

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

February 11, 2025     6:00 pm

**Please note:** We are live streaming our meetings through YouTube. See [www.townofshelbyny.org](http://www.townofshelbyny.org) and click on the link.

**Present:**

Scott Wengewicz, Supervisor  
Steve Seitz, Councilman  
Eddie Zelazny, Councilman  
Jeff Schiffer, Councilman  
Linda Limina, Councilwoman  
Kathy Bennett, Attorney  
Darlene Rich, Town Clerk  
Dale Root, Highway Supt.  
Julie Cecchini, Accessor  
Kirk Myhill, Planning Board Chair  
Dan Wolfe, Code Enforcement Officer  
Claude Grimes, Constable  
Jim Conway, Constable

**Others:**

Margaret King	Sarah Bauser
Brian Murray, Jr.	Kevin Smith
Lorraine Limina	Sharlene Pratt
John Pratt	Jim Zelazny
Leon Guleese	Chris Mawson
Carol Callina	Julie Wolter
Mike Rich	George Phillips
Yonic Parada	Paul Gray
Nicole Rub	Mary Zelazny
Gabrielle Barone	Mike Zelazny
Joy Waters	Larry Waters
Bill Eick, Co. Legis.	

Called to order at 6:02 PM  
Pledge to the flag

Public Forum regarding agenda items only-none

Nicole Rub-Drescher & Malecki- 2023 Financial Records update and Tina Dingro from LGSS did 2024. Nicole said the purpose was what they were looking at was to take a look at financials from 2023. Wanted to see what was audited in 2022 is what the town began with in 2023 and then reconcile for 2023. In 2023 is when the shift happened from KVS to Williamson Law Book. When you start implementation of a software your beginning balances should always agree with what was if you have an audit so it should agree to what was audited ending balances from the prior year. The opening balances never agreed to the 2002 audited amounts. Some bank accounts were never created in the general ledger. Only cash accounts were created in the Williamson Law software so there are no balances carried forward. It's very important to make sure your fund balance agrees to prior year audited financial statement. Account structure was also significantly changed. You have a computer account which is the account that all of the checks are issued from. In the old system it was one general ledger account. In the new system they made those eighteen accounts so it became very confusing. Code structure changed. If there was one bank account to one GL account there want many errors. When reconciling you bank statement and if it doesn't reconcile you take the bank statement and General ledger and you would match but it could not happen because of the way the account structure was and the number of transfers that were made between bank accounts. There were so many transfers made it didn't jell. They tested some of the controls to see where some of the errors happened. We went through every single check that was written for the account. They found two checks that were written in an amount that was coded differently in the General ledger. ACH payments were done a little differently. Cash receipts side of it looked pretty good. Water accounts is where she thinks there is probably some work to do. Water system isn't directly in the general ledger so water payments are being collected outside of the general ledger and being posted to the general ledger and there is not a process that a reconciliation is done between the two. There needs to be some sort of reconciliation process done in the future. She explained the documents she handed out. She said at this time there is still a difference of \$3,237.00. She is not concerned of that at all. The bank balance is higher than what is in the general ledger, there is no money missing. She spent a lot of time going through everything-didn't find anything wrong. Finding \$333,000 outstanding checks were from Dec 2022 so if there would have been outstanding checks before that she wouldn't have known about them, she also would not spend time going back to find that amount at this point but that would cause that change so it's not an amount that she is conferenced about in any manner. She said you can write it off in the current year or you could carry it forward. She will get the balances to Tina because she has to start with certain balances to move forward in 2024 and see where you end up.

Limina- With the \$3300 difference you would just do an adjustment and not write it off.

Nicole-Yes you would fix the difference. In 2024 they could find something and fix it then. There are definitely things that happened between ending 2023 and where beginning balances were established to try to come closer to the bank statement so she wouldn't necessarily be in a rush just to change this but is it stays the same then it's something that happened before 2022.

Limina asked in all the correcting entries the reclassing came out of 2023 activity trying to understand when we did our audit in 2021, we were off \$180,000 how has it somehow fixed itself.

Nicole- they must have fixed it in their audit.

Limina-Even when the state came in May of this year, she is trying to understand how we can correct something in 2023 that might have happened in 2017, 2018, 2019

Nicole-said her beginning is not to our system. Her beginning is at 1/1/23 is audited 2022 financial statements. She can't trust anything else besides that. She said they clearly made adjustments in their financials to agree to bank statements so she would have gone off of that so whatever they proposed to adjust. She did not go back.

Attorney- Guesses Nicole had proposed some adjustment to the audit with respect that you found a number of checks from 2022 that weren't accounted for in 2022 and she had mentioned to Joe.

Supervisor-Do you recommend Joe start over

Nicole said if the error is below the threshold of allowing it then you can just pass it. It depends on each individual fund

Supervisor – In layman's terms all of our accounts were transferred over by Williamson

Tina DiNigro- With Local Government Support Services. Hired by the town to work on the 2024 accounting transactions for the town. Started the end of September or early October is when we began our engagement. We were charged with basically bringing all of the accounting system current and reconciled for the end of December. They do have the bank accounts reconciled through December 31, 2024. The only bank account similar to what Nicole experienced is water account which serves as the depository account for any water billing receivables that folks pay for the utility billing and transfer to other accounts to pay abstracts or transfer monies to cover payroll that are spread across the various water districts. Right now, they have the consolidated checking account within \$36.98 of being reconciled the payroll account within \$67.82. They also went through a similar process with Nicole. They checked every deposit and check that ran through the town's accounts for the year and they feel comfortable with those numbers. They had 14 bank accounts on the books when they started through the course of 2024. The town did consolidate the bank accounts down to seven which is going to be far more manageable for your new accounting firm to manage as well as for you board members and lay folks to understand she thinks where the monies are in the individual bank accounts. She frequently sees that with more bank accounts we have, the more turn around you have when it comes to transferring funds back and forth and it becomes difficult to account for those. When they started the activity in the bank, accounts had been reconciled in just one bank account through January and then the only activity at that time was posted on your accounting system were the abstracts, the checks that had been written through the course of the year. They posted all of the abstracts in the accounting system, they posted all the payroll journals into the system, they brought in the utility billing, receipts from the utility billing system and posted all of those and again with all that said they are pretty close with your cash reconciliation. Also, in their field of work with us they helped process payroll in the fourth quarter and assisted personnel at the town. They filed the retirement, paid bills, assisted through the budget process the year to help put a budget together for the town. Right now

leading off of what Nicole was saying when we started the only balances in the accounting system were just the cash balances so right now if you were to run a trial balance on 2024 all you would see the equivalent of cash and that being offset to fund balance so now that the work for 2023 has been completed we can take those balances, put those on the 2024 books so you would have well represented fund balances at the end of 24 which is what your new accountants will need to reconcile the work in 2025.

Limina – asked Tina if we have anything she could provide to us like a yearend statement so we can see by fund because as you know we went through the budget process without really knowing what our fund balance was.

Tina-In order to do that we have to that we are waiting for the auditor to finish 2023.

That has to happen first and come on the books in 2024 so you can see what the impact all of the transactions have on our 2024 books. We are still a step behind but once given those figures she will get them on the books as quickly as possible.

Limina- Are there any outstanding items at the end of 2024 other than the small balances in the cash and reconciled

Tina-The water funds. Nicole and her met a number of times to try and help each other and identify where some of the discrepancies could be. The water funds in particular have large volumes of activity that takes place on a monthly basis. Because this represents everybody paying their water bills. She would make the assumption that at the end of 2023 there should have been deposits and transits as part of the reconciling item for that particular bank account and she would expect there be deposits in transit at the end of 2024 but there is not a reconciling process in place to be able to tie the cash receipts that posts from the utility billing system into your general ledger system. She can see in the month of May that total receipts for the water districts totaled \$43,000 and change but if you look at the bank statement, there is \$90,000 with deposits and again that's not a problem but there is no way to tie them out because for example you receive credit card payments and ACH payments for utility billing. If she was a customer and paid her bill on the last day of the month, she is going to get credit for making that payment on the 30<sup>th</sup> of the month but that bank activity is not going to hit until the following statement in the next month so there is some work there that needs to happen. Both her and Nicole have made recommendations that the new accountant are going to need to sit and really understand the process that takes place with the utility billing system to clearly identify the correct reports that show what the activity is that runs through the account. The software is Williamson Law. Tina is not suggesting that it is not working. You would probably need to sit with the water clerk and watch the process to be able to follow a full transaction through from the point of receiving the payment, putting it into the utility billing system, getting the report off the system and seeing if you can tie that to bank statement. One deficiency in the current setup with Williamson Law Book is that it's not breaking out your water usage from the debt service charges -it is lumping them together under one revenue line so there will be some adjustments that will need to be made to split that out. There would likely be some adjusting entries made by the auditors to split those out.

Limina- And that's because Williamson doesn't allow them to split it out or it just got set up that way.

Tina did not know.

Limina-Have you had conversations with Single Source so they are aware of where you are starting off.

Tina- Said she had not.

Limina said she just want to make sure if there are questions you can ask them tonight. Attorney- In all of the many conversations she has had with Nicole and Tina and Scott on this, it sounds like from 2022 to 2023 changing the software system is you know probably didn't get done with the oversight that it should have been done with. There were a number of differences from the way things were set up in KVS to the way they were set up in Williamson. She has heard Tina and Nicole say one of the issues with Williamson is that you can't go back and fix things. She thinks this made it difficult once you know the way it was set up and probably being confusing and new and not you coded the way it was used to being coded that because it got behind it just stayed behind because they were told they couldn't go back and correct things so I think it was a number of issues that unfortunately lead to the predicament that the town found itself in. She thinks we are in a better place now. Things are reconciled, no money's missing, we have a bookkeeping firm going forward.

Limina-As we stand at the end of 24 are you comfortable that are receivables are correct on books especially if there's and issues with the water would there be receivables there from water.

Tina- There most definitely should be receivables but she doesn't have the balance sheet numbers to even bring on the trial balances for 2024 yet. So right now, if you were to run a trial balance report you would only see cash and fund balance the two equal each other so unfortunately until we get those on that will help bring to light whether or not the balances are appropriate. Again, there is a measuring period there, she did have conversation with the water clerk to try and understand the timing of the billing cycle and that's what we are going to have to talk to the auditors because they have been preparing the receivables year after year and know the period of measurement that use to determine receivables.

Zelazny-He knows Williamson Law didn't do them any justice in the town but there is a state audit from 2017 to 2021, there was no Williamson Law and we had no idea what happened back then. He thinks we should investigate what happened. It was a lot worse that it is right now.

Tina- after you get the numbers from Joe and Nicole whatever you are transferring over, Municipal accounting, we have receivables, there will be water bills and tax bills that have not necessarily been paid or doesn't it track.

Nicole- She has reconciled cash and fund balance and ran a trial balance where it exists with the updated fund balance. We haven't done anything with your pay there was no payables recorded; no receivables recorded

Limina- when you bill out taxes you put a receivable on your books and when people pay are those receivables

Nicole-She she imagines it exists in your water software. That doesn't exist for the taxes. It would probably exist in the tax software

Tina- We do tie the re-levies to the tax bill. They were submitted and included on the 2024 tax bills and those monies were received and you can tie that to documents are on your tax warrant. That would be for folks who had unpaid water balances due and I know this fall the clerk did submit re-levies to the county for your 2025 tax bills. Tina-

would encourage us to start looking forward. I really don't think looking back and spending more money looking backward is going to be very beneficial for the town. She said we have made great strides with the work that we have done this year and now we can start looking forward.

Attorney- With respect to looking back what she hears both Tinas and Nicole say when you look back you're going back to the audited financial numbers so looking back is only as good as those numbers are and she thinks pre 2022 the time Ed is talking about, she thinks they just made numbers work and she doesn't think that was the way the audits should have been but that was the way they were done so going back isn't going to help fix that problem

Tina-lts more tax payer dollars to try. If one miscounting you could accidently post your water one month's receivables twice. The difficulty is you have three sources, your local accounting records on your accounting system, you have your annual financial reports that are filed with the state and then you have your audited financial statements. Three sources and none of the three of them agree with each other. So, where do you start. Usually, your audited financial statements are where you have to build off of and that is why there has been too much confusion and why this has been a difficult process. Nicole and Tina are coming at it from the accounting the internal records, the state's looking at the annual financials and then they have the audited financials with a whole other set of numbers. Normally you would take you financial numbers and move forward with those.

Nicole- We encourage each year after you have the audit that they present to you and discuss the actual proposed adjustment so you know what is in the system, making sure it's reasonable. The board has understanding what is actually being added, also strongly encourage two policies to just doing Bank Reconciliation Policy and General Entry Policy.

Supervisor-asked Tina about getting Williamson to work.

Tina- In October had to reconstruct ten months of activity in our accounting system and some of the features in the system they could not get to work. She did make a number of phone calls and had to get support from them. To her knowledge she still doesn't think that the cash receipts import feature is working. She worked with them on 3 or 4 occasions to try and correct it. What that did is just slowed them down. She knows KVS was sold out and we were forced to try and make a decision the KVS system is far more sophisticated accounting system and Williamson Law Book just isn't so we actually took a step backward when we went to Williamson law Book which she is sure if she were a bookkeeper working in KVS and then had to switch to Williamson Law book you would have had significant challenges in just understanding how the system works. It would have been very difficult for any bookkeeper in that position to try and understand especially with working with KVS. Williamson Law is separate date bases so you can make an adjustment. Nicole's adjustments that she is making for example that she makes in 2023 will not forward. They have to manually put entries in the books to make the 2024 numbers match the year end in 2023. Any accounting system you use; QuickBooks or any other small business accounting system if you make an entry on December 31<sup>st</sup> of one year it automatically updates your January 1<sup>st</sup> balances. Williamson does not work that way. I'm not sure that I don't think you folks understood

that and I certainly don't think that your former bookkeeper did either and that makes it very challenging.

Supervisor- Tina and Nicole, correct me if I am wrong. We have a good hard line in the sand with financials. In layman's words it's not cost effective for us to go back to 2010 and figure out what's wrong. We have clean financials for two years so we can move forward from there. Exclusive of just the one water account so that is two years' worth of the detail that each of us have

Tina- For two years both Nicole and her have been able to identify and trace all of the checks and deposits exclusive of just the one water account so that is two years' worth of detail that each of us have reviewed and touched. We have identified all of the funds. That's our recommendation from the years that we've spent out in the field but of course that is up to you to decide.

Supervisor- As soon as we make a decision on what the auditor will do and then they will get them the numbers for 2023

Limina- an email was received with some recommendations process that are going to be done. It says the bills will come here, the secretary will scan and send them to Single Source and the vouchers will be put into QuickBooks. She said she thought they were going to have somebody come on site and handle the vouchers.

Margaret (Single Source)-They do plan on being in the Town of Shelby offices on a very regular basis definitely usually for payroll and to prepare the vouchers. At this particular time of year, they are just getting started with the town and it's also very busy at the same time so they are really trying to juggle that making sure they are getting here as much as they can. She doesn't anticipate that the scanning will always be the norm. She believes they will be here in order to be able to get everything into the system once we get up and running.

Limina-said so this is not a long-term thing.

Margaret- no its just temporary.

Sarah (Single Source)- said they are still ironing out the processes getting familiar with the towns current processes making sure that they are understanding the level of bills that are coming in on a monthly basis, the fund activity, that sort of thing and as we get through these first couple of months, we will be able to iron out the process that they need to have in place. I have been here once a week for the last few weeks as my field work for my other job has allowed to make sure we are getting everything

Limina- Can you just help me understand what is the process when we receive an invoice.

Sarah-When an invoice comes in, they obtain a copy whether virtually through being scanned in depending on if they are on site that day or for instance last Friday, she was here putting in the majority of the vouchers for the February meeting. As soon as they receive those invoices, they will create the voucher that's the cover sheet.

Limina-Are they coded first by the departments because who's deciding what GL they are going to?

Sarah- From what they have seen the February vouchers from highway are coming pre coded to us. Not being the ones working in the department we're not aware of what account necessarily is being purchased from so ideally the department heads would tell us this is what account code we are purchasing against and then we would create the voucher which is the cover sheet to go on the invoices and then enter that into

QuickBooks once everything is entered in QuickBooks for that month we would have a cutoff date so any bills received after a certain time will go to the next month's voucher or abstract to be audited and paid and it looks like that cut off is going to be Thursday .

Limina- so that will give us a little time to look at the invoices more than an hour before the meeting.

Sarah- we want to make sure we have enough time to get everything prepared and sufficient time to get the abstract over to you so the claim voucher form has several signature lines on it. One of which whom ever received the goods or service is confirming that has happened in the past they have not been signing that. Should we with good accounting practice says you would sign that?

Sarah-We would recommend that if when goods are received whether on the voucher itself or on the invoice, either one would be fine as long as someone is signing off just to say that the goods or services were received provided by the town.

Limina- There is also another box on there that acknowledges that the person who the budget line is being charged to has reviewed that voucher and they are agreeing that those items should be charged to their budget. As a board member she would like to see that signed off also because as they sit and review those that don't have any idea unless we're sure somebody else has looked at them that they are going to the right place. Is that going to be part of your process to make sure that those voucher forms are signed off?

Margaret-wanted clarity. When they are inputting the vouchers together and inputting it into the QuickBooks, they are verifying at that time that the voucher is in the proper account. So, she is wondering if she is happy with them to make sure that whatever it says on there is going in there or if it needs to go back to the department head to sign off on it again.

Limina- said she is not sure other than according to AOT training those boxes are there to confirm that what you entered even though you're checking it, you could of fat fingered something and it could end up in the wrong place. So, it was a second check by the department head that they have agreed that it did get entered into QuickBooks correctly. Are we going to put that as a process?

Sarah-said that would be a board decision if you would like that to happen, we're fine with either way because they are getting the account codes from them when they are entering the invoices and creating the vouchers but ultimately it would be a board decision as far as procedure.

Limina-When you enter into QuickBooks, if you enter an invoice in an expense account is the budget number there would it tell you that it's over budget while you are entering.

Sarah- said not while they were entering. So, she would do a regular review but to actual reports to ensure everything is in line and if something were looking to be getting close to the budgeted amount or about to go over she would be in touch with the town.

Limina – there were three that were negative so that's why she is wondering whether they put it in the wrong place.

Sarah- Were still working on vetting the budget. We are still getting everything accurate. Nicole and Tina are working on getting everything tied out. They don't have the 2024 end numbers yet. They are still making sure everything is set up properly within QuickBooks.



Limina-If we have invoices, they will be scanned into QuickBooks, do we need to keep a hard copy.

Sarah-said yes, she would. She says they are entering so they are creating the vouchers and sending the back to be attached to the original in hard copy invoices that are on site at the town for our audit purposes.

Limina-Again that process is assuming you are not here. Would you look for vendors to email invoices to a cubio account.

Sarah-They could certainly do that.

Limina-That would help if for some reason you were not going to be on site.

Sarah said they would still need to confirm their account code with the Department.

Limina-then you would forward it to the department head. We did confirm checks will be cut here by our secretary. You will send a file.

Sarah-It's not a file per say. We just let them know when it's ready to go into QuickBooks hit the button to print and that will run the checks from the abstract. If the board wanted read only access to QuickBooks to be able to see invoices, or look at bank statements or check on whether things are caught up or not is that one issue for them at Single Source.

Margaret- said she didn't think that it was but they can check with QuickBooks and see if the license allows. She said yes, it is allowed as they have a number of people that are allowed. We have an accountant access and then you would have regular access but believes they can have a read only just to view access.

Limina said she is asking because they would have invoices attached to any expense so if somebody wanted to look up an invoice as opposed to coming here and going through our files we could access the invoice through QuickBooks. Sarah is not sure.

Sarah-said depending on the invoice and how it's being scanned to them and what we have access to.

Maragaret-We have the invoices somehow; they can get scanned and put in.

Zelazny- on Budget overview sheet there is no overview of all the water districts. Will we be getting them eventually? On one of them the line item there is attorney contractual \$80,000. \$3000 is in each district.

Sarah-said she will take a look at it to make sure it was entered properly.

Zelazny-it's like \$39,000 for all the water districts.

Highway Report-(Dale Root, Hwy Supt.) Highway has been very busy plowing roads. He thanked Bill Bacon and Rusty for taking care of the department in his absence. He is back to work but limited on what he can do. Supervisor was thanked during the blizzard on the 27<sup>th</sup> of January- he went above his job description to help in an emergency stake out that night that was called in after the men had all gone home after 15 hours of plowing. They have accumulated approximately 504 hours of overtime so far this year. They are low on salt reserves. They are getting a few loads a week staying ahead of the game. He asked about a month ago about purchasing another cab and chasis. It was mentioned at the time it was a two year hold on Allison automatic transmissions. The dealer called him the other day to say that had some transmissions available and was wondering if there was any support on the board side on this request. As of today, the price of a cab and chasis is \$191,000. In November 2024 it was \$175,000. This is basically are last opportunity to get ahead of the New York State EV

mandate scheduled to implement at the end of the year. Scott asked about the price of an EV cab and chassis and the dealer said it's about \$400,000. We have spent upwards 40,000-45,000 for repairs on the trucks so far. The loader has been out pushing drifts. The new shop overhead doors have been installed. Water for 2024 is as follows: We purchased a total of 44,937,481 gallons. We sold 34,352,00 gallons. We flushed 604,500 gallons leaving a difference of 10,585,481 gallons so where did that water go. Prior to January 2024 it was found a clay valve at West Ave ext. vault was leaking. It had been leaking for quite a while. The 2-inch sump pump in the vault had been sending water directly to Oak Orchard Creek. A pump like that is capable of pumping 40-45 gallons a minute and it was estimated over a 4-month period to be 7,776,000 gallons alone. Once apart it was obtained it was fixed. The second leak was at a 12-inch main valve on East Shelby Rd. discovered 4/17/24. It was repaired 4/18/24. It was leaking in a roadside ditch that was full of water, very difficult to discover. The third week was October 8<sup>th</sup>, a 12-inch main break on a problem area on Saltworks Rd. It was found early in the day, percolating out of the ground. It was a pretty bad leak. It was repaired that day. The fourth leak was discovered 11/30/24 at the East Shelby Fire Hall under their black top. After several attempts to locate, was finally repaired on 2/3/24. That's a good chance that's where the bulk of the missing water. Also, a request from the water department on billing was brought to our attention. We are in a new billing cycle and wondering what your thoughts might be on it. We did new water re-reads and follow up re-reads. E-waste continues to be stacked. In the year 2024 they stacked 43,436 pounds.

Seitz-how old are all our trucks?

Dale-2000, 2004, 2008, 2012, 2016 and our current 2025

Schiffer thanked Dale and his crew for the great job on the roads. He asked if he could explain the EV mandate in a little bit more in detail.

Dale- NYS, basically the governor came out that a certain percentage of trucks will be electric come 2026. At the moment it's in court but he doesn't think they are going to change it. There was no consideration to the fact that R&D haven't made one yet.

They have made some busses. But he doesn't want to be the first one to own one. It's a mandate from the state. You have to have so many EV sold in order to purchase a diesel. Not so much the Town of Shelby but the dealership. If the dealership sells 14 trucks with diesel in it, they can't sell any more until they sell an EV and it cannot be a pick up. It has to be light for light. So, if somebody comes in and wants to buy a road tractor, they have to sell an electric one before they can do another one, same way with municipal trucks.

Schiffer asked Supervisor if we go with Dale's recommendation can we have this paid for without raising taxes.

Supervisor-it would be a townwide account so we could if the board agrees to it. We could transfer money out of A into Da to pay for that truck or we could bond it.

Supervisor said he received a million and a half dollars from Town Clerk. He is waiting from Single Source for transferring to NYClass. The interest off of those funds, that will be in the A fund plus the interest we made last year, we made \$100,000 in interest last year and at least a quarter of that was A fund and a quarter of that this year will be A fund so it's possible we could pay off the truck with the interest in the A fund that's earned by the A fund or a good chunk of it and then bond the rest.

Schiffer asked what the time line was.

Dale said he didn't want to scare us but he needed to know before the end of the week. Limina-we don't know what we have in fund balance how can we make decisions. She just wants to be clear; she is not against a new truck.

Dale said he is bringing the town an opportunity because there isn't any to get and here is an opportunity to do it and he understands its very short notice, it's an awful lot of money.

Limina said we just heard her say we don't know what we have in fund balance, we might have \$10,000 which isn't enough.

Dale- If we can put our name on it, we don't have to pay for it right away, we don't have to pay for it until it gets her, maybe the end of the year. If we don't want it in 2 or 3 months that truck will be sold in 2 phone calls to some other town. So, it's not like your bound.

Limina said she understands. Just trying to answer Jeff's question though, can we do it without raising taxes. We don't know that because we don't know what we have until we get those financials, we are not going to know.

Supervisor said we could move forward with planning on bonding it if the board wanted.

Limina said that could be raising taxes

Zelazny- the new truck in storage- do we have a build date for software

Dale said it's supposed to be here before November 2025. It will be in service next year.

Limina- so we got the 2025 are you taking one of the trucks of the years you just mentioned out of service, would that be the 2000?

Dale said if he were to get rid of one it would be the 2008 the money pit.

Limina asked how many spares they will keep

Dale said they had one right now and that is the one that starts every time right now when they need it.

Limina-She is trying to figure out if we would end up with 10 trucks

Dale-the older they get the more spares you need.

Limina-How many spares will we keep?

Dale-we have one right now and that's the one that starts every time we want it.

Limina- She is asking how many trucks would we keep would we end up with 10 or 20.

Dale said no. Once he can take another truck out of service then we should probably look at putting one up in auction but he always wants to have a spare.

Seitz- really doesn't have a problem with putting your name on a truck and if we don't take it the dealer can get rid of it. He would rather do that than lose the truck. Two years ago, we looked at buying two new trucks and they were only \$140,000.

Limina- will we end up in the same situation where we have the truck, the plow and the box are going to come and we are going to have to wait again another year between getting it.

Dale said the equipment is tight. If we don't start, we never will get ahead. It's probably going to take a little bit but I can start that process right way now if we do something like that. He can shorten it up quite a bit.

Zelazny-asked why we didn't do that with the truck we got in storage.

Dale-said he did and he explained it to him a few times. He had a deal all made up with Tenco. They were good to go. And then they told him it was going to be over 2 years

after the delivery date. He went someplace else and shortened it up a year. That's why we don't have it. You weren't going to have it either way. If you were going to buy the truck and have the dealer, put the plow and that on, they don't care it will get there when it gets there. Yates just got there truck back after 2 years of it sitting at Tenco. He is trying to move this as quickly as possible.

Limina- When you order the truck will you be able to order a plow and a box at the same time?

Dale-not until he gets a VIN number. You have to have a VIN number and a build date or they won't take you seriously.

Supervisor asked if they gave him an approximate build date.

Dale said it would go in this year we would have it this year. It would go in the third quarter for build around August.

Attorney-what time would the town have to pay.

Dale-not until you take delivery and then 30 days after.

Attorney-at what time would the town have to commit to pay?

Dale-not until within 30 days after you take delivery of it.

Attorney-So we could say we wanted the truck and then all of a sudden, we decided we didn't want the truck.

Dale -he would make 2 phone calls and that truck would be gone in a heartbeat.

Attorney-Are you dealing with a truck sales dealership or are you dealing with the manufacturer directly.

Dale said the dealership. It's the same one we got the other truck through.

Assessor Report-(Julie Cecchini) Office has been quite busy processing exemptions. She has had many inquiries about STAR and agent exemptions, new people filing. In January two houses were sold, one in the village, one outside the village. Both sold above assessed value. One house has gone on the market which is very typical normal for this time of year. She does encourage residents, board members to come and see her with questions. She is always there to answer questions so that the correct information is getting passed around.

Attorney asked what the current equalization rate is and when will you get the new one?

Julie-She does not have that yet. She is working on that. She didn't even speculate.

Attorney-she imagines depending on what that number comes back will depend on whether you consider or not do a reval?

Julie said yes, she is planning on moving forward next year with a reval.

Limina- is that why because for the last 6 or 8 months that you told us how many sold and how many sold above assessed value. Do you tell us that for a reason? That's what she is trying to understand. Clearly you want us to know that for something and she is not understanding the reason for it.

Julie-It's good to know that homes are being sold over assessed value so we just did the update two years ago. Everybody saw what their houses did so the houses are going on the market over what that assessment jumped to two years ago and still being purchased higher.

Limina-so we are not under assessed that's what you're trying to tell us?

Julie-not in the market it was not just a COVID fluke of what happened in this area and it's still continuing to move in that direction. People want homes here; people are willing

to pay to be here. She is not seeing foreclosures from COVID homes. People want to be in this area and they are paying to be here. Again, she doesn't want to speculate but she doesn't foresee what they saw 2 years ago but yes, she is just saying houses are moving.

Supervisor asked if she had anyone come forward for the position of Board of Assessment Review.

Julie said no, she is working on that, too.

Supervisor asked Darlene to advertise it again. She said she would.

Planning Board-(Kirk Myhill –Meeting was cancelled

Code Enforcement (Dan Wolfe) It's been slow. Issued one building permit in January. He also completed his 24 hours of Department of State training. At every training there are training hours given by the Department of State and they were informed of possible building code changes; new regulations in September. One possible new requirement or law will be for inflatable amusements and bounce houses, blow up slides. Code Enforcement Officer is going to be required to issue an operating permit. He has decided to complete all of his fire safety inspections in the first half of the year. He has done the Town of Shelby, both Shelby Fire Departments. Limina-the ongoing list of properties that need clean up. Can they get an update on that because she sees some that are on the list and doesn't look like much is moving there. Dan-it's a work in progress. He will give an updated list come spring and go to work on it.

#### **RESOLUTION NO. 17-25**

RESOLUTION TO APPROVE THE TOWN CLERK REPORT FOR JANUARY

Motion by Limina and seconded by Seitz

Ayes-5

Opposed-0

Motion carried

#### **RESOLUTION NO. 18-25**

RESOLUTION TO APPROVE THE ORGANIZATIONAL MEETING MINUTES OF JANUARY 2

Motion by Schiffer and second by Seitz

Ayes- 5

Opposed- 0

Motion carried

#### **RESOLUTION NO. 19-25**

RESOLUTION TO APPROVE THE TOWN BOARD MEETING MINUTES OF JANUARY 14

Motion by Limina and second by Schiffer

Ayes- 5

Opposed- 0

Motion carried

**RESOLUTION NO. 20-25**

RESOLUTION TO APPROVE THE TOWN BOARD MEETING MINUTES FOR THE SPECIAL MEETING JANUARY 16. INTRODUCING THE LOCAL LAW MORATORIUM TO SEND THE RESOLUTION TO THE COUNTY PLANNING BOARD

Motion by Zelazny and second by Seitz

Ayes- 5

Opposed- 0

Motion carried

**RESOLUTION NO. 21-25**

RESOLUTION TO PAY CLAIMS AGAINST THE TOWN

Motion by Schiffer and second by Seitz

General-                 \$ 18,533.18

Highway-                \$ 97,447.21

Special Districts     \$ 1,628.28

Discussion- Limina said we need to look at the three that had the negative balances you might want to hold those out until you know. You can't pay them and put a negative in the account so that money has to be transferred first assuming they are in the right place. Maybe they need to be in a different account that would not be a problem but she thinks that needs to be looked at.

Supervisor-ok to pay excluding those three.

Limina-or a resolution that they will be looked at and resolved. She is not sure they are in the right place.

Supervisor – So exclude the three negative balances bills until they are verified.

Zelazny- We don't have a supervisor report.

Supervisor said no

Zelazny- said he thought we were promised in January we were going to have one  
Limina-Because they haven't rolled over the bank balances yet of 2024. If they ran their report, you wouldn't see correct cash balances. She forgot to ask Tina when she is going to be able to see the 24 numbers, when is Allied going to have everything audited, what's the timeline?

Attorney-Allied called today and had a question as to how to handle a certain adjustment. She suggested it be brought up at the board meeting tonight, we will talk about it, make a decision, get back to Joe, then Joe can finish 2023 as soon as he finished 2023, we will get those numbers to Tina and then Tina can turn around 2024 very quickly. She doesn't know how long it's going to take Joe, that is where the holdup is going to be at this point, He knows it urgent and its his priority so she would hopefully think by the end of this month.

Supervisor thinks he was done except for that adjustment.

**RESOLUTION TO PAY CLAIMS AGAINST THE TOWN EXCLUDING THE THREE  
NEGATIVE BALANCE BILLS UNTIL VERIFIED**

Ayes-5

Opposed-0

Motion carried

**RESOLUTION NO. 22-25**

RESOLUTION TO ADOPT PROPOSED LOCAL LAW NUMBER 1 OF 2025 IMPOSING A TEMPORARY MORATORIUM ON THE CONSIDERATION AND OR APPROVAL OF APPLICATION FOR WIND ENERGY CONVERSION SPECIAL USE PERMITS

Motion, Seitz, second by Schiffer

Ayes-5

Opposed-0

Motion carried

**RESOLUTION NO. 23-25**

RESOLUTION TO ENACT A \$5.00 REPRINTING FEE ON WATER BILLS CURRENT OR LATE AT TIME OF PAYMENT TO COVER COST OF EMPLOYEE TIME AND OFFICE SUPPLIES

Motion, Seitz, second by Schiffer

Discussion: Town Clerk explained that residents are coming in to pay their water bills and are not bringing it with them. We have to look up the bill and print it, it's time consuming. Many don't know their account numbers so it makes it harder to sometimes find their bill. Card stock is expensive, toner for printing is expensive. It's not just a few people but the same ones every time. I know some towns set a fee on their water bills for those requiring the second bill. Thinking if we enact the \$5 fee to print a second bill maybe they will remember to bring their bill with them. I would like to say in a year or so that maybe this will cut down on the reprinting of the bill saving the town some money. It's a trial and see if hopefully they will stop a lot of extra money flying out of the office because we are reprinting a lot of water bills.

Limina- Do you have to have your water bill with you when they come in because if they mail a check, they don't mail the bill back do they?

Darlene- They at least need to bring our stub back with payment. If they bring the whole bill, we stamp their part and give them their part back to them. But we need our part with the payment. The ones that come in the mail have the stub with them. They keep their part at home.

Ayes-4

Opposed-Zelazny

Motion carried

**RESOLUTION NO. 24-25**

RESOLUTION TO ADOPT THE CASH RECEIPT POLICY

Motion by Limina; seconded by Zelazny

Roll call Vote: Schiffer-aye

Seitz-aye

Limina-aye

Zelazny-aye

Wengewicz-aye

Motion Carried

**RESOLUTION NO. 25-25**

RESOLUTION TO ADOPT BANK RECONCILIATION POLICY

Motion by Seitz; seconded by Limina

Roll call Vote: Schiffer-aye

Seitz-aye

Limina-aye

Zelazny-aye

Wengewicz-aye

Motion Carried

**RESOLUTION NO. 26-25**

RESOLUTION TO ADOPT JOURNAL ENTRY POLICY

Motion by Schiffer; seconded by Zelazny

Roll call Vote: Schiffer-aye

Seitz-aye

Limina-aye

Zelazny-aye

Wengewicz-aye

Motion Carried

**RESOLUTION NO. 27-25-TABLE**

RESOLUTION TO TABLE HEMLOCK RIDGE SOLAR PROJECT PROPOSAL

Attorney- has not reviewed it so would suggest the board table it

Motion Seitz, Second: Limina

Ayes-5

Opposed-0

Motion Carried

Supervisor forwarded the new water bill proposal.

Limina-thought we were going to go through this in a work session so we understand or do you think it's not that big a deal.

Supervisor said all it is we are cutting a month off so if Nov. 1<sup>st</sup> the bill comes out and December 1<sup>st</sup>, they haven't paid it we wait till January 1<sup>st</sup> to give them a late payment notice so we are waiting three months to collect on a debt where we should only be waiting a month to collect on a debt.

Dale said we just want to trim the process down so we don't have town bills on one account on two different billing cycles

Supervisor said part of the process they need to work out with single source. Williamson could not break the water down. Water is so far behind. Dale and Beth asked if they can shorten the process.

Limina-people still have a chance to come in and discuss their shut off. She would hate to see people getting their water shut off

Dale said they are very lean about that. It gets very confusing for his clerk and Clerks office to have one person with two quarters bills when they come in to pay if they don't have it which one are you paying, we would like to get the one quarter cleaned up before we get into the next quarter and extend another.



Limina asked what's the process if somebody comes in and says they don't have the money to pay the one  
Dale said give me \$20 we will work on it.

**RESOLUTION NO. 28-25**

RESOLUTION TO REVISE WATER BILLING SYSTEM TO REDUCE THE AMOUNT OF TIME BEFORE SHUT OFF TIME FROM 90 DAYS TO 60 DAYS

Motion by Seitz, Second, Limina

Roll call Vote: Schiffer-aye  
Seitz-aye  
Limina-aye  
Zelazny-aye  
Wengewicz-aye

Motion Carried

**RESOLUTION NO. 29-25**

RESOLUTION TO REVISE WATER BILLING SYSTEM TO REDUCE THE AMOUNT OF TIME BEFORE SHUT OFF TIME FROM 90 DAYS TO 60 DAYS

Motion by Seitz, Second, Limina

Roll call Vote: Schiffer-aye  
Seitz-aye  
Limina-aye  
Zelazny-aye  
Wengewicz-aye

Motion Carried

New Truck-Dale was asked how to word the resolution for the new truck. Limina asked if there was anything in writing from the dealer that says we are not going to have to pay any kind of restocking fee or cancellation fee-that's what she would like to see.

Kathy-do we have to give them a purchase order number now?

Attorney-it does say it must be paid for in full 30 days from delivery to the customer or a body company of their choice.

**RESOLUTION NO. 30-25**

RESOLUTION TO PLACE A PURCHASE ORDER FOR A NEW PLOW TRUCK WITH NO OBLIGATION TO PAY UNTIL 30 DAYS AFTER DELIVERY REVIEWING TOWN FINANCES

Motion by Wengewicz, Second, Seitz

Roll call Vote: Schiffer-aye  
Seitz-aye  
Limina-aye  
Zelazny-aye  
Wengewicz-aye

Motion Carried

2022 Checks-Attorney-She received a phone call earlier today from Joe from Allied and one of the issues is he is being asked to account for and want to know how to account

for it. She has a different opinion than his and feels it should be a board decision. Apparently, there were a number of checks from 2022 that did not get accounted for in 2022 so they need to be accounted for somehow to reflect accurate balances for the start of 2023, so Nicole provided all of that information to Joe. She guesses he went back to a supervisor and there were two ways they can handle it. One is to make a note they are adjusting the beginning 2023 fund balances based on the fact that these checks came in afterwards and needed to be accounted for and that's how they accounted for them. The other one is simply to add those expenses to 2023 and include them at the end of 2023. She said she prefers the first way because otherwise you are overstating your expenses for 2023. Your including 2022 expenses in 2023 and she doesn't like that approach as much.

Limina asked if that was the \$33,000?

Attorney doesn't remember the exact amount.

Limina agreed that the 2022 expenses be recorded as part of 2022 balances.

All were in agreement with Limina.

Supervisor said they will do it in the beginning of the year and he will call them in the morning.

#### Board Comments:

Zelazny-Regarding the \$5 reprinting fee for water-he knows a lot of people's taxes went up this year. He doesn't agree putting a fee on anybody.

Seitz-Thank Dale for bringing it to the attention about new cab and chassis. He would like to say hopefully we will have everything and we can save some money by doing it this way

Schiffer-would like an update on the water situation -negotiations

Attorney- sent a proposed letter to the entire board for its review and consideration and if your happy with it we can have Scott send that along to the mayor and then hopefully lead to discussions from there.

Supervisor asked each board member if they were happy with the letter. Each responded yes so Supervisor said he would forward the letter to the mayor.

Limina-asked Attorney to comment about the tax bills and how peoples tax bills are showing a 6.3 or 6.5 % increase when there's is a 2% tax cap. There was some confusion about this at the last meeting.

Attorney-2%tax cap applies to the total Town tax levy. It doesn't not apply to individual tax bills so if you came to any of the budget workshops Tina explained how she calculated what that 2% tax cap was and you would have seen reference on those budget worksheets down at the bottom where she totaled what the bottom where she totaled what the total Town tax levy for 2024 was and what it was proposed to be for 2025 and then she ran it through the calculations that are required by New York State and the town was under the 2% tax cap for its total tax levy for 2025 so how that shakes out on individual tax bills has nothing to do with the 2% tax cap.

Limina-What does it have to do with?

Attorney-the percentage increase in the people's individual bills the tax rate which is based on their assessed values and the total assessed value between the town and the village and how that gets divided up among all of the residents. Exemptions also factor into that too because of properties exempt of partially exempt; that impacts how the

calculations shake out and how it gets distributed across the rest of the taxable assessed value.

Public Comment:

Bill Eick-County Legislature-had no questions unless someone wanted to ask him something.

Limina-asked Bill about the meeting in Alabama regarding the three companies that are looking to go in at the STAMP.

Bill Eick-had no report. He was in meetings all day until 4 or 5 PM so he has no idea.

John Pratt-meeting in Alabama, which he attended. The Chairman from Genesee County Economic Development gave a speech before each group and nobody was there from any of the companies and it was more less for anybody for or against the projects and most everybody was head strong against it. Awhile back Highway Supt got stainless steel salt bins for the trucks. He was wondering about looking at an older truck with a stainless-steel box and stainless-steel setup in it even if we had to do a lot of revamping on it. Could we get something and get it online quicker even if you had to send it to a FAB shop to get it modified might be an approach you can make on it. He knows he likes to go to Auction International site.

Highway Supt-It was considered to take that 2008. We've had multiple issues with painting the box and plow and put it on the new one after we had the box revamped.

John Pratt- he knows there has been some stainless steel on their same application.

Highway Supt.-has to have approval to buy them because he is only \$3500. So, as the auctions going her doesn't usually have approval.

Supervisor said it was a good idea.

Motion by Wengewicz to move into Executive Session for legal advice at 7:59 PM, Seitz second.

Ayes-5

Opposed -0

Motion carried.

Motion to end public portion of the meeting at 7:59 PM Limina, second, Schiffer

Aayes-5

Opposed-0

Motion carried

Motion by Seitz, second by Schiffer to close Executive Session at 9:00 PM

Ayes-3

Zelazny and Limina left

Motion carried