

TOWN OF OAKFIELD
REGULAR TOWN BOARD MEETING

APRIL 14, 2026

ROLL

CALL: Supervisor Reding
Deputy Supervisor Lamb
Councilman Carroll
Councilman D’Alba
Councilman Hilchey

OTHERS

PRESENT: Town Clerk Haacke
Superintendent of Highways Schultz
Deputy Superintendent of Highways Muntz
Assessor Flansburg
Marc Johnson, Resident
Katie Weaver, EDP Solar
Garrett Orange, Greenbacker

Supervisor Reding called the meeting to order at 6:30 pm; followed by the Pledge to the Flag.

MINUTES OF THE MARCH 10, 2026, REGULAR TOWN BOARD MEETING—MOTION Deputy Supervisor Lamb, second Councilman D’Alba to approve the minutes as written.

Ayes: Reding, Lamb, Carroll, D’Alba, Hilchey

MOTION CARRIED UNANIMOUS VOTE (5-0)

MARC JOHNSON—RESIDENT

Mr. Johnson stated he was here in case there was any discussion on Land Development.

KATIE WEAVER—EDP SOLAR

Ms. Weaver is looking to schedule an information meeting with the board; they will work on a date and time that works for as many as possible.

GARRETT ORGANGE—CIDER SOLAR

Crew is back to work.
Deliveries will soon pick up.
Heading into full production.
October/November for full completion.

Superintendent of Highways Schultz asked Mr. Orange when any road damage will be corrected. Mr. Orange stated that it would be at the end of the project.

At this time there will not be extended hours for the workday.

Councilman D’Alba inquired, “if there is damage that needs immediate attention, will that be addressed”. The answer Mr. Orange gave was yes.

CEO/ZEO

Mr. Mikolajczyk’s report is attached hereto.

ASSESSOR

Change notices are mailed.
So far, there have not been any complaints.
Waiting on state to see if we can claim 100% equalization.

SUPERINTENDENT OF HIGHWAYS

ROADWORK UPDATE

Replaced one driveway culvert on Fisher Road
Another driveway culvert is scheduled next week

BUILDINGS & GROUNDS:

Replaced one light on outside of building

CEMETERIES:

Started rolling cemeteries
Three burials

PARKS:

Putting in water line

EQUIPMENT UPDATE:

Lawn mowers are ready to go
Bushhogs are ready to go

TOWN CLERK

Abstract 4-2026—MOTION Deputy Supervisor Lamb, second Councilman Carroll to authorize the following:

General Fund	15-73	\$46,092.17
Part Town B	26-74	\$ 4,327.77
Highway DA	19-73	\$12,827.85
Highway DB	20,50	\$ 6,186.07
	TOTAL	\$69,433.86

Ayes: Reding, Lamb, Carroll, D’Alba, Hilchey

MOTION CARRIED UNANIMOUS VOTE (5-0)

RESOLUTION NO. 18-2026—AUTHORIZATION FOR TOWN SUPERVISOR TO CONSENT TO CIDER SOLAR TAX EQUITY TRANSACTION AND TOWN OF OAKFIELD AND HECATE ENERGY CIDER SOLAR LLC HOSE COMMUNITY BENEFIT AGREEMENT—CONSENT TO TRANSFER OF INTEREST

Supervisor Reding offered the following:

AUTHORIZATION FOR TOWN SUPERVISOR TO CONSENT TO CIDER SOLAR TAX EQUITY TRANSACTION

WHEREAS, the Town of Oakfield ("Town") and Hecate Energy Cider Solar LLC ("Cider Solar") entered into a Host Community Benefit Agreement, effective June 1, 2024 (the "HCBA"), to provide the Town with certain host community benefits related to the siting, construction, and operation of a 500-megawatt solar energy facility to be located in the Towns of Oakfield and Elba (the "Project"); and

WHEREAS Section 2.2 of the HCBA provides that Cider Solar may not undergo a change in control without the prior written consent of the Town. Relevant to Section 2.2 of the HCBA, a "change in control" includes the acquisition or transfer of fifty percent or more of the capital, profits, or beneficial interest in Cider Solar; and

WHEREAS Section 2.2 of the HCBA further provides that the Town's consent to a change in control of Cider Solar may not be unreasonably withheld; and

WHEREAS Section 2.2 of the HCBA provided for the Town's consent to the assignment or change in control of Cider Solar by Greenbacker Renewable Energy Corporation or its affiliates ("Greenbacker"); and

WHEREAS Greenbacker now indirectly owns Cider Solar; and

WHEREAS Greenbacker is entering into a tax equity financing transaction (the "Tax Equity Transaction") to provide funding for the construction and operation of the Project; and

WHEREAS, the Tax Equity Transaction is a financing mechanism for Cider Solar whereby tax equity investors would obtain greater than fifty percent of the beneficial interests in Cider Solar, which could be deemed a "change in control" under the terms of the HCBA, as further set forth in the form of the Consent to Transfer of Interest letter annexed hereto as Exhibit A (the "Tax Equity Consent Agreement"); and

WHEREAS the voting rights and the right to control Cider Solar, however, will remain with Greenbacker following consummation of the Tax Equity Transaction so that Greenbacker will ultimately retain corporate voting and decisional control over Cider Solar and remain responsible for construction and operation of the Project.

NOW THEREFORE BE IT RESOLVED that the Board agrees to consent to the Tax Equity Transaction as described in the Tax Equity Consent Agreement; and

IT IS FURTHER RESOLVED that the Board authorizes the Town Supervisor to execute the Tax Equity Consent Agreement substantially in the form presented in Exhibit A, with such changes therein as the Town Supervisor shall approve, the execution thereof by the Town Supervisor to constitute conclusive evidence of such approval.

IT IS FURTHER RESOLVED that the Town Supervisor is authorized to make, execute and deliver, or cause to be made, executed and delivered, all other such agreements, documents, regulatory filings, certificates, instruments and other papers, and to do or cause to be done all such acts or things, in the

name and on behalf of the Town, as may be deemed necessary or appropriate to effectuate or carry out the purposes and intent of the foregoing resolution.

February 4, 2026

VIA ELECTRONIC MAIL

Town of Oakfield
Attention: Dustin Reding, Town Supervisor 3219 Drake
Street
Oakfield, New York 14125

Re: Town of Oakfield and Hecate Energy Cider Solar LLC
Host Community Benefit Agreement – Consent to Transfer of Interest

Dear Supervisor Reding:

The Town of Oakfield (the “Town”) and Hecate Energy Cider Solar LLC (the “Project Company”) entered into a Host Community Benefit Agreement dated as of September 1, 2024 (the “HCBA”) with respect to the construction and operation of the Cider Solar Project (the “Project Facility”). Section 2.2 of the HCBA provides that the Project Company may not undergo a change in control without the prior written consent of the Town. Relevant to Section 2.2 of the HCBA, a “change in control” includes the acquisition or transfer of fifty percent or more of the capital, profits, or beneficial interest in the Project Company.

The Project Company is indirectly owned by Greenbacker Renewable Energy Corporation, a Maryland corporation (“Greenbacker”). Greenbacker is entering into a tax equity financing transaction (as such transaction structure may be modified, the “Tax Equity Transaction”)¹ to provide funding for the construction and operation of the Project Facility. The Tax Equity Transaction involves the following entities:

- The Project Company;
- Greenbacker;
- Cider Solar AcquisitionCo LLC, a Delaware limited liability company owned and controlled by Greenbacker that currently owns the Project Company and will do so until the consummation of the Tax Equity Transaction (the “Seller”);
- Cider Solar Holdings LLC, a Delaware limited liability company that will own the Project Company following consummation of the Tax Equity Transaction (the “Buyer”);
- Cider Solar Manager LLC, a Delaware limited liability company (the “Class B Equity Investor”) indirectly owned and controlled by Greenbacker that will hold an ownership interest in the Buyer with full rights to operate and control construction of the Project

¹ Generally speaking, a tax equity transaction is one where investors provide financing for the rights to future tax benefits, such as the tax credits associated with the construction of solar-powered electric generating facility such as the Project Facility.

Facility and the Project Company's operations, subject to the limited rights reserved by the Class A Equity Interest(s) (as defined below) (a "Class B Equity Interest"), following consummation of the Tax Equity Transaction;

- One or more third party tax equity investors (the "Initial Class A Equity Investor") that will hold a passive ownership interest in the Buyer, with limited reserved rights for investment protection (a "Class A Equity Interest"), following consummation of the Tax Equity Transaction; and
- Any co-investor which may hold or come to hold a Class A Equity Interest in the Buyer following consummation of the Tax Equity Transaction (referred to as a "Co-Investor", and together with the Initial Class A Equity Investor, the "Tax Equity Investors").

Several agreements are contemplated as part of the Tax Equity Transaction:


- The Seller and the Buyer will enter into a Membership Interest Purchase and Sale Agreement ("MIPSA") whereby the Buyer will purchase the membership interests of the Project Company from the Seller.
- An Amended and Restated Limited Liability Company Agreement (the "LLC Agreement") among the Buyer, the Class B Equity Investor, and the Initial Class A Equity Investor, through which the Tax Equity Investors provide financial support for the Project Facility in exchange for the rights of the Buyer to certain tax benefits and income (the "Beneficial Interests") associated with the construction and operation of the Project Facility and the Class B Equity Investor retains responsibility for development, construction and operation of the Project Facility; and
- An Equity Capital Contribution Agreement (the "ECCA") among the Class B Equity Investor, the Buyer, and the Tax Equity Investors for the purchase of additional membership interest in the Beneficial Interests of the Project Company.

The Tax Equity Transaction serves as a financing mechanism for the Project Company whereby the Tax Equity Investors provide financial support in exchange for the Beneficial Interests in the Company. However, voting rights and the right to control the Project Company will remain with Greenbacker (as the indirect Class B Investor) following consummation of the Tax Equity Transaction. Specifically, the Tax Equity Transaction will result in the transfer of greater than fifty percent of the Beneficial Interests in the Company to the Tax Equity Investors, but Greenbacker will ultimately retain corporate voting and decisional control over the Project Company and remain responsible for construction and operation of the Project Facility. Accordingly, consummation of the Tax Equity Transaction could be considered a change in control of the Project Company for which Town consent is required under the HCBA because more than fifty percent of the Beneficial Interests in the Project Company would be transferred to the Tax Equity Investors. We respectfully request such consent from the Town.

Greenbacker understands that the Town has not been afforded an opportunity to review the Tax Equity Transaction documents and agrees that the Town may rely on representations and statements made herein by Greenbacker regarding the structure of the Tax Equity Transaction.

Please indicate your consent to the transfers contemplated by the Tax Equity Transaction by countersigning this letter where indicated below and return one (1) fully executed copy of this letter to me by electronic mail (mmoses@barclaydamon.com). By signing below, you acknowledge (i) that the Town consents to the transfers herein described and (ii) you are duly authorized to deliver such consent.

Sincerely,

Signed by:

A06CFC010DB44CE...

Carl Weatherley-White Authorized
Representative Hecate Energy Cider
Solar LLC

CONSENT TO TRANSFER OF INTEREST HEREBY ACCEPTED AND AGREED TO:

At a regularly scheduled meeting of the Town Board of the Town (the "Town Board") held on _____, 2026, the Town Board discussed the HCBA and the Tax Equity Transaction. Based on the description of the Tax Equity Transaction and Greenbacker's continued control of the Project Company, the Town Board granted its consent to transfers contemplated by the Tax Equity Transaction. Evidence of such consent can be found in the meeting minutes of the Town Board.

By: _____
Dustin Reding
Town Supervisor, Town of Oakfield Date:

Second: Deputy Supervisor Lamb
Ayes: Reding, Lamb, Carroll, D'Alba, Hilchey
APPROVED UNANIMOUS VOTE (5-0)

RESOLUTION NO. 19-2026—CLOSING THE ELROY D. PARKINS PARK FOR THE HOURS OF YOUTH RECREATION

Supervisor Reding offered the following:

BE IT RESOLVED, that with the YMCA running the Youth Recreation program for the year 2026, the YMCA has requested to reserve the park privately for the dates of July 6, 2026, to August 7, 2026, from the hours of 8:30 am-1:30 pm. The park will be closed to the public Monday, Tuesday, Thursday, Friday during the Youth Recreation Program. Wednesday, the park will be open to the public as the program will be conducted at Oakfield Alabama Central School.

BE IT FURTHER RESOLVED that the large driveway/parking lot will be closed during the above-mentioned dates and times, to ensure the safety of all registered children of the program.

Second: Deputy Supervisor Lamb
Ayes: Reding, Lamb, Carroll, D'Alba, Hilchey
APPROVED UNANIMOUS VOTE (5-0)

RESOLUTION NO. 20-2026—TOWN OF OAKFIELD CREDIT CARD POLICY

Credit Card Policy

Town of Oakfield offers company credit cards for employees who travel frequently as part of their duties, purchase large volumes of goods for use by the company or incur frequent business expenses that are paid by credit card.

As a rule, corporate credit cards cannot be used to obtain cash advances, bank checks, and electronic cash transfers or for anything other than the expenses incurred by the employee whose name appears on the credit card. The card is not to be used for personal expenses of the employee.

- Misuse of a company credit card will result in the cancellation of the card. If the card is used for personal expenses, Town of Oakfield has the right to recover these expenses from the cardholder. All employee cardholders will be required to sign an agreement authorizing Town of Oakfield to recover any charges incurred for personal reasons through payroll deduction.
- Credit card expenditures must be submitted with original receipts to the Town Clerk within 3 days of the statement date. Cardholders who do not submit their expenditures within this time frame will be asked to submit them immediately.
- If a credit card holder does not follow this policy, his or her card will be cancelled.
- Lost or stolen company credit cards must be reported to Melissa Haacke immediately.

Second: Councilman Hilchey
Ayes: Reding, Lamb, Carroll, D’Alba, Hilchey
APPROVED UNANIMOUS VOTE (5-0)

A RESOLUTION FOR A PROPOSED LOCAL LAW ALLOWING APPOINTED POSITIONS TO FILLED FROM OUTSIDE THE TOWN OF OAKFIELD.

This resolution has been tabled until the May meeting so the Board can decide on the radius of hire.

RESOLUTION NO. 20-2026--A RESOLUTION OF THE TOWN OF OAKFIELD ADOPTING THE 2025 GENESEE COUNTY HAZARD MITIGATION PLAN

Supervisor Reding offered the following:

WHEREAS the Town of Oakfield recognizes the threat that natural hazards pose to people and property within the Town of Oakfield; and

WHEREAS the Town of Oakfield has prepared a multi-hazard mitigation plan, hereby known as the 2025 Genesee County Hazard Mitigation Plan in accordance with the Disaster Mitigation Act of 2000; and

WHEREAS the 2025 Genesee County Hazard Mitigation Plan identifies mitigation goals and actions to reduce or eliminate long-term risk to people and property in Town of Oakfield from the impacts of future hazards and disasters; and

WHEREAS adoption by the Town of Oakfield demonstrates their commitment to hazard mitigation and achieving the goals outlined in the 2025 Genesee County Hazard Mitigation Plan.

NOW THEREFORE, BE IT RESOLVED BY THE TOWN OF OAKFIELD, NEW YORK, THAT:

Section 1. In accordance, the Town of Oakfield adopts the 2025 Genesee County Hazard Mitigation Plan. This plan, approved by the community, may be edited or amended after submission for review, but will not require the community to re-adopt any further iterations. This only applies to this specific plan and does not absolve the community from updating the plan in 5 years.

Second: Deputy Supervisor Lamb

Ayes: Reding, Lamb, Carroll, D’Alba, Hilchey
APPROVED UNANIMOUS VOTE (5-0)

By: _____

Dustin T. Reding

ATTEST:

By: _____

Melissa M. Haacke

APPROVED AS TO FORM:

By: _____

(print name)

RESOLUTION NO. 21-2026—MEMORANDUM OF UNDERSTANDING WITH YMCA

Councilman Carroll offered the following:

BE IT RESOLVED that the Town Board of the Town of Oakfield enters into a Memorandum of Understanding with the YMCA of Batavia, NY to facilitate the Town’s Youth Recreation Program for the 2026 season at a cost of \$35,500.00.

Second: Deputy Supervisor Lamb
Ayes: Reding, Lamb, Carroll, D’Alba, Hilchey
APPROVED UNANIMOUS VOTE (5-0)

RESOLUTION NO. 22-2026—NON-SUFFICIENT CHECK POLICY

Deputy Supervisor Lamb offered the following:

RESOLVED that the following policy and procedures are hereby adopted by the Town Board for checks written to the Town of Oakfield as noted in the Policy for checks returned for "Non-Sufficient Funds" (NSF).

RETURNED CHECK POLICY AND PROCEDURES

The following policy will apply to checks written to the Town Clerk, Code Enforcement Officer, Tax Collector and Town Supervisor, or to their respective Deputies:

1. The individual or organization issuing the returned check must be notified either by phone if possible, and followed up with email, or by regular mail that their check has been returned.

2. Any transaction that was covered by the check is to be cancelled and considered unpaid.
3. The Town of Oakfield will impose a \$20.00 fee for checks returned for insufficient funds on the individual or organization issuing the check according to General Municipal Law, Article 5, Section 85.
4. Any further transactions made by the individual or organization must include the returned check fee imposed before it is considered a valid transaction.
5. The individual or organization issuing the returned check will not be allowed to write checks to the Town of Oakfield or Tax Collector for a period of two (2) years thereafter. Only cash, money order, or certified bank check will be accepted within that 2-year period.
6. If an individual or organization again issues a check which is returned for insufficient funds after the 2 years following the first occurrence, that individual or organization must tender only cash, certified bank check or money order as payment. No other instruments or methods of payment will be accepted.

Second: Councilman Carroll

Ayes: Reding, Lamb, Carroll, D’Alba, Hilchey

APPROVED UNANIMOUS VOTE (5-0)

RESOLUTION NO. 23-2026—NYS RETIREMENT REPORTING ELECTED AND APPOINTED HOURS

Supervisor Reding offered the following:

NYS RETIREMENT REPORTING

BE IT RESOLVED, that the Town Board of the Town of Oakfield be and hereby establishes the following as a standard workday for elected and appointed officials for the purpose of determining days worked reportable to the New York State and Local Employees’ Retirement System:

ALL ELECTED OFFICIALS

**Supervisor
Councilperson**

A flexible work schedule consisting of a minimum of 20 hours per month.

TOWN CLERK/TAX COLLECTOR

The month of January, five-day work week, eight hour day

February-December, four-day work week, eight hour day

APPOINTED OFFICIALS

Assessor

Four-day work week, five hour day

Court Clerk

Four-day work week, minimum of five hours

Code/Zoning Official

Two-day work week, six hour day

Deputy Town Clerk

Minimum of three-day work week, six hour day; and

Second:

Ayes:

APPROVED UNANIMOUS VOTE (5-0)

Amended: April 14, 2026

Dated: May 13, 2010

I, Melissa M. Haacke, clerk of the Town of Oakfield of the County of Genesee of the State of New York, certify that the full Board consists of five (5) members, and that five (5) of such members were present at such meeting and that five (5) of such members voted in favor of the above resolution.

Second: Deputy Supervisor Lamb

Ayes: Reding, Lamb, Carroll, D’Alba, Hilchey

APPROVED UNANIMOUS VOTE (5-0)

RESOLUTION NO. 24 -2026—NYS DOT MOWING CONTRACT

Deputy Supervisor Lamb offered the following:

WHEREAS, the Superintendent of Highways has been notified by NYSDOT of the Roadside Mowing Agreement; and

THEREFORE, BE IT RESOLVED, the Town of Oakfield shall enter into an additional mowing contract for April 2026-2027 Roadside Mowing Agreement with NYSDOT for Route 63, from marker 4104 to 3076 and Route 262 from marker 4101 to 1020, a total of 10.1 miles for the amount of \$5,050.

Second: Councilman Carroll

Ayes: Reding, Lamb, Carroll, D’Alba, Hilchey
APPROVED UNANIMOUS VOTE (5-0)

RESOLUTION NO. 25-2026—TOWN OF OAKFIELD FINANCIAL CONTROL POLICIES & PROCESSES

Councilman D’Alba offered the following:

Town of Oakfield

Financial Control Policies & Processes

Updated April 14, 2026

Town of Oakfield

Financial Control Policies and Processes

Purpose: The purpose of this policy and process is to define how the Town of Oakfield will manage its bill paying, deposit, financial management and financial reporting activities to ensure proper controls are in place to protect the Town's financial assets. The policies and processes described in this document relies primarily on a separation of responsibilities between the Town Supervisor, the Town Clerk and the Town's Accountant, who is an independent CPA, and not an employee of the Town. Oversight is provided by the monthly Town Board review of the Town's monthly financial reports and audit and approval of all invoices, an annual audit of the Town's financial records by the Town Board or its designee.

Authority to incur expenses

1. During the annual budget process, the Town Supervisor will develop departmental budgets and submit these proposed budget requests to the Town Board for approval. Once approved, the Town Budget is the authority for departments to incur expenses up to the amounts included in the approved budget.
2. During the budget year, the Town Supervisor may request that departments reduce their spending on approved & budgeted items to offset revenue shortfalls or to fund new priorities or unavoidable overruns in other areas.

3. Authorization to incur expenses more than the budgeted amount per account will require approval from the Town Board, which the Town Supervisor will secure by a budget amendment resolution authorizing a budget transfer from the contingent fund, from another line item or from the funds balance, to establish the adjusted budget.
4. The Town Supervisor and Highway Superintendent are authorized to spend up to \$5,000 for any unbudgeted expenditure without prior Town Board approval so long as the Town Board, Town Clerk and Town Accountant are notified prior to the decision and approval is secured by budget adjustment no later than the next Town Board meeting. The Town Supervisor and Highway Superintendent are also authorized to purchase budgeted materials and services up to the amount in the approved highway and general fund budgets without prior Town Board approval.

Voucher Processing

1. Any non-salary payment made by the Town must be authorized by an approved voucher.
2. Vouchers authorizing payment of an invoice will be reviewed and approved by the department head seeking payment approval or the Town Supervisor prior to being submitted to the Town Clerk. Any State or County bid or contract numbers must be noted on the vouchers and signed receiving slips must be attached to the voucher confirming receipt of the goods or services.
3. Town Clerk will review the voucher and, with assistance from department heads, determine which budget expense code and category the expense will be charged to.
4. Town Clerk will review all vouchers with the Town Supervisor and any other Town Councilperson interested in reviewing the vouchers prior to the monthly Board meeting.
5. At least three members of the Town Council must approve each voucher to authorize payment. Approval should be documented

signature or initials on the voucher. No Town Board member shall approve a voucher for which he/she is a beneficiary.

6. Annual or hourly salary amounts will be approved by the Town Board during the budget process. Approved salary amounts will be submitted by the Town Supervisor to the Town Accountant, and paid weekly, bi-weekly, monthly, quarterly or annually as determined by the Town Board.
7. The Town Supervisor may pay an invoice without the prior approval of the Town Board provided that the Town Board, Town Clerk and Town Accountant are notified immediately of this action and the invoice is presented for approval at the next scheduled Town Board meeting.

Check Preparation & Processing

1. Town Clerk will prepare a list (the “warrant”) of all approved vouchers and submit the list to the Town Accountant for check preparation. Warrants should be certified by the Town Clerk, approved by the Town Board as part of the bill paying process, and noted in the minutes of the Town Board meeting. Approved monthly warrants should be included as part of the Town Board meeting minutes.
2. Town Accountant will prepare checks for each approved voucher on the warrant and deliver the checks to the Town Supervisor. Checks under the control of the Town Accountant must be maintained under lock and key, with Town Accountant certifying this to the Town Supervisor annually.
3. Town Supervisor or the Deputy Town Supervisor will sign each check and give the signed checks to the Town Clerk, who will match each check against the warrant and the approved vouchers, to make sure that all approved checks have been prepared, and no checks have been prepared which have not been approved or are not on the warrant. The Town Clerk will enter each check number to the approved voucher as proof of this reconciliation in DocuWare.
4. The Town Clerk will mail or deliver checks to recipients.

5. Any checks that are prepared but subsequently voided will be marked VOID and filed by the Town Clerk. The check number on the warrant on which the voided check appears will be noted as “voided” and the Town Accountant will be notified so the voided check can be removed from the general ledger.

Bank Account Reviews and Reconcilements

1. Town Supervisor & Town Clerk will review bank account statements monthly, visually scan copies of all returned checks which are part of the monthly bank statement for check number and signature integrity, verify that all paid checks have been properly signed by an authorized signer, and initial bank statements reviewed as evidence of such review.
2. Town accountant will prepare a bank account reconciliation for each town checking account monthly as part of the monthly report preparation process.
3. Town Supervisor will review and initial each bank account reconciliation and compare them to the appropriate bank statement to verify that they are correct, and that the Town’s reported and actual bank balances are correct.

Exceptions to this voucher process

1. Checks under the control of the Town Supervisor or any other town official with check signing authority must be kept under lock and key.
2. Town checks will be under the physical control of the Town Clerk, with signing powers on these checks assigned to the Town Supervisor and Deputy Town Supervisor.

Deposits to the Town Bank Accounts

1. Town Clerk will make check and cash deposits to the Town's bank account as soon as possible after the deposits are received, but no later than 10 days after receipt of the deposit. Town Clerk will keep copies of the deposit receipt from the bank attached to the documentation explaining the reason for the deposit and will record both the date of receipt and the date of the deposit in the monthly cash receipts log.
2. Within 3 days of month end, the Town Clerk will summarize the monthly deposits in a monthly deposit receipts log, and will send this log to the Town Accountant with copies sent to each member of the Town Board, the Highway Superintendent, the Town Clerk, the Building Inspector, the Planning Board, the Town Court and the Financial Advisory Council.

Monthly Reports

1. The Town Accountant will prepare and submit to the Town Supervisor monthly bank account reconcilements, a summary of journal entries and reports which summarize month and year-to-date actual revenues and

expenses compared to budget and to prior year actuals by fund and by detailed budget line item.

2. Town Supervisor will review these reports and will distribute them to each member of the Town Board, the Town Clerk, and the Highway Superintendent prior to each monthly board meeting.
3. Town Supervisor will post these reports on the town web site prior to the monthly town board meeting.
4. Town Supervisor will make a formal financial report at each town board meeting and will reply to any questions from the Town Board or the general public about the town's financial situation.
5. Town Accountant will secure Town Supervisor approval for all journal entries, and this approval should be documented by a signature.

Cash Management

1. The Town of Oakfield will maintain an interest-bearing multi-fund money market account, a multi-fund general checking account, a Trust & Agency account and other accounts as are approved by the Town Board. All funds will be maintained in the interest-bearing multi-fund money market account, and will be transferred to the general checking, T&A or other accounts as needed based on monthly approved vouchers and payrolls.
2. The Town Clerk & Tax Collector will maintain separate bank accounts for each area of responsibility. Other bank accounts may be maintained for special purposes like the Youth Commission, the building fund and the monument fund, as well as a bank account for each water district.

3. All Town funds will be invested in insured money market investment account with the Town's depository bank paying the best rate of interest on deposited funds, and all funds in excess of the FDIC insurance limit for money market accounts will be collateralized by the depository bank with marketable securities or letters of credit as required by NYS law.
4. Town investment policy is to maintain funds in an interest-bearing money market account with one of the Town's depository banks, with deposits over FDIC insured limits collateralized by securities pledged by the Town's depository bank or their agents. In rate environments when short term US treasury securities offer significantly higher yields than bank money market rates, the Town Supervisor is authorized to invest town funds in short term US treasury securities purchased through the town's depository bank. The Town Supervisor shall report all trades in short term US treasury securities and the Town's net position in US treasury securities to the Town Board and the Financial Advisory Council monthly, as part of the Town's normal financial reporting process.

Asset Inventory & Inventory Management

1. The Town Board will request the Building Manager and Highway Superintendent to review and update the inventory of all Town assets annually as part of the annual budget process. The yearly physical inventory should be compared to the Town's asset inventory records.
2. The Town Board will determine purchasing policies as part of the annual organizational resolution.
3. All new purchases of fixed assets with a value of over \$500 will be added to the Town inventory when paid for.
4. The Highway Superintendent will develop and maintain a process to control the use of fuel for town vehicles and will report on fuel consumption annually as part of the budget

process.

5. The disposal of Town owned property or equipment requires the prior approval of the Town Board.

Audit and Review Process

1. The Town Board shall review or cause to be reviewed the financial books and records of the Town for the previous year on or before May 30 of each year. This review shall be done by members of the Town Board, members of the Financial Advisory Council or by a qualified independent audit firm or individual CPA retained by the Town Board.
2. This review shall include the records and financial controls of the Town Supervisor, Town Court, the Town Clerk, the Town Tax Collector and the Building Department.
3. The Town Accountant will provide the Town an annual written summary of the policies, procedures and controls in place at the accountant's place of business to protect the town's check supplies, the integrity and backup of the town's financial data bases, and to maintain business continuity and service in the event of a "disaster" which puts the accountant's place of business out of operation for a period of time.
4. The Town Board will adopt written policies and procedures in the form of an Employee Manual for all departments to ensure town assets and IT data are secure.
5. Town Supervisor will establish limits for the amounts of online ACH transfers and online transfers between town accounts, and will review and approve all online transfers between town accounts and ACH transfers of state and federal withholding and retirement funds made by the Town Accountant.

Financial Planning and Fund Balance Management

Multi-year Financial Plan - The Town Budget Officer will prepare, and the Town Board will approve as part of the budgeting process, a multiyear financial and

capital plan which will include estimated costs for major investments in facilities and equipment with as much detail as is available, such as formal proposals and cost estimates, for each planned project. This multi-year financial plan will be updated at least annually, and as often as new capital spending decisions are made or additional information regarding costs and timetables becomes available.

2. Fund Balance Management - To insure that the Town has adequate financial reserves and working capital to operate during the first two months of the year before current year taxes are received, to finance grant awards and CHIPS costs, to make periodic major equipment purchases without borrowing and to deal with unexpected or uncontrollable expense overruns or revenue shortfalls, the Town will maintain reserve accounts for HW Equipment, Retirement/Separation payout, and strictly follow budgeted line items as not to overspend if it can be avoided.

3. Assignment of funds to capital projects - The Town Board will designate funds for major capital projects by assigning by resolution a portion of the unrestricted and unallocated fund balance as part of the budgeting process to specific projects planned during the next calendar year. This allocation is not intended to establish reserves for any specific purpose and may be revised at any time at the discretion of the Town Board.

RESOLUTION NO. 26-2026—TOWN OF OAKFIELD CASH MANAGEMENT AND HANDLING POLICY

Councilman D’Alba offered the following:

Town of Oakfield Cash Management and Handling Policy

1. Purpose

To establish standardized procedures for the receiving, handling, safeguarding, and depositing of cash receipts to minimize risk of loss and ensure accountability.

2. Scope

This policy applies to all employees handling cash, checks, or credit card transactions on behalf of the Town of Oakfield.

3. Cash Receiving and Handling

- **Segregation of Duties:** The employee who receives cash must be different from the employee who records the transaction and reconciles the bank statement.
- **Receipting:** A written receipt or POS record must be generated for all funds received.
- **Individual Drawers:** In the Town Clerk’s office, two drawers will be maintained; one for Tax Collection, the other for Town Clerk General Fund Transactions. The Tax Collection drawer will balance with an opening balance of \$200.00, and the Town Clerk General Fund will balance with \$50.00 opening balance. Co-mingling funds between drawers is prohibited. Large amounts of cash will not be kept on hand, and it is well advertised and posted within the office that if paying with cash, exact amount must be presented, including change. When large amounts of cash is presented to the office, two people **MUST** count the cash to verify the amount before the residents leaves and a receipt is issued.
- **Security:** Cash must not be left unattended. Funds must be stored in locked, fireproof safes or secure cash boxes when not in use.

4. Deposits

- **Daily Deposits:** All cash receipts must be deposited into the authorized bank account on the same day as collection. If impracticable, deposits must be made within one business day.

- **Preparation:** Deposits must be prepared by a designated staff member and verified by a supervisor.
- **Transport:** Large amounts (\$250.00 and above) must be transported via authorized town employee, usually the Highway Superintendent.

5. Reconciliation

- **End-of-Shift:** Cash drawers must be reconciled at the end of each shift.
- **Discrepancies:** All overages and shortages must be documented and reported to management.

6. Prohibitions

- **No Co-mingling:** Town funds must not be co-mingled with personal cash or other funds. (Meaning if there isn't change in the drawer, we do not pull from personal funds or ask another employee for change).
- **No Expenditures from Receipts:** Cash receipts must not be used to pay expenses. All expenses must be paid through authorized bank disbursements.

Second: Councilman Hilchey

Ayes: Reding, Lamb, Carroll, D’Alba, Hilchey

APPROVED UNANIMOUS VOTE (5-0)

RESOLUTION NO. 27-2026—TOWN OF OAKFIELD BATHROOM POLICY

Supervisor Reding offered the following:

TOWN OF OAKFIELD WEEKEND BATHROOM POLICY

APRIL 14, 2026

The Town of Oakfield offers the following policy regarding bathrooms in Elroy D. Parkins Park, 37 Drake Street, Oakfield, NY.

Water will be turned on in the park, weather permitting, in the month of April.

Both bathrooms will be open daily during the months of April-October.

Monday-Thursday, bathrooms are open in the am, in the evening, one man goes to park at 3:45 pm (approximately) to lock the bathroom doors; unless Little League has a game, then Little League is supposed to lock the bathrooms.

Willing members of the Highway Department will rotate weekends, opening and closing the bathrooms Friday, Saturday, and Sunday for 4.5 hours of comp time for the three day weekend.

Second: Deputy Supervisor Lamb

Ayes: Reding, Lamb, Carroll, D’Alba, Hilchey

APPROVED UNANIMOUS VOTE (5-0)

RESOLUTION NO. 28-2026—LAND SUBDIVISION REGULATIONS UPADATE

Deputy Supervisor Lamb offered the following:

BE IT RESOLVED that the Town Board of the Town of Oakfield accepts the Proposal for Engineering and Planning Services Scope and Fees for Land Subdivision Regulations Update at a cost not exceeding \$15,000.00.

Second: Councilman Hilchey

Ayes: Reding, Lamb, Carroll, D’Alba, Hilchey

APPROVED UNANIMOUS VOTE (5-0)

GRASBY INVOICE 501

The Town Board did not act on this request.

2026 Town & County Taxes

Unpaid taxes have been returned to the county, and the balance sheet has been submitted to the Town Supervisor.

Superintendent of Highways Schultz added that he had someone approach him to chip and haul the brush at the town dump; the cost was quoted at \$50,000.00. The Board asked to get something in writing.

SUPERVISOR

MOTION Deputy Supervisor Lamb, second Councilman D’Alba to approve the Supervisor’s report as written.

Ayes: Reding, Lamb, Carroll, D’Alba, Hilchey

CARRIED UNANIMOUS VOTE (5-0)

OLD BUSINESS

Website bios—Supervisor Reding asked that those who have submitted their bios yet to please do so as soon as possible to the Town Clerk.

Cyber Training—If you have not taken the class online yet, please do as soon as possible.

NEW BUSINESS

NYMIR RISK REVIEW—met with a representative on April 7th, all went well and we should have a written assessment and recommendations soon.

GCEDC

Deputy Supervisor Lamb and Councilman Hilchey met with members of GCEDC, as the Data Center is a controversial issue, the Town of Oakfield will stay on the fringe of this issue.

ADJOURNMENT: MOTION Deputy Supervisor Lamb, second Councilman Hilchey to adjourn the meeting at 7:32 pm.

Respectfully submitted,

Melissa M. Haacke,
Town Clerk