

REGULAR MEETING
FEBRUARY 11, 2013

The Regular Meeting of the Town Board of the Town of New Bremen, County of Lewis and the State of New York was held at the Town Municipal Office Building, 8420 State Rte. 812, New Bremen, New York on the 11th day of February 2013.

Town Officer's Present: Peter J. Keys, Supervisor
David L. Becker, Councilman
Matthew E. Bush, Councilman
Ralph L. Bush, Councilman
Susan J. Sauer, Councilwoman
Ralph H. Hall, Highway Superintendent
Elizabeth B. Jones, Clerk
Errol A. Aucter, Justice
Aimee L. Murphy, Deputy Clerk/Court Clerk

Attended by: Approximately 11 people

Supervisor Keys called the meeting to order at 6:02 p.m. with the Pledge to the Flag.

RESOLUTION NO. 22 OF 2013
APPROVAL OF MINUTES

On a motion of Councilman Becker, seconded by Councilman M. Bush, the following resolution was
ADOPTED Ayes 5 Becker, M. Bush, R. Bush, Sauer, Keys Nays 0

Resolved the minutes of the January 14, 2013 meeting are approved.

PRIVILEGE OF FLOOR

Annette Halko and Paul Brown, 8826 Van Amber Rd., Castorland, NY submitted a letter to the Board requesting an extension of the permit allowing them time to finish removing their belongings from the "old" trailer on said property and remove the "old" trailer for disposal. After discussion the following resolution was presented.

RESOLUTION NO. 23 OF 2013
EXTENSION OF TIME GRANTED

On a motion of Councilman M. Bush, seconded by Councilman Becker, the following resolution was
ADOPTED Ayes 5 Becker, M. Bush, R. Bush, Sauer, Keys Nays 0

Be It Resolved; that the Board grants a six month extension of their existing permit to Annette Halko & Paul Brown to complete the moving process and removal of the "old" trailer off said property, located at 8826 Van Amber Rd., Tax Map #127.00-03-04-120, with the six (6) months ending August 11, 2013, with a copy of said resolution to be sent to the owner and Zoning Officer, Ward Dailey.

HEALTH INSURANCE

Ron Griffin, of Relph Benefit Advisors, a broker for BCBS, submitted and reviewed information explaining 2 other options for health insurance coverage for town employees. Superintendent Hall will set up a time for Mr. Griffin to meet with all employees to discuss these options further. Mr. Griffin left at 6:30 p.m.

COUNCIL MEMBER REPORTS

Councilwoman Sauer reported completing the audit of the Supervisor's 2012 records and discussed with the board. The audit of the Town Clerk, Tax Collector and Town Justices 2012 records were reviewed at the January 14, 2013 meeting. After discussion the following resolution was presented.

RESOLUTION NO. 24 OF 2013 AUDIT OF ALL BOOKS

On a motion of Councilman R. Bush, seconded by Councilwoman Sauer, the following resolution was
ADOPTED Ayes 5 Becker, M. Bush, R. Bush, Sauer, Keys Nays 0

Resolved that the Town Board of the Town of New Bremen, Lewis County, did on the 9th & 18th days of January 2012, audit and approve all books of accounts of all Town Officers for the 2012 year and found them to be in good order, correct and true.

Councilman R. Bush asked Supervisor Keys if he has yet obtained a written contract from Nagy and Croniser, as previously requested, for accounting services for the year. Supervisor Keys stated he has not. The Board feels a contract is necessary.

RESOLUTION NO. 25 OF 2013 TOWN CLERK'S MONTHLY REPORT

On a motion of Councilman Becker, seconded by Councilman R. Bush, the following resolution was
ADOPTED Ayes 5 Becker, M. Bush, R. Bush, Sauer, Keys Nays 0

Resolved the Town Clerk's monthly report is approved as submitted.

RESOLUTION NO. 26 OF 2013 JUSTICES MONTHLY REPORTS

On a motion of Councilman M. Bush, seconded by Councilman R. Bush, the following resolution was
ADOPTED Ayes 5 Becker, M. Bush, R. Bush, Sauer, Keys Nays 0

Resolved the Justices monthly reports are approved as submitted.

COUNTY UPDATE

Legislator Boyd gave an update of happenings at the County level.

SUPERVISOR

Supervisor Keys reported filing the 2012 Annual Report for the Town with the Comptroller's Office and with the Town Clerk. Notice to be posted in the J & R by Clerk Jones.

BUDGET TRANSFERS

Supervisor Keys submitted a list of budget transfers and budget adjustments to close out the 2012 year. After review the following resolution was presented.

(Regular Meeting of February 11, 2013 con't.)

**RESOLUTION NO. 27 OF 2013
BUDGET TRANSFERS AND ADJUSTMENTS**

On a motion of Councilman Becker, seconded by Councilman M. Bush, the following resolution was
ADOPTED Ayes 5 Becker, M. Bush R. Bush, Sauer, Keys Nays 0

Resolved the Town Board approves the budget transfers and budget adjustments as follows:

General Fund TW: A1010.4 - \$250.00, 1355.12 - \$50.00, 1320.4 - \$2695.00, A3310.4 - \$3,300.00, A9010.8 - \$19,001.00, A9030.8 - \$1,200.00

Highway Fund TW: DA5130.2 - \$1915.00, DA5142.1 - \$6,300.00, DA9010.8 - \$7,320.00, DA9030.8 - \$360.00.

General Fund Part Town – B9030.8 - \$50.00

Highway Fund TW – DA9010.8 - \$11,712.00

Highway Fund Part Town – DB5112.4 - \$24,920.00, DB9010.8 - \$19,000.00

Highway Fund Part Town – DB5112.4 - \$250.00

**RESOLUTION NO. 28 OF 2013
SUPERVISOR'S ANNUAL REPORT**

On a motion of Councilwoman Sauer, seconded by Councilman R. Bush, the following resolution was
ADOPTED Ayes 5 Becker, M. Bush R. Bush, Sauer, Keys Nays 0

Resolved the Supervisor's annual report is approved as submitted.

*Copy of annual report is incorporated at the end of these minute proceedings.

**RESOLUTION NO. 29 OF 2013
FUND BALANCE POLICY**

On a motion of Councilman M. Bush, seconded by Councilman R. Bush, the following resolution was
ADOPTED Ayes 5 Becker, M. Bush R. Bush, Sauer, Keys Nays 0

Whereas the Governmental Accounting Standards Board (GASB) has adopted Statement Number 54 (GASB 54), Fund Balance Reporting and Governmental Fund Type Definitions, that became effective in governmental fiscal years starting after June 15, 2010; and

Whereas the Town of New Bremen wishes to comply with GASB 54 as required beginning with the January 1, 2013 – December 31, 2013 calendar year.

Now, Therefore Be It Resolved that the Town Board hereby adopts the following policy:

**TOWN OF NEW BREMEN
FUND BALANCE POLICY**

I. STATEMENT OF POLICY

The Town of New Bremen ("Town") is required to be in compliance with Governmental Accounting Standard Board Statement 54 (GASB 54), *Fund Balance Reporting and Governmental Fund Type Definitions*, for all fiscal years beginning after June 15, 2010. Implementation of Statement 54 has provided an opportunity for the Town to define a minimum fund balance level for the Town's General and Special Revenue Funds.

Purpose of Policy:

The purpose of this Policy is to establish a fund balance policy to address the needs of the Town and establish adequate reserves to protect against unanticipated events that would otherwise adversely affect the financial condition of the Town and jeopardize the continuation of necessary public services. This policy will ensure the Town maintains adequate fund balance and reserves in the Town's General Fund to provide the capacity to:

- Ensure sufficient cash flow for daily financial requirements;
- Guard against significant economic downturns;
- Protect against unforeseen expenditures related to emergencies; and
- Maintain investment grade bond ratings;
- Provide a framework to help guide budgetary decisions.

II. CLASSIFICATIONS

- A. **Nonspendable.** Amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.
- B. **Restricted:** Amounts that have constraints on resources that are (a) externally imposed by creditors (debt covenants), grantors, contributors, or regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislation.
- C. **Committed:** Amounts used for a specific purpose pursuant to constraints imposed by formal action of the Town's highest level of decision-making authority.
- Amounts set aside based on self-imposed limitations established and set in place prior to the year end, but can be calculated after year end.
 - Required to be imposed by the Town Board only by adoption of a resolution or ordinance and requires the same action to remove or modify the limitation.
- D. **Assigned:** Amounts that are constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed. Intent should be expressed by either the governing body itself or a body or official to which the governing body has delegated authority to assign amounts to be used for specific purposes.
- E. **Unassigned:** Amounts that are not reported in any other classification. The General Fund is the only fund that will have a positive unassigned fund balance.

III. **PROCEDURES**

Fund Balance - General Fund and Special Revenue Funds

- A. A significant part of the Town's financial health is maintaining a fund balance position that is adequate to meet the Town's needs and challenges on both a current and long-term basis. The Town of New Bremen has therefore adopted a policy that directs management to maintain fund balance as follows:
- The Town will strive to maintain a Contingency Reserve balance in the General Fund and all Special Revenue Funds of 15% of budgeted appropriations. Balances in excess of 20% of all budgeted appropriations will be transferred to the Capital Reserve Funds.
 - Balances failing to exceed 7.49% will require the Town Supervisor and Town Board to adopt a plan to replenish the Contingency Reserve to the minimum level over a period not to exceed three (3) years.
 - This designation of funds will be included as assigned fund balance for financial statement purposes.
- B. After covering current and budget year operating and capital costs and meeting General Fund Contingency requirements, any remaining available fund balance may be used for the following purposes:
- Capital and technology improvements;
 - Reduction of unfunded liabilities, including Retirement and Retiree Health obligations;
 - Debt retirement;
 - Cost avoidance projects;
 - Other non-recurring needs, in accordance with Board Budget Policies.

Order of Spending

The Town's budget provides for programs with multiple revenue sources. For purposes of fund balance classification, expenditures are to be spent from restricted fund balance first, followed in order by committed fund balance, assigned fund balance, and lastly unassigned fund balance. The Supervisor has the authority to deviate from this policy if it is in the best interest of the Town.

DEPUTY SUPERVISOR

Supervisor Keys made note that Councilwoman Sauer is appointed as Deputy Supervisor. Term of Office: January 1, 2012 thru December 31, 2013.

HISTORIAN

Errol Aucter, Town Justice submitted a letter of interest as Town Historian. He checked with the Judicial Ethics Committee to be sure there were no conflicts. Being there are no conflicts to hold both offices Supervisor Keys hereby appoints Errol A. Aucter as Historian for the Town of New Bremen. Term of Office: February 11, 2013 thru December 31, 2013.

(Regular Meeting of February 11, 2013 con't.)

**RESOLUTION NO. 30 OF 2013
APPROVAL FOR PAYMENT OF BILLS PRIOR TO AUDIT**

On a motion of Councilwoman Sauer, seconded by Councilman M. Bush, the following resolution was
ADOPTED Ayes 5 Becker, M. Bush R. Bush, Sauer, Keys Nays 0

Resolved Supervisor Keys has permission to pay certain utility bills (ex: health insurance, communications, electric and natural gas) prior to audit to avoid late fee charges.

**RESOLUTION NO. 31 OF 2013
SUPERVISOR'S MONTHLY REPORT**

On a motion of Councilman Becker, seconded by Councilman R. Bush, the following resolution was
ADOPTED Ayes 5 Becker, M. Bush, R. Bush, Sauer, Keys Nays 0

Resolved the Supervisor's monthly report is approved as submitted.

Councilman M. Bush and Councilwoman Sauer suggested specific line items need to be included in his monthly report.

WATER CONTRACT

Supervisor Keys reviewed the 2013 Addendum to Agreement for Water Service between the Village of Croghan and the Beaver Falls Water District.

**RESOLUTION NO. 32 OF 2013
WATER SERVICE CONTRACT**

On a motion of Councilman M. Bush, seconded by Councilman R. Bush, the following resolution was
ADOPTED Ayes 5 Becker, M. Bush, R. Bush, Sauer, Keys Nays 0

Resolved that Supervisor Keys is authorized to sign the 2013 Addendum to Agreement for Water Service between the Village of Croghan and the Beaver Falls Water District; and that a copy of said contract be on file in the Clerk's office.

**RESOLUTION NO. 33 OF 2013
AUDIT OF CLAIMS**

On a motion of Councilman R. Bush, seconded by Councilman M. Bush, the following resolution was
ADOPTED Ayes 5 Becker, M. Bush, R. Bush, Sauer, Keys Nays 0

Resolved that Supervisor Keys is authorized and directed to pay the following amounts on Abstract #2 of 2013 in the following amounts.

General	Voucher #18 thru #30	\$1,707.72
Highway T-Wide	Voucher #18 thru #34	\$9,613.83

(Regular Meeting of February 11, 2013 con't.)

**RESOLUTION NO. 34 OF 2013
ADVERTISE FOR BANK RUN GRAVEL**

On a motion of Councilman M. Bush, seconded by Councilman Becker, the following resolution was
ADOPTED Ayes 5 Becker, M. Bush, R. Bush, Sauer, Keys Nays 0

Resolved that Highway Superintendent Hall is authorized to advertise for bids for bank run gravel in the Journal and Republican for 1 week. Bid opening is set for March 11, 2013 at 6:00 p.m. at the Town Municipal Office Building.

**RESOLUTION NO. 35 OF 2013
EXECUTIVE SESSION**

On a motion of Councilwoman Sauer, seconded by Councilman Becker, the following resolution was
ADOPTED Ayes 5 Becker, M. Bush, R. Bush, Sauer, Keys Nays 0

Resolved to move into Executive Session at 7:30 p.m. to discuss the Towns Employment & Liability Guidelines for Employees.

**RESOLUTION NO. 36 OF 2013
REGULAR SESSION**

On a motion of Councilman Becker, seconded by Councilman R. Bush, the following resolution was
ADOPTED Ayes 5 Becker, M. Bush, R. Bush, Sauer, Keys Nays 0

Resolved to return to regular session at 8:45 p.m.

The next meeting of the Town Board of the Town of New Bremen will be held on March 11, 2013 at 6:00 p.m. at the Town Municipal Office Building.

With no further business, on a motion of Councilman R. Bush, seconded by Councilman Becker, the meeting was adjourned at 8:45 p.m. Carried unanimously.

Elizabeth B. Jones, RMC
Town Clerk/Tax Collector