

Village of Schuylerville
Monthly Meeting Minutes
Wednesday December 9, 2020

Present;

Mayor Carpenter

Trustee Colvin

Trustee Baker

Trustee Drew

Trustee LeBaron

MARVIN AND COMPANY PRESENTED ON THE 2019 AND 2020 AUDITS:

Christopher Healy presented on the AUP (audit of cash) for 2019 and 2020. The full report is available for viewing on the village website. a summary of the 2019 and 2020 findings and responses are below;

1. Cash disbursements procedure, “Are cancelled checks or check images returned with bank statements and maintained on file?” Marvin and Company noted one instance in 2019 and two in 2020 where no check image was retained and one instance in 2019 where there was no record of the related voucher being paid or voided, therefore Marvin and Company were unable to determine if a check image should have been maintained. In 2020 there was one instance where the check had not yet been cashed and therefore was not available to be maintained on file.
2. Cash disbursements procedure, “Are all checks signed by the chief fiscal officer?” Marvin and Company noted one instance in 2019 and two instances in 2020 where no check image was retained and one instance in 2019 where there was no record of the related voucher being paid or voided, therefore Marvin and Company were unable to determine if checks were signed by the chief fiscal officer. In 2020 there was one instance of where the check had not yet been cashed, therefore Marvin and Company were unable to determine if the check was signed by the chief fiscal officer.

(finding two is basically the same finding as finding 1, with the distinction being that with the images missing the signature could not be verified.)

3. Cash disbursements procedure, “Are payments supported by appropriate documentation?” Marvin and Company noted five instances in 2019 where no invoice or supporting documentation was retained.
4. Cash reconciliations procedure, “Is the bank reconciliation performed by a person whose job duties do not include maintaining either the cash receipts or disbursements journals or

receiving or disbursing cash?” Marvin and Company noted that the treasurer reconciles accounts and is also responsible for portions of cash receipts and disbursements processes. Christopher Healy stated that in a small municipality, it is not necessarily convenient to have an additional staff member retained for just the purpose of performing bank reconciliations. He recommended that a member of the board should review the bank reconciliations each month to confirm that there were no unauthorized transactions.

5. Property records procedure, “Are all fixed assets included in the records?” Marvin and Company noted some items included in the records did not have values, and therefore it does not appear that all are included. Christopher Healy recommended that the board should look to the insurance property values sheet to determine values for these properties.
6. Payroll Procedure, “Is leave time accounted for?” Marvin and Company noted no centralized tracking of leave time. In some instances, hours were noted on timesheets, but there was no record of a centralized accounting of leave time. Christopher Healy noted that the Clerk has, since the beginning of this fiscal year, implemented a system for tracking time for employees.
7. Payroll Procedure, “are pay rates in accordance with collective bargaining agreements and other lawful employment contracts or board resolutions?” Marvin and Company noted no formal collective bargaining agreements and other lawful employment contracts or board resolutions authorizing rates of pay. For both years Marvin and Company was able to see where rates were established during the budget process and suggested that there should be a resolution signed by the board confirming these rates and stored in the employees’ files. They noted that during the year, when there was a change in personnel, that the rate of pay was not clearly established for the new employee. Mr. Healy suggested that there should be a resolution on record determining the rate of pay that was approved by the board for that new hire.
8. General Recordkeeping requirements for tax collecting officers, under bank accounts procedure Marvin and Company noted no separate account is maintained for the tax collector, therefore these procedures could not be completed. Christopher Healy noted that in a municipality of this size, it was not necessary to keep the tax collection in a separate account, however this finding needed to be stated, as procedure directs him to audit this bank account, which did not exist.
9. Payroll procedure, “are payrolls certified and approved by the appropriate official?” Marvin and Company noted that there was one instance in 2020 where the payroll was not certified by the Mayor or Deputy Mayor. Christopher Healy stated that as this had only occurred once in all of the payrolls that were examined, that he did not feel that this was an issue to be concerned about.

BOARD ANNOUNCEMENTS:

- Schuylerville/Victory Board of Water Management Meeting Monday December 21st at 7:00 pm in the Victory Meeting Hall SOCIAL DISTANCING PROTOCOLS WILL BE ENFORCED.
- Schuylerville Village Board Workshop Meeting Monday January 4th at 6:30 pm will be held in Zoom format only. Zoom links will be available by request to the treasurer only.
- Schuylerville Village Board Meeting on Wednesday January 13th will be held in Zoom format only. Zoom links will be available by request to the treasurer only
- Planning Board Meeting on December 21st at the Village Hall in Schuylerville at 6:30 pm.

MINUTES:

Trustee Baker made the motion to approve the minutes from the last meeting, Trustee Drew seconded the motion, all in favor, minutes approved.

TREASURER'S REPORT:

General Fund Statement balance	\$67,484.63
Sewer Now Statement Balance	\$177,533.27
Trust and Agency	\$46,542.41
General Fund Money Market	\$1,012,060.06
Sewer Fund Money Market	\$452,107.76
Memorial Day	\$3,863.39

DEPARTMENT AND COMMITTEE REPORTS:

- DEPARTMENT OF PUBLIC WORKS
Supervisor Decker stated that the DPW was nearly 100% ready for snow. He expressed concern regarding the trash that was in the alleys that would be an issue for snow removal purposes. He also noted that there were several basketball hoops that were in violation of the set back law for regulations regarding distance from the street and expressed concern that these could cause damage to the plow trucks if they could not be seen at night.

- **CODE ENFORCEMENT**

Code enforcement officer Albert gave his report on the various permits and co's given. Mayor Carpenter asked if Gil had looked into the matter of the truck parked on Broad Street. Gil stated that the vehicle was registered and that it was not violating any village law. The matter of KO Motorsports was brought up. Attorney Klingebiel stated that he had spoken to the owner of the property and that the owner would be enforcing the matter of no parking on the sidewalks.

- **FIRE DEPARTMENT**

No report

- **WASTE WATER TREATMENT PLANT**

Charles Sherman received an email from a landscape architect from MJ engineering stating that Julie Reuther from DEC is requesting a conference call regarding the letter from Attorney Klingebiel in regard to the processing of waste for the Victory Mill project. Attorney Klingebiel stated that the DEC was requesting that he (Attorney Klingebiel) issue a letter stating that none of the flows from the proposed mill project will interfere with the treatment process or exceed capacity at the plant. Attorney Klingebiel stated that there is no way that he could possibly give them a letter promising this. He feels that this would be misrepresentation and that he could not give them this letter. Attorney Klingebiel stated that the most he would be willing to provide them with would be a letter that states that the Village of Schuylerville treats waste water for the Village of Victory. There will be a conference call between Attorney Klingebiel, Charles Sherman and DEC representative tomorrow.

- **HISTORIAN/VISITORS CENTER**

No report

- **PLANNING BOARD**

No report.

- **SCHUYLERVILLE/VICTORY BOARD OF WATER MANAGEMENT**

Trustee Drew presented the highlights of the water board meeting. Darcy Filipovich requested that her water units be reduced to one, as she has a small floral business that she operates out of her garage. The board moved to postpone any decisions on this until the next meeting. The issue of Edwin Sullivan and the billing for the second parcel of land was a stalemate, as the members disagreed. Trustee Drew stated that Attorney Dixon has submitted a letter stated that there is no reason why the board should not be charging Mr. Sullivan for water. This legal opinion was also expressed by the Village of Schuylerville attorney David Klingebiel. Trustee Drew stated that this matter would be brought to the water board again. During hydrant flushing there were several hydrants that need repair or replacement. Trustee Baker suggested that the water board should consider building a reserve for the replacement of hydrants. Mayor Carpenter asked if the village board could request that a letter from the Schuylerville village board to be read at a water board meeting concerning the Edwin Sullivan issue.

PUBLIC COMMENT:

Wendy Lukas thanked Attorney Klingebiel for his stance on the letter to the DEC. She agreed that it was inappropriate for them to ask for this.

Helene Patterson offered input regarding the report from Marvin and Company. She stated that she worked with DPW supervisor Decker to comprise an excel spreadsheet to track sick, vacation and personal time. There is also a copy of this attached to each employee's paystub. She has discussed with Treasurer Heyman the pay rate issue and will from this point on document any new hires with a resolution to be presented to the board which will state all terms of employment for the new hire, including the rate of pay and hours agreed upon by the board. A copy of this, in addition to being included in the resolution book, will be in the employees file. Helene also stated that both she and Cory have new timesheets with more detail as to the hours worked. As regards the capital assets spreadsheet, Heyman has stated that she will work to ensure that all items that should be included in this list will be added to the capital assets plan. Trustee Baker stated that he will assist Heyman to expand the development of the capital assets plan.

OLD BUSINESS:

The issue of KO Motorsports was addressed. Attorney Klingebiel stated that he was going to issue a letter to the owner of the property to pass on to the tenant and that this will be the final warning. If the matter has not been resolved to the boards satisfaction, the vehicles in violation will be towed at owner's expense.

Regarding the truck parked on upper Broad Street, Attorney Klingebiel cited Village code 151 27B "when any vehicle is found unattended on any highway or public parking lot within the village where said vehicle constitutes an obstruction to traffic said vehicle may be removed by or under the direction of the village board" Attorney Klingebiel offered to write a resolution to present to the board to move to order the resident remove the vehicle. Mayor Carpenter will issue a final warning to the resident.

NEW BUSINESS:

Treasurer Heyman presented a mid-year treasurer's report. Trustees were provided with reports stating the amounts received or expended in comparison to the budgeted amounts. Detail was provided on any lines that were either not at the 50% mark or were areas of concern. Report is as follows;

GENERAL FUND REVENUES;

Sales tax, which has been being followed closely due to concerns that the shut downs would have a negative impact on these revenues are currently at \$113,841. The average at this time of year over the last five years is \$118,724. By this calculation, we are down by 4.11%

Public works charges are the reimbursement from the sewer fund to the general when there is sewer work done by the DPW. You will see an invoice from the village to sewer for \$5,456.63 in this month's vouchers. There will be a resolution presented later in the meeting to increase both the revenue and expense sides of this equation.

Refuse and garbage is at 56%. This number, however includes trash week, which was for \$2,080.00. This would bring the percentage down to 52% revenue for just regular trash tickets.

Interest and earnings are well below the budgeted amount due to the unforeseen plummeting of the interest rates we saw this year.

Consolidate highway aid has been applied for. (CHIPS) I have reached out to Pete Rhea from DOT to make sure that they received our application and was told that he had the information and will process our request.

GENERAL FUND EXPENDITURES;

Heyman's report focused on those accounts that are showing a percent expended that is over 50%

Personal accounts and payroll related expenditures not included as they will be higher, as payroll shows current expends.

Auditor Contractual (93.33%) is at \$7000.00. The original budgeted amount for this account was \$3,000.00. A budget transfer was approved by the board back in November for \$4500 from buildings contractual. This was done to cover the cost to have the 2019 and 2020 cash audits completed by Marvin and Company. I do not project any further expenses in this account, as I believe that all invoices are in from Marvin and Company.

Law Contractual (86.89%) is at \$1,839.95. We should look to budget more for this line next year, as both the dump truck BAN and the garbage truck BAN will need to be renewed. The fire truck BAN renewal cost, I believe will come from the A.3410.400 Fire Contractual unless the board wishes otherwise. Attorney Klingebiel mentioned that he writes BANS for other municipalities and that he would be glad to look into the matter to see if he can help with this expenditure.

Central Data (74.14%) is at \$14,827.63 but the main expenditures for the year have already been entered, eg the tax software and KVS annual support and maintenance contracts as well as a 25-hour time bank from Stored Tech, so barring any unforeseen events, we should be okay until the fiscal year end.

Unallocated Insurance (61.75) only fire insurance is left, should be sufficient funds here in this account to cover this expend

Property Tax (61.61%) paid except for county. Last year's county was at \$3,765.28, \$393.52 and \$50.00, so unless there is a big increase, we should have sufficient funds here.

Safety Inspection (81.6%) is at \$408. We have already paid the Williams and Law book invoice, so the main expenditure in that line is already booked, however we may need to add to this line later in the year to cover the cell phone costs, or if Gil needs to take any additional courses before the end of this fiscal year.

Chips (100%) We used the full amount allocated for this year. I have been in contact with Pete Rhea from DOT and hopefully the funds will be coming in soon.

Street Lighting Contractual (57.14%) is at \$7,714.93. last year at this time it was \$7,675.48, so it should not be off by much by year end.

Playground Rec Centers (84.87%) is at \$7,124.16. We did a budget transfer from buildings contractual back in July to cover the unexpected cost of the woodchuck mitigation (\$4,995). This is something we will need to consider budgeting for next year; hopefully it will not be as big an expense if we continue to monitor the situation. There should be plenty in that account barring any unusual expenses, as generally it would only be minor utility bills from now until the fiscal year end.

Adult Recreation (100%) Seniors group has already received their check for this fiscal year. No more expenses will be drawn. Heyman noted that the board should request a full accounting of services provided for this group.

Planning Board Personal Service (60%) at 600 dollars. We may need to add to this account if there are many more meetings before the year's end

Planning Board Contractual (97.99%) is at \$783.95. A large part of this was the cost to have the public hearing (\$629.95) transcribed. The balance was legal ads. We will be receiving an invoice from the courses that some planning board members took for approximately \$117. At this point we will need to transfer funds to this account to cover this anticipated invoice, as there is only \$16.05 left in this line. A resolution will be presented later in this meeting to cover this.

Storm Sewers Personal (104.22%) is at \$4,168.86. We will be reviewing a resolution later in the meeting to increase both the revenue and expends lines for sewer work done by DPW.

Community Beautification, garden club has already submitted their invoice and been paid

State Retirement has been submitted already.

SEWER FUND REVENUES

Revenues for Sewer Fund are on track or above with the exception of the Interest and Earnings on the checking and money market accounts, due to rates being far below what they were at budget time.

SEWER FUND EXPENDS

Heyman reported the detail on any accounts that are showing a percent expended that is over 50% Personal accounts and payroll related expenditures were not included as they will be higher, as payroll shows current expends.

Sanitary Sewers Personal (297%) at \$5,952.29. This account is much higher than in previous years as, due to Helene's hard work, the payroll postings are all in order now to accurately reflect the hours worked by the DPW for sewer. There will be a resolution presented at this meeting to

increase this line to cover these expenses. You will see the invoice for the work done by DPW in the abstract for this month's expends.

Waste Water Treatment Plant Equipment (68.77%) at \$6,396. The only expend for this account was the heating and cooling unit for \$6,396.00. Barring any other equipment failure, we should be ok in this line.

Storm Sewers Contractual (no percentage shown as this line was not budgeted) Helene posted the rental of the equipment used during the repair to the sewer line. I believe that this is the correct line, as the only other expend line is for waste water treatment plant contractual which is not the appropriate line for this cost. This will need a budget transfer, which will be presented later on at this meeting. Heyman encouraged board members to reach out to her at any time with questions

The following meetings were scheduled for the 2021-2022 budget discussions. January 6th at 6pm, (held via Zoom) January 27th at 6pm, (venue TBA) February 8th at 6pm and February 22nd at 6pm. Mayor Carpenter stated that it may only require that the board hold 3 of these meetings and that this will be confirmed as we get into the budget process. These dates will be posted on the calendar on the village website.

Village Clerk Helene Patterson had provided the board with a spreadsheet with information regarding the renewal of the health insurance. The only difference for the calendar 2021 year was actually a reduction in cost of a little over 1 percent. The services were all the same.

Resolution to approve hire and pay rate for Travis Holcolm a seasonal part time position at \$15 per hour no more than 30 hours per week. The hire period is from November through March 31st 2021 Trustee Baker made the motion, Trustee Colvin seconded the motion all in favor passes 5-0

A resolution was presented to hire an additional temporary worker. Mayor Carpenter read the resolution as follows; Whereas, The Village of Schuylerville Board of Trustees has hereby voted to hire one temporary part-time DPW worker and Whereas the part-time temporary worker will not work in excess of 30 hours per week for a period of not more than 3 months, with a possible extension to 6 months at a rate of \$15.00 per hour. Trustee LeBaron made the motion to approve the resolution, Trustee Drew seconded the motion, all in favor.

Fort Hardy Advisory Committee update; the committee at this point consists of 6 out of the 7 members. Mayor Carpenter will inquire as to the name of the new president of the OSAA, who would be joining as a representative of this entity.

The next item was the approval of appointment to planning board of Bruce Ricketson to fill the remainder of a vacant term left by Linda LLoyd. Mayor Carpenter and Planning Board Chairman Bob Foster had interviewed Mr Ricketson extensively. It was made clear to Mr. Ricketson that he would not be allowed to vote on the issue of the 231 conversion, as he had been opposed to the matter. Trustee Baker made the motion to approve the appointment of Mr. Ricketson on the grounds that he recuse himself from voting on this matter, Trustee Drew seconded the motion all in favor. Trustee LeBaron asked if there was a tie regarding the 213 Broad project, what would the result be. Attorney Klingebiel stated that that would mean that the project would not pass.

Review of Charter franchise agreement. Attorney Klingebiel noted that this agreement had been negotiated extensively to ensure that Charter would have to go to site plan review with the village before they could install any new poles within the village limits. This franchise agreement will require a public hearing to pass this contract.

Review of Fulton County solid waste agreement. The contract and rate were the same as last year. Trustee Colvin made the motion to approve the contract, Trustee Drew seconded the motion, all in favor contract approved.

Presentation of Department head budget requests. Letters to the department heads have been issued. Trustee Baker suggested a due by date of January 5th, 2021 for these department head budgets to be submitted.

Presentation of a resolution for a budget amendment to increase A.1710.000 Public Works (DPW work for sewer) \$2,000.00 and increase A. 8140.100 Storm Sewers Personnel \$2,000.00 Trustee Colvin made the motion to approve the resolution, Trustee Baker seconded the motion, all in favor resolution passed.

Presentation of a resolution for a budget transfer from A.8510.400 Community Beautification \$216.50 and G.8130.400 Waste Water Treatment Plant Contractual \$5,500.00 To; A.1380.400 Fiscal Agent Fees \$56.50, A.8020.400 Planning Board Contractual \$160.00, G. 8120.100 Sanitary Sewers Personal Service \$5,000.00 and G.8140.400 Storm Sewers Contractual \$500.00. Trustee Baker made the motion to approve the resolution, Trustee Drew seconded the motion, all in favor, resolution approved.

There was a presentation of a resolution to transfer funds to pay fire engine BAN Mayor Carpenter read the resolution as follows;

WHEREAS, a transfer of funds is needed from A.3410.400 Fire Contractual in the amount of \$19,288.65 to the BANs expense accounts A.9730.600 principal in the amount of \$17,173.65 and A.9730.700 interest in the amount of \$2,115.00 should be made to allow for the use of fire contractual funds to pay the BAN for the fire truck. Trustee Colvin made the motion to approve the resolution, Trustee Drew seconded the motion, all in favor, resolution passed.

A resolution was presented as follows; Whereas, a budget amendment is needed to add \$44,953.60 to the expends account A.1640.400 Central Garage Contractual from account A.2702.000 Garbage Truck Reserves to allow these funds, in conjunction with a bond for \$100,000.00 to be used to purchase a new garbage truck for the Village of Schuylerville Trustee Drew made the motion, Trustee Baker seconded the motion, all in favor, resolution passed.

There was a discussion regarding the possibility of installing flashing pedestrian lights at the trail crossing on RT. 29. Mayor Carpenter will be reaching out to the NY State DOT he will also let them know about the pedestrian crossing sign on the on the visitors' center side which was hit and taken off the pole, as this sign will need to be put back up.

PUBLIC COMMENT:

Wendy Lukas spoke.

APPROVAL OF VOUCHERS:

Trustee Colvin made the motion to approve the vouchers for the A Fund in the amount of \$60,090.64 and the G fund on the amount of \$14,662.20, Trustee Drew seconded the motion, all in favor vouchers approved.

EXECUTIVE SESSION:

ADJOURNMENT:

Trustee Colvin made the motion to adjourn, Trustee Drew seconded the motion, all in favor meeting adjourned.