

SOUTH BRISTOL TOWN BOARD YEAR-END MEETING
December 30, 2015

REGULAR MEETING

The year-end meeting of the South Bristol Town Board was called to order December 30, 2015 at 4:20pm at the South Bristol Town Hall, 6500 W Gannett Hill Road, Naples, NY 14512.

PRESENT

Barbara Welch, Supervisor
James Bachman, Councilman
Robert Cone, Councilman

ABSENT

Scott Wohlschlegel, Councilman

RECORDING SECRETARY

Judy Voss, Town Clerk

OTHERS

Dan Marshall

APPROVAL OF TOWN BOARD MINUTES

On a motion made by Councilman Bachman and seconded by Councilman Cone, the December 14, 2015 Town Board minutes were ACCEPTED. Voting AYE: 3. Voting NAY: 0. Voting AYE: Welch, Bachman and Cone.

Supr. Welch said she contacted Jeff Graff because of the EAF minutes from June 2, 2015 and he said when there is a risk of a lawsuit he strongly recommended reserving the entire record involved in the matter. If the clerk doesn't transcribe the minutes the Town Board should direct the preservation of the tape of that meeting so that it can be transcribe if the court action warrants it.

On a motion made by Supr. Welch to direct the Town Clerk to preserve the audio of the June w, 2015 Special Meeting of the Town Board and the November 24, 2015 Special Meeting of the Town Board and the November 5, 2015 Public Hearing on the 2016 Budget and seconded by Councilman Bachman was ACCEPTED. Voting AYE: 3. Voting NAY: 0. Voting AYE: Welch, Bachman and Cone.

Supr. Welch noted that the concern is when we were going through the EAF, Jeff Graff wanted to make certain that the Board went through every item and said there was an actual no impact or small impact. That is what makes that record so important; don't transcribe the recording because he told us that up front; that is an area where when a lawsuit comes they could go over it.

ABSTRACT OF VOUCHERS

On a motion made by Councilman Cone and seconded by Councilman Bachman, Voucher Nos. 666-696 for \$59,646.85 was ACCEPTED. Voting AYE: 3. Voting NAY: 0. Voting AYE: Welch, Bachman and Cone.

Supr. Welch noted that the bulk of the vouchers are passed through to Everwilde for LaBella, \$35,000.00.

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SUPERVISOR'S REPORT

On a motion made by Councilman Bachman and seconded by Councilman Cone, the November, 2015 Supervisor's Report was ACCEPTED. Voting AYE: 3. Voting NAY: 0. Voting AYE: Welch, Bachman and Cone.

INTERFUND TRANSFER

On a motion made by Councilman Bachman and seconded by Councilman Cone, the interfund transfer was ACCEPTED. Voting AYE: 3. Voting NAY: 0. Voting AYE: Welch, Bachman and Cone.

Supr. Welch noted that the first transfer is a bank transfer only effective December 31, 2015. Prior to 2014 the general combined highway savings account which was closed in early 2014, and the reallocation between the General and Highway accounts was not done correctly. State comptroller's office and the Town auditors are aware of the need for correction and this bank transfer effective December 31, 2015 addresses that correction; \$175,203.76 be moved from Highway Savings to General Fund Savings. The books of the Town are accurate; it simply money put in the wrong account.

Councilman Cone asked when was the error date?

Supr. Welch said she didn't know the exact date in 2014. One of the things we did under the advice of the State Comptroller's was wipe the record. The AUD and everything else shows this money being in the A fund instead of being incorrectly allocated into the savings accounts. Everything else is accurate.

Supr. Welch continued, the last thing is an interfund transfer effective December 31, 2015. This transfer makes certain that the Highway Fund gets an unassigned fund balance of approximately 25% of the 2016 budgeted appropriations. This interfund transfer will be for \$300,000 from General Fund Savings to Highway Savings.

On a motion made by Councilman Cone and seconded by Councilman Bachman, the interfund transfer was ACCEPTED. Voting AYE: 3. Voting NAY: 0. Voting AYE: Welch, Bachman and Cone.

Councilman Cone asked about the overruns from the Highway Dept. at the November meeting when they were running over budget and there was discussion if we were billed properly.

Supr. Welch noted that the bills with Suit-Kote were looked at and the Town was billed correctly. The Highway Supt. went over budget for road repair beyond what we gave him; \$320,000 was budgeted and \$373,000 was spent.

RESOLUTIONS

**2016 EMPLOYEE HEALTH INSURANCE
PAYROLL DEDUCTION AMOUNTS**

Supr. Welch explained that this was at the recommendation of the State Comptroller's Office so that the bookkeeper does not determine the payroll deductions, the Board does. This is for the bi-weekly payroll deductions for health insurance. Please note that because of Union negotiations, highway employees hired prior to January 1, 2008 will now pay 5%, in 2016 10%, and 2017 15%. The next group hired prior January 1, 2015 15% and 2015 and after is 25%.

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On a motion made by Councilman Cone we accept the bi-weekly payroll deductions for calendar year 2016 and seconded by Councilman Bachman was ACCEPTED. Voting AYE: 3. Voting NAY: 0. Voting AYE: Welch, Bachman and Cone.

**RESOLUTION
POLICY OF INTERNAL CONTROL
AUDITING OF MONTHLY VOUCHERS**

Supr. Welch noted that the Board is familiar with this document that was approved in 2014. In preparation of the tax collecting position for the Town Clerk the A fund and DA fund vouchers are now prepared by the bookkeeper.

On a motion made by Councilman Bachman and seconded by Councilman Cone, the Policy of Auditing of Monthly Vouchers was ACCEPTED. Voting AYE: 3. Voting NAY: 0. Voting AYE: Welch, Bachman and Cone.

**POLICY FOR THE INTERNAL CONTROL
AUDITING OF MONTHLY VOUCHERS**

Town Board will use the following procedure for review and audit of the monthly claims before presentation for Board approval at the Regular Monthly Meeting of the South Bristol Town Board:

1. Invoices are received in the Bookkeeper's Office, through the mail, electronically, or personally delivered.
2. Bookkeeper obtains approval of the expense, which is evidenced on the invoice with signature of the department head or person who gave rise to the claim.
3. Department head or bookkeeper to the supervisor indicates general ledger account that should be charged for the expense on the invoice. They also check to see that each invoice is properly itemized, mathematically accurate and contains sufficient detail to ensure that the Board members auditing the claim can determine whether the proposed payment is proper and just.
4. Bookkeeper produces an Abstract of Vouchers for approval at the Town Board meeting after vouchers are properly coded and entered in the Williamson Law system.
5. Bookkeeper keeps and updated file of claims to be audited before the meeting, which the Town Board members can access.
6. All claims to be submitted for approval by Board vote at the Regular Meeting shall be processed and in the file of claims by the end of the day on the Thursday before the Regular Meeting.
7. In addition to the Supervisor, a subcommittee of 2 Town Councilmen will audit the vouchers on behalf of the full board. The Supervisor will establish a subcommittee membership rotation schedule.
8. Each sub-committee member will initial each invoice after review is complete.
9. All claims shall be audited by board members on the day of the Town Board meeting.
10. The Bookkeeper produces a final Abstract of Vouchers after audit of claims is complete.
11. After Town Board votes to approve payment of the claims, the Town Clerk signs the Abstract of Vouchers and the Bookkeeper cuts checks.
12. Supervisor signs checks and delivers checks to the Bookkeeper. Bookkeeper double checks for accuracy against the abstract before mailing.

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13. Bookkeeper produces the bank transfer confirmation that covers the General and Highway Fund Abstracts and maintains document in bookkeepers' office for viewing by Board Members.
14. Invoices are then filed by vendor by the Bookkeeper with the most recent payment in front of the file.

OTHER BUSINESS

Supr. Welch went through the town accounts.

- Payroll
- General and Highway Savings
- Coye Savings has been dropped down to the \$2,106.00
- Founder's Savings has been closed
- Guiderail – Tom Lawfer said not to close it as it is a specific reserve and use it up.
- Consolidated Disbursement Fund, the checking account where all funds come through.
- Transfer Station account has \$9,600 in it as of today.
- Capital Reserve Fund has \$203,644.41
- \$70,000 is Lower Egypt Road an A Fund which can be moved.
- Everwilde has \$99.00 as of today
- Fire Fund Savings \$2.03 which is interest earned
- Highway Emergency is established with \$60,000
- Highway Building Reconstruction, moving money into the Highway Building Reconstruction from Capital Reserve Fund of \$203,644.41.

AJOURN 5:05 pm

Respectfully submitted:

Judy Voss
Town Clerk