

*William Wenzel*, Town Supervisor  
*Jennifer Howe*, Town Clerk  
*Brandy Fall*, Deputy Town Clerk



*Michael Santulli*, Council Member  
*Francis R. Potter*, Council Member  
*Dianne Grant*, Council Member  
*Andrew Lucks*, Council Member

5853 Western Turnpike  
Duanesburg, New York 12056

# Town of Duanesburg

Schenectady County

P# 518-895-8920  
F# 518-895-8171

**Friday, June 2, 2023**

Town of Duanesburg is inviting you to a scheduled Zoom meeting.

Topic: Town of Duanesburg's Town Board Meeting

Time: 8:30 a.m.

**Join Zoom Meeting**

**Meeting ID:** 893 5692 9363

**Passcode:** 416707

**Dial in by Phone:** 1-646-558-8656

**Meeting ID:** 893 5692 9363

**Passcode:** 416707

## **Special Town Board Meeting Agenda**

**Meeting Time: 8:30AM**

Call to order  
Pledge of Allegiance

## **Business Meeting:**

**Motion to authorize ARPA funds to be transferred to the general fund.**

## **Privilege of the Floor:**

Comments are limited to 5 minutes per person. Please state your name and address for the record. Be respectful. Address the entire Town Board. Individual members are not to be singled out. Speak of issues related to Town business. There will be no tolerance for personal attacks on Board Members. The board reserves the right to ask that your question be put in writing and to be submitted to the Town Clerk to then be distributed to the Town Board. Questions will be answered in a timely manner and mailed to the resident.

**Town of Duanesburg Town Board**

**RESOLUTION NO. - 2023**

**June 2, 2023**

**WHEREAS**, the Town of Duanesburg Town Board held a duly noticed special Town Board meeting on Friday June 2, 2023 at 8:30am at the Town of Duanesburg Town Offices located at 5853 Western Turnpike, Duanesburg NY for the purpose of addressing the use of the ARPA funds received by the Town of Duanesburg;

**WHEREAS**, the Town of Duanesburg received Six Hundred, Eight Thousand, Six Hundred, Thirteen Dollars and Fifty-Five Cents (\$ 608,613.55) in ARPA funds;

**WHEREAS**, the Town of Duanesburg Town Board requested BST to calculate the amount of revenue lost in fiscal year 2020 (i.e. from December 31, 2019 to December 31, 2020) and BST calculated the loss in revenue as \$356,411.00—attached as Exhibit A is the email dated November 15, 2021 from BST and the calculations attached to the email;

**WHEREAS**, the Town of Duanesburg Town Board is aware of portions of the Town that inadequately served by broadband and has taken the necessary steps to develop a plan with broadband providers to close the gap in service for its residents and has already expended funds for this purpose in the amount of \$75,000.00\_ and intends to expend further funds on these efforts;

**WHEREAS**, the Town of Duanesburg Town Board, in addition to the broadband service gap closure that is an authorized purpose for the expenditure of ARPA funds, also became aware, during the pandemic in particular of certain improvements that needed to be made to the Town offices, this included the installation of an additional interior door at the entrance and related improvements and for certain future improvements such as the installation of an HVAC system, the replacement of a roof, and potable water well, as well as improvements related to additional restroom facilities and methods of exiting the Town offices at the basement-walk out level;

**WHEREAS**, in support of these efforts the Town of Duanesburg Town Board intends to move the ARPA funds in a total amount of \$608,613.55 into its general fund to be used for the purposes specified above and cognizant of the overall deadline for contracting for these efforts by December 31, 2026;

**NOW, THEREFORE, BE IT RESOLVED**, that the Town Board hereby authorizes the ARPA funds in the total amount of \$608,613.55 to be transferred into the Town general fund for the purposes specified above and in light of the lost revenue calculation provided by BST with the understanding that all the requirements of the ARPA program be fully satisfied by the Town in the expenditure of these funds.

By (unanimous/majority) vote of the Town Board of the Town of Duanesburg at its regular meeting of June 2, 2023.

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William Wenzel, Supervisor

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Town Clerk/Deputy Town Clerk

Date

Date

Present:

Absent:

Town Board Members:

William Wenzel	Yea	Nay	Abstain
Michael Santulli	Yea	Nay	Abstain
Francis R. Potter	Yea	Nay	Abstain
Dianne Grant	Yea	Nay	Abstain
Andrew Lucks	Yea	Nay	Abstain

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**From:** Carmella Cervera <CCervera@duanesburg.net>  
**Sent:** Tuesday, May 30, 2023 10:51 AM  
**To:** Bakner, Teresa; Bill Wenzel; Andrew Lucks; Ricky Potter; Dianne Grant; Michael Santulli; Jennifer Howe; Brandy Fall  
**Subject:** FW: 2021 GFOA ARPA Revenue Replacement Calculator 11.15.21.xlsx  
**Attachments:** 2021 GFOA ARPA Revenue Replacement Calculator 11.15.21.xlsx

**CAUTION:** This email originated from outside of the firm. Do not click links or open attachments unless you recognize the sender and are expecting the message.

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**From:** Brendan Kennedy <bkenedy@bstco.com>  
**Sent:** Monday, November 15, 2021 4:05 PM  
**To:** Carmella Cervera <CCervera@duanesburg.net>; Roger Tidball <RTidball@duanesburg.net>; John Ganther <JGanther@duanesburg.net>; Bill Wenzel <wwenzel@duanesburg.net>  
**Subject:** 2021 GFOA ARPA Revenue Replacement Calculator 11.15.21.xlsx

Attached find the ARPA calculator prepared by Mike Evans.

We used the 2020 and 2019 AUD to complete the attached. Under this calculation we show "lost" revenue of \$356k. Proving out lost revenue will greatly expand the eligible uses of the ARPA funds.

If you all would like to setup a time to discuss just let me know.

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## ARPA Revenue Replacement Calculator

### Background Information

1) Fiscal Year End	<input type="text" value="December"/>	<u>Notes:</u>
<b>Base Year Revenue Period</b>	<input type="text" value="12/31/2019"/>	FY used for base year calculation
2) Calculation Date	<input type="text" value="12/31/2020"/>	
<b>Number of Months</b>	<input type="text" value="12"/>	Months between Base Year and Calculation Date

### Estimate Revenue

3) Base Year Revenue	<input type="text" value="\$ 3,327,194"/>	<a href="#">Use Worksheet to Calculate</a>
4) Growth Rate	<input type="text" value="4.1%"/>	<a href="#">Use Worksheet to Calculate</a>
<b>Counterfactual Revenue</b>	<input type="text" value="\$ 3,463,609"/>	Estimated Revenue Without Pandemic
5) Actual Revenue	<input type="text" value="\$ 3,107,198"/>	<a href="#">Use Worksheet to Calculate</a>

### Reduction in Revenue

Revenue Reduction	<input type="text" value="\$ 356,411"/>	<i>Fiscal Year Ended</i>	12/31/2020
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## Base Year Revenue Worksheet



[Summary](#)

Fiscal Year Ended **12/31/2019**

Revenue Source	Base Revenue (Y/N)	Amount
<b>Taxes</b>		
Amount of tax collections for all taxes imposed by the government.		
<b>Property Tax</b>		
Property Tax	Y	\$ 1,913,595
<b>Sales and Gross Receipts Tax</b>		
General Sales and Use Tax	Y	\$ 342,516
<b>Selective Sales Tax</b>		
Alcoholic Beverage	Y	\$ -
Amusements Sales Tax	Y	\$ -
Motor Fuels Sales Tax	Y	\$ -
Parimutuels Tax	Y	\$ -
Public Utilities Sales Tax	Y	\$ -
Tobacco Products Tax	Y	\$ -
Other Sales Tax	Y	\$ -
<b>Licensing and Permit Taxes</b>		
Alcoholic Beverage Licensing and Permits	Y	\$ -
Building/Construction Permits	Y	\$ 19,615
Amusements Licensing and Permits	Y	\$ -
Motor Vehicles Licensing and Permits	Y	\$ -
Public Utilities Licensing and Permits	Y	\$ -
Occupation and Business Licensing and Permits	Y	\$ 300
Other Licensing and Permits	Y	\$ 8,342
<b>Income Tax</b>		
Individual Income Tax	Y	\$ -
Corporate Income Tax	Y	\$ -
<b>License and Permit Tax</b>		
Alcoholic Beverage	Y	\$ -
Amusements	Y	\$ -
Motor Vehicles	Y	\$ -

Public Utilities	Y	\$	-
Occupational and Business Licenses	Y	\$	-
Other Selective Sales	Y	\$	-
<b>Other Taxes</b>			
Death and Gift Tax	Y	\$	-
Documentary and Stock Transfer Tax	Y	\$	-
Severance Tax	Y	\$	-
Other	Y	\$	-
<b>Intergovernmental Revenue</b>		Amount of revenue in form of grants, share of taxes imposed by others, PILOTS, or reimbursement for	
<b>Intergovernmental Revenue</b>			
From Other Local Governments	Y	\$	161,579
From the State	Y	\$	848,187
From the Federal Government	N	\$	371,437
From the State and Financed from Federal Grants	N	\$	-
<b>Other Revenue</b>		Amount of other revenue excluding any refunds or transfers between funds	
<b>Utility Sales Revenue</b>			
Water Supply System	N	\$	-
Electric Power System	N	\$	-
Gas Supply System	N	\$	-
Transit or Bus System	N	\$	-
<b>User Charges and Fees</b>			
Sewerage Charges	Y	\$	8,544
Refuse Collection, Disposal, and Recycling Charges	Y	\$	-
Parks and Recreation Charges	Y	\$	250
Airports	Y	\$	-
Hospital Charges	Y	\$	-
Parking Facilities	Y	\$	-
Housing Project Rentals	Y	\$	-
Highways and Other Roads	Y	\$	-
Sea and Inland Port Facilities	Y	\$	-
Miscellaneous Commercial Activities Operated	Y	\$	-
Other	Y	\$	6,000

<b>Other Revenue</b>			
Special Assessments	Y	\$	-
Receipts from Sale of Property and Other Capital Assets	Y	\$	-
Proceeds from Issuance of Debt	N	\$	2,368,284
Interest Earnings	Y	\$	9,996
Fines and Forfeitures	Y	\$	-
Rents	Y	\$	-
Royalties	Y	\$	-
Private Donations	Y	\$	-
Sale of Retail or Wholesale Liquor	N	\$	-
Trust Revenue	N	\$	-
Refunds and Other Correcting Transactions	N	\$	458
Miscellaneous Other Revenue	Y	\$	8,270
<b>Total</b>		<b>\$</b>	<b>6,067,373</b>
<b>Total Included in Base Revenue</b>		<b>\$</b>	<b>3,327,194</b>



## Actual Revenue Worksheet



[Summary](#)

12 Months Period Prior to **12/31/2020**

Revenue Source	Base Revenue (Y/N)	Amount
<b>Taxes</b>		
Amount of tax collections for all taxes imposed by the government.		
<b>Property Tax</b>		
Property Tax	Y	\$ 1,986,079
<b>Sales and Gross Receipts Tax</b>		
General Sales and Use Tax	Y	\$ 583,176
<b>Selective Sales Tax</b>		
Alcoholic Beverage	Y	\$ -
Amusements Sales Tax	Y	\$ -
Motor Fuels Sales Tax	Y	\$ -
Parimutuels Tax	Y	\$ -
Public Utilities Sales Tax	Y	\$ -
Tobacco Products Tax	Y	\$ -
Other Sales Tax	Y	\$ -
<b>Licensing and Permit Taxes</b>		
Alcoholic Beverage Licensing and Permits	Y	\$ -
Building/Construction Permits	Y	\$ 27,062
Amusements Licensing and Permits	Y	\$ -
Motor Vehicles Licensing and Permits	Y	\$ -
Public Utilities Licensing and Permits	Y	\$ -
Occupation and Business Licensing and Permits	Y	\$ 6,573
Other Licensing and Permits	Y	\$ 6,221
<b>Income Tax</b>		
Individual Income Tax	Y	\$ -
Corporate Income Tax	Y	\$ -
<b>License and Permit Tax</b>		
Alcoholic Beverage	Y	\$ -
Amusements	Y	\$ -
Motor Vehicles	Y	\$ -

Public Utilities	Y	\$	-
Occupational and Business Licenses	Y	\$	-
Other Selective Sales	Y	\$	-
<b>Other Taxes</b>			
Death and Gift Tax	Y	\$	-
Documentary and Stock Transfer Tax	Y	\$	-
Severance Tax	Y	\$	-
Other	Y	\$	-
<b>Intergovernmental Revenue</b>		Amount of revenue in form of grants, share of taxes imposed by others, PILOTs, or reimbursement for	
<b>Intergovernmental Revenue</b>			
From Other Local Governments	Y	\$	31,638
From the State	Y	\$	424,053
From the Federal Government	N	\$	109,033
From the State and Financed from Federal Grants	N	\$	-
<b>Other Revenue</b>		Amount of other revenue excluding any refunds or transfers between funds	
<b>Utility Sales Revenue</b>			
Water Supply System	N	\$	-
Electric Power System	N	\$	-
Gas Supply System	N	\$	-
Transit or Bus System	N	\$	-
<b>User Charges and Fees</b>			
Sewerage Charges	Y	\$	2,000
Refuse Collection, Disposal, and Recycling Charges	Y	\$	-
Parks and Recreation Charges	Y	\$	-
Airports	Y	\$	-
Hospital Charges	Y	\$	-
Parking Facilities	Y	\$	-
Housing Project Rentals	Y	\$	-
Highways and Other Roads	Y	\$	-
Sea and Inland Port Facilities	Y	\$	-
Miscellaneous Commercial Activities Operated	Y	\$	-
Other	Y	\$	1,288

<b>Other Revenue</b>			
Special Assessments	Y	\$	-
Receipts from Sale of Property and Other Capital Assets	Y	\$	250
Proceeds from Issuance of Debt	N	\$	-
Interest Earnings	Y	\$	3,657
Fines and Forfeitures	Y	\$	35,201
Rents	Y	\$	-
Royalties	Y	\$	-
Private Donations	Y	\$	-
Sale of Retail or Wholesale Liquor	N	\$	-
Trust Revenue	N	\$	-
Refunds and Other Correcting Transactions	N	\$	-
Miscellaneous Other Revenue	Y	\$	-
<b>Total</b>		\$	<b>3,216,231</b>
<b>Total Actual Base Revenue</b>		\$	<b>3,107,198</b>

Amounts below obtained from ToD 2020 AUD

Revenue Account	Fund - Base Year				
	A	B	CD	CM	DA
Real Property Taxes	150,185	-	-	-	315,543
PILOTS	89,212	112,045	-	-	-
Other tax Items	-	-	-	-	-
Int. & Pen. On Real Prop. Tax	17,397	-	-	-	-
<b>Property Tax All Funds</b>	<u>1,913,595</u>				
Non Prop Tax Dist by County	104,403	-	-	-	-
Sales Tax (From County)	-	40,811	-	-	-
Franchises	34,200	-	-	-	-
<b>General Sales Tax All Funds</b>	<u>342,516</u>				
Building Permits	-	19,615	-	-	-
<b>Bldg/Const. Permits All Funds</b>	<u>19,615</u>				
Business & Occupational License	300	-	-	-	-
<b>Occupation &amp; Bus. Lic. &amp; Permits All Funds</b>	<u>300</u>				
Dog Licenses	8,342	-	-	-	-
<b>Other Lic. &amp; Permits All Funds</b>	<u>8,342</u>				
Grants from Local Govt	100,000	-	-	-	-
Misc Rev, Other Govts	-	2,500	-	-	-
Transportation Svcs, Oth Govts	-	-	-	-	58,828
<b>From Oth. Local Govts All Funds</b>	<u>161,579</u>				
State Aid	273,315	31,208	-	80,886	-
<b>State Aid All Funds</b>	<u>848,187</u>				
Federal Aid	-	-	106,720	-	39,352
<b>Federal Aid All Funds</b>	<u>371,437</u>				
Sewerage Charges	-	-	-	-	-
<b>Sewerage Charges All Funds</b>	<u>8,544</u>				
Park & Recreational Charges	250	-	-	-	-
<b>Park &amp; Rec Chgs All Funds</b>	<u>250</u>				
Clerk Fees	4,250	-	-	-	-
Zoning Fees	-	1,750	-	-	-
<b>Other User Chgs. All Funds</b>	<u>6,000</u>				
Other Compensation for Loss	-	-	-	-	-

<b>Sale of Prop/Cap Assets All Funds</b>	<u>-</u>				
Proceeds from Issuance of Debt	-	-	-	-	-
<b>Debt Proceeds All Funds</b>	<u>2,368,284</u>				
Interest	<u>5,337</u>	-	1	-	1,959
<b>Interest All Funds</b>	<u>9,996</u>				
Fines & Forf. Bail	-	-	-	-	-
<b>Fines &amp; Forfeitures All Funds</b>	<u>-</u>				
Ref. of PY Exp.	<u>458</u>	-	-	-	-
<b>Refunds &amp; Other All Funds</b>	<u>458</u>				
Ins. Recoveries	<u>8,270</u>	-	-	-	-
<b>Misc. Other All Funds</b>	<u>8,270</u>				
<b>Fund Subtotal</b>	795,919	207,929	106,721	80,886	415,682
<b>Per AUD</b>	795,919	207,929	106,721	80,886	415,682
<b>Variance</b>	-	-	-	-	-
Total Revenue	6,067,373				
Per "Base Year Revenue" tab	6,067,373				



						<u>250</u>	
-	2,368,284	-	-	-	-	<u>-</u>	-
						-	
1,392	5	-	-	-	1,302	<u>2,348</u>	99
						3,657	
-	-	-	-	-	-	<u>35,201</u>	-
						35,201	
-	-	-	-	-	-	<u>-</u>	-
						-	
-	-	-	-	-	-	<u>-</u>	-
						-	
579,107	2,642,070	1,500	448,275	24,800	764,484	702,653	217,230
579,107	2,642,070	1,500	448,275	24,800	764,484	702,653	217,230
-	-	-	-	-	-	-	-

Total Revenue 3,216,231  
Per "Actual Year Revenue" tab 3,216,231

Fund - 2020

CD	CM	DA	DB	H	SD	SF	SL	SS
-	-	325,573	-	-	1,500	458,435	22,500	786,761
-	-	7,707	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	171,224	233,363	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	15,819	15,819	-	-	-	-	-
-	-	-	145,154	-	-	-	-	-
109,033	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	2,000
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	250	-	-	-	-	-	-	-





Growth Rate Calculation



NOTE: This form is only required if annual revenue growth prior to the pandemic exceeds 4.1%. If not, 4.1% rate of growth will be used

Revenue Source	Base Revenue (Y/N)	FY Ended 12/31/2016	FY Ended 12/31/2017	FY Ended 12/31/2018	FY Ended 12/31/2019
<b>Taxes</b> Amount of tax collections for all taxes imposed by the government.					
<b>Property Tax</b>					
Property Tax	Y	\$ -	\$ -	\$ -	\$ 1,913,595
<b>Sales and Gross Receipts Tax</b>					
General Sales and Use Tax	Y				\$ 342,516
<b>Selective Sales Tax</b>					
Alcoholic Beverage	Y				\$ -
Amusements Sales Tax	Y				\$ -
Motor Fuels Sales Tax	Y				\$ -
Parimutuels Tax	Y				\$ -
Public Utilities Sales Tax	Y				\$ -
Tobacco Products Tax	Y				\$ -
Other Sales Tax	Y				\$ -
<b>Licensing and Permit Taxes</b>					
Alcoholic Beverage Licensing and Permits	Y				\$ -
Building/Construction Permits	Y				\$ 19,615
Amusements Licensing and Permits	Y				\$ -
Motor Vehicles Licensing and Permits	Y				\$ -
Public Utilities Licensing and Permits	Y				\$ -
Occupation and Business Licensing and Permits	Y				\$ 300
Other Licensing and Permits	Y				\$ 8,342
<b>Income Tax</b>					
Individual Income Tax	Y				\$ -
Corporate Income Tax	Y				\$ -
<b>License and Permit Tax</b>					

Alcoholic Beverage	Y		\$	-
Amusements	Y		\$	-
Motor Vehicles	Y		\$	-
Public Utilities	Y		\$	-
Occupational and Business Licenses	Y		\$	-
Other Selective Sales	Y		\$	-
<b>Other Taxes</b>				
Death and Gift Tax	Y		\$	-
Documentary and Stock Transfer Tax	Y		\$	-
Severance Tax	Y		\$	-
Other	Y		\$	-
<b>Intergovernmental Revenue</b> Amount of revenue in form of grants, share of taxes imposed by others, PILOTs, or reimbursement for services				
<b>Intergovernmental Revenue</b>				
From Other Local Governments	Y		\$	161,579
From the State	Y		\$	848,187
From the Federal Government	N		\$	371,437
From the State and Financed from Federal Grants	N		\$	-
<b>Other Revenue</b> Amount of other revenue excluding any refunds or transfers between funds				
<b>Utility Sales Revenue</b>				
Water Supply System	N		\$	-
Electric Power System	N		\$	-
Gas Supply System	N		\$	-
Transit or Bus System	N		\$	-
<b>User Charges and Fees</b>				
Sewerage Charges	Y		\$	8,544
Refuse Collection, Disposal, and Recycling Charges	Y		\$	-
Parks and Recreation Charges	Y		\$	250
Airports	Y		\$	-
Hospital Charges	Y		\$	-
Parking Facilities	Y		\$	-
Housing Project Rentals	Y		\$	-
Highways and Other Roads	Y		\$	-

Sea and Inland Port Facilities	Y		\$	-
Miscellaneous Commercial Activities Operated	Y		\$	-
Other	Y		\$	6,000
<b>Other Revenue</b>				
Special Assessments	Y		\$	-
Receipts from Sale of Property and Other Capital Assets	Y		\$	-
Proceeds from Issuance of Debt	N		\$	2,368,284
Interest Earnings	Y		\$	9,996
Fines and Forfeitures	Y		\$	-
Rents	Y		\$	-
Royalties	Y		\$	-
Private Donations	Y		\$	-
Sale of Retail or Wholesale Liquor	N		\$	-
Trust Revenue	N		\$	-
Refunds and Other Correcting Transactions	N		\$	458
Miscellaneous Other Revenue	Y		\$	8,270
<b>Total</b>			\$	<b>6,067,373</b>
<b>Total Included in Base Revenue</b>			\$	<b>3,327,194</b>

<b>Growth Rate</b>	NA	NA	NA
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Average Growth Rate NA

Growth Rate Used for Calculation 4.1%