

**TOWN OF NEVERSINK TOWN BOARD
REGULAR MEETING
JUNE 12, 2019**

CALL TO ORDER

The regular meeting of the Town Board of the Town of Neversink was called to order at 7:30 P.M. by Supervisor Chris Mathews.

ROLL CALL

Board Members

Supervisor Chris Mathews	PRESENT
Councilman Keith Zanetti	PRESENT
Councilman Michael Brooks	PRESENT
Councilman Scott Grey	PRESENT
Councilman Richard Coombe Jr.	PRESENT

Other Officials

Code Enforcement Officer Keith Stryker	PRESENT
Highway Superintendent Preston Kelly	PRESENT
Town Attorney Walter Garigliano	OUT OF TOWN

GUESTS

Jamie Dymond-Brooks	Nicole Gorr
Walt Zeitschel	Kim Lucak
Julie Furman	Diana Grey
Brent Gotsch	Eben Ackerley
Mark McLewin	Christina Aby-Azar
Saverio Curatola	Jean Curatola

The following resolution in **memory of Thomas Nash** read by Supervisor Chris Mathews, was introduced by Councilman Richard Coombe Jr., seconded by Councilman Keith Zanetti. Tom worked for the Highway Department for almost four decades.

*TOWN OF NEVERSINK
Resolution No. 16 of 2019
In Memory of THOMAS "TOM" NASH
July 10, 1950 - May 24, 2019*

WHEREAS, the people of the Town of Neversink have been grieved by the passing of one of our employees, Thomas "Tom" Nash, a respected citizen of the Town of Neversink; and

WHEREAS, Thomas "Tom" Nash served the Town of Neversink with dedication and distinction for almost four decades as a Motor Equipment Operator with the Highway Department; and

**TOWN OF NEVERSINK TOWN BOARD
REGULAR MEETING
JUNE 12, 2019**

WHEREAS, during his period of service he had diligently performed his duties and had always exhibited those qualities essential as a public servant; and

WHEREAS, Thomas "Tom" Nash had the respect of all who worked or who became associated with him, and always conducted himself with dignity, honor and kindness toward his fellow man and for the welfare of the Town; and

WHEREAS, his death leaves our community with a deep feeling of sorrow for the loss of such an honored and respected citizen;

NOW, THEREFORE, BE IT RESOLVED, that the Town of Neversink Town Board expresses its most sincere sympathy at the passing of Thomas "Tom" Nash on May 24, 2019, and extends its condolences to his family, and in respect of his memory cause this Resolution to be a part of the official minutes of the Town Board.

By Order of the Town Board, June 12, 2019

*Chris Mathews, Supervisor
Richard Coombe, Jr., Councilman
Michael Brooks, Councilman
Scott Grey, Councilman
Keith Zanetti, Councilman*

- **Saverio and Jean Curatola** addressed the Board about an unfortunate water leak they discovered in their home upon their return from spending the winter in Florida. It caused a mold issue in their home. They are in the processes of having the mold remediated but are not allow back into their home. Their insurance company is providing a **temporary trailer** for them to live in but due to the terrain of their property part of the trailer will actually be in the cul-de-sac that their property surrounds. They expect to possibly be in the trailer until October 15th at the latest. Highway Superintendent Preston Kelly does not see any problem with their use of part of the cul-de-sac for the trailer as long as it is out prior to the winter season. Code Enforcement Officer Keith Stryker is also fine with the temporary trailer. The following motion was made:

A motion was made by Councilman Richard Coombe Jr., seconded by Councilman Scott Grey to allow for the temporary use of the cul-de-sac located at the end of Skyline Drive as necessary for the parking of mobile home, not greater than 40 feet, at 203 Skyline Drive while the permanent residence is going through mold remediation. Code Enforcement and the Highway Superintendent are both

**TOWN OF NEVERSINK TOWN BOARD
REGULAR MEETING
JUNE 12, 2019**

okay with this. Said trailer will be removed from highway by October 15, 2019 and the Town will be given an update on the process by October 1, 2019, put to a vote and UNANIMOUSLY CARRIED.

VOTE: AYES 5 NAYS 0.

- **Eben Ackerley**, e-Nable Business Solutions, was at the meeting to speak with the Board about a suggested replacement plan for the **computers** and server in the Town Hall and the **IT services** that he currently provides for the Town.
- **Julie Furman & Jamie Dymond-Brooks**, Parks and Recreation Director, spoke about the possibility of the Town of Neversink Parks and Recreation having a **5K in 2020**. Jamie also gave a **Parks and Recreation event update**. Due to the cancellation of 2 youth events, due to inadequate enrollment, the amount of Jamie's Grant from the Youth Bureau has been cut. She would like to offer two additional events; Supervisor Mathews would like to see her just take less funding. Supervisor Mathews and Councilman Zanetti will attend the June 25th Parks and Recreation meeting which is at 6:00 pm.
- **Mark McLewin**, Neversink General Store, attended tonight's meeting to speak to the Board about the **permit for his BBQ shed**. He indicated that he did not associate not having the farmers market with the inability to use the BBQ shed due to not renewing his permit. He is going to get onto the agenda for the July Planning Board meeting but is asking the Board to allow him to operate the BBQ shed while he is in the process of getting a permit for the shed. The Board denied his request and encouraged him to go before the planning board to obtain the proper permit.
- **Brent Gotsch**, Chairman of the **ZBA**, has not had a meeting and therefore had nothing to report. There is a June meeting scheduled.

MINUTES OF PREVIOUS MEETING (S)

Minutes of the Regular Meeting held on May 8, 2019, Recessed Meeting held on May 15, 2019 and Emergency Meeting held on May 24, 2019 were ACCEPTED AS SUBMITTED on motion by Councilman Scott Grey seconded by Councilman Keith Zanetti, put to a vote and UNANIMOUSLY CARRIED.

VOTE: AYES 5 NAYS 0.

SUPERVISOR'S RECEIPTS AND DISBURSEMENTS REPORT

The Supervisor's Report for the month of May 2019 was ACCEPTED AS RECEIVED and filed on motion by Councilman Richard Coombe Jr., seconded by Councilman Michael Brooks, put to a vote and UNANIMOUSLY CARRIED.

VOTE: AYES 5 NAYS 0.

TOWN CLERK DECALS AND MONTHLY FEE REPORT

ACCEPTED AS SUBMITTED for the month of May 2019 to be filed on motion by Councilman Richard Coombe Jr., seconded by Councilman Michael Brooks, put to a vote and UNANIMOUSLY CARRIED.

**TOWN OF NEVERSINK TOWN BOARD
REGULAR MEETING
JUNE 12, 2019**

VOTE: AYES 5 NAYS 0.

TOWN CLERK MONTHLY PETTY CASH REPORT

Month of May 2019/June 2019

ORDERED RESTORED TO \$200.00 by the amount of \$33.24 for Postage and Award Frames on motion by Councilman Richard Coombe Jr., seconded by Councilman Keith Zanetti, put to a vote and UNANIMOUSLY CARRIED.

VOTE: AYES 5 NAYS 0.

HIGHWAY SUPERINTENDENT

1. Highway Superintendent Preston Kelly received the final **CHIPS** amount and an **Amended Agreement for Expenditure of Highway Funds** needs to be signed and filed.

A motion was made by Councilman Richard Coombe Jr., seconded by Councilman Keith Zanetti, to accept the amended CHIPS agreement and to authorize the signing and filing of an Amended Agreement for Expenditure of Highway Money, put to a vote and UNANIMOUSLY CARRIED.

VOTE: AYES 5 NAYS 0.

2. Preston reported that the **bidding** on **Auctions International** for the **2014 Ford Escape SUV** closed and the highest bid received was \$12,000.00, which is close to the Kelly Blue Book estimate. After discussion the following motion was made:

A motion was made by Councilman Keith Zanetti, seconded by Councilman Scott Grey to accept the bid of \$12,000.00 for the 2014 Ford Escape SUV, put to a vote and UNANIMOUSLY CARRIED.

VOTE: AYES 5 NAYS 0.

3. Preston gave an updated report on the **fairgrounds bridge repairs**.

CODE ENFORCEMENT OFFICER REPORT

Monthly Receipts Report and Mileage Log and Inspection Report for the month of May 2019 has been filed with the Town Clerk.

Code Enforcement Officer Keith Stryker:

- Logged 202 Miles and took in \$2,199.60
- 14 Building Permits, 32 for the year
- 0 Building Permit Renewal, 0 for the year
- 6 Cert of Occupancy/Compliance for the month, 30 for the year
- 0 Complaints, 0 for the year
- 1 Violations, 1 for the year
- 5 Municipal Searches, 22 for the year
- 0 Fire Inspections, 1 for the year
- 0 Junk Yard Permit, 1 for year
- 0 Mobile Home Park Permit Renewals, 2 for the year

**TOWN OF NEVERSINK TOWN BOARD
REGULAR MEETING
JUNE 12, 2019**

- 0 Temporary Use Permit, 0 for the year
- 0 Special Use Permit, total 0 for year
- 2 CEO Training Hours, total 39 for year
- 0 FOIL request, total 1 for year

PLANNING BOARD

Meeting Agenda for June 5, 2019, Meeting Minutes (Accepted) for April 3, 2019, Public Hearing Minutes (Accepted) for April 3, 2019 and Public Hearing Notice for June 5, 2019 have been filed with the Town Clerk.

FILINGS AND CORRESPONDENCE FILED WITH TOWN CLERK

1. Oath of Office for James Garigliano for ZBA Member
2. From Sullivan County Clerk's Office the Final Lot Improvement & Survey: Lands of Van Keuren
3. From Cooper Arias – 2018 Financial Statements
4. Certificates of Continuing Education Training received for Keith Stryker and Walt Zeitschel, 1.5 hours – Short Term Rentals
5. Sullivan County Abstract of Settlement for 2019 Tax Collection

Items were ORDERED LOGGED and FILED on motion by Councilman Richard Coombe Jr., seconded by Councilman Keith Zanetti, put to a vote and UNANIMOUSLY CARRIED.

VOTE: AYES 5 NAYS 0.

SUPERVISOR

1. A copy of the Town's proposed **Fund Balance Policy** had been given to the Board Members previously. The following resolution was made to adopt said Town of Neversink Fund Balance Policy:

A motion was made by Councilman Richard Coombe Jr., seconded by Councilman Keith Zanetti to adopt the Town of Neversink Fund Balance Policy, put to a vote and UNANIMOUSLY CARRIED.

VOTE: AYES 5 NAYS 0.

**TOWN OF NEVERSINK
FUND BALANCE POLICY**

PURPOSE OF FUND BALANCE

The purpose of this policy is to establish a key element of the financial stability of the Town by setting guidelines for the General Fund and all Special Reserve Funds that are legally mandated to be kept separately (i.e. Highway, Water, Sewer, Lighting, etc.). Unreserved fund balance is an important measure of economic stability. It is essential that the Town maintain adequate levels of unreserved fund balance to mitigate financial risk that can occur from unforeseen revenue fluctuations, unanticipated expenditures, natural disasters, and similar circumstances. The fund balance also provides cash flow liquidity for the Town's general operations.

**TOWN OF NEVERSINK TOWN BOARD
REGULAR MEETING
JUNE 12, 2019**

BACKGROUND:

The Governmental Accounting Standards Board (GASB) issued GASB Statement Number 54 (Statement 54) **Fund Balance Reporting and Government Fund Type Definitions** in February 2009. Statement 54 abandons the reserved and unreserved classifications of fund balances and replaces them with five new classifications: non-spendable, restricted, committed, assigned and unassigned. In addition Statement 54 updates the definitions of government fund types, with the most significant changes related to special revenue funds. These changes were made to bring greater clarity and consistency to fund balance reporting, resulting in an improved usefulness to fund balance information. The requirements of Statement 54 are effective for financial statements for periods ending June 30, 2011.

In April 2011 the Office of the State Comptroller (OSC) issued updated guidance on Fund Balance Reporting and Government Fund Type Definitions. The guidance addressed how the changes in GASB 54 were implemented in the Annual Update Document and the effects on local government reporting.

Chapter 528 of the Laws of 2000 gives local governments the authority to carry over a “reasonable amount” of unappropriated unreserved fund balance from one year to the next.

DEFINITIONS

Fund Balance. Consists of the measurement of available resources and represents the difference between total assets and total liabilities. Fund Balance classifications will be reported by the Town in accordance with accounting standards issued by the GASB.

The Governmental Accounting Standards Board (GASB), who establishes financial reporting rules for governments, separates fund balance into five classifications that comprise a hierarchy based primarily on the restrictions placed on the funds.

1. Non-spendable. This classification represents funds that are inherently non-spendable. Resources that must be maintained intact pursuant to legal or contractual requirements are non-spendable, such as the capital of a revolving loan fund. This can include assets that will never convert to cash such as inventory, or will not convert to cash within the current fiscal year such as the long term portion of accounts receivable.
2. Restricted. These funds are limited by externally enforceable limitations on use. This includes limitations from the entity providing the money, such as grantors. Also, this classification includes funds with limitations placed by law or enabling legislation, such as charter or state law.
3. Committed. Funds in this classification are those with limitations the government places on itself. The purpose of these funds is decided by Town Board action and also requires Town Board action to change the purpose.

**TOWN OF NEVERSINK TOWN BOARD
REGULAR MEETING
JUNE 12, 2019**

4. Assigned. Assigned fund balance has limitations based on the intended use of the funds. The assigned use can be established by the Town Board as described in the financial statements, such as self-insurance assignments and fund balance to be used in the subsequent year's budget.
5. Unassigned. Residual net resources, or the balance after restricted, committed and assigned, are classified as unassigned fund balance. This is the amount of fund balance, formerly referred to as "unreserved, undesignated" fund balance that is available to address emergencies and provide fiscal stability. This is the classification governed by this Fund Balance Policy.

EXAMPLES OF CLASSIFICATIONS:

1. Non-spendable (all funds)
Prepaid New York State Retirement Contributions
Prepaid Insurance
Inventories
2. Restricted
Reserve Funds
3. Committed
OSC believes in most cases, local governments will not have committed fund balances to Report primarily since reserves are allowed by New York State Statute.
4. Assigned
OSC believes that formal actions by the governing boards (resolutions, ordinances, and local laws) constitute a constraint of resources and will result in assignment of resources.
5. Unassigned
All other unassigned fund balances.
In Special Reserve Funds the excess of revenues over expenses will result in an Unassigned Fund Balance.

Considerations. Credit rating agencies determine the adequacy of the unassigned fund balance using a complex series of financial evaluations. The size of the fund balance is important, but not the only consideration in the Town's rating. Other important factors are the reliability of a government's revenue sources, economic conditions, community wealth factors, cash position, debt ratios, management performance, and fiscal decisions made by the legislative body.

The Government Finance Officer's Association of the US (GFOA) recommends that governments of any size maintain an unrestricted General and Special Revenue fund balance of no less than two months of regular fund operating revenues or expenditures, whichever is more predictable.

OTHER PROVISIONS

Administrative Responsibilities. The Finance Officer shall be responsible for monitoring and reporting the Town's various assignments. The Finance Officer is directed to make recommendations to the Town Board on the use of unassigned funds both as an element of the

**TOWN OF NEVERSINK TOWN BOARD
REGULAR MEETING
JUNE 12, 2019**

annual operating budget submission and from time to time throughout the year as needs may arise.

Annual Report. Upon the completion of the Annual Financial Report it is to be submitted to the Town Board outlining the status of the Town's various components of the fund balance. The Finance Officer shall also provide status reports at other times to the Town Board as may be requested.

POLICY

1. Reserves

- a. The Town shall strive to maintain a level of reserves to guard its citizens against a service disruption because reserves are essential to dealing with unforeseen emergencies of changes in conditions.
- b. Funding of reserves can come from surplus funds (excess of revenues over expenditures or one-time revenues) or other sources as designated by the Town Board.
- c. All expenditures from or uses of reserves will require prior Board approval per the legal requirements.
- d. Reserves shall only be used for the purpose in which they are intended.

2. Fund Balance

Due to economic uncertainties, keeping costs reduced of borrowing, to offset revenue shortfalls in poor economic times as well as unexpended expenditures. The unassigned (unrestricted) fund balance range for General Fund and Special Revenue Funds shall be kept at "reasonable amounts" that are considered sufficient to Town of Neversink.

The Supervisor and Town Board shall annually review the audited balance available in the unassigned/ assigned fund balance of the Town's Funds from the most recently audited fiscal year to determine if the Town is at a reasonable level of Fund Balance to manage the fiscal health of the Town. The Board will assess the current financial condition of the Town and then determine the order of application of expenditures to which fund balance classification will be charged.

Surplus: In the event the unassigned/assigned fund balance of any of the Town's funds exceed the maximum requirements, the excess may be utilized for any lawful purpose approved by the Town Board. To minimize the long-term effect of such use, the excess shall be appropriated to fund one-time expenditures or expenses which do not result in recurring operating costs, or other one-time costs including the establishment or increase in legitimate restriction (reserves) of fund balance.

Deficit: In the event the unassigned/assigned fund balance for the Town's funds falls below the minimum requirement for any fiscal year, the Supervisor and Town Board shall decide on a plan to restore the balance to the target level they deem necessary.

**TOWN OF NEVERSINK TOWN BOARD
REGULAR MEETING
JUNE 12, 2019**

2. **Liquor License Application for Neversink General Store** – request for **waiver of the Towns rights to the 30 day notice** for Summer Eating Place Beer License. The following motion was made:

A motion was made by Councilman Richard Coombe Jr., seconded by Councilman Scott Grey to waive the Towns rights to the 30 day notice in order to expedite the application with the Liquor Authority, put to a vote and **UNANIMOUSLY CARRIED**.

VOTE: AYES 5 NAYS 0.

3. The date for the **Willowemoc Fire Protection District Public Hearing** was set for **September 25, 2019 at 7:30 PM**. It will be held at the Willowemoc Baptist Church.
4. The following resolution was presented for the Board’s consideration:

**TOWN OF NEVERSINK
RESOLUTION NO. 17 OF 2019
BUDGET AMENDMENT**

Whereas, The Town Board accepted a bid from All State Technology Inc. for the rehabilitation of the Town Pool for \$ 59,000.00,

Whereas, a NYS SAM Grant was approved for \$ 50,000.00 to Town of Neversink for Pool Repairs, and

Whereas, the Town Board has approved of \$9,000.00 to come from General Fund Balance, and

Whereas, appropriation A7180.4 Special Rec. Facilities, Contractual Expense needs to increased for \$ 59,000.00,

Now, Therefore Be it Resolved, that the Town Board authorizes the Supervisor to increase A7180.4 Special Rec Facilities, Contractual Expense for 59,000.00, and Estimated Revenue for 50,000.00, and to increase A3889 State Aid, Other Culture & Recreation for 50,000.00, and A599 Appropriated Fund Balance for 9,000.00, and that the following budget amendments be made;

A510- Estimated Revenue - \$ 50,000.00
A3889 State Aid, Other Culture & Recreation - 50,000.00
A599- Appropriated Fund Balance – 9,000.00
A960- Appropriation - 59,000.00
A7180.4- Spec. Rec. Facilities, Cont. Exp - 59,000.00

Moved by: Councilman Richard Coombe Jr.

Seconded by: Councilman Keith Zanetti

**TOWN OF NEVERSINK TOWN BOARD
REGULAR MEETING
JUNE 12, 2019**

And Adopted on Motion: June 12, 2019

5. Supervisor Mathews gave an update on the resurfacing of the **pool**.
6. Supervisor Mathews gave an update on the **Renaissance Municipal Grant** work being done at Bi-Centennial Park and the Town Hall.
7. The conditions of the **tennis/basketball courts** were discussed.

PAYMENTS OF CLAIMS AND VOUCHERS

• Vendor Payments	\$ 5,471.68
• Abstract #6	<u>270,903.28</u>
• Total	\$276,374.96

Vouchers, Claims were reviewed by the Board and authorized to be paid on motion by Councilman Scott Grey, seconded by Councilman Keith Zanetti, put to a vote and UNANIMOUSLY CARRIED.

VOTE: AYES 5 NAYS 0

ADJOURN OR RECESS

On motion by Councilman Keith Zanetti, seconded by Councilman Michael Brooks, the meeting was adjourned at 9:49 pm, put to a vote and UNANIMOUSLY CARRIED.

Respectfully submitted,

Lisa Garigliano, Town Clerk