

Town of Yates December Yearend Meeting
8 S. Main St., Lyndonville, NY 14098
December 27, 2018, 6:00PM

Present: Jim Simon, Supervisor
 Wes Bradley, Councilman
 John Riggi, Councilman
 Michele Harling, Town Clerk
 Andrew Meier, Town Attorney

Excused: Harold Suhr, Councilman
 Jim Whipple, Councilman
 Trisha Laszewski, Town Assessor
 Dan Wolfe, Code Enforcement Officer
 Roger Wolfe, Highway Superintendent

Others :

Supervisor Simon called the December Yearend Meeting to order at 6:12PM.

RESOLUTION NO. 117-12/18

RESOLUTION TO APPROVE MINUTES

RESOLVED, to approve the minutes of the December 13, 2018 Regular Board Meeting as presented to each Board Member.

Offered by Councilman Riggi, who moved its adoption
Seconded by Councilman Bradley

3 Ayes 0 Nays 2 Absent (Whipple, Suhr)

Motion: Carried

RESOLUTION NO. 118-12/18

**RESOLUTION AUTHORIZING BOOKKEEPER TO MAKE YEAREND ADJUSTMENTS
FOR FISCAL YEAR ENDING DECEMBER 31, 2018**

WHEREAS, the independent auditors have recommended that the Bookkeeper request a “Blanket Resolution” to allow for any budget adjustments that may be required at yearend; be it

RESOLVED, that the Town Board authorizes the Bookkeeper to make the necessary budget adjustments and inter-fund transfers, and furnish a copy of said adjustments to the Town Supervisor when completed.

Offered by Councilman Bradley, who moved its adoption

Seconded by Councilman Riggi

3 Ayes 0 Nays 2 Absent (Whipple, Suhr)

Motion: Carried

RESOLUTION NO. 119-12/18

RESOLUTION TO ACCEPT 2018 YEAREND WATER 2 AND WATER 4 REPORT

WHEREAS, Water 2 and Water 4 have been closed and balanced for the fiscal year 2018, and

WHEREAS, a copy of the balance sheets outlining all income and payments have been prepared by the Town Clerk and reviewed by the Town Board, be it

RESOLVED, that the Town Board accepts the yearend report for Water 2 and Water 4 as presented, and be it

FURTHER RESOLVED, that signed copies of the reports shall be attached to these minutes.

Offered by Councilman Bradley, who moved its adoption

Seconded by Councilman Riggi

3 Ayes 0 Nays 2 Absent (Whipple, Suhr)

Motion: Carried

RESOLUTION NO. 120-12/18

RESOLUTION TO ACCEPT 2018 TOWN CLERK'S YEAREND REPORT

WHEREAS, the Town Clerk's Office will not be conducting further business for the 2018 fiscal year, and

WHEREAS, the Town Clerk has prepared a yearend report that has been reviewed by the Town Board, be it

RESOLVED, the Town Board accepts the report as presented, and be it

FURTHER RESOLVED, that a signed copy of the report shall be attached to these minutes.

Offered by Councilman Riggi, who moved its adoption

Seconded by Councilman Bradley

3 Ayes 0 Nays 2 Absent (Whipple, Suhr)

Motion: Carried

RESOLUTION NO. 121-12/18

RESOLUTION TO APPROVE THE TOWN OF YATES CORRECTIVE ACTION PLAN IN RESPONSE TO THE NYS COMPTROLLER'S OCTOBER 2018 REPORT

WHEREAS, the NYS Office of the Comptroller's October 2018 Report made recommendations to the Town of Yates requiring corrective action, be it

RESOLVED, that the report will read as follows:

Unit Name: Town of Yates
Audit Report Title: Town of Yates: Town Supervisor's Records and Reports
Audit Report Number: 2018M-154

Please find below the corrective action for each recommendation included in the October 2018 NYS OSC Audit Report of Examination for the Town of Yates, NY.

- **Audit Recommendation:**
The Supervisor should: #1 Ensure that financial records and reports are complete, accurate and up-to-date.
- **Implementation Plan of Action(s):**
The Supervisor directed the bookkeeper to produce additional monthly reports to include the Revenue / Expense Control Report and the Balance Sheets (Assets, Liabilities, Reserves and Fund Balance) Report. These reports are reviewed by the Supervisor and provided to the Board and the Town Clerk for review so that any incompleteness or inaccuracies can be remedied in a timely manner.
- **Implementation Date:**
Revenue / Expense Control Report - July 2018.
Balance Sheets Report - October 2018.
- **Person Responsible for Implementation:**
Supervisor

- **Audit Recommendation:**
The Supervisor should: #2 Maintain one set of cash ledgers.
- **Implementation Plan of Action(s):**
The Supervisor worked with the Bookkeeper to ensure that the accounting software would no longer require the bookkeeper to maintain two cash ledgers.
- **Implementation Date:**
December 2018
- **Person Responsible for Implementation:**
Supervisor

- **Audit Recommendation:**
The Supervisor should: #3 Ensure bank reconciliations for all accounts are performed timely and properly.

- **Implementation Plan of Action(s):**
The Supervisor directed the bookkeeper to provide summaries of the bank reconciliations for all accounts and will review for accuracy and to resolve any discrepancies.
- **Implementation Date:**
January 31, 2019
- **Person Responsible for Implementation:**
Supervisor
- **Audit Recommendation:**
The Supervisor should: #4 Ensure adjusting journal entries are recorded in a timely manner.
- **Implementation Plan of Action(s):**
The Supervisor will have the Bookkeeper perform timely journal entry adjustments (for year-end budget adjustments; town auditor AUD adjustments; water, court and reserve account adjustments) and provide a report to the Supervisor after completing the adjustments.
- **Implementation Date:**
December 2018.
- **Person Responsible for Implementation:**
Supervisor & Bookkeeper
- **Audit Recommendation:**
The Supervisor should: #5 Perform oversight of the bookkeeping service (i.e., accounting firm), and ensure the contract with the firm defines the services to be provided and the records to be maintained.
- **Implementation Plan of Action(s):**
The Bookkeeper position was eliminated May 2018. The Bookkeeping contract with Millennium Roads, LLC, was signed by the Supervisor in May 2018, and amended to incorporate a complete Statement of Work in November 2018. The Town of Yates issued a Request for Qualifications on December 4, 2018, for Bookkeeping and Auditing services beginning in 2019.
- **Implementation Date:**
Bookkeeping RFQ decision - January 2019.
Auditor RFQ decision – February 2019.
- **Person Responsible for Implementation:**
Supervisor
- **Audit Recommendation:**
The Supervisor should: #6 Prepare monthly reports for the Board including detailed accounting of all money received and disbursed, cash balances and detailed year-to-date budget-to-actual comparisons of revenues and expenditures for each fund.
- **Implementation Plan of Action(s):**
The Supervisor directed the Bookkeeper to produce an additional monthly report to include all money received and disbursed, cash balances and detailed year-to-date budget-to-actual comparisons of revenues and expenditures for each fund (The Revenue / Expense Control Report). This report is reviewed by the Supervisor, the Board and the Town Clerk on a monthly basis.
- **Implementation Date:**
July 2018

- **Person Responsible for Implementation:**

Supervisor

- **Audit Recommendation:**

The Supervisor should: #7 Ensure fund balance projections for budgeting purposes use up-to-date financial information.

- **Implementation Plan of Action(s):**

The Supervisor directed the Bookkeeper to produce an additional monthly Balance Sheets (Assets, Liabilities, Reserves and Fund Balance) Report. This report is reviewed by the Supervisor, the Board and the Town Clerk on a monthly basis. The Supervisor also plans to have the Town Auditor complete the AUD sooner in the subsequent fiscal year in order to ensure the fund balance actuals are available for subsequent fiscal year budget development planning purposes.

- **Implementation Date:**

October 2018.

- **Person Responsible for Implementation:**

Supervisor

- **Audit Recommendation:**

The Board should: #8 Address the financial condition problems affecting the general town-wide fund when adopting the 2019 budget.

- **Implementation Plan of Action(s):**

The Supervisor developed a fund balance policy in coordination with NYS OSC and the Board, and it was passed by resolution on December 13, 2018 (Resolution No. 114-12/18). The Supervisor made significant changes to the 2019 budget to ensure Fund A had the least amount of planned expenditures, the maximum amount of revenues, and the least amount of impact on the Fund DA Unreserved Fund Balance. The Board approved the 2019 Final Budget by resolution on November 8, 2018 (Resolution No. 104-11/18). Since the negative Fund A Unreserved Fund Balance was several years in the making, it is estimated that it will take three fiscal years to develop a positive Fund A Unreserved Fund Balance while maintaining services, staying under the tax cap, and not allowing Fund DA Unreserved Fund Balance to drop below the Fund Balance policy minimum of 15%.

- **Implementation Date:**

Fund Balance Policy - December 2018.

Fund A Unreserved Fund Balance return to positive balance – December 2021.

- **Person Responsible for Implementation:**

Supervisor and Board

Offered by Councilman Riggi, who moved its adoption

Seconded by Councilman Bradley

Supervisor Simon explained that the only change from the previous draft was #4; to ensure that the adjustment of journal entries be recorded in a timely manner.

Councilman Riggi stated that the Board should be diligent in executing these corrective actions and in tracking the progress that is being made.

Supervisor Simon responded that many of the corrective actions are already being done.

3 Ayes 0 Nays 2 Absent (Whipple, Suhr)

Motion: Carried

RESOLUTION NO. 122-12/18

RESOLUTION TO PAY BILLS

WHEREAS, bills have been reviewed by the Town Board, be it

RESOLVED to pay bills as follows:

A-Accounts-(General – Townwide)	\$ 12,964.44
B-Accounts-(General – Outside Village)	\$ 547.54
DA-Accounts-(Highway – Townwide)	\$ 7,336.72
DB-Accounts-(Highway – Outside Village)	\$ 1,773.89
Water 4-	\$ 2,140.36
Water 2-	\$
Youth-	\$
Fire-	\$

TOTAL	\$ 24,762.95
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Offered by Councilman Bradley, who moved its adoption
Seconded by Councilman Riggi

3 Ayes 0 Nays 2 Absent (Whipple, Suhr)

Motion: Carried

ADJOURNMENT

Moved by Councilman Bradley, Whereas there is no new business to be brought before the Board,
the meeting be adjourned at 6:21PM.
Seconded by Councilman Riggi

3Ayes 0 Nays 2 Absent (Whipple, Suhr)

Motion: Carried

Respectfully Submitted,
Michele L. Harling
Yates Town Clerk

Water 4 Balance Sheet

Water 4	2018 Metered Water Income	Penalty Income	Hookups & Hydrant Fees	Village Payments	Ridgeway Payments
January	\$14,258.44	\$33.47	\$450.00		\$203.04
February	\$9,032.92	\$199.55			
March	\$1,623.30	\$180.51	\$100.00	\$14,479.50	
April	\$11,999.42	\$8.10	\$970.00		\$165.62
May	\$9,868.21	\$315.33	\$1,600.00		
June	\$888.30	\$67.10	\$1,700.00	\$19,085.50	
July	\$14,776.60	\$6.90	\$650.00		\$527.28
August	\$12,514.69	\$209.94	\$850.00		
September	\$3,046.95	\$277.30	\$90.00	\$38,734.50	
October	\$19,740.12	\$6.30	\$460.75		\$381.94
November	\$13,838.47	\$138.89	\$2,955.38		
December	\$1,613.34	\$153.21	\$241.87	\$20,531.00	
Total	\$113,200.76	\$1,596.60	\$10,068.00	\$92,830.50	\$1,277.88

Income \$124,865.36
 Cost \$94,108.38
 Difference \$30,756.98

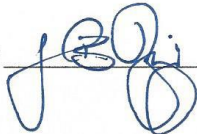
Dated: 12/27/2018

Supervisor Simon 

Councilman Whipple _____

Councilman Suhr _____

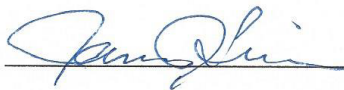
Councilman Bradley 

Councilman Riggi 

Water 2 Balance Sheet

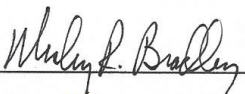
Water 2	2018 Metered Water Income	Penalty Income	Fees Income	Somerset Payments
January	\$29,365.14		\$7.38	\$530.00
February	\$765.90		\$14.45	\$27,145.39
March	\$249.50		\$24.95	
April	\$30,756.35		\$3.80	\$31,538.78
May	\$956.85		\$34.93	\$20.00
June	\$386.50		\$38.20	
July	\$34,773.13		\$11.57	\$35,660.29
August	\$1,215.20		\$26.83	
September	\$268.45		\$12.85	
October	\$41,021.30		\$18.55	\$41,807.18
November	\$2,120.70		\$78.95	
December	\$145.50		\$12.85	
Total	\$142,024.52		\$285.31	\$550.00 \$136,151.64
Income	\$142,859.83			
Cost	\$136,151.64			
Difference	\$6,708.19			

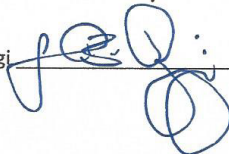
Dated: 12/27/2018

Supervisor Simon 

Councilman Whipple _____

Councilman Suhr _____

Councilman Bradley 

Councilman Riggi 

2018	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
PROPERTY TAX	\$1,905,842.52	\$226,060.82	\$88,403.15	\$90,443.56	\$27,619.40								\$2,337,769.45
RECYCLE WASTE	\$186,560.00	\$23,956.00	\$8,056.00	\$10,388.00	\$1,590.00								\$230,550.00
TAX PENALTY		\$1,117.47	\$1,790.28	\$2,945.56	\$892.78								\$6,746.09
COLLECTION FEE										\$90.00			\$90.00
MARRIAGE LIC		\$30.00			\$30.00	\$30.00	\$90.00	\$60.00					\$330.00
MARRIAGE CERT		\$30.00	\$20.00		\$20.00	\$30.00	\$30.00	\$40.00	\$20.00				\$240.00
CONSERVATION	\$75.00	\$50.00	\$75.00	\$1,350.00	\$4,700.00	\$917.00	\$500.00	\$4,528.00	\$5,763.00	\$2,242.00	\$2,406.00	\$882.00	\$18,108.00
CEMETERY GRAVES					\$800.00	\$850.00	\$850.00	\$980.00	\$5,763.00	\$450.00	\$400.00	\$400.00	\$5,050.00
CEMETERY SERVICE	\$350.00	\$1,125.00	\$108.00	\$120.00	\$198.00	\$2,250.00	\$1,555.00	\$2,000.00	\$510.00	\$2,100.00	\$1,968.00	\$1,020.00	\$8,710.00
DOG SPAYED	\$168.00	\$156.00	\$36.00	\$120.00	\$240.00	\$240.00	\$132.00	\$174.00	\$198.00	\$180.00	\$162.00	\$102.00	\$1,968.00
DOG UNSPAVED	\$132.00	\$304.00	\$36.00	\$120.00	\$108.00	\$132.00	\$216.00	\$168.00	\$144.00	\$104.00	\$96.00	\$60.00	\$1,596.00
STATE FEE	\$61.00	\$83.00	\$57.00	\$80.00	\$60.00	\$73.00	\$76.00	\$71.00	\$69.00	\$104.00	\$51.00	\$32.00	\$817.00
SECOND NOT FEE (\$2.00)	\$6.00	\$24.00	\$8.00	\$14.00	\$16.00	\$26.00	\$18.00	\$36.00	\$24.00	\$18.00	\$18.00	\$14.00	\$222.00
PURBERED		\$30.00	\$30.00	\$30.00						\$30.00			\$120.00
REPLACEMENT TAG	\$3.00							\$3.00					\$6.00
MISC	\$5,760.23	\$40.00	\$59.65					\$5,859.88					\$5,859.88
MINOR SALES	\$2.25	\$1.50	\$7.50	\$6.25	\$13.50	\$2.50	\$1.00	\$2.00		\$1.50	\$3.00	\$1.00	\$42.00
RECYLING BIN	\$21.00			\$14.00	\$7.00		\$21.00	\$21.00		\$7.00	\$7.00		\$98.00
VITAL RECORD	\$70.00	\$10.00	\$30.00			\$30.00	\$80.00	\$60.00		\$160.00	\$100.00	\$20.00	\$710.00
ZONING FEE				\$100.00	\$50.00								\$150.00
PLANNING FEE						\$50.00							\$50.00
JUNK LIC		\$300.00											\$300.00
BUILDING PERMIT	\$149.00	\$50.00	\$75.00	\$400.00	\$446.00	\$804.00	\$397.00	\$225.00	\$261.00	\$183.00	\$262.00		\$3,252.00
TOTAL	\$2,099,200.00	\$253,267.79	\$98,455.58	\$105,911.37	\$32,320.68	\$5,434.50	\$3,116.00	\$6,388.00	\$7,139.00	\$5,025.50	\$4,415.00	\$2,021.00	\$2,622,694.42
													\$0.00
COUNTY TAX	\$1,010,387.49	\$226,060.82	\$88,103.15	\$90,143.56	\$27,619.40								\$1,442,314.42
COUNTY WASTE	\$186,560.00	\$23,956.00	\$8,056.00	\$10,388.00	\$1,590.00								\$230,550.00
SUPERVISOR TAXES	\$893,526.50												\$893,526.50
WATER 2 RELEVY	\$1,536.81												\$1,536.81
WATER 4 RELEVY	391.72												\$391.72
NVS DEC	\$70.86	\$47.24	\$70.86	\$188.95	\$444.04	\$883.17	\$472.41	\$4,312.05	\$5,445.25	\$2,118.34	\$2,273.55	\$857.00	\$17,183.72
AG & MARKETS	\$61.00	\$83.00	\$57.00	\$80.00	\$60.00	\$73.00	\$67.50	\$77.00	\$69.00	\$104.00	\$51.00	\$32.00	\$817.00
NVS HEALTH		\$22.50						45		\$67.50			\$247.50
SUPERVISOR	\$905.39	\$3,098.23	\$2,108.92	\$5,110.86	\$2,607.24	\$4,433.33	\$2,500.09	\$1,959.95	\$1,624.75	\$2,735.66	\$2,090.45	\$1,132.00	\$30,306.87
MISC & OVERPAY TAX	\$5,760.23		\$59.65										\$5,819.88
TOTAL	\$2,099,200.00	\$253,267.79	\$98,455.58	\$105,911.37	\$32,320.68	\$5,434.50	\$3,116.00	\$6,388.00	\$7,139.00	\$5,025.50	\$4,415.00	\$2,021.00	\$2,622,694.42
DATED: 12/21/18					COUNCILMAN								
SUPERVISOR					COUNCILMAN								
COUNCILMAN					COUNCILMAN								