

SOUTH BRISTOL TOWN BOARD MEETING

April 10, 2017

**REGULAR MEETING**

The regular meeting of the South Bristol Town Board was called to order April 10, 2017 at 7:03pm at the South Bristol Town Hall, 6500 W Gannett Hill Road, Naples, NY 14512.

**PRESENT**

Daniel Marshall, Supervisor  
Donna Goodwin, Councilwoman  
Stephen Cowley, Councilman  
Jim Strickland, Councilman  
Scott Wohlschlegel, Councilman

**RECORDING SECRETARY**

Judy Voss, Town Clerk

**OTHERS**

Brian Perkins, Anne Jacobs, Steve Dahl Schultz, Lisa Moore, Maddie Bicknell, Kristie and Alan Braun, Steve Lembaris and Jim Wight

**I. ROLL CALL**

Supr. Marshall opened the meeting with roll call.

**II. PLEDGE OF ALLEGIANCE**

**III. APPROVAL OF MINUTES**

On a motion made by Councilman Wohlschlegel and seconded by Councilman Cowley, the March 13, 2017 Public Hearing minutes and the March 13, 2017 Regular Town Board minutes were ACCEPTED. Voting AYE: 5. Voting NAY: 0. Voting AYE: Marshall, Goodwin, Cowley, Wohlschlegel and Strickland.

**IV. PRIVILEGE OF THE FLOOR**

Supr. Marshall introduced 3 people from the EFPR Group and they do the Town's bookkeeping, a system that is working quite well for us. Margaret Dunn, who used to be the Town bookkeeper, now works for EFPR and as a result of that she is now working again on our books. Supr. Marshall introduced Shelby Bennett, who has been doing a lot of the research of our books, Tina DeNigro and Robert Fox and they are going to speak to the Board about the 2015 AUD.

Ms. DeNigro noted that Mr. Fox is one of the founding partners with EFPR and we are part of a group that is specializing in government accounting helping smaller municipalities like South Bristol. We have been spending a lot of time over the last several months researching your books and tonight we are going to present our findings on 2015.

Mr. Fox noted that this project brought him out of retirement and with 50 years of doing this has been one of the more challenging experiences of his career. The engagement we were signed up to do was to determine that the bank balances were properly recorded for the 2015 AUD (Annual Update Document); determine that the proper payroll expenditures were recorded, take a look at Everwilde activities and see if that was properly recorded and look at the revenue

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and expenses and see if they were correctly recorded. Mr. Fox noted that they put together a Client Memo that summarizes in the narrative what they have found.

Fundamentally, the bank balances of 2014 didn't agree with the AUD by \$2,000± and we figured out the Guiderail program wasn't included on it.

Supr. Marshall asked Mr. Fox to explain what an AUD is. Mr. Fox explained that the AUD – Annual Update Document- every year a town or a municipality is required to submit to NYS an AUD which is a summary of all the revenue and expenses that they have had during the year.

Mr. Fox continued, we took a look at what your balance sheet was as of December 31, 2015. We found that the bank balances did not tie to your books and we had to make all kinds of adjustments for. We finally got the banks so the reconciled exactly so that the numbers we are proposing to you we can now say whatever is in the bank is in your books. We also found out the receivables for \$323,000 that were due for the 4<sup>th</sup> quarter sales tax were not on the books and we thought it would be a good idea to put those on the books. They also found a bunch of payrolls we are going to ask you to approve at the end of 2015, \$106,000, were not on the books. What this does, it tells you what we did to look at the bank balances, payroll was understated by about \$30,000 and we found that the revenues were understated by about \$30,000.00. We also had trouble with even balancing with the prior balances. By the time we get to the end of 2015, if you approve the changes we made, we feel extremely comfortable that the numbers you will have at the end of 2015 and 2016 will be dead-on. We can tell you for sure that we know exactly how much cash you have, we can tell you for sure that the revenues reported on a revised AUD agree with confirmations that we got from Ontario County, and other sources, and all the revenues can be properly recorded with the right bookkeeping entries. We don't feel that there was any money taken or missing, it is just that the accounting forum left a lot to be desired, especially at the end of the year.

Mr. Fox continued, one of the things we did do is go through Everwilde and summarized what went through the bank and what went through the books and there was a \$40,000 difference at the end of 2015 which was a transfer going back and forth, so we cleaned that up.

Fundamentally, there were a lot of little things that accountants look at if you want to get a right number at the end any particular year.

One of the issues we found is that the Highway Fund will be a deficit position if we don't make a change and we are going to ask you to allow us to put another \$300,000 back into the Highway Fund. You have about \$700,000 in the General Fund which would drop it to \$400,000 and the Highway Fund up to \$200,000; that is a good balance.

Ms. DeNigro noted that it is not favorable to file your AUD with a negative fund balance which is the position we would be in.

Councilwoman Goodwin asked if we are re-filing our 2015 AUD. Mr. Fox answered, Yes, we are going to amend the 2015 AUD and has been working closely with the State Comptroller Office.

Supr. Marshall noted that the funds would be coming from the General Fund and transferred over to the Highway.

Mr. Fox said the amount now will read what the actual amount that is in the Highway Saving account because somewhere along the line the amount in the Highway Savings Account got transferred over to the General Fund.

Councilwoman Goodwin said there were so many transfers that we couldn't keep track. Mr. Fox agreed.

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Mr. Fox said the other thing we need the Board to do; Margaret Dunn went through and Ms. DeNigro will go over with her, what the accounts payable should have been booked as of December 31, 2015. You approved these in the January 11, 2016 abstract as legitimate payments it is just that they belong back in 2015, not 2016. We are asking you to approve setting up accounts payable for \$5,636.61 in the General Fund and \$99,260.02 in the Highway Fund as accounts payable as of December 31, 2015. They were not in the books and they were not in the AUD for 2015.

For the year-end 2016 we went through the payments that you made in January 2017 and we would like to have you approve \$14,851.60 in the General Fund as a liability for 2016 and \$50,744.63 in payables in the Highway Fund. We have provided Supr. Marshall with detail behind this.

Supr. Marshall noted that the Board has all ready seen these bills and approved them for payment and now what is being done we are allocating to the proper year.

Ms. DeNigro said, theoretically, if you think about \$50,000 being paid out of 2017 you have all ready spent that much of your current budget which you didn't account for. It is appropriate to put it back. By the time we file your 2016 AUD you will have solid fund balances and will know exactly where you are and will make going into your budget season a lot easier.

Mr. Fox said, if you read through this, we refer to Appendix A,B,C, D & E and it refers to the different items that are discussed in the narrative. The appendix gives you the fund balance activity and components. The revenues are listed so we can see that the real estate taxes are essentially very low and your sales tax revenue is very high. You are very fortunate to be in Ontario County. Yates County doesn't give anybody sales tax revenue, Genesee County doesn't give any sales tax and Orleans County doesn't give any sales tax. Monroe County gives a little bit; you are very fortunate here.

Ms. DeNigro said this information will be filed with the 2015 AUD.

Councilwoman Goodwin asked if they had looked at the 2014 numbers?

Ms. DeNigro noted that they had to get solid cash numbers for their opening balances and there were quite a few re-classifications they did for 2014 which is represented in the paperwork; we did not analyze 2014.

Mr. Fox noted that if you look at 2014 numbers, they are comparable to the 2015 numbers except in the Highway Fund and for some reason they were changing what they were putting in there.

Ms. DeNigro noted that the fund balance fundamentally is your cash balance and we felt comfortable with the reclassifications that we did and the cash analysis that we did that the 2014 were solid numbers to roll into 2015.

On a motion made by Councilwoman Goodwin and seconded by Councilman Strickland, moving \$300,000 from the A Fund to the DA Fund in sales tax revenues was ACCEPTED. Voting AYE: 5. Voting NAY: 0. Voting AYE: Marshall, Goodwin, Cowley, Wohlschlegel and Strickland.

On a motion made by Councilman Wohlschlegel and seconded by Councilman Strickland, to reporting to accounts payable \$99,260.02 in the Highway Fund as of December 31, 2015 was ACCEPTED. Voting AYE: 5. Voting NAY: 0. Voting AYE: Marshall, Goodwin, Cowley, Wohlschlegel and Strickland.

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On a motion made by Councilwoman Goodwin and seconded by Councilman Cowley, to report to accounts payable \$5,636.51 in the General Fund as of December 31, 2016 was ACCEPTED. Voting AYE: 5. Voting NAY: 0. Voting AYE: Marshall, Goodwin, Cowley, Wohlschlegel and Strickland.

On a motion made by Councilman Strickland and seconded by Councilwoman Goodwin, to report accounts payable \$14,851.60 in the General Fund as of December 31, 2016 was ACCPETED. Voting AYE: 5. Voting NAY: 0. Voting AYE: Marshall, Goodwin, Cowley, Wohlschlegel and Strickland.

On a motion made by Councilman Wohlschlegel and seconded by Councilman Cowley to report accounts payable \$50,744.63 as of December 31, 2016 was ACCEPTED. Voting AYE: 5. Voting NAY: 0. Voting AYE: Marshall, Goodwin, Cowley, Wohlschlegel and Strickland.

### **V. COMMITTEE REPORTS:**

Councilman Cowley read the Highway Supt. report:

Following are some highlights for the last month.

1. Trimming roadside brush on Stemple Hill, Bills Rd., Hicks Rd., and Seneca Pt.
2. Shoring up the bank that is sagging (sloughing off) just South of the Mosher /Gulick Rd. intersection. We are using some nice stackable rock from A.L. Blades quarry in Bath.
3. Work continues on our Watershed project (ditch protection) on Gannett Hill Rd.
4. Mini bid has been submitted for new Town pickup truck, unfortunately, I won't see numbers until Tuesday. Will keep you all posted.
5. Gathering information from other Town Highway Superintendents on potential engineers for our Highway Barns project.
6. I would like to get permission from the Board to remove our Highway computers from the server network. I feel it bogs us down with stuff our computers don't need.
7. And last, but not least, still prepping for summer work. (Hauling stone, measuring for new culverts, etc.)

Councilman Cowley noted that he and Councilman Strickland met with Supt. Wight to get the project going and have a plan. Councilman Cowley noted that as far as he is concerned the facilities are in desperate need of updating.

Councilman Cowley noted that Supt. Wight would like to be removed from the Town computer network.

Supr. Marshall noted that the Highway is connected through a wireless system which is spotty and not reliable. There is intermittent service and would like to go back to the old system which is hard-wired. Supr. Marshall said he would contact Time Warner about that.

### **VI. OLD BUSINESS: EVERWILDE SEIS**

Supr. Marshall said nothing to report on Everwilde. The developer is given the opportunity to respond to some of the comments that came from the SEIS which they have had for 3 months. They still haven't responded and until they do, there is nothing to move forward on.

**PROPOSED ONSITE WASTEWATER TREATMENT  
SYSTEM LAW**

Supr. Marshall noted that the proposed law needs to be reviewed for SEQR and also needs to go in front of the Ontario County Planning Board.

Councilman Cowley commended George Barden on the proposed law and that there was a lot of time put into it. Councilman Cowley asked Mr. Barden how he feels about the law.

Mr. Barden said it was a long process but a good process with regards to research that was done by both Kevin Olvaney, his assistant and himself with regards to what is all ready on the books elsewhere that is working. We received a lot of criticism over some things in there because it is new here. The Town of Huron has been inspecting their shorelines once every 5 years and is working and working fairly well. The committee researched all of these. A comment received in the Town of Canandaigua was to expect lawsuits. With regards to that, we have had good legal review by Attorney Graff, which included some drastic changes which were based on his first set of comments to try to satisfy him who is protecting the municipalities. The precedent has been set; these other municipalities are implementing these types of regulations on their bodies of water and it is working.

Supr. Marshall noted that the law will be implemented as it was written, some of the other towns might be modifying it a little.

Mr. Barden agreed, they have the option to do that. NYS is a local home-rule state and Albany told us to use the local law and that is how we ended up at this point.

Supr. Marshall asked if all 5 municipalities around the Lake working on this at the moment?

Mr. Barden said they are all looking at it in various different stages.

Mr. Wheeler said he has been hearing that some of the communities like Huron, Keuka, Chattaqua, have had a couple of lawsuits and stood the test of the law.

**VII. NEW BUSINESS:  
RESOLUTION – WAIVER OF PROCESSING FEE  
- RELATED TO STAR EXEMPTION MATTER**

Supr. Marshall noted that Assessor Muscarella has asked the Town Board to approve the resolution.

On a motion made by Councilman Cowley and seconded by Councilman Wohlschlegel, Resolution No. 30 – 2017 was ACCEPTED. . Voting AYE: 5. Voting NAY: 0. Voting AYE: Marshall, Goodwin, Cowley, Wohlschlegel and Strickland.

**RESOLUTION #30-2017 WAIVER OF PROCESSING FEE  
- RELATED TO STAR EXEMPTION MATTER**

WHEREAS, the owner of Tax Map No. 191.17-1-14.120 at 6973 Granger Point Drive in the Town of South Bristol inadvertently filed for a Star exemption on multiple properties; and

WHEREAS, the Town may collect a \$500.00 processing fee as provided by Real Property Tax Law (RPTL) §425.

NOW, THEREFORE BE IT RESOLVED THAT the Town of South Bristol waives payment of the \$500.00 processing fee provided for by RPTL §425 with respect to Tax Map No. 191.17-1-14.120 at 6973 Granger Point Drive, South Bristol NY due to the unintentional nature of the inappropriate STAR exemption filing and South Bristol Town Officers shall not attempt to collect such processing fee nor accept payment of the same from or on behalf of the subject property owner, and further

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RESOLVED, that copies of this resolution be sent to the Ontario County Real Tax Director and the South Bristol Assessor.

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**HAZARDOUS WASTE COLLECTION DAY**

Supr. Marshall noted that the County is holding a collection day on April 22<sup>nd</sup>. Supr. Marshall noted that the County is making a concerted effort to get to zero waste to prepare when the landfill closes in 2028.

**TIME WARNER FRANCHISE AGREEMENT**

Supr. Marshall said the Town Attorney reviewed the document and made suggestions which were sent to Time Warner and should have something back from them by next month. This will require a public hearing as well.

**VIII. REPORTS:  
ASSESSOR**

On a motion made by Councilman Wohlschlegel and seconded by Councilman Cowley the Assessor's Report for March 2017 was ACCEPTED. Voting AYE: 5. Voting NAY: 0. Voting AYE: Marshall, Goodwin, Cowley, Wohlschlegel and Strickland.

**CEO**

On a motion made by Councilman Cowley and seconded by Councilwoman Goodwin, the CEO Report for March 2017 was ACCEPTED. Voting AYE: 5. Voting NAY: 0. Voting AYE: Marshall, Goodwin, Cowley, Wohlschlegel and Strickland.

**TOWN CLERK**

On a motion made by Councilman Cowley and seconded by Councilman Strickland the Town Clerk Report for March 2017 was ACCEPTED. Voting AYE: 5. Voting NAY: 0. Voting AYE: Marshall, Goodwin, Cowley, Wohlschlegel and Strickland.

**IX. ACCOUNTING:  
APPROVAL OF VOUCHERS**

On a motion made by Councilman Wohlschlegel and seconded by Councilman Strickland, Abstract No. 4, Vouchers No. 154-197 totaling \$42,387.85 was ACCEPTED. Voting AYE: 5. Voting NAY: 0. Voting AYE: Marshall, Goodwin, Cowley, Wohlschlegel and Strickland.

**X. 2<sup>nd</sup> PRIVILEGE OF THE FLOOR**

**XI. ADJOURN: 7:55PM**

Respectfully submitted:

Judy Voss  
South Bristol Town Clerk