

**DRAFT
Board Meeting
Town of Shelby
4062 Salt Works Rd. Medina, NY**

August 13, 2024 7:00 pm

Please note: We are live streaming our meetings through YouTube. See www.townofshelbyny.org and click on the link.

Present:

Scott Wengewicz, Supervisor
Steve Seitz, Councilman
Eddie Zelazny, Councilman
Linda Limina, Councilwoman
Kathleen Bennett, Attorney
Darlene Rich, Town Clerk
Dan Wolfe, Code Enforcement Officer
Kirk Myhill, Planning Board Chair
Julie Cecchini, Assessor
Claude Grimes, Constable
Jim Conway, Constable

Excused: Jeff Schiffer, Councilman
Dale Root, Highway Supt
Dan Wolfe, Code Enforcement Officer

Others:

Alan Bushover	Jim Zelazny	<u>Diana Baker</u>
Julie Wolter	Bill Maryjanowski	Leona Weese
Lorraine Limina	Mike Rich	Anne Misiti
Yonic Parada	Paul Curtain	Joy Waters
George Phillips	Larry Waters	John Pratt
Sharlene Pratt	Gabrielle Barone	Scott Carlton
Bill Eick, Co Leg.	Kevin Smith	Alana Koneski
Helen Limina	Jim Heminway	Barb Daluisio
Mary Zelazny	Dick Fry	Mike Zelazny
Phil Rudnick		

Called to order at 7:03 PM

Pledge to the flag

Presentation: Allied Financials, Joe Naples- regarding the 2022 audit. He was invited to tonight's meeting to briefly discuss the 2022 financial statements. He is the manager at Allied Financial Partners and they are the Town's independent auditors. They work with the finance department and their job is to look for material and statements in our records and deficiencies in internal controls. Our category falls in good with exceptions. Did give a qualified opinion on the governmental activities portion of it and gave a clean opinion on the individual governmental funds that we have. The reason for the qualified opinion is due to the town not adopting GSBY 75. He said the balance sheet shows what we own, what we owe and what left over. We had a total of \$3.7 million in assets with special revenue funds holding most those assets at \$2 million. Most of the assets at the end of they year were cash held with \$3.6 million for all of the funds. Total liabilities were about \$331,000 with the largest liability being unspent ARPA funds of about \$220,000 and in the general fund had enough assets to cover about 2 times your liabilities which is very favorable and very healthy for a town and then what left is total fund balance. Across all funds was about \$3.3 million and the largest being the general fund with \$1.4 million. Of the \$3.3 million in total fund balance, we had \$280,000 restricted and \$2.2 set aside for various reasons such as the 2023 budgeted items. Income statement is just revenue and expenditures by fund. The total revenue across all funds was about \$3.1 million which is about \$175,000 more than we had in 2021. The largest source of the income was property taxes, department income and state aid which made up about 76% of the town's revenue. Expenditures for the years was about \$2 million which was an increase of about \$300,000 from the prior year. This increase mostly came from the transportation. The largest source of expenditures for all the funds were in salaries and benefits, road repairs capital projects and bond and principal interest payments the fund balance in the general fund increased approximately \$310,000 during 2022 and overall net between all the funds was about \$265,000 so there was about a \$45,000 loss in the Special Revenue funds. Long term debt as of 12-31-2022 – the town owes about \$3.18 million in bonds. These payments are set to be scheduled over the next 5-25 years. The town can control these liabilities and they are budgeted for every year and this year we paid about \$187,000 in bond payments. Fund balance- what the town has saved for specific purposes such as general fund repairs in the highway fund you have capital reserves and then in the capital you just have whatever's left in there. Another part of it is for specific events and like the big part it is for subsequent year budget so for 2023 we have \$420,000 in expenditures budgeted for next year.

Discussion: Limina-Will you be available as we digest this. Joe- Absolutely. Scott, Miranda and Darlene all have his phone number so can also leave his business card for them also. Limina- our year ends 12-31, we are required to have by what she believes state law to have the statements audited by 60 days after year end, these are December of 22 and received them in March. Why are they so late? Joe-He could not explain in some of the detail but had an employee leave and never gave notice or said anything about the financial statements. A conversation was held with Jeff, Scott and

Miranda about this a couple months ago. Limina- believe the 2021 audit was also delivered on Jan 23 so that also was almost a year late. Joe said he did not work on that one so he doesn't know. He just took this one over last year and this year. Linda asked if we are filing our annual financial report with the state on time. Joe- correct. Limina- even though the audit was not done yet. Joe-yes. Limina- After the audit is done are you going back and adjusting those numbers if there are corrections? Joe-yes. Limina-not for 2023 it's not done yet. He submitted if already they sent it back to him but he knows they are having Joe, Scott and Miranda and figured out a plan of how to move forward with the 2023 audit. Limina-do you have an estimate of when, are you waiting so you may be aware that we are looking for an outside accounting firm to help clean things up is the 23-audit dependent on that. Joe said yes. Essentially from what he knows is when we mitigated into the new software there was an error with the inputting from the Williamson Law people and from there the numbers did not match the ending 2022 and he doesn't have the power to go in to Williamson Law and change anything from that but from his understanding they are net being very helpful with anything from just talks with Scott and Miranda. Limina- There was an email that came out unfortunately she didn't realize he was going to be at tonight's meeting until half an hour before the meeting so she could not bring the email with her. But we received an email from Williamson and spoke with them a week or so ago on the phone. They referenced something about the set up apparently in KVS our previous software where the 200 accounts did not roll the way the state is supposed to. Did you notice that when doing our audits? Have you seen that they rolled almost backwards it sounded like. Joe said yes it rolled the wrong way. Joe said he can't go into the system and change that but he noticed it was like that. It is Limina's understanding Williamson took the numbers and based on assuming everything was in KVS like it was supposed to be and they put things in so that when it rolled up and not down. Limina- So you were aware the auditor's prior auditor were aware the KVS system was apparently not set up in the correct standard of New York State chart of accounts. Joe said the way it's been set like was way before his time. The 200 accounts and everything is grouped in a certain way. There was discussion regarding .200 vs 201, 202, 203 etc. Said that is fine for auditing standards for us as our bookkeeper knows exactly what bank accounts were associated with it. Joe- when it got transferred over all those accounts were merged into one account and from there the breakup was enough for the 2023 year. The 2022 numbers everything was fine, the only thing was materially mated was the GSBY 75 report. Limina- was KVS set up the way it should have been with the same accounts should roll, so we weren't doing a work around for the way the accounts should be. He said no not to his knowledge. Limina for the 2022 audit did you have a bank reconciliation from the town. He said yes. Do you do a bank reconciliation? Joe said no, Miranda had the bank reconciliation she provided to me. You probably reference what the state auditor is talking about. He doesn't know where she got those numbers from and doesn't know how it showed up in the system that way but for Joe, she provided a bank reconciliation which he said he can send to the board if they would like to look at it. Linda said yes, she would like to see it. Linda said the state seemed to think you had created a bank reconciliation in order to complete the audit. Joe said no. He went through it with Miranda. He told her he needed bank reconciliations the way that the auditor would like them. She writes on the bank statement which ones are

outstanding and which ones aren't. Limina said she is not talking about outstanding checks. She is talking about a bank reconciliation that takes the bank balance and reconciles it to what she has in the books. The state is saying we aren't doing check reconciliations listing outstanding checks only. Joe- not to what he has received. Joe said he sent everything to the state auditor that he received for bank reconciliation. Joe said he would send a copy to her. Kathy-explain in terms of the qualified opinion with respect to governmental activities you said that was because the town hadn't adopted GASB statement number 75 so public would understand it. Joe- GASB 75 is post pension employment so when one of the state employees or the town retires there is a post-employment that they would receive for working for the town for so many years. GASB 75 changed it from 45 which is what is shown when implemented it started about 5 years ago and it updated the numbers for the town. Its unfortunate the town as we've recommended that it gets done every year but there is also a cost benefit with getting GASB 75 report done. It is a good amount of money you get the report updated from 45 to 75. That is how we get the issue report until that gets corrected. Limina said to clarify then you're saying that on our financial statements we are required to show what our post pension payouts would be for the future. We are required to show that and by doing that we would have to go get an actuary to come in and future value what those expenses are going to be and we should put that on our balance sheet and we are choosing not to do that and we can. Joe- A lot of the towns don't opt in because of the cost based on budgets. Joe said we have a healthy fund balance and we could do the report if we chose to. He said he knows this is stemming back way before he even took over this client and it has been on the report for at least five or six years. Scott- Joe what happened from 2022 to 2023 switching over you have been working with this. Joe- What happened was when Williamson Law entered the 2022 numbers were entered into the system, the numbers were provided by us they took them electronically, Joe said at the end of each audit he sends trial balances, adjustments and what is suppose to happen is the bookkeeper are supposed to compare the numbers. On Joes report which is the final numbers that are here are supposed to be match to them to make sure the numbers line up every single year. Limina said so you're saying what you provided us 12-31-2022 we would have looked at January 1, 2023 to confirm that every number line by line is correct. Joe said correct. Linda said she just wants to make sure we are not misrepresenting to the public. When you say that Williamson takes the number.

Assessor Report- Julie Cecchini-The new role started July 1st. School bills will be arriving the beginning of September. Received a couple calls regarding the STAR program. Reminding everybody that enhanced STAR is for homeowners 65 and older. If you have purchased a home since 2016 you will receive a STAR check only. If you have any questions give her a call. Her office has been processing a lot of new sales. Homes are still selling high in this area. She did a little work up in the month of July; there were around 10 homes pending for over \$200,000 at purchase price. That's anywhere from \$50,00 or more over their current assessed value. There are about 10 more homes pending at \$140,000-\$180,000 and that was all about 30 to 50 over current assessed value, both Ridgeway, Shelby and including the village so on average homes are going on the market \$40,00-\$60,000 over assessed value that was changed a year

ago. Kathy- what is the current equalization rate for the town? Julie said 97. Kathy when does the state normally issue that? Julie-at the beginning of the year so that is good. In January she will take a look at everything, look at numbers. She doesn't anticipate it changing too much but if the market continues who knows. Limina- do the business get reassessed like the homes every year? Julie-yes. Limina- but that doesn't mean their value doesn't go up right? Julie- right but if their value hasn't changed if there are no sales to look at then that means business aren't selling therefore there is nothing to look at to change. Limina- So are the businesses for example the ones out on 31 are you saying they are still assessing for the same amount they were originally put on the rolls at? Julie- No a lot of them have seen increases over the years. Some did not see a change in the last reassessment but that is because the homes were what was driving that reassessment, it wasn't the businesses. The businesses aren't changing but they don't well either though. Julie- You have to use sales comparison. Limina-So a business on Main Street where most of those people buy out a store and they are there 40-50 years; their assessments are not changing? Julie- they wont change in the same way homes change. Julie- okay so they would change every 3 years when they do an assessment, they take a look and see sometimes they see a little change, sometimes a big change. Limina- If they do improvements to the businesses when do you see it. Julie- I see it once the improvement from a certificate of the building permit. They will see an increase in their assessment based on the improvements.

Planning Board (Kirk Myhill) – had a preliminary hearing with the individual who works in the county with the internet. He wants to put up an internet on the Hurd Farm silo across from Ricky Place. Will see that next month as a special use permit for site plan. We had another preliminary hearing from an individual that wanted to put up a sign on the northeast corner of Salt Works Road and Maple Ridge Road. At the end of the meeting Kirk said you can either reduce it down to our 32 square feet to follow our zoning regulations or apply for a variance since the sign was going to be large. He said Dan, Code enforcement officer was going to be going through with the variance. They also talked about the wind overlay. He did make copies of the towns overlay regulations along with Ridgeways. We talked about it and asked them to go through them both and make any adjustments and bring back to the September meeting and start working on that. Also, the county did approve the referral for the moratorium.

Code Enforcement (Dan Wolfe) Read by Supervisor Wengewicz-Met with Garrett White on proposed sign permit for billboard at 4151 Salt Works Rd. Met with RTO Wireless for possible special use permit broadband antenna to provide internet for Ricky Place. Building permits issued, one lean to attach an addition, one pole barn for storage. Orleans County dispatch requests calls for code enforcement July 19 for fire at 4787 Salt Works Rd. July 27 stand in call to 119 Stork Street by Medina Fire Dept.- structure not fit for human occupancy, rubbish. August 3, Shelby Volunteer Fire Company to 4109 Bates Rd fire under the trailer due to malfunction heat tape and failed receptacle.

Had 10 inspections. Received one anonymous complaint regarding Amble Foot Farms on West Shelby Road- he performed a drive by inspection. He doesn't believe the complaint to be bonified.

Highway Report (Dale Root) Read by Supervisor Wengewicz-Equipment repairs, roadside milling, mowing the fire hall grounds, worked with shared services in Orleans County, Towns of Barre, Yates. Ridgeway, Gaines and Clarendon. Painting of the building has been finished. Stake outs performed, continued flushing water, picked up dead deer. Swept all intersections resulting from chip sealing. Cold paved Bigford Road from Harrison to Fletcher Chapel Road. Had Truck 652 painted (frame sand blasted) trimmed the bushes and weeds out front of the building. Stacking of e-waste.

RESOLUTION NO. 77-24

RESOLUTION TO APPROVE TOWN CLERK REPORT (July)

Motion by Limina and seconded by Zelazny

Ayes-4

Opposed-0

Absent-Schiffer

Motion carried

RESOLUTION NO. 78-24

RESOLUTION TO APPROVE MINUTES OF THE JULY TOWN BOARD MEETING

Motion by Seitz and second by Limina

Ayes- 4

Opposed- 0

Absent-Schiffer

Motion carried

RESOLUTION NO. 79-24

RESOLUTION TO APPROVE SPECIAL MEETING MINUTES JULY 17 -WILLIAMSON
LAW

Motion by Limina and second by Seitz

Ayes- 4

Opposed- 0

Absent-Schiffer

Motion carried

RESOLUTION NO. 80-24

RESOLUTION TO APPROVE SPECIAL MEETING MINUTES JULY 29 -ACCOUNTING FIRM

Motion by Zelazny and second by Seitz

Ayes- 4

Opposed- 0

Absent-Schiffer

Motion carried

RESOLUTION NO. 81-24

RESOLUTION TO APPROVE PUBLIC HEARING MINUTE JULY 17 - PROPOSED LOCAL LAW NUMBER 2 OF 2024 "LOCAL LAW IMPOSING THE TEMPORARY MORATORIUM ON CONSIDERATION AND OR APPROVAL OF APPLICATIONS FOR WIND ENERGY CONVERSION SYSTEM SPECIAL USE PERMIT"

Motion by Limina and second by Seitz

Ayes- 4

Opposed- 0

Absent-Schiffer

Motion carried

RESOLUTION NO. 82-24

RESOLUTION TO APPROVE SPECIAL MEETING MINUTES AUGUST 1, WILLIAMSSON LAW

Motion by Seitz and second by Zelazny

Ayes- 4

Opposed- 0

Absent-Schiffer

Motion carried

RESOLUTION -NOT APPROVED

RESOLUTION TO APPROVE PAYMENT OF CLAIMS AGAINST THE TOWN

Motion by Seitz and second by Wengewicz

Discussion-Limina-invoice from Core & Main in Water District 12 for \$31,000. The account code it is going to is budgeted for \$1500. Also, a Verizon bill. The bill says there are 14 pages to it but there is only 4 pages. We talked about it earlier that we would be getting the entire bill, so we need to make sure the entire bill is submitted. Also, that bill shows that one of the employees has 2 cell phone numbers listed and she wanted to know why there were two phones for one employee. Supervisor was he will find out why Dale has 2 numbers. Also, a bill for Convergent for \$358 – the detail on the bill says it is to disable the audio in the clerk's office and then it says it showed Miranda how to enable and disable the audio. The resolution read to remove it completely so I am wondering why that wasn't taken out, just disable it for the time being, so it needs to come out completely. Independent Health which is our health

insurance company – we should see a bill from them every month and I am not. So far this year she has seen two or maybe three. They aren't in the pre-paid and they are not in the monthly. She has seen them and wondering if there are other bills not showing up that are getting paid before. On the abstract they are sorted by GL account number as opposed as to being sorted by check number. The reason she said that is when you sort by check number the last check number you used in August, the next check in September would be one more than the last one used. That way you don't have any checks missing and then you know whether something is getting cut and not reported. Feel the abstract could be sorted by check number so they can see there no check missing.

Zelazny- knows the town received water from Royalton in the first quarter and there has been no bill showing amount of water that was used. On another voucher there is a repair on a high lift. He assumed Albion owns it; we were using it for the building painting. It was for \$691.74. Why do we pay if we don't own that piece of equipment? Supervisor said that is part of the shared services agreement. If we are using it and it breaks, we pay to get it fixed, but Supervisor said he would get him an answer.

Ayes- 2

Opposed- Zelazny

Abstain-Limina (because she is very concerned because we have something that's \$31,000 and a budget line item that is only \$1500, we don't know how many other ones are like that bill. Supervisor said we will exclude that bill. Limina said she understood but if we have it here without seeing a financial report that tells us what we have spent year to date in each one of those budget lines how do we know there is money available to cover the bill)

Motion denied. Bills won't be paid

RESOLUTION NO. 83-24

RESOLUTION TO ADOPT LOCAL LAW NUMBER 2 OF 2024 "LOCAL LAW IMPOSING A TEMPORARY MORATORIUM ON THE CONSIDERATION AND/OR APPROVAL OF APPLICATIONS FOR WIND ENERGY CONVERSION SYSTEMS SPECIAL USE PERMITS"

Motion by Limina and second by Seitz

Discussion: Supervisor asked Kirk if the planning board is working on it currently. Kirk said yes, he did hand out copies of our regulations and the Town of Ridgeway's, he included Dan Wolfe also he is really a little more involved than the planning board is, to review them and make changes and bring to the meeting in September and review the changes that they have and maybe another month into it, hopefully 2-3 months' time to hand it over to the board for your agreement, disagreement. Supervisor said so if we approve this tonight this gives the planning board 6 months to work on it. Kirk said yes and it also can be extended for another 6 months if need be. So, if we approve it, I just sign the paper work and send back to the county.

Ayes- 4

Opposed- 0

Absent-Schiffer

Motion carried

Supervisor said we have a little over \$100,00 that we need to dedicate before December of this year otherwise we will lose it. It doesn't have to be spent till the end of 2026 but it has to be allocated ahead of time. He had Dale get three estimates on the garage doors to replace the garage doors, they are rusting and falling apart. The board has the three estimates. They can use ARPA fund for it. Seitz said he would like to go forward with looking at the bills and the different cost on these doors so we can try to get this done before winter. Supervisor said they have three estimates from Batavia Garage Door for replacing all four garage doors. Batavia garage -\$22,218, Sunrise Door and Woodworks, \$27,650, Woodruff Door Company -\$25,990. They are not replacing the framework we have; they are not going to replace because that's metal framework. Going to replace the vertical tracks and the panels. They are going to keep the motor, the metal beams that are attached to the ceiling, going to reuse the horizontal track. Replace the vertical track, new doors, reconnect the existing motor and new weather vinyl seals and if the springs need to be replaced, they are all in there. This should save money heating the garage all winter. Seitz said after looking at the doors he thinks they should be replaced and all the estimates are basically the same. Limina said we have a workshop schedule for the end of this month can we put it on the workshop. Garage Doors will be tabled until the workshop.

RESOLUTION NO. 84-24

RESOLUTION TO APPROVE THE PURCHASE OF A NEW TOWN SIGN FROM TAKEFORM

Motion-Zelazny

Cost of the new sign is \$1,026.62 Weather resistant sign. We can use ARPA Funds for it.

Zelazny withdrew his motion.

RESOLUTION NO. 84-24

RESOLUTION TO APPROVE THE PURCHASE OF A NEW TOWN SIGN FROM TAKEFORM USING ARPA FUNDS IN THE AMOUNT OF \$1,026.62

Motion by Zelazny and second by Limina

Ayes-4

Opposed-0

Absent-Schiffer

Motion carried

Since NY Class was started a month and a half to two months ago year to date, we've made \$32,147.83 as of July 31.

Board Comment-Zelazny- wondering how we are coming with the inventory. Supervisor said he thinks Beth is done with it and will check with her tomorrow. He asked when we would be getting the list. Supervisor said if it was finalized yes, they would be getting a

list. Are there any negotiations with the Village of Medina regarding water? Supervisor- last communication with the mayor he was working with Kathy for a response and its being worked on. Zelazny had a short statement regarding the budgets coming up and he has been in contract with the comptroller office and Association of Towns and Supervisor saying multiple times of padding the highway dept. \$150,000 to the new water project in Royalton. Zelazny said the town isn't following the state comptroller rules for capital projects and he proposed to stop all projects relative to the water project until we get a summary of all expenses for the September meeting. New York State towns have to follow specific rules regarding budgeting, financing, management especially for capital projects which the water project is a capital project. The comptroller says it is illegal for municipality to pad allocate additional fund for specific budget are such as how department budget to cover a capital project indirectly. Now you said you added \$150,00 to their budget for the highway for this capital project. He said as far as he is concerned it is misallocation funds where padding the budget can lead to penalties and legal troubles for the town. He is bringing a resolution to the floor. It was passed to the supervisor who gave it to the attorney. Comptroller guidelines the separate budget lines for capital projects, separate bank accounts, legal and audit compliance, relevant legal sources I got this from with General Municipal Law, General Municipal law Section 6C, Local Finance Law and NYS Comptroller's office. Our budget is coming up here in September and I think we need to put a halt to this project until we figure out that we are doing stuff legally. He would like it put on the record with the clerk also. The attorney said this would need to go to executive session. Zelazny said we could finish the meeting before executive session.

Limina-Had questions for Dale but he is not here. Hoping Scott or Steve could help. She was looking for a water update at the last meeting, turned out there were a few areas that had quite a bit of water usage from Royalton and was just wondering if there is some type of sign off that had to happen testing water quality. Was there a need and was it signed off, was there a need to inform the public they were getting their water from Royalton. Seitz said he is sure any of those questions, Dale would be happy to set down with her and explain it to her. She thinks in all fairness there are a lot of people in this room that want answers also. When she asked if he would be at the next meeting Supervisor said he is an elected official and doesn't report to the board. Limina also said she drives by every day and the back gate has been open for the last 3 or 4 weeks. Supervisor said they are waiting on a part. She said she drove back there to see what was back there and she opened up one of the doors to the trucks and the keys are in the ignition because it started dinging when she opened the door. If the gate isn't locked its probably not a good idea to leave the keys in the ignition. Limina said she also sent Supervisor an email at three in lieu of the new information they got in the Williamson Law meeting the other day about an email they got after the meeting ended and then after the meeting you commented to me that there was some kind of issue with the water numbers that transferred from the water system to Miranda's supervisor books they are not transferring correctly, numbers are different. Since we didn't know that at the time of the meeting, I have requested the ability to contact Williamson and clarify some things from that and also from the email they sent but I did not get a response so is that a denial? Supervisor said no business on email. Limina said Supervisor need to call Williamson so she can talk to them. Supervisor said he will call

first thing in the morning. He will message her as soon as he calls them. Limina- wondering if there is a way to start using the TVs at every board meeting for anything they are discussing whether it be Supervisor the auditor that was here if we have anything that we are looking at even if it may be on the website for people to get its they don't necessarily think to bring so is it possible to start using the TV's to project what they are working on. Supervisor said yes, he would look into it. Also wondering if there was anything new with the STAMP project. She has not heard. Supervisor said last thing he heard was in the paper STAMP was rebuilding Oakfield Sewer plant and they were going to do that. Are those four area that were getting from Royalton during the testing cycle are they still on Royalton water – Hoffman Road and 31, 31 and Shelby Basin, Salt Works Rd and 31, there were 4 sections where their water was down substantially in the last quarter from Medina. Two were down 80% one was down 90% usage; one was down 50%. At the last meeting it was stated that the testing had been whatever pressure testing was happening that was done and all water was coming from Medina but she checked with Medina today and they said the water usage in those four areas are still way below normal for what we used to use so does that mean we are still having water turned on from Royalton. Supervisor said he will email Dale to find out. Back on May 3rd CPL was here and they gave a cost proposal to do their testing and the last item says compile an engineering report that documents the evaluation including findings, recommendations, conceptual maps, necessary approvals, budget estimates. Did we get that report? Supervisor said they haven't moved forward on any of that yet. Limina said when we looked at CPL and MRB we selected them. Didn't they start working on that? Supervisor said he will email Jason tomorrow and get a status on it. He will forward and email when he gets it back.

Public Comment- Darlene Rich-Just started doing the vouchers in April. Worked on them for 3 1/2 days She is asking all departments to have the bills at least a week before the board meeting with the account codes on them. This will take care of the bulk of them. The few that come in after can be taken care of easily and I won't be spending the whole day on them especially when I have to stop and take care of my constituents. Moving forward if the bill is coming out of your budget you are responsible for putting the account code on the bill and having it on my desk the week before the meeting. Supervisor asked if there were bills that didn't have account codes on? She said yes. He asked who because it is only him, Dale and I that would have bills. I said the utility bills don't come out of my budget and I would not know whether it is buildings, or store room. The credit card bill is hard to take care of too. Said I just need all of the codes on the bills and receipts. Limina said there is a mixture and as you look thought the bills you will see that some of them have the accounts written on them and some of them don't

John Pratt- stake our being done on the south side of 31 from Salt Road east. Just wondering if town has any project of what's going on their Kirk Myhill side the yellow flags are for NYS Electric and gas. He has no idea what the white flags are for. John also asked where the water project stands but you pretty well covered this and he agrees water project money should be from the various accounts it benefits. For highway report and questions to the highway department the town pays a deputy highway person and he should be reading the report and he also believes that this

deputy could be one of the MEOs instead of an outsider. Its something to entertain in our budget.

Yonic Parada-Wants to know where we stand on the Parkway medium, have we heard form soil and water? Supervisor said the contacted Dale. He doesn't know. Yonic said he called today and they sent Supervisor and Dale a letter and it was ready for last month's meeting. Supervisor said he will get him an answer on it.

Larry Waters-Through diligent additional resource and research he did find a resolution from Jan 2012 referenced to the service change on the water bill. Water district 1 the service charge has been fulfilled; he thinks what it was meant to say the bond has been satisfied. Repairs and maintenance will be needed on the districts line so we will need to have funds available to cover the cost will now be covered over to an operations and maintenance charge. Resolution 15-12 approve the town to charge operations and maintenance fee on water district. To approve the town to move service charge to a reserve account for repairs on water district 1 so again slowly putting pieces of the puzzle. He has done that research by himself and its pretty exhausting, He said we have a supervisor report from January and we are about to work on next year's budget and you don't even know where we are on this year's is ridiculous. Meetings are exhausting. Its all about the money and what it looks like from this side of the board. It's unbelievable to me that we would allow the inability of somebody to school themselves in the software that was purchased to remedy these problems and then not be present during all the conference calls, special meetings to defend their experience with this software and then continually lean on software glitch. We are not the only town using the software. Accountability is getting pretty high so he just sat through a meeting where the majority of department heads aren't even showing up and thinks there is good reason for that- there questions they don't want to answer. So, we sat through the meetings and requests for proposals and we are not even talking about them tonight. Are we hiring a firm? Are we going to spend more money to fix the books? Are we allowing Williamson the opportunity to do it? They just went through January and it balanced to the penny. Why is Darlene doing vouches? He doesn't understand how we got to this point. He doesn't see any action to correct it. Keep talking about it. The doors- winter is coming and we are losing all of our opportunities for any of these capital projects not going to be able to dig in the ground pretty soon. He feels we are still getting water from Hartland because there is a distinct odor in the water at his house that wasn't there before so if that is the case he deserves to know that. He was never notified that we were going to test pressures. Did we just leave the valve on or are we short in the village. His water bill should be zero. Just allot of unanswered questions, makes people feel uneasy with the direction that things are heading and we've got people who are trying to fix that.

Phil Rudnick- Hoffman Road resident and said he is curious to that water he is drinking, what water he is feeding his dogs- is it Royalton, is it Medina? Apparently that water is cheaper, the other meeting was at about \$3 versus \$7 or \$7.50 from Medina. His water bill stayed the same. Supervisor said this is a public comment session and not a question-and-answer period. Supervisor said he will get him an answer.

Jim Heminway-last election a lot of talk of certain people that are on the board about transparency and coming to the meetings and trying to get answers or find some answers. We talk about accounting issues, water project. It seems to him that the term

transparency is used without really meaning it. If we don't know anything about this water project, and he talked about it before, there was never a plan put forward. We don't know how much money was spent on it, we don't even know if we are getting water from Roylton or getting it from somewhere else. Accounting issues go back to the last audit about it maybe before the software we now have is being blamed so where is the transparency. He would like to know. Would like to see some of that. Thinks Ed brought up a good point and if that the case for state law then we ought to follow it and ought not to hide money for a capital project and then not get any reports about what's being done, when is it being done, how much does it cost. Again, the point was brought up that we are nearing the budget process are you going to hide more money in something or another Capital project or continue the one that there still is no report on or no plan. He would like to see a plan. He would like to see real transparency. He thinks everybody sitting out here would appreciate it also. Limina asked out the next workshop. Its August 29 at 7PM. Is there a reason why the accounting firms are not on the agenda for tonight? Can we make a resolution and vote on it? Fixing 2022, 2021. Do you want to vote with Schiffer not being here? Don't you want a full board here? She said no, she thinks we need to get moving on it. He is the one that said he wanted it done by the August meeting. We are already half way through August and we will be into September before we get it. Supervisor told the to make a motion.

RESOLUTION 85-24

RESOLUITON TO MOVE FORWARD WITH SINGLE SOURCE ACCOUNTING FIRM FOR BOOKKEEPING SERVICES

Motion-Limina, Second Ed.

Discussion-Seitz-Liked LGSS. His second choice would have been the young girl form the other firm; his last source would have been Single Source. Limina asked what he like about LGSS. Seitz felt that LGSS would come in and do everything that was needed and probably do it at a lower cost. He felt comfortable with them. Supervisor said he goes with Steve. Same as price point LGSS then Drescher and Malecki and then Single Source. Supervisor said he would go the same with Steve. Limina said that the other two certifications the other two firms had caried no weight. Supervisor said all the other Supervisors in the county go with LGSS and can't recommend them enough. Zelazny said he thinks Single Source has an onsite auditor from the state. Limina said in the July we had a meeting and we had a disagreement whether bank reconciliations were being done or not and you said that we were doing them but not to the way that New York State auditor wanted them done. They were telling us they were done but not how to do that. Limina said if the firm had a state auditor on staff that person is certainly going to be able to tell us how those records should be done in order to get through a clean state audit. If we have a firm option that has an ex-auditor, they can certainly make sure that we are doing the right job. Limina said Drescher and Malecki and Single Source by far exceed the qualifications of LGSS. They are nice people; she was a very nice woman but the qualifications in the background that they have does not stand up to Drescher and Malecki or Single Source accountant. Zelazny- first thing he took from LGSS she did not like Williamson and Williamson has been here for a year and a half. She had a preconceived opinion of Williamson where the others did not. On the resolution to approve Single Source Accounting.

Roll call vote:

Zelazny- yes,
Limina-yes,
Seitz-no,
Wengewicz-no,
Absent-Schiffer
Motion denied.

Zelazny- Assessor was going to find out who actually owns the median on Furness Parkway. Assessor said the residents own so much into the road it would be the town like the other roadway and then. Zelazny said residents own halfway into the road and then the town owns the half into the whole median. Assessor is going to check into it .

Motion by Wengewicz to close the public portion of the meeting and move into Executive session for advice of legal counsel. Seconded by Zelazny.
Public meeting closed at 8:38 pm.

Executive meeting 8:42 pm.

RESOLUTION NO. 86 -24

RESOLUTION TO ACCEPT THE BID FROM DRESCHER & MALECKI TO RECONCILE THE TOWNS FINANCES FROM DECEMBER 2022 TO CURRENT DATE.

Motion by Wengewicz and second by Zelazny

Roll call vote:

Zelazny-aye
Limina-aye
Seitz-aye
Wengewicz-Aye
Absent-Schiffer

Witness -Kathy Bennett, attorney

Executive session closed at 9:44 pm

Respectfully submitted,

Darlene Rich, MMC, RMC
Town Clerk