMENTS:**

Description	Type
Audit EFPR Letter	Cover Memo/Letter
2016 Audit Report	Cover Memo/Letter
Audit Letter 2	Cover Memo/Letter

## REPORT TO THE BOARD

September 1, 2017

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

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Beacon, New York (the City) for the year ended December 31, 2016 and have issued our report thereon dated September 1, 2017. Professional standards requires that we provide you with information about our responsibilities under auditing standards generally accepted in the United States of America and Government Auditing Standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter to you dated January 3, 2017. Professional standards also require that we communicate to you the following information related to our audit.

### Significant Accounting Policies

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

As described in note 1 to the financial statements, the City adopted Governmental Accounting Standards Board (GASB) Statement No. 72 - "Fair Value Measurement and Application" and GASB Statement No. 77 - "Tax Abatement Disclosures," during the year ended December 31, 2016.

### Accounting Estimates

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

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

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

#### Significant Disclosures

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

- The disclosure of pension plans in note 9 to the financial statements.
- The disclosure of other postemployment benefits in note 10 to the financial statements.
- The disclosure of tax abatements in note 13 to the financial statements.
- The disclosure of commitments and contingencies in note 14 to the financial statements.

#### Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit. However, we noted material errors with the prior year balances which required restatement of previously reported fund balances and net position.

#### Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Prior year adjustments were necessary to beginning fund balances and net assets necessary to correct previously issued financial statements, which were accepted by management.

### Disagreements with Management

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

### Management Representations

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

### Management Consultations with Other Independent Accountants

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

### Other Audit Findings or Issues

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

### Other Matters

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

Members of the City Council  
City of Beacon, New York  
Page 4

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

Very truly yours,

EFPR Group, CPAs, PLLC

EFPR GROUP, CPAs, PLLC

CITY OF BEACON, NEW YORK

Basic Financial Statements  
Supplementary Information and  
Independent Auditors' Report

December 31, 2016

# CITY OF BEACON, NEW YORK

## Table of Contents

	<u>Page</u>
Independent Auditors' Report	1 - 3
Management's Discussion and Analysis	4 - 13
Financial Statements:	
Government-Wide Financial Statements:	
Statement of Net Position	14
Statement of Activities	15
Fund Financial Statements:	
Balance Sheet - Governmental Funds	16
Reconciliation of Balance Sheet - Governmental Funds to the Statement of Net Position	17
Statement of Revenue, Expenditures and Changes in Fund Balances - Governmental Funds	18
Reconciliation of the Statement of Revenue, Expenditures and Changes in Fund Balances - Governmental Funds to the Statement of Activities	19
Statement of Net Position - Proprietary Funds	20
Statement of Revenue, Expenses and Changes in Net Position - Proprietary Funds	21
Statement of Cash Flows - Proprietary Funds	22
Statement of Fiduciary Net Position - Fiduciary Funds	23
Statement of Changes in Fiduciary Net Position - Fiduciary Funds	24
Notes to Financial Statements	25 - 56



CITY OF BEACON, NEW YORK

Table of Contents, Continued

	<u>Page</u>
Required Supplementary Information:	
Schedule of Revenue, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund	57
Schedule of Funding Progress - Other Postemployment Benefits (OPEB)	58
Schedule of City's Proportionate Share of the Net Pension Liability	59
Schedule of City's Pension Contributions	60
Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <u>Government</u> <u>Auditing Standards</u>	61 - 62
Schedule of Findings and Responses	63

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## INDEPENDENT AUDITORS' REPORT

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

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Beacon, New York (the City), as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

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

### Auditors' Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the 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 the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

### Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Beacon, New York, as of December 31, 2016, 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.

### Correction of Errors

As discussed in note 16 to the financial statements, errors resulting in the misstatement of the City's governmental funds, government-wide governmental activities and business-type activities at January 1, 2016, were discovered in the current year. As a result, amounts reported for fund balances in the City's governmental funds and net position in the government-wide statements at January 1, 2016, have been restated to correct the errors. Our opinions are not modified with respect to this matter.

### Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, Schedule of Funding Progress - Other Postemployment Benefit Plan, Schedule of Proportionate Share of the Net Pension Liability, and the Schedule of Pension Contributions, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated September 1, 2017, on our consideration of City of Beacon, New York's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the City of Beacon, New York's internal control over financial reporting and compliance.

EFPR Group, CPAs, PLLC

Williamsville, New York  
September 1, 2017

CITY OF BEACON, NEW YORK  
Management's Discussion and Analysis  
December 31, 2016

Our discussion and analysis of the City's financial performance provides an overview of the City's financial activities for the fiscal year ended December 31, 2016. Please read it in conjunction with the City's basic financial statements, which begin on page 14.

## **USING THIS ANNUAL REPORT**

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

### **Reporting the City as a Whole**

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

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

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

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

**Reporting the City's Most Significant Funds**

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

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

**The City as Trustee**

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

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

**FINANCIAL HIGHLIGHTS**

**GOVERNMENTAL ACTIVITIES**

Statement of Net Position - Governmental Activities

	<u>2016</u>	<u>2015</u>	<u>Change</u>
Assets:			
Cash and investments	\$ 16,683,674	21,229,980	(4,546,306)
Receivables	3,314,610	2,626,205	688,405
Internal balances	(274,635)	(6,184,400)	5,909,765
Prepaid expenses	92,668	42,145	50,523
Capital assets	<u>53,545,527</u>	<u>44,574,649</u>	<u>8,970,878</u>
Total assets	<u>73,361,844</u>	<u>62,288,579</u>	<u>11,073,265</u>
Deferred outflows of resources	<u>6,042,189</u>	<u>1,371,215</u>	<u>4,670,974</u>
Liabilities:			
Accounts payable and other accrued liabilities	6,973,133	8,270,744	(1,297,611)
Notes and bonds payable	29,925,615	24,271,824	5,653,791
Other postemployment benefits obligation	16,062,377	14,315,603	1,746,774
Net pension liabilities, proportionate share	<u>4,921,806</u>	<u>622,209</u>	<u>4,299,597</u>
Total liabilities	<u>57,882,931</u>	<u>47,480,380</u>	<u>10,402,551</u>
Deferred inflows of resources	<u>2,548,835</u>	<u>6,936,047</u>	<u>(4,387,212)</u>
Net position:			
Net investment in capital assets	28,307,170	20,321,088	7,986,082
Restricted	136,063	131,983	4,080
Unrestricted	<u>(9,470,966)</u>	<u>(11,209,704)</u>	<u>1,738,738</u>
Total net position	\$ <u>18,972,267</u>	<u>9,243,367</u>	<u>9,728,900</u>

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

Statement of Activities - Governmental Activities

	<u>2016</u>	<u>2015</u>	<u>Change</u>
Program revenues:			
Charges for services	\$ 1,712,230	1,642,511	69,719
Grants and contributions	914,288	1,920,649	(1,006,361)
General revenues:			
Property taxes	10,484,690	10,783,573	(298,883)
Other taxes	5,171,950	5,006,754	165,196
Unrestricted grants and contributions	1,540,178	1,552,648	(12,470)
Interest earnings	17,076	23,194	(6,118)
Other revenues	<u>599,388</u>	<u>1,185,592</u>	<u>(586,204)</u>
Total revenues	<u>20,439,800</u>	<u>22,114,921</u>	<u>(1,675,121)</u>
Expenses:			
General government support	3,013,362	2,828,500	(184,862)
Public safety	11,045,155	10,637,994	(407,161)
Transportation	4,101,387	4,036,057	(65,330)
Culture and recreation	710,393	660,467	(49,926)
Home and community services	1,565,297	3,106,246	1,540,949
Interest	<u>518,167</u>	<u>849,486</u>	<u>331,319</u>
Total expenses	<u>20,953,761</u>	<u>22,118,750</u>	<u>1,164,989</u>
Deficiency before transfers	(513,961)	(3,829)	(510,132)
Transfers	<u>-</u>	<u>598,000</u>	<u>598,000</u>
Increase (decrease) in net position	\$ <u>(513,961)</u>	<u>594,171</u>	<u>87,868</u>

The City's governmental activities statement of net position reflects an overall increase of \$9,728,900. This was caused by a current year deficiency of revenues over expenses of \$513,961 combined with a prior period adjustment of \$10,242,861. The changes that caused this are discussed below.

Currently, the City has \$20,870,910 in bond anticipation notes (BANs) outstanding. Of the notes, \$16,554,200 are for general fund purposes and \$4,325,690 of these notes were issued for water and sewer purposes. These projects are individually accounted for in the City's capital projects fund until completed and then transferred to the appropriate fund as fixed assets. For financial statement purposes water and sewer related BANs are reclassified from the capital projects fund (included in the governmental activities) to the water and sewer funds (business-type activities).



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

The governmental activities shows a cash balance \$16,683,674. This is a combination of general fund cash of \$11,579,158, capital projects cash of \$4,761,311 and cash of \$343,205 in the non-major fund. The capital cash is a result of unspent monies for projects currently underway.

General fund related projects (roads, sidewalks, buildings, highway and public safety equipment) made with the BANs are reflected in the capital assets of \$20,473,577 which is net of depreciation. The City added \$3,068,921 in road and sidewalk improvements, \$6,864,561 or work towards a new DPW facility. Other additions to assets were public safety equipment budgeted for in operations and also obtained thorough state and federal grants.

Bonds payable and bond anticipation notes increased \$5,653,791. This was a result of \$7,410,295 in new debt being issued, \$460,857 of principal payments on short-term debt, long-term debt principal payments of \$1,283,597 and a correction of \$12,050.

The liabilities also showed an increase of \$1,746,774 in the other postemployment benefits obligation. This change is primarily due to the fact that there is an annual increase in our obligation and it remains unfunded at this point. New York State General Municipal Law Article 2 does not currently permit funding to be used against OPEB obligations.

Prior period adjustments were made in note 16 to the financial statements to recognize previously deferred aid revenue of \$4,714,894 related to capital assets acquisition, remove \$5,175,797 of interfund transactions from business-type activities, and capitalize \$352,170 of assets previously expensed.

## **GENERAL FUND**

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

Overall in 2016, the general fund revenues decreased by \$573,513 and expenditures increased by \$422,774. With the adoption of the 2016 budget, the City appropriated \$247,500 of the fund balance and increased the tax levy \$133,312 and managed to stay under the 2% tax cap. Due to conservative budget practices, unanticipated revenues and conservative spending in all departments allowed the City to end the year with a surplus of \$967,094. Specific results to note were revenues received in excess of budget:

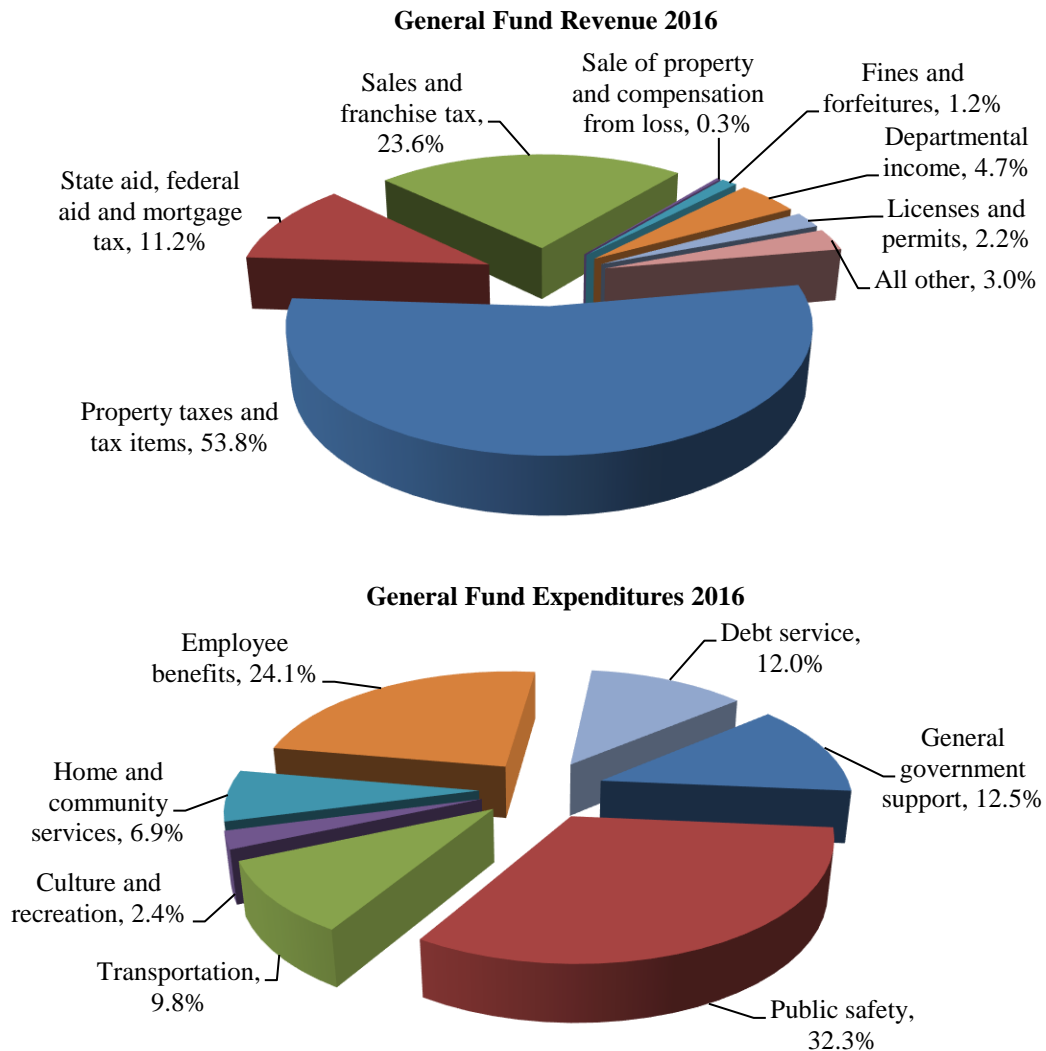
- \$124,224 in additional sales tax (growth) from Dutchess County.
- \$148,312 more in tax interest, back tax collection and installment agreements.
- \$401,113 collection of back taxes.
- \$5,325 in parking tickets.
- \$213,249 in additional mortgage tax receipts.
- \$6,300 in additional planning application fees.
- \$95,714 in additional building department revenue.

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

The City saved in almost every department budget across the board and only spent 96.0% of its expenditure budget. The City specifically saved:

- \$54,560 due to the decreased cost of gas and diesel.
- \$25,265 in insurance.
- \$24,739 in materials and supplies.
- \$48,168 in unused Contingency.
- \$106,965 in police regular overtime.

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



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

**CAPITAL PROJECTS FUND**

Starting in 2011 and continuing through 2016, the City has had several major projects underway. These projects are accounted for in the capital projects fund and have been primarily financed through the use of short-term bond anticipation notes (BANs). Currently, the City has one note outstanding in the amount of \$20,879,910, of which \$16,554,220 is general fund funded, \$520,500 is water fund funded, and \$3,805,190 is sewer fund funded.

In 2016, the City spent \$3,068,921 on various roads, sidewalks and building upgrades and parking lots. \$6,864,558 was expended on the DPW garage construction.

**PROPRIETARY FUNDS**

Water and sewer funds of the City are considered to be proprietary funds (business-type). Below is an analysis to show the 2016 versus 2015 balances and operations.

<u>Statement of Net Position - Business-type Activities</u>			
	<u>2016</u>	<u>2015</u>	<u>Change</u>
Assets:			
Cash and investments	\$ 6,352,538	1,036,818	5,315,720
Receivables	2,266,249	3,756,839	(1,490,590)
Internal balances	274,635	6,184,400	(5,909,765)
Prepaid expenses	424	-	424
Capital assets	<u>19,670,905</u>	<u>20,131,410</u>	<u>(460,505)</u>
Total assets	<u>28,564,751</u>	<u>31,109,467</u>	<u>(2,544,716)</u>
Deferred outflows of resources	<u>814,756</u>	<u>226,372</u>	<u>588,384</u>
Liabilities:			
Accounts payable and other accrued liabilities	692,593	817,944	(125,351)
Notes and bonds payable	19,224,295	18,259,304	964,991
Other postemployment benefits obligation	3,032,643	2,712,400	320,243
Net pension liability	<u>731,799</u>	<u>146,592</u>	<u>585,207</u>
Total liabilities	<u>23,681,330</u>	<u>21,936,240</u>	<u>1,745,090</u>
Deferred inflows of resources	<u>143,523</u>	<u>206,396</u>	<u>(62,873)</u>
Net position:			
Net investment in capital assets	4,249,935	9,607,087	(5,357,152)
Unrestricted	<u>1,304,719</u>	<u>(413,884)</u>	<u>1,718,603</u>
Total net position	\$ <u>5,554,654</u>	<u>9,193,203</u>	<u>(3,638,549)</u>

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

The City water and sewer funds (business-type activities) show a combined decrease of \$3,638,549 in net position. This accounts for the significant decrease in internal balances from 2016 to 2015 due to the issuance of short-term notes financed in the capital project and reclassified in the water and sewer fund as explained previously on page 6. Capital assets decreased significantly due mainly to depreciation of \$792,854. Liabilities increased \$1,745,090 mainly due to an increase of short and long-term debt. The postemployment benefits obligation is increasing annually but due to New York State law at this point, it remains unfunded, and increased \$320,243 in 2016.

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

	<u>2016</u>	<u>2015</u>	<u>Change</u>
Program revenues - Charges for services	\$ 7,593,884	7,293,739	300,145
General revenues - Investment earnings	<u>37,662</u>	<u>55,174</u>	<u>(17,512)</u>
Total revenues	<u>7,631,546</u>	<u>7,348,913</u>	<u>282,633</u>
Expenses:			
Water	2,696,757	2,915,359	(218,602)
Sewer	<u>3,786,710</u>	<u>2,628,795</u>	<u>1,157,915</u>
Total expenses	<u>6,483,467</u>	<u>5,544,154</u>	<u>939,313</u>
Excess before transfers	1,148,079	1,804,759	(656,680)
Transfers	<u>-</u>	<u>(598,000)</u>	<u>598,000</u>
Increase in net position	\$ <u>1,148,079</u>	<u>1,206,759</u>	<u>(58,680)</u>

The water fund shows a change/gain in net position of \$937,602 from current year activities. As these financial statements are on a full accrual basis, expenses such as postemployment benefits as described above, compensated absences (unused but earned employee leave time) and depreciation on fixed assets are calculated in. For 2016, other postemployment benefit costs amounted to \$140,679, and depreciation expense amounted to \$330,298.

The sewer fund shows a change/gain in net position of \$210,477 from current year activities. As noted with the water fund above these financial statements are on a full accrual basis as described above, expenses such as other postemployment benefits amounting to \$179,564 and depreciation on fixed assets of \$462,556 are calculated in that figure.

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

**ACTIVITIES REGARDING CAPITAL ASSETS**

The City has \$18,288,146 of construction in progress as of December 31, 2016. Most of this pertains to road reconstruction, DPW facility construction, and water and sewer main improvements.

**LONG TERM DEBT**

Total long term serial bond debt as of December 31, 2016 was \$28,270,000. \$13,371,395 of this balance is general fund debt. The water and sewer portions of the debt amount to \$5,567,192 and \$9,331,413, respectively. Water and sewer debt is paid by the water and sewer customers. The general fund paid \$1,719,817 in long-term debt service in 2016. The water and sewer funds paid \$787,415 and \$469,752 respectively in long term debt service.

**SIGNIFICANT ECONOMIC FACTORS**

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

Some of the current projects are described below:

Certificates of Occupancy in 2016 were issued for:

- 6 Loft-style condominiums on lot along the creek which was former auto salvage yard.
- Round House phase 2 which includes 18 hotels rooms and 2 artist work/live lofts on the formerly abandoned mill property site.
- Brick row - formerly vacant multi-family housing on East Main Street.
- Melzingah Hotel Phase 1 - the C/o was issued for the 1<sup>st</sup> floor restaurant as work continues on the stories above to restore the 4 story brick building.
- City of Beacon DPW garage. Construction was completed by the fall of 2016 and the City was able to transition from 2 inconvenient locations to 1 and having all of the operations under 1 roof.

These properties added significantly to the tax base and therefore lowering the tax rate for 2017's budget. As a result of the development and interest in Beacon, the City added 34 Million to the tax base, 28.2 to Homestead and 5.8 to Non-Homestead. The increased tax base helped the City to provide the first tax decrease to homestead and non-homestead in over 10 years.

The City also has several projects approved for and currently under construction including 68 senior housing units, a theatre, as well as several condos, apartments, artist work/live lofts and commercial space. These projects will be issued C/o's in 2017 and 2018 and therefore expanding the tax base in 2018 and 2019.

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

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

On September 21, 2015, the City of Beacon was notified by the New York State Comptroller's Office that the review of the Annual Update Document (AUD) FY 2014 for the City was completed and indicates that the City for a third year in a row is classified as "No Designation" with a score of 1.7%. In addition, the City improved its position on the environmental scale; dropping from 29.2% to 17.5%. Moody's continues to classify the City with an outstanding bond rating of Aa3.

After 8 years of recession and downward spirals of property assessments, the City is currently on an upward swing with property prices and assessments on the rise. The City of Beacon continues to enjoy a strong real estate market for both residential and commercial. Following the national trend, people are moving back to the City to enjoy our services, shopping, nightlife and walkable nature of the City.

**REQUEST FOR INFORMATION**

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

CITY OF BEACON, NEW YORK  
Statement of Net Position  
December 31, 2016

	Governmental <u>Activities</u>	Business-type <u>Activities</u>	<u>Total</u>
Assets:			
Current assets:			
Cash and equivalents	\$ 16,683,674	6,352,538	23,036,212
Receivables, net of allowance for doubtful accounts of \$199,353	2,166,244	2,241,353	4,407,597
Due from other governments	1,148,366	24,896	1,173,262
Internal balances	(274,635)	274,635	-
Prepaid expenses	92,668	424	93,092
Total current assets	<u>19,816,317</u>	<u>8,893,846</u>	<u>28,710,163</u>
Noncurrent assets:			
Land	10,538,141	1,061,955	11,600,096
Infrastructure, net of accumulated depreciation	20,135,780	14,538,172	34,673,952
Buildings, machinery and equipment, net of accumulated depreciation	5,444,952	3,209,286	8,654,238
Construction in progress	17,426,654	861,492	18,288,146
Total noncurrent assets	<u>53,545,527</u>	<u>19,670,905</u>	<u>73,216,432</u>
Total assets	<u>73,361,844</u>	<u>28,564,751</u>	<u>101,926,595</u>
Deferred outflows of resources - pensions	<u>6,042,189</u>	<u>814,756</u>	<u>6,856,945</u>
Liabilities:			
Current liabilities:			
Accounts payable	2,347,372	320,694	2,668,066
Accrued liabilities	591,360	139,952	731,312
Due to other governments	1,882,612	-	1,882,612
Bond anticipation notes payable	16,554,220	4,325,690	20,879,910
Current portion of long-term liabilities:			
Compensated absences	138,646	16,049	154,695
Landfill remediation liability	8,000	-	8,000
Bonds payable, non-capital	48,600	-	48,600
Bonds payable, capital	1,387,462	873,938	2,261,400
Total current liabilities	<u>22,958,272</u>	<u>5,676,323</u>	<u>28,634,595</u>
Noncurrent liabilities:			
Judgments and claims	60,000	-	60,000
Compensated absences	1,865,143	215,898	2,081,041
Landfill remediation liability	80,000	-	80,000
Bonds payable, non-capital	238,516	-	238,516
Bonds payable, capital	11,696,817	14,024,667	25,721,484
Other postemployment benefits obligation	16,062,377	3,032,643	19,095,020
Net pension liabilities, proportionate share	4,921,806	731,799	5,653,605
Total noncurrent liabilities	<u>34,924,659</u>	<u>18,005,007</u>	<u>52,929,666</u>
Total liabilities	<u>57,882,931</u>	<u>23,681,330</u>	<u>81,564,261</u>
Deferred inflows of resources	<u>2,548,835</u>	<u>143,523</u>	<u>2,692,358</u>
Net position:			
Net investment in capital assets	28,307,170	4,249,935	32,557,105
Restricted	136,063	-	136,063
Unrestricted	(9,470,966)	1,304,719	(8,166,247)
Total net position	<u>\$ 18,972,267</u>	<u>5,554,654</u>	<u>24,526,921</u>

See accompanying notes to financial statements.

CITY OF BEACON, NEW YORK  
Statement of Activities  
Year ended December 31, 2016

Functions	Expenses	Program Revenue			Net Revenue (Expense) and Changes in Net Position		Total
		Charges for Services	Operating Grants	Capital Grants	Governmental Activities	Business-type Activities	
Governmental activities:							
General government support	\$ 3,013,362	377,782	15,959	-	(2,619,621)	-	(2,619,621)
Public safety	11,045,155	841,140	75,731	52,656	(10,075,628)	-	(10,075,628)
Transportation	4,101,387	270,808	-	589,895	(3,240,684)	-	(3,240,684)
Culture and recreation	710,393	116,565	7,210	-	(586,618)	-	(586,618)
Home and community services	1,565,297	105,935	17,649	155,188	(1,286,525)	-	(1,286,525)
Interest	518,167	-	-	-	(518,167)	-	(518,167)
Total governmental activities	20,953,761	1,712,230	116,549	797,739	(18,327,243)	-	(18,327,243)
Business-type activities:							
Water	2,696,757	3,626,236	-	-	-	929,479	929,479
Sewer	3,786,710	3,967,648	-	-	-	180,938	180,938
Total business-type activities	6,483,467	7,593,884	-	-	-	1,110,417	1,110,417
	\$ 27,437,228	9,306,114	116,549	797,739	(18,327,243)	1,110,417	(17,216,826)
General revenue:							
Taxes:							
Real property tax					9,819,656	-	9,819,656
Real property tax items					665,034	-	665,034
Sales tax distribution					4,282,910	-	4,282,910
Mortgage tax					513,249	-	513,249
Utilities tax					142,946	-	142,946
Franchise tax					232,845	-	232,845
Payments from other governments					54,854	-	54,854
Grants and contributions not restricted to specific programs					1,540,178	-	1,540,178
Unrestricted investment earnings					17,076	33,762	50,838
Sale of property and compensation for loss					58,358	3,900	62,258
Miscellaneous					486,176	-	486,176
Change in net position					(513,961)	1,148,079	634,118
Net position at beginning of year, before restatement					9,243,367	9,193,203	18,436,570
Prior period adjustments					10,242,861	(4,786,628)	5,456,233
Net position at beginning of year, as restated					19,486,228	4,406,575	23,892,803
Net position at end of year					\$ 18,972,267	5,554,654	24,526,921

See accompanying notes to financial statements.



CITY OF BEACON, NEW YORK  
Balance Sheet - Governmental Funds  
December 31, 2016

	General <u>Fund</u>	Capital Projects <u>Fund</u>	Nonmajor Governmental <u>Fund</u>	Total Governmental <u>Funds</u>
<u>Assets</u>				
Cash and equivalents	\$11,579,158	4,761,311	343,205	16,683,674
Receivables:				
Taxes, net of \$199,353 allowance for doubtful accounts	1,894,963	-	-	1,894,963
Other	246,218	-	-	246,218
Mortgage loans receivable	-	-	25,063	25,063
Due from other funds	187,632	164,189	-	351,821
Due from other governments	243,543	-	-	243,543
State and federal receivables	12,062	737,573	155,188	904,823
Prepaid expenditures	414,103	-	-	414,103
Total assets	<u>\$14,577,679</u>	<u>5,663,073</u>	<u>523,456</u>	<u>20,764,208</u>
<u>Liabilities, Deferred Inflows and Fund Balances</u>				
Liabilities:				
Accounts payable	398,621	1,478,760	-	1,877,381
Accrued expenses	289,895	-	-	289,895
Retainage payable	-	469,991	-	469,991
Bond anticipation notes payable	-	16,554,220	-	16,554,220
Due to other funds	391,385	79,883	155,188	626,456
Due to other governments	1,882,612	-	-	1,882,612
Other liabilities	5,673	-	-	5,673
Total liabilities	<u>2,968,186</u>	<u>18,582,854</u>	<u>155,188</u>	<u>21,706,228</u>
Deferred inflows of resources	<u>1,720,611</u>	<u>203,719</u>	<u>25,063</u>	<u>1,949,393</u>
Fund balances (deficits):				
Nonspendable	414,103	-	-	414,103
Restricted for:				
Debt service	1,623	-	-	1,623
Miscellaneous	11,217	-	-	11,217
Community development	123,223	-	343,205	466,428
Assigned - appropriated	253,362	-	-	253,362
Unassigned (deficit)	<u>9,085,354</u>	<u>(13,123,500)</u>	<u>-</u>	<u>(4,038,146)</u>
Total fund balances (deficit)	<u>9,888,882</u>	<u>(13,123,500)</u>	<u>343,205</u>	<u>(2,891,413)</u>
Total liabilities, deferred inflows and fund balances	<u>\$14,577,679</u>	<u>5,663,073</u>	<u>523,456</u>	<u>20,764,208</u>

See accompanying notes to financial statements.

CITY OF BEACON, NEW YORK  
Reconciliation of Balance Sheet - Governmental Funds  
to the Statement of Net Position  
Saturday, December 31, 2016

Total governmental fund balances	\$ (2,891,413)
Total net position reported for governmental activities in the statement of net position are different because:	
Capital assets, net of accumulated depreciation, used in governmental activities are not current financial resources and therefore are not reported in the funds.	53,545,527
Long-term liabilities, including bonds payable, compensated absences liability, judgment and claims, landfill remediation liability, postemployment benefits and the City's proportionate share of retirement system's liability are not due and payable in the current period, and therefore, are not reported as liabilities in the funds.	(36,507,367)
Certain uncollected revenue/receivables are deferred in the funds, but are accrued for governmental activity purposes.	318,214
Deferred outflows and inflows of resources related to pension systems are not reported in the funds.	4,808,771
Accrued interest and accrued service award liabilities are not recorded in the funds.	<u>(301,465)</u>
Net position - governmental activities	<u><u>\$ 18,972,267</u></u>

See accompanying notes to financial statements.

CITY OF BEACON, NEW YORK  
Statement of Revenue, Expenditures and Changes in Fund Balances -  
Governmental Funds  
Year ended December 31, 2016

	General <u>Fund</u>	Capital Projects <u>Fund</u>	Nonmajor Governmental <u>Fund</u>	Total Governmental <u>Funds</u>
Revenue:				
Real property taxes	\$ 9,941,508	-	-	9,941,508
Real property tax items	665,034	-	-	665,034
Non property tax items	4,658,700	-	-	4,658,700
Departmental income	922,737	64,278	4,050	991,065
Intergovernmental charges	53,893	-	-	53,893
Use of money and property	12,722	4,155	199	17,076
Licenses and permits	442,855	-	-	442,855
Fines and forfeitures	229,093	-	-	229,093
Sale of property and compensation for loss	58,358	-	-	58,358
Miscellaneous local sources	41,607	50,440	-	92,047
Interfund revenues	468,400	-	-	468,400
State aid	2,175,178	570,532	-	2,745,710
Federal aid	32,526	10,199	155,188	197,913
Total revenue	<u>19,702,611</u>	<u>699,604</u>	<u>159,437</u>	<u>20,561,652</u>
Expenditures:				
General government support	2,346,791	414	-	2,347,205
Public safety	6,053,999	178,265	-	6,232,264
Transportation	1,838,470	9,962,614	-	11,801,084
Culture and recreation	446,224	183,851	-	630,075
Home and community services	1,290,735	82,975	20,000	1,393,710
Employee benefits	4,519,684	-	-	4,519,684
Debt service	2,239,614	-	-	2,239,614
Total expenditures	<u>18,735,517</u>	<u>10,408,119</u>	<u>20,000</u>	<u>29,163,636</u>
Excess (deficiency) revenue over expenditures	<u>967,094</u>	<u>(9,708,515)</u>	<u>139,437</u>	<u>(8,601,984)</u>
Other financing sources (uses):				
BANS redeemed from appropriations	-	460,857	-	460,857
Proceeds from issuance of debt	-	3,408,000	-	3,408,000
Transfers in	-	155,188	-	155,188
Transfers out	-	-	(155,188)	(155,188)
Total other financing sources (uses)	<u>-</u>	<u>4,024,045</u>	<u>(155,188)</u>	<u>3,868,857</u>
Excess (deficiency) of revenue over expenditures and other sources (uses)	<u>967,094</u>	<u>(5,684,470)</u>	<u>(15,751)</u>	<u>(4,733,127)</u>
Fund balances (deficit) at beginning of year, before restatement	9,734,921	(16,970,702)	358,956	(6,876,825)
Prior period adjustments	<u>(813,133)</u>	<u>9,531,672</u>	<u>-</u>	<u>8,718,539</u>
Fund balances (deficit) at beginning of year, as restated	<u>8,921,788</u>	<u>(7,439,030)</u>	<u>358,956</u>	<u>1,841,714</u>
Fund balances (deficit) at end of year, as restated	<u>\$ 9,888,882</u>	<u>(13,123,500)</u>	<u>343,205</u>	<u>(2,891,413)</u>

See accompanying notes to financial statements.

CITY OF BEACON, NEW YORK  
Reconciliation of the Statement of Revenue, Expenditures and Changes in Fund Balances -  
Governmental Funds to the Statement of Activities  
Year ended December 31, 2016

Net change in fund balances	\$ (4,733,127)
The change in net position reported for governmental activities in the statement of activities is different because:	
Governmental funds report capital outlay as expenditures. However, in the statement of activities the cost of certain assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.	8,618,708
Bond proceeds are reported on the financing sources in governmental funds and thus contribute to the change in fund balance. In the statement of net position, however, issuing debt increases long-term liabilities and does not affect the statement of activities. Similarly, repayment of principal is an expenditure in the governmental funds but reduces the liability in the statement of net position.	
Proceeds from issuance of debt	(3,408,000)
Repayment of serial bond principal	1,283,597
Some expenses reported in the statement of activities, such as accrued interest, compensated absences, accrued service award liabilities, landfill liabilities and other postemployment benefits do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds.	(1,652,312)
Increase in retirement expense as a result increases in the net pension liabilities.	(500,975)
Certain uncollected revenue/receivables are deferred in the funds, but are fully accrued for governmental activity purposes.	<u>(121,852)</u>
Change in net position of governmental activities	<u><u>\$ (513,961)</u></u>

See accompanying notes to financial statements.

CITY OF BEACON, NEW YORK  
Statement of Net Position - Proprietary Funds  
December 31, 2016

	<u>Water Fund</u>	<u>Sewer Fund</u>	<u>Total</u>
Assets:			
Current assets:			
Cash and equivalents	\$ 3,313,763	3,038,775	6,352,538
Receivables, net of allowances:			
Charges for services	1,158,125	746,352	1,904,477
Other	17,267	319,609	336,876
Due from other governments	24,896	-	24,896
Internal balances	267,370	7,265	274,635
Prepaid expenses	424	-	424
Total current assets	<u>4,781,845</u>	<u>4,112,001</u>	<u>8,893,846</u>
Capital assets:			
Land	993,722	68,233	1,061,955
Infrastructure, net of accumulated depreciation	5,859,432	8,678,740	14,538,172
Buildings, machinery and equipment, net of accumulated depreciation	1,349,397	1,859,889	3,209,286
Construction in progress	<u>160,230</u>	<u>701,262</u>	<u>861,492</u>
Total capital assets	<u>8,362,781</u>	<u>11,308,124</u>	<u>19,670,905</u>
Total assets	<u>13,144,626</u>	<u>15,420,125</u>	<u>28,564,751</u>
Deferred outflows of resources - pensions	<u>337,712</u>	<u>477,044</u>	<u>814,756</u>
Liabilities:			
Current liabilities:			
Accounts payable	61,850	258,844	320,694
Accrued expenses	40,047	99,905	139,952
Bond anticipation notes payable	520,500	3,805,190	4,325,690
Current portion of compensated absences	6,839	9,210	16,049
Current portion of bonds payable	<u>298,682</u>	<u>575,256</u>	<u>873,938</u>
Total current liabilities	<u>927,918</u>	<u>4,748,405</u>	<u>5,676,323</u>
Noncurrent liabilities:			
Compensated absences	92,003	123,895	215,898
Bonds payable	5,268,510	8,756,157	14,024,667
Other postemployment benefits obligation	1,389,795	1,642,848	3,032,643
Net pension liabilities, proportionate share	<u>303,326</u>	<u>428,473</u>	<u>731,799</u>
Total noncurrent liabilities	<u>7,053,634</u>	<u>10,951,373</u>	<u>18,005,007</u>
Total liabilities	<u>7,981,552</u>	<u>15,699,778</u>	<u>23,681,330</u>
Deferred inflows of resources	<u>43,829</u>	<u>99,694</u>	<u>143,523</u>
Net position:			
Net investment in capital assets	4,249,935	-	4,249,935
Unrestricted	<u>1,207,022</u>	<u>97,697</u>	<u>1,304,719</u>
Total net position	<u>\$ 5,456,957</u>	<u>97,697</u>	<u>5,554,654</u>

See accompanying notes to financial statements.

CITY OF BEACON, NEW YORK  
Statement of Revenue, Expenses and Changes in Net Position -  
Proprietary Funds  
Year ended December 31, 2016

	<u>Water Fund</u>	<u>Sewer Fund</u>	<u>Total</u>
Operating revenue - charges for services and other fees	<u>\$ 3,626,236</u>	<u>3,967,648</u>	<u>7,593,884</u>
Operating expenses:			
Personal services	541,469	703,683	1,245,152
Administrative expenses	544,482	340,440	884,922
Maintenance, operations and contractual expenses	567,093	1,189,534	1,756,627
Employee benefits	608,927	915,243	1,524,170
Depreciation	<u>330,298</u>	<u>462,556</u>	<u>792,854</u>
Total operating expenses	<u>2,592,269</u>	<u>3,611,456</u>	<u>6,203,725</u>
Operating income	<u>1,033,967</u>	<u>356,192</u>	<u>1,390,159</u>
Nonoperating revenues (expenses):			
Sale of property	3,900	-	3,900
Investment income	4,223	29,539	33,762
Interest expense	<u>(104,488)</u>	<u>(175,254)</u>	<u>(279,742)</u>
Total nonoperating expenses	<u>(96,365)</u>	<u>(145,715)</u>	<u>(242,080)</u>
Change in net position	<u>937,602</u>	<u>210,477</u>	<u>1,148,079</u>
Net position at beginning of year, before restatement	5,106,242	4,086,961	9,193,203
Prior period adjustments	<u>(586,887)</u>	<u>(4,199,741)</u>	<u>(4,786,628)</u>
Net position at beginning of year, as restated	<u>4,519,355</u>	<u>(112,780)</u>	<u>4,406,575</u>
Net position at end of year	<u><u>\$ 5,456,957</u></u>	<u><u>97,697</u></u>	<u><u>5,554,654</u></u>

See accompanying notes to the financial statements.

CITY OF BEACON, NEW YORK  
Statement of Cash Flows - Proprietary Funds  
Year ended December 31, 2016

	Water <u>Fund</u>	Sewer <u>Fund</u>	<u>Total</u>
Cash flows from operating activities:			
Cash received from users	\$4,423,050	4,661,423	9,084,473
Cash paid for employees and employee benefits	(1,055,144)	(1,356,604)	(2,411,748)
Cash paid for operating expenses	<u>(1,231,474)</u>	<u>(1,428,957)</u>	<u>(2,660,431)</u>
Net cash provided by operating activities	<u>2,136,432</u>	<u>1,875,862</u>	<u>4,012,294</u>
Cash flows from investing activities - advances from (payments to) other funds	<u>1,956,239</u>	<u>(1,024,861)</u>	<u>931,378</u>
Cash flows from capital and related financing activities:			
Purchase of capital assets	(142,366)	(189,983)	(332,349)
Interest payments on debt	(130,563)	(208,878)	(339,441)
Repayments of debt	(738,700)	(474,672)	(1,213,372)
Proceeds from debt issuance	<u>106,405</u>	<u>2,113,143</u>	<u>2,219,548</u>
Net cash provided by (used in) capital and related financing activities	<u>(905,224)</u>	<u>1,239,610</u>	<u>334,386</u>
Cash flows from investing activities:			
Investment income	4,223	29,539	33,762
Sale of property	<u>3,900</u>	<u>-</u>	<u>3,900</u>
Net cash provided by investing activities	<u>8,123</u>	<u>29,539</u>	<u>37,662</u>
Net change in cash and equivalents	3,195,570	2,120,150	5,315,720
Cash and equivalents at beginning of year	<u>118,193</u>	<u>918,625</u>	<u>1,036,818</u>
Cash and equivalents at end of year	<u>\$3,313,763</u>	<u>3,038,775</u>	<u>6,352,538</u>
Reconciliation of operating income to net cash provided by operating activities			
Operating income	\$1,033,967	356,192	1,390,159
Adjustments to reconcile operating income to net cash provided by operating activities:			
Depreciation	330,298	462,556	792,854
Change in:			
Receivables	796,814	693,775	1,490,589
Prepaid expenses	(424)	-	(424)
Accounts payable	(119,475)	91,461	(28,014)
Accrued expenses	(57,050)	9,556	(47,494)
Compensated absences	(23,410)	33,266	9,856
Net pension liabilities, proportionate share	242,564	342,643	585,207
Other postemployment benefits obligation	140,679	179,564	320,243
Deferred outflow of resources - pensions	(243,882)	(344,502)	(588,384)
Deferred inflows of resources - pensions	<u>36,351</u>	<u>51,351</u>	<u>87,702</u>
Net cash provided by operating activities	<u>\$2,136,432</u>	<u>1,875,862</u>	<u>4,012,294</u>

See accompanying notes to financial statements.

CITY OF BEACON, NEW YORK  
Statement of Fiduciary Net Position  
Fiduciary Funds  
December 31, 2016

	<u>Service Award Program</u>	<u>Agency Funds</u>
Assets:		
Cash and cash equivalents	\$ 10,616	287,161
Contributions receivable	61,542	-
Investments, at fair value:		
Mutual funds equity	196,146	-
Mutual funds fixed income	245,993	-
Mixed assets	<u>96,827</u>	<u>-</u>
Total investments	<u>538,966</u>	<u>-</u>
Prepaid benefits	<u>3,780</u>	<u>-</u>
Total assets	<u>614,904</u>	<u>287,161</u>
Liabilities - escrow funds returnable and other liabilities	<u>-</u>	<u>287,161</u>
Net position - held in trust for service award program benefits	<u><u>\$ 614,904</u></u>	<u><u>-</u></u>

See accompanying notes to financial statements.



CITY OF BEACON, NEW YORK  
Statement of Changes in Fiduciary Net Position  
Fiduciary Funds  
Year ended December 31, 2016

	<u>Service Award Program</u>
Additions:	
Contributions	\$ 61,542
Investment earnings:	
Interest and dividends	18,830
Net increase in fair value of investments	<u>18,715</u>
Net investment earnings	<u>37,545</u>
Total additions	<u>99,087</u>
Deductions:	
Benefits	43,600
Administrative costs	<u>4,832</u>
Total deductions	<u>48,432</u>
Change in net position	50,655
Net position at beginning of year	<u>564,249</u>
Net position at end of year	<u><u>\$ 614,904</u></u>

See accompanying notes to financial statements.

## CITY OF BEACON, NEW YORK

### Notes to Financial Statements

December 31, 2016

#### (1) Summary of Significant Accounting Policies

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

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

##### (a) Financial Reporting Entity

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

##### (b) Government-Wide Financial Statements

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

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

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

(1) Summary of Significant Accounting Policies, Continued

(b) Government-Wide Financial Statements, Continued

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

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

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

(c) Basic Financial Statements - Fund Financial Statements

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

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

The following fund types are used by the City:

(1) Governmental Funds

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

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

(1) Summary of Significant Accounting Policies, Continued

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

(1) Governmental Funds, Continued

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

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

(2) Proprietary Funds

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

(3) Fiduciary Funds

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

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

(d) Basis of Accounting

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

(1) Accrual

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

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

(1) Summary of Significant Accounting Policies, Continued

(d) Basis of Accounting, Continued

(2) Modified Accrual

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

(e) Fund Balances

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

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

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

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

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

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

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

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

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

(1) Summary of Significant Accounting Policies, Continued

(f) Adoption of New Accounting Standards

During the year ended December 31, 2016, the City adopted the following standards:

GASB Statement No. 72 - "Fair Value Measurement and Application." This Statement provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy under generally accepted accounting principles are as follows:

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

GASB Statement No. 77 - "Tax Abatement Disclosures." This Statement requires disclosure of the tax abatement information about a reporting government's own tax abatement agreements and those that are entered into by other governments and that reduce the reporting government's tax revenues.

(g) Cash and Investments

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

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

The cash in financial institutions of the City at December 31, 2016, is as follows:

	<u>General Fund</u>	<u>Nonmajor Fund</u>	<u>Capital Projects Fund</u>	<u>Business- Type Activities</u>	<u>Total</u>
Non-interest bearing accounts	\$ 300	-	-	-	300
Interest bearing accounts	<u>12,065,868</u>	<u>333,716</u>	<u>4,925,623</u>	<u>3,126,970</u>	<u>20,452,177</u>
	<u>\$ 12,066,168</u>	<u>333,716</u>	<u>4,925,623</u>	<u>3,126,970</u>	<u>20,452,477</u>

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

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

(1) Summary of Significant Accounting Policies, Continued

(g) Cash and Investments, Continued

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

(h) Capital Assets

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

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

(i) Compensated Absences

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

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

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

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

(1) Summary of Significant Accounting Policies, Continued

(j) Interfund Activity

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

(k) Budgets

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

(l) Insurance

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

(m) Property Taxes

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

(n) Deferred Outflows and Inflows of Resources

The City will sometimes report a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/ expenditure) until then.



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

(1) Summary of Significant Accounting Policies, Continued

(n) Deferred Outflows and Inflows of Resources, Continued

The City reported the following deferred outflows of resources:

	<u>Balance Sheet - Governmental Funds</u>	<u>Statement of Net Position Governmental Activities</u>	<u>Business-type Activities</u>
Pensions	\$ <u>          -</u>	<u>6,042,189</u>	<u>814,756</u>

In addition to liabilities, the City will sometimes report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

The City reported the following deferred inflows of resources:

	<u>Balance Sheet - Governmental Funds</u>	<u>Statement of Net Position Governmental Activities</u>	<u>Business-type Activities</u>
State aid	\$ 1,408,070	1,408,070	-
Property taxes	312,541	-	-
Premium on bond anticipation notes	203,719	203,719	53,233
Rehabilitation loans	25,063	25,063	-
Pensions	<u>          -</u>	<u>911,983</u>	<u>90,290</u>
	\$ <u>1,949,393</u>	<u>2,548,835</u>	<u>143,523</u>

(o) Long-Term Liabilities

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

(p) Classifications of Fund Equity

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

	<u>Balance (deficit) at December 31, 2016</u>
General fund:	
Non-spendable	\$ 414,103
Restricted:	
Debt service	1,623
Miscellaneous	11,217
Community development	<u>123,223</u>
Total restricted	<u>136,063</u>

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

(1) Summary of Significant Accounting Policies, Continued

(p) Classifications of Fund Equity, Continued

Assigned - appropriated	\$ 253,362
Unassigned	<u>9,085,354</u>
Total general fund	<u>9,888,882</u>
Capital projects fund - unassigned	\$ (13,123,500)
Nonmajor fund - restricted (community development)	<u>343,205</u>
Total fund equity	\$ <u>(2,891,413)</u>

(q) Allowance for Uncollectible Accounts

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

(r) Use of Estimates

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

(s) Subsequent Events

Management has evaluated subsequent events for disclosure and/or recognition in the financial statements through the date that the financial statements were available to be issued.

(2) Receivables

Other receivables at December 31, 2016, consists of the following:

	<u>General Fund</u>
Franchise and utility fees	\$ 71,736
Other fees and reimbursements	168,843
NYMIR investment	<u>5,639</u>
Totals	\$ <u>246,218</u>

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

(2) Receivables, Continued

State and federal receivables as of December 31, 2016, consists of the following:

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Nonmajor Fund</u>	<u>Total</u>
State aid receivable	\$ 12,062	737,573	-	749,635
Federal aid receivable	<u>-</u>	<u>-</u>	<u>155,188</u>	<u>155,188</u>
Totals	\$ <u>12,062</u>	<u>737,573</u>	<u>155,188</u>	<u>904,823</u>

(3) Interfund Receivables, Payables and Transfers

The following is a summary of amounts due from and due to other funds as of December 31, 2016:

	<u>Amount receivable</u>	<u>Amount payable</u>
General fund	\$ 187,632	391,385
Capital projects fund	164,189	79,883
Nonmajor fund	-	155,188
Proprietary funds:		
Water	267,370	-
Sewer	<u>7,265</u>	<u>-</u>
Totals	\$ <u>626,456</u>	<u>626,456</u>
	<u>Transfers in</u>	<u>Transfers out</u>
Capital projects fund	\$ 155,188	-
Nonmajor fund	<u>-</u>	<u>155,188</u>
Totals	\$ <u>155,188</u>	<u>155,188</u>

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

(4) Capital Assets

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

	Balance January 1, <u>2016</u>	Prior Period <u>Adjustments</u>	<u>Additions</u>	<u>Disposals</u>	Balance December 31, <u>2016</u>
Governmental activities:					
Land	\$ 10,538,141	-	-	-	10,538,141
Buildings	5,435,715	-	-	-	5,435,715
Improvements	823,088	-	173,754	-	996,842
Machinery and equipment	9,301,828	411,678	288,311	(26,809)	9,975,008
Infrastructure	29,646,744	-	-	-	29,646,744
Construction in progress	<u>7,493,175</u>	<u>-</u>	<u>9,933,479</u>	<u>-</u>	<u>17,426,654</u>
Totals at historical cost	<u>63,238,691</u>	<u>411,678</u>	<u>10,395,544</u>	<u>(26,809)</u>	<u>74,019,104</u>
Less accumulated depreciation:					
Buildings	2,437,260	-	148,929	-	2,586,189
Improvements	751,890	-	12,453	-	764,343
Machinery and equipment	7,105,420	59,508	473,962	(26,809)	7,612,081
Infrastructure	<u>8,369,472</u>	<u>-</u>	<u>1,141,492</u>	<u>-</u>	<u>9,510,964</u>
Total accumulated depreciation	<u>18,664,042</u>	<u>59,508</u>	<u>1,776,836</u>	<u>(26,809)</u>	<u>20,473,577</u>
Governmental activities capital assets, net	\$ <u>44,574,649</u>	<u>352,170</u>	<u>8,618,708</u>	<u>-</u>	<u>53,545,527</u>
Business-type activities:					
Land	1,061,955	-	-	-	1,061,955
Buildings	10,850,042	-	-	-	10,850,042
Improvements	12,505	-	-	-	12,505
Machinery and equipment	437,940	-	119,623	-	557,563
Infrastructure	20,348,588	-	-	-	20,348,588
Construction in progress	<u>648,766</u>	<u>-</u>	<u>212,726</u>	<u>-</u>	<u>861,492</u>
Totals at historical cost	<u>33,359,796</u>	<u>-</u>	<u>332,349</u>	<u>-</u>	<u>33,692,145</u>
Less accumulated depreciation:					
Buildings	7,867,888	-	128,598	-	7,996,486
Improvements	12,505	-	-	-	12,505
Machinery and equipment	152,883	-	48,946	-	201,829
Infrastructure	<u>5,195,110</u>	<u>-</u>	<u>615,310</u>	<u>-</u>	<u>5,810,420</u>
Total accumulated depreciation	<u>13,228,386</u>	<u>-</u>	<u>792,854</u>	<u>-</u>	<u>14,021,240</u>
Business-type capital assets, net	\$ <u>20,131,410</u>	<u>-</u>	<u>(460,505)</u>	<u>-</u>	<u>19,670,905</u>

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

(4) Capital Assets, Continued

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

General government support	\$ 129,251
Public safety	275,421
Transportation	1,343,935
Culture and recreation	24,629
Home and community services	<u>3,600</u>
Total governmental activities	1,776,836
Business-type activities	<u>792,854</u>
Total depreciation expense	\$ <u>2,569,690</u>

(5) Liabilities

(a) Bond Anticipation Notes Payable

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

The bond anticipation notes payable as of December 31, 2016 for the capital projects fund is as follows:

<u>Purpose</u>	<u>Original issue date</u>	<u>Maturity date</u>	<u>Interest rate</u>	<u>Original amount of issue</u>	<u>Amount outstanding at December 31, 2016</u>
Governmental activities -					
Capital projects fund:					
Highway garage	05/26/16	05/26/17	2.00%	\$ 6,385,000	5,445,000
Equipment - general	05/26/16	05/26/17	2.00%	1,592,900	1,504,925
Building upgrades	05/26/16	05/26/17	2.00%	2,318,682	2,194,000
DPW facility	05/26/16	05/26/17	2.00%	3,077,546	3,077,546
LED street lights	05/26/16	05/26/17	2.00%	1,960,000	1,960,000
Road reconstruction -					
Rombout Avenue	05/26/16	05/26/17	2.00%	<u>2,372,749</u>	<u>2,372,749</u>
Total				\$ <u>17,706,877</u>	<u>16,554,220</u>

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

(5) Liabilities, Continued

(a) Bond Anticipation Notes Payable, Continued

Bond anticipation notes payable as of December 31, 2016 for business-type activities is as follows:

<u>Purpose</u>	<u>Original issue date</u>	<u>Maturity date</u>	<u>Interest rate</u>	<u>Original amount of issue</u>	<u>Amount outstanding at December 31, 2016</u>
Business-type activities:					
Water system improvements	05/26/16	05/26/17	2.00%	\$ 2,723,000	278,000
Equipment - water	05/26/16	05/26/17	2.00%	142,500	142,500
Sewer line improvements	05/26/16	05/26/17	2.00%	4,997,625	1,101,000
Sewer plant improvements	05/26/16	05/26/17	2.00%	895,500	589,875
Equipment - sewer	05/26/16	05/26/17	2.00%	48,000	48,000
Upgrade SCADA system - water	05/26/16	05/26/17	2.00%	100,000	100,000
Road reconstruction - Rombout Avenue (sewer)	05/26/16	05/26/17	2.00%	1,166,315	1,166,315
I & I improvements	05/26/16	05/26/17	2.00%	<u>900,000</u>	<u>900,000</u>
Total				<u>\$10,972,940</u>	<u>4,325,690</u>

The bond anticipation note matured on May 25, 2017 and was reissued for \$20,263,700 with interest at 2%, maturing on May 25, 2018.

(b) Long-Term Debt

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

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

(5) Liabilities, Continued

(b) Long-Term Debt, Continued

(1) Changes

The changes in the City's indebtedness during the year ended December 31, 2016, are summarized as follows:

Governmental activities:

	Balance January 1, <u>2016</u>	<u>Increase</u>	<u>Reclass</u>	<u>Decrease</u>	Balance December 31, <u>2016</u>	Amounts due within <u>one year</u>
Serial bonds	\$ 11,259,042	3,408,000	(12,050)	(1,283,597)	13,371,395	1,436,062
Landfill costs	96,000	-	-	(8,000)	88,000	8,000
Judgments and claims	60,000	-	-	-	60,000	-
Compensated absences	2,113,258	-	-	(109,469)	2,003,789	138,646
Other postemployment benefits	14,315,603	1,746,774	-	-	16,062,377	-
Net pension liabilities	<u>622,209</u>	<u>4,299,597</u>	<u>-</u>	<u>-</u>	<u>4,921,806</u>	<u>-</u>
Total	\$ <u>28,466,112</u>	<u>9,454,371</u>	<u>(12,050)</u>	<u>(1,401,066)</u>	<u>36,507,367</u>	<u>1,582,708</u>

Business-type activities:

	Balance January 1, <u>2016</u>	<u>Increase</u>	<u>Reclass</u>	<u>Decrease</u>	Balance December 31, <u>2016</u>	Amounts due within <u>one year</u>
Serial bonds	\$ 4,200,959	11,667,000	12,050	(981,404)	14,898,605	873,938
Compensated absences	222,091	9,856	-	-	231,947	16,049
Other postemployment benefits	2,712,400	320,243	-	-	3,032,643	-
Net pension liabilities	<u>146,592</u>	<u>585,207</u>	<u>-</u>	<u>-</u>	<u>731,799</u>	<u>-</u>
Total	\$ <u>7,282,042</u>	<u>12,582,306</u>	<u>12,050</u>	<u>(981,404)</u>	<u>18,894,994</u>	<u>899,987</u>

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

(2) Description

Serial bonds payable as of December 31, 2016, are as follows:

Governmental activities:

<u>Purpose</u>	<u>Original issue date</u>	<u>Maturity date</u>	<u>Interest rate</u>	<u>Original amount of issue</u>	<u>Amount outstanding at December 31, 2016</u>
Public improvement	11/12/08	11/15/23	3.25-5.00%	\$ 6,135,000	3,355,000
Public improvement	03/15/11	08/15/20	2.00-4.00%	2,676,832	1,297,144
Public improvement	10/01/14	10/01/24	4.00-5.00%	5,942,700	5,311,251
Public improvement	05/15/16	05/15/39	2.00-3.00%	<u>3,408,000</u>	<u>3,408,000</u>
Totals				\$ <u>18,162,532</u>	<u>13,371,395</u>

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

(5) Liabilities, Continued

(b) Long-Term Debt, Continued

(2) Description, Continued

Business-type activities:

<u>Purpose</u>	<u>Original issue date</u>	<u>Maturity date</u>	<u>Interest rate</u>	<u>Original amount of issue</u>	<u>Amount outstanding at December 31, 2016</u>
Wastewater treatment	03/14/02	04/15/21	1.21-4.98%	\$ 2,356,000	685,000
Public improvement - water	03/15/11	08/15/20	2.00-4.00%	145,380	61,427
Public improvement - sewer	03/15/11	08/15/20	2.00-4.00%	597,680	291,428
Public improvement - water	10/01/14	10/01/24	4.00-5.00%	1,255,500	1,162,765
Public improvement - sewer	10/01/14	10/01/24	4.00-5.00%	1,171,800	1,030,985
Public improvement - water	05/15/16	05/15/39	2.00-3.00%	4,343,000	4,343,000
Public improvement - sewer	05/15/16	05/15/39	2.00-3.00%	<u>7,324,000</u>	<u>7,324,000</u>
Totals				\$ <u>17,193,360</u>	<u>14,898,605</u>

(3) Annual Amortization

The annual requirements to amortize bonded debt as of December 31, 2016, are as follows:

<u>Year ending December 31,</u>	<u>Governmental Activities</u>			<u>Business-type Activities</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2017	\$ 1,436,062	428,039	1,864,101	873,938	384,932	1,258,870
2018	1,504,759	367,153	1,871,912	900,241	354,723	1,254,964
2019	1,547,516	314,435	1,861,951	912,484	329,348	1,241,832
2020	1,597,061	264,637	1,861,698	932,939	303,460	1,236,399
2021	1,303,579	212,611	1,516,190	861,421	276,810	1,138,231
2022-2026	3,864,144	498,193	4,362,337	3,165,856	1,121,976	4,287,832
2027-2031	735,855	243,247	979,102	2,519,145	832,737	3,351,882
2032-3036	828,547	146,083	974,630	2,836,453	500,105	3,336,558
2037-2039	<u>553,872</u>	<u>25,229</u>	<u>579,101</u>	<u>1,896,128</u>	<u>86,371</u>	<u>1,982,499</u>
Totals	<u>\$13,371,395</u>	<u>2,499,627</u>	<u>15,871,022</u>	<u>14,898,605</u>	<u>4,190,462</u>	<u>19,089,067</u>

(6) Operating Leases

The City is committed under various leases for office and communication equipment. These leases are considered for accounting purposes to be operating leases. Lease expenditures for the year ended December 31, 2016 amounted to \$12,659. These leases run for a maximum term of up to five years with renewal or purchase options available to the City.



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

(6) Operating Leases, Continued

At December 31, 2016, the approximate future annual operating lease commitments, subject to appropriation of funds, were as follows:

<u>Year ending December 31,</u>	<u>Operating leases</u>
2017	\$ 11,628
2018	2,821
2019	<u>420</u>
Totals	\$ <u>14,869</u>

(7) Capital Leases

In December of 2012, the City entered into a five year financing lease for three police vehicles with a total value of \$81,339. The lease will be paid in five installments of \$17,614 which includes interest of 2.71% annually. The first payment was made in fiscal year 2013.

The remaining minimum required lease payments are as follows:

<u>Year ending December 31,</u>	
2017	\$ 17,614
Less interest portion	<u>465</u>
Total minimum lease payments	\$ <u>17,149</u>

(8) Due to Other Governments

The City collects unpaid property taxes and payments in lieu of taxes (PILOT) on behalf of the Beacon City School District and Dutchess County. At December 31, 2016, unpaid school taxes and interest of \$1,882,612 are due to the Beacon City School District. However, delinquent taxes and interest of \$1,152,339 have not yet been collected by the City and are included in Taxes Receivable.

(9) Pension Plans

(a) New York State and Local Retirement Systems

Plan Description

The City of Beacon participates in the New York State and Local Employees' Retirement System (ERS), the New York State and Local Police and Fire Retirement System (PFRS) and the Public Employees' Group Life Insurance Plan (Systems). These are cost-sharing multiple-employer retirement systems. The Systems provide retirement benefits as well as death and disability benefits. Obligations of employers and employees to contribute and benefits to employees are governed by the New York State

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

(9) Pension Plans, Continued

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

Plan Description, Continued

Retirement and Social Security Law (NYSRSSL). As set forth in the NYSRSSL, the Comptroller of the State of New York (Comptroller) serves as sole trustee and administrative head of the Systems. The Comptroller shall adopt and may amend rules and regulations for the administration and transaction of the business of the Systems and for the custody and control of their funds. The Systems issue a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the New York State and Local Retirement Systems, 110 State Street, Albany, NY 12244.

Funding Policy

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

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

	<u>ERS</u>	<u>PFRS</u>
2016	\$ 491,510	971,273
2015	544,748	804,014
2014	580,457	1,107,511

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

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

At December 31, 2016, the City reported a liability of \$5,653,605 for its proportionate share of the net pension liability. This amount is recorded as a long-term liability due to the NYS Retirement System. The net pension liability was measured as of March 31, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of April 1, 2015. The City's proportion of the net pension liability was based on a projection of the City's long-term share of contributions to the pension plan relative to the projected contributions of all participating members, actuarially determined.

At March 31, 2016, the City's proportionate share of the ERS liability was 0.0126580%, and 0.1223309% of the PFRS liability.

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

(9) Pension Plans, Continued

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

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

For the year ended December 31, 2016, the City recognized pension liabilities of \$2,031,646 for ERS, and \$3,621,959 for PFRS in the statement of activities. At December 31, 2016, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>ERS</u>		<u>PFRS</u>	
	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 10,266	240,818	32,486	547,597
Changes of assumptions	541,779	-	1,561,414	-
Net difference between projected and actual investment earnings on pension plan investments	1,205,284	-	2,029,815	-
Changes in proportion and differences between the City's contributions and proportionate share of contributions	13,119	9,848	-	204,010
City's contributions subsequent to the March 31, 2016 measurement date	<u>491,509</u>	<u>-</u>	<u>971,273</u>	<u>-</u>
Total	\$ <u>2,261,957</u>	<u>250,666</u>	<u>4,594,988</u>	<u>751,607</u>

Total to financial statements:

	<u>ERS</u>	<u>PFRS</u>
Governmental activities	\$ 6,042,189	858,750
Water fund	337,712	43,829
Sewer fund	<u>477,044</u>	<u>99,694</u>
	\$ <u>6,856,945</u>	<u>1,002,273</u>

Deferred outflows of resources related to pensions resulting from the City's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2017. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

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

(9) Pension Plans, Continued

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

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

<u>Year ended December 31,</u>	<u>ERS</u>	<u>PFRS</u>
2017	384,994	681,869
2018	384,994	681,869
2019	384,994	681,869
2020	364,800	653,606
2021	-	172,895

Actuarial Assumptions

The total pension liability for the March 31, 2016 measurement date was determined by using an actuarial valuation as of April 1, 2015, with update procedures used to roll forward the total pension liability to March 31, 2016. The actuarial valuation for ERS and PFRS used the following actuarial assumptions:

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

The long-term rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of the arithmetic real rates of return for each major asset class are summarized on the next page:

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

(9) Pension Plans, Continued

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

	<u>Target allocation</u>	<u>Long-term expected real rate of return</u>
Asset type:		
Domestic equity	38%	7.30%
International equity	13%	8.55%
Private equity	10%	11.00%
Real estate	8%	8.25%
Absolute return strategies	3%	6.75%
Opportunistic portfolio	3%	8.60%
Real assets	3%	8.65%
Bonds and mortgages	18%	4.00%
Cash	2%	2.25%
Inflation - indexed bonds	<u>2%</u>	4.00%
	<u>100%</u>	

Discount Rate

The discount rate used to calculate the total pension liability was 7.0%. The projection of cash flows used to determine the discount rate assumes that contributions from plan members will be made at the current contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based upon these assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore the long term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity to the Proportionate Share of the Net Pension Liability to the Discount Rate

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

	1% Decrease (6.0%)	Current Assumption (7.0%)	1% Increase (8.0%)
City's proportionate share of the net ERS pension (asset) liability	\$ <u>4,581,215</u>	<u>2,031,646</u>	(122,630)
City's proportionate share of the net PFRS pension (asset) liability	\$ <u>8,090,026</u>	<u>3,621,959</u>	(123,250)
Total at December 31, 2016		\$ <u>5,653,605</u>	

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

(9) Pension Plans, Continued

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

Pension Plan Fiduciary Net Position

The components of the current-year net pension liability of the employers as of March 31, 2016 were as follows:

	<u>Dollars in Thousands</u>	
	Employees' Retirement System	Police and Fire Retirement System
Employers' total pension liability	\$ 172,303,544	30,347,727
Plan net position	<u>(156,253,265)</u>	<u>(27,386,940)</u>
Employers' net pension liability	\$ <u>16,050,279</u>	<u>2,960,787</u>
Ratio of plan net position to the employers' total pension liability	90.7%	90.2%

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

Program Description

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

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

The information contained in this note is based on information for the City's Service Award Program for the program year ending on December 31, 2016, which is the most recent information available.

Participation, Vesting and Service Credit

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

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

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

(9) Pension Plans, Continued

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

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

Benefits

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

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

Fiduciary Investment and Control

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

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

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

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

(9) Pension Plans, Continued

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

Fiduciary Investment and Control, Continued

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

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

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

The city council is required to retain an actuary to determine the amount of the City's contributions to the plan. The actuary retained by the City for this purpose is Craig Relyea, ASA of Penflex, Inc.; Mr. Relyea is a member of the American Society of Actuaries. Portions of the following information are derived from a report prepared by the actuary dated April 27, 2017:

Program Financial Condition

Assets and Liabilities

Actuarial present value of accrued service awards as of 12/31/16	\$ 913,907
Less: assets available for benefits:	
Cash and money market	10,616
Contribution receivable	61,542
Mutual funds equity	196,146
Mutual funds fixed income	245,993
Mixed assets	96,827
Prepaid benefits	<u>3,780</u>
Total net assets available for benefits	<u>614,904</u>
Total unfunded benefits	\$ <u>299,003</u>
Less: unfunded liability for separately amortized costs	Not available
Unfunded normal benefits	Not available

Fair Value of Investments

All investments are level 1 investments.

Separately Amortized Costs

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



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

(9) Pension Plans, Continued

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

Receipts and Disbursements

Plan net assets, beginning of year	\$ 564,249
Changes during the year:	
+ Plan contributions (accrual basis)	61,542
+Investment income earned	18,830
+/- Changes in fair market value of investments	18,715
- Benefits paid	(43,600)
- Administrative and other fees/charges	<u>(4,832)</u>
Plan net assets, end of year	\$ <u>614,904</u>

Contributions on the Cash Basis

Amount of City's contribution recommended by actuary	\$ <u>55,658</u>
Amount of City's actual contribution	\$ <u>55,658</u>

Administration Fees

Fees paid to administrative/actuarial services provider	\$ <u>694</u>
Fees paid for investment management	\$ <u>4,138</u>

Funding Methodology and Actuarial Assumptions

Normal Costs

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

Assumed rate of return on program investments                      5.5%

Tables used for:

Post-entitlement age mortality:	RP-2014 Male Mortality Table without projection
*Pre-entitlement age mortality:	None
*Pre-entitlement age disability:	None
*Pre-entitlement age withdrawal:	None
*Pre-entitlement age service credit accruals:	100%

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

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

(10) Other Postemployment Benefits

The cost of other postemployment healthcare benefits, like the cost of pension benefits, generally should be associated with the periods in which the cost occurs, rather than in the future year when it will be paid, which is the accrual accounting perspective. Having adopted the requirements of GASB Statement No. 45 - "Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions," beginning with the year ended December 31, 2008 on a prospective basis, the City recognizes the cost of postemployment healthcare in the year when the employee services are received, reports the accumulated liability from prior years, and provides information useful in assessing potential demands on the City's future cash flows. Recognition of the liability accumulated from prior years will be phased in over 30 years. The City is required to have an actuarial valuation completed on a biennial basis. The most recent valuation used participant data as of January 1, 2015 and rollforward techniques were used to project benefit obligations to the December 31, 2016 measurement date.

Plan Description

The City provides continuation of medical insurance coverage to employees that retire under the New York Retirement Systems at the same time they end their service to the City. This plan is a single employer plan, established by authority of the city council and administered by the City. Currently, there are approximately 186 retirees receiving postemployment benefits. Based on the current employment policy, the retiree and his or her beneficiaries receive coverage for the life of the retiree based on the retiree's years of service at retirement. A copy of the report on these benefits can be requested at city hall. A summary of benefits is as follows:

<u>Contracts</u>	<u>% Paid by City</u>	
	<u>Retiree</u>	<u>Spouse</u>
CSEA:		
Retirees hired prior to 1989	100%	100%
Retirees hired post 1989	100%	0%
IAFF -		
Retirees hired prior to 1995	100%	100%
Retirees hired post 1995	100%	0%
PBA-		
Retirees hired prior to 1993	100%	100%
Retirees hired post 1993	80%	80%

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

Plan eligibility requires CSEA and non-union members to be 55 and have 5 years of service. IAFF and PBA members need 5 years of service. All members must also be eligible to retire under the New York State Retirement Systems.

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

(10) Other Postemployment Benefits, Continued

Funding Policy

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

Annual Other Postemployment Benefit Cost

The City's OPEB cost (expense) amounted to \$4,364,226 for the year ended December 31, 2016. The City's OPEB cost was equal to the estimated Annual Required Contribution (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement No. 45, net of interest on the net OPEB obligation and adjustments to the ARC. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal costs plus a past service cost each year and amortize any unfunded actuarial liabilities over a period of 30 years.

Net Other Postemployment Benefit Obligation

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

Actuarial accrued liability (AAL)	
All eligible employees	\$ <u>64,069,735</u>
Total actuarial accrued liability	\$ <u>64,069,735</u>
Annual required contribution (ARC)	\$ <u>4,667,836</u>
Net OPEB Obligation - beginning of the year	\$ <u>17,028,003</u>
Annual required contribution (ARC)	4,667,836
Interest on net OPEB obligation	681,120
Adjustment to annual required contribution	<u>(984,730)</u>
Annual OPEB cost	4,364,226
Actual employer contributions*	<u>(2,297,209)</u>
Increase in net OPEB obligation	<u>2,067,017</u>
Net OPEB obligation - end of the year	\$ <u>19,095,020</u>
Percent of annual OPEB cost contributed	52.64%

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

(10) Other Postemployment Benefits, Continued

Net Other Postemployment Benefit Obligation, Continued

Governmental activities	\$ 16,062,377
Water fund	1,389,795
Sewer fund	<u>1,642,848</u>
	<u>\$ 19,095,020</u>

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

Actuarial Methods and Assumptions

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations. In the December 31, 2016 actuarial valuation, the liabilities were computed using the projected unit credit cost method and level dollar amortization. The actuarial assumptions utilized a 4% baseline discount rate. The valuation assumes the following rates of increase in health care costs:

	<u>Pre-65 Medical</u>	<u>Post-65 Medical</u>	<u>Prescription Drug</u>	<u>Medicare Part B</u>
Healthcare cost trend rate assumed for next fiscal year	7.50%	6.50%	10.50%	5.80%
Rate to which the cost trend rate is assumed to decline	3.89%	3.89%	3.89%	3.89%
Fiscal year that the rate reaches the ultimate trend rate	2075	2075	2075	2075

(11) Landfill Remediation Liability

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

State and federal laws and regulations require the City to perform certain maintenance and monitoring functions at the site for thirty years after closure. This period began in 1997. For the year 2016, the City expended \$8,000 in landfill maintenance and monitoring costs. The estimated unfunded balance of postclosure costs of \$88,000 is recorded as landfill remediation liability, over the remaining 13 years; see long-term debt (note 5). The actual costs may be higher due to inflation, changes in technology, or changes in regulations.

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

(12) Deficit

The capital projects fund has a deficit fund balance of \$13,123,500, primarily as a result of financing capital projects the use of bond anticipation notes. The revenue associated with the use of this financing method is not recognized until the notes are paid. Projects financed by using interfund borrowings recognizes revenues when interfund transfers are made.

(13) Tax Abatements

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

For the fiscal year ended December 31, 2016, the City abated city property taxes totaling \$17,688 under this authority, which including the following:

- A 57% real property tax abatement for the construction, maintenance and operation of a housing project for senior citizens of low income.

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

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

For the fiscal year ended December 31, 2016, the Agency abated City property taxes totaling \$25,831, which included the following:

- A 70% real property tax abatement on increased assessments resulting from the acquisition, construction and equipping of a manufacturing plant.

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

(14) Commitments and Contingencies

(a) Litigation

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

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

(b) State and Federal Assisted Programs

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

(c) Capital Projects

The City has developed a capital plan for 2017 which contains a total of \$5,089,852 in anticipated capital expenditures. The plan includes improvements to various City-owned buildings, parks, water and sewer infrastructure, streets, as well as vehicle and other equipment purchases. The plan provides for funding primarily through fund balance of \$3,676,836, \$900,000 of debt, and \$513,016 of grants to be provided.

(15) New Reporting Standards

GASB Statement No. 74 - "Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans". This Statement, issued in June 2015, replaces existing standards of accounting and financial reporting for postemployment benefit plans other than pension plans and also replaces existing requirements for defined contribution OPEB plans. The provisions of this Statement are effective for financial statements for fiscal years beginning after June 15, 2016, which is the fiscal year beginning January 1, 2017 for the City. This Statement is not expected to have a material effect on the financial statements of the City.

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

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

(15) New Reporting Standards, Continued

GASB Statement No. 80 - "Blending Requirements for Certain Component Units - an Amendment of GASB Statement No. 14." This Statement, issued in January 2016, amends blending requirements established in paragraph 53 of GASB Statement No. 14 - "The Financial Reporting Entity, as Amended" for the financial statement presentation of component units of all state and local governments. An additional criterion requires blending of a component unit incorporated as a not-for-profit corporation in which the primary government is the sole corporate member. This additional criterion does not apply to component units included in the financial reporting entity pursuant to the provisions of GASB Statement No. 39 - "Determining Whether Certain Organizations are Component Units." The provisions of this Statement are effective for financial statements for years beginning after June 15, 2016, which is the fiscal year beginning January 1, 2017 for the City. Management is in the process of evaluating the potential impact due to the implementation of this Statement on the financial statements of the City.

GASB Statement No. 81 - "Irrevocable Split-Interest Agreements." This Statement, issued in March 2016, establishes accounting and reporting standards for irrevocable split-interest agreements with characteristics that are equivalent to irrevocable split-interest agreements in which a donor irrevocably transfers resources to an intermediary who administers these resources for the unconditional benefit of a government and at least one other beneficiary. The provisions of this Statement are effective for financial statements for years beginning after December 15, 2016, which is the fiscal year beginning January 1, 2017 for the City. Management is in the process of evaluating the potential impact due to the implementation of this Statement on the financial statements of the City.

GASB Statement No. 82 - "Pension Issues - an Amendment of GASB Statements No. 67, No. 68, and No. 73." This Statement, issued in March 2016, addresses issues regarding (1) the presentation of payroll-related measures in required supplementary information, (2) the selection of assumptions and the treatment of deviations from the guidance in an Actuarial Standard of Practice for financial reporting purposes, and (3) the classification of payments made by employers to satisfy employee (plan member) contribution requirements. The requirements of this Statement are effective for reporting periods beginning after June 15, 2016, which is the fiscal year beginning January 1, 2017 for the City, except for the requirements of this Statement for the selection of assumptions in a circumstance in which an employer's pension liability is measured as of a date other than the employer's most recent fiscal year-end. In that circumstance, the requirements for the selection of assumptions are effective for that employer in the first reporting period in which the measurement date of the pension liability is on or after June 15, 2017, which is the fiscal year beginning January 1, 2018 for the City. Management is in the process of evaluating the potential impact due to the implementation of this Statement on the financial statements of the City.

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

(15) New Reporting Standards, Continued

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

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

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

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



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

(16) Prior Period Adjustments

Prior period adjustments were made to the fund balances (deficit) of governmental funds as follows:

	<u>General Fund</u>	<u>Capital Projects Fund</u>
Fund balance (deficit) at beginning of year, before restatement	\$ <u>9,734,921</u>	(16,970,702)
Prior period adjustments:		
Interfund transactions	(813,133)	9,716,963
Receivables	-	(258,329)
Due to other governments	<u>-</u>	<u>73,038</u>
Total prior period adjustments	<u>(813,133)</u>	<u>9,531,672</u>
Fund balance (deficit) at beginning of year, as restated	\$ <u>8,921,788</u>	<u>(7,439,030)</u>

Prior period adjustments were made to the net position of the governmental activities as follows:

Net position at beginning of year, before restatement	\$ <u>9,243,367</u>
Prior period adjustments:	
Adjustments to governmental funds	8,718,539
Capitalization of assets previously expensed	352,170
Recognition of state and federal aid previously received and expended	4,714,894
Interfund activities	<u>(3,542,742)</u>
Total prior period adjustments	<u>10,242,861</u>
Net position at beginning of year, as restated	\$ <u>19,486,228</u>

Prior period adjustments were made to the net position of the business-type activities as follows:

	<u>Water Fund</u>	<u>Sewer Fund</u>
Net position at beginning of year, before restatement	\$ 5,106,242	4,086,961
Prior period adjustments - interfund transactions	<u>(586,887)</u>	<u>(4,199,741)</u>
Net position (deficit) at beginning of year, as restated	\$ <u>4,519,355</u>	<u>(112,780)</u>

## REQUIRED SUPPLEMENTARY INFORMATION

CITY OF BEACON, NEW YORK  
Required Supplementary Information  
Schedule of Revenue, Expenditures and Changes in Fund Balance -  
Budget and Actual - General Fund  
Year ended December 31, 2016

	Original <u>Budget</u>	Final <u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenue:				
Real property taxes	\$10,188,230	10,188,230	9,941,508	(246,722)
Real property tax items	270,000	270,000	665,034	395,034
Non property tax items	4,544,686	4,544,686	4,658,700	114,014
Departmental income	921,964	1,093,029	922,737	(170,292)
Intergovernmental charges	58,243	58,243	53,893	(4,350)
Use of money and property	13,500	13,500	12,722	(778)
Licenses and permits	252,000	328,000	442,855	114,855
Fines and forfeitures	172,000	230,176	229,093	(1,083)
Sale of property and compensation for loss	74,000	82,268	58,358	(23,910)
Miscellaneous local sources	26,396	54,977	41,607	(13,370)
Interfund revenues	468,400	468,400	468,400	-
State aid	1,951,401	2,028,397	2,175,178	146,781
Federal aid	<u>25,000</u>	<u>25,809</u>	<u>32,526</u>	<u>6,717</u>
Total revenues	18,965,820	19,385,715	19,702,611	316,896
Appropriation of prior's year's fund balance	<u>247,500</u>	<u>260,520</u>	<u>-</u>	<u>(260,520)</u>
Total revenues and appropriation of prior year's fund balance	<u>19,213,320</u>	<u>19,646,235</u>	<u>19,702,611</u>	<u>56,376</u>
Expenditures:				
General government support	2,897,586	2,642,065	2,346,791	295,274
Public safety	6,844,671	6,423,698	6,053,999	369,699
Transportation	2,135,024	1,942,893	1,838,470	104,423
Culture and recreation	497,101	634,687	446,224	188,463
Home and community service	1,213,056	1,321,935	1,290,735	31,200
Employee benefits	3,312,228	4,424,643	4,519,684	(95,041)
Debt service	<u>2,313,654</u>	<u>2,239,614</u>	<u>2,239,614</u>	<u>-</u>
Total expenditures	<u>19,213,320</u>	<u>19,629,535</u>	<u>18,735,517</u>	<u>894,018</u>
Excess of revenues and appropriation of prior year's fund balance over expenditures	-	16,700	967,094	950,394
Other financing sources - operating transfers out	<u>-</u>	<u>(16,700)</u>	<u>-</u>	<u>16,700</u>
Excess of revenues and appropriation of prior year's fund balance and other sources over expenditures	<u>\$ -</u>	<u>-</u>	<u>967,094</u>	<u>967,094</u>

CITY OF BEACON, NEW YORK  
Required Supplementary Information  
Schedule of Funding Progress - Other Postemployment Benefits (OPEB)  
Year ended December 31, 2016

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded Actuarial Accrued Liability (UAAL) (b-a)	Funded Ratio (a/b)	Annual Covered Payroll (c)	Unfunded Actuarial Accrued Liability as a Percentage of Covered Payroll ((b-a)/c)
12/31/2014	-	56,286,541	56,286,541	0.00%	7,337,592	767.1%
12/31/2015	-	61,602,445	61,602,445	0.00%	8,056,097	764.7%
12/31/2016	-	64,069,735	64,069,735	0.00%	8,384,905	764.1%

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

<u>ERS System</u>	<u>2016</u>	<u>2015</u>
The City's proportion of the net pension liability	0.0126580%	0.0120469%
The City's proportionate share of the net pension liability	\$2,031,646	\$ 406,970
The City's covered employee payroll	\$3,421,431	\$3,253,830
The City's proportionate share of the net pension asset as a percentage of covered employee payroll	59.38%	12.51%
Plan fiduciary net position as a percentage of the total pension asset	90.7%	97.9%

<u>PFRS System</u>	<u>2016</u>	<u>2015</u>
The City's proportion of the net pension liability	0.1223309%	0.1314506%
The City's proportionate share of the net pension liability	\$3,621,959	\$ 361,830
The City's covered employee payroll	\$4,357,633	\$4,088,698
The City's proportionate share of the net pension liability as a percentage of covered employee payroll	83.12%	8.85%
Plan fiduciary net position as a percentage of the total pension liability	90.2%	97.9%

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

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

CITY OF BEACON, NEW YORK  
Required Supplementary Information  
Schedule of City's Pension Contributions

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

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

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Beacon, New York (the City), as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated September 1, 2017.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify a deficiency in internal control, described in the accompanying schedule of findings and questioned costs as 2016-001, that we consider to be a material weakness.

#### Compliance and Other Matters

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

#### City of Beacon, New York's Response to Finding

City of Beacon, New York's response to the finding identified in our audit is described in the accompanying schedule of findings and responses. The City's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

#### Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

EFPR Group, CPAs, PLLC

Williamsville, New York  
September 1, 2017



CITY OF BEACON, NEW YORK  
Schedule of Findings and Responses  
Year ended December 31, 2016

(2016-001) Correction of Prior Year Errors

Criteria - A fund is required to be reported as an enterprise fund (a type of proprietary fund) if the principle revenue sources to recover the costs for providing services, including capital assets and long-term debt, are fees and charges, rather than property taxes or similar tax revenues. Both the water fund and sewer fund of the City of Beacon, New York (the City) meet this criterion and therefore are considered proprietary funds for the financial statement purposes. The statement of net position and statement of activities for proprietary funds should be prepared using the economic resources measurement focus and the accrual basis of accounting.

Condition - The internal accounting records of both the water fund and sewer fund are maintained using the current financial resources measurement focus and the modified accrual basis of accounting and the City does not prepare the basis of accounting conversion of the water and sewer fund financial statements to the enterprise fund full accrual statements.

Effect of Condition - The water fund and sewer fund adjustments made from the modified accrual basis of accounting to the accrual basis of accounting resulted in unreconcilable variances with the beginning net position of these funds. Management was unable to reconcile fund balances and net position to amounts that were reported in the 2015 financial statements resulting in corrections of the prior year net assets. The conversion worksheets were not maintained by the City and numerous attempts were made to the City's previous auditors to explain their conversion entries and adjustments made to the 2015 audited financial statements. In 2016, the conversion from the fund basis statements to the enterprise basis statements was prepared by EFPR Group, with assistance by the City's Comptroller, including the prior year adjustments.

Recommendation - We recommend that the City prepare the conversion accounting entries for both the water and sewer funds, or consider reviewing the City's accounting system's capability of having these funds accounted on the full accrual basis.

Management's Response - While the Water and Sewer funds are considered Enterprise funds for financial reporting purposes, the City historically has accounted for them as a governmental fund as they were pre GASB#34. The City prepares the budget and the Annual State Report as a governmental fund and does not include the full accrual of compensated absences, capital assets, depreciation expense etc. for those purposes. In speaking with the State Comptroller, the City can do it either way and most entities report as governmental fund and do a conversion for the audited financial statements only. Due to prior years conversion discrepancies, the City will prepare conversion schedules for the audited financial statements.

September 1, 2017

CONFIDENTIAL

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

We have completed our audit of the financial statements of City of Beacon, New York (the City) for the year ended December 31, 2016, and have issued our report thereon dated September 1, 2017. Considering the test character of our audit, you will appreciate that reliance must be placed on adequate methods of internal controls as your principal safeguard against irregularities which a test examination might not disclose. We now present for your consideration our observations and recommendations during our audit.

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

IT Risk Assessment

A formal information technology (IT) risk assessment has not been performed, but when interviewed, the City's IT consultant is aware of the associated risks. We recommend that a full risk assessment of the City's IT systems be performed and documented.

Financial Systems Backup

The City uses the MUNIS accounting software for its financial applications and backup is performed nightly with MUNIS through a cloud based system. However, the permitted roles pertaining to the MUNIS software are not frequently reviewed, so that one person could have access to both the original entry and final approval for payment. The roles have not been reviewed or periodically changed. We recommend that permissions within MUNIS be periodically reviewed and modified as necessary so that only permissible activities can be accomplished by a user.

The City Council  
City of Beacon, New York  
Page 2

\* \* \* \* \*

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

Very truly yours,

EFPR GROUP, CPAs, PLLC

A handwritten signature in black ink, appearing to read 'Douglas E. Zimmerman', with a long horizontal flourish extending to the right.

Douglas E. Zimmerman, CPA  
Partner  
Chief Operating Officer

**City of Beacon Workshop Agenda**  
**9/11/2017**

**Title:**

**Discussion of Zoning Updates - John Clarke, City Planner**

**Subject:**

**Background:**

**ATTACHMENTS:**

Description	Type
Zoning CB District Draft	Backup Material
Zoning Fishkill Creek Dev District	Backup Material
Zoning GB District Map	Backup Material

## Chapter 223. Zoning - Article IVD. Central ~~Main Street Business (CMS)~~ (CB) District

### § 223-41.16 Purpose.

9/6/17 DRAFT

The purpose of this Article IVD is to increase the vitality, attractiveness, and marketability of Main Street and the Central Business District by providing more flexibility of land use while maintaining and enhancing urban form as recommended in the City of Beacon Comprehensive Plan adopted on ~~December 17, 2007~~ April 3, 2017. This article promotes a vibrant, economically successful, and environmentally sustainable Main Street with a pedestrian-oriented public realm and mixed uses. This article is also intended to provide a simplified and streamlined review process that facilitates redevelopment in accordance with its provisions and the intent of the Comprehensive Plan. See Figure 18-15: Main Street Infill Strategies Illustrative Sketch Plan, [1] adapted from the Appendix to the Comprehensive Plan.

[1] Editor's Note: See § 223-41.18L.

### § 223-41.17 Applicability and boundaries.

The provisions of this article apply to the area shown as the Central ~~Main Street Business (CB)~~ District (~~CMS~~) on the City of Beacon Zoning Map, a portion of which is annexed hereto to amend said Zoning Map.[1] All new uses of land and structures and changed uses of land and structures shall comply with this article. Existing nonconforming uses may continue as provided in § 223-10, Nonconforming uses and structures, except as may be otherwise provided in this article. Any existing conforming building that is destroyed by fire or casualty to an extent of more than 50% may be rebuilt on the same footprint and with the same dimensions and may be extended at the same height along its frontage. Any existing building that does not satisfy the minimum building height requirements in the district may continue and may be expanded at the same height, provided that it is in conformity with all other dimensional requirements in the district. In case of any conflict between this article and other provisions of this Zoning Chapter, this article shall control. In order to encourage mixed uses, more than one permitted use shall be allowed on any lot or parcel, subject to all approval criteria contained herein.

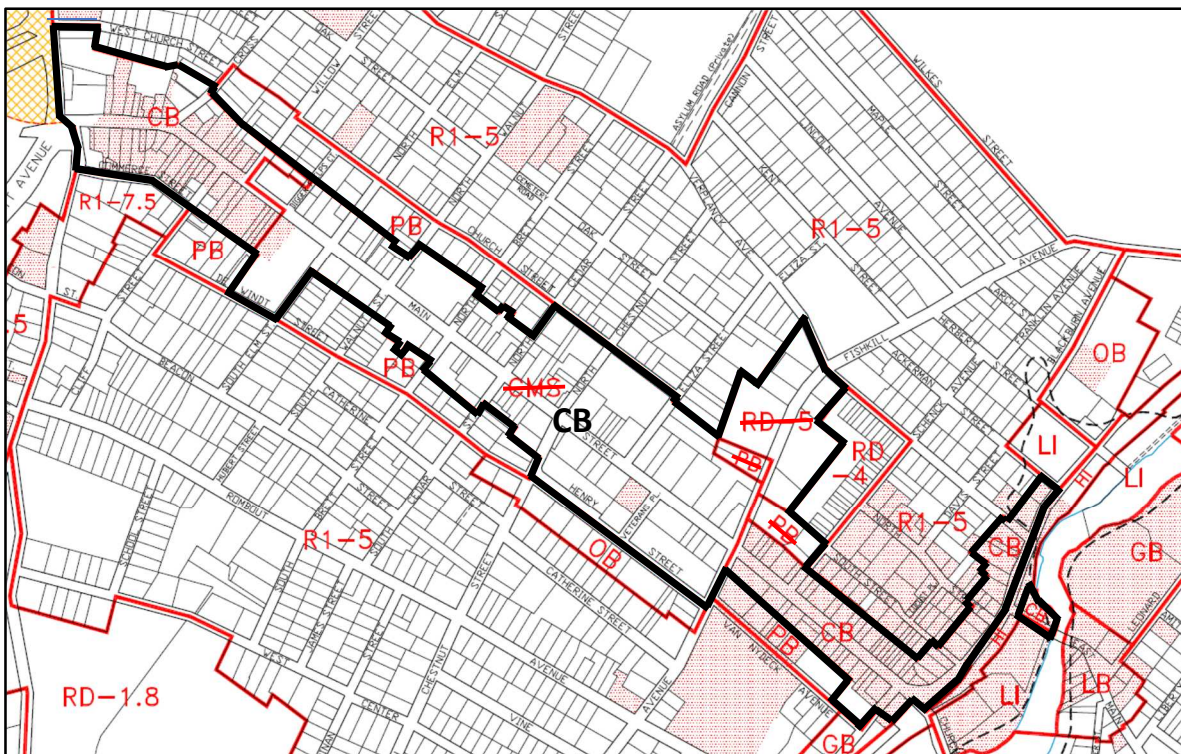


Figure 17-1: Central ~~Main Street Business~~ Zone Map

[1] Editor's Note: The Zoning Map is on file in the City offices.

## § 223-41.18 Regulations.

- A. Uses by right. The uses listed below are permitted by right in the ~~CMS CB district~~, in the manner and under the conditions specified below. Unless otherwise indicated in this § 223-41.18, all such uses require site plan review, to be conducted in an expedited fashion pursuant to Subsection H below. Site plan review shall not be required for a change of use in an existing building where the new use is allowed by right, the building will not be expanded, and the minimum number of off-street parking spaces required for the new use in § 223-41.18 G(2) is not more than 25% greater than the requirement for the existing use in § 223-26F herein.
- (1) Apartments, provided that ~~for parcels fronting on Main Street they may~~ shall only be located on upper stories or at least 35 feet behind the facade in the rear portion of a ground floor, ~~along Main Street~~. The limitations on nonconforming residential uses on Main Street in § 223-10H shall not apply in the ~~CMS CB~~ District.
  - (2) One-family, two-family, attached, and multifamily dwellings, provided that ~~they do not have ground floor frontage on for parcels fronting on Main Street~~ such uses are not permitted on the ground floor in the first 35 feet from the facade.
  - (3) Hotel, subject to § 223-20, inn, or bed-and-breakfast establishment, subject to § 223-24.4.
  - (4) Offices of any kind, including professional, medical or business.
  - (5) Artist studio.
  - (6) Art gallery.
  - (7) Restaurant, coffee house, brew pub, and other establishments that serve food with or without alcoholic beverages.
  - (8) Food preparation business.
  - (9) Retail and personal services.
  - (10) Funeral home.
  - (11) ~~Off-street parking lot facilities~~, provided that ~~it is~~ they are set back at least 40 feet from the Main Street property line and screened from Main Street by buildings and/or landscaping.
  - (12) Public garage, as defined in this Chapter, without motor vehicle repair, vehicle sales, or fuel sales, provided that it is set back at least 40 feet and screened from Main Street by buildings and/or landscaping. ~~[See "Parking" in Subsection F(1).]~~
  - (13) School, public or not-for-profit educational institution, trade or vocational school, job placement or training program, continuing education program or instructional school such as karate school, dance school or studio, language school or vehicular driving school.
  - (14) Indoor commercial recreation.
  - (15) Park, plaza, green, community garden, and other forms of outdoor plant cultivation.
  - (16) Artist live/work space subject to § 223-24.3, provided that they may only be located on upper stories or at least 35 feet behind the facade, in the rear portion of a ground floor, along Main Street, unless the space in the 35 feet behind the façade is used for the retail sale of the artist's wares.
  - (17) Theater, museum, library, concert hall and other music venues, and other similar kinds of cultural facilities.
  - (18) ~~Schools and other public or nonprofit educational institutions~~ Auction gallery.

- (19) Wireless telecommunications services facilities, provided that they are mounted on a building and do not increase its height by more than 15 feet above applicable height limits and consistent with § 223-24.5.
- (20) Buildings, structures and uses owned or operated by the City of Beacon or any department or agency thereof.
- (21) Spa, health club, gym, yoga and pilates studio, and similar kinds of fitness centers.
- (22) Microbrewery or microdistillery which has a retail or tasting room component of at least 200 square feet of floor area.
- (23) Retail sales from a truck or trailer, subject to § 223-26.3.
- (24) Workshop for the making or repair of clocks, watches, jewelry, musical instruments or similar items having a total floor area of not more than 800 square feet and having a retail component of at least 200 square feet.
- (25) Tattoo parlor, subject to 223-26.2.
- (26) Club, civic or fraternal, subject to § 223-24.2.

B. Uses by special permit.

- (1) The following uses are allowed by special permit from the Planning Board, upon a finding that the proposed use is consistent with the City of Beacon Comprehensive Plan, will enhance the architectural character of the street and will benefit the urban, pedestrian-friendly qualities of Main Street, and that the conditions and standards in § 223-18 B(1)(a) through (d) have been met:
  - (a) Any new project with over 10,000 square feet in building footprint area.
  - (b) ~~A five-story building or corner tower of one additional story on a four-story building~~, provided that it complies with Subsection E(7) below, ~~and that the Planning Board finds that there are no substantial detrimental effects on parking, traffic, shadows, or specific views designated as important by the City Council.~~ A five-story building with a setback of at least 15 feet behind the facade above the fourth story may be permitted on the north side of Main Street where it can call attention to a significant intersection. Corner locations are deemed most appropriate for such buildings, but they may be permitted elsewhere on the north side if they are that the proposed corner tower is compatible with the scale of the block on which they are located, and that it will contribute architecturally to the block face. A five-story building will only be permitted if at least 15% of its residential units, and not less than five residential units, are designated as below market rate housing pursuant to Article IVB and/or at least 15% of the property's street level lot area adjacent to Main Street is available for public uses such as an outdoor dining area for a restaurant, pocket park or plaza.
  - (c) A public garage, as defined in this chapter, containing facilities used for repair of motor vehicles, but not for the sale of motor fuel. Such repair facilities shall ~~be located in the interior of a block and not be fronted on Main Street or be visible from any public street~~ Main Street except for a sign not larger than 24 square feet in area.
  - (d) A bar in which the primary product is alcoholic beverages and food service is incidental. Any establishment that serves alcoholic beverages and is open later than 1:00 a.m. on any night shall be presumed to be a bar for purposes of this section.
  - (e) ~~Artist live/work space in accordance with § 223-24.3~~ Cigar and other lawful smoking establishments.
- (2) In considering the appropriateness of the proposed use, the Planning Board shall consider impacts on shadows, traffic, and parking and may impose traffic and parking mitigation measures. When making a decision on a special permit, the Planning Board shall follow the procedures in § 223-41.18 I(2) of this chapter.

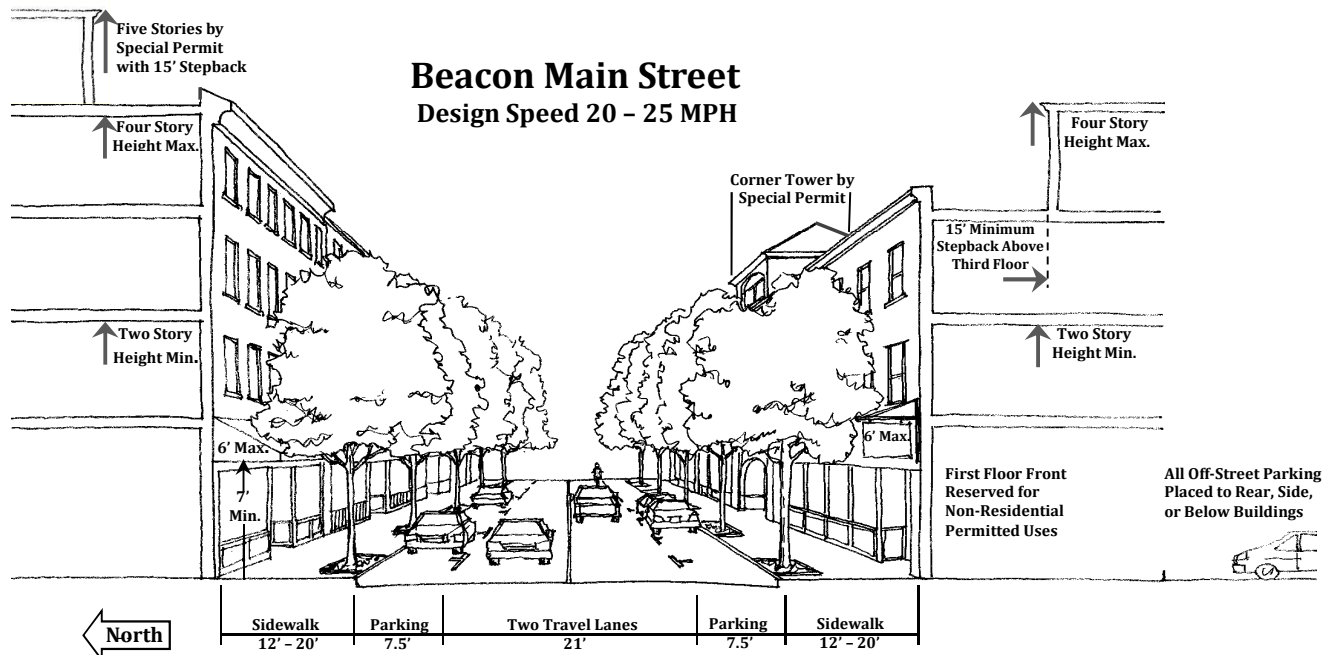
C. Accessory uses. The following are permitted accessory uses in the ~~CMS~~ CB District:

- (1) Any accessory building or use customarily incident to a permitted use, except outside storage.
- (2) Signs, in accordance with the provisions of § 223-15, as applicable.
- (3) Off-street parking areas, in accordance with § 223-41.18G.
- (4) Exterior lighting, in accordance with the provisions of § 223-41.18 L(13).
- (5) Home occupation, subject to 223-17.1.
- (6) Roof garden.
- (7) Greenhouse.

**D. Prohibited uses.** Uses not listed in Subsection A or B above and the following specific uses are prohibited in the **CMS CB District**:

- (1) Gasoline filling stations.
- (2) Drive-through facilities, stand-alone or used in connection with any other use.

**E. Dimensional regulations.** All new construction or enlargement of existing structures in the **CMS CB District** shall be subject to the following minimum and maximum dimensional regulations. These may be modified as provided in Subsection L(15).

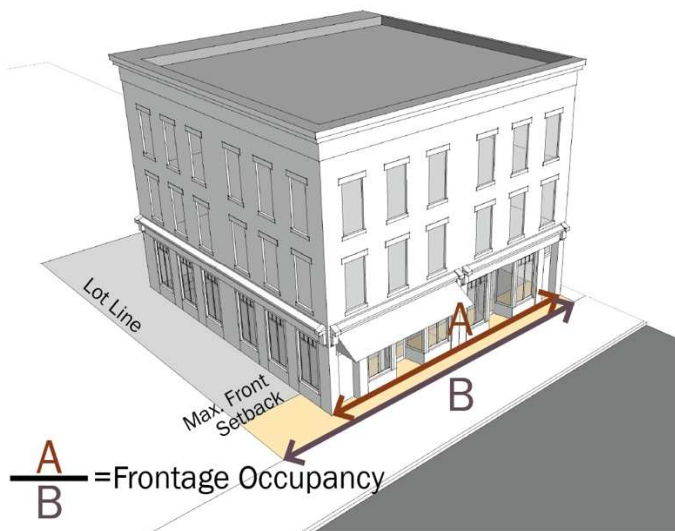


**Figure 18-1: Main Street Zoning Requirements Illustrative View**

- (1) Front setback on Main Street: minimum zero, maximum 10 feet, except that a larger maximum may be allowed if the area in front of a building has no parking spaces and is landscaped and used in a manner that enhances the street life on Main Street by such means as pocket parks or plazas, fountains, outdoor dining, public art, and outdoor display of items for sale on the premises. Such outdoor space shall be landscaped with plant materials as appropriate to the use, in a configuration approved by the Planning Board.
- (2) Front setback on other streets: minimum zero, maximum 25 feet. If surrounding buildings have a larger setback, the setback line may be placed in a location that harmonizes with the prevailing setbacks, provided that there is no parking in the front yard other than on a driveway accessing a rear garage.



- (3) Corner buildings: Corner buildings shall be treated as having frontage on both streets and front setbacks shall apply to both, as appropriate to the street. Corner buildings with frontage on Main Street shall wrap around corners and maintain a consistent setback line along the side.
- (4) Side setbacks: minimum of zero on Main Street, minimum of 10 feet on side streets. The minimum side setback on Main Street may be increased by the Planning Board to allow light and air to continue to penetrate an existing building that has side windows.
- (5) Rear setbacks on Main Street: minimum 10 feet. Rear setbacks on side streets: minimum 25 feet, except that if the rear yard is voluntarily dedicated to the City of Beacon as all or part of a public parking lot or parking structure, the minimum setback shall be 10 feet with landscaping to screen adjacent uses.
- (6) Minimum frontage occupancy on Main Street: 100% for buildings with a shared side wall and 80% for detached buildings. Frontage occupancy is the percentage of the lot width which must be occupied by either a front building facade or structures that screen parking, located within the area between the minimum and maximum front setback. The purpose of this requirement is to maintain a sense of enclosure of the street. This requirement may be reduced by the Planning Board a) to the extent necessary to allow light and air into an adjacent building that has side windows; or b) if the applicant provides a suitably surfaced and lighted pedestrian passageway between Main Street and parking areas, public open spaces, or other streets, located behind the building.



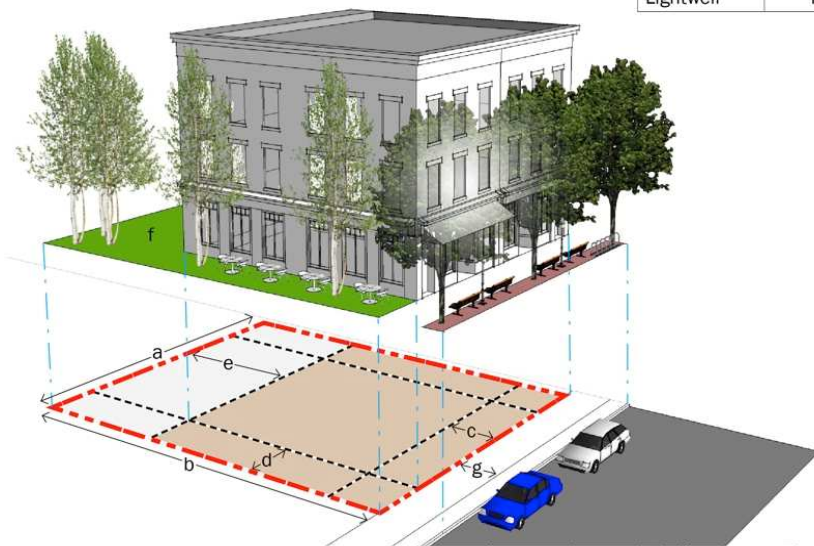
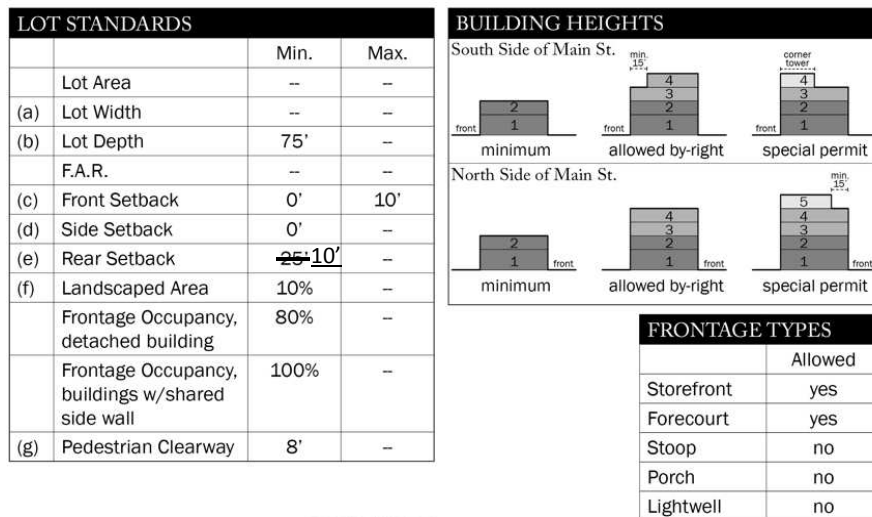
**Figure 18-2: Frontage Occupancy**

- (7) Building height for a building fronting on Main Street: minimum two stories, maximum four stories and 50 feet, as determined from the average street front level. Stories built below the grade of the street shall not be counted toward building height. A special permit may be granted pursuant to Subsection B above for a five-story ~~building~~ corner tower on the north side of Main Street. A special permit may also be granted for a four-story tower without a stepback at a corner on the south side of Main Street. Corner towers shall face facing an intersection and occupying no more than 25% of the roof area of the building. The second story of a two-story building shall be built in a manner that allows actual occupancy for one or more permitted uses and does not create the mere appearance of a second story. For any building over three stories or 40 feet on the south side of Main Street ~~or four stories on the north side~~, a stepback of at least 15 feet behind the facade shall be required for the top story, except for corner towers allowed by special permit.

Chimneys, vent pipes, mechanical systems, elevator shafts, antennas, wireless communications facilities, roof gardens and fences, greenhouses, solar collectors, wind energy systems, and other rooftop accessory structures may project up to 15 feet above the maximum height. With the exception of roof gardens and solar collectors, such projections may occupy no more than 20% of the roof area and must be set back at least 15 feet from the front edge of the roof.

- (8) Parcels in both the CB District and the Historic District and Landmark Overlay Zone: The maximum building height for new construction shall be four stories and 50 feet, but for any building over 40 feet a stepback of at least 15 feet behind the façade shall be required for the top story.

- (9) Building height for a building not fronting on Main Street: maximum three stories and 35 feet. Chimneys, vent pipes, roof gardens and fences, greenhouses, solar collectors, wind energy systems, and other rooftop accessory structures may project up to eight feet above the maximum height, provided that, with the exception of roof gardens and solar collectors, they occupy no more than 15% of the roof area and are set back at least 15 feet from the front edge of the roof.
- (10) Lot area and lot width: There are no minimum lot area or lot width requirements.
- (11) Lot depth: Minimum lot depth is 75 feet, except that on any lot in which the area behind a building is voluntarily dedicated to the City as public parking, there shall be no minimum depth requirement.
- (12) Floor area ratio: There is no maximum floor area ratio.
- (13) Landscaped area: For lots fronting on Main Street, a minimum of 10% of the lot shall be landscaped with trees, shrubs, or grass, in locations approved by the Planning Board that enhance the streetscape or provide a landscaped interior courtyard, and are found to be consistent with the intent of the ~~CMS~~ **CB** District. This requirement shall be reduced to 5% if the landscaped area is accessible to the public. For lots not fronting on Main Street, a minimum of 15% of the lot shall be landscaped with trees and shrubs. These requirements may be waived for lots of 5,000 square feet or less.
- (14) Lots that front on Main Street.

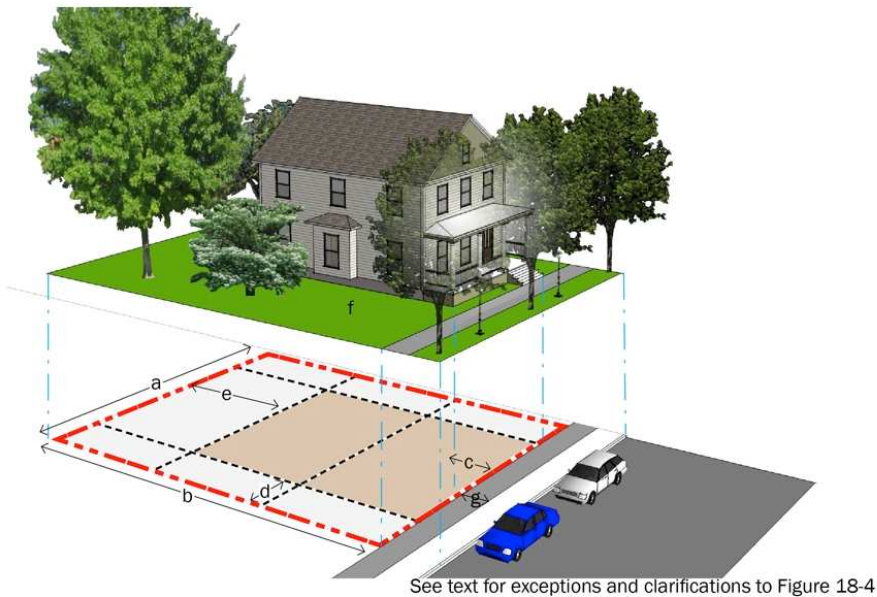
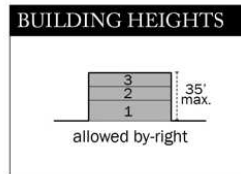


See text for exceptions and clarifications to Figure 18-3

Figure 18-3: Lots That Front on Main Street

(15) Lots that do not front on Main Street

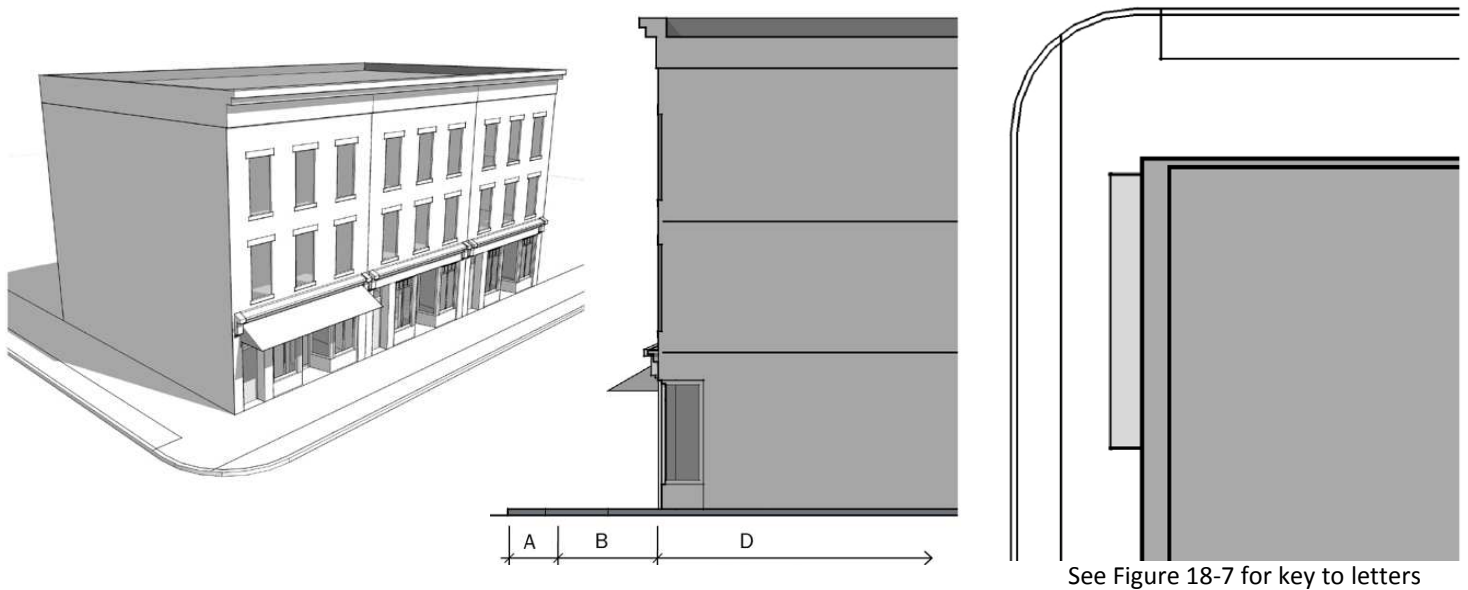
LOT STANDARDS			
		Min.	Max.
	Lot Area	--	--
(a)	Lot Width	--	--
(b)	Lot Depth	75'	--
	F.A.R.	--	--
(c)	Front Setback	0'	25'
(d)	Side Setback	10'	--
(e)	Rear Setback	25'	--
(f)	Landscaped Area	15%	--
	Frontage Occupancy, detached building	--	--
	Frontage Occupancy, buildings w/shared side wall	--	--
(g)	Pedestrian Clearway	8'	--



**Figure 18-4: Lots That Do Not Front on Main Street**

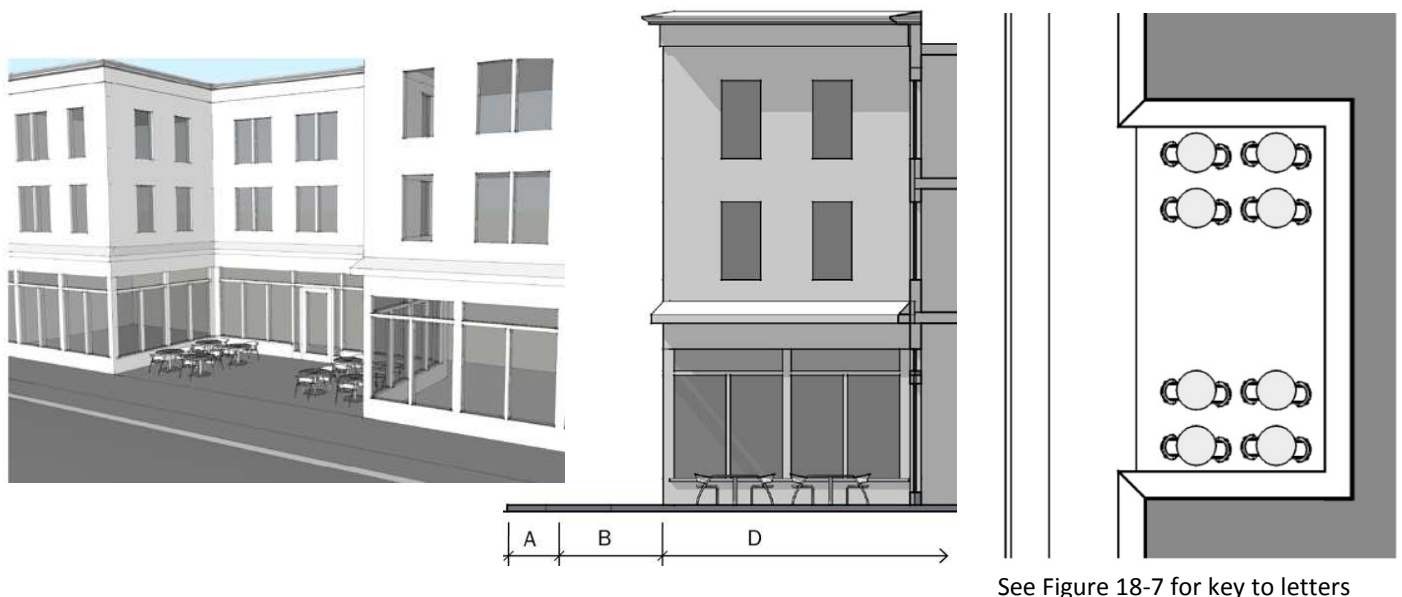
**F. Frontage types.**

- (1) For new buildings, along Main Street, only the following building frontage types are permitted:
  - (a) Storefront.
  - (b) Forecourt.
- (2) On other streets, there is no prescribed building or frontage type, except that no private garage may be located less than 20 feet behind the front facade of a building.
- (3) Storefront frontage type: a frontage type where the building facade is placed at or close to the right-of-way line, with the entrance at sidewalk grade. This building frontage type is conventional for retail use. It is characterized by a high percentage of glazing on the first floor, a prominent entrance, and often an awning. Recessed doors on storefronts are acceptable.



**Figure 18-5: Illustrative View, Section View, and Plan View of Storefront Frontage Type**

- (4) Forecourt frontage type. A forecourt is a semi-public exterior space whose back and sides are surrounded by a building and whose front opens to a thoroughfare — forming a court. The court is suitable for gardens, gathering space, and outdoor dining.



**Figure 18-6: Illustrative View, Section View, and Plan View of Forecourt Frontage Type**

G. Parking location and quantity.

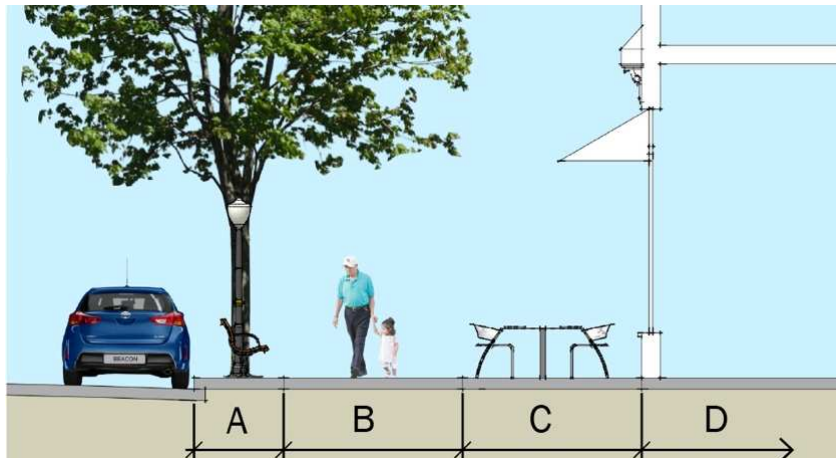
- (1) All off-street parking for buildings that have Main Street frontage shall be located behind, ~~underneath~~ under the ground floor, or to the side of a building. If on the side, the parking area shall be located at least 40 feet from the Main Street property line and be screened by a low brick or stone wall, hedge, ornamental fence, and/or other landscaping that maintains the continuity of the street wall in compliance with frontage occupancy requirements, and that screens parked cars from view from the street. A public garage on a lot with Main Street frontage shall have a storefront "liner building" at least 40 feet deep and one story high between the parking structure and Main Street, but may have a zero-foot setback on the upper floors of the parking structure (over the storefront) and along any street that intersects Main Street. Parking areas fronting on side streets shall have a minimum setback of five feet in which ornamental and/or buffer landscaping is planted.

- (2) The minimum quantity of required on-site parking spaces shall be as follows:
- (a) Residential: one space per unit.
  - (b) Office and nonretail commercial: 2.5 spaces per 1,000 square feet of floor area.
  - (c) Retail commercial and personal services: three spaces per 1,000 square feet of floor area.
  - (d) Other uses: as determined to be appropriate by the Planning Board in the course of site plan review.
- (3) The requirements in Subsection G(2) above may be modified by the Planning Board, in its discretion, based upon information submitted by the applicant or otherwise made available in the public record, demonstrating one or more of the following:
- (a) That the projected operational characteristics of the proposed use require a different amount of parking.
  - (b) That adequate shared parking, contractually obligated for the duration of the proposed use, is available within 500 feet of the site and within the ~~CMS~~ CB or PB Districts.
  - (c) That the applicant has provided sufficient bicycle parking to reduce anticipated vehicular travel demand.
  - (d) That there is sufficient public parking available within 800 feet of the site and within the ~~CMS~~ CB or PB Districts to meet foreseeable parking needs of the proposed use and surrounding uses for the duration of the proposed use.
  - (e) That the applicant will voluntarily dedicate land for public parking on site or will acquire land by purchase or long-term lease (for the duration of the proposed use) within 800 feet of the site and within the ~~CMS~~ CB or PB Districts and voluntarily dedicate such land to the City for public parking.
  - (f) That a professional parking study of the proposed use and the surrounding area demonstrates that a different amount of parking would be appropriate for the use in its particular location and/or that existing and/or proposed off-site parking is sufficient.
- (4) For lots of 8,000 square feet or less, where the provision of on-site parking is infeasible, the Planning Board may waive all parking requirements, provided that the total floor area of the building is no greater than 5,000 square feet.
- (5) Section 223-26B of this Chapter shall apply in the ~~CMS~~ CB District.

#### H. Streetscape improvements.

- (1) Within the building transition zone, the Planning Board may require the lot owner to provide planters, trees, shrubs, or other landscaping to enhance the appearance of the streetscape. Ornamental fencing four feet or less in height may be provided to separate privately owned space from public space. Chain link, vinyl, and solid fencing shall be prohibited. For commercial uses, display areas, and outdoor dining and seating areas may be provided.
- (2) A pedestrian clearway, at least eight feet wide, with unobstructed space for pedestrian activity shall be provided along the sidewalk, unless site conditions require a narrower clearway. Within the street transition zone, if space permits, lot owners may plant trees and place benches, tables, and outdoor seating areas with the approval of the Department of Public Works. The Planning Board may require the planting of street trees on average 30 feet to 40 feet apart as a condition of site plan approval.
- (3) The Planning Board may require the placement of bicycle racks of an approved design within the street transition and building transition zones. ~~Each bicycle rack holding two bicycles may be used to reduce the required parking by one parking space.~~ The Planning Board may require any building containing 5,000 square feet or more of floor area to provide one bicycle rack or equivalent indoor bicycle parking space for every 2,000 square feet of floor area.

- (4) The Planning Board may require that an applicant constructing a building greater than 10,000 square feet in floor area pay for the provision of related street improvements to improve pedestrian and/or bicycle safety.



A = Street Transition Zone  
B = Pedestrian Clearway  
C = Building Transition Zone  
D = Building Frontage

**Figure 18-7: Parts of the Streetscape**

I. Site plan review/special permit procedures and criteria.

- (1) In order to ensure an expedited review of site plans, this article contains a streamlined site plan review procedure for any proposed building project of 10,000 square feet or less in footprint area, as follows:
- (a) The applicant shall meet with the Building Inspector, who shall provide a site plan application and instruction sheet describing the requirements for site plan approval and who may recommend that the applicant have a preapplication meeting with the Planning Board to determine application submission requirements.
  - (b) The applicant shall prepare a site plan with sufficient information for the Planning Board to determine whether or not it complies with the provisions of this article.
  - (c) If no special permit is required, the applicant shall then meet with the Planning Board to discuss the proposal. No public hearing will be required, unless the Planning Board determines that the proposal may have substantial detrimental effects or may cause public controversy.
  - (d) Within 45 days after such meeting, or if there is a public hearing, within 45 days after the closing of the public hearing, the Planning Board shall issue an approval, approval with modifications, or denial of the application, stating the reasons for any modifications or denial. The Planning Board shall also issue a required schedule for initiation and completion of the project. Such approval shall lapse within two years if the applicant does not diligently pursue construction of the project, unless the applicant requests an extension, which may only be granted for good cause by the Planning Board.
- (2) For projects with over 10,000 square feet in building footprint area, or that otherwise require a special permit, the applicant shall follow the procedures in §§ 223-18 and 223-25, except that the Planning Board shall take the place of the City Council in § 223-18. Such applications shall comply with those sections to the extent that such sections do not contain standards that conflict with this article. In case of a conflict, this article shall control.
- (3) The Planning Board may require a performance guarantee for the construction of public improvements in connection with any project of 10,000 square feet or more in floor area.
- (4) After completion of construction of new buildings, the applicant shall submit as-built plans to the Building Inspector showing the exact location of all site alterations and construction.



J. Site plan and special permit amendments. For any proposed change to an approved site plan, the applicant shall meet with the Building Inspector who shall make a determination as to whether or not the proposed change is significant. If the Building Inspector determines that the change is significant (e.g., a change in dimensions of more than 10% shall be presumed to be significant), the application shall be referred to the Planning Board for an amendment to the site plan or special permit, as appropriate. If the Building Inspector determines that the change is not significant and otherwise complies with applicable requirements, the Building Inspector is authorized to issue a building permit without further review.

K. Compliance with below market rate housing requirements. All applications involving residential development shall comply with Article IVB of this Chapter (Affordable-Workforce Housing).

L. Design standards.

(1) Because of the design standards in this section, the architectural review provisions of Chapter 86 shall not apply within the ~~CMS CB District~~. In addition to the preceding sections of this article, all new buildings or substantial alterations of existing buildings shall comply with the following design requirements. These design standards are intended to promote the following purposes:

(a) Preserve and enhance the unique character and general public welfare of the City of Beacon;

(b) Promote pedestrian access and activity, as well as a general sense of area security;

(c) Restore and maintain the role of streets as civic and social spaces, framed by active uses;

(d) Encourage economic development and a convenient mix of uses and services; and

(e) Support a sense of design context that appropriately relates historic buildings, general facade and window patterns, and traditional streetscapes in the area to new redevelopment efforts, while still allowing contemporary architectural flexibility.

(2) Key Terms: Standards using the verb "shall" are required; "should" is used when the standard is to be applied unless the Planning Board finds a strong justification for an alternative solution in an unusual and specific circumstance; and "may" means that the "standard" is an optional guideline that is encouraged but not required.

(3) Proposed new buildings should be compatible with nearby historic-quality buildings along Main Street. References to the existing context should include type and texture of materials, massing, spacing and proportion of windows and doors, horizontal alignments, and street-front fixtures, but architectural features and details may be more traditional or may be simpler and more modern, signaling a contemporary building. Building exteriors in or directly adjoining the Historic District and Landmark Overlay sections of the CB District should reinforce historic patterns and neighboring buildings with an emphasis on continuity and compatibility, not contrast, but new construction may still be distinguishable in architectural details, windows, and interiors.

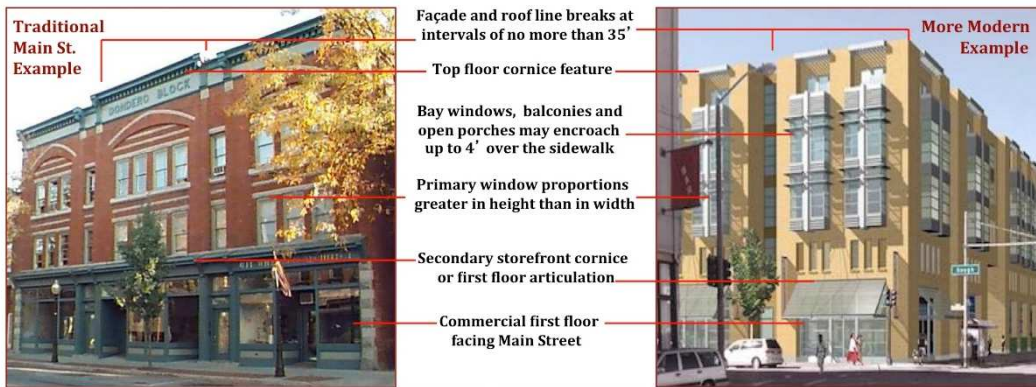
(4) Buildings should have a top-floor cornice feature and first-floor architectural articulation, such as a storefront with a secondary cornice or an architecturally emphasized entrance doorway, to accent the central body of the building.

(5) Architectural features and windows should be continued on all sides of the building that are clearly visible from a street or public parking area, avoiding any blank walls, except in cases of existing walls or potential common property walls. Larger buildings shall incorporate significant breaks in the facades and rooflines at intervals of no more than 35 feet.

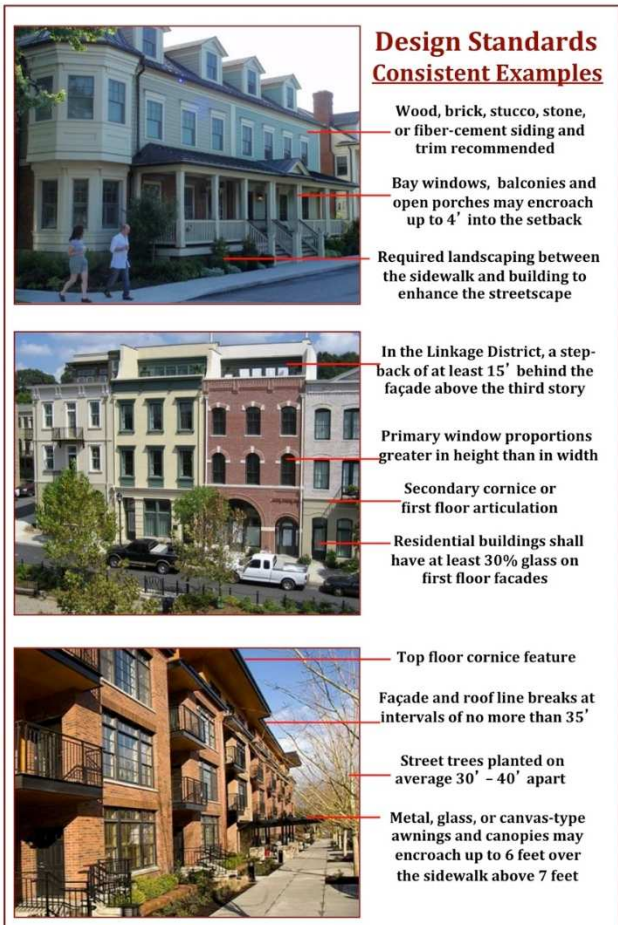
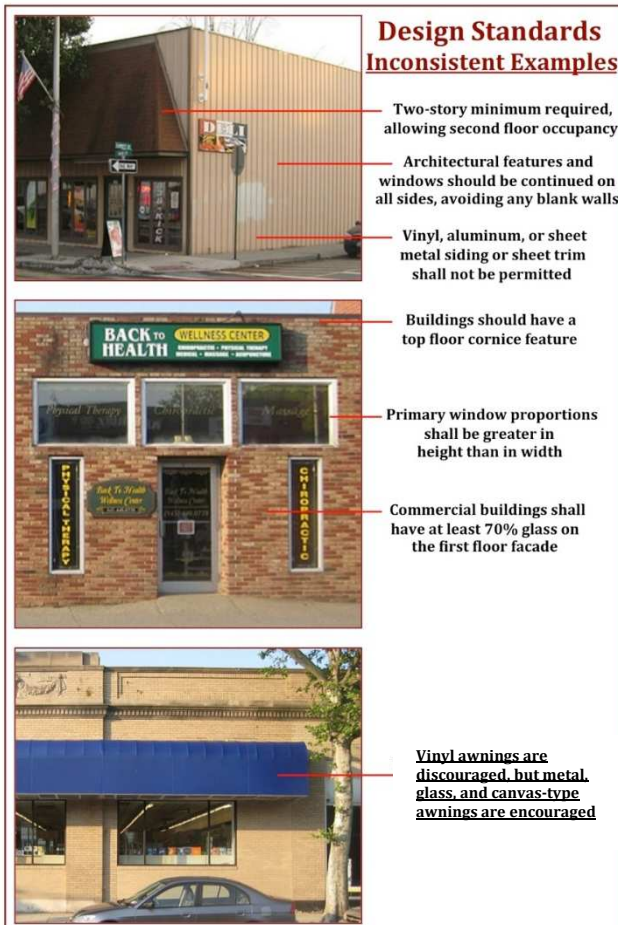
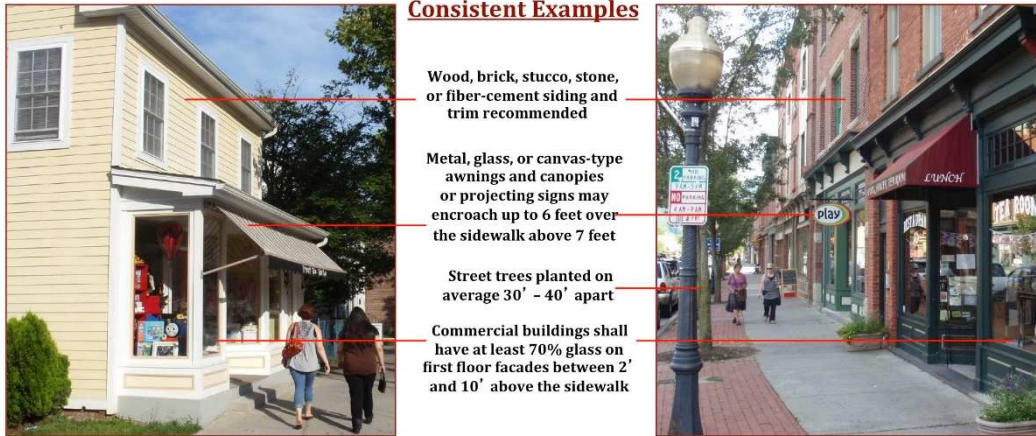
(6) Building elements that provide additional architectural interest, such as balconies, bay windows, open porches, and cornices, may encroach up to four feet beyond the front lot line if the bottom of the encroaching building elements is at least 12 feet above grade.

- (7) Metal, glass or canvas-type awnings and canopies or projecting signs are encouraged and may encroach up to six feet into the front setback and over the sidewalk above seven feet. Vinyl awnings are discouraged unless the applicant can demonstrate to the Planning Board's satisfaction that the finish and design of such awning are of high quality, aesthetically pleasing and meet the intended standards of the district, ~~as determined by said Board.~~
- (8) Buildings shall have a front entrance door facing the primary street and connected to the sidewalk. Front entrance doors for commercial buildings and retail storefronts shall be active and provide main access during business hours.
- (9) Primary individual window proportions shall be greater in height than in width, but the Planning Board may allow exceptions for storefront, transom, and specialty windows. Mirrored, reflective, or tinted glass, all-glass walls, and exterior roll-down security gates shall not be permitted. Any shutters shall match the size of the window opening, and appear functional, and be attached to the window frame.
- (10) Commercial buildings shall have at least 70% glass on the first-floor facades, located between two feet and 10 feet above the sidewalk. ~~Residential buildings shall~~ Main Street buildings should have at least 30% glass on the ~~first floor~~ upper floor facades.
- (11) Finish building materials should be wood, brick, traditional cement-based stucco, stone, smooth cast stone, ~~or smooth-finished~~ fiber-cement siding, or other material deemed acceptable by the Planning Board. Vinyl, aluminum or sheet metal siding or sheet trim, exposed concrete blocks or concrete walls, plywood or other similar prefabricated panels, unpainted or unstained lumber, synthetic rough-cut stone, ~~or synthetic~~ brick, ~~or synthetic~~ stucco, exterior insulation and finishing system (EIFS), ~~or direct-applied finish system (DAFS),~~ and chain link, plastic, or vinyl fencing shall not be permitted.
- (12) Materials and colors should complement historic buildings on the block. Fluorescent, neon, metallic, or other intentionally garish colors, as well as stripes, dots, or other incompatible patterns, shall be prohibited.
- (13) Lighting fixtures shall be a maximum of 15 feet in height, except pole lights in rear parking lots shall be a maximum of 20 feet high. Lighting shall be energy efficient, have full spectrum color quality, and, except for short-term event lighting, shall prevent any lighting above ~~60 watts~~ 500 lumens that directly projects above the horizontal level into the night sky with full cut-off fixtures.
- (14) Mechanical equipment and refuse containers shall be concealed from public view by approved architectural or landscaping elements and shall be located to the rear of the site. Window or projecting air conditioners shall not be permitted on the front façade of new buildings or additions.
- (15) The Planning Board may waive setback requirements for landmark civic buildings, including government buildings, schools, libraries, or places of worship, and for pedestrian-oriented places, such as public greens or plazas and outdoor eating areas.
- (16) The following Figure 18-8 provides annotated photographs to illustrate design standards in this section:





### Design Standards Consistent Examples



M. Main Street infill strategies illustrative sketch plan. This sketch plan provides one possible set of design solutions for infill development, which was included in the 2007 Comprehensive Plan Appendix as an illustration of planning principles for the Central Main Street District.

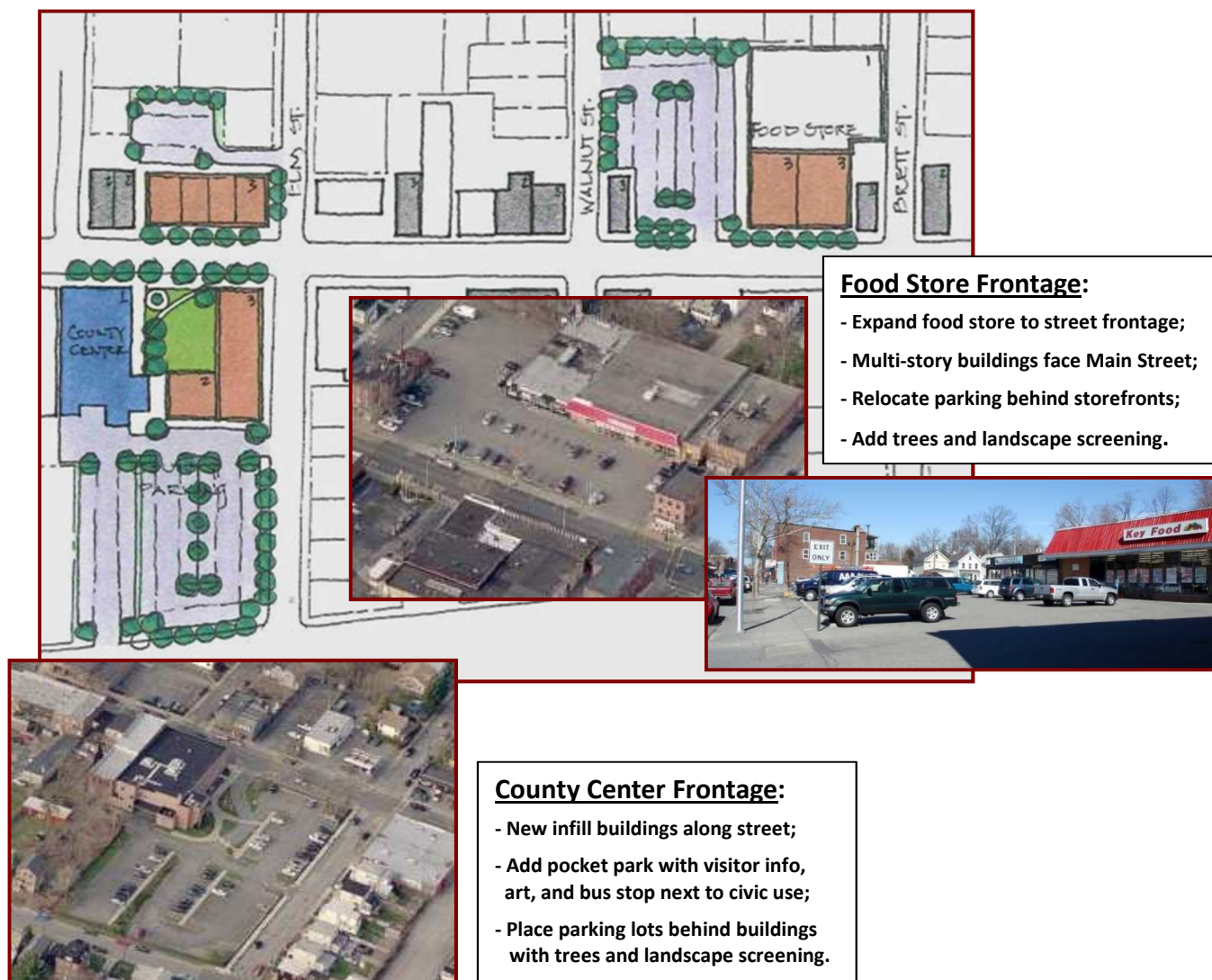


Figure 18-9: Main Street Infill Strategies and Illustrative Sketch Plan



## Article IVC: Fishkill Creek Development District ~~[Added 11-1-2010 by L.L. No. 14-2010]~~

### § 223-41.12 Purposes.

DRAFT 9/6/17

Purposes of the Fishkill Creek Development (FCD) District are to:

- A. Encourage the development and/or redevelopment of undeveloped or underutilized industrial properties along the Fishkill Creek in a manner that provides a mix of residential and nonresidential uses. Properties in this category are generally more remote from the Central Business District than other under-utilized industrial sites, and are not as well suited to continued industrial development ~~as properties on the north end of the Fishkill Creek corridor.~~
- B. Establish and preserve open space corridors along Fishkill Creek and the Hudson River, and seek open space linkages to the large areas of open space in the Hudson Highlands on the slopes of Mount Beacon.
- C. Continue to develop greenways along the Hudson River and Fishkill Creek for public recreation, and provide linkages to trails towards the Hudson Highlands and the slopes of Mount Beacon. Improve boat access to Fishkill Creek and the Hudson River. Determine the future use of the railroad tracks along Fishkill Creek for vehicles capable of utilizing the tracks or for a bicycle and pedestrian path, and implement the decision.

### § 223-41.13 Uses; plan review; design standards.

- A. This article establishes a comprehensive review for land uses in the Fishkill Creek Development District. Development within the Fishkill Creek Development District shall be governed by this article, except to the extent that this article specifically incorporates by reference other sections of this chapter. In the event that any other provision of this chapter is inconsistent with the provisions of this article, then the provisions of this article shall control.
- B. Principal uses permitted by special permit. A Fishkill Creek development may be a single use, or a mixed use which incorporates various permitted land use elements as part of a comprehensive development plan. These elements may include:
  - (1) Apartment, attached and multifamily dwellings.
  - (2) Artist live/work spaces, artist studios and workshops of artisans.
  - (3) Bed-and-breakfast establishments and inns.
  - (4) Spas, fitness centers/noncommercial swimming pools, exercise studios, and day-care centers, ~~and similar uses as determined by resolution of the City Council.~~ Such uses shall be permitted on the ground floor and second floor of the buildings facing that face streets.
  - (5) Restaurants and other eating and drinking establishments. Such restaurants and other eating and drinking establishments shall be permitted on the ground floor and second floor of the buildings facing that face streets. No individual restaurant use shall contain more than 5,000 square feet of gross floor area.
  - (6) Professional and small business offices on the ground floor and second floor of buildings ~~facing the~~ that face streets.
  - (7) Galleries, exhibit spaces and museums.
  - (8) Community facilities that complement residential and commercial uses, such as public or semipublic performance and cultural centers, live theaters, concert halls, meeting rooms suitable for social, civic, cultural or education activities, bandshells, kiosks and gazebos.
  - (9) Assembly and other light industrial uses, ~~as determined by the City Council,~~ in fully enclosed buildings and not including any form of outdoor storage.

(10) Other uses similar to the above uses as determined by resolution of the City Council.

C. Permitted accessory uses. Permitted accessory uses may include:

- (1) Uses which are clearly incidental to, and customarily found in connection with, the permitted principal uses. Exterior display of goods on special event days/weeks may be permitted, subject to the issuance of a permit by the City. Exterior storage is not allowed. Outdoor seating for restaurants and pedestrian-oriented accessory uses, such as flower, food or drink stands, are permitted.
- (2) Parking and bicycle facilities, including parking structures.

D. Procedure for review of Fishkill Creek development proposals.

- (1) Each Fishkill Creek development project shall require:

~~(a) Concept plan approval by the City Council;~~

(a) Special permit approval by the City Council Planning Board; and

(b) Site plan approval by the Planning Board.

- (2) ~~The City Council's Planning Board's review of a special permit application for a Fishkill Creek development project shall include review of a Fishkill Creek development concept plan, which contains a proposed designation of the appropriate land uses, or a range of land uses, for the overall development of the applicant's land holdings in the FCD District. The purpose of this review is to assure that the FCD District will be developed in accordance with an overall comprehensive plan, even though the total Fishkill Creek Development District may consist of more than one separate FCD project, which might be constructed at different times.~~

- (3) The Planning Board may commence its review of a site plan for one or more Fishkill Creek development projects as soon as an application for such Fishkill Creek development special permit has been submitted ~~to the City Council~~, and such reviews may proceed simultaneously. However, no final approval of a site plan for any Fishkill Creek development project shall precede the issuance of a special permit for such FCD project ~~by the City Council.~~

E. Application fees. Applications to the ~~City Council and~~ Planning Board as provided herein shall be accompanied by the appropriate fees which may be set from time to time by the City Council for such applications. If such fees are not sufficient to defray the costs of review, the applicant shall also be required to pay such additional fees as may be necessary for the reasonable expenses of technical assistance to the City in reviewing the technical aspects of the application.

F. Procedure for special permit ~~and Fishkill Creek development concept plan~~ review.

- (1) Application. The application for a Fishkill Creek development special permit for one or more FCD projects ~~shall be submitted to the City Council. The application shall consist of narrative text, drawings and/or illustrations describing the proposed Fishkill Creek development project and concept plan. All application materials, including plans, shall be submitted in electronic file format acceptable to the Building Department, in addition to at least five paper copies (or such other format or amount as determined by the Building Department), at least two weeks prior to the City Council meeting at which it will be considered. Drawings shall be submitted approximately to scale, but need not be to the precision of a finished engineering drawing or a final site plan. The application shall include the following:~~  
~~[Amended 4-21-2014 by L.L. No. 1-2014]~~

- (a) A written description of the Fishkill Creek development project(s) ~~and concept plan~~, and a description of the manner in which such proposal meets the purposes of the Fishkill Creek Development District; how it is consistent with the City of Beacon Comprehensive Plan and, if applicable, Local Waterfront Revitalization Plan; and the manner in which the public interest would be served by the proposed Fishkill Creek development, including a description of the benefits to the City.

- (b) A land use plan showing the various proposed land uses and their spatial arrangement, including the proposed general location of buildings, parking areas, public, community and/or recreation facilities, utility and maintenance facilities and open space.
  - (c) An indication of the approximate square footage of buildings, the approximate number of dwelling units of each housing type and size, and the approximate amount of floor area of each type of nonresidential use.
  - (d) An indication of the appropriate number of parking and loading spaces in relation to their intended use.
  - (e) A general indication of any phasing of construction.
  - (f) The general configuration of the interior road system, connection/access to the adjoining road system, and an analysis of the need for and the feasibility of providing emergency access.
  - (g) A ~~Fishkill Creek development concept~~ plan showing the relation of the proposed uses to existing and proposed uses adjacent to the site that are not part of the application. If no such adjacent uses have been proposed, the applicant shall discuss potential uses for such other parcels.
  - (h) The general configuration of the pedestrian circulation system, ~~and~~ the connection of such pedestrian passageways to adjoining properties, and a description of how the proposal is consistent with the Fishkill Creek Greenway and Heritage Trail Master Plan.
  - (i) The proposed architectural treatment of views and viewing points from the site to Fishkill Creek; to the site from Fishkill Creek; and over the site from important viewsheds, including those identified in the LWRP.
  - (j) Descriptions, sketches, sections and elevations showing the general architectural treatment and design scheme contemplated for the entire development and specifically for any public spaces or major elements of the plan.
  - (k) Such additional information as the ~~City Council~~ Planning Board may deem necessary in order to properly evaluate the application.
- (2) ~~City Council~~ Review of special permit ~~and Fishkill Creek development concept plan~~ application.
- ~~(a) Environmental compliance.~~
  - (a) The approval of a Fishkill Creek development project is an action subject to the State Environmental Quality Review Act (SEQRA), and all proceedings to review such project shall comply with the applicable requirements of SEQRA.
  - ~~[2] Upon receipt of an application for a special permit and Fishkill Creek development concept plan, the City Council shall commence a coordinated review under SEQRA and institute lead agency procedures after identifying all involved and interested agencies, as provided by law.~~
  - ~~[3] To the extent possible in accordance with law, any draft environmental impact statement (DEIS) required in connection with the special permit and Fishkill Creek development concept plan approval shall be sufficiently specific so as to eliminate the need for additional and/or supplemental DEIS's during the site plan stage of the approval process.~~
  - ~~[4] To the extent possible in accordance with law, the preparation of any required DEIS shall be integrated into the existing agency review processes and should occur at the same time as the other agency reviews, including the special permit and Fishkill Creek development concept plan review. When a SEQRA hearing is held, it should be conducted jointly with other public hearings on the proposed action, whenever practicable.~~
  - (b) Enhanced public transportation, jitneys and other alternative means of travel between the FCD, Main Street and the Hudson Riverfront, as well as the developer providing his fair share of the funding of such alternative means of travel, shall be considered as important methods of mitigating potential traffic and parking impacts resulting from the FCD.

~~(b) City Council referrals.~~

~~[1] The City Council shall refer the application for a special permit and Fishkill Creek development concept plan approval to the Planning Board for a report and recommendation. The Planning Board shall review all documents and materials relating to the application and shall render a report to the City Council and may make any advisory recommendations it deems appropriate. Where the City Council is serving as the lead agency under SEQRA, where the Planning Board is an involved agency, and where a DEIS is required, then this referral may be coordinated with the comment period under SEQRA. The report of the Planning Board shall be due on the date set for receipt of written comments on the DEIS or a date 45 days from the referral by the City Council, whichever is greater.~~

~~[2] Other referrals. The City Council shall comply with the applicable provisions of General Municipal Law §§ 239-l and 239-m. Where the City Council is serving as lead agency under SEQRA, and where a DEIS is required, it shall circulate the DEIS and FEIS as provided by law. In addition to any referrals required by law, the City Council may refer the application to any other City board, department, official, consultant or professional it deems appropriate.~~

~~(c) City Council Public hearing. The City Council Planning Board shall hold a public hearing, with the same notice required by law for zoning amendments, on the application for a special permit and Fishkill Creek development concept plan approval. Where the City Council is serving as lead agency under SEQRA, and where a DEIS is required, the Any required SEQRA hearing shall be conducted jointly with this public hearing, if practicable.~~

~~(3) City Council Decision on special permit and Fishkill Creek development concept plan.~~

~~(a) The City Council shall render a decision on the application for Fishkill Creek development concept plan approval and for a special permit after it has held the required public hearing herein, completed the SEQRA process and has made the requisite SEQRA determination of significance and/or findings, and has made the consistency determination as required under the City's Local Waterfront Consistency Law. [1]~~

~~[1] Editor's Note: See Ch. 220, Waterfront Consistency Review.~~

~~(b) Concept plan approval. Prior to granting any special permit for a Fishkill Creek development project, the City Council shall review a Fishkill Creek development concept plan, which contains a proposed designation of appropriate land uses, or a range of land uses, for the overall development of the FCD District. The City Council shall approve the concept plan upon a finding that it:~~

~~[1] Will fulfill the purposes of the Fishkill Creek Development District; and~~

~~[2] Will be in harmony with the appropriate and orderly development of the City.~~

~~(a) Special permit approval. The City Council Planning Board may authorize the issuance of a special permit for a Fishkill Creek development project, provided that it shall find that the following conditions and standards have been met:~~

~~[1] The proposed Fishkill Creek development project will fulfill the purposes of the Fishkill Creek Development District and is otherwise in the public interest.~~

~~[2] The proposed Fishkill Creek development project complies with § 223-41.13 l(16), Fishkill Creek buffer, of this chapter.~~

~~[3] The proposed Fishkill Creek development project meets the Fishkill Creek development design standards set forth in § 223-41.13 l, to the extent applicable at the special permit stage.~~

~~[4] The proposed Fishkill Creek development project is consistent with the City's Comprehensive Plan, Local Waterfront Revitalization Program (if applicable), and Fishkill Creek Greenway and Heritage Trail Master Plan and will not hinder or discourage the appropriate development and use of adjacent lands.~~

~~[5] The Fishkill Creek development is in accordance with the approved FCD concept plan.~~

[5] The proposed Fishkill Creek development project is planned as a cohesive unit, with a comprehensive plan for ingress, egress, open space, landscaping, signage, circulation and utility service; the land uses are complementary; and the architectural styles are compatible and attain high standards of design.

[6] The land uses in the proposed Fishkill Creek development project relate, visually and functionally, with surrounding land areas and land uses, and shall relate compatibly with other elements of the Fishkill Creek corridor.

[7] The Fishkill Creek development project shall be sensitive to the site's relationship to the Fishkill Creek and shall be designed accordingly.

[8] The FCD site is proposed to be developed in such a way as to maximize important views and view corridors throughout the development; and site layout and design has incorporated, protected and/or enhanced important views and view corridors, including those identified in the LWRP.

(b) Conditions. In approving any ~~Fishkill Creek development concept plan and~~ special permit, the ~~City Council~~ Planning Board may attach such conditions, safeguards and mitigation measures as it deems necessary or appropriate to assure continual conformance to all applicable standards and requirements and to fulfill the intent and purposes of this chapter.

~~(4) Time periods for development pursuant to special permit. At the time of approving a special permit, the City Council may set forth the time period in which construction is to begin and be completed. The City Council may, in its discretion, extend any time period it has previously set where it finds that changing market conditions or other circumstances have acted to prevent the timely commencement or completion of work, and that the developer has proceeded with reasonable diligence in an effort to assure completion of the work within the permitted time period. The extension of these time periods shall not require the holding of a new public hearing.~~

~~(5) Revisions to Fishkill Creek development special permit. After approval of a FCD special permit, any proposed revisions in the approved special permit shall be submitted to the City Council. The City Council, in its discretion, shall determine the appropriate procedures for consideration of the proposed revisions, and whether such revision is material enough to require further environmental analysis, further project review and/or a further hearing, as it may deem appropriate.~~

G. Site development plan review. After approval of the Fishkill Creek development special permit ~~by the City Council~~, the Planning Board may grant site plan approval to a Fishkill Creek development project.

(1) Application for site plan approval. The application for site development plan approval shall contain all the material set forth in § 223-25 B of this chapter. In addition, the applicant shall submit the following:

(a) Information to establish that the proposed site plan complies with § 223-41.13 I(16), Fishkill Creek buffer, of this chapter.

(b) Information to establish that the proposed site plan meets the Fishkill Creek development standards set forth in Subsection I below.

(c) Information to establish that the proposed site plan is in substantial conformance with the approved ~~Fishkill Creek development concept plan and~~ special permit.

(d) Elevations showing the architectural and design treatment of all buildings, public and open spaces and other site plan elements.

(e) Information to establish the relationship of the proposed project to later elements of the development of the FCD District, including any other adjacent and nearby lands that are not part of the applicant's Fishkill Creek development project(s).

(f) Such other information as the Planning Board may reasonably require in order to evaluate the site plan application.

(g) Application fees as required pursuant to Subsection E above.

(2) Planning Board review of site plan.

(a) The Planning Board shall conduct a detailed review of the adequacy, location, arrangement, design and appearance of each aspect of the proposed development. While the scope of the Planning Board's review of the site plan will generally relate to the FCD project at issue, the Planning Board shall have the authority to assure that aspects of the overall development of the FCD District (e.g., stormwater management, domestic water and fire protection, sanitary sewer, all utilities, streets, etc.) shall be adequate to suit the purposes and needs of the entire FCD District, as it is finally developed.

(b) In acting on any site development plan application, the Planning Board shall take into consideration any approved special permits ~~and Fishkill Creek development concept plans~~, the proposed design and layout of the entire FCD District, including the proposed location, height and landscaping of buildings, traffic circulation within and without the site, provision of off-street parking, exterior lighting, display of signs, landscaping, buffer areas and open spaces, and architecture and design, so that any development will have a harmonious relationship with the existing or permitted development of contiguous land and of adjacent neighborhoods, and so that pedestrian and vehicular traffic will be handled adequately and safely within the site and in relation to the adjoining street system. Particularly, the Planning Board shall assure that the proposed site plan meets the Fishkill Creek development design standards set forth in Subsection I below.

(c) ~~The proposed site development plan shall be in general conformance with the Fishkill Creek development concept plan. The site plan for a particular Fishkill Creek development project will provide detailed building envelopes, elevations and site design details. The Planning Board may exercise its discretion in allowing minor variations from the Fishkill Creek development concept plan so long as the site plan is, in the Planning Board's judgment, generally in keeping with the Fishkill Creek development concept plan approved by the City Council. In no case, however, shall the Planning Board have the authority to approve a total number of dwelling units and/or an amount of nonresidential floor area in the Fishkill Creek development project which exceeds the number(s) approved as part of the special permit and Fishkill Creek development concept plan.~~

(3) Time period for construction. ~~Notwithstanding § 223-41.13 F(4) of this chapter,~~ At the time of approving the site plan, the Planning Board may set forth the time period in which construction is to begin and be completed. The Planning Board may, in its discretion, extend any time period it has previously set where it finds that changing market conditions or other circumstances have acted to prevent the timely commencement or completion of work, and that the developer has proceeded with reasonable diligence in an effort to assure completion of the work within the permitted time period. The extension of these time periods shall not require the holding of a new public hearing. ~~Where the authority granted under this section and § 223-41.13F(4) may be in conflict, the latter section shall control.~~

(4) Adjustments to site plan during construction. During the construction of an approved site plan, the Building Inspector or the City Engineer may authorize minor adjustments to the approved plans which are consistent with the overall approved site plan, when such adjustments appear necessary in the light of technical or engineering considerations which develop during actual construction, or when such adjustments are required in order to comply with law, rules or regulations made applicable to the subject property by any agency or instrumentality of the United States, New York State, Dutchess County or City government. The Building Inspector or City Engineer may, in his discretion, refer any such proposed change to the Planning Board for review. The Planning Board may determine to treat the modification as a minor site plan adjustment under this section or to treat it as a site plan amendment under Subsection G(5) below. If treated as a minor site plan adjustment, the Planning Board may authorize the Engineer or Building Inspector to approve the requested change.

(5) Site plan amendments. If the Planning Board determines that the character of the proposed changes requires a site plan amendment, the Planning Board shall process the application as an amended site plan under this Subsection G(5) and shall have the discretion to determine the extent of further environmental analysis and project review that is required. After appropriate review, the Planning Board shall approve any site plan amendment by resolution.



H. Subdivision within a Fishkill Creek development. The Planning Board may review any proposed subdivision application within a Fishkill Creek development at any time. Any requests for subdivision approval shall follow the procedures set forth in Chapter 195, Subdivision of Land, of the City Code. The bulk standards, setbacks and other dimensional requirements of the FCD District shall apply to the gross land area of the total Fishkill Creek development project, whether or not the gross land area is or will remain in one ownership, and shall not apply to individual or subdivided lots.

I. Fishkill Creek development design standards. Fishkill Creek development shall meet the following standards:

- (1) Comprehensive design. The FCD District allows for flexibility of design to encourage innovative site planning. While the FCD District may contain various use elements (e.g., residential, retail, restaurant, etc.), the FCD District must be planned as a cohesive unit, with a comprehensive plan for ingress, egress, open space, landscaping, signage, circulation and utility service. Additionally, proposed land uses must be complementary. The architectural styles must be compatible and must attain high standards of design.
- (2) Relationship to uses on surrounding public property. The land uses in a Fishkill Creek development project shall relate, visually and functionally, with surrounding land areas and land uses, and shall relate compatibly with other elements of the Fishkill Creek corridor.
- (3) Relationship to Fishkill Creek. The FCD project shall be sensitive to the site's relationship to the Fishkill Creek and shall be designed accordingly.
- (4) Provision of view corridors. The site shall be developed in such a way as to maximize important public views and view corridors throughout the development. Site layout and design shall consider important public views and view corridors including those identified in the LWRP. Important views shall be protected and/or enhanced to the maximum extent practicable.
- (5) FCD design principles and standards.
  - (a) Architecture and building materials shall be evaluated in the context of high quality examples of Hudson Valley regional and Beacon architecture.
  - (b) Buildings shall be designed in consideration of appearance from all vantage points. Blank or long, uninterrupted walls, both horizontally and vertically, and tinted or mirrored windows shall be avoided. Commercial storefronts and restaurants shall have a minimum of 70% glass frontages.
  - (c) Architectural elements shall be used to provide visual interest, reduce apparent scale of the development, and promote integration of the various design elements in the project.
  - (d) Groups of related buildings shall be designed to present a varied, yet compatible appearance in terms of architectural style.
  - (e) Building facade setbacks shall be varied to the extent practicable in order to provide an interesting interplay of light, shadows, colors, window openings, terraces, balconies and cornice features.
  - (f) Appurtenances on buildings and auxiliary structures, such as mechanical equipment or water towers, carports, garages or storage buildings, shall receive architectural treatment consistent with that of principal buildings.
  - (g) The ground floor of buildings for residential use, whenever practical, shall may be designed so as to be convertible in the future to nonresidential use, -This shall include, but shall not necessarily be limited to, the inclusion of including floor-to-ceiling dimensions appropriate to future nonresidential usage of the buildings.
- (6) Energy efficiency. The plan for the Fishkill Creek development project shall be designed and arranged in such a way as to promote energy efficiency to the maximum extent practicable for all buildings, such as taking advantage of passive solar and solar panel opportunities.

- (7) Landscaping, screening and buffering. A comprehensive landscaping plan, including proposed streetscape and rooftop elements, shall be submitted for the project.
- (a) Sidewalks, open spaces, parking areas and service areas shall be landscaped and/or paved in a manner which will harmonize with proposed buildings. Materials for paving, walls, fences, curbs, benches, etc., shall be attractive, durable, easily maintained and compatible with the exterior materials of adjacent buildings.
  - (b) The Planning Board may require street trees, buffer landscaping, fencing or screening to separate land uses and to screen parking lots or structures, utility buildings, refuse collection areas, cooling systems and other similar installations and features.
  - (c) All plants, trees and shrubs shall be installed in accordance with a planting schedule provided by the developer and approved by the Planning Board. Landscape materials selected shall not include invasive species, and shall be appropriate to the growing conditions of the environment and this climatic zone.
  - (d) Green roofs and rooftop terraces and gardens are encouraged for visual and environmental reasons.
- (8) Lighting. A comprehensive lighting plan which includes pedestrian-scale lighting shall be submitted for the project. Streets, drives, walks and other outdoor areas shall be properly lighted to promote safety and encourage pedestrian use. All exterior lighting for the project shall be directed downward with full cut-off fixtures or otherwise appropriately shielded and designed to minimize excessive light. Such lighting shall have an attractive appearance compatible with the overall project design and FCD character. Lighting type, number and locations shall be subject to Planning Board review and approval as part of the site plan review process.
- (9) Signage.
- (a) All signs shall be planned and designed in accordance with an overall comprehensive signage plan, which shall be subject to Planning Board review and approval as part of site plan review process.
  - (b) All signs shall be of a size and scale as determined appropriate by the Planning Board to accomplish their intended purpose.
- (10) Vehicle, bicycle and pedestrian circulation system and traffic access. The rights-of-way and pavement widths for all internal streets, drives, walks or other accessways for vehicles, bicycles and/or pedestrians shall be determined on the basis of sound current planning and engineering standards, which shall accommodate projected demand but minimize impervious surface to the maximum extent practicable and be narrow enough to slow traffic speeds. Commercial uses should be pedestrian oriented and assist in building walkable streets and a connection to downtown Beacon.
- (11) Public access for greenway trails.
- (a) While a Fishkill Creek development will require certain private elements for the security and benefit of its residents and property owners, a Fishkill Creek development shall provide public pedestrian access in a manner which enhances existing public access opportunities, and coordinates such public access with existing or anticipated opportunities for public access on adjacent lands to facilitate future linkages in a continuous pedestrian path system.
  - (b) In order to foster the purposes of this article, in order to implement the policies expressed in the City's Comprehensive Plan and the Fishkill Creek Greenway and Heritage Trail Master Plan, including the creation of greenway trails, and in order to increase public pedestrian access to and the potential for enjoyment of Fishkill Creek, each FCD project shall show a dry-land right-of-way or easement for the enjoyment of the public, which easement shall be not less than 20 feet in width traversing the entire length of the site unless configured otherwise by the Planning Board during the site development plan review process. To the maximum extent practicable, said right-of-way or easement shall be integrated so as to create linkages with existing and anticipated public pedestrian and bicycle trail systems on adjacent lands.

- (c) The trail within said right-of-way or easement shall be constructed by the project developer and shall be maintained by the property owner. Said trail may be located in the Fishkill Creek buffer.

(12) Off-street parking and loading.

(a) General parking requirements.

[1] Off-street parking and loading areas shall be designed with careful regard to their relation to the uses served. They shall be coordinated with the public street system serving the project in order to avoid conflicts with through traffic or obstruction to pedestrian walks.

[2] Parking and loading facilities not enclosed in structures shall be suitably landscaped and/or screened as determined appropriate by the Planning Board. Parking lots and structures shall be located to the rear, side, or under the ground floor of buildings, whenever possible, and screened from street views.

[3] The construction of any proposed parking structures to accommodate the FCD project shall be integrated into the development.

(b) Parking requirements. The FCD District parking requirements shall be in accordance with § 223-26 F of this chapter, except that the requirements in ~~said section~~ § 223-26 F shall be both the minimum and maximum requirements for a FCD project.

(c) With respect to any building, structure or use for which the required number of parking spaces is not specifically set forth in § 223-26 F of this chapter, the Planning Board, in the course of site plan review, shall determine the number of off-street parking spaces required, which number shall bear a reasonable relation to the minimum off-street parking requirements for specified uses as set forth in the above schedule.

(d) Up to ~~30~~ 20% of the required parking may be designated for compact automobiles at the discretion of and in accordance with standards as determined by the Planning Board.

(e) Off-street loading. Off-street loading shall be provided as the Planning Board may find appropriate.

(13) Utilities and services.

(a) Underground lines. All on-site television, power and communication lines, as well as all on-site water, sewer and storm drainage lines, shall be installed underground in the manner prescribed by the regulations of the government agency or utility company having jurisdiction. Any utility equipment to be necessarily located aboveground shall be adequately screened from view in an attractive manner.

(b) Approval of appropriate jurisdictions. All buildings within Fishkill Creek development projects shall be served by water supply, sanitary sewage and stormwater drainage systems as approved by the appropriate government agency or agencies having jurisdiction thereof. Stormwater drainage shall minimize siltation and nonpoint source discharge of salted areas and any other pollutants. Best management practices shall be required.

(c) Television hookups. Television hookups shall either be by cable television or a central antenna system designed to minimize adverse aesthetic impact and shall not be by multiple individual satellite dishes.

(d) Refuse collection. The Fishkill Creek development project shall provide an adequate means of storing refuse between collections, and shall comply with all applicable City requirements, including recycling requirements. Such storage systems shall be designed to minimize adverse aesthetic impact.

(e) Cooling systems. Cooling systems shall be designed so as to minimize adverse aesthetic impact.

(f) Placement of utilities. Where possible, all utilities shall be placed within the right-of-way, ~~and all possible steps shall be taken to avoid the placement of utilities under the pavement, in order to assure ease of future maintenance.~~

- (g) Utility deficiencies. The FCD project shall address all known utility deficiencies which have a relationship to the project, the project's impact upon said utilities, and the project's implementation and/or financing of its fair share of the mitigation of said impact and deficiencies, including the dedication of utility easements to the City.
- (14) Floodplain. The Fishkill Creek development project shall comply with the applicable provisions of Chapter 123, Flood Damage Prevention, of the City Code. All habitable stories shall be elevated above the one-hundred-year floodplain elevation.
- (15) Historic preservation. Every reasonable effort shall be made to preserve and/or incorporate significant historic structures and artifacts as part of the FCD project.
- (16) Fishkill Creek vegetative buffer.
  - (a) A protective creekside buffer measured from the top of the creek bank shall be observed. "Top of the creek bank" shall mean the highest elevation of land which confines Fishkill Creek.
  - (b) The protective creekside buffer dimension in § 223-41.15 J of this chapter is a minimum and may be increased if necessary to mitigate the impact of the proposed development.
  - (c) With respect to development near the creekside buffer, the site plan shall address the following requirements:
    - [1] Site development shall be fitted to the topography and soil so as to create the least potential for vegetation loss and site disturbance.
    - [2] Vegetation removal shall be limited to that amount necessary for the development of the site. Protection of tree crowns and root zones shall be required for all trees planned for retention.
    - [3] Vegetation indigenous to the site or plant community shall be restored in areas affected by construction activities. Temporary vegetation, sufficient to stabilize the soil, may be required on all disturbed areas as needed to prevent soil erosion. New planting shall be given sufficient water, fertilizer and protection to ensure reestablishment.
  - (d) All approved measures to mitigate the loss or impact to riparian habitat shall become conditions of approval of the project.
  - (e) The creekside buffer shall be protected by a conservation easement and/or covenants and restrictions which provide for the preservation of existing and proposed vegetation within said buffer.

#### **~~§ 223-41.14 Definitions.~~**

~~The following definitions are unique to this Article IVC. If any conflict exists between the definitions contained in this article and the general definitions and provisions contained elsewhere in this chapter, or any amendments thereto, then for the purposes of any development pursuant to this article, the definitions contained herein shall govern.~~

#### **BUILDING HEIGHT**

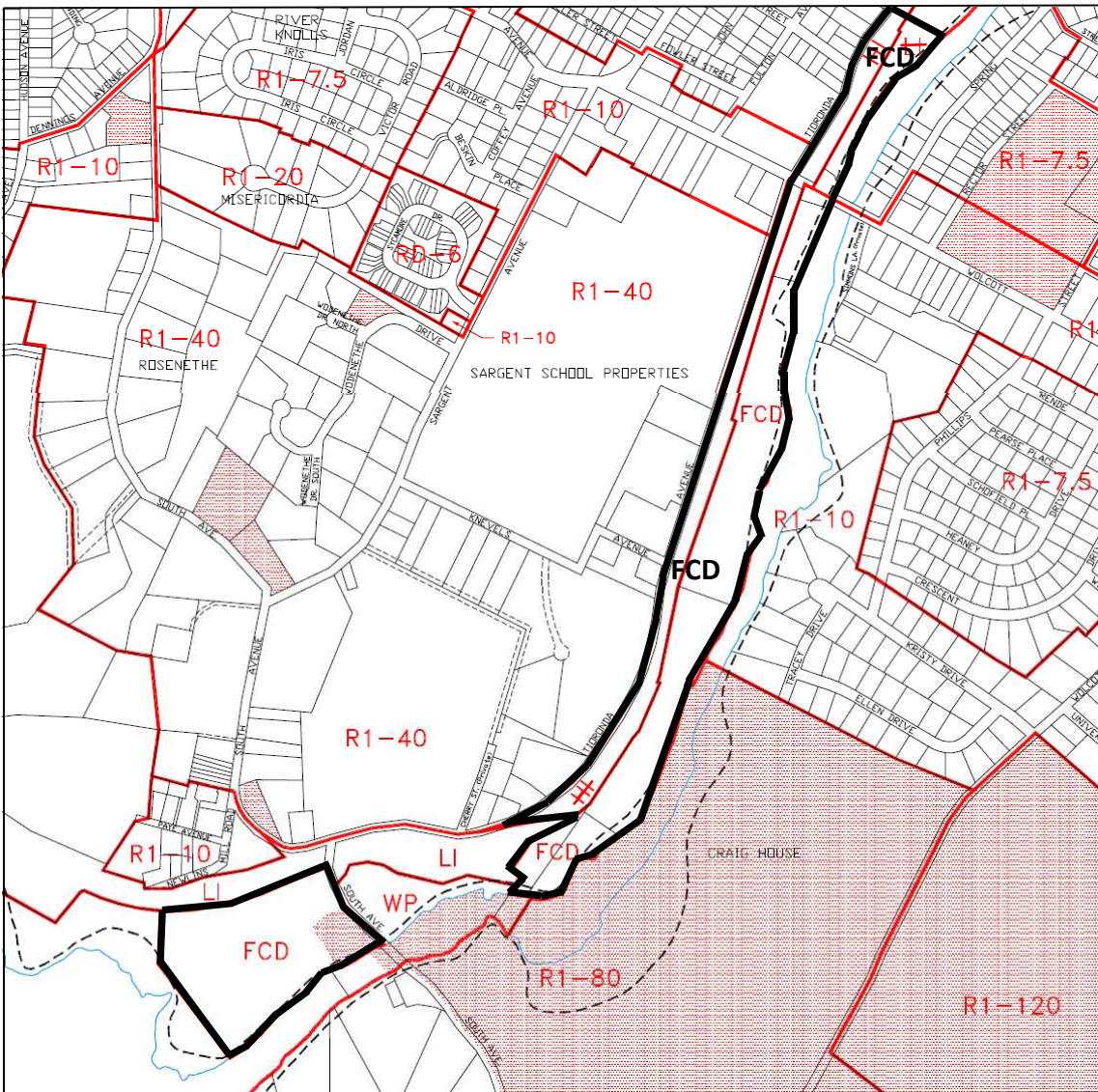
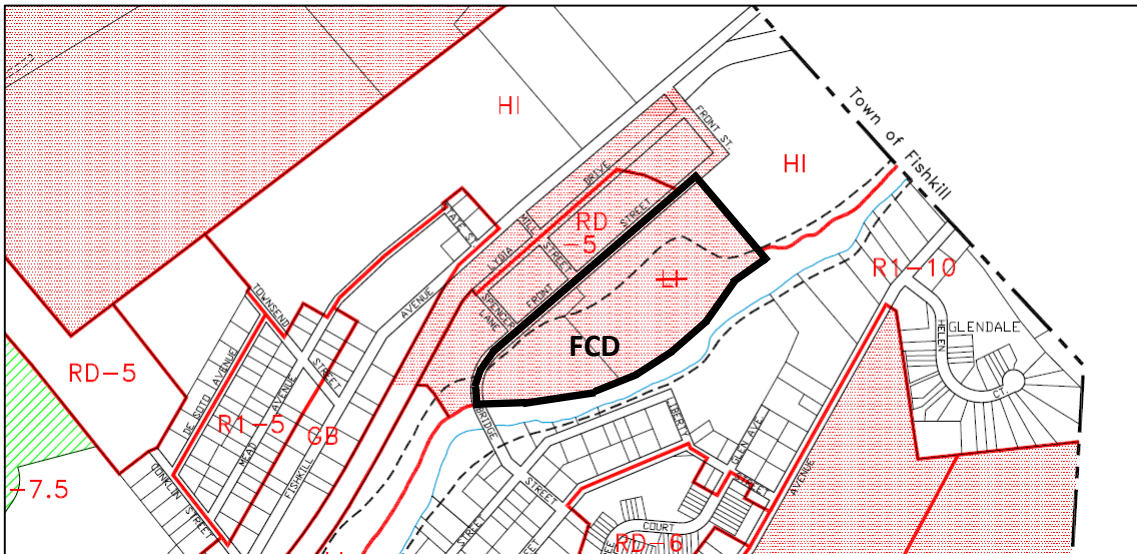
~~The vertical distance of a building, measured from the average elevation of the finished grade adjacent to a street, to the highest point of the roof if the roof is flat (excluding elevator structures, solar panels and other accessory rooftop features), or to the midpoint between the eaves and the highest point of the roof if the roof is of any other type. Where there is more than one street adjacent to a building, the average elevation of the finished grade of the lower street shall be used as the base elevation for measuring building height. Only those stories above grade are counted towards maximum height in stories or feet; a maximum of one story below grade used as a basement, cellar parking, underground parking or parking under buildings will not count towards total height or number of stories.~~

## NONRESIDENTIAL FLOOR AREA

Floor area of permitted principal uses other than dwelling units and artist live/work spaces.

### **§ 223-41.154 Bulk regulations.**

- A. Minimum size of FCD site: four acres. Notwithstanding the above, the owner of less than four acres of land may apply for approval of a FCD project, where such land is adjacent to a proposed, approved or constructed Fishkill Creek development project.
- B. Maximum number of dwelling units per acre of gross lot area: 11. Notwithstanding the above, the maximum number of dwelling units shall be increased by one unit per gross acre to a maximum of 15 units per gross acre, based on the amount of nonresidential floor area, as defined in this article, which is built out concurrently with the residential development of the site. For each additional dwelling unit built, 1,000 square feet of nonresidential floor area must be built (for example, 10 additional dwellings units shall require the concurrent development of 10,000 square feet of nonresidential floor area). Any approvals granted for an FCD project with such increased density shall require that the issuance of the building permits for the residential development are contingent upon the diligent construction of the nonresidential portion of the project. ~~Such increased density may also be granted by the City Council for the voluntary and guaranteed inclusion in the project of desirable environmental, transportation or other benefits which would not otherwise be required of the project, as determined at the sole discretion of the City Council.~~
- C. Maximum dwelling unit size: 2,000 square feet of gross floor area.
- ~~D. Maximum floor area ratio of commercial space: 1.0.~~
- D. Maximum building coverage, including parking structures: 35%.
- E. Minimum open space: 30%.
- F. Maximum building height: ~~2 1/2 stories and 35 feet, except that height may be increased to a maximum of 3 1/2 stories and 45 feet, provided that such buildings are set back at least five additional feet from Fishkill Creek for each one foot increase in height~~ 3 stories and 40 feet.
- G. Minimum building setback from edge of pavement of public and private streets: 12 feet.
- H. Minimum frontage of overall FCD site on public street right-of-way: 50 feet.
- I. Minimum setback from and buffer width along Fishkill Creek: an average of 50 feet, but not less than 25 feet at any point, except with respect to the existing building located at 555 South Avenue located in the Historic District and Landmark Overlay Zone, in which case the minimum setback and buffer requirement shall not apply.

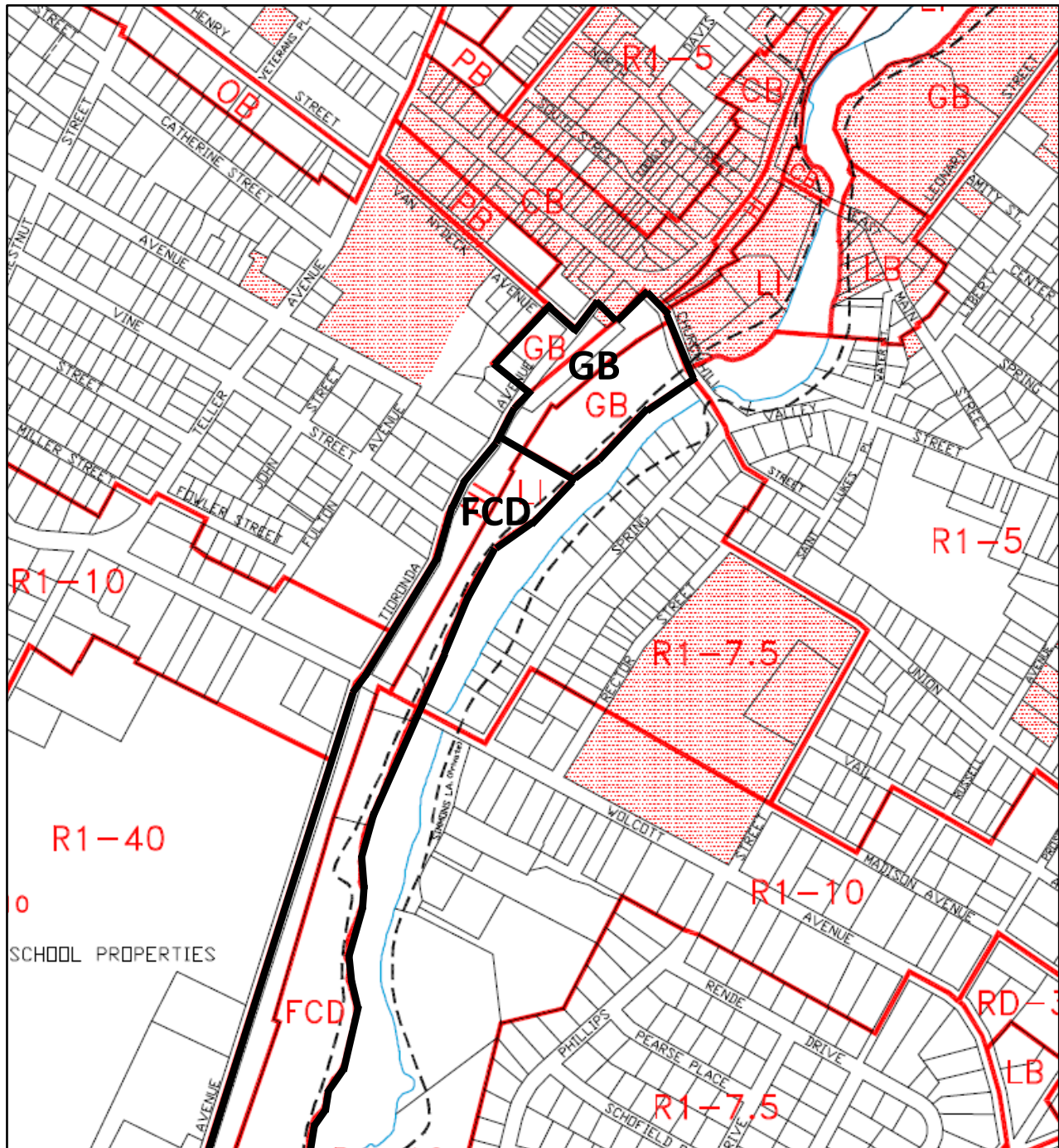


## Fishkill Creek Development District Map Changes

See Comprehensive Plan Update Table and Figure 12-1

DRAFT 9/6/17





**General Business (GB) District Map Changes**  
 See Comprehensive Plan Update Table 12-1 and Figure 12-1

**City of Beacon Workshop Agenda**  
**9/11/2017**

**Title:**

**Rules and Regulations of Street Closures**

**Subject:**

**Background:**



**City of Beacon Workshop Agenda**  
**9/11/2017**

**Title:**

**2018 Community Development Block Grant Applications**

**Subject:**

**Background:**

**ATTACHMENTS:**

Description	Type
CDBG Blackburn Sidewalk Est	Backup Material
CDBG Wilkes Run Walk Path	Backup Material

PROJECT: BLACKBURN AVENUE SIDEWALK ON TALLIX SIDE					
CITY OF BEACON					
Date: September 7, 2017					
<b>GENERAL CONSTRUCTION:</b>					
<u>ITEM #</u>	<u>Item Description</u>	<u>Units</u>	<u>Unit Cost</u>	<u>Est. Quantity</u>	<u>Est. Cost</u>
1	Bonds & Insurance	LS	\$25,000.00	1	\$25,000.00
2	Test Pits	LS	\$20,000.00		\$0.00
3	New conc. curb	LF	\$22.00		\$0.00
4	New sidewalk	SQFT	\$15.00	25	\$375.00
5	New mono curb & sidewalk	SQFT	\$18.00	3950	\$71,100.00
6	1-1/2" Top Course	SY	\$25.00	160	\$4,000.00
7	3" Binder Course	SY	\$35.00	160	\$5,600.00
8	3" Base Course	SY	\$40.00		\$0.00
9	12" Subbase Course	SY	\$22.00	160	\$3,520.00
10	Geotextile fabric	SY	\$3.00		\$0.00
11	Geogrid	SY	\$6.00		\$0.00
12	Catch basin	VLF	\$700.00		\$0.00
13	CB flat frame & grate	each	\$800.00		\$0.00
14	CB curb inlet frame & grate	each	\$800.00		\$0.00
15	12" HDPE	LF	\$100.00		\$0.00
16	15" HDPE	LF	\$115.00		\$0.00
17	18" HDPE	LF	\$120.00		\$0.00
18	24" HDPE	LF	\$150.00		\$0.00
19	30" HDPE	LF	\$200.00		\$0.00
20	Curb Removal	LF	\$16.00	715	\$11,440.00
21	Sidewalk Removal	LF	\$20.00	240	\$4,800.00
22	Rock Removal	CY	\$200.00	10	\$2,000.00
23	roadway removal	SY	\$20.00	160	\$3,200.00
24	storm drainage removal	LS	\$10,000.00		\$0.00
25	topsoil & seed	LS	\$15,000.00	1	\$15,000.00
26	Fatigued subgrade remove	CY	\$35.00		\$0.00
27	3" pavement - driveways	SY	\$60.00	10	\$600.00
				Subtotal =	\$146,635.00
				15% CONTIN	\$21,995.25
				TOTAL COST FOR WORK =	\$168,630.25
				Surveying =	\$6,000.00
				Engineering =	\$15,000.00
				Admin =	\$5,000.00
				Inspect =	\$24,000.00
				ESTIMATED PROJECT COSTS =	\$218,630.25

PROJECT: Running/Walking Path along Wilkes Street on Park Side					
CITY OF BEACON					
Date: September 7, 2017					
<b>GENERAL CONSTRUCTION:</b>					
<u>ITEM #</u>	<u>Item Description</u>	<u>Units</u>	<u>Unit Cost</u>	<u>Est. Quantity</u>	<u>Est. Cost</u>
1	Bonds & Insurance	LS	\$25,000.00	1	\$25,000.00
2	Test Pits	LS	\$20,000.00		\$0.00
3	New conc. curb	LF	\$22.00		\$0.00
4	New sidewalk	SQFT	\$15.00		\$0.00
5	New mono curb & sidewalk	SQFT	\$18.00		\$0.00
6	1-1/2" Top Course	SY	\$25.00		\$0.00
7	3" Binder Course	SY	\$35.00		\$0.00
8	3" Base Course	SY	\$40.00		\$0.00
9	12" Subbase Course	SY	\$35.00	1550	\$54,250.00
10	Geotextile fabric	SY	\$3.00		\$0.00
11	Geogrid	SY	\$6.00		\$0.00
12	Catch basin	VLF	\$700.00		\$0.00
13	CB flat frame & grate	each	\$800.00		\$0.00
14	CB curb inlet frame & grate	each	\$800.00		\$0.00
15	12" HDPE	LF	\$100.00		\$0.00
16	15" HDPE	LF	\$115.00		\$0.00
17	18" HDPE	LF	\$120.00		\$0.00
18	24" HDPE	LF	\$150.00		\$0.00
19	30" HDPE	LF	\$200.00		\$0.00
20	Curb Removal	LF	\$16.00		\$0.00
21	Sidewalk Removal	LF	\$20.00		\$0.00
22	Rock Removal	CY	\$200.00		\$0.00
23	roadway removal	SY	\$20.00		\$0.00
24	storm drainage removal	LS	\$10,000.00		\$0.00
25	topsoil & seed	LS	\$20,000.00	1	\$20,000.00
26	Fatigued subgrade remove	CY	\$35.00		\$0.00
27	3" pavement - 8Ft Run/Walk Path	SY	\$60.00	1550	\$93,000.00
				Subtotal =	\$192,250.00
				15% CONTIN	\$28,837.50
				TOTAL COST FOR WORK =	\$221,087.50
				Surveying =	\$10,000.00
				Engineering =	\$20,000.00
				Admin =	\$7,500.00
				Inspect =	\$24,000.00
				ESTIMATED PROJECT COSTS =	\$282,587.50

**City of Beacon Workshop Agenda**  
**9/11/2017**

**Title:**

**NYS DOS LWRP Grant**

**Subject:**

**Background:**

**ATTACHMENTS:**

Description

HVPP Agreement

Type

Agreement

## PROFESSIONAL SERVICES AGREEMENT WITH CITY OF BEACON

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### **Background**

Pattern is a policy, planning, advocacy and research organization whose mission is to promote regional, balanced and sustainable solutions that enhance the growth and vitality of the Hudson Valley. Hudson Valley Pattern for Progress (Pattern) has been providing professional services to municipalities and non-profit organizations. These services are designed to conduct very specific research, analysis and reporting with recommendations on areas of local concern. These services include technical assistance, project management and local guidance for municipalities in their planning efforts and specific program design, management and implementation. These services are typically funded through local, state and/or federal funds, which have been secured through grant opportunities. Municipalities may also cover the costs for the professional services from general revenue.

### **Urban Action Agenda (UAA)**

The Urban Action Agenda (UAA) is a signature project of Pattern for Progress. This regional initiative began in 2014, which includes 25 urban centers, promotes revitalization and reinvestment in these communities located throughout nine-counties in the Hudson Valley Region. Although both Columbia and Greene County are associated with the Capital District as defined by Empire State Development (ESD), Pattern, as an organization, includes both counties in our footprint. For purposes of the UAA, urban centers include cities, villages and other areas where population, social, cultural, civic and economic activity have traditionally clustered.

Pattern had secured other funding, which is being used as the match for the New York State Local Waterfront Development Plan (LWRP) grant through the NYS Department of State (DOS). The LWRP funds will allow Pattern to continue this critical research and development of the Community Profiles and Plans for the UAA communities. The 25 UAA communities fully endorse this work, as evidenced by the support letters that were submitted as part of the Consolidated Funding Application (CFA) process to secure the LWRP funds. The UAA initiative is solely administered by Pattern based on our independent and direct relationships with each of the UAA communities. There are no other firms or agencies working on the UAA initiative, or its' goals and objectives.

Pattern and our UAA communities see this as an historic moment to continue our efforts and focused attention on the revitalization of the region's urban centers. In our view, the long-term economic, environmental and societal sustainability of the Hudson Valley is tied to the success of these revitalization efforts. Vibrant and diverse urban centers can and should be a key part of the Hudson Valley Region's identity going forward.

The UAA seeks to place the revitalization of our population centers squarely at the forefront of the region's policy and investment priorities at the local, regional and state level. To accomplish this, Pattern will and has continued to:

- Assess the state of the region and benchmark existing indicators
- Convene and collaborate with local officials, regional agencies and organizations
- Educate through written reports about our research and by periodically hosting urban strategists and experts to speak on a variety of topics facing our communities, from transportation and housing to economy and quality of life issues
- Use public engagement to solicit ideas
- Integrate our work with initiatives in the larger New York Metropolitan Region; and ultimately
- Prepare a regional strategy based on local and national best practices that can guide revitalization efforts at the local level and inform decisions at the regional, state and national level

Each of the UAA communities has its own unique issues and opportunities; however they share many similar challenges as well. As part of the project, Pattern will develop these profiles and plans for UAA communities and will continue to assist to identify:

- Revitalization strategies that are working and which may be transferable;
- Unique amenities and assets that should be promoted; and
- Transformative or catalyst projects that can be advocated for under the UAA

This NYS DOS LWRP funded initiative will cover the expenses associated with creating the Community Profiles for up to 16 communities, Housing Profiles for up to 14 communities and Community Development Plans for up to 5 communities. This initiative is being simultaneously conducted in conjunction with an ESD Strategic Plan and Feasibility Study by Pattern for Progress for similar activities covering the balance of the UAA communities. The combination of the two initiatives will ultimately lead to the completion of community profiles and plans benefiting all UAA communities in the Hudson Valley.

The City of Beacon and Pattern partnered a CFA in 2016 for a NYS DOS LWRP grant. The City of Beacon unanimously passed Resolution No. 89, which provided the justification and permission for the city to apply for \$175,000, designates Pattern for Progress as the consulting organization and providing the required match for the LWRP initiative. The City of Beacon will receive professional services equal to \$31,000 from Pattern for Progress to complete a Community Profile, Housing Profile, and a Community Development Plan.

The Consolidated Funding Application provides details for the program budget, which is summarized as follows:

- City of Beacon: \$10,000 for grant and fiscal administration
- Pattern for Progress: \$163,000 for contractual services
- Travel: \$2,000 mileage expenses toward conducting contractual services (Pattern)

**Scope of Work: Community Profiles, Housing Profiles and Community Development Plans**

Pattern will research and create Community Profiles for up to 16 communities- see following chart. The Community Profiles, a product developed by Pattern for Progress, will include the following:

- Socio-demographic trends and data analysis including topics such as:
  - Population, race, ethnicity, income, poverty, housing tenure and education attainment
- Quality of Life indicators including topics such as:
  - Access to healthy foods, educational services, job training, access to parks and open & green space, blighting conditions - vacant buildings
- Local Governance and Capacity including topics such as:
  - Available municipal services & staffing (capacity), tax cap trends, bond ratings, non-profit resource capacity for community and economic development

Pattern will research and create Housing Profiles for up to 14 communities see following chart, which includes one in the Capital District. The Housing Profiles, a product developed by Pattern for Progress, will include the following:

- Household, family and housing stock data and analysis
- Income data: wages and employment data analysis on housing affordability
- Housing and transportation analysis on housing affordability
- Homeownership affordability and availability matrix
- Rental housing availability
- Housing Cost Burden Analysis
- Affordable rental housing inventory

Pattern will provide a Community Development Plan for up to five communities- see following chart. This specialized product, developed by Pattern for Progress, includes the data and trends from the community and housing profiles as well as a set of recommendations and strategies for the selected communities to aid in their revitalization efforts. The plans may include:

- Research and data trend analysis based on the Community and Housing Profiles
- Major project pipeline report
- Community engagement and visioning sessions with summary reports
- Recommendations and strategies for each community

**Payment:**

The City of Beacon agrees to pay Hudson Valley Pattern for Progress for professional services rendered based on a monthly invoice, which will include a statement of percentages of work completed for each community and each profile and/or plan as described below. The City of Beacon will submit vouchers directly to the NYS DOS for reimbursement of funds after payment has been made to Hudson Valley Pattern for Progress for work completed.

UAA Community	DOS LWRP					
	Community Profile	Housing Profile	Community Development Plan	Total Cost	NYS DOS LWRP Grant Funds	Pattern Match
C. Beacon	\$10,000	\$6,000	\$15,000	\$31,000	\$15,500	\$15,500
V. Catskill	\$10,000	\$6,500		\$16,500	\$8,250	\$8,250
V. Ellenville		\$6,000		\$6,000	\$3,000	\$3,000
T. Fishkill	\$10,000			\$10,000	\$5,000	\$5,000
V. Haverstraw	\$10,000	\$5,000		\$15,000	\$7,500	\$7,500
V. Highland Falls	\$10,000	\$5,500		\$15,500	\$7,750	\$7,750
C. Hudson	\$10,000	\$7,000	\$18,500	\$35,500	\$17,750	\$17,750
C. Kingston	\$10,000			\$10,000	\$5,000	\$5,000
V. Liberty		\$6,500		\$6,500	\$3,250	\$3,250
V. Monticello		\$6,500		\$6,500	\$3,250	\$3,250
Nanuet (CDP)		\$5,500		\$5,500	\$2,750	\$2,750
C. New Rochelle	\$10,000			\$10,000	\$5,000	\$5,000
C. Newburgh	\$10,000			\$10,000	\$5,000	\$5,000
V. Nyack	\$10,000			\$10,000	\$5,000	\$5,000
V. Ossining	\$10,000			\$10,000	\$5,000	\$5,000
C. Port Jervis	\$10,000	\$5,000	\$8,500	\$23,500	\$11,750	\$11,750
C. Poughkeepsie	\$10,000	\$6,000	\$35,000	\$51,000	\$25,500	\$25,500
T. Saugerties	\$10,000			\$10,000	\$5,000	\$5,000
V. Walden	\$10,000	\$5,000	\$8,500	\$23,500	\$11,750	\$11,750
V. Wappingers Falls	\$10,000			\$10,000	\$5,000	\$5,000
C. White Plains		\$7,000		\$7,000	\$3,500	\$3,500
C. Yonkers		\$7,000		\$7,000	\$3,500	\$3,500
<b>Totals</b>	<b>\$160,000</b>	<b>\$84,500</b>	<b>\$85,500</b>	<b>\$330,000</b>	<b>\$165,000</b>	<b>\$165,000</b>



**Timeline:**

This contract is effective as of the date of the award letter received from the New York State Department of State, dated December 8, 2016. The work associated with the Community and Housing Profiles and the Community Development Plans will begin in 2017 and be completed by December 31, 2018. The following chart represents the anticipated timeline for completion.

2017	DOS LWRP					
	Community Profile	Housing Profile	Community Development Plan	Total Cost	NYS DOS LWRP Grant Funds	Pattern Match
September	\$30,000	\$12,500	\$2,500	\$45,000	\$22,500	\$22,500
October	\$30,000	\$18,000	\$4,500	\$52,500	\$26,250	\$26,250
November	\$30,000	\$20,000	\$5,000	\$55,000	\$27,500	\$27,500
December	\$33,000	\$24,000	\$5,000	\$62,000	\$31,000	\$31,000
<b>Annual Total</b>	<b>\$123,000</b>	<b>\$74,500</b>	<b>\$17,000</b>	<b>\$214,500</b>	<b>\$107,250</b>	<b>\$107,250</b>

2018	Community Profile	Housing Profile	Community Development Plan	Total Cost	NYS DOS LWRP Grant Funds	Pattern Match
January	\$10,000	\$5,000	\$5,000	\$20,000	\$10,000	\$10,000
February	\$10,000	\$3,000	\$5,000	\$18,000	\$9,000	\$9,000
March	\$8,500	\$2,000	\$10,000	\$20,500	\$10,250	\$10,250
April	\$8,500		\$18,000	\$26,500	\$13,250	\$13,250
May			\$18,000	\$18,000	\$9,000	\$9,000
June			\$12,500	\$12,500	\$6,250	\$6,250
July				\$0	\$0	\$0
August				\$0	\$0	\$0
September				\$0	\$0	\$0
October				\$0	\$0	\$0
November				\$0	\$0	\$0
December				\$0	\$0	\$0
<b>Annual Total</b>	<b>\$37,000</b>	<b>\$10,000</b>	<b>\$68,500</b>	<b>\$115,500</b>	<b>\$57,750</b>	<b>\$57,750</b>
<b>Grand Total</b>	<b>\$160,000</b>	<b>\$84,500</b>	<b>\$85,500</b>	<b>\$330,000</b>	<b>\$165,000</b>	<b>\$165,000</b>

\_\_\_\_\_  
Jonathan Drapkin, President/CEO

\_\_\_\_\_  
Randy J. Casale, Mayor

\_\_\_\_\_  
Dated

\_\_\_\_\_  
Dated

**City of Beacon Workshop Agenda**  
**9/11/2017**

**Title:**

**9/18 Proposed Local Law Regarding Water Cross Connections**

**Subject:**

**Background:**

**ATTACHMENTS:**

Description	Type
LL Cross Connections	Local Law

LOCAL LAW NO. \_\_\_\_ OF 2017

CITY COUNCIL  
CITY OF BEACON

PROPOSED LOCAL LAW AMENDING  
CHAPTER 219 OF THE CODE OF THE CITY OF BEACON

A LOCAL LAW to  
amend Chapter 219,  
Article III, Section 12  
concerning Cross-  
Connections

A LOCAL LAW to amend Chapter 219, Article III, Section 12 concerning Cross-connections.

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

**Section 1.** Chapter 219, Article III, Section 12, of the Code of the City of Beacon entitled “Cross-connections with other sources” is hereby amended as follows:

§ 219-12. Water Cross-~~e~~Connections with other sources Control.

~~No pipe or fixtures connected with the mains of the City shall also be connected with pipes or fixtures supplied with water from any other sources, unless specifically approved by the Department of Health of the State of New York.~~

A. The intent of this article is:

- (1) To protect the public water supply served by the City of Beacon Water and Sewer Department from the possibility of contamination or pollution which could backflow or back-siphon into the public water system.
- (2) To promote the elimination or control of existing cross-connections, actual or potential, between its customer’s potable water system and nonpotable systems.
- (3) To provide for the maintenance of a continuing program of cross-connection control which will effectively prevent the contamination or pollution of all potable water systems by cross-connection.

## B. Authority

Pursuant to the Federal Safe Drinking Water Act of 1974 and statutes promulgated in Article 2 of the Public Health Law and in Part 5, Section 5-1.31, of the State Sanitary Code (10 NYCRR Part 5), the New York State Department of Health (NYSDOH) has undertaken a program for preventing water from unapproved sources from entering the public potable water system. Subpart 5-1 of the State Sanitary Code, Section 5-1.32, requires that the supplier of all public water shall protect the public water system by containing potential contamination within the premises of each individual water user.

C. Definitions. As used in this section, the following terms shall have the meanings indicated:

### **AIR GAP**

A physical separation sufficient to prevent backflow between the free flowing discharge end of the potable water system and any other system; physically defined as a distance equal to twice the diameter of the supply side pipe diameter but never less than one (1) inch.

### **APPROVED**

Accepted by the New York State Department of Health, Dutchess County Department of Health and City of Beacon Water and Sewer Department meeting applicable specifications stated or cited in this regulation, or as suitable for the proposed use.

### **ATMOSPHERIC VACUUM BREAKER**

A device which prevents backsiphonage by creating an atmospheric vent when there is either a negative pressure or sub-atmospheric pressure in a water system.

### **AUXILIARY WATER SUPPLY**

Any water supply on or available to the premises other than the surveyor's approved public potable water supply.

### **BACKFLOW**

The flow of water or other liquids, mixtures or substances and/or positive or reduced pressure in the distribution pipes of a potable water supply from any source other than its intended source.

### **BACKFLOW PREVENTION DEVICE**

A device or means designed to prevent backflow or backsiphonage. Most commonly categorized as air gap, reduced pressure principle device, double check valve assembly, pressure vacuum breaker, atmospheric vacuum breaker, hose bibb vacuum breaker, residential dual check, double check with intermediate atmospheric vent, and barometric loop.

### **BACK PRESSURE**

A condition in which the owner's system pressure is greater than the supplier's system pressure.

## **BACK-SIPHON**

The flow of water or other liquids, mixtures or substances into the distribution pipes of a potable water supply system from any source other than its intended source, caused by a sudden reduction of pressure in the potable water supply system.

## **BAROMETRIC LOOP**

A fabricated piping arrangement rising at least thirty-five (35) feet at its topmost point above the highest fixture it supplies. It is utilized in water supply systems to protect against backsiphonage.

## **CONTAINMENT**

A method of backflow prevention which requires a backflow prevention device at the water service entrance immediately after the water meter or, in the event of no meter, immediately after the point of entry.

## **CONTAMINANT**

Any physical, chemical, microbiological or radiological substance or matter in water.

## **CROSS-CONNECTION**

Any actual or potential connection between the public water supply and a source of contamination or pollution.

## **DEPARTMENT**

The City of Beacon Water and Sewer Department.

## **DEPARTMENT OF HEALTH**

The State of New York Health Department and its agent, the Dutchess County Department of Health.

## **DOUBLE CHECK VALVE ASSEMBLY (DCV)**

An assembly of two (2) independently operating spring-loaded check valves with tightly closing shutoff valves on each side of the check valves, plus properly located test cocks for the testing of each check valve.

## **DOUBLE-CHECK VALVE WITH INTERMEDIATE ATMOSPHERIC VENT**

A device having two (2) spring-loaded check valves separated by an atmospheric vent chamber.

## **DWELLING, ONE-FAMILY**

A building containing not more than one dwelling unit occupied exclusively for residential purposes by one family.

## **DWELLING, TWO-FAMILY**

A building containing not more than two dwelling units occupied exclusively for residential purposes by two families living independently of each other.

## **DWELLING UNIT**

One or more rooms with provision for living, cooking, sanitary and sleeping facilities arranged for the use of one family.

## **FIXTURE ISOLATION**

A method of backflow prevention in which a backflow prevention device is located to correct a cross-connection at an in-plant location rather than at a water service entrance.

## **HOSE BIBB VACUUM BREAKER**

A device which is permanently attached to a hose bibb and which acts as an atmospheric vacuum breaker.

## **OWNER**

Any person who has a legal title to or license to operate or habitat in a property upon which a cross-connection is present.

## **PERSON**

Any individual, partnership, company, public or private corporation, political subdivision or agency of the State Department, agency or instrumentality of the United States or any other legal entity.

## **POLLUTANT**

A foreign substance that, if permitted to get into the public water system, will degrade its quality so as to constitute a moderate hazard or impair the usefulness or quality of the water to a degree which does not create an actual hazard to the public health but which does adversely and unreasonably affect such water for domestic use.

## **PRESSURE VACUUM BREAKER**

A device containing one (1) or two (2) independently operated spring-loaded check valves and an independently operated spring-loaded air inlet valve located on the discharge side of the check or checks. Such device includes tightly closing shutoff valves on each side of the check valves and properly located test cocks for the testing of the check valves.

## **REDUCED-PRESSURE-PRINCIPLE BACKFLOW PREVENTER (RPZ)**

An assembly consisting of two (2) independently operating approved check valves with an automatically operating differential relief valve located between two (2) check valves, tightly closing shutoff valves on each side of the check valves, plus properly located test cocks for the testing of the check valves and the relief valve.

## **WATER SERVICE ENTRANCE**

The point in the owner's water system beyond the sanitary control of the City; generally considered on the outlet end of the water meter and always before any unprotected branch.

## **WATER, NONPOTABLE**

Water that is not safe for human consumption or that is of questionable potability.

## **WATER, POTABLE**

Water free from impurities in amounts sufficient to cause disease or harmful physiological effects.

### **D. Enforcement**

The Water Superintendent and/or City Engineer or his or her designee shall enforce this article and the cross-connection and backflow protection requirements, specifications, guidelines and facilities classifications of the NYSDOH and the Dutchess County Department of Health (DCDOH). Specifications, guidelines, facilities, classifications and other administrative requirements and information which shall be used to implement the requirements shall be on file in the Department and available for review.

### **E. Administration**

- (1) The Department will operate a cross-connection control program to include the keeping of necessary records, which fulfills the requirements of the NYSDOH's cross-connection regulations and testing of backflow prevention equipment.
- (2) The owners shall allow their property to be inspected for possible cross-connections and shall follow the provisions the Department's cross-connection control program as set forth by the City of Beacon.
- (3) If the Department requires that the public supply be protected by containment, the owners shall be responsible for water quality beyond the outlet end of the containment device and should utilize fixture outlet protection for that purpose.

### **F. Responsibilities.**

#### **(1) Department**

- (a) The Department will not allow any cross-connection to remain unless it is protected by an approved backflow prevention device, which will be regularly tested to insure satisfactory operation. If, in the judgment of the City, an approved backflow prevention device is required for existing installations, the City shall give notice in writing to said owner to install an approved backflow prevention device at each service connection to said premises. Hazardous conditions shall be addressed immediately. On new installations, the Department will provide on-site evaluation and/or review of plans in order to determine the type of backflow prevention device, if any, that will be required. Plans shall be signed and sealed by a currently licensed New York State professional engineer.

- (b) For premises existing prior to the start of this program, the Department will perform evaluations and review of plans and/or inspection of premises and inform the owner by letter of any corrective action deemed necessary, the method of achieving the correction and the time allowed for the correction to be made. Ordinarily, ninety (90) days will be allowed; however, this time period may be shortened by the Department depending upon the degree of hazard involved and the history of the device(s) in question.
- (c) The Department shall inform the owners, by letter, of any failure to comply by the time of the first reinspection. The Department will allow an additional fifteen (15) days for the correction. In the event that the owners fail to comply with the necessary correction by the time of the second reinspection, the Department will inform the owners, by letter, that the water service to the owners' premises will be terminated within a period not to exceed five (5) days. In the event that the owners inform the Department of extenuating circumstances as to why the correction has not been made, a time extension may be granted by the Department but in no case will exceed an additional thirty (30) days.
- (d) If the Department determines at any time that a serious threat to the public health exists, the water service will be terminated immediately. If the Department determines that terminating water service is not feasible, the owner will be subject to fines listed in another section of this chapter.
- (e) The Department shall have on file a list of private contractors who are certified backflow device testers. The owner is responsible for all costs associated with the installation and testing of any backflow prevention device.
- (f) The Department will begin initial premises inspections to determine the nature of existing or potential hazards following the approval of this program by the City Council of the City of Beacon. Initial focus will be on high-hazard industries and commercial premises.

## (2) Owners

- (a) The owners shall be responsible for the elimination or protection of all cross-connections on their premises.
- (b) The owners, after having been informed by a letter from the Department, shall at their expense install, maintain, and test, or have tested, any and all backflow prevention devices on their premises. The owners shall be responsible for all costs associated with the installation and testing of backflow prevention devices.
- (c) After the Department determines the type of backflow prevention device, if any, required and approves the backflow prevention device, the owner shall submit an application to NYSDOH to obtain a permit to construct the approved backflow prevention device. The work shall be completed within ninety (90) days from receipt of the permit. Failure or refusal or inability on the part of the owner to install said device within ninety (90) days shall constitute grounds for discontinuing water service until such device has been properly installed.



- (d) After completion of installation of the backflow prevention device, the owner shall apply for a completed works permit by submitting to the NYSDOH a certification from an engineer which states that the installation of the work is in compliance with the approved plans and certification from an approved tester of backflow prevention devices that the installation was tested and is working as designed and approved and in accordance with the intent of these regulations.
- (e) The owner shall submit to the City of Beacon Water and Sewer Department and Building Department all certifications submitted to the NYSDOH including the certification that the installation of the approved backflow prevention device is in compliance with the approved plans and the certification that the installation was tested and is working as designed.
- (f) The owners shall correct any malfunction of the backflow prevention device which is revealed by periodic testing.
- (g) The owners shall inform the Department of any proposed or modified cross-connections of which the owners are aware but have not been found by the Department.
- (h) The owners shall not install a bypass around any backflow prevention device unless there is a backflow prevention device of the same type on the bypass. Owners who cannot shut down operation for testing of the device(s) must supply additional devices necessary to allow testing to take place.
- (i) The owners shall install only backflow prevention devices which are shown on a NYSDOH list of approved backflow prevention devices.
- (j) Any owners having a private well or other private water source must obtain approval from the Department if the well or source is cross-connected to the Department's system. Permission to cross-connect may be denied by the Department. The owner may be required to install a backflow prevention device at the service entrance if a private water source is maintained, even if it is not cross-connected to the Department's system.
- (k) In the event that the owners install plumbing to provide potable water for domestic purposes which is on the Department's side of the backflow prevention device, such plumbing must have its own backflow prevention device installed.
- (l) The owners shall be responsible for the payment of all permit fees, penalties, annual or semiannual device testing, retesting in the case that the device fails to operate correctly, and second reinspections for noncompliance with Department and/or Department of Health requirements.

G. Determination of type of backflow protection device.

- (1) Categories; rating system; regulation.

- (a) An acceptable backflow prevention device must be installed in every service connection to a facility. Three categories shall be considered when determining the degree of hazard posed by a facility and making the subsequent determination of the type of protection device required. The City of Beacon recognizes the threat to the public water system arising from cross-connections. All threats will be classified by degree of hazard and will require the installation of approved reduced pressure principle backflow prevention devices, "reduce pressure zone assembly," (RPZA) or "double-check valve assembly" (DCVA). The considerations are:
  - [1] Use, toxicity and availability of contaminants.
  - [2] Availability of a supplementary supply of water.
  - [3] Fire-fighting system evaluation
- (b) Based on these considerations the water supply operator and/or the City Engineer shall rate a facility as "hazardous," "aesthetically objectionable" or "nonhazardous."
  - [1] A hazardous facility must be contained through the use of an RPZA or properly designed air gap.
  - [2] An aesthetically objectionable facility must be contained through the use of a DCV, RPZA, or air gap.
  - [3] Nonhazardous facilities should be protected through an internal plumbing control program to ensure that plumbing cross-connections are adequately protected or eliminated; or through the use of a DCVA, RPZA or air gap.
- (2) The Water Superintendent and/or the City Engineer as designated by the City Council shall determine the type of device required for each property and facility. In making this determination, the water supply operator may utilize the Sample List of Facilities Requiring Backflow Prevention, prepared by the NYSDOH and, if necessary, shall consult with the DCDOH.
- (3) Cross-connection control by facility type
  - (a) Hazardous types of facilities which shall require installation of an approved reduce pressure zone assembly (RPZA) or air gap in the service connection to the public water distribution system include but are not limited to:
    - [1] Sewage and industrial wastewater treatment plants and pumping stations and sewer flushers.
    - [2] Paper manufacturing or processing, dye plants, petroleum processing, printing plant, chemical manufacturing or processing, industrial fluid systems, steam generation, rubber processing and tanneries.
    - [3] Canneries, breweries, food processing, milk processing, ice manufacturing, meat packers, poultry processing and rendering companies.

- [4] Hospitals, clinics, laboratories, veterinary hospitals, mortuaries and embalmers.
  - [5] Metal plating, photo processing, laundries, commercial car washes, commercial refrigeration systems and dry-cleaning establishments.
  - [6] Commercial greenhouses, spraying and irrigation systems using weedicides, herbicides and exterminators.
  - [7] Boiler systems, cooling towers or internal firefighter systems using conditioners, inhibitors and corrosion control chemicals.
  - [8] Residential units with lawn and irrigation systems with chemical injection.
  - [9] Residential units or facilities with service provided by both the village water distribution system and private well or water supply.
- (b) Aesthetically objectionable types of facilities which shall require installation of an approved double-check valve, RPZA or air gap in the service connection of the public water distribution system are those which include but are not limited to:
- [1] Customer fire-protection loops and fire-storage tanks with no chemical additives.
  - [2] High-temperature potable water.
  - [3] Utilization for food-grade dyes.
  - [4] Complex plumbing systems in commercial buildings, such as but not limited to beauty salons, churches, apartment buildings, gas stations, supermarkets, nursing homes, construction sites and carnivals.
  - [5] Residential units with lawn and irrigation systems.
- (c) It is not possible to list every circumstance and facility type that may be encountered by the Department while evaluating all users. The Department, while evaluating a facility, will rely on experience, assistance from local Health Department officials and the Cross Connection Control Program Manual.

#### H. Existing in-use backflow prevention devices

Any existing backflow prevention device shall be allowed by the Department to continue in service unless the degree of hazard is such as to supersede the effectiveness of the present backflow prevention device, or result in an unreasonable risk to the public health. Where the degree of hazard has increased, as in the case of a residential installation converting to a business establishment, any existing backflow prevention device must be upgraded to a reduced-pressure-principle device, or a reduced-pressure-principle device must be installed in the event that no backflow prevention device was present.

#### I. Periodic testing.

- (1) All testers of backflow prevention devices shall be approved by the NYSDOH pursuant to Section 1.13 of Part 5 of the NYS Sanitary Code, 10 NYCRR Section 5-1.31.
- (2) The testing of backflow prevention devices shall be performed on an annual basis by the owner of any system requiring the same, and the cost of such testing shall be borne by the owner of the system. The testing procedures shall conform to the requirements of the NYSDOH and the DCDOH. Test results shall be submitted to the Department within 30 days of the completion of such testing. Late submissions of annual test results shall be subject to an administrative processing fee in the amount of \$25.
- (3) Any backflow prevention device which fails during a periodic test will be repaired or replaced. When repairs are necessary, upon completion of the repair the device will be retested at the owner's expense to ensure correct operation. High-hazard situations will not be allowed to continue unprotected if the backflow prevention device fails the test and cannot be repaired immediately. In other situations, a compliance date of not more than 30 days after the test date will be established. The owner is responsible for spare parts, repair tools or a replacement device. Parallel installation of two devices is an effective means of the owner ensuring that uninterrupted water service during testing or repair of devices and is strongly recommended when the owner desires such continuity.
- (4) Backflow prevention devices will be tested more frequently than specified above in cases where there is a history of test failures and the water supply operator feels that due to the degree of hazard involved, additional testing is warranted. Cost of the additional testing will be borne by the owner.
- (5) Testing is not required when fixture isolation is achieved with the utilization of a nontestable backflow prevention device.

J. Residential dual check assembly.

1. Effective the date of the acceptance of this cross-connection control program for the City of Beacon, all new residential buildings, which includes one-family and two-family dwellings, will be required to install a residential dual check assembly immediately downstream of the water meter. Installation of this residential dual check assembly on the retrofit basis on existing service lines will be instituted at a time and at a potential cost to the homeowner as deemed necessary by the Department.
2. The owners must be aware that installation of a residential dual check assembly results in a potential closed plumbing system within the residence. As such, provisions may have to be made by the owners to provide for thermal expansion within the closed loop system, i.e., the installation of thermal expansion devices and/or pressure relief valves.

K. Strainers

The Department strongly recommends that all new retrofit installations of reduced-pressure-principle devices and double check valve backflow prevention devices include the installation of strainers located immediately upstream of the backflow prevention device. The installation of strainers will preclude the fouling of the backflow prevention devices due to both foreseen and unforeseen circumstances occurring to the water supply system, such as water main repairs,

water main breaks, fires, periodic cleaning and flushing of mains, etc. These occurrences may "stir up" debris within the water main that will cause fouling of backflow prevention devices installed without the benefit of strainers.

**L. Penalties for offenses; corrective action.**

- (1) Any person violating any provision of this chapter shall be subject to a penalty as prescribed in §1-3.
- (2) Notwithstanding the penalties hereinabove provided, the City of Beacon may maintain an action or proceeding in a court of competent jurisdiction to compel compliance with or to restrain by injunction the violation of any provision of this chapter.

**Section 2. Ratification, Readoption and Confirmation**

Except as specifically modified by the amendments contained herein, Chapter 219 of the City of Beacon is otherwise to remain in full force and effect and is otherwise ratified, readopted and confirmed.

**Section 3. Numbering for Codification**

It is the intention of the City of Beacon and it is hereby enacted that the provisions of this

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

**Section 4. Severability**

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

**Section 5. Effective Date**

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

**City of Beacon Workshop Agenda**  
**9/11/2017**

**Title:**

**9/18 Proposed Local Law Regarding the Installation of Water and Sewer Utilities**

**Subject:**

**Background:**

**ATTACHMENTS:**

Description

Type

LL Install Water and Sewer Utilities

Local Law

DRAFT LOCAL LAW NO. \_\_\_\_ OF 2017

CITY COUNCIL  
CITY OF BEACON

PROPOSED LOCAL LAW TO REPEAL  
CHAPTER 191, ARTICLE III OF THE CODE OF THE  
CITY OF BEACON

A LOCAL LAW to  
repeal Chapter 191,  
Article III concerning  
the Installation of Water  
and Sewer Utilities.

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

**Section 1.** Chapter 191, Article III of the Code of the City of Beacon entitled “Installation of Water and Sewer Utilities” is hereby repealed in its entirety.

~~§ 191-22. Installation of water and/or sewer utilities on existing city streets where none presently exist.~~

~~In the event that an owner of a parcel of real property or a majority of the owners of multiple parcels, which real property is not currently serviced by city water and/or sewer utilities, petitions the City Council for the installation of water and/or sewer utilities on existing city streets, the following criteria shall be applied:~~

- ~~A. The Assessor and City Engineer must determine that the cost of the City's share of the utilities will be no more than 10% of the property value at completion of the project;~~
- ~~B. The City Engineer must determine that the property or contiguous properties under the control or formerly under the control of the same owner do not abut a City street with such services;~~
- ~~C. The City Engineer must determine that the proposed installation is the most cost effective means for providing water and/or sewer;~~
- ~~D. The City will pay for the work up to 150% of the standard average cost for the installation of utilities in rock-free soil as determined by the City Engineer. In the event the cost exceeds 150% of the standard average cost as set forth above, the~~

~~owner or owners shall pay any additional cost in a proportion determined by the City Engineer.~~

~~E. The owner or owners of the property to which the utilities are to be provided must agree that the proposed improvements creating the value in Subsection A will be made within two years of the installation of the utilities. The owner or owners shall provide a bond or bonds to the City in an amount determined by the City Engineer to insure full compliance with this section.~~

**~~§ 191-22.1. Installation of water and/or sewer utilities on City streets created by prescription.~~**

~~In the event that all owners of parcels of real property located on a City street created by prescription petition the City to replace and upgrade the water and/or sewer utilities servicing said properties, the City will undertake the replacement and upgrade of said water and/or sewer utilities and charge the owners who are benefited their proportionate share of said costs. By petitioning the City, said owners understand and agree that the City Council shall, in its annual budget, allocate sufficient funds to finance the replacement of said water lines and/or sewer lines, which shall be repaid by the landowners, with interest, over a ten-year period. This water and/or sewer line loan shall become a lien against the improved property and shall be repaid in full in the event that the property is sold or transferred. Once the water and/or sewer line has been installed, the City will maintain said water and/or sewer line.~~

**Section 2. Ratification, Readoption and Confirmation**

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

**Section 3. Effective Date**

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



**City of Beacon Workshop Agenda**  
**9/11/2017**

**Title:**

**9/18 Proposed Local Law to Enact a Residential Building Moratorium**

**Subject:**

**Background:**

**ATTACHMENTS:**

Description

LL Moratorium

Type

Local Law

**LOCAL LAW NO. \_\_\_\_ OF 2017**

**CITY COUNCIL  
CITY OF BEACON**

**LOCAL LAW REGARDING  
ENACTMENT OF A MORATORIUM**

A LOCAL LAW to  
enact moratorium on  
development within the  
City of Beacon.

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

**SECTION 1. TITLE**

This local law shall be entitled, “A Local Law, pursuant to Municipal Home Rule Law § 10, to enact a moratorium with respect to land use approvals to review certain special use, site plan, and subdivision applications involving industrial, commercial and residential development, including mixed use development within the City of Beacon, by means of amending Chapter 223, Zoning, of the Code of the City of Beacon.”

**SECTION 2. LEGISLATIVE INTENT AND PURPOSE**

The City Council hereby finds as follows:

1. The City of Beacon adopted a Comprehensive Plan in 2007 and updated it in 2017. These Comprehensive Plans encouraged development within the City of Beacon, with a special focus on opportunities for residential development along Main Street’s Central Business District, the Central Main Street, Linkage and Waterfront Districts. However, in the past approximately three years 1,027 residential units have been approved or are pending approval. The City is concerned that such a large number of housing in such a short time will stress the City’s water supply. The City’s vision was that development would be more gradual and take place over a period of years. The accelerated development of housing within the City will lead to greatly increased consumption of services and resources. The City’s water supply is of special concern. Accordingly to the 2007 Comprehensive Plan, the City has enough water to maintain a population of approximately 17,800 people, and the additional units (approved, but

not built, pending before the Land Use Boards and those preliminarily discussed with the Building Department) have pushed the population close to that number. In connection with water supply, the City hired Leggette, Brashears & Graham, Inc (LBG) to look into the development of a new well on the existing Water Treatment Plant property. That location was found unsuitable for potable water because the property does not have a sufficient water yield. LBG will continue to perform a comprehensive water evaluation study to assess the system's existing capacity and potential future needs. LBG will review the capacity of the existing sources (groundwater and surface water) and review current and historical water and consumption information. The water system evaluation will include a review of available "finished" water storage capacity and a review of existing water treatment methods and capacity. Based on the water-evaluation study, LBG will provide a report and recommendation regarding potential upgrades in the water system.

2. It is the intent and purpose of this Local Law to establish a temporary moratorium on residential, industrial and commercial development in order to protect the City and its residents, businesses and visitors from the potential impacts of new development on the City's water supply given the accelerated rate of development within the City. Imposition of a moratorium will allow the City sufficient time to conclude the preparation of comprehensive studies and plans for the City's water supply and the regulation of development within the City of Beacon.

### **SECTION 3. MORATORIUM**

1. Effective immediately and continuing for a period of six (6) months following the date on which this Local Law is filed with the Secretary of State, no application for a building permit, area variance, use variance, special use permits, site plan approval, or subdivision approval will be processed by the Building Department, or City Council, Planning Board or Zoning Board of Appeals ("Land Use Boards"), and no permit or approval will be issued by the Building Department or any Land Use Board for the modification, expansion or establishment of residential, industrial, commercial or mixed use developments within the City, until this ordinance has expired or has been repealed according to applicable law. Applications may be exempt from this moratorium in accordance with the provisions set forth in Section 3 Paragraph 2 of this Local Law
2. All applications for building permits, use variance, area variance, special use permit, site plan approval and subdivision approval submitted to the City on or before July 25, 2017 or pending before the Building Department or Land Use Board are exempt from this moratorium. Any application submitted after July 25, 2017 may be heard and reviewed by the Planning Board or Zoning Board of Appeals, but may not be subject to a vote. The Land Use Board may hold public hearing and discuss the application, but the Land Use Board may not formally approve or deny such application. Any building permit application for a single family home and any application seeking a modification or extension of an existing approval that does not

increase the density (by unit or bedroom count) shall be exempt from this moratorium. Any residential application that would result in an increase in water usage equal to or less than 330 gallons of water per day, as determined by the City Engineer, is exempt from this moratorium. Any non-residential application that would result in an increase in water usage equal to or less than 2,000 gallons per day, as determined by the City Engineer, is exempt from this moratorium.

3. The City Council may, by resolution, terminate this moratorium prior to its expiration, or alternatively, extend the moratorium for a period of ninety (90) days or such other time period, as the City Council, in its sole discretion, deems necessary to allow for the comprehensive study of the impacts of development on the City's water supply and preparation and adoption of regulations pertaining to the impacts of such development. If LBG's comprehensive water evaluation and safe yield verification study and report demonstrate that City's water system has a sufficient yield to support the City's future development needs, this moratorium shall be automatically terminated upon the City Council's review and acceptance of the report.
4. Pursuant to Municipal Home Rule Law Section 10, this Local Law shall supersede any inconsistent provisions of New York State General City Law for the entire duration of this moratorium, including any extension thereof.

#### **SECTION 4. ADMINISTRATIVE RELIEF FROM MORATORIUM.**

5. In order to prevent an unlawful taking of property and to prevent irreparable harm, the City Council is authorized to grant limited relief from this moratorium pursuant to the standards and requirements herein. An applicant seeking such relief shall be required to show by clear and convincing evidence, including credible dollars and cents proof, that the applicant cannot make any reasonable use of its property due solely to the moratorium; that the moratorium prohibits fulfillment of the applicant's reasonable investment-backed expectations; that the moratorium causes irreparable injury to the applicant; and that it would be unreasonable and unjust not to grant relief from the moratorium.
6. An application may be made in writing to the City Council requesting an exemption from the provisions herein. After due notice and a public hearing on such application, the City Council may grant an exemption with such conditions as it may deem reasonable and necessary, provided such exemption is the minimum relief necessary.
7. All such applications to the City Council shall be deemed Unlisted actions under SEQRA. In the event relief from the moratorium is granted by the City Council, the applicant shall proceed to the City's Land Use Boards to apply for required development approvals. Notwithstanding any relief granted pursuant to this section, a development approval shall not be granted unless the approved application complies with all zoning and all other requirements in effect on the date of approval.

The applicant or any other person aggrieved by a decision of the City Council made pursuant to this section may apply to the state supreme court pursuant to article seventy-eight of the civil practice laws and rules.

#### **SECTION 5. SEPARABILITY**

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

#### **SECTION 6. EFFECTIVE DATE**

This Local Law shall take effect immediately upon adoption and filing with the Secretary of State as provided by the Municipal Home Rule Law.

**City of Beacon Workshop Agenda**  
**9/11/2017**

**Title:**

**9/18 Proposed Local Law Regarding the City Charter**

**Subject:**

**Background:**

**ATTACHMENTS:**

Description	Type
LL Charter Amendments	Local Law

Draft: 8/16/17

**DRAFT LOCAL LAW NO. \_\_\_\_ OF 2017**

**CITY COUNCIL  
CITY OF BEACON**

**PROPOSED LOCAL LAW AMENDING  
THE CITY OF BEACON CHARTER**

A LOCAL LAW to  
amend the City of  
Beacon Charter.

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

**Section 1.** Chapter C of the City of Beacon entitled "Charter" is hereby amended as follows:

**Chapter C. Charter**

**Article 1. Title; Powers of City; Boundaries**

**Sec. 1.00. Short title.**

This Charter shall be known and may be cited as "Charter of the City of Beacon."

**Sec. 1.~~02~~01. Purpose.**

The purpose of this Charter is to provide the legal framework for organizing and operating the government of the City of Beacon.

**Sec. 1.~~04~~02. Corporate name.**

The City of Beacon, hereinafter referred to as the "city," shall continue to be a municipal corporation in perpetuity, as heretofore established and as provided by law, under the name "City of Beacon."

**Sec. 1.~~06~~03. Powers of the city.**

The city shall have all powers granted to a city of its population under the constitution and laws of the State of New York, as fully and completely as though they were specifically enumerated in this Charter.

**Sec. 1.~~070~~4. Authorization to sell or convey city-owned property.**

The purpose of this chapter is to supersede General City Law § 23(2)(b) so as to authorize the public or private sale or lease of real property owned by or in the control of the city through public or private transaction.

- A. Authorization for sale or lease. The City Council may by a resolution adopted by majority vote, sell, convey, exchange, grant or release any city real estate or franchise belonging to or under the control of the city at public or private sale, and grant rights or interests in, over, under and across any real property in which the city has any right, title or interest, for such consideration and upon such terms and conditions as the City Council may deem proper, and with respect to the sale of surplus real property, such terms and conditions may include purchase money mortgages, installment contract sales and any other means of selling and financing.
- B. Procedure for sale at public auction. Real property owned by the city leased, sold or otherwise alienated by public sale shall be at public auction or by sealed bid to the highest bidder, under proper regulations as to the giving of security and after public notice of the time and place and terms of such sale has been published at least once in the official newspaper of the city at least one week prior to such sale.

**Sec. 1.~~080~~5. Vested rights and duties.**

All property, power, contracts, local laws, ordinances, rules, regulations, obligations and liabilities of the city existing at the time of adoption of this Charter, unless explicitly superseded by this Charter, shall be in no way affected or changed by its adoption. All actions and proceedings pending for or against the city at the time that this Charter takes effect shall be continued unless the parties shall otherwise stipulate.

**Sec. 1.~~064~~9. Construal.**

The powers of the city under this Charter shall be construed liberally in favor of the city, and the specific mention of particular powers in the Charter shall not be construed as limiting in any way the general powers stated in this Article or provided by the laws of the State of New York.

**Sec. 1.~~420~~7. Intergovernmental relations.**

The city may exercise any of its powers or perform any of its functions and may participate in the financing thereof, jointly or in cooperation, by contract or otherwise, with any one (1) or more states or civil divisions or agencies thereof, as authorized by the Constitution and Laws of the State of New York.

**Sec. 1.~~460~~8. Boundaries of the wards.**



The city shall be divided into four wards, the boundaries of which shall be set forth in the City Code and reviewed and adjusted as appropriate within six months after publication of the results of each Federal decennial census. ~~The current ward boundaries are as follows (all references to a street refer to its center line; all references to a compass point are approximate):~~

~~Ward One:~~

~~From the point on the western city boundary where it touches Red Flynn Drive; then~~

~~South on Red Flynn Drive, across the railroad overpass to Beekman Street; then~~

~~Northeast on Beekman Street to North Avenue; then~~

~~South on North Avenue to Main Street; then~~

~~East on Main Street to Fishkill Avenue; then~~

~~North on Fishkill Avenue to Verplanck Avenue; then~~

~~West on Verplanck Avenue to Matteawan Road; then~~

~~North on Matteawan Road to Camp Beacon Road; then~~

~~North on Camp Beacon Road and continuing in the same direction to the northern city boundary; then~~

~~10. Along the northern and western city boundaries back to the starting point.~~

~~Ward Two:~~

~~From the point on the western city boundary where it touches Red Flynn Drive; then~~

~~South on Red Flynn Drive, across the railroad overpass to Beekman Street; then~~

~~Northeast on Beekman Street to North Avenue; then~~

~~South on North Avenue to Main Street; then~~

~~East on Main Street to Teller Avenue; then~~

~~South on Teller Avenue to Wolcott Avenue; then~~

~~West on Wolcott Avenue to Sargent Avenue; then~~

~~South on Sargent Avenue to South Avenue; then~~

~~South on South Avenue to the midpoint of Fishkill Creek; then~~

~~South along the midpoint of Fishkill Creek to the southern city boundary; then~~

~~Along the southern and western city boundaries back to the starting point.~~

~~Ward Three:~~

~~From the point on the eastern city boundary where Mount Beacon Monument Road crosses;  
then~~

~~West on Mount Beacon Monument Road to East Main Street; then~~

~~West on East Main Street to Washington Avenue; then~~

~~North on Washington Avenue to Grove Street; then~~

~~West on Grove Street to Liberty Street; then~~

~~South on Liberty Street to East Main Street; then~~

~~West on East Main Street to Main Street; then~~

~~North on Main Street to Verplanck Avenue; then~~

~~West on Verplanck Avenue to Matteawan Road; then~~

~~North on Matteawan Road to Camp Beacon Road; then~~

~~North on Camp Beacon Road and continuing in the same direction to the northern city  
boundary; then~~

~~Along the northern and eastern city boundaries back to the starting point.~~

~~Ward Four:~~

~~From the point on the eastern city boundary where Mount Beacon Monument Road crosses;  
then~~

~~West on Mount Beacon Monument Road to East Main Street; then~~

~~West on East Main Street to Washington Avenue; then~~

~~North on Washington Avenue to Grove Street; then~~

~~West on Grove Street to Liberty Street; then~~

~~South on Liberty Street to East Main Street; then~~

~~West on East Main Street to Main Street; then~~

~~North on Main Street to Verplanck Avenue; then  
West on Verplanck Avenue to Fishkill Avenue; then  
South on Fishkill Avenue until it turns into Teller Avenue; then  
South on Teller Avenue to Wolcott Avenue; then  
West on Wolcott Avenue to Sargent Avenue; then  
South on Sargent Avenue to South Avenue; then  
South on South Avenue to the midpoint of Fishkill Creek; then  
South along the midpoint of Fishkill Creek to the southern city boundary; then  
Along the southern and eastern city boundaries back to the starting point.~~

## Article 2. City Council

### Sec. 2.00. Composition; eligibility; election; terms.

- A. ~~Compensation~~Composition. There shall be a City Council of six (6) members and a Mayor. The term "Council" or "City Council" shall include the Mayor unless said Mayor is excluded by express provision therefrom or by operation of law. Two (2) of the Council members will be elected at-large, and the remaining four (4) Council members will be elected from ~~districts~~ wards, the boundaries and dimensions of which shall be determined by the City Council, in conformity with constitutional requirements and the requirements of the Laws of the State of New York.
- B. Eligibility. Only qualified voters of the city shall be eligible to hold the office of Council members and Mayor. Any such elected officer of the city shall vacate ~~his~~ the office upon removal of his / her domicile from the city and shall be disqualified from holding such office.
- C. Qualifications. Every elected or appointed city officer shall possess the qualifications prescribed by the Public Officers Law of the State of New York, except as otherwise provided in this Charter.
- D. Election and terms. ~~The first city election under this Charter shall be held on the first Tuesday in November in the year 1991 and in conformity with the Election Law. The terms of the officers so elected shall begin on January 1, 1992. Thereafter, regular elections shall be held as provided by this Charter, to elect successors to those officers whose terms are about to expire.~~

- (1) The Mayor shall be elected for a term of four (4) years.

- (2) The Council members shall be elected for a term of two (2) years.
- (3) Four (4) Council members shall each represent one (1) of the four (4) ~~districts~~ wards of the city, and a Council member representing such ~~district-ward~~ shall be domiciled and a qualified voter therein.

#### **Sec. 2.~~0201~~. Compensation and expenses.**

The salary for each of the six (6) Council members shall be ~~nine-eleven~~ thousand dollars (\$~~911,000-~~) per annum, and for the Mayor ~~twenty-five~~thirty thousand ~~dollars-five hundred dollars~~ (~~\$2530,000~~500) per annum. ~~The Council may determine the compensation of the Council members and for the Mayor by ordinance. This includes, but is not limited to, salary, health insurance and/or other fringe benefits.~~ Council members and the Mayor shall receive their actual and necessary expenses incurred in the performance of their duties of office. In addition, the Council members and the Mayor shall have the option of receiving individual health insurance ~~coverage~~benefits, individual or family coverage, through the City of Beacon's health insurance plan, such insurance policy type shall be determined by the Director of Finance. A Council member who receives health insurance benefits through the City's health insurance plan shall receive a reduced salary of nine thousand dollars (\$9,000) per annum, and for the Mayor twenty-five thousand dollars (\$25,000) per annum. The City's contribution toward the premium cost of providing ~~this individual coverage, individual or family~~, shall be at the same percentage contribution rates as is provided to the City's department heads with the balance being paid for by the Council member or the Mayor who elected such health insurance coverage. Council members and the Mayor may secure family coverage through the City's insurance plan but such person is responsible for any such cost above the individual coverage cost. ~~This shall take effect on January 1, 2018 with respect to Council members and the Mayor.~~

#### **Sec. 2.~~0402~~. Mayor.**

The Mayor shall preside at meetings of the Council and shall be recognized as chief executive officer of the city government. The Mayor shall appoint the Council Secretary. The Mayor, with the consent of a majority vote of the Council, shall appoint all members to, and fill all vacancies on, all boards, commissions and similar bodies created and authorized by state law or this Charter. The Mayor may appoint, from time to time, such nonsalaried advisory committees as may be necessary to make nonbinding recommendations as to those matters which they are assigned to review. ~~The Mayor shall submit a yearly planning report to the Council no later than June 1.~~

#### **Sec. 2.~~0603~~. Prohibitions.**

- A. Holding other office. Except where authorized by law, no Council member shall hold any other city office or employment during the term for which elected to the Council; and no former Council member shall hold any compensated appointive city office or

employment until one (1) year after the expiration of the term for which elected to the Council.

- B. Appointments and removals. Neither the Council nor any of its members, with the exception of the Mayor, shall in any manner dictate the appointment or removal of any city administrative officers or employees whom the Mayor or any subordinates are empowered to appoint, but the Council may express its views and fully and freely discuss with the Mayor anything pertaining to appointment and removal of such officers and employees.
- C. Interference with administration. Except for the purpose of inquiries and investigations under Section 2.4206, neither the Council nor any of its members shall direct or otherwise manage any city officer or employee, other than through the City Administrator or Mayor.

**Sec. 2.0804. Vacancies in elective office.**

- A. Creation of vacancies. A vacancy in an elective office shall exist when the person elected fails to qualify for the office within thirty (30) days thereafter, dies, resigns, ceases to be domiciled in the city and/or ward from which elected, is determined to be either mentally or physically incompetent to perform the duties for which that person was elected or is convicted of a felony or a crime involving a violation of oath of office or when a judgment of a court declares the election void, the office forfeited or vacant or when the person fails or refuses to file the official oath or undertaking as prescribed by law.
- B. Procedures. If a vacancy shall occur in any elective office of the city (with the exception of Mayor), otherwise than by expiration of term, the Mayor, with the consent of the majority of the City Council, shall appoint a duly qualified person to fill such vacancy until a successor is chosen in accordance with the Public Officers Law. If a vacancy in an elective office is not filled by the Mayor with Council approval within forty-five (45) days of its occurrence, the Council shall have the power to fill such vacancy by four (4) affirmative votes of the Council. In the event that no appointment is made to fill the vacancy as hereinbefore provided, the Council may call a special election to fill such vacancy for the unexpired term. Such a special election shall be held no later than ninety (90) days from the occurrence of the vacancy. If the vacancy shall occur in the office of Mayor, the City Council, by a majority vote of its members, shall appoint a duly qualified person to fill such vacancy until a successor is chosen in accordance with the provisions of the Public Officers Law. In the event that no appointment is made to fill the vacancy in the office of Mayor within forty-five (45) days of its occurrence, the Council may call a special election to fill such vacancy for the remainder of the unexpired term. Such a special election shall be held no later than ninety (90) days from the occurrence of the vacancy. During the interim, the person so appointed as Mayor pursuant to Chapter 23 of the Code of Ordinances shall perform the duties of Mayor until the vacancy is

filled as hereinabove provided and shall assume the additional compensation for Mayor while assuming those duties.

- C. In the event there is a conflict with the language contained in either Chapter 19 or Chapter 23 of the Code of Ordinances, the terms of this section shall supersede the provisions in Chapters 19 and 23 of the Code of Ordinances entitled "Continuity of Government" and "Disaster Preparedness Committee," respectively.

**Sec. 2.~~1405~~. Judge of qualifications.**

The Council shall be the judge of the election and qualifications of its members and of the grounds for forfeiture of and removal from their office and for that purpose shall have power to subpoena witnesses, administer oaths and require the production of evidence. A member charged with conduct constituting grounds for forfeiture of office other than those grounds causing an immediate vacancy, by operation of state law, shall be entitled to a public hearing on demand, after seven (7) days' written notice. Notice of such hearing shall be published in one (1) or more newspapers of general circulation in the city at least one (1) week in advance of the hearing. Decisions made by the Council under this section shall be subject to review by the courts. In determining the qualifications of its members, the Council shall use the standards set forth in the Public Officers Law and General Municipal Law, and such additional standards as may be enacted by Charter amendment or local law, provided that the same are not inconsistent with the Public Officers Law or General Municipal Law.

**Sec. 2.~~1206~~. Inquiries and investigations.**

The Council shall have access to all information concerning any aspect of the affairs of the city, and may request such information in writing. The Council shall also have the power to make formal investigations into any aspect of the affairs of the city, and for such purpose may subpoena witnesses, administer oaths, take testimony and require the production of evidence. Any person who fails to obey any subpoena or lawful directive of the Council pursuant to this section shall be punished as provided by law for contempt.

**Sec. 2.~~1407~~. Independent audits.**

The Council shall obtain an independent audit of all financial accounts at least once annually. Such audits must be conducted by a certified public accountant who has no direct personal interest in the financial affairs of the city government or any of its officials. The annual audit must be reported to the Council and the public no later than ~~April 30~~ June 30 of each year.

**Sec. 2.~~1608~~. Procedures.**

- A. Meetings. The Council shall meet regularly twice in every month at such times and places as the Council may prescribe by rule. The Mayor's office shall prepare and make public a written agenda ~~the Friday at least two (2) working days~~ before each

regular Council meeting. Special meetings may be held on the call of the Mayor or of four (4) or more members, and whenever practicable, upon no less than twenty-four (24) hours' written notice to each member. All meetings shall be public; however, the Council may recess for the purpose of discussing, in a closed or executive session, those topics or items for which the Public Officers Law allows a closed session. The general subject matter for consideration must be expressed in the motion calling for such closed session. Final action thereon shall not be taken by the Council until the matter is placed on the agenda.

- B. Rules and journal. The Council shall determine its own rules and order of business and shall provide for keeping of a full and accurate journal of its proceedings and communications, which shall be a public record. They shall provide for public comments at all meetings.
- C. Workshops. In order to prepare for regular meetings, the Council may meet in informal public workshops. Workshop meetings shall be subject to the same requirements as regular meetings with respect to notice, public attendance, advance public agenda, and public record. No formal legislative decision may take place at a workshop. Any Council member may request the Mayor add an item to the workshop agenda and if not added to the Agenda, a Council member may at the next workshop meeting request that the item be added to the end of the Agenda upon approval of a majority of the Council. Any Council member may refer to workshop any item of business that has not been previously reviewed in workshop and/or any item of business discussed at a regular meeting which requires further discussion.
- D. A majority of the whole number of the Council, including vacancies, abstentions and any members disqualified, shall constitute a quorum, and the same number shall be necessary to perform and exercise any power, authority or duty of the Council.
- E. Official newspaper. The Council shall designate on an annual basis an official newspaper or newspapers, which may be a daily or weekly newspaper of general circulation in the City of Beacon.

## **Sec. 2.~~1809~~. Action requiring an ordinance or local law.**

The Council shall have the power to enact ordinances for any lawful purpose, within its powers, as provided and authorized by § 20 of the General City Law or any other statute of the State of New York. The Council may enact local laws, for any purpose authorized under the laws of the State of New York, pursuant to the procedures set forth by the laws of the State of New York for such enactments.

## **Sec. 2.~~2010~~. Ordinances in general.**

All proposed ordinances must be presented, in writing, by the Council at least one (1) meeting before adoption, except for emergency ordinances as provided in Section 2.~~2412~~.

All ordinances, resolutions and charter amendments adopted by the Council shall be recorded in the journal.

**Sec. 2.~~22~~11. Franchises.**

No franchise or renewal thereof shall be granted except upon a public hearing, a notice of which shall be published at least three (3) weeks before the date set for the hearing. The request for such franchise or renewal shall be on file with the City Clerk for public inspection for the three (3) weeks prior to the date of the hearing.

**Sec. 2.~~24~~12. Emergency ordinance.**

To meet a public emergency affecting life, health, property or the public peace, the Council may adopt one (1) or more emergency ordinances, but such ordinances may not levy taxes, grant, renew or extend a franchise, regulate the rate charged by any public utility for its services or authorize the borrowing of money. An emergency ordinance shall be introduced in the form and manner prescribed for ordinances generally, except that it shall be plainly designated as an emergency ordinance and shall contain, after the enacting emergency clause, a declaration stating that an emergency exists and describing it in clear and specific terms. An emergency ordinance may be adopted with or without amendment or rejected at the meeting at which it is introduced, but the affirmative vote of at least five (5) Council members shall be required for adoption. After its adoption the ordinance shall be published and printed as prescribed for other adopted ordinances. It shall become effective upon adoption or at such later time as it may specify. Every emergency ordinance shall automatically stand repealed as of the 61st day following the date on which it was adopted, but this shall not prevent reenactment of the ordinance in the manner specified in this section if the emergency still exists. An emergency ordinance may also be repealed by adoption of a repealing ordinance in the same manner specified in this section for adoption of emergency ordinances.

**Sec. 2.~~26~~13. Publication of ordinances and resolutions.**

The Council shall cause ~~a summary of the entire text of~~ every ordinance and of every resolution having the effect of law ~~to be printed in full in the minutes of the meeting at which they are introduced and adopted, and of the entire text of each amendment to this Charter, to be published promptly in the official newspaper following its adoption before it becomes effective.~~ The full text of the ordinances, resolutions and charter amendments shall be published on the City website and made available to the public, free of charge, from the City Clerk. ~~The published notice shall specifically state that a full copy of the ordinance or resolution may be obtained, free of charge, from the City Clerk.~~

**Article 3. Mayor; Administrator**

**Sec. 3.00. Powers and duties of Mayor.**



- A. ~~1.~~ The Mayor shall appoint, subject to Council approval, all city employees, department heads and administrative officers provided for by this Charter, created by the Council, authorized or approved by the Council or required by State Law.
- B. ~~2.~~ The Mayor shall have the power to remove, suspend or terminate any and/or all city employees, department heads, and/or administrative officers where and when the Mayor deems it necessary, except as otherwise provided for by this Charter or personnel rules adopted pursuant to this Charter and/or state law.
- C. ~~3.~~ The Mayor may authorize any administrative officer who is subject to the Mayor's authority and supervision to exercise any of the Mayor's powers with respect to subordinates in that officer's department, office or agency.
- D. ~~4.~~ The Mayor shall direct and supervise the administration of all departments, offices and agencies of the city, except as otherwise provided by this Charter or by law.
- E. ~~5.~~ The Mayor shall see that all laws, provisions of this Charter and acts of the Council subject to enforcement by the Mayor or by officers or subject to the Mayor's direction and supervision are faithfully executed.
- F. ~~6.~~ The Mayor shall direct the City Administrator to prepare the budget ~~prepare~~ and submit the annual budget and capital program to the Council.
- G. ~~7.~~ The Mayor shall submit to the Council and make available to the public by ~~March~~ May 1 each year a complete written report on the finances and administrative activities of the city as of the end of the prior year.
- H. ~~8.~~ The Mayor shall make such other reports as the Council may require concerning the operations of city departments, officers and agencies subject to the Mayor's direction and supervision.
- I. ~~9.~~ The Mayor shall keep the Council fully advised as to the financial condition and future needs of the city and make recommendations to the Council concerning the affairs of the city.
- J. ~~10.~~ The Mayor shall perform such other duties as are specified in this Charter or may be required by the Council.
- K. ~~11.~~ The Mayor shall sign ~~all~~ contracts when authorized and approved by the Council.
- L. ~~12. The Mayor shall designate a purchasing agent who shall be responsible for all city purchases.~~
- M. ~~13.~~ The Mayor, as the chief executive officer of the city government, shall represent the city at functions which require official representation.

- N. ~~14.~~ The Mayor shall notify the City Council of the expiration dates of all appointed positions that are subject to this provision, at least sixty (60) days prior to said expiration date. The Mayor shall also post a notice ~~at City Hall~~ on the City website and publicly announce all such expiration dates at the same time as Council notification. Resignations shall be announced at the first Council meeting following the receipt of said notice of resignation by the Mayor.
- O. ~~15.~~ Nominations and applications for such positions shall be accepted from both the Council and the public for a two-week period following said notification. Applications received by the Mayor prior to the notification set forth above shall also be considered for these positions.
- P. ~~16.~~ Proposed appointments by the Mayor will not be added to the agenda between the adjournment of a workshop session and the commencement of the following City Council meeting.

### Sec. 3.01. Acting City Administrator.

- A. ~~Each year the City Administrator shall recommend to the Mayor two individuals qualified to fill in as Acting Administrator. At the beginning of the year, at the annual reorganization meeting, the Mayor shall publicly announce and approve the two individuals. If and when an Acting City Administrator is required to perform the duties of City Administrator, a resolution shall be approved by the City Council appointing one of the two individuals. Council hereby creates the position of Acting City Administrator who may be appointed by the Mayor, subject to Council approval, whenever the Mayor determines that~~ An Acting City Administrator may be appointed, whenever the Mayor determines that:
- (1) The City Administrator is medically unable to perform his ~~or~~ her duties full-time;
  - (2) The City Administrator is or will be on a leave of absence or vacation for more than ~~five (5) days~~ thirty (30) days;
  - (3) The City Administrator is prevented by an emergency from carrying out his ~~or~~ her duties;
  - (4) The City Administrator has resigned or is terminated.
- B. Qualifications.
- (1) If the Acting City Administrator is expected to perform for less than three (3) consecutive months, the Acting Administrator shall possess a baccalaureate degree from an accredited college or university or at least one (1) year of special training in public administration and finance or at least three (3) years' successful experience in a responsible executive position in governmental administration,

or any equivalent training or combination of experience and training sufficient to indicate capacity for effective governmental administration.

- (2) If the Acting Administrator is expected to or does perform in that capacity for more than three (3) consecutive months, the Acting City Administrator's qualifications shall be a baccalaureate degree from an accredited college or university and at least one (1) year of special training in public administration and finance and at least three (3) years' successful experience in a responsible executive position in governmental administration, or any equivalent training or combination of experience and training sufficient to indicate capacity for effective governmental administration.
- C. Upon determination by the Mayor of the existence of any of the events set forth in Subsection A, the Mayor's appointment of the Acting City Administrator shall commence on a date designated by the Mayor. The Acting City Administrator shall have all the powers and perform all the duties of the City Administrator during any period of the City Administrator's absence.
- D. The Acting Administrator shall terminate upon the City Administrator's resumption of his ~~or~~ /her duties full time.
- E. The Acting City Administrator's compensation shall be determined by the Mayor, subject to Council approval.
- F. The Mayor or the Council may require certification from a medical doctor that the City Administrator is able to resume full-time duties where the City Administrator's absence is due to medical reasons.
- G. The Acting City Administrator's term of appointment shall not exceed six (6) months unless reappointed by the Mayor with Council approval prior to the expiration of the six-month period.
- H. An appointment of an Acting City Administrator shall be made no later than sixty (60) days after any of the events set forth in Subsection A occurs, as may be determined by the Mayor.

### **Sec. 3.02. City Administrator.**

- A. The Mayor shall appoint a City Administrator subject to an affirmative vote of a majority of the Council members. The City Administrator shall serve at the pleasure of the Mayor. Prior to appointment, the City Administrator shall be qualified with a baccalaureate degree from an accredited college or university and at least one (1) year's special training in public administration and finance and by at least three (3) years' successful experience in a responsible executive position in governmental administration, or by any equivalent training or combination of experience and

training sufficient to indicate capacity for effective governmental administration. The City Administrator shall attend all Council meetings and shall have the right to take part in discussion, but may not vote.

B. The City Administrator shall, as directed by the Mayor:

- (1) Supervise the operations of all departments and units of the city government. As the Supervisor of all department heads, the City Administrator has the authority to discipline any department head for cause, up to but not including termination.
- (2) Prepare or cause to be prepared and submit to the Mayor an annual budget and a capital program pursuant to the provisions of Article 5 of the Charter and Code, and when the same has been approved by the Mayor and the Council, administer the operations under his/her jurisdiction and within those budgetary provisions.
- (3) Report to the Mayor on the needs, finances and progress of the city in conforming to its Comprehensive Plan, with such recommendations for action by the Council.
- (4) Promulgate a personnel and salary plan and, when it is approved by the Council, faithfully execute and adhere to its provisions, and in the same manner revise and update such plans as may be necessary.
- (5) Negotiate, on behalf of the city, agreements with recognized employee representatives on conditions of employment, wages, employee sick leave, vacations, compensatory time off, health insurance, retirement plans and such other personnel matters as may be negotiated, and recommend to the Mayor necessary action thereon as they may deem necessary.
- (6) He/She shall see that all laws and provisions of the Charter and the Code and directions of the Council, subject to enforcement by him/her or officers subject to his/her supervision, are faithfully executed.
- (7) Promulgate a uniform purchasing plan for the procurement of all goods and services required in the administration of the city government, and when approved by the Mayor and the Council, faithfully administer the same.
- (8) Execute such purchasing and service contracts as may be required for the effective administration of the government and the care of its equipment and property under such general authorization as he/she may request and the Mayor and the Council may, by resolution, grant.

- (9) Authorize the attendance of city officials and employees at meetings, seminars and other such gatherings and functions, within budgetary limits or upon special action by the Council.
- (10) Authorize functions and duties not otherwise provided for by the Charter and Code, to units of his/her own choosing, and to transfer employees from one unit to another, temporarily or permanently, as he/she may deem appropriate.
- (11) Act promptly to deal with minor emergencies and breakdowns in city service, and assign administrative resources as available and needed to deal with major emergencies.
- (12) Pursue grant proposals that may benefit the city.
- (13) Carry out such related and nonconflicting duties as may be directed by the Mayor, or as the Council may, by resolution, empower the Mayor to assume, within the constraints imposed by the Charter and Code.
- (14) Approve each voucher, claim or account presented.
- (15) Sign all orders and vouchers for any material or services ordered, rendered, delivered or used.
- (16) Approve all bonds or other security and all public liability and property damage insurance policies required by this Charter and the Code of Ordinances to be given in favor of the city and its inhabitants.

**Sec. 3.0403. Removal of Administrator.**

The Mayor, with the consent of the council, may remove the Administrator from office in accordance with the following procedures:

- (1) The Mayor shall submit to the Council a preliminary resolution which must state the reason for removal and may suspend the Administrator from duty for a period not to exceed thirty (30) days. A copy of the resolution shall be delivered promptly to the Administrator.
- (2) Within fifteen (15) days after a copy of the resolution is delivered to the Administrator, the Administrator may file with the Council a written response to the preliminary resolution.
- (3) The Council may adopt a final resolution of removal, which may be made effective immediately, by affirmative vote of a majority of all its members, at any time after the expiration of fifteen (15) days from the date when a copy of the preliminary resolution was delivered to the Administrator. The Administrator

shall continue to receive his/her salary until the effective date of a final resolution of removal.

**Sec. 3.~~05~~04. Acting Mayor.**

~~A. Title. This local law shall be entitled “A Local Law Adding to the City Charter Section 3.05 to the Powers and Duties of the Mayor to Appoint an Acting Mayor.”~~

~~B.~~A. Intent and purpose. This local law provides for the creation of the position of Acting Mayor, who shall be appointed by the Mayor to assure that the office and powers of the Mayor are properly executed in the absence of the Mayor from office or where the Mayor’s disability causes his/her absence, preventing the Mayor from executing the functions of the Mayor’s office.

~~C.~~B. Appointment of Acting Mayor.

- (1) The City Council hereby creates the position of Acting Mayor, who shall be appointed by the Mayor, subject to City Council approval, within three (3) months of the City of Beacon’s reorganization meeting.
- (2) In the event of a tie vote of the City Council on the approval of the Mayor’s appointment of an Acting Mayor, the Mayor’s appointment shall stand.

~~D.~~C. Qualifications of Acting Mayor. The Acting Mayor shall be a member of the City Council at the time of appointment.

~~E.~~D. Duties of Acting Mayor. The Acting Mayor shall have all the powers and perform all the duties of the Mayor during any period of the Mayor’s absence from office and shall be entitled to cast one (1) vote as Acting Mayor and no vote as a Council member.

~~F.~~E. Term of service. The Acting Mayor shall cease serving as Mayor upon the termination of the Mayor’s absence and resumption by the Mayor of his/her mayoral duties.

~~G.~~F. Compensation. The Acting Mayor will not receive compensation for services as Mayor.

~~H.~~G. Determination. The determination of whether a vacancy exists in the elective office of Mayor shall be made as set forth in City Charter Section 2.~~08-04~~ and the Public Officers Law. If there is a conflict between the language of this local law and Section 2.~~08-04~~ or the Public Officers Law, the terms of Section 2.~~08-04~~ or the Public Officers Law shall supersede the provisions of this law.

~~H.H.~~ Effective date. This law shall take effect immediately upon its filing in the office of the Secretary of State.

## Article 4. Administrative Departments

### Sec. 4.00. General provisions.

- A. Creation of departments. The Council may establish city departments, offices or agencies in addition to those created by this Charter and may prescribe the functions of all departments, offices and agencies.
- B. Personnel system. All appointments and promotions of city officers and employees shall be made solely on the basis of merit and fitness demonstrated by examination or other evidence of competence, and according to the provisions and requirements of the Civil Service Law.
- C. Salaries. The Mayor shall fix reasonable salaries of all department heads and nonelected, nonaffiliated personnel, within the budgetary limits set by the Council.
- D. The Mayor and City Council shall approve in advance the creation of all employment positions within the City of Beacon, by roll call vote. Prior to such vote, the Mayor shall provide the Council with the position title, rate of pay, description of duties to be performed and the planned date of hire.

### Sec. 4.~~0201~~. City Attorney.

The City Attorney shall be a law firm or an attorney and counselor at law, duly licensed to practice law in the State of New York for at least five (5) years prior to appointment. The City Attorney shall be appointed by the Mayor with the consent of the Council. The City Attorney shall serve at the pleasure of the Mayor for a term that shall not exceed four (4) years and shall commence with the appointment of the Mayor at the beginning of the Mayor's term of office. The City Attorney shall be the legal advisor of the Mayor and Council and all city departments, boards and commissions. The City Attorney shall conduct all cases in court wherein the City shall be a party plaintiff or defendant or a party in interest and shall perform such other duties as are required by law.

### Sec. 4.~~0402~~. City Clerk.

The City Clerk shall:

- A. Perform all duties assigned to the position by law, unless modified in the City Code, and such other duties as requested by the City Administrator.

- B. Act as the City's custodian of records, the Records Access Officer, and receive all documents filed with the City.
- C. Be the depositor and custodian for all performance bonds.
- D. Give notice of all City Council meetings to members and the public, and shall be the custodian of the journal of its proceedings.
- E. Act as the City Registrar and issue dog licenses.
- F. File all propositions submitted to the citizens of Beacon, together with the affidavits of publication and posting thereof as required in the Code of Ordinances and resolutions adopted by the City Council.
- G. File such other reports, records, oaths, documents and instruments as are required to be filed by the laws of the State of New York and the provisions of the Beacon Code of Ordinances and City Charter.

**Sec. 4.0603. Department of Finance.**

There shall be a Department of Finance, the head of which shall be the Director of Finance, which shall be responsible for the management and disbursement of all City revenues and other assets. The individual so appointed to the position of Director of Finance shall have attained certification as a certified public accountant, or shall have a graduate degree in law, business, or public administration with a minimum of five years of experience in public finance; or shall possess ~~or an~~ equivalent qualifications, certification ~~or and~~ experience ~~and shall possess the experience and qualifications~~ necessary to perform the duties of the office. Whether a candidate meets the requisite experience and qualifications to serve as Director of Finance shall be determined by the City Administrator.

**Sec. 4.0804. Department of Public Works.**

~~There shall be a~~ Public Works Department as organized. ~~and staffed upon the effective date of this Charter shall continue until otherwise provided by local law or ordinance.~~

**Sec. 4.1005. Fire Department.**

The Fire Department shall be organized and staffed as set forth in City Code Chapter 31 and any amendments thereto ~~and shall continue until otherwise provided by law or ordinance.~~ There shall be a full-time Fire Chief, who shall be a paid employee of the City appointed by the Mayor, subject to the consent of the Council. There shall also be one (1) or more unpaid Assistant Fire Chiefs, to be known as First Assistant Fire Chief and so on, who shall be appointed from the ranks of the volunteer firefighters pursuant to the provisions set forth in City Code § 31-9 and any amendments thereto.

**Sec. 4.10.1. Fire and Inspection Coordinator.**



~~The position of Fire and Inspection Coordinator may be appointed by the Mayor with the consent of the City Council. The Fire and Inspection Coordinator shall:~~

- ~~1 At the Fire Chief's direction, supervise and assign daily work activities to paid career firefighters.~~
- ~~2 At the Fire Chief's direction, assign Fire Department personnel to cover vacation, holiday, personal leave and other approved time off, together with reviewing and approving or denying all leave requests.~~
- ~~3 Coordinate and supervise fire inspections of multiple dwellings and other occupancies in consultation with the Building Department.~~
- ~~4 At the Fire Chief's direction, monitor performance and conduct regularly scheduled performance evaluations of all paid career firefighters.~~
- ~~5 At the Fire Chief's direction, coordinate and supervise paid career firefighter's training.~~
- ~~6 Participate in fire suppression and emergency medical treatment activities, as required.~~
- ~~7 Perform new construction inspections, zoning law administration, code enforcement duties, fire inspections and building plan review, as required.~~
- ~~8 Complete required reports relative to personnel, training, zoning law administration, code enforcement duties, construction inspections, and fire inspections.~~
- ~~9 Enter and inspect any such building, structure or premises in the City of Beacon and may perform any other act or duty necessary for the proper enforcement of the codes, ordinances and law of the City of Beacon.~~
- ~~10 Issue all appropriate notices or orders to remove illegal or unsafe conditions, to require the necessary safeguards during construction and to ensure compliance during the entire course of construction with the requirements of such laws, ordinances or regulations.~~
- ~~11 Issue summons and appearance tickets for violations of the codes, ordinances and local laws of the City of Beacon.~~
- ~~12 Be designated as a career firefighter in the City of Beacon Fire Department.~~
- ~~13 Perform related work and duties as required.~~

**Sec. 4.1206. Police Department.**

~~The Police Department, as organized and staffed upon the effective date of this Charter, shall continue until otherwise provided by local law or ordinance.~~ The executive head of the Police Department shall be the Chief of Police, who shall be appointed by the Mayor, with the consent of a majority of the Council, pursuant to the Civil Service Law.

**Sec. 4.1407. Office of Assessor.**

The Assessor shall be appointed by the Mayor with consent of a majority of the Council for a term as provided by the New York Real Property Tax Law. The office of Assessor shall meet the qualification standards set forth in the Real Property Tax Law.

**~~Sec. 4.16. City Officers:~~**

~~The positions of Code Enforcement Officer, inspectors and other officers of the city as existing on the effective date of this Charter shall continue until otherwise provided by local law or ordinance. Every city officer shall, before he enters upon the duties of his office, take, subscribe and file with the City Clerk the constitutional oath of office.~~

**Article 5. Financial Procedures**

**Sec. 5.00. Fiscal year.**

The fiscal year of the city shall begin on the first day of January and end on the last day of December.

**Sec. 5.0201. Submission of budget and budget message.**

At the first regular meeting in October of each year the Mayor shall submit to the Council a proposed budget for the ensuing fiscal year and an accompanying message.

**Sec. 5.0402. Budget message.**

The budget message shall explain the budget both in fiscal terms and in terms of the work programs. It shall outline the proposed financial policies of the city for the ensuing fiscal year, describe the important features of the budget, indicate any major changes from the current year in financial policies, expenditures and revenues, together with the reasons for such changes, summarize the city's debt position and include such other material as deemed appropriate.

**Sec. 5.0603. Budget.**

- A. Specifications. The budget shall provide a complete financial plan of all city funds and activities for the ensuing fiscal year and, except as required by law or this Charter, shall be in such form as the Mayor deems appropriate or the Council may require. The budget shall utilize the most feasible combination of expenditure classification by funds, organization unit, program, purpose or activity and object. It shall begin with a

clear general summary of its contents and shall show in detail all estimated income, including the proposed tax levy, and all proposed expenditures, including debt service, for the ensuing fiscal year. It shall be so arranged as to show comparative figures for actual and estimated income and expenditures of the current fiscal year and actual income and expenditures of the preceding fiscal year. It shall indicate in separate sections:

- (1) Proposed expenditures for current operations during the ensuing fiscal year, detailed by offices, departments and agencies in terms of their respective work programs, and the method of financing such expenditures.
  - (2) Proposed capital expenditures during the ensuing fiscal year, detailed by offices, departments and agencies when practicable, and the proposed method of financing each.
  - (3) Anticipated net surplus or deficit for the ensuing fiscal year of each utility owned or operated by the city and the proposed method of its disposition. Subsidiary budgets for each such utility giving detailed income and expenditure information shall be attached as appendices to the budget.
  - (4) All equipment budget lines must include a separate itemized list of proposed equipment purchases for that budget year with proposed expenditures for each piece of equipment. No equipment may be purchased during the course of the fiscal year that is not included on said itemized list, unless the Council approves, upon a roll-call vote, any addition or deletion from said list.
- B. Balanced budget. The total of proposed expenditures shall not exceed the total of estimated income.
- C. Notice and hearing. The Council shall publish in the official newspaper of the city and one (1) or more newspapers of general circulation in the city the general summary of the budget and a notice stating:
- (1) The times and places where copies of the message and budget are available for inspection by the public; and
  - (2) The time and place, not less than two (2) weeks after such publication, for a public hearing on the budget.
- D. Amendment before adoption. After the public hearing, the Council may adopt the budget with or without amendment. In amending the budget, it may add or increase programs or amounts and may delete or decrease any programs or amounts, except expenditures required by law or for debt service.
- E. Adoption. The Council shall adopt the budget on or before the 31st day of the last month of the fiscal year. In the event that the Council fails to adopt a budget by said

date, then, in such event, the proposed budget of the Mayor shall, by operation of law, become the budget for the ensuing fiscal year. If the default budget provides for a tax levy in excess of the allowable levy limit, the City Council shall pass a resolution to reduce the amount of the tax levy to an amount that complies with the allowable levy limit. Adoption of the budget shall constitute appropriations of the amounts specified therein as expenditures from the funds indicated. The property tax therein proposed shall constitute a levy.

- F. Quarterly reports. The Mayor shall submit to the Council a written summary of the quarterly financial report each year in April, July and October.

**Sec. 5.~~9804~~. Capital program and action.**

- A. Submission to council. The Mayor shall submit to the Council a five-year capital program by May 31 of each year.
- B. Notice and hearing. The Council shall publish in the official newspaper of the city and in one (1) or more newspapers of general circulation in the city the general summary of the capital program and a notice stating:
- (1) The times and places where copies of the capital program are available for inspection by the public; and
  - (2) The time and place, not less than two (2) weeks after such publication, for a public hearing on the capital program.
- C. Adoption. The Council, by resolution, shall adopt the capital program with or without amendment after the public hearing and on or before the 31st day of July of each year.

**Sec. 5.~~0540~~. Amendments after adoption.**

- A. Supplemental appropriations. If during the fiscal year the Mayor certifies that there are available for appropriation revenues in excess of those estimated in the budget, the Council, by ordinance, may make supplemental appropriations for the year up to the amount of such excess.
- B. Emergency appropriations. To meet a public emergency affecting life, health, property or the public peace, the Council may make emergency appropriations. To the extent that there are no available unappropriated revenues to meet such appropriations, the Council may by such emergency ordinance authorize the issuance of emergency notes, which may be renewed from time to time, but the emergency notes and renewals of any fiscal year shall be paid not later than the last day of the fiscal year next succeeding that in which the emergency appropriation was made.

- C. Reduction of appropriations. If at any time during the fiscal year it appears probable to the Mayor that the revenues available will be insufficient to meet the amount appropriated, he/she shall report to the Council without delay, indicating the estimated amount of the deficit, any remedial action taken by him/her and his/her recommendations as to any steps to be taken. The Council shall then take such further action as it deems necessary to prevent or minimize any deficit, and for that purpose it may by ordinance reduce one (1) or more appropriations as allowed by law.
- D. Transfer of appropriations. All budget transfers of moneys, except transfers within a department as provided below, must be approved by the City Council upon a roll-call vote, for each requested transfer. No transfers may be made within a department involving accounts for payroll, employee benefits and equipment purchases. In addition, budget transfers of any unencumbered appropriation balance which exceeds ~~three-seven~~ thousand five hundred dollars (\$~~37,500.~~) must also be approved by the City Council upon a roll-call vote for each requested transfer.

**Sec. 5.~~1206.~~ Administration of budget.**

- A. Payment and obligations prohibited. No payment shall be made or obligation incurred against any allotment or appropriation except in accordance with appropriations duly made, and unless the Mayor or his/her designee first certifies that there is a sufficient unencumbered balance in such allotment or appropriation and that sufficient funds therefrom are or will be available to cover the claim or meet the obligation when it becomes due and payable. Any authorization of payment or incurring of obligation in violation of the provisions of this Charter shall be void and any payment so made illegal. Such illegal authorization or payment shall be cause for removal of any officer who knowingly authorized or made such payment or incurred such obligation, and he/she shall also be liable to the city for any amount so paid.

**~~Sec. 5.14. Public moneys:~~**

- ~~A. The Mayor, or an officer designated by the Mayor, shall, under the power and control of the City Council, have the direct management of the revenue of the city, except as otherwise provided by this Charter or by ordinance. The Mayor, or his designate, shall be ex officio City Treasurer, with the usual duties and powers of that office.~~
- B. No city officer or employee shall utilize an automatic signature ~~a signature stamp or signature plate~~ in processing checks to pay bills and vouchers incurred by the City of Beacon, except in the case of payroll or accounts-payable checks.

**Sec. 5.~~1608.~~ No liability without appropriation.**

Except as herein otherwise specifically provided, the city expenditures in any one (1) year shall not be increased over and above the amount provided in the budget duly adopted by

the City Council pursuant to Section 5.~~06-03~~ herein. No contract involving the expenditure and no expenditure for any improvement to be paid out of the general or special funds of the city or for defraying the expenses and liabilities of the city shall exceed in any one (1) year the amount provided in said budget to be paid out of the said general and special funds so appropriated and set apart, but the said general funds shall be maintained for, used and devoted to be particular purposes specified in said budget, except that the unexpended balance in any budget appropriation may, by motion, be transferred to any other budget appropriation contained in said duly adopted budget.

**Sec. 5.~~1809~~. Unlawful to incur expense unless appropriation made.**

It shall not be lawful for any department or officer of the city to incur or contract any expense or liability for or on behalf of the city unless such an appropriation shall have been made concerning such expenses. Such contract shall be ab initio null and void as to the city for any other or further liability; provided, first, that nothing herein contained shall prevent the city from providing from sums made available for such purposes pursuant to the Local Finance Law for the payment of any expense the necessity of which is caused by any casualty, accident or unforeseen contingency arising after the passage of the Budget; and provided, second, that the provisions of this section shall not apply to or limit the authority conferred pursuant to the Local Finance Law nor for moneys to be collected by special assessments for local improvements. It shall be lawful for the City Council upon the happening of any emergency and upon the declaration of such emergency by resolution of the Council to appropriate from any unexpended funds not otherwise designated for specific purposes by law sufficient funds for the payment of any expenses created by such emergency.

**Article 446. Collection of Taxes**

**Sec. 446.00. Levy and collection of taxes.**

Any and all issues relating to the collection of Beacon City taxes are hereby governed by the applicable provisions of the New York State Real Property Tax Law, Article 9, entitled, "Levy and Collection of Taxes," as the same may be amended from time to time.

**Sec. 446.021. Procedures for enforcement of collection of delinquent taxes.**

Any and all issues relating to the enforcement of collection of delinquent taxes are hereby governed by the applicable provisions of the New York State Real Property Tax Law, Article 11, entitled, "Procedures for Enforcement of Collection of Delinquent Taxes," as the same may be amended from time to time.

**Article ~~67~~. Planning**

## Sec. ~~67.00~~. Comprehensive Plan.

- A. Content. The Council shall adopt ~~the a Comprehensive Plan and amend it from time to time pursuant to General City Law Section 28-a existing Master Plan, or shall amend the same, to constitute a Comprehensive Plan~~ to govern the future physical development of the city.
- B. Periodic update. Separate from any individual amendments, the Council shall periodically undertake a full update of the Comprehensive Plan, at least every 10 years. The Council may delegate such responsibility either to the Planning Board or to a special committee whose members the Mayor shall appoint and the Council approve.
- ~~C. Adoption. Upon receipt of a proposed Comprehensive Plan or proposed modification of the existing plan, the Council shall, by resolution, refer such proposal to the City Planning Board, which shall within a time specified by the Council report its recommendations thereon. After receipt of the recommendations of the Planning Board, the Council shall hold a public hearing on the proposal and shall thereafter adopt it by resolution with or without amendment.~~
- ~~D. Effect. The Comprehensive Plan shall serve as a guide to all future Council action concerning land use and development regulations, community development programs and expenditures for capital improvements.~~

## Sec. ~~67.0201~~. Implementation of Comprehensive Plan.

- A. Land use and development regulations. The Council may by ordinance adopt land use and development regulations, including, but not limited to an official map and zoning and subdivision regulations.
- ~~B. Annual report on comprehensive implementation. At the beginning of each year, to review progress on implementation of the current Comprehensive Plan, including an enumeration of actual changes in the prior year and expected changes in the current year.~~
- ~~C. B.~~ Community development. The Council may by ordinance provide for redevelopment, rehabilitation, conservation and renewal programs for: (1) the alleviation or prevention of slums, obsolescence, blight or other conditions of deterioration, (2) low-income housing, ~~and~~ (3) the achievement of the most appropriate use of the land, and (4) promotion of sustainability and resiliency in capital projects.
- ~~D. C.~~ Council action. Before acting on any proposed ordinance concerning land use and development regulations, community development or expenditures for capital improvements, where such ordinance refers to a matter covered by the

Comprehensive Plan, the Council shall refer the proposal to the City Planning Board, which shall, within a time specified by the Council and prior to public hearing on the proposed ordinance, report its recommendations thereon. In the event that such ordinance is contrary to the Comprehensive Plan, then and in that event, the ordinance shall not take effect until such time as the Comprehensive Plan is amended following such public hearing.

**Sec. ~~67.0402~~. Planning Board.**

There shall be a City Planning Board consisting of seven (7) members appointed by the Mayor, with the consent of the City Council, for terms of three (3) years, from among the qualified voters of the city. Members of the Board shall hold no other city office. The Board shall make recommendations to the Mayor and the City Council on all matters affecting the physical development of the city, shall be consulted on the Comprehensive Plan and the implementation thereof as provided in Sections ~~67.00~~ and ~~67.02-01~~ and shall exercise all other responsibilities as may be provided by law.

**Sec. ~~67.0603~~. Zoning Board of Appeals.**

There shall be a Zoning Board of Appeals consisting of five members appointed by the Mayor, with the consent of the City Council, for terms of three years, from among the qualified voters of the city. Members of the Board shall hold no other city office. The Board shall hear and determine appeals from administrative decisions, petitions for variances and such other matters as may be required by the Council or by the laws of the State of New York.

**Article ~~78~~. Nominations and Elections**

**Sec. ~~78.00~~. Regular election.**

The regular city election shall be held on the first Tuesday of November in each odd-numbered year.

**Sec. ~~78.02~~. Nominations and elections.**

All city nominations for election to city office and all elections shall be conducted in accordance with the Election Law of the State of New York and shall be held at such time as may be specified by said Election Law.

**Sec. ~~78.0403~~. Qualification of voters.**

All citizens qualified by the laws of the State of New York to vote in the city and who satisfy the requirements for registration prescribed by law shall be qualified voters of the city within the meaning of this Charter.

**Sec.- ~~78.0604~~. Procedures for elections.**



Candidates for the at-large seats on the City Council must be so designated. Candidates for the ward seats must be domiciled in the ward from which they are seeking election, and only qualified electors shall be eligible to hold such office.

## **Article ~~89~~. Finances, Taxation, Local Assessments and Improvements**

### **Sec. ~~89.00~~. Indebtedness and taxation.**

The city shall have the power to contract indebtedness for any municipal purpose, if authorized by the Local Finance Law of the State of New York or any other state law, to accomplish any lawful purpose to the extent authorized for such purpose and subject to the provisions of this Charter. The city shall have the power to raise money to defray the cost of the carrying on of the general government and for the doing of any of the things authorized by law, by general taxation and by local assessment where authorized, not to exceed the amounts otherwise provided by law.

### **Sec. ~~89.0201~~. Bond referendum.**

Any bond ordinance hereafter adopted by the Council authorizing the issuance of bonds of the city, other than bond ordinances expressly excepted hereafter, shall be subject to a permissive referendum to be called and conducted under the same procedures for permissive referenda set forth in the Municipal Home Rule Law.

### **Sec. ~~89.0403~~. Notice of adoption.**

Notwithstanding the provisions of the Municipal Home Rule Law, the City Clerk shall, within ten (10) days after the adoption of any bond ordinance which is subject to a permissive referendum, publish a notice in the official newspaper of the city, which notice shall state the date of adoption of such bond ordinance and that such bond ordinance was adopted subject to a permissive referendum and shall contain a summary of such ordinance and state that a full copy of said ordinance is available, free of charge, from the City Clerk.

### **Sec. ~~89.0604~~. Referendum procedures.**

Any bond ordinance which is subject to a permissive referendum shall not take effect until the time limits for a permissive referendum as provided in the Municipal Home Rule Law have expired without a petition being presented, or until approved by an affirmative vote of a majority of the qualified electors of the city after the filing of a petition pursuant to the Municipal Home Rule Law. If a petition be filed as provided by the Municipal Home Rule Law, a proposition for approval of the bond ordinance therein described shall be submitted at the next general election in the city unless the Council, within thirty (30) days after the filing, shall direct by resolution that such proposition be submitted at a special election which shall be held not less than ninety (90) days nor more than one hundred twenty (120) days after the filing of such petition.

Any such petition may be made upon separate sheets, and the signatures to each shall be signed and authenticated in the manner provided by the Election Law for the signing and authentication of designating petitions insofar as applicable. The several sheets so signed and authenticated, when fastened together and offered for filing, shall be deemed to constitute one (1) petition. The City Clerk shall examine each such petition so filed with ~~him~~ the City Clerk and shall, not later than thirty (30) days after the date of filing, transmit to the Council a certificate that he/she has examined it and found that it complies or does not comply, as the case may be, with the requirements of the law. If, within thirty (30) days after the filing of any such petition, a written objection thereto is filed with the Supreme Court, or any Justice thereof, of the judicial district in which the city is located, such Court or Justice shall determine any question arising thereunder and make such order as justice may require. Such proceeding shall be heard and determined in the manner prescribed by § 335 of the Election Law.

In the event that the Council shall determine to submit a proposition for the approval of a bond ordinance at a special election, the Council shall, in a resolution making the determination, specify the date of such special election, whether voting machines or paper ballots will be used, the persons to act as election inspectors as hereinafter provided, the hours during which the polls will remain open at such special election, which shall include at least three (3) consecutive hours between 7:00 in the morning and 7:00 in the evening, the polling place or places therefor and the text of the proposition to be submitted thereat. The City Clerk shall cause notice of any such special election to be published once in the official newspaper of the city not less than ten (10) nor more than twenty (20) days before the date of such election, which notice shall state the date of the election, the hours during which the polls will remain open, the polling place or places and the text of the proposition to be submitted thereat. Such notice shall also contain an abstract of the bond ordinance referred to in such proposition, briefly summarizing the subject matter thereof. The Council shall select from the election inspectors previously designated for general election purposes pursuant to the Election Law not fewer than two (2) nor more than four (4) persons to act as election inspectors for each polling place at which such a special election shall be held. In other respects, such special election shall be conducted, the votes canvassed and the results certified and returned so far as practicable in the manner prescribed by the Election Law to the extent not inconsistent with this section.

The qualifications for voting on a proposition for the approval of a bond ordinance submitted at either a special or general election pursuant to this section shall be the same as the qualifications for voting upon the election of city officers.

**Sec. ~~89.0805~~. Notice of referendum.**

In the event that a proposition for the approval of any bond ordinance shall be submitted at an election pursuant to this Article, the City Clerk shall cause a notice of such submission to be published once not less than ten (10) nor more than twenty (20) days before the date of such election, which notice shall set forth the text of such proposition, summarizing the

subject matter thereof and stating that a true copy of the same may be obtained, free of charge, from the City Clerk.

**Sec. ~~82.1006~~. Exceptions to referendum.**

The provisions of this Article pertaining to permissive referenda shall not apply to any bond ordinance authorizing the issuance of bonds in an amount of two hundred fifty thousand dollars (\$250,000.) or less, nor to any bond ordinance authorizing the issuance of bonds for capital improvements of which more than fifty per centum (50%) of the cost thereof is to be levied by assessments upon property especially benefited thereby, nor to any bond ordinance authorizing the issuance of bonds for the payments of judgments or compromised or settled claims against the city or awards or sums payable by the city pursuant to a determination by a court, officer, body or agency acting in an administrative or quasi-judicial capacity, or providing for the construction or maintenance of sewer treatment facilities or water pollution control facilities.

**Sec. ~~82.1207~~. State and county taxes.**

Payment of all taxes for state and county purposes shall be made as collected, or by the end of the calendar year for which the warrant for the same is delivered, whichever shall occur first, without interest or penalty.

**Article 910. General Provisions**

**Sec. 910.00. Personal financial interest.**

No officer or employee of the City of Beacon shall engage in any conduct constituting a conflict of interest or a prohibited action, as provided in Article 18 of the General Municipal Law of the State of New York, nor shall such officer or employee fail to disclose any interest required to be disclosed under such law. In addition to any penalty provided by state law, such officer or employee who shall knowingly and intentionally violate this section shall be removed from office or employment in the manner provided by law or by this Charter.

**Sec. 910.0201. Prohibitions.**

A. Activities prohibited.

- (1) No person shall be appointed to or removed from or in any way favored or discriminated against with respect to any city position or appointive city administrative office because of age, handicap, race, sex or political or religious opinions or affiliations.
- (2) No person shall willfully make any false statement, certificate, mark, rating or report in regard to any test, certification or appointment under the personnel provisions of this Charter or the rules and regulations made thereunder or in any

manner commit or attempt to commit any fraud preventing the impartial execution of such provisions, rules and regulations.

- (3) No person who seeks appointment or promotion with respect to any city position or appointive city administrative officer shall directly or indirectly give, render or pay any money, service or other valuable thing to any person for or in connection with his/her test, appointment, proposed appointment, promotion or proposed promotion.
- (4) No person shall orally, by letter or otherwise solicit or assist in soliciting any assessment, subscription or contribution for any political party or political purpose whatever from any person holding any compensated appointive city position.
- (5) No person who holds any elected or compensated appointive city position shall solicit any contribution to the campaign funds of any political party or any candidate for public office during working hours, nor shall such person at any time use the name of the city or his/her office for such purposes.

- B. Penalties. Any officer or employee of the city who shall: (1) make a false or deceptive report or statement in the course of his/~~or~~ her duties; (2) receive compensation except for payment from the city for performance of any official duty; or (3) accept or receive any gratuity from any person whose interest may be affected by his/her official action shall be guilty of a misdemeanor and, if convicted, shall forfeit his/~~or~~ her office or employment immediately upon conviction.

#### **Sec. 910.042. Charter review.**

The Mayor, with the consent of the City Council, shall appoint a commission at least every ten (10) years after the effective date of this Charter to review the Charter and to make recommendations to the Mayor and the City Council for revision or amendment.

#### **Sec. 910.0603. Amendment ~~or-repeal~~ Procedures.**

This Charter shall only be amended by adoption of a local law pursuant to the procedures set forth in the Municipal Home Rule Law.

#### **Sec. 910.0804. Penalty for violation.**

Any person who shall violate any of the provisions of this Charter for the violation of which no punishment has been provided herein shall be deemed guilty of a violation and, upon conviction thereof, shall be punished by a fine not exceeding two hundred fifty dollars (\$250.) or by imprisonment not exceeding fifteen (15) days, or by both such fine and imprisonment.

#### **Sec. 910.4005. Limitation of actions against city.**

A. No action or proceeding to recover or enforce any claim, debt or demand against the city shall be brought until the expiration of thirty (30) days after the same has been presented, in writing, to the City Council. All actions brought against the city, upon any contractual liability, express, ~~or~~ implied or quasi-contract, must be begun within one (1) year and ninety (90) days from the time when the cause of action accrued; or, for injury to a person or property because of negligence, within one (1) year from the time of receiving such injuries; and, in all other cases, within six (6) months after the cause of action accrued. No civil action shall be maintained against the city for damages or injuries to persons or property sustained in consequence of the existence of snow or ice upon any sidewalk, crosswalk, street, path or place or in consequence of any street, highway, bridge, culvert, sidewalk, crosswalk, grating, opening, drain or sewer being of faulty design or construction, defective, out of repair, unsafe, dangerous or obstructed unless, previous to the occurrence resulting in such damages or injuries, written notice of the existence of such snow or ice at the particular place or of the defects or unsafe, dangerous or obstructed condition of the particular place shall have been filed in the office of the City Administrator of the city, and it shall be made to appear that there was a failure or neglect within a reasonable time after the filing of such notice to remedy the condition.

B. No civil action shall be maintained against the City of Beacon for damages or injuries to person or property sustained in consequence of the existence of a defect in any of the playground equipment, playing fields, paths, grounds of any playground or public park owned, operated or maintained by the City of Beacon or for a defect in any such equipment, place or facility maintained at a public bathing beach, skating rink or pond owned, operated or maintained by the City of Beacon unless, prior to the occurrence resulting in such damage or injury, written notice of the existence of such defect relating to the particular equipment, playing fields, paths, grounds of any playground or public park owned, operated or maintained by the City of Beacon shall have been filed in the office of the City Administrator of the city and unless it shall be made to appear that there was a failure or neglect to remedy or repair such alleged defect or condition in the equipment, facility or place or to cause the equipment, facility or place to be otherwise made reasonably safe within a reasonable time after the filing of such notice.

C. All claims against the city for damages or injuries to person or property alleged to have been caused by the misfeasance or negligence of the city or any of its officers or employees shall be presented to the City Council, in writing, within ~~thirty ninety~~ (320) days after the happening of the accident or injury out of which the claim arose. Such writing shall describe the time when, the particular place where and the circumstances under which the damages or injuries were sustained and the cause thereof; it shall also state, so far as then practicable, the nature and extent of the damages or injuries; shall also state the place of residence of the claimant by street and number, and, if there be

no street or number, it shall contain such statement as will disclose the place of residence; and all such claims shall be verified by the oath of the claimants. The omission to present such claim within ~~thirty ninety~~ (30) days from the date when such alleged injuries were received and to commence an action within one (1) year ~~and ninety (90) days~~ from the time of such alleged injuries shall be a bar to any claim or action therefor against the city; but no action shall be brought upon any such claim until thirty (30) days have elapsed after the presentation of the claim to the City Council.

D. Nothing contained in this section shall be held to repeal or modify any existing requirement or statute of limitations which is applicable to this class of actions, but on the contrary shall be held to be an additional requirement to the rights to maintain such action, nor shall anything herein contained be held to modify any existing rule of law relative to the question of contributory negligence nor to impose upon the city any greater duty or obligation than that it shall keep its streets and public places in a reasonably safe condition for public use and travel.

E. The place of trial of all actions or proceedings against the city or any of its officers, boards or departments shall be the County of Dutchess.

## **Article 10. Transitional Provisions**

### **~~Sec. 10.00. Charter replacement.~~**

~~This Charter shall replace the previous City Charter in its entirety.~~

### **~~Sec. 10.02. Transitional provisions.~~**

~~Nothing in this Charter, except as otherwise specifically provided, shall affect or impair the rights or privileges of persons who are city officers or employees at the time of its adoption.~~

### **~~Sec. 10.04. Rights of officers and employees.~~**

~~A. All elected officials shall continue to hold their respective offices until January 1, 1992, and shall perform the duties of their respective offices as prescribed herein.~~

~~B. Appointed officials whose offices are continued pursuant to this Charter shall continue to hold their respective offices until the expiration of the term for which they were originally appointed and shall perform the duties of their respective offices as prescribed herein and shall be subject to removal only as originally provided at the time of their appointment.~~

~~Continuation of powers and duties. Any powers which are conferred and duties which are imposed upon an officer, board, commission or department under any laws of the State of New York or by any ordinance or local law in force at the time this Charter takes effect shall~~

~~be retained and exercised by the officer, board, commission or department except as amended by the provisions of this Charter.~~

~~C. Continuation of status and classification. All officers and employees of the city who shall hold office or be employed subject to Civil Service Law and Rules when this Charter shall take effect shall continue in their respective positions and employment and in their respective civil service classifications and status as officers or employees of the city, consistent with the provisions of this Charter.~~

#### **~~Sec. 10.06. Transfer of officers and employees.~~**

~~Pursuant to the provisions of this Charter, any functions, powers or duties heretofore exercised by an officer, department, board, commission or agency, including the officers and employees in the classified civil service, who are engaged in the performance of such functions, powers or duties at the time this Charter takes effect shall be transferred to the office, department, board, commission or agency to which such functions, powers or duties are assigned by this Charter without examination and without affecting existing compensation, pension or retirement rights, privileges or obligations of such officers and employees.~~

~~All records, property and equipment whatsoever of any office, department, board, commission or agency the powers and duties of which are assigned to any other office, department, board, commission or agency by this Charter shall be transferred and delivered to the office, department, board, commission or agency to which such powers and duties are assigned.~~

#### **~~Sec. 10.08. Transfer of powers.~~**

~~If a city department, office or agency is abolished by this Charter, the powers and duties given it by law shall be transferred to the city department, office or agency designated in this Charter or, if the Charter makes no provision, designated by the City Council.~~

#### **~~Sec. 10.10. Severability.~~**

~~If any provision of this Charter is held invalid, the other provisions of the Charter shall not be affected thereby. If the application of the Charter or any of its provisions to any person or circumstance is held invalid, the application of the Charter and its provisions to other persons or circumstances shall not be affected thereby.~~

#### **~~Sec. 10.12. Effect of Charter on existing provisions.~~**

~~All existing city ordinances, resolutions, orders and regulations shall continue to be in full force and effect after the effective date of this Charter, except as to those matters which are expressly and specifically addressed by this Charter. All local laws previously enacted shall remain in full force and effect.~~

**~~Sec. 10.14. Repealer and savings clause.~~**

~~All existing city ordinances, resolutions, orders and regulations which are in force when this Charter becomes fully effective are hereby repealed only to the extent to which they are directly repealed or annulled by this Charter. Otherwise, all such existing city ordinances, resolutions, orders and regulations adopted pursuant thereto shall continue to be in full force and effect after the adoption and effective date of this Charter.~~

**~~Sec. 10.16. Effective date of new Charter.~~**

~~Upon the adoption of this Charter at the referendum or election held in 1989, it shall thereupon become effective insofar as and to the extent that it governs and controls the election of the Mayor, Council members, City Judge and county legislators in the primary and general elections of 1991. In all other respects this Charter shall become effective on the first day of January 1992.~~

**~~Sec. 10.18. Code review task force.~~**

~~Upon adoption of this Charter, the City Council shall appoint, within ninety (90) days thereafter, a task force to review the administrative codes and local laws of the City of Beacon for consistency with this Charter and to make written recommendations to the City Council to prepare the existing government for the transition to the new form of government adopted under this Charter.~~

**Article 11. Collection of Taxes**

**~~Sec. 11.00. Levy and collection of taxes.~~**

~~Any and all issues relating to the collection of Beacon City taxes are hereby governed by the applicable provisions of the New York State Real Property Tax Law, Article 9, entitled, "Levy and Collection of Taxes," as the same may be amended from time to time.~~

**~~Sec. 11.02. Procedures for enforcement of collection of delinquent taxes.~~**

~~Any and all issues relating to the enforcement of collection of delinquent taxes are hereby governed by the applicable provisions of the New York State Real Property Tax Law, Article 11, entitled, "Procedures for Enforcement of Collection of Delinquent Taxes," as the same may be amended from time to time.~~



**Section 3. Ratification, Readoption and Confirmation**

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

**Section 4. Numbering for Codification**

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

**Section 5. Severability**

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

**Section 6. Effective Date**

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

**City of Beacon Workshop Agenda**  
**9/11/2017**

**Title:**

**9/18 Proposed Local Law Regarding Ward Boundaries**

**Subject:**

**Background:**

**ATTACHMENTS:**

Description	Type
LL Ward Boundaries	Local Law

DRAFT LOCAL LAW NO. \_\_\_\_ OF 2017

CITY COUNCIL  
CITY OF BEACON

PROPOSED LOCAL LAW TO AMEND  
CHAPTER 5 OF THE CODE OF THE  
CITY OF BEACON

A LOCAL LAW to add  
Chapter 5, Article VII  
concerning the City's  
Ward Boundaries.

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

**Section 1.** Chapter 5 entitled “Administration of Government” is hereby amended to add Article VII entitled “Wards” as follows:

**Article VII Wards**

**§5-19. Purpose**

It is the purpose of this chapter to comply with the equal protection provisions of the Federal and State Constitutions to provide equality of representation.

**§5-20. Ward boundaries established.**

- A. The city shall be divided into four wards, the boundaries of which shall be reviewed and adjusted as appropriate within six months after publication of the results of each Federal decennial census. The current ward boundaries are as follows ( all references to a street refer to its center line; all references to a compass point are approximate):
- B. Ward One.
  - 1. From the point on the western city boundary where it touches Red Flynn Drive; then
  - 2. South on Red Flynn Drive, across the railroad overpass to Beekman Street; then
  - 3. Northeast on Beekman Street to North Avenue; then
  - 4. South on North Avenue to Main Street; then
  - 5. East on Main Street to Fishkill Avenue; then

6. North on Fishkill Avenue to Verplanck Avenue; then
7. West on Verplanck Avenue to Matteawan Road; then
8. North on Matteawan Road to Camp Beacon Road; then
9. North on Camp Beacon Road and continuing in the same direction to the northern city boundary; then
10. Along the northern and western city boundaries back to the starting point.

C. Ward Two.

1. From the point on the western city boundary where it touches Red Flynn Drive; then
2. South on Red Flynn Drive, across the railroad overpass to Beekman Street; then
3. Northeast on Beekman Street to North Avenue; then
4. South on North Avenue to Main Street; then
5. East on Main Street to Teller Avenue; then
6. South on Teller Avenue to Wolcott Avenue; then
7. West on Wolcott Avenue to Sargent Avenue; then
8. South on Sargent Avenue to South Avenue; then
9. South on South Avenue to the midpoint of Fishkill Creek; then
10. South along the midpoint of Fishkill Creek to the southern city boundary; then
11. Along the southern and western city boundaries back to the starting point.

D. Ward Three.

1. From the point on the eastern city boundary where Mount Beacon Monument Road crosses; then
2. West on Mount Beacon Monument Road to East Main Street; then
3. West on East Main Street to Washington Avenue; then
4. North on Washington Avenue to Grove Street; then
5. West on Grove Street to Liberty Street; then
6. South on Liberty Street to East Main Street; then
7. West on East Main Street to Main Street; then
8. North on Main Street to Verplanck Avenue; then
9. West on Verplanck Avenue to Matteawan Road; then
10. North on Matteawan Road to Camp Beacon Road; then

11. North on Camp Beacon Road and continuing in the same direction to the northern city boundary; then
12. Along the northern and eastern city boundaries back to the starting point.

E. Ward Four

1. From the point on the eastern city boundary where Mount Beacon Monument Road crosses; then
2. West on Mount Beacon Monument Road to East Main Street; then
3. West on East Main Street to Washington Avenue; then
4. North on Washington Avenue to Grove Street; then
5. West on Grove Street to Liberty Street; then
6. South on Liberty Street to East Main Street; then
7. West on East Main Street to Main Street; then
8. North on Main Street to Verplanck Avenue; then
9. West on Verplanck Avenue to Fishkill Avenue; then
10. South on Fishkill Avenue until it turns into Teller Avenue; then
11. South on Teller Avenue to Wolcott Avenue; then
12. West on Wolcott Avenue to Sargent Avenue; then
13. South on Sargent Avenue to South Avenue; then
14. South on South Avenue to the midpoint of Fishkill Creek; then
15. South along the midpoint of Fishkill Creek to the southern city boundary; then
16. Along the southern and eastern city boundaries back to the starting point.

**Section 2.** Ratification, Readoption and Confirmation

Except as specifically modified by the amendments contained herein, Chapter 5 of the City of Beacon is otherwise to remain in full force and effect and is otherwise ratified, readopted and confirmed.

**Section 3.** Numbering for Codification

It is the intention of the City of Beacon and it is hereby enacted that the provisions of this Local Law shall be included in the Code of the City of Beacon; that the sections and subsections of this Local Law may be re-numbered or re-lettered by the Codifier to accomplish such intention; that the Codifier shall make no substantive changes to this Local Law; that the word "Local Law" shall be changed to "Chapter," "Section" or other appropriate word as required for codification; and that

any such rearranging of the numbering and editing shall not affect the validity of this Local Law or the provisions of the Code affected thereby.

#### **Section 4. Severability**

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

#### **Section 5. Effective Date**

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

**City of Beacon Workshop Agenda**  
**9/11/2017**

**Title:**

**Sale of Real Property Located at 23-28 Creek Drive**

**Subject:**

**Background:**

**City of Beacon Workshop Agenda**  
**9/11/2017**

**Title:**

**Contract Negotiations**

**Subject:**

**Background:**

**ATTACHMENTS:**

Description	Type
ES Contract Proposal	Backup Material
ES Res.	Backup Material