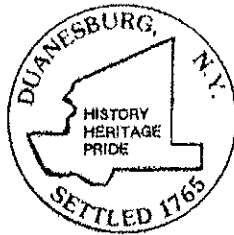


**Roger Tidball**, Town Supervisor  
**Jennifer Howe**, Town Clerk  
**Brandy Fall**, Deputy Town Clerk  
**William Reed**, Highway Superintendent



**John D. Ganther**, Council Member  
**Francis R. Potter**, Council Member  
**Jeffrey Senecal**, Council Member  
**William Wenzel**, Council Member

**Thursday March 11, 2021**  
**Regular Town Board Meeting**  
**Meeting Time: 7:00PM**

**Meeting called to order by Supervisor Tidball at 7:00PM**

**Present:** Supervisor Tidball, Council Members Ganther, Senecal and Wenzel, Town Clerk Howe  
**Town Attorney Terresa Bakner Absent:** Council Member Potter

**Pledge of Allegiance**

**Supervisor Tidball:** Ok tonight's board meeting Thursday March 11, 2021.

We have a continuation of the Public Hearing in regard to the town amending its current contracts for Fire Protection services to ensure compliance with all applicable laws and the towns insurance requirements. We will be keeping it open for Mariaville Fire Department only after tonight.

**J. Facteau from the Mariaville Fire Department:** Did you hear from Bob Chandler in reagrds to our contract?

**Supervisor Tidball:** Yes, he wishes to hold off on signing the new contract until it is thoroughly looked over by your attorney.

**J. Facteau from the Mariaville Fire Department:** That is correct. We are currently still under contract and as part of the current contract it states that any changes that needed to be made needed to be brought up to us by August.

**Supervisor Tidball:** Not a problem. Ok, we are going to close the public hearing for all departments except for the Mariaville Fire Dept.

**Supervisor Tidball:** I need approval of minutes please.

**Council Member Wenzel:** I make the motion for approval of minutes for the Town Board Meeting on Thursday February 25, 2021.

**Council Member Ganther:** I'll second. Any discussion? Jen call the roll please.

**Town Clerk Howe:** Council Member Ganther

**Council Member Ganther:** Aye

**Town Clerk Howe:** Council Member Wenzel

**Council Member Wenzel:** Aye

**Town Clerk Howe:** Council Member Senecal

**Council Member Senecal:** Aye

**Town Clerk Howe:** Supervisor Tidball

**Supervisor Tidball:** Aye

**Resolution 55-21:** Council Member wenzel motioned, seconded by Council Member Ganther to approve the Town Board Meeting minutes of Thursday February 11, 2021.

Motion carried, 4 ayes

**Supervisor Tidball:** Alright, Town Clerk's Report

**Town Clerk Howe:** Read febraury2021 Town Clerk Report (please see attached)

**Supervisor Tidball:** Thank you. Supervisor's Report. Supervisor Tidball read February 2021 Supervisor's Report (please see attached)

**Supervisor Tidball:** Payment of claims please

**Council Member Potter:** Vouchers to be paid Town of Duaneburg Vouchers per Fund. General Fund - \$34,528.27. Highway fund- \$9749.98 SD#1- \$863.74 SD#2 - \$540.341 SD#3 - \$517.70.  
Total vouchers to be paid - \$46,200.

**Council Member Ganther:** I'll second it.

**Supervisor Tidball:** Any discussion? Jen call the roll please.

**Town Clerk:** Council Member Ganther

**Council Member Ganther:** Aye

**Town Clerk Howe:** Council Member Wenzel

**Council Member Wenzel:** Aye

**Town Clerk Howe:** Council Member Senecal

**Council Member Senecal:** Aye

**Town Clerk Howe:** Supervisor Tidball

**Council Supervisor Tidball:** Aye

**Resolution 56-21:** Council Member Potter motioned, seconded by Council Member Ganther to pay the following claims:  
Motion carried, 4 ayes

**Vouchers to be Paid  
March 11, 2021**

<b>General Fund:</b>	<b>\$34,528.27</b>
<b>Highway Fund:</b>	<b>\$9,749.98</b>
<b>SD#1 Fund:</b>	<b>\$863.74</b>
<b>SD#2 Fund:</b>	<b>\$540.31</b>
<b>SD#3 Fund:</b>	<b>\$517.70</b>

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<b>Total To Be Paid:</b>	<b>\$46,200</b>
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**Supervisor Tidball:** Alright, we're going to go into Committee reports. We'll start off with Highway

**Highway:**

**Council Member Senecal:** I expected him to be here tonight.

**Supervisor Tidball:** I apologize hope everything is ok with Mr. Reed.

**Park Committee:**

**Council Member Wenzel:** Park committee, we had a meeting last week. The only thing we discussed was getting plans in place for the summer park program. So that if Covid allows we are ready to proceed with the program.

**Sewer Districts:**

**Council Member Ganther:** Ok, went through Dale's report and there really isn't too much to report. Standard maintenance and snow removal. We all know it was a snowy month. Digging out grinder pumps and keeping the plants and access roads clear of snow.

**Supervisor Tidball:** Ok. Mr. Brown will not be on tonight

**Supervisor Tidball:** Thank you. IT John.

**IT:**

**Council Member Ganther:** Ok, we did hold our Broadband Committee meeting. Jessica Singleton who is a staff member from our new state Senator Michelle Hincey's office joined us for that meeting. We got her up to speed on the past seven years trying to get this town connected up to broadband. It was a really productive meeting and I think Jessica learned a lot. We helped her to understand areas that she could help the town. Both sides came away with a little bit of homework. We will get minutes posted on the town website as soon as they are available.

**Supervisor Tidball:** It was nice to meet her. Look forward to working with them. Ok, let's move on to the business meeting.

**Business Meeting:**

**Supervisor Tidball:** Motion to approve invoice number ten and authorize the Town Supervisor to sign and submit the paperwork to NYS EFC to obtain the funds to pay the invoice upon receipt of such funds pay Delaware Engineering.

**Councilmember Senecal:** Second

**Supervisor Tidball:** Jen call the roll please.

**Town Clerk Howe:** Supervisor Tidball

**Supervisor Tidball:** Aye

**Town Clerk Howe:** Council Member Ganther

**Council Member Ganther:** Aye

**Town Clerk Howe:** Council Member Wenzel

**Council Member Wenzel:** Aye

**Town Clerk Howe:** Council Member Senecal

**Council Member Senecal:** Aye

**Resolution 56-21** Supervisor Tidball motioned, seconded by Council Member Senecal to approve invoice number ten and authorize the Town Supervisor to sign and submit the paperwork to NYS EFC to obtain the funds to pay the invoice upon receipt of such funds pay Delaware Engineering.

Motion carried, 4 ayes

**Supervisor Tidball:** Motion to authorize the Town Supervisor to authorize the Town Supervisor to sign the Intermunicipal agreement with the Town of Delanson.

**Councilmember Wenzel:** Second

**Supervisor Tidball:** Jen call the roll please.

**Town Clerk Howe:** Council Member Ganther

**Council Member Ganther:** Aye

**Town Clerk Howe:** Council Member Wenzel

**Council Member Wenzel:** Aye

**Town Clerk Howe:** Council Member Senecal

**Council Member Senecal:** Aye

**Town Clerk Howe:** Supervisor Tidball

**Supervisor Tidball:** Aye

**Resolution 57-21:** Supervisor tidball motioned, seconded by Council Member Wenzel to authorize the Town Supervisor to authorize the Town Supervisor to sign the Intermunicipal agreement with the Town of Delanson.

Motion carried, 4 ayes

**Council Member Wenzel:** Motion to approve and authorize the Town Supervisor to sign the fire Department Contracts with Burtonsville, Esperance and Delanson.

**Councilmember Ganther:** Second

**Supervisor Tidball:** Jen call the roll please.

**Town Clerk Howe:** Council Member Ganther

**Council Member Ganther:** Aye

**Town Clerk Howe:** Council Member Wenzel

**Council Member Wenzel:** Aye

**Town Clerk Howe:** Council Member Senecal

**Council Member Senecal:** Aye

**Town Clerk Howe:** Supervisor Tidball

**Supervisor Tidball:** Aye

**Resolution 58-21:** Council Member Wenzel motioned, seconded by Council Member Ganther to approve and authorize the Town Supervisor to sign the fire Department Contracts with Burtonsville, Esperance and Delanson. Motion carried, 4 ayes

**Supervisor Tidball:** Ok, at this time we are going to open up privilege of the floor.

**Privilege of the floor:**

**Lynne Bruning:** Read statement see attached.

**Supervisor Tidball:** Ok, if nothing else I will make the motion to adjourn.

**Council Member Potter:** Second it.

**Supervisor Tidball:** Alrighty. Any discussion? Jen please call the roll.

**Town Clerk Howe:** Supervisor Tidball

**Council Supervisor Tidball: Aye**

**Town Clerk Howe: Council Member Ganther**

**Council Member Ganther: Aye**

**Town Clerk Howe: Council Member Wenzel**

**Council Member Wenzel: Aye**

**Town Clerk Howe: Council Member Senecal**

**Council Member Senecal: Aye**

I, Jennifer Howe, Town Clerk of the Town of Duanesburg, so hereby certify that this is a true and accurate transcript of the Regular Town Board Meeting held on Thursday March 11, 2021 at the Duanesburg Town Hall, 5853 Western Turnpike, Duanesburg, New York 12056.



Account#	Account Description	Fee Description	Qty	Local Share
	Misc. Fees	Certified Copies - Death	6	60.00
		Certified Copies - Marriage	1	10.00
		Postage	1	3.60
	Operating Permit	Operating Permit	1	30.00
	septic repair	septic repair	1	50.00
		<b>Sub-Total:</b>		<b>\$153.60</b>
A1255	Conservation	Conservation	1	1.38
		<b>Sub-Total:</b>		<b>\$1.38</b>
A2544	AFTER 30 DAYS	AFTER 30 DAYS	4	20.00
	Dog Licensing	Exempt Dogs	1	0.00
		Female, Spayed	9	126.00
		Female, Unspayed	4	88.00
		Male, Neutered	10	140.00
		Male, Unneutered	2	44.00
		Replacement Tags	3	15.00
		<b>Sub-Total:</b>		<b>\$433.00</b>
B2110	Zoning Variances	Zoning Variances	1	100.00
		<b>Sub-Total:</b>		<b>\$100.00</b>
B2555	Building Permits	Building Permits	7	1,020.00
		<b>Sub-Total:</b>		<b>\$1,020.00</b>
<b>Total Local Shares Remitted:</b>				<b>\$1,707.98</b>
Amount paid to: NYS Ag. & Markets for spay/neuter program				37.00
Amount paid to: NYS Environmental Conservation				23.62
<b>Total State, County &amp; Local Revenues:</b>				<b>\$1,768.60</b>
		<b>Total Non-Local Revenues:</b>		<b>\$60.62</b>

To the Supervisor:

Pursuant to Section 27, Sub 1, of the Town Law, I hereby certify that the foregoing is a full and true statement of all fees and monies received by me, Jennifer Howe, Town Clerk, Town of Duaneburg during the period stated above, in connection with my office, excepting only such fees and monies, the application of which are otherwise provided for by law.

Supervisor

Date

Town Clerk

Date

## Monthly Statement of the Town Supervisor

TO THE TOWN BOARD OF THE TOWN OF DUANESBURG, NEW YORK:

Pursuant to Section 119 of Town Law, I hereby render the following statement of all money received and disbursed by this office during the month February 2021.

### Revenues

<b>Fund</b>	<b>Amount</b>
General Fund	\$ 374,249.94
Highway Fund	\$ 374,387.95
Fire Protection	\$ 0.00
Parks & Recreation	\$ 0.11
Parklands	\$ 3,667.40
Service Award	\$ 0.24
Sewer District #1	\$ 8.72
Sewer District #2	\$ 28,538.08
Sewer District #3	\$ 11.69
<b>Total</b>	<b><u>\$ 780,864.13</u></b>

### Disbursements

General Fund	\$ 154,985.21
Highway Fund	\$ 58,484.42
Fire Protection	\$ 0.00
Park & Recreation	\$ 0.00
Parklands	\$ 0.00
Sewer District #1	\$ 10,480.42
Sewer District #2	\$ 8,460.45
Sewer District #3	\$ 3,509.34
<b>Total</b>	<b><u>\$ 235,919.84</u></b>

Dated March 10, 2021

Supervisors Office – Town of Duanesburg

## A-General Fund - 01

**Town of Duanesburg**  
**Operating Statement**  
 As of February 28, 2021

	Month Ending	Year To Date			
	02/28/2021	02/28/2021	Budget	Remaining	Summary
	Actual	Actual			
<b>Expenses</b>					
1010.100 - Town Board-Personal Svcs	2,341.52	4,683.04	28,100.00	23,416.96	83.3 %
1010.400 - Town Board-Contractual	0.00	0.00	750.00	750.00	100.0 %
1110.100 - Justices-Personal Svcs	2,614.61	5,229.20	32,633.00	27,403.80	84.0 %
1110.101 - Justices-Court Clerk	1,252.93	1,918.94	17,500.00	15,581.06	89.0 %
1110.103 - Justices-Court Security	0.00	0.00	4,500.00	4,500.00	100.0 %
1110.200 - Justices-Equipment	0.00	0.00	500.00	500.00	100.0 %
1110.400 - Justices-Contractual	0.00	11.50	2,000.00	1,988.50	99.4 %
1220.100 - Supervisor-Personal Svcs	1,826.16	3,252.24	21,140.00	17,887.76	84.6 %
1220.101 - Supervisor-Personal Svcs-Clerk	2,800.00	5,600.00	36,400.00	30,800.00	84.6 %
1220.102 - Supervisor-Personal Svcs-Deputy Supv	234.38	468.76	2,813.00	2,344.24	83.3 %
1220.200 - Supervisor-Equipment	0.00	0.00	1,000.00	1,000.00	100.0 %
1220.400 - Supervisor-Contractual	26.99	47.57	500.00	452.43	90.5 %
1340.100 - Budget-Personal Svcs	0.00	0.00	5,000.00	5,000.00	100.0 %
1355.100 - Assessor-Personal Svcs	1,346.16	2,692.24	17,500.00	14,807.76	84.6 %
1355.101 - Assessor-Personal Svcs-Clerk	648.00	1,296.00	16,380.00	15,084.00	92.1 %
1355.103 - Assessor-Personal Svcs-Support	2,916.00	2,916.00	0.00	(2,916.00)	0.0 %
1355.106 - Assessor-Grievance Board Personal Svcs	0.00	0.00	500.00	500.00	100.0 %
1355.200 - Assessor-Equipment	0.00	0.00	1,000.00	1,000.00	100.0 %
1355.400 - Assessor-Contractual	216.00	479.00	2,000.00	1,521.00	76.1 %
1355.401 - Assessor-Assessment Support Contract	0.00	0.00	17,500.00	17,500.00	100.0 %
1355.406 - Assessor-Grievance Board Contractual	0.00	0.00	200.00	200.00	100.0 %
1380.400 - Fiscal-Fiscal Agent Fees	2,500.00	5,000.00	35,000.00	30,000.00	85.7 %
1410.100 - Town Clerk-Personal Svcs	3,500.84	7,001.76	45,511.00	38,509.24	84.6 %
1410.101 - Town Clerk-Personal Svcs-Clerk	2,674.92	5,349.88	34,774.00	29,424.12	84.6 %
1410.200 - Town Clerk-Equipment	0.00	0.00	500.00	500.00	100.0 %
1410.400 - Town Clerk-Contractual	9.38	9.38	4,500.00	4,490.62	99.8 %
1420.400 - Attorney-Contractual	8,402.65	11,125.82	20,000.00	8,874.18	44.4 %
1440.400 - Engineer-Contractual	7,928.75	7,928.75	0.00	(7,928.75)	0.0 %
1460.100 - Records Management-Personal Svcs	150.30	360.73	3,000.00	2,639.27	88.0 %
1460.400 - Records Management-Contractual	0.00	281.15	3,300.00	3,018.85	91.5 %
1620.100 - Buildings-Personal Svcs	1,200.24	2,344.04	12,500.00	10,155.96	81.2 %
1620.200 - Buildings-Equipment	0.00	0.00	500.00	500.00	100.0 %
1620.400 - Buildings-Contractual	3,656.91	6,403.11	30,000.00	23,596.89	78.7 %
1640.400 - Central Garage-Contractual	1,020.60	3,126.84	17,500.00	14,373.16	82.1 %
1660.400 - Central Storeroom-Contractual	315.29	349.23	2,000.00	1,650.77	82.5 %
1670.400 - Central Printing-Central Print/Mail	2,000.00	3,088.18	8,500.00	5,411.82	63.7 %
1680.200 - Data Processing-Equipment	0.00	0.00	1,500.00	1,500.00	100.0 %
1680.400 - Data Processing-Contractual	1,066.61	2,166.10	16,000.00	13,833.90	86.5 %
1910.400 - Unallocated Insurance	62,259.07	64,462.17	63,034.00	(1,428.17)	(2.3) %
1920.400 - Municipal Dues	0.00	0.00	1,100.00	1,100.00	100.0 %
1990.400 - Contingency	0.00	0.00	10,000.00	10,000.00	100.0 %
3020.400 - Public Safety-Dispatch Svcs	0.00	0.00	43,000.00	43,000.00	100.0 %
3510.100 - Dog Control-Personal Svcs	541.74	1,083.48	6,500.00	5,416.52	83.3 %

A-General Fund - 01

Town of Duanesburg  
Operating Statement  
As of February 28, 2021

	Month Ending 02/28/2021		Year To Date 02/28/2021		
	Actual	Actual	Budget	Remaining	Summary
3510.400 - Dog Control-Contractual	17.20	17.20	2,500.00	2,482.80	99.3 %
3650.400 - Public Safety-Demolition of Unsafe buildings	0.00	0.00	750.00	750.00	100.0 %
4020.100 - Registrar of Vital Stats-Personal Svcs	0.00	0.00	925.00	925.00	100.0 %
4540.400 - Ambulance-Contractual	0.00	10,000.00	237,344.00	227,344.00	95.8 %
5010.100 - Supt of Highway-Personal Svcs	4,374.72	8,749.08	56,871.00	48,121.92	84.6 %
5010.101 - Supt of Highway-Personal Svcs-Clerk	281.82	522.30	3,500.00	2,977.70	85.1 %
5010.200 - Supt of Highway-Equipment	0.00	0.00	1,000.00	1,000.00	100.0 %
5010.400 - Supt of Highway-Contractual	35.54	35.54	500.00	464.46	92.9 %
6010.400 - Social Svcs-Contractual	0.00	0.00	3,000.00	3,000.00	100.0 %
6410.100 - Publicity-Web Site Personal Svcs	0.00	0.00	5,000.00	5,000.00	100.0 %
6410.400 - Publicity-Web Site Contractual	0.00	0.00	1,000.00	1,000.00	100.0 %
6772.400 - Programs for Aging-Contractual	0.00	0.00	2,600.00	2,600.00	100.0 %
7020.100 - Recreation Admin-Personal Svcs	0.00	0.00	3,000.00	3,000.00	100.0 %
7110.100 - Parks-Personal Svcs	0.00	0.00	8,500.00	8,500.00	100.0 %
7110.200 - Parks-Equipment	0.00	0.00	3,500.00	3,500.00	100.0 %
7110.400 - Parks-Contractual	1,143.01	1,284.93	7,500.00	6,215.07	82.9 %
7310.100 - Youth Programs-Personal Svcs	0.00	0.00	7,200.00	7,200.00	100.0 %
7310.400 - Youth Programs-Contractual	0.00	0.00	1,200.00	1,200.00	100.0 %
7510.100 - Historian-Personal Svcs	62.50	125.00	750.00	625.00	83.3 %
7510.400 - Historian-Contractual	0.00	0.00	3,000.00	3,000.00	100.0 %
7550.400 - Celebrations-Contractual	0.00	0.00	2,000.00	2,000.00	100.0 %
8160.498 - Refuse/Garbage-Engineering & Testing	930.00	3,124.50	18,500.00	15,375.50	83.1 %
8160.499 - Refuse/Garbage-Leachate Hauling & Treatment	0.00	0.00	2,000.00	2,000.00	100.0 %
9010.800 - State Retirement	0.00	0.00	45,000.00	45,000.00	100.0 %
9030.800 - Social Security	1,820.88	3,625.63	27,360.00	23,734.37	86.7 %
9040.800 - Workers' Compensation	1,530.92	1,829.66	12,000.00	10,170.34	84.8 %
9060.800 - Health Insurance	14,179.16	22,485.64	42,723.00	20,237.36	47.4 %
<b>Total Expenses</b>	<b>137,625.80</b>	<b>200,474.59</b>	<b>1,065,858.00</b>	<b>865,383.41</b>	<b>81.2 %</b>
<b>Revenue</b>					
1001 - Real Property Tax	365,955.00	365,955.00	365,955.00	0.00	0.0 %
1090 - Real Property Tax Interest & Penalties	0.00	0.00	11,000.00	11,000.00	100.0 %
1120 - Non-Property Tax Distribution by County	0.00	0.00	400,000.00	400,000.00	100.0 %
1255 - Town Clerk Fees	0.00	2.11	1,500.00	1,497.89	99.9 %
2001 - Park and Recreational Charges	0.00	0.00	1,000.00	1,000.00	100.0 %
2401 - Interest & Earnings	76.94	112.71	500.00	387.29	77.5 %
2501 - Business and Occupational License	260.00	830.00	500.00	(330.00)	(66.0) %
2544 - Dog Licenses	566.00	1,076.00	4,000.00	2,924.00	73.1 %
2610 - Fines and Forfeited Bail	5,807.00	13,614.00	77,000.00	63,386.00	82.3 %
3001 - State per Capita Aid	0.00	0.00	20,653.00	20,653.00	100.0 %
3005 - State Aid Mortgage Tax	0.00	0.00	130,000.00	130,000.00	100.0 %
3820 - State Aid Youth Programs	0.00	0.00	3,000.00	3,000.00	100.0 %
<b>Total Revenue</b>	<b>372,664.94</b>	<b>381,589.82</b>	<b>1,015,108.00</b>	<b>633,518.18</b>	<b>62.4 %</b>

A-General Fund - 01

**Town of Duanesburg  
Operating Statement**  
As of February 28, 2021

	Month Ending 02/28/2021	Year To Date 02/28/2021			
	Actual	Actual	Budget	Remaining	Summary
Net Assets	235,039.14	181,115.23	(50,750.00)	(231,865.23)	456.9 %

B-General Fund B - 02

**Town of Duanesburg**  
**Operating Statement**  
 As of February 28, 2021

	Month Ending 02/28/2021		Year To Date 02/28/2021		
	Actual	Actual	Budget	Remaining	Summary
<b>Expenses</b>					
8010.100 - Zoning-Building Inspector	5,374.64	10,748.96	68,500.00	57,751.04	84.3 %
8010.101 - Zoning-Inspector's Clerk	648.00	1,296.00	16,380.00	15,084.00	92.1 %
8010.103 - Zoning-Assistant	1,242.00	2,425.50	15,315.00	12,889.50	84.2 %
8010.104 - Zoning-Board Personal Svcs	27.00	76.50	2,000.00	1,923.50	96.2 %
8010.105 - Zoning-Code Officer	1,470.00	2,820.00	19,000.00	16,180.00	85.2 %
8010.200 - Zoning-Equipment	0.00	165.84	500.00	334.16	66.8 %
8010.400 - Zoning-Contractual	3,539.79	5,510.15	6,000.00	489.85	8.2 %
8010.404 - Zoning-ZBA Expenses	0.00	0.00	250.00	250.00	100.0 %
8010.470 - Zoning-Broadband Extention	0.00	0.00	15,000.00	15,000.00	100.0 %
8020.103 - Planning-Assistant	1,242.00	2,430.00	15,315.00	12,885.00	84.1 %
8020.104 - Planning-Board Personal Svcs	552.00	588.00	3,000.00	2,412.00	80.4 %
8020.200 - Planning-Equipment	0.00	0.00	500.00	500.00	100.0 %
8020.400 - Planning-Contractual	0.00	54.72	0.00	(54.72)	0.0 %
8020.404 - Planning-Board Expenses	0.00	0.00	500.00	500.00	100.0 %
8020.407 - Planning-Attorney	504.00	1,026.00	6,000.00	4,974.00	82.9 %
9010.800 - State Retirement	0.00	0.00	17,500.00	17,500.00	100.0 %
9030.800 - Social Security	748.49	1,486.33	8,790.00	7,303.67	83.1 %
9040.800 - Workers' Compensation	287.05	343.07	2,000.00	1,656.93	82.8 %
9060.800 - Health Insurance	1,724.44	2,655.25	20,768.00	18,112.75	87.2 %
<b>Total Expenses</b>	<b>17,359.41</b>	<b>31,626.32</b>	<b>217,318.00</b>	<b>185,691.68</b>	<b>85.4 %</b>
<b>Revenue</b>					
1120 - Non-Property Tax Distribution by County	0.00	0.00	114,718.00	114,718.00	100.0 %
1170 - Franchise Fees	0.00	0.00	50,000.00	50,000.00	100.0 %
2110 - Zoning Fees	300.00	300.00	500.00	200.00	40.0 %
2401 - Interest & Earnings	0.00	0.00	100.00	100.00	100.0 %
2555 - Building Permits	1,285.00	2,585.00	20,000.00	17,415.00	87.1 %
<b>Total Revenue</b>	<b>1,585.00</b>	<b>2,885.00</b>	<b>185,318.00</b>	<b>182,433.00</b>	<b>98.4 %</b>
<b>Net Assets</b>	<b>(15,774.41)</b>	<b>(28,741.32)</b>	<b>(32,000.00)</b>	<b>(3,258.68)</b>	<b>10.2 %</b>

**CM--Miscellaneous Special Revenue Fund**

**Town of Duanesburg  
Operating Statement  
As of February 28, 2021**

**Revenue**  
2401 - Interest & Earnings  
3089 - Other State Aid  
**Total Revenue**  
  
**Net Assets**

<b>Month Ending 02/28/2021</b>	<b>Year To Date 02/28/2021</b>	
Actual	Actual	Remaining
(2.60)	(4.23)	4.23
3,670.00	8,970.00	(8,970.00)
<b>3,667.40</b>	<b>8,965.77</b>	<b>(8,965.77)</b>
<b>3,667.40</b>	<b>8,965.77</b>	<b>(8,965.77)</b>

DA-Highway Fund DA - 03

**Town of Duanesburg**  
**Operating Statement**  
 As of February 28, 2021

	Month Ending 02/28/2021		Year To Date 02/28/2021		
	Actual	Actual	Budget	Remaining	Summary
<b>Expenses</b>					
5130.100 - Machinery-Personal Svcs	362.18	362.18	7,000.00	6,637.82	94.8 %
5130.200 - Machinery-Equipment	0.00	0.00	30,000.00	30,000.00	100.0 %
5130.400 - Machinery-Contractual	7,467.81	12,978.42	30,000.00	17,021.58	56.7 %
5130.430 - Machinery-Contractual Training	0.00	0.00	200.00	200.00	100.0 %
5142.100 - Snow Removal-Personal Svcs	23,148.45	47,273.84	145,000.00	97,726.16	67.4 %
5142.400 - Snow Removal-Contractual	1,721.64	4,879.36	60,000.00	55,120.64	91.9 %
9010.800 - State Retirement	0.00	0.00	23,500.00	23,500.00	100.0 %
9030.800 - Social Security	1,816.61	3,680.10	12,500.00	8,819.90	70.6 %
9040.800 - Workers' Compensation	3,635.93	4,345.43	17,000.00	12,654.57	74.4 %
9055.800 - Disability Insurance	0.00	0.00	200.00	200.00	100.0 %
9080.800 - Health Insurance	9,350.78	15,050.96	66,411.00	51,360.04	77.3 %
<b>Total Expenses</b>	<b>47,504.40</b>	<b>88,570.29</b>	<b>391,811.00</b>	<b>303,240.71</b>	<b>77.4 %</b>
<b>Revenue</b>					
1001 - Real Property Tax	374,354.00	374,354.00	374,354.00	0.00	0.0 %
2300 - Transportation Services	0.00	352.81	14,707.00	14,354.19	97.6 %
2401 - Interest & Earnings	33.95	44.06	250.00	205.94	82.4 %
2665 - Sales of Equipment	0.00	0.00	2,500.00	2,500.00	100.0 %
<b>Total Revenue</b>	<b>374,387.95</b>	<b>374,750.87</b>	<b>391,811.00</b>	<b>17,060.13</b>	<b>4.4 %</b>
<b>Net Assets</b>	<b>326,883.55</b>	<b>286,180.58</b>	<b>0.00</b>	<b>(286,180.58)</b>	<b>0.0 %</b>



DB-Highway Fund DB - 04

**Town of Duanesburg**  
**Operating Statement**  
 As of February 28, 2021

	Month Ending 02/28/2021		Year To Date 02/28/2021		Summary
	Actual	Actual	Budget	Remaining	
<b>Expenses</b>					
5110.100 - General Repairs-Personal Svcs	235.00	470.00	135,000.00	134,530.00	99.7 %
5110.400 - General Repairs-Contractual	0.00	0.00	75,000.00	75,000.00	100.0 %
5112.200 - Capital Improvements-Equipment	0.00	0.00	104,613.00	104,613.00	100.0 %
9010.800 - State Retirement	0.00	0.00	21,000.00	21,000.00	100.0 %
9030.800 - Social Security	0.00	0.00	10,328.00	10,328.00	100.0 %
9040.800 - Workers' Compensation	3,157.62	3,773.66	17,000.00	13,226.34	77.8 %
9055.800 - Disability Insurance	0.00	0.00	200.00	200.00	100.0 %
9060.800 - Health Insurance	7,587.50	11,683.11	66,411.00	54,727.89	82.4 %
<b>Total Expenses</b>	<b>10,980.02</b>	<b>15,926.77</b>	<b>429,552.00</b>	<b>413,625.23</b>	<b>96.3 %</b>
<b>Revenue</b>					
1120 - Non-Property Tax Distribution by County	0.00	0.00	250,000.00	250,000.00	100.0 %
2300 - Transportation Services	0.00	352.79	14,707.00	14,354.21	97.6 %
2401 - Interest & Earnings	0.00	0.00	500.00	500.00	100.0 %
3501 - State Aid/CHIPS	0.00	0.00	104,613.00	104,613.00	100.0 %
<b>Total Revenue</b>	<b>0.00</b>	<b>352.79</b>	<b>369,820.00</b>	<b>369,467.21</b>	<b>99.9 %</b>
<b>Net Assets</b>	<b>(10,980.02)</b>	<b>(15,573.98)</b>	<b>(59,732.00)</b>	<b>(44,158.02)</b>	<b>73.9 %</b>

H10--Capital Project-Van Patten Park

**Town of Duanesburg**  
**Operating Statement**  
As of February 28, 2021

**Revenue**  
2401 - Interest & Earnings  
**Total Revenue**

**Net Assets**

<b>Month Ending</b> <b>02/28/2021</b>	<b>Year To Date</b> <b>02/28/2021</b>	
Actual	Actual	Remaining
0.11	0.23	(0.23)
<b>0.11</b>	<b>0.23</b>	<b>(0.23)</b>
<b>0.11</b>	<b>0.23</b>	<b>(0.23)</b>

SF--Fire Protection - 05

**Town of Duanesburg**  
**Operating Statement**  
 As of February 28, 2021

	Year To Date 02/28/2021			
	Actual	Budget	Remaining	Summary
<b>Expenses</b>				
3410.416 - Fire Protection-Contractual-Delanson	71,817.00	71,817.00	0.00	0.0 %
3410.417 - Fire Protection-Contractual-Burtonsville	59,483.00	59,483.00	0.00	0.0 %
3410.418 - Fire Protection-Contractual-Esperance	69,209.00	79,209.00	10,000.00	12.6 %
3410.419 - Fire Protection-Contractual-Mariaville	202,229.00	261,965.00	59,736.00	22.8 %
<b>Total Expenses</b>	<b>402,738.00</b>	<b>472,474.00</b>	<b>69,736.00</b>	<b>14.8 %</b>
<b>Revenue</b>				
1001.416 - Real Property Tax-Delanson	0.00	71,817.00	71,817.00	100.0 %
1001.417 - Real Property Tax-Burtonsville	0.00	59,483.00	59,483.00	100.0 %
1001.418 - Real Property Tax-Esperance	0.00	79,209.00	79,209.00	100.0 %
1001.419 - Real Property Tax-Mariaville	0.00	261,965.00	261,965.00	100.0 %
<b>Total Revenue</b>	<b>0.00</b>	<b>472,474.00</b>	<b>472,474.00</b>	<b>100.0 %</b>
<b>Net Assets</b>	<b>(402,738.00)</b>	<b>0.00</b>	<b>402,738.00</b>	<b>0.0 %</b>

## SS1--Sewer District 1 - 66

**Town of Duanesburg**  
**Operating Statement**  
 As of February 28, 2021

	Month Ending		Year To Date		
	02/28/2021		02/28/2021		
	Actual	Actual	Budget	Remaining	Summary
<b>Expenses</b>					
1440.203 - Long Term Project Expense	0.00	3,670.00	0.00	(3,670.00)	0.0 %
1990.400 - Contingency	0.00	0.00	10,000.00	10,000.00	100.0 %
8110.200 - Sewer Admin-Equipment	0.00	0.00	1,000.00	1,000.00	100.0 %
8110.400 - Sewer Admin-Contractual	202.56	564.72	1,000.00	435.28	43.5 %
8110.460 - Sewer Admin-Easement Fee to RR	0.00	0.00	2,600.00	2,600.00	100.0 %
8110.461 - Sewer Admin-Insurance	0.00	0.00	5,000.00	5,000.00	100.0 %
8110.465 - Sewer Admin-Cell Phone	96.75	96.75	900.00	803.25	89.3 %
8120.200 - Sanitary Sewers-Equipment	0.00	0.00	6,000.00	6,000.00	100.0 %
8120.462 - Sanitary Sewers-Pump Station Electric	407.32	1,116.80	4,500.00	3,383.20	75.2 %
8120.463 - Sanitary Sewers-Maintenance & Repairs	142.86	2,196.47	20,000.00	17,803.53	89.0 %
8130.100 - Treatment/Disposal-Plant Operator	2,000.80	4,001.46	26,010.00	22,008.54	84.6 %
8130.101 - Treatment/Disposal-Backup Operator	0.00	0.00	15,606.00	15,606.00	100.0 %
8130.103 - Treatment/Disposal-Maint Tech	1,506.96	3,013.64	19,591.00	16,577.36	84.6 %
8130.200 - Treatment/Disposal-Equipment	0.00	50.69	1,000.00	949.31	94.9 %
8130.400 - Treatment/Disposal-Contractual	111.32	926.80	3,500.00	2,573.20	73.5 %
8130.401 - Treatment/Disposal-Generator Maintenance	0.00	0.00	1,800.00	1,800.00	100.0 %
8130.402 - Treatment/Disposal-SPDES Program Fee	0.00	0.00	425.00	425.00	100.0 %
8130.429 - Treatment/Disposal-Vehicle Repair	0.00	2.17	1,000.00	997.83	99.8 %
8130.462 - Treatment/Disposal-Treatment Plant Electric	2,032.63	4,103.96	20,000.00	15,896.04	79.5 %
8130.463 - Treatment/Disposal-Maintenance & Repairs	87.49	413.58	15,000.00	14,586.42	97.2 %
8130.464 - Treatment/Disposal-Fuel Oil	301.01	693.93	3,500.00	2,806.07	80.2 %
8130.465 - Treatment/Disposal-Telephone Alarm Dialer	0.00	32.15	1,000.00	967.85	96.8 %
8130.466 - Treatment/Disposal-Chemicals	0.00	0.00	3,000.00	3,000.00	100.0 %
8130.467 - Treatment/Disposal-Lab Testing	506.51	506.51	5,000.00	4,493.49	89.9 %
8130.468 - Treatment/Disposal-Sludge Disposal	296.45	2,425.50	9,000.00	6,574.50	73.1 %
9010.800 - State Retirement	0.00	0.00	10,000.00	10,000.00	100.0 %
9030.800 - Social Security	240.04	487.16	5,165.00	4,677.84	90.6 %
9040.800 - Workers' Compensation	478.41	571.77	6,000.00	5,428.23	90.5 %
9060.800 - Health Insurance	2,069.32	3,186.31	8,900.00	5,713.69	64.2 %
9730.600 - Bond Anticipation-Principal	0.00	0.00	129,000.00	129,000.00	100.0 %
<b>Total Expenses</b>	<b>10,480.42</b>	<b>28,060.37</b>	<b>335,497.00</b>	<b>307,436.63</b>	<b>91.6 %</b>
<b>Revenue</b>					
1001 - Real Property Tax	0.00	314,397.73	314,397.00	(0.73)	(0.0) %
2401 - Interest & Earnings	8.72	13.72	100.00	86.28	86.3 %
2590 - Permits - Septic	0.00	0.00	1,000.00	1,000.00	100.0 %
<b>Total Revenue</b>	<b>8.72</b>	<b>314,411.45</b>	<b>315,497.00</b>	<b>1,085.55</b>	<b>0.3 %</b>
<b>Net Assets</b>	<b>(10,471.70)</b>	<b>286,351.08</b>	<b>(20,000.00)</b>	<b>(306,351.08)</b>	<b>1,531.8 %</b>

## SS2--Sewer District 2 - 88

**Town of Duaneburg**  
**Operating Statement**  
 As of February 28, 2021

	Month Ending 02/28/2021		Year To Date 02/28/2021		
	Actual	Actual	Budget	Remaining	Summary
<b>Expenses</b>					
1990.400 - Contingency	0.00	0.00	5,000.00	5,000.00	100.0 %
8110.200 - Sewer Admin-Equipment	0.00	0.00	500.00	500.00	100.0 %
8110.400 - Sewer Admin-Contractual	126.11	157.01	2,000.00	1,842.99	92.1 %
8110.461 - Sewer Admin-Insurance	0.00	0.00	5,000.00	5,000.00	100.0 %
8110.465 - Sewer Admin-Cell Phone	112.43	112.43	750.00	637.57	85.0 %
8120.200 - Sanitary Sewers-Equipment	0.00	0.00	4,000.00	4,000.00	100.0 %
8120.429 - Sanitary Sewers-Vehicle Repairs	11.18	11.18	0.00	(11.18)	0.0 %
8120.462 - Sanitary Sewers-Pump Station Electric	522.15	1,334.12	8,000.00	6,665.88	83.3 %
8120.463 - Sanitary Sewers-Maintenance & Repairs	100.00	100.00	22,000.00	21,900.00	99.5 %
8130.100 - Treatment/Disposal-Plant Operator	1,400.56	2,801.02	18,207.00	15,405.98	84.6 %
8130.101 - Treatment/Disposal-Backup Operator	0.00	0.00	10,924.00	10,924.00	100.0 %
8130.103 - Treatment/Disposal-Maint Tech	1,054.88	2,109.78	13,713.00	11,603.22	84.6 %
8130.200 - Treatment/Disposal-Equipment	0.00	0.00	2,000.00	2,000.00	100.0 %
8130.400 - Treatment/Disposal-Contractual	77.92	77.92	0.00	(77.92)	0.0 %
8130.401 - Treatment/Disposal-Generator Maintenance	0.00	0.00	1,200.00	1,200.00	100.0 %
8130.402 - Treatment/Disposal-SPDES Program Fee	0.00	0.00	425.00	425.00	100.0 %
8130.429 - Treatment/Disposal-Vehicle Repair	0.00	2.17	2,000.00	1,997.83	99.9 %
8130.462 - Treatment/Disposal-Treatment Plant Electric	2,139.29	2,770.37	25,000.00	22,229.63	88.9 %
8130.463 - Treatment/Disposal-Maintenance & Repairs	61.24	670.83	14,000.00	13,329.17	95.2 %
8130.464 - Treatment/Disposal-Fuel Oil	603.20	1,220.33	3,500.00	2,279.67	65.1 %
8130.465 - Treatment/Disposal-Telephone Alarm Dialer	0.00	86.85	2,000.00	1,913.15	95.7 %
8130.467 - Treatment/Disposal-Lab Testing	72.00	352.50	2,000.00	1,647.50	82.4 %
8130.468 - Treatment/Disposal-Sludge Disposal	0.00	0.00	4,000.00	4,000.00	100.0 %
9010.800 - State Retirement	0.00	0.00	7,500.00	7,500.00	100.0 %
9030.800 - Social Security	168.00	340.96	4,644.00	4,303.04	92.7 %
9040.800 - Workers' Compensation	287.05	343.07	3,700.00	3,356.93	90.7 %
9060.800 - Health Insurance	1,724.44	2,655.26	6,230.00	3,574.74	57.4 %
9730.600 - Bond Anticipation-Principal	0.00	0.00	160,000.00	160,000.00	100.0 %
<b>Total Expenses</b>	<b>8,460.45</b>	<b>15,145.80</b>	<b>328,293.00</b>	<b>313,147.20</b>	<b>95.4 %</b>
<b>Revenue</b>					
1001 - Real Property Tax	28,510.00	326,793.00	326,793.00	0.00	0.0 %
2401 - Interest & Earnings	28.08	31.82	500.00	468.18	93.6 %
2590 - Permits - Septic	0.00	0.00	1,000.00	1,000.00	100.0 %
<b>Total Revenue</b>	<b>28,538.08</b>	<b>326,824.82</b>	<b>328,293.00</b>	<b>1,468.18</b>	<b>0.4 %</b>
<b>Net Assets</b>	<b>20,077.63</b>	<b>311,679.02</b>	<b>0.00</b>	<b>(311,679.02)</b>	<b>0.0 %</b>

## SS3--Sewer District 3 - 77

**Town of Duanesburg**  
**Operating Statement**  
 As of February 28, 2021

	Month Ending 02/28/2021		Year To Date 02/28/2021		Summary
	Actual	Actual	Budget	Remaining	
<b>Expenses</b>					
1990.400 - Contingency	0.00	0.00	5,000.00	5,000.00	100.0 %
8110.200 - Sewer Admin-Equipment	0.00	0.00	500.00	500.00	100.0 %
8110.400 - Sewer Admin-Contractual	132.99	339.99	1,000.00	660.01	66.0 %
8110.460 - Sewer Admin-Easement Fee to RR	0.00	0.00	598.00	598.00	100.0 %
8110.461 - Sewer Admin-Insurance	0.00	0.00	2,725.00	2,725.00	100.0 %
8110.465 - Sewer Admin-Cell Phone	39.97	39.97	400.00	360.03	90.0 %
8120.200 - Sanitary Sewers-Equipment	0.00	0.00	1,000.00	1,000.00	100.0 %
8120.462 - Sanitary Sewers-Pump Station Electric	427.65	1,017.92	3,000.00	1,982.08	66.1 %
8120.463 - Sanitary Sewers-Maintenance & Repairs	42.85	622.45	5,000.00	4,377.55	87.6 %
8130.100 - Treatment/Disposal-Plant Operator	600.20	1,200.36	7,803.00	6,602.64	84.6 %
8130.101 - Treatment/Disposal-Backup Operator	0.00	0.00	4,681.00	4,681.00	100.0 %
8130.103 - Treatment/Disposal-Maint Tech	452.08	904.16	5,877.00	4,972.84	84.6 %
8130.200 - Treatment/Disposal-Equipment	0.00	489.07	500.00	10.93	2.2 %
8130.400 - Treatment/Disposal-Contractual	33.39	276.97	1,000.00	723.03	72.3 %
8130.401 - Treatment/Disposal-Generator Maintenance	0.00	0.00	250.00	250.00	100.0 %
8130.402 - Treatment/Disposal-SPDES Program Fee	0.00	0.00	425.00	425.00	100.0 %
8130.429 - Treatment/Disposal-Vehicle Repair	0.00	2.24	500.00	497.76	99.6 %
8130.462 - Treatment/Disposal-Treatment Plant Electric	453.49	1,095.15	5,000.00	3,904.85	78.1 %
8130.463 - Treatment/Disposal-Maintenance & Repairs	26.25	157.59	5,000.00	4,842.41	96.8 %
8130.464 - Treatment/Disposal-Fuel Oil	89.92	162.35	1,000.00	837.65	83.8 %
8130.465 - Treatment/Disposal-Telephone Alarm Dialer	39.44	107.61	500.00	392.39	78.5 %
8130.466 - Treatment/Disposal-Chemicals	0.00	0.00	1,000.00	1,000.00	100.0 %
8130.467 - Treatment/Disposal-Lab Testing	129.49	129.49	1,000.00	870.51	87.1 %
8130.468 - Treatment/Disposal-Sludge Disposal	88.55	724.50	2,000.00	1,275.50	63.8 %
9010.800 - State Retirement	0.00	0.00	3,500.00	3,500.00	100.0 %
9030.800 - Social Security	71.96	146.07	1,435.00	1,288.93	89.8 %
9040.800 - Workers' Compensation	191.35	228.66	1,750.00	1,521.34	86.9 %
9060.800 - Health Insurance	689.76	1,062.10	2,670.00	1,607.90	60.2 %
9730.600 - Bond Anticipation-Principal	0.00	0.00	77,610.00	77,610.00	100.0 %
<b>Total Expenses</b>	<b>3,509.34</b>	<b>8,706.65</b>	<b>142,724.00</b>	<b>134,017.35</b>	<b>93.9 %</b>
<b>Revenue</b>					
1001 - Real Property Tax	0.00	141,724.00	141,724.00	0.00	0.0 %
2401 - Interest & Earnings	11.69	22.48	0.00	(22.48)	0.0 %
2590 - Permits - Septic	0.00	1,000.00	1,000.00	0.00	0.0 %
<b>Total Revenue</b>	<b>11.69</b>	<b>142,746.48</b>	<b>142,724.00</b>	<b>(22.48)</b>	<b>(0.0) %</b>
<b>Net Assets</b>	<b>(3,497.65)</b>	<b>134,039.83</b>	<b>0.00</b>	<b>(134,039.83)</b>	<b>0.0 %</b>

TE--Private Purpose Trust

**Town of Duaneburg  
Operating Statement  
As of February 28, 2021**

**Expenses**

3410.800 - Service Award-Employee Benefits

**Total Expenses**

**Revenue**

2401 - Interest & Earnings

**Total Revenue**

**Net Assets**

<b>Month Ending</b> <b>02/28/2021</b>	<b>Year To Date</b> <b>02/28/2021</b>	
<b>Actual</b>	<b>Actual</b>	<b>Remaining</b>
0.00	56,364.00	(56,364.00)
<b>0.00</b>	<b>56,364.00</b>	<b>(56,364.00)</b>
0.24	0.51	(0.51)
<b>0.24</b>	<b>0.51</b>	<b>(0.51)</b>
<b>0.24</b>	<b>(56,363.49)</b>	<b>56,363.49</b>

**Town of Duaneburg**  
**Vouchers per Fund**

<b>Fund</b>	<b>Amount</b>
General Fund	\$ 34,528.27
Highway Fund	\$ 9,749.98
Sewer District # 1	\$ 863.74
Sewer District # 2	\$ 540.31
Sewer District # 3	\$ 517.70
<b>Total</b>	<b>\$ 46,200.00</b>



**Town of Duanesburg Town Board**

**RESOLUTION NO. \_\_ - 2021**

**March 11, 2021**

**WHEREAS**, the Town of Duanesburg Town Board has established Duanesburg Sewer Districts Nos. 1 and 3;

**WHEREAS**, the Delanson Wastewater Treatment Plant (the "Delanson WWTP") serves Duanesburg Sewer Districts Nos. 1 and 3;

**WHEREAS**, the Town Board retained Delaware Engineering, D.P.C., ("Delaware") for professional services in connection with Long Term Improvements Project at the Delanson WWTP (the "Project"); and

**WHEREAS**, Delaware has submitted an invoice, dated February 23, 2021, for Town Board review in the amount of **\$7,928.75** for professional services provided during January 2021 ("Professional Services Invoice No. 11").

**NOW, THEREFORE, BE IT RESOLVED**, the Town Board approves Professional Services Invoice No. 10 and authorizes the Town Supervisor to submit the documentation to New York State Environmental Facilities Corporation to obtain the funds to pay the invoice and upon receipt of such funds authorizes payment to Delaware in the amount of **\$7,928.75**.

By (unanimous/majority) vote of the Town Board of the Town of Duanesburg at its regular meeting of March 11, 2021.

\_\_\_\_\_  
Roger Tidball, Supervisor

\_\_\_\_\_  
Town Clerk/Deputy Town Clerk

Date

Date

Present:

Absent:

**Town Board Members:**

Roger Tidball	Yea	Nay	Abstain
John Ganther	Yea	Nay	Abstain
Rick Potter	Yea	Nay	Abstain
William Wenzel	Yea	Nay	Abstain
Jeff Senecal	Yea	Nay	Abstain

**TOWN OF DUANESBURG TOWN BOARD**

**RESOLUTION - 2021**

**March 11, 2021**

**WHEREAS**, the Town has established Fire Protection District No. 2 and Fire Protection District No. 3 (the "Fire Protection Districts"); and

**WHEREAS**, the Town, pursuant to Town Law § 184, must provide for the furnishing of fire protection within the Fire Protection Districts; and

**WHEREAS**, the Town currently contracts with ~~The Mariaville Volunteer Fire Department, Inc.~~ for fire protection services in Fire Protection District No. 2/ Burtonsville Volunteer Fire Department for fire protection services in Fire Protection District No. 3, the Village of Delanson for fire protection services in Fire Protection District No. 3, and the Village of Esperance for fire protection services in Fire Protection District No. 3 (the "Fire Protection Contracts"); and

**WHEREAS**, pursuant to Town Law § 184(8), the Town Board may contract for the provision of fire protection services, after a public hearing held pursuant to public notice, if the Town Board finds that it is in public interest to do so; and

**WHEREAS**, the Town Board held a duly noticed public hearing on February 25, 2021 which was continued until March 11, 2021 and heard all persons interested in the subject concerning the amended 2021 Fire Protection Contracts; and

**WHEREAS**, the Town Board wishes to execute renewed and amended fire protection contracts for calendar year 2021 to reflect the contract amounts to be paid by the Town under such contracts, to increase the insurance coverage provided by the entities providing fire protection services in the Town's Fire Protection District and to update certain other requirements; and

**NOW, THEREFORE, BE IT RESOLVED**, that the Town Board finds that it is in the public interest to enter into the attached Fire Protection Contracts and authorizes the Town Supervisor to execute the renewed fire protection contracts for calendar year 2021.

**BE IT FURTHER RESOLVED**, that the Town Board waives, for good cause shown, the requirement to timely provide the information set forth in Schedule A of the Fire Protection Contracts.

By (unanimous/majority) vote of the Town Board of the Town of Duaneburg at its regular meeting on March 11, 2021.

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Roger Tidball, Supervisor

---

Jennifer Howe, Town Clerk

Present:

Absent:

Council Members:

Roger Tidball	Yea	Nay	Abstain
John Ganther	Yea	Nay	Abstain
Rick Potter	Yea	Nay	Abstain
William Wenzel	Yea	Nay	Abstain
Jeff Senecal	Yea	Nay	Abstain

**CONTRACT FOR FIRE PROTECTION AND EMERGENCY SERVICES  
BETWEEN  
THE TOWN OF DUANESBURG  
AND  
BURTONSVILLE VOLUNTEER FIRE DEPARTMENT, INC.**

This Contract made this \_\_\_\_ day of March 2021 pursuant to Town Law §184 between the Town of DUANESBURG ("TOWN") a municipal corporation organized under the laws of the State of New York, acting on behalf of Fire Protection District No. 3 ("FPD3") of the TOWN and BURTONSVILLE VOLUNTEER FIRE DEPARTMENT, INC. (hereinafter "FIRE DEPARTMENT"), a domestic, not-for-profit, special fire corporation organized and existing under the laws of the State of New York, with its principal place of business and operations in Montgomery County New York.

**WITNESSETH:**

**WHEREAS**, by Resolution of the Town Board duly adopted on October 4, 1951 the TOWN established FPD3 in a portion of the TOWN for the purposes of furnishing fire protection within FPD3, the precise boundaries of FPD3 are more fully described in the establishing Resolution; and

**WHEREAS**, the TOWN desires to contract with the FIRE DEPARTMENT for the furnishing of fire protection and emergency services to FPD3 for a definite period of time from **January 1, 2021 through December 31, 2021**; and

**WHEREAS**, as a condition precedent to entering into negotiations for this Contract, the FIRE DEPARTMENT shall file with the TOWN in a format acceptable to the Town Board a statement (budget) itemizing the estimated costs of the FIRE DEPARTMENT attributable to the provision of services under this contract pursuant to Town Law §184(1-a) including all of the information requested in SCHEDULE "A" annexed hereto, for the Town Board's review and consideration in determining the amount of compensation that is reasonable, necessary, and appropriate for the FIRE DEPARTMENT to provide the contracted services under this Contract; and

**WHEREAS**, pursuant to Town Law §184(2) a public hearing was held at the Town Hall on February 25 and March 11, 2021 after publication of the requisite notices for such hearing, and such hearing having been called for the purpose of reviewing the terms of this Contract and entertaining public comment thereon; and

**WHEREAS**, following said public hearing and pursuant to Town Law §184(1) the TOWN, by lawfully enacted resolution of the Town Board, has duly authorized this contract with the FIRE DEPARTMENT for fire protection and emergency services to said FPD3 upon the terms and provisions set forth herein; and

**WHEREAS**, the making of this Contract has been duly authorized by the governing board of the FIRE DEPARTMENT and/or membership as may be required by the bylaws of the FIRE DEPARTMENT and the signatory hereto on behalf of the FIRE DEPARTMENT warrants that all of the prerequisites of the FIRE DEPARTMENT bylaws have been satisfied, all required resolutions of the FIRE DEPARTMENT have been lawfully enacted, and said signatory is authorized to bind the FIRE DEPARTMENT to this Contract.

**NOW, THEREFORE**, in exchange for the mutual promises and other good and valuable consideration as recited herein, the receipt of which is hereby acknowledged, the TOWN does contract with the FIRE DEPARTMENT to furnish fire protection and emergency services to FPD3 and the FIRE DEPARTMENT agrees to furnish such services commencing January 1, 2021, in the following manner:

## **SECTION 1. FIRE DEPARTMENT'S OBLIGATIONS**

### **1.1 DUTIES**

FIRE DEPARTMENT agrees to furnish suitable apparatus, equipment, appliances and a sufficient number of properly trained personnel for the furnishing of fire protection and the provisions of emergency services in FPD3 and will timely respond when notified of a fire or other emergent situation within FPD3.

1.1.1 "Fire Protection" and "Emergency Services", as used herein, shall be deemed to include among other things: fire suppression, fire prevention, fire prevention education, life safety education, building inspections in conjunction with the Town of Duaneburg Building Inspector and Code Enforcement Officer, emergency medical services, and response to calls for assistance, rescue, or aid of every manner consistent with the corporate purposes of the FIRE DEPARTMENT and its Organizational Statement pursuant to 29 CFR 1910.156(b)(1).

### **1.2 RESPONSE**

Upon dispatch, the FIRE DEPARTMENT will respond to the fire or emergency without delay and with suitable resources and trained personnel. The members of the FIRE DEPARTMENT shall proceed diligently and in a reasonable manner to eradicate the hazard; mitigate the situation, and preserve life and property in connection therewith.

### **1.3 TRAINING**

FIRE DEPARTMENT warrants to TOWN that all firefighters and emergency personnel are appropriately trained and equipped to the current minimum training levels for their respective duty requirements and as mandated by OSHA [29 USC § 655(a)] and the regulations and rules promulgated thereunder including, but not limited to, 29 CFR 1910 subparts (H), (I), and (L) as well as all applicable New York State statutes, rules and regulations including, but not limited to, Labor Law §27-a and 12 NYCRR 800.7.

### **1.4 STANDARD PROCEDURES**

FIRE DEPARTMENT warrants to TOWN that it has in place standard operating procedures or similar written standard policies or protocols for critical operations and will provide TOWN with a copy such current standards upon the execution of this Contract and during the term of this Contract, will immediately provide TOWN any amendments or additions to such standards.

### **1.5 CORPORATE BYLAWS**

FIRE DEPARTMENT warrants to TOWN that it has Bylaws or a Constitution and Bylaws (collectively referred to hereinafter as "Bylaws") governing the corporate operations of the FIRE DEPARTMENT and will provide TOWN with a copy of the current Bylaws upon the execution of this Contract and during the term of this Contract will immediately provide TOWN any amendments or additions to such Bylaws.

1.6 ROSTER

Upon execution of this Contract, or upon any renewal thereof, FIRE DEPARTMENT will provide TOWN with a complete current roster of its members and their respective offices and titles (ex. Firefighter, Chief, President, social, honorary, etc.) and FIRE DEPARTMENT shall inform TOWN of any additions or deletions to the membership roster as they may occur during the term of this Contract within 30 days of such change.

1.7 OFFICER QUALIFICATIONS

Upon execution of this Contract, or upon any renewal thereof, FIRE DEPARTMENT shall provide TOWN with a copy of its current qualifications for officer requirements for firemanic officers. If no such qualifications currently exist, FIRE DEPARTMENT shall immediately notify TOWN in writing that no such qualifications exist and shall within three months thereafter, develop qualifications for officer requirements and provide them to TOWN.

1.8 FUND RAISING

On a monthly basis and in no event less than 30 days before such event, FIRE DEPARTMENT shall notify TOWN of any planned or proposed fund raising activity to be conducted in the TOWN. Such notice shall be provided in writing to the Town Clerk. Such notice shall contain a general description of the method which will be used to raise funds and shall specify the time or times when and place or places where such fund raising activity will be conducted. The notice shall also provide the names and contact information of the members serving on the committee overseeing such activity.

1.9 NEW MEMBERS

On a monthly basis, FIRE DEPARTMENT shall submit the names of individuals elected to membership as active firefighters in the FIRE DEPARTMENT and any such individual's election to membership is subject to approval by the Town Board.

1.10 BACKGROUND CHECKS

FIRE DEPARTMENT warrants to TOWN that all firefighters elected to membership are appropriately screened as mandated by Executive Law § 837-o and that the FIRE DEPARTMENT has complied with all relevant provisions of Not-for-Profit Corporation Law §1402 concerning eligibility and attaining membership.

1.11 QUARTERLY REPORTS

On a quarterly basis, by the 15th day of January, April, July, and October of each year this Contract is in effect, the FIRE DEPARTMENT shall submit to TOWN a report relating to the preceding three months detailing:

- 1.11.1 the number of calls received (e.g., responses to alarms, fires, emergencies or calls for assistance of any sort),
- 1.11.2 the nature of the calls (fire, MVA, hazmat, etc.),
- 1.11.3 the total number of fire firefighters responding to the calls,
- 1.11.4 the average number of firefighters responding per call per quarter,
- 1.11.5 the number of times mutual aid was given to other agencies/locales,
- 1.11.6 the number of times mutual aid was received from other agencies/locales,
- 1.11.7 to and from what agencies mutual aid was given and received,
- 1.11.8 the date, time, and nature of any calls for which FIRE DEPARTMENT was dispatched but was unable to have a unit respond to within five minutes of dispatch,

- 1.11.9 the date, time, and nature of any calls for which FIRE DEPARTMENT was dispatched but was unable to be on scene within 14 minutes of dispatch,
- 1.11.10 the number of in-house drills or other training conducted and the total number of firefighters in attendance,
- 1.11.11 a list of planned or upcoming training, schools, or conferences to be attended by FIRE DEPARTMENT'S firefighters personnel DEPARTMENT in the forthcoming six months.
- 1.11.12 as to all matters set forth in section 1.11.11, a statement as to whether such training, etc. is to be conducted outside of the County of Schenectady or outside the State of New York.

*(Note: Nothing required to be provided herein is intended or shall be deemed to require the disclosure of patient protected information under HIPAA).*

#### 1.12 ANNUAL AUDIT

TOWN may require FIRE DEPARTMENT to conduct an annual audit of its financial records performed by a certified public accountant and the report of said audit together with any management letters will be presented to the TOWN no later than June 1 of the year succeeding the year for which the audit is performed. The cost of such audit shall be a separately delineated and budgeted annual expense in the FIRE DEPARTMENT'S annual budget.

#### 1.13 CAPITAL EXPENDITURES

FIRE DEPARTMENT will advise TOWN of any plans to purchase, lease, acquire, or dispose of fire apparatus or equipment (including light duty vehicles) with a cost or value in excess of Thirty-five Thousand dollars and of any improvements to or acquisition of real property with a cost or value in excess of Fifty Thousand dollars.

#### 1.14 INSURANCE

FIRE DEPARTMENT agrees to procure and maintain throughout the duration of this Contract Volunteer Firefighters' Benefit Law ("VFBL") insurance, commercial general liability ("CGL") insurance, business automobile insurance, professional (medical) liability insurance (as may be required if emergency medical services are provided), director's and officer's liability insurance, and Workers' Compensation insurance (if applicable) in such minimum limits as set forth on Schedule 'B' annexed hereto. FIRE DEPARTMENT will procure all such insurance for its benefit and the benefit of TOWN and shall name TOWN as "an additional insured on a primary, non-contributory basis". Satisfactory proof of insurance including, but not limited to certificates of insurance in acceptable form shall be provided upon the execution of this Contract. Neither the failure by the TOWN to make demand for such proof of insurance nor the failure by FIRE DEPARTMENT to produce said certificates of insurance shall relieve FIRE DEPARTMENT from the obligation to provide and maintain the insurance coverage of the type and in the amounts so specified with the obligatory additional insured provisions.

#### 1.15 INDEMNITY

To the fullest extent permitted by law, FIRE DEPARTMENT agrees to indemnify and hold harmless TOWN for any claim or suit for personal injury (including death), property damage, professional liability or employer or management liability arising out of the FIRE DEPARTMENT'S operations or the discharge of FIRE DEPARTMENT'S duties on behalf of TOWN in furtherance of this Contract.

## **SECTION 2. TOWN'S OBLIGATIONS**

### **2.1 CONTRACT AMOUNT**

In consideration of the FIRE DEPARTMENT furnishing fire protection and emergency services set forth herein, TOWN shall pay to the FIRE DEPARTMENT Fifty-nine Thousand Four Hundred Eighty-three dollars (\$59,483.00) in one sum, to be charged upon said FPD3 and be assessed and levied upon the taxable property in said FPD3 and collected with the taxes for the TOWN, and the Supervisor shall pay said sum over to the FIRE DEPARTMENT on or before February 28 during each year under this Contract, or as otherwise provided by subsequent Contract. Nothing herein shall be deemed to prohibit the TOWN from amending this Contract to provide for the payment of such sum in installments.

### **2.2 VFBL**

A portion of the Contract Amount paid by TOWN to FIRE DEPARTMENT is specifically and solely intended to be used for the procurement of VFBL insurance coverage in satisfaction of TOWN'S statutory obligation to provide same for the members of the FIRE DEPARTMENT while on duty in or on behalf of the TOWN. Conforming with past practices, FIRE DEPARTMENT or another political subdivision acting as the authority having jurisdiction for FIRE DEPARTMENT shall procure and purchase VFBL insurance for the benefit of TOWN. Nothing contained herein shall be deemed to limit or affect in any way the responsibility or liability of the TOWN to provide for VFBL insurance pursuant to VFBL §30 for injuries or for the death of any firefighter of the FIRE DEPARTMENT while engaged in the performance of duties as defined by VFBL §5, or any other pertinent statute of the State of New York. TOWN is deemed to be either the political subdivision liable for the payment of such benefits or the political subdivision regularly served by such firefighters for purposes of VFBL §19.

### **2.3 CANCER COVERAGE**

FIRE DEPARTMENT will procure the requisite coverage of enhanced cancer insurance as required by General Municipal Law § 205-cc on its own behalf as part of the Contract Amount under SECTION 2.1.

### **2.4 AHJ'S RESPONSIBILITY**

Nothing herein shall be deemed to limit or affect in any way the responsibility or liability of the TOWN for injury sustained by any firefighter or for the death of any firefighter while engaged upon the performance of his or her duties, and otherwise, as provided by General Municipal Law Article 10 or any other statutes of the State of New York and members of the FIRE DEPARTMENT while engaged in the performance of their duties answering, attending upon or returning from any call provided for by this Contract, shall have the same rights, privileges and immunities as volunteer firefighters as provided for by law.

## **SECTION 3. GENERAL PROVISIONS**

### **3.1 AUTHORITY HAVING JURISDICTION**

FIRE DEPARTMENT acknowledges the TOWN'S role as the authority having jurisdiction ("AHJ") over the FIRE DEPARTMENT and the authority having by law, the control over the prevention and extinguishment of fires in the FPD3 pursuant to Not-for-Profit Corporation Law §1402(e).



3.2 TERM AND RENEWAL

This Contract shall continue through December 31, 2021. This Contract may be renewed up to four times effective through and including December 31, 2025. This Contract shall automatically renew for a one-year term under the same terms and conditions unless one of the contracting parties notifies the other in writing on or before the twentieth day of August of a given year that it seeks to modify or terminate the contract on the thirty-first day of December of that year.

3.3 MUTUAL AID

Nothing herein is intended to limit the FIRE DEPARTMENT'S ability to respond pursuant to approved mutual aid agreements with other jurisdictions.

3.4 TERMINATION

3.4.1 This Contract may be terminated by the FIRE DEPARTMENT upon 30 days written notice if TOWN fails to make payment as provided for under SECTION 2.1.

3.4.2 TOWN may terminate this Contract upon 30 days written notice if the FIRE DEPARTMENT fails to perform any of its obligations as set forth in SECTION 1 of this Contract. TOWN has the right to immediately terminate the Contract if the FIRE DEPARTMENT is unwilling or unable to respond to calls for assistance in FPD3 to the extent that TOWN determines that a public emergency exists or is about to be created as a result of the FIRE DEPARTMENT'S unwillingness or inability to provide the fire protection and emergency services set forth in this Contract. Upon termination, the prorated monthly balance of the Contract Amount set forth in SECTION 2.1 shall be returned to TOWN.

3.5 VENUE

This Contract is governed by the laws of the State of New York. To the extent permitted by law, the parties designate Supreme Court in and for Schenectady County as the proper venue for any litigation.

3.6 ASSIGNABILITY

Pursuant to General Municipal Law §109 this Contract may not be assigned except upon the express written consent of the Town Board of the TOWN.

3.7 SEVERABILITY

If any portion of this Contract is deemed unenforceable by a court of competent jurisdiction, the balance of the Contract shall remain viable and enforceable.

3.8 MODIFICATION

This Contract may only be modified in writing by the consent of all of the parties.

3.9 NON-WAIVER

The failure of the TOWN to compel strict compliance with one or more of the provisions of the Contract shall not be deemed to constitute a waiver of the FIRE DEPARTMENT'S obligations under said provisions or any other provision of this Contract.

3.10 NOTICE

All notices as may be required herein shall be submitted to the addresses listed below the names of the signatories. All notices sent to TOWN must be sent to the attention of the Town Clerk of the Town of Duanesburg. Notices sent to the FIRE DEPARTMENT must

be sent to the attention of the President or Secretary of the FIRE DEPARTMENT, as follows:

To the TOWN:

Town Board of the Town of Duanesburg  
Town of Duanesburg Town Hall  
5853 Western Turnpike  
Duanesburg, NY 12056

With a copy to:

Terresa M. Bakner, Esq.  
Whiteman Osterman & Hanna, LLP  
1 Commerce Plaza, #19  
Albany, NY 12260

To the FIRE DEPARTMENT:

Burtonsville Volunteer Fire Department, Inc.  
2053 Burtonsville Road  
Esperance, NY 12066

IN WITNESS WHEREOF, the parties have duly executed and delivered this Contract the day and year first above written.

TOWN BOARD OF THE TOWN OF DUANESBURG

By: \_\_\_\_\_  
Roger Tidball, Supervisor

BURTONSVILLE VOLUNTEER FIRE DEPARTMENT, INC.

By: \_\_\_\_\_  
, President

## **SCHEDULE 'A'**

In addition to any other requirements for the production of documentation, FIRE DEPARTMENT shall provide TOWN with the following information prior to commencing the negotiation process for a contract and shall, on an annual basis provide the following:

- (1) file with the Town Board a statement (budget) containing an itemization of the estimated costs of the incorporated FIRE DEPARTMENT attributable to the provision of services under the contract. The estimated costs attributable to the provision of services under the prospective contract itemized in the statement shall include, at a minimum, those, if any, for: supplies; materials; operation, maintenance and repair of equipment and apparatus; insurance; training; protective clothing, gear and other personnel costs; building rental, maintenance and operation; and a specified proportionate share of capital costs;
- (2) the FIRE DEPARTMENT'S most recent annual report of directors pursuant to section five hundred nineteen of the not-for-profit corporation law;
- (3) if, extant, the FIRE DEPARTMENT'S most recent verified certificate pursuant to subdivision (f) of section fourteen hundred two of the not-for-profit corporation law;
- (4) the FIRE DEPARTMENT'S most recent internal revenue service form 990; and
- (5) the FIRE DEPARTMENT'S most recent annual report pursuant to section thirty-a of the general municipal law.

## SCHEDULE "B"

### INSURANCE REQUIREMENTS

Commercial General Liability (CGL)*	1 million dollars per occurrence 2 million dollar aggregate
Medical Payments	5 thousand dollars
Personal & Advertising Injury	1 million dollars
Completed Operations	1 million dollars
Business Auto	1 million dollars (Combined Single Limit)
SUM Coverage	1 million dollars
Property Damage	Replacement cost or ACV as applicable
Excess/Umbrella Liability	5 million dollars
Worker's Compensation	Statutory limits
VFBL	Statutory limits
Enhanced Cancer Disability Benefits	Statutory limits

All policies, policy endorsements, and insurance certificates to name TOWN as "an additional insured on a primary, non-contributory basis".

Proof of insurance of Enhanced Cancer Disability Benefits coverage shall be provided annually by providing a copy of the form ESOB 210.5 filed with OFPC on January 1 of each year.

\*If applicable, Professional Medical liability coverage to provided for EMS functions in the same amounts as CGL insurance if not otherwise included in CGL coverage.

All insurance required must be with insurers licensed to conduct business in New York State and acceptable to the Town. All insurance shall be from an insurer with A.M. Best Rating from A- to A+ or better.

Notice of Cancellation. All policies and Certificates of Insurance shall expressly provide that the Town must receive thirty (30) days written notice in the event of material alteration, cancellation, or non-renewal of coverage.

Waiver of Subrogation. All policies must include a Waiver of Subrogation in favor of the Town along with their respective officers, agents and employees for general liability, automobile liability, umbrella/excess liability, workers compensation and employer's liability.

**TOWN OF DUANESBURG  
FIRE PROTECTION CONTRACT**

This Agreement (the "Agreement") made \_\_\_\_\_, 2021 between the **TOWN OF DUANESBURG**, a municipal corporation organized under the laws of the State of New York and located in Schenectady County, New York, with a mailing address of 5853 Western Turnpike, Duanesburg, New York 12056 (the "Town"), acting on behalf of the Fire Protection District No. 3 of said Town (the "Fire Protection District"), and **VILLAGE OF ESPERANCE** a municipal corporation organized and existing under the laws of the State of New York, with its principal office at 104 Charleston Street, Esperance, New York 12066 (the "Village").

**WITNESSETH:**

**WHEREAS**, the Town has established the Fire Protection District more fully described in the Resolution establishing such district and duly adopted by the Town Board of the Town of Duanesburg (the "Town Board") on the 4<sup>th</sup> day of October 1951; and

**WHEREAS**, the Town, pursuant to Town Law section 184, must provide for the furnishing of fire protection within the Fire Protection District; and

**WHEREAS**, the Town wishes to contract with the Village for the furnishing of fire protection to the Fire Protection District for a period of time from January 1, 2021 through December 31, 2021; and

**WHEREAS**, at such meetings of the Town Board held on \_\_\_\_\_, 2021, the Town duly authorized this Agreement with the Village for fire protection to the Fire Protection District upon the terms and provisions herein set forth; and

**WHEREAS**, this Agreement has been duly authorized by the governing board of the Village.

**NOW, THEREFORE**, in consideration of the mutual promises and covenants contained herein, and other good and valuable consideration exchanged between the parties, the Town does engage the Village to furnish fire protection to the Fire Protection District and the Village agrees to furnish such protection for the period of time from January 1, 2021 through December 31, 2021, in the following manner and on the terms and conditions set forth herein.

**Article 1.     Service(s) to be Provided.**

A.     The Village agrees to furnish suitable apparatus and appliances for the furnishing of fire protection in the Fire Protection District and when notified by alarm or telephone or in any other manner, of a fire within the Fire Protection District, the Village will respond and attend upon the fire without delay with suitable apparatus and appliances

and that the members of the Village shall proceed diligently and in every way reasonably suggested to extinguish the fire and to save life and property in connection therewith. The term "fire protection" includes inspections of buildings and properties in the Fire Protection District for the purposes specified in and as authorized by section 807-a and 807-b of the Education Law relating to fire inspection of school buildings, subdivision four of section 303 of the Multiple Residence Law relating to inspection of buildings and property, and section 189 of the Town Law relating to inspection of public and private buildings.

B. The Village further agrees to use its best efforts to furnish emergency service in case of accidents, calamities, or other emergencies in connection with which the services of firefighters would be required. Such service shall be furnished subject to such rules and regulations as shall be prescribed by the Village and approved by the Town Board. The Village agrees to carry liability and property damage insurance covering said emergency service in the same amounts, and under the same terms, as set forth in Article 4 below in connection with fire protection. The term "emergency" includes, unless a contrary intent is clearly expressed or indicated, the search for persons and the search for, and attempts to recover or the recovery of, bodies of persons even though it is possible or is known that all hope of life is gone.

C. The Village agrees that it is responsible for its operating expenses, including, but limited to:

- i. heat, lights, telephone and all other utilities in connection with the Village's facilities;
- ii. general maintenance, repairs and supplies for the Village's equipment, vehicles and housing for vehicles and meetings;
- iii. replacement of the Village's supplies and equipment;
- iv. all liability insurance on the Village's vehicles and facilities;
- v. all liability, contractual liability, malpractice, workers' compensation, contractual and/or errors and omissions insurance covering all members of the Village; and
- vi. all training and continuing education of the Village's membership, including such certification and recertification as may be required by law.

D. Upon the specific request of the Village, in the event of an emergency situation that is reasonably anticipated to have an adverse effect on the residents of the Town, the Village may request that the Town Highway Department snow plow, sand, de-ice and otherwise make safe the Village facilities. The Town Highway Department shall have sole discretion as to whether to perform such services. In the event such services are provided by the Town Highway Department, the Village shall, to the fullest extent

permitted by law, indemnify, defend and hold the Indemnified Parties (as defined in Article 8 hereof) harmless of and from any and all liability of any name, nature and kind imposed upon the Indemnified Parties as a result of the performance of such services, except for liability arising out of the negligence or willful misconduct of the Town. This indemnification obligation shall survive the expiration or termination of this Agreement. Nothing contained in this Article 1, Paragraph D, shall obligate the Town to perform any such services. The provision of such services in non-emergency situations is expressly prohibited.

Article 2. Term.

A. This Agreement shall take effect on January 1, 2021 (the "Effective Date") and shall continue for the remainder of the year ending December 31, 2021, provided however, that this Agreement shall be deemed renewed on the same basis each year thereafter for a further calendar year (January 1 – December 31) without any further public hearing unless the Town or Village shall notify the other party in writing on or before the twentieth day of August that it elects to terminate this Agreement effective on December 31 in that year.

B. The term of this Agreement including renewals shall not exceed five (5) years.

C. Any requests for amendment to this Agreement during its initial term or any renewal portion thereof must be made in writing to the Town on or before the twentieth day of August of any year that this Agreement is in force.

Article 3. Consideration.

In consideration of the furnishing of said fire protection (and emergency services) as set forth herein, the Town shall pay to the Village a fire protection fee (the "Fire Protection Fee") in the amount of seventy-nine thousand two hundred nine dollars (\$79,209.00). Such Fire Protection Fee is to be charged upon the Fire Protection District, to be assessed and levied upon the taxable property within the Fire Protection District and collected with the Town taxes, and the Town shall pay the Fire Protection Fee over to the Village on or before March 31st during each year under this Agreement.

Article 4. Insurance.

Commercial General Liability (CGL):

- i. Commercial General Liability with limits not less than \$1,000,000 per occurrence, \$2,000,000 general aggregate, \$2,000,000 products - completed operations aggregate. General Aggregate must apply on a per project basis. Such insurance shall cover liability arising from premises, operations, independent contractors, product-completed operations, personal and advertising injury and liability assumed

under an insured contract. There shall be no endorsement or modification of the Commercial GL form arising from pollution, explosion, collapse, underground property damage or work performed by subcontractors, or for liability resulting from application of either Section 240 or Section 241 of NY State Labor Law.

- ii. The Town along with their respective officers, agents and employees and all other parties required of the contract shall be named as Additional Insured for ongoing operations and completed operations. Additional Insured coverage shall apply on a primary and not contributory basis, including any deductible, maintained by, or provided to, the Additional Insured. It is expressly understood by the parties to this contract that it is the intent of the parties that any insurance obtained the Town is deemed excess, non-contributory and not co-primary in relation to the coverage(s) procured by the Village, or any of their respective consultants, officers, agents, subcontractors, employees anyone directly or indirectly employed by them or by anyone for whose acts any of the aforementioned may be liable by operation of statute, government regulation or applicable case law.

**B. Automobile Liability:**

- i. Business Automobile Liability with a combined single limit of not less than \$1,000,000 limit per accident, including owned, non-owned, leased and hired vehicles, as well as liability coverage for mobile equipment subject to compulsory insurance or financial responsibility laws or other motor vehicle insurance laws.
- ii. The Town along with their respective officers, agents, and employees and all other parties required of the contract shall be named as Additional Insured on a primary and not contributory basis.

**C. Umbrella/Excess Liability:**

- i. Umbrella/Excess Liability with limits not less than \$5,000,000 per occurrence/aggregate.
- ii. Umbrella Liability must include as Additional Insured all entities that are Additional Insureds on the CGL and Automobile Liability policies.
- iii. Umbrella/Excess Liability shall apply on a primary and not contributory basis.



D. Workers Compensation and Employers Liability:

- i. Employers Liability Insurance with limits not less than \$1,000,000 each accident for bodily injury by an accident and \$1,000,000 each employee for injury by disease.
- ii. Coverage for all employees, and if on the job site, including corporate officers, and sole proprietors, partners of a partnership, members of a limited liability company, whether or not such coverage is option under the Workers Compensation Act.

E. All insurance required must be with insurers licensed to conduct business in New York State and acceptable to the Town. All insurance shall be from an insurer with A.M. Best Rating from A- to A+ or better.

F. Notice of Cancellation. All policies and Certificates of Insurance shall expressly provide that the Town must receive thirty (30) days written notice in the event of material alteration, cancellation, or non-renewal of coverage.

G. Waiver of Subrogation. All policies must include a Waiver of Subrogation in favor of the Town along with their respective officers, agents and employees for general liability, automobile liability, umbrella/excess liability, workers compensation and employer's liability.

H. Evidence of Insurance. Prior to the commencement of the work, the Village shall furnish to the Town Certificate(s) of Insurance executed by a duly authorized representative of each insurer, setting out the compliance with the insurance requirements set forth above. Certificates of Insurance must indicate the amounts of any and all deductibles. A copy of the Additional Insured Endorsement(s) must be provided to the Town.

Article 5. Reports.

A. The Village shall submit to the Town a written report of its fire protection (and emergency services) calls for each calendar year in such detail as the Town requests.

B. The Village shall file with the Duanesburg Town Clerk, on or before the 15th of January, April, July and October of each calendar year, a list of all Village's members, directors and officers, as of the last day of the previous calendar quarter.

C. The Village agrees to file with the Duanesburg Town Clerk, within fifteen (15) days after receipt of the same, its audited annual financial statement.

Article 6. The Town's Right to Stop Work or Terminate the Agreement.

If the Village fails or refuses to comply with all applicable laws or ordinances, or otherwise is in violation of any of the provisions of this Agreement, the Town shall, upon

ten (10) days' notice, specifying with particularity the basis therefore, have the right to terminate this Agreement. Said notice shall include a demand for a refund of a portion of the Fire Protection Fee, consisting of amounts allocable to the period of time subsequent to the effective date of the termination notice. Said amount shall be determined prorating the Fire Protection Fee on a per diem basis from the effective date of the termination notice to December 31 of the applicable calendar year, which prorated amount shall be refunded to the Town within thirty (30) days of the Town's request therefor. In the event the Village fails or refuses to refund said prorated amount, as provided for herein, the unpaid balance shall accrue interest at the rate of 9% per annum, and the Village shall be responsible for all of the Town's costs of collection of said amount, including reasonable attorneys' fees, whether or not an action is commenced.

Article 7.     Independent Contractor.

It is hereby mutually covenanted and agreed that the Village shall be an independent contractor.

Article 8.     Indemnity and Hold Harmless Agreement.

A:     The Village hereby agrees to indemnify, defend and hold the Town, and its elected officials, officers, agents, and employees (collectively, the "Indemnified Parties") harmless of and from any and all liability of every name, nature and kind imposed upon the Indemnified Parties arising from the negligence or willful misconduct of the Village. The indemnification obligation hereunder shall include all reasonable attorneys' fees, costs and expenses, whether or not an action is commenced against an Indemnified Party, and shall survive the expiration or earlier termination of this Agreement

B.     Nothing herein contained shall be deemed to limit or affect in any way the responsibility or liability of the Town for injury sustained by any fire fighter or for the death of any fire fighter while engaged upon the performance of his or her duties, and otherwise, as provided by section 205 of the General Municipal Law or any other statute of the State of New York and members of the Village while engaged in the performance of their duties answering, attending upon or returning from any call provided for by this Agreement, shall have the same rights, privileges and immunities as volunteer fire fighters as provided for by law.

Article 9.     No Assignment.

In accordance with the provisions of Section 109 of the General Municipal Law, the Village is hereby prohibited from assigning, transferring, conveying, subletting or otherwise disposing of this Agreement or of its right, title or interest in this Agreement, or its power to execute this Agreement, to any other person or corporation without the previous consent in writing of the Town.

Article 10.    Authority on Behalf of the Town.

The Town Supervisor has executed this Agreement pursuant to resolutions adopted by the Town Board at meetings thereof held on December 13, 2018 and January 28, 2021. Roger Tidball, Town Supervisor, whose signature appears hereafter, is duly authorized and empowered to execute this instrument and enter into this Agreement on behalf of the Town. This instrument shall be executed in duplicate. At least one (1) copy shall be permanently filed, after execution, in the Office of the Duaneburg Town Clerk.

Article 11. No Waiver.

The failure by any party to insist upon the strict performance of any covenant, duty, agreement or condition of this Agreement, or to exercise any right or remedy consequent upon a breach of the same, shall not constitute a waiver of any such breach or of such, or any other, covenant, agreement, term or condition. By notice duly given, any party may, but shall be under no obligation to, waive any of its rights or any conditions of its obligations under this Agreement, or any duty, obligation or covenant of any other party. No such waiver shall affect or alter the remainder of this Agreement, but each and every covenant, duty, agreement and condition of this Agreement shall continue in full force and effect with respect to any other then existing, or subsequent, breach.

Article 12. Amendment or Termination.

A. By mutual consent of both parties, and after a public hearing held pursuant to notice, this Agreement may be amended, terminated, or terminated and a new contract entered into in lieu hereof, if the Town, after the public hearing, determines by resolution that it is in the public interest to do so.

B. In all of the above cases, the notice of public hearing must state in general terms the reason why the existing Agreement is to be amended or terminated, and if a new contract is to be entered into, the notice must also describe the new contract in general terms.

Article 13. Severability.

Any provisions of applicable law, which supersede or invalidate any provision of this Agreement shall not affect the validity of the remainder of this Agreement, and such remaining provisions shall be enforced as if such superseded or invalid provision(s) were deleted.

Article 14. Notice.

A. All notices, offers and communications required or permitted by this Agreement shall be made in writing and shall be deemed given when personally delivered to a Party or mailed, addressed as follows:

To the Town:

Town Board of the Town of Duanesburg  
Town of Duanesburg Town Hall  
5853 Western Turnpike  
Duanesburg, New York 12056

With a Copy to:

Terresa M. Balmer, Esq.  
Whiteman Osterman & Hanna LLP  
1 Commerce Plaza #19  
Albany, New York 12260

To the Village:

Village of Esperance  
PO Box 16  
Esperance, New York 12066

With a Copy to:

None Designated

B. By notice given pursuant to this paragraph, either Party may designate any further or different address to which subsequent notices, offers or other communications to it shall be sent.

**[SIGNATURE PAGE FOLLOWS]**

IN WITNESS WHEREOF, the parties have duly executed and delivered this Agreement  
the day and year here mentioned.

TOWN OF DUANESBURG

\_\_\_\_\_  
By: Roger Tidball  
Its: Supervisor

VILLAGE OF ESPERANCE

\_\_\_\_\_  
By:  
Its:

**TOWN OF DUANESBURG**  
**FIRE PROTECTION CONTRACT**

This Agreement (the "Agreement") made                     , 2021 between the **TOWN OF DUANESBURG**, a municipal corporation organized under the laws of the State of New York and located in Schenectady County, New York, with a mailing address of 5853 Western Turnpike, Duanesburg, New York 12056 (the "Town"), acting on behalf of the Fire Protection District No. 3 of said Town (the "Fire Protection District"), and **VILLAGE OF DELANSON**, a municipal corporation organized and existing under the laws of the State of New York, with its principal office at 1797 Main Street, Delanson, New York 12053 (the "Village").

**WITNESSETH:**

**WHEREAS**, the Town has established the Fire Protection District more fully described in the Resolution establishing such district and duly adopted by the Town Board of the Town of Duanesburg (the "Town Board") on the 4th day of October 1951; and

**WHEREAS**, the Town, pursuant to Town Law section 184, must provide for the furnishing of fire protection within the Fire Protection District; and

**WHEREAS**, the Town wishes to contract with the Village for the furnishing of fire protection to the Fire Protection District for a period of time from January 1, 2021 through December 31, 2021; and

**WHEREAS**, at such meetings of the Town Board held on on                     , 2021, the Town duly authorized this Agreement with the Village for fire protection to the Fire Protection District upon the terms and provisions herein set forth; and

**WHEREAS**, this Agreement has been duly authorized by the governing board of the Village.

**NOW, THEREFORE**, in consideration of the mutual promises and covenants contained herein, and other good and valuable consideration exchanged between the parties, the Town does engage the Village to furnish fire protection to the Fire Protection District and the Village agrees to furnish such protection for the period of time from January 1, 2021 through December 31, 2021, in the following manner and on the terms and conditions set forth herein.

**Article 1.     Service(s) to be Provided.**

A.     The Village agrees to furnish suitable apparatus and appliances for the furnishing of fire protection in such Fire Protection District and when notified by alarm or telephone or in any other manner, of a fire within said Fire Protection District, the Village

will respond and attend upon the fire without delay with suitable apparatus and appliances and that the members of the Village shall proceed diligently and in every way reasonably suggested to extinguish the fire and to save life and property in connection therewith. The term "fire protection" includes inspections of buildings and properties in the Fire Protection District for the purposes specified in and as authorized by section 807-a and 807-b of the Education Law relating to fire inspection of school buildings, subdivision four of section 303 of the Multiple Residence Law relating to inspection of buildings and property, and section 189 of the Town Law relating to inspection of public and private buildings.

B. The Village further agrees to use its best efforts to furnish emergency service in case of accidents, calamities, or other emergencies in connection with which the services of firefighters would be required. Such service shall be furnished subject to such rules and regulations as shall be prescribed by the Village and approved by the Town Board. The Village agrees to carry liability and property damage insurance covering said emergency service in the same amounts, and under the same terms, as set forth in Article 4 below in connection with fire protection. The term "emergency" includes, unless a contrary intent is clearly expressed or indicated, the search for persons and the search for, and attempts to recover or the recovery of, bodies of persons even though it is possible or is known that all hope of life is gone.

C. The Village agrees that it is responsible for its operating expenses, including, but limited to:

- i. heat, lights, telephone and all other utilities in connection with the Village's facilities;
- ii. general maintenance, repairs and supplies for the Village's equipment, vehicles and housing for vehicles and meetings;
- iii. replacement of the Village's supplies and equipment;
- iv. all liability insurance on the Village's vehicles and facilities;
- v. all liability, contractual liability, malpractice, workers' compensation, contractual and/or errors and omissions insurance covering all members of the Village; and
- vi. all training and continuing education of the Village's membership, including such certification and recertification as may be required by law.

D. Upon the specific request of the Village, in the event of an emergency situation that is reasonably anticipated to have an adverse effect on the residents of the Town, the Village may request that the Town Highway Department snow plow, sand, de-ice and otherwise make safe the Village facilities. The Town Highway Department shall have sole discretion as to whether to perform such services. In the event such services are

provided by the Town Highway Department, the Village shall, to the fullest extent permitted by law, indemnify, defend and hold the Indemnified Parties (as defined in Article 8 hereof) harmless of and from any and all liability of any name, nature and kind imposed upon the Indemnified Parties as a result of the performance of such services, except for liability arising out of the negligence or willful misconduct of the Town. This indemnification obligation shall survive the expiration or termination of this Agreement. Nothing contained in this Article 1, Paragraph D, shall obligate the Town to perform any such services. The provision of such services in non-emergency situations is expressly prohibited.

Article 2. Term.

A. This Agreement shall take effect on January 1, 2021 (the "Effective Date") and shall continue for the remainder of the year ending December 31, 2021, provided however, that this Agreement shall be deemed renewed on the same basis each year thereafter for a further calendar year (January 1 – December 31) without any further public hearing unless the Town or Village shall notify the other party in writing on or before the twentieth day of August that it elects to terminate this Agreement effective on December 31 in that year.

B. The term of this Agreement including renewals shall not exceed five (5) years.

C. Any requests for amendment to this Agreement during its initial term or any renewal portion thereof must be made in writing to the Town on or before the twentieth day of August of any year that this Agreement is in force.

Article 3. Consideration.

In consideration of the furnishing of said fire protection (and emergency services) as set forth herein, the Town shall pay to the Village a fire protection fee (the "Fire Protection Fee") in the amount of seventy-one thousand eight hundred seventeen dollars (\$71,817.00). Such Fire Protection Fee is to be charged upon the Fire Protection District, to be assessed and levied upon the taxable property within the Fire Protection District and collected with the Town taxes, and the Town shall pay the Fire Protection Fee to the Village on or before March 31st during each year under this Agreement.

Article 4. Insurance.

A. Commercial General Liability (CGL):

- i. Commercial General Liability with limits not less than \$1,000,000 per occurrence, \$2,000,000 general aggregate, \$2,000,000 products - completed operations aggregate. General Aggregate must apply on a per project basis. Such insurance shall cover liability arising from premises, operations, independent contractors, product-completed operations, personal and advertising injury and liability assumed



under an insured contract. There shall be no endorsement or modification of the Commercial GL form arising from pollution, explosion, collapse, underground property damage or work performed by subcontractors, or for liability resulting from application of either Section 240 or Section 241 of NY State Labor Law.

- ii. The Town along with their respective officers, agents and employees and all other parties required of the contract shall be named as Additional Insured for ongoing operations and completed operations. Additional Insured coverage shall apply on a primary and not contributory basis, including any deductible, maintained by, or provided to, the Additional Insured. It is expressly understood by the parties to this contract that it is the intent of the parties that any insurance obtained the Town is deemed excess, non-contributory and not co-primary in relation to the coverage(s) procured by the Village, or any of their respective consultants, officers, agents, subcontractors, employees anyone directly or indirectly employed by them or by anyone for whose acts any of the aforementioned may be liable by operation of statute, government regulation or applicable case law.

B. Automobile Liability:

- i. Business Automobile Liability with a combined single limit of not less than \$1,000,000 limit per accident, including owned, non-owned, leased and hired vehicles, as well as liability coverage for mobile equipment subject to compulsory insurance or financial responsibility laws or other motor vehicle insurance laws.

- ii. The Town along with their respective officers, agents, and employees and all other parties required of the contract shall be named as Additional Insured on a primary and not contributory basis.

C. Umbrella/Excess Liability:

- i. Umbrella/Excess Liability with limits not less than \$5,000,000 per occurrence/aggregate.
- ii. Umbrella Liability must include as Additional Insured all entities that are Additional Insureds on the CGL and Automobile Liability policies.
- iii. Umbrella/Excess Liability shall apply on a primary and not contributory basis.

D. Workers Compensation and Employers Liability:

- i. Employers Liability Insurance with limits not less than \$1,000,000 each accident for bodily injury by an accident and \$1,000,000 each employee for injury by disease.
- ii. Coverage for all employees, and if on the job site, including corporate officers, and sole proprietors, partners of a partnership, members of a limited liability company, whether or not such coverage is optional under the Workers Compensation Act.

E. All insurance required must be with insurers licensed to conduct business in New York State and acceptable to the Town. All insurance shall be from an insurer with A.M. Best Rating from A- to A+ or better.

F. Notice of Cancellation. All policies and Certificates of Insurance shall expressly provide that the Town must receive thirty (30) days written notice in the event of material alteration, cancellation, or non-renewal of coverage.

G. Waiver of Subrogation. All policies must include a Waiver of Subrogation in favor of the Town along with their respective officers, agents and employees for general liability, automobile liability, umbrella/excess liability, workers compensation and employer's liability.

H. Evidence of Insurance. Prior to the commencement of the work, the Village shall furnish to the Town Certificate(s) of Insurance executed by a duly authorized representative of each insurer, setting out the compliance with the insurance requirements set forth above. Certificates of Insurance must indicate the amounts of any and all deductibles. A copy of the Additional Insured Endorsement(s) must be provided to the Town.

Article 5. Reports.

A. The Village shall submit to the Town a written report of its fire protection (and emergency services) calls for each calendar year in such detail as the Town requests.

B. The Village shall file with the Duanesburg Town Clerk, on or before the 15th of January, April, July and October of each calendar year, a list of all Village's members, directors and officers, as of the last day of the previous calendar quarter.

C. The Village agrees to file with the Duanesburg Town Clerk, within fifteen (15) days after receipt of the same, its audited annual financial statement.

Article 6. The Town's Right to Stop Work or Terminate the Agreement.

If the Village fails or refuses to comply with all applicable laws or ordinances, or otherwise is in violation of any of the provisions of this Agreement, the Town shall, upon ten (10) days' notice, specifying with particularity the basis therefore, have the right to terminate this Agreement. Said notice shall include a demand for a refund of a portion of the Fire Protection Fee, consisting of amounts allocable to the period of time subsequent to the effective date of the termination notice. Said amount shall be determined prorating the Fire Protection Fee on a per diem basis from the effective date of the termination notice to December 31 of the applicable calendar year, which prorated amount shall be refunded to the Town within thirty (30) days of the Town's request therefor. In the event the Village fails or refuses to refund said prorated amount, as provided for herein, the unpaid balance shall accrue interest at the rate of 9% per annum, and the Village shall be responsible for all of the Town's costs of collection of said amount, including reasonable attorneys' fees, whether or not an action is commenced.

Article 7. Independent Contractor.

It is hereby mutually covenanted and agreed that the Village shall be an independent contractor.

Article 8. Indemnity and Hold Harmless Agreement.

A. The Village hereby agrees to indemnify, defend and hold the Town, and its elected officials, officers, agents, and employees (collectively, the "Indemnified Parties") harmless of and from any and all liability of every name, nature and kind imposed upon the Indemnified Parties arising from the negligence or willful misconduct of the Village. The indemnification obligation hereunder shall include all reasonable attorneys' fees, costs and expenses, whether or not an action is commenced against an Indemnified Party and shall survive the expiration or earlier termination of this Agreement.

B. Nothing herein contained shall be deemed to limit or affect in any way the responsibility or liability of the Town for injury sustained by any fire fighter or for the death of any fire fighter while engaged upon the performance of his or her duties, and otherwise, as provided by section 205 of the General Municipal Law or any other statute of the State of New York and members of the Village while engaged in the performance of their duties answering, attending upon or returning from any call provided for by this Agreement, shall have the same rights, privileges and immunities as volunteer fire fighters as provided for by law.

Article 9. No Assignment.

In accordance with the provisions of Section 109 of the General Municipal Law, the Village is hereby prohibited from assigning, transferring, conveying, subletting or otherwise disposing of this Agreement or of its right, title or interest in this Agreement, or its power to execute this Agreement, to any other person or corporation without the previous consent in writing of the Town.

Article 10. Authority on Behalf of the Town.

The Town Supervisor has executed this Agreement pursuant to a resolution adopted by the Town Board at a meeting thereof held on December 27, 2018 and January 28, 2021. Roger Tidball, Town Supervisor, whose signature appears hereafter, is duly authorized and empowered to execute this instrument and enter into this Agreement on behalf of the Town. This instrument shall be executed in duplicate. At least one (1) copy shall be permanently filed, after execution, in the Office of the Duanesburg Town Clerk.

Article 11. No Waiver.

The failure by any party to insist upon the strict performance of any covenant, duty, agreement or condition of this Agreement, or to exercise any right or remedy consequent upon a breach of the same, shall not constitute a waiver of any such breach or of such, or any other, covenant, agreement, term or condition. By notice duly given, any party may, but shall be under no obligation to, waive any of its rights or any conditions of its obligations under this Agreement, or any duty, obligation or covenant of any other party. No such waiver shall affect or alter the remainder of this Agreement, but each and every covenant, duty, agreement and condition of this Agreement shall continue in full force and effect with respect to any other then existing, or subsequent, breach.

Article 12. Amendment or Termination.

A. By mutual consent of both parties, and after a public hearing held pursuant to notice, this Agreement may be amended, terminated, or terminated and a new contract entered into in lieu hereof, if the Town, after the public hearing, determines by resolution that it is in the public interest to do so.

B. In all of the above cases, the notice of public hearing must state in general terms the reason why the existing Agreement is to be amended or terminated, and if a new contract is to be entered into, the notice must also describe the new contract in general terms.

Article 13. Severability.

Any provisions of applicable law, which supersede or invalidate any provision of this Agreement shall not affect the validity of the remainder of this Agreement, and such remaining provisions shall be enforced as if such superseded or invalid provision(s) were deleted.

Article 14. Notice.

A. All notices, offers and communications required or permitted by this Agreement shall be made in writing and shall be deemed given when personally delivered to a Party or mailed, addressed as follows:

To the Town:

Town Board of the Town of Duanesburg  
Town of Duanesburg Town Hall  
5853 Western Turnpike  
Duanesburg, New York 12056

With a Copy to:

Terresa M. Bakner, Esq.  
Whiteman Osterman & Hanna, LLP  
1 Commerce Plaza #19  
Albany, NY 12260

To the Village:

Village of Delanson  
PO Box 235  
Delanson, New York 12053

With a Copy to:

Not Requested

B. By notice given pursuant to this paragraph, either Party may designate any further or different address to which subsequent notices, offers or other communications to it shall be sent.

[SIGNATURE PAGE FOLLOWS]

IN WITNESS WHEREOF, the parties have duly executed and delivered this agreement the day and year here mentioned.

DATE:                     

TOWN BOARD OF THE TOWN OF  
DUANESBURG

                                      
Town Clerk

By:

                                      
Supervisor

VILLAGE BOARD OF THE  
VILLAGE OF DELANSON

DATE:                     

                                      
Village Clerk

By:

                                      
Mayor

PO Box 160  
Quaker Street, NY 12141

Roger Tidball, Supervisor Town of Duanesburg  
Jeffery Schmitt, Chairman Duanesburg Planning Board  
5853 Western Turnpike  
Duanesburg, NY 12056

Transmitted via email: town clerk jhowe@duanesburg.net

March 11, 2021

Re: Open Meeting Law

Dear Supervisor Tidball and the Town Board,

As of March 11, 2021 at 4:00PM the town website appears not to have the 2019 and 2020 Year End Annual Report posted. *see* Exhibit A.

Thank you for posting the Comptroller's Audit Report 2020M-116 for January 1, 2019 through January 31, 2020. It can be found on the town website at the following link: [https://www.duanesburg.net/sites/g/files/vyhlf4351/f/uploads/duanesburg-2020-116\\_003.pdf](https://www.duanesburg.net/sites/g/files/vyhlf4351/f/uploads/duanesburg-2020-116_003.pdf)  
Additionally, I have attached the Report to this correspondence *see* Exhibit B. The town website indicates that this PDF file was created on December 6, 2017 at 1:47PM. *see* Exhibit C. Why is the document dated over three years ago?

When and how will the written Corrective Action Plan (CAP) be provided to the residents?

The Comptroller's Audit Report 2011M-253 and CAP for the January 1, 2010 through March 3, 2011 appears to be omitted from the town website. The report can be obtained through freedom of information from the Comptroller's Office. A copy is attached for your convenience *see* Exhibit D.

The Comptroller's Audit Report 2002M-206 and CAP for January 1, 2001 through April 30, 2002 appears to be omitted from the town website. The report can be obtained through freedom of information from the Comptroller's Office. A copy is attached for your convenience *see* Exhibit E.

All three audit reports between 2001 and 2021 highlight similar concerns of poor record keeping and mismanagement of accounts which increases the possibility of fraudulent transactions. Why hasn't the town corrected these issues in the past twenty years?

The November 12, 2020 minutes are not available on the town website *see* Exhibit E. I notified the town board of this omission at the February 25, 2021 meeting. According to the November 12, 2020 Agenda as posted on the town website a Public Hearing for Unsafe Building Conditions at 3000 Western Turnpike was held at this meeting. Why hasn't the town provided the minutes in accordance with New York State Open Meeting Law? This is of particular concern because in January 2021 the town appears to have filed legal action against the property owner.

Since July 2019 the town board and planning board have consistently failed to provide draft meeting minutes within two weeks. The delays prevent the residents from being freely and fully informed of the town's actions. This lack of transparency and accountability was a factor in the Biggs v. Eden lawsuit and may also be an issue in the town's current legal action with the property owner at 3000 Western Turnpike.

I request that the town continue to host meetings via zoom or a live feed through the Facebook or the Town Hall Streams app. Please provide meeting minutes, reports and other documents on the town website and in accordance with New York State laws. Transparency, accountability and equal access for all residents makes for a strong and prosperous town.

Thank you for your time and consideration.

Lynne Bruning  
720-272-0956  
lynnebruning@gmail.com



# **EXHIBIT**

## **A**

# Duanesburg NEW YORK

Search

About Government Community Businesses Veterans Community Resource

FIND IT  
FAST

2013 Year End Annual  
Report

2014 Year End Annual  
Report

2015 Year End Annual  
Report

2016 Year End Annual  
Report

2017 Year End Annual  
Report

2018 Year End Annual  
Report

2020 Final Budget

2020 New York State  
Comptroller's Audit

2021 Final Budget

2021 Preliminary  
Budget Revised

Town Board Meeting  
Videos

Town Budgets

Home » Government » Boards &  
Commissions

## Town Board

### Meetings Minutes:

Town Board minutes will be posted after they are approved. Draft copies will not be posted online. Please call the Town Clerk's Office if you would like to see a Draft copy prior to approval at the monthly Town Board meeting.

### Staff Contacts

### Board Members

Name	Title
Roger Tidball	Supervisor
John D. Ganther, Jr.	Council Member
William Wenzel	Council Member
Francis R. Potter	Council Member
Jeffrey Senecal	Council Member

## News & Announcements

Town Board Meetings

Town Board Meeting for  
Veterans concerns- DVAC

## Town Board Calendar

March						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

All upcoming events

## Agendas

- March 11, 2021  
March 11, 2021 -  
7:00pm
- February 25, 2021  
February 25, 2021 -  
7:00pm
- February 11, 2021  
February 11, 2021 -  
7:00pm
- January 28, 2021  
January 28, 2021 -  
7:00pm
- January 14, 2021 Town  
Board Meeting via  
Zoom  
January 14, 2021 -  
7:00pm

## Contact Info

Phone:  
(518) 895-8920

Address:  
Town Board  
5853 Western Turnpike  
Duanesburg, NY 12056  
United States

See map: Google Maps

Meetings - When: 2nd  
and 4th Thursday of  
each month

# **EXHIBIT**

## **B**

# Town of Duanesburg

## Financial Records and Reports

FEBRUARY 2021



OFFICE OF THE NEW YORK STATE COMPTROLLER  
Thomas P. DiNapoli, State Comptroller

# Contents

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# Report Highlights

## Town of Duanesburg

### Audit Objective

Determine whether the Town Supervisor (Supervisor) maintained complete, accurate and up-to-date accounting records and reports.

### Key Findings

The Supervisor did not ensure that the Town's accounting records and reports were complete, accurate, up-to-date or timely.

- The Town's accounting records were not reliable.
  - \$590,880 in revenue and \$55,182 in expenditures were not recorded.
  - The accounting records' cash balances were overstated by about \$3 million as of December 31, 2019.
- Bank reconciliations were not performed.
- The Town Board (Board) did not always receive financial reports and reports it received were not accurate.

The Board did not have complete, accurate and timely financial information. As a result, the Board's ability to monitor the Town's financial affairs, accurately assess the Town's financial condition and make sound financial decisions may be compromised.

### Key Recommendations

- Develop policies and procedures to ensure the accounting records are properly maintained.
- Complete bank reconciliations timely.
- Provide accurate and timely financial reports to the Board.

Town officials generally agreed with our recommendations and indicated they planned to initiate corrective action.

### Background

The Town of Duanesburg (Town) is located in Schenectady County and includes the Village of Delanson.

The Town is governed by an elected five-member Board composed of the Supervisor and four Board members. The Board is responsible for overseeing the Town's operations and finances. The Supervisor is the chief executive and chief financial officer.

The Board-appointed bookkeeper assists the Supervisor by maintaining accounting records, generating financial reports and developing the budget.

The Town's main operating funds are the general town-wide, general part-town, highway town-wide and highway part-town. The Town also has nine special districts for water, sewer, lighting and fire protection.

#### Quick Facts

2019 Expenditures (as reported)	\$2.9 million
2020 Budgeted Appropriations	\$3.6 million
Employees	36
Population	6,262

### Audit Period

January 1, 2019 – January 31, 2020

# Financial Records and Reports

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## **What are Complete, Accurate and Timely Accounting Records and Reports?**

Town supervisors are responsible for maintaining accurate financial records that summarize the town's financial activities.<sup>1</sup> The accounting records should document the assets, liabilities, fund balance and results of operations (revenues and expenditures) for each town fund. If the supervisor assigns these duties to a bookkeeper, the supervisor should provide sufficient oversight to ensure the bookkeeper maintains suitable records, documents financial information accurately and timely, and provides useful reports to the board.

The supervisor performs an essential control activity that helps ensure all receipts and disbursements are properly recorded when reconciling bank account balances with the accounting records or reviewing such reconciliations prepared by the bookkeeper. Monthly bank account reconciliations provide a way to identify, correct and document differences between the town's records and bank transactions. Any differences must be promptly identified and adjusted to ensure that all financial activities are properly accounted for in a timely manner and cash is safeguarded.

Complete and accurate records allow the supervisor to provide monthly reports to the board to facilitate timely and prudent financial decisions. These reports should include a detailed accounting of all money received and disbursed and detailed year-to-date, budget-to-actual comparisons of revenues and expenditures for each fund.<sup>2</sup>

## **Accounting Records Are Not Reliable**

The Supervisor did not ensure that the Town's accounting records and reports were complete, accurate, up-to-date or timely. The bookkeeper generally recorded check disbursements in a timely manner. However, during our review of 2019 check registers, we found two exceptions where handwritten checks for workers' compensation in the amount of \$34,022 and a health insurance check in the amount of \$21,160 were not recorded in the accounting records. We found revenues were not consistently recorded in the accounting software. For example, collections from October 2019 through December 2019 totaling \$590,880 were deposited in the bank but not recorded in the accounting records.

The bookkeeper prepares two reports for the Board each month. One summarizes revenue and disbursement activity by month (monthly summary) and one compares overall year-to-date revenue and disbursement activity to the budget (budget-to-actual). However, the monthly summary was not an accurate

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<sup>1</sup> New York State (NYS) Town Law, Section 29 (4)

<sup>2</sup> NYS Town Law, Section 125(2)

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representation of revenues and disbursements for the individual operating funds because, in addition to issues already discussed, the reports combined fund and special district information based upon how bank accounts were maintained.<sup>3</sup> In addition, the Board was not provided with either of these reports in March, April and October through December of 2019. The Town contracted with an accountant to maintain the accounting records beginning January 2020.

The Board reports did not include balance sheet information. As a result, the Board was unaware of cash balances each month. When making purchasing decisions, the Board relied on the bookkeeper to inform them verbally of the cash balances to assure that cash was available. Because the Board did not have complete, accurate and timely financial information, the Board's ability to monitor the Town's financial affairs, accurately assess the Town's financial condition and make sound financial decisions may be compromised.

### **The Supervisor Did Not Ensure That Bank Reconciliations Were Performed**

The Supervisor did not ensure the bookkeeper performed regular bank reconciliations or ensure an independent review of bank reconciliations was performed by another designated official. We reviewed 91 bank statements<sup>4</sup> from January 2019 through January 2020<sup>5</sup> and found bank accounts were never reconciled to the accounting records during the 13 months we reviewed. We discussed this with the Supervisor who was unaware that bank reconciliations were not being performed.

We performed bank reconciliations to determine the adjusted bank balance for seven of the Town's 12 bank accounts for each month of our audit period.<sup>6</sup> Transfers are made from the general, highway and sewer bank accounts into the accounts payable account to pay bills and trust and agency account for payroll. We found the bookkeeper did not make transfers for payroll or non-payroll disbursements timely. As a result the trust and agency account had a negative adjusted bank balance for 10 months of our audit period (February, March, May 2019 to September and November 2019 through January 2020) and the accounts payable bank account had a negative adjusted bank balance for six months of our audit period (April, May, July, August, September and December of 2019). This

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...[B]ank  
accounts  
were never  
reconciled  
to the  
accounting  
records  
during the 13  
months we  
reviewed.

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3 The town-wide fund, part-town fund, three special lighting districts and drainage district are combined. The town-wide and part-town highway funds are combined.

4 Thirteen bank statements for each of the seven bank accounts

5 The accountant started to maintain the Town's accounting records in January 2020. Bank reconciliations are among the services provided. As of March 2020, the accountant has not provided bank reconciliations or financial reports to the Board except for budget-to-actual reports.

6 We did not perform bank reconciliations for the remaining five accounts that are used to account for the service award program, two Town parks, Section 8 operations and the housing authority.



occurred because transfers were not made timely. According to the Supervisor, he was notified by the bank that the Town's accounts payable bank account would be overdrawn, so he made transfers to prevent an overdraft of the account.

We found significant variances between the actual adjusted bank balances and the December 31, 2019 general ledger cash balances. For example, our calculation for the adjusted bank balance in the payroll account was negative (\$11,034) and the Town's balance was \$2,850,297. The adjusted bank balance for the general fund bank account was \$559,263 and the Town's balance was \$1,232,327. (See Figure 1)

**Figure 1: Accounting Records and Adjusted Bank Balances as of 12/31/19**

Bank Account	Adjusted Bank Balance	Balance per Accounting Records	Variance
Trust and Agency	(\$11,034)	\$2,850,297	(\$2,861,331)
Accounts Payable	(\$50,488)	\$100	(\$50,588)
General	\$559,263	\$1,232,327	(\$673,064)
Highway	\$605,430	\$134,802	\$470,628
Sewer District 1	\$385,933	\$272,391	\$113,542
Sewer District 2	\$106,437	\$141,941	(\$35,504)
Sewer District 3	\$701,322	\$681,363	\$19,959
<b>Totals</b>	<b>\$2,296,863</b>	<b>\$5,313,221</b>	<b>(\$3,016,358)</b>

The failure to regularly reconcile adjusted bank balances to recorded cash balances prevents timely detection of accounting errors and increases the risk that fraudulent transactions could occur and go undetected. If the Supervisor reviewed the adjusted bank balances to the recorded cash balances, he would have been aware that records were not maintained accurately and timely.

### **What Do We Recommend?**

The Supervisor and Board should:

1. Develop policies and procedures to ensure the Town's accounting records and reports are complete, accurate and up-to-date.
2. Require monthly reports that are up-to-date, accurate and include balance sheet information.

The Supervisor should:

3. Ensure accurate and complete bank reconciliations are performed timely.
4. Ensure the Board is provided accurate and timely financial reports each month, including reconciled cash balances by fund.

# Appendix A: Response From Town Officials

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Roger Tidball, Town Supervisor  
Jennifer Howe, Town Clerk  
Brandy Fall, Deputy Town Clerk



John Ganther, Council Member  
Francis R. Potter, Council Member  
Jeffrey Senecal, Council Member  
William Wenzel, Council Member

## Town of Duanesburg

Schenectady County

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November 23, 2020

Office of the New York State Comptroller  
Division of Local Government and School Accountability  
110 State Street, 12<sup>th</sup> Floor, Albany, NY 12236

Dear Office of the State Comptroller,

On behalf of the Town Board of the Town of Duanesburg, this letter is in response to the Office of the New York State Comptroller's (OSC) draft report of the Town of Duanesburg Financial Records and Reports covering the period from January 1, 2019 through December 31<sup>st</sup>, 2019. The Town Board would first like to take this opportunity to thank your office for the time and effort put into this endeavor by your staff, and to recognize the professionalism of the auditors that spent many hours working on-site with our staff members to perform the necessary research. This process was made even more challenging as the Covid-19 breakout began in the middle of this process.

The Board recognizes the need to maintain rigorous processes and controls and we look forward to working with your office to strengthen these efforts. As we shared with your staff through this process, many improvements have already been made. Improvements include the adoption of eleven new or updated policies, retention of [REDACTED] to provide accounting and advisory services to the Town on a routine basis, along with a variety of additional internal controls that were adopted in response to a risk assessment performed by [REDACTED]. We reviewed these improvements with your auditors while they were on-site here at Town Hall. We are pleased that your office was able to confirm that there were no improprieties or misappropriations of any kind identified by your staff.

With regard to the specific findings of the OSC:

**Develop policies and procedures to ensure the Town's accounting records and reports are complete, accurate and up-to-date**

The Town Board acknowledges the recommendations made by the OSC with respect to our financial records. The Board began to address such issues by retaining [REDACTED] to perform a Risk Assessment. This assessment identified and documented areas of weaknesses and made recommendations for improvements. A critical element of the Town's response to the risk assessment is the retention of [REDACTED]

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The Town's accounting and financial processing, with the exception of Payroll, has been shifted from internal management to [REDACTED] to further enhance Town controls. [REDACTED] role also supplants tasks formerly performed by internal Town bookkeepers.

**Ensure accurate and complete bank reconciliations are performed timely**

As part of the transition of our accounting function to [REDACTED], and as a result of the risk assessment performed by [REDACTED] the Town has adopted a two-step bank reconciliation process. [REDACTED] performs on-line reconciliations using their accounting software system, which are then submitted for review and approval by the Town Board. Additionally, an internal town employee performs manual reconciliations. These two reconciliation reports are then compared to each other to confirm accuracy or to identify exceptions.

**Ensure the Board is provided accurate and timely financial reports each month, including reconciled cash balances by fund**

Once again, as part of the transition of our accounting function to [REDACTED] and as a result of the risk assessment performed by [REDACTED] scope of services includes preparation of monthly management reporting, bank reconciliations and monthly records of all receipts and disbursements. [REDACTED] prepares and provides monthly reports to the Town Board.

**Conclusion**

The Town appreciates the opportunity to work with the Comptroller to further enhance its internal controls. As a result of Risk Assessment performed by [REDACTED] a proactive plan is being implemented to enhance internal controls, a process which began prior to OSC's review. We look forward to working with your staff to make additional enhancement to these controls where appropriate.

Thank you once again for the OSC's professionalism and assistance during this entire process.

Sincerely:

Roger Tidball  
Duanesburg Town Supervisor

CC: Gary G. Gifford, Chief Examiner  
[REDACTED] Auditor  
Duanesburg Town Board members

## Appendix B: Audit Methodology and Standards

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We conducted this audit pursuant to Article V, Section 1 of the State Constitution and the State Comptroller's authority as set forth in Article 3 of the New York State General Municipal Law. To achieve the audit objective and obtain valid audit evidence, our audit procedures included the following:

- We interviewed Town officials and reviewed Board minutes to gain an understanding of the internal controls over cash receipts, disbursements and bank reconciliations. Through these interviews we gained an understanding of how the accounting records are maintained and what financial reports are provided to the Board.
- We reviewed bank statements for seven Town accounts for all months in our audit period to determine if monthly reconciliations were being performed. We calculated the adjusted bank balance for the seven accounts for each month of our audit period and compared it to the cash recorded in the accounting records.
- We reviewed all receipts remitted to the Supervisor during our audit to determine if they were recorded accurately and timely into the accounting records and deposited timely.
- We reviewed all health insurance disbursements totaling \$274,417.
- For all 13 months in our audit period, we compared the Board-approved abstracts to the corresponding check registers to determine if the amounts agreed.
- We reviewed financial reports provided to the Board during our audit period. We also interviewed Board members to determine if financial information they received was accurate and allowed them to make informed financial decisions.

We conducted this performance audit in accordance with GAGAS (generally accepted government auditing standards). Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

Unless otherwise indicated in this report, samples for testing were selected based on professional judgment, as it was not the intent to project the results onto the entire population. Where applicable, information is presented concerning the value and/or size of the relevant population and the sample selected for examination.

The Board has the responsibility to initiate corrective action. A written corrective action plan (CAP) that addresses the findings and recommendations in this report should be prepared and provided to our office within 90 days, pursuant to Section

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35 of General Municipal Law. For more information on preparing and filing your CAP, please refer to our brochure, *Responding to an OSC Audit Report*, which you received with the draft audit report. We encourage the Board to make the CAP available for public review in the Town Clerk's office.

## Appendix C: Resources and Services

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### **Regional Office Directory**

[www.osc.state.ny.us/sites/default/files/local-government/documents/pdf/2018-12/regional\\_directory.pdf](http://www.osc.state.ny.us/sites/default/files/local-government/documents/pdf/2018-12/regional_directory.pdf)

### **Cost-Saving Ideas** – Resources, advice and assistance on cost-saving ideas

[www.osc.state.ny.us/local-government/publications?title=&body\\_value=&field\\_topics\\_target\\_id=263196&issued=All](http://www.osc.state.ny.us/local-government/publications?title=&body_value=&field_topics_target_id=263196&issued=All)

### **Fiscal Stress Monitoring** – Resources for local government officials experiencing fiscal problems

[www.osc.state.ny.us/local-government/fiscal-monitoring](http://www.osc.state.ny.us/local-government/fiscal-monitoring)

### **Local Government Management Guides** – Series of publications that include technical information and suggested practices for local government management

[www.osc.state.ny.us/local-government/publications?title=&body\\_value=&field\\_topics\\_target\\_id=263206&issued=All](http://www.osc.state.ny.us/local-government/publications?title=&body_value=&field_topics_target_id=263206&issued=All)

### **Planning and Budgeting Guides** – Resources for developing multiyear financial, capital, strategic and other plans

[www.osc.state.ny.us/local-government/resources/planning-resources](http://www.osc.state.ny.us/local-government/resources/planning-resources)

### **Protecting Sensitive Data and Other Local Government Assets** – A non-technical cybersecurity guide for local government leaders

[www.osc.state.ny.us/sites/default/files/local-government/documents/pdf/2020-05/cyber-security-guide.pdf](http://www.osc.state.ny.us/sites/default/files/local-government/documents/pdf/2020-05/cyber-security-guide.pdf)

### **Required Reporting** – Information and resources for reports and forms that are filed with the Office of the State Comptroller

[www.osc.state.ny.us/local-government/required-reporting](http://www.osc.state.ny.us/local-government/required-reporting)

### **Research Reports/Publications** – Reports on major policy issues facing local governments and State policy-makers

[www.osc.state.ny.us/local-government/publications?title=&body\\_value=&field\\_topics\\_target\\_id=263211&issued=All](http://www.osc.state.ny.us/local-government/publications?title=&body_value=&field_topics_target_id=263211&issued=All)

### **Training** – Resources for local government officials on in-person and online training opportunities on a wide range of topics

[www.osc.state.ny.us/local-government/academy](http://www.osc.state.ny.us/local-government/academy)

## Contact

Office of the New York State Comptroller  
Division of Local Government and School Accountability  
110 State Street, 12th Floor, Albany, New York 12236

Tel: (518) 474-4037 • Fax: (518) 486-6479 • Email: [localgov@osc.ny.gov](mailto:localgov@osc.ny.gov)

[www.osc.state.ny.us/local-government](http://www.osc.state.ny.us/local-government)

Local Government and School Accountability Help Line: (866) 321-8503

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**GLENS FALLS REGIONAL OFFICE** – Gary G. Gifford, Chief Examiner

One Broad Street Plaza • Glens Falls, New York 12801-4396

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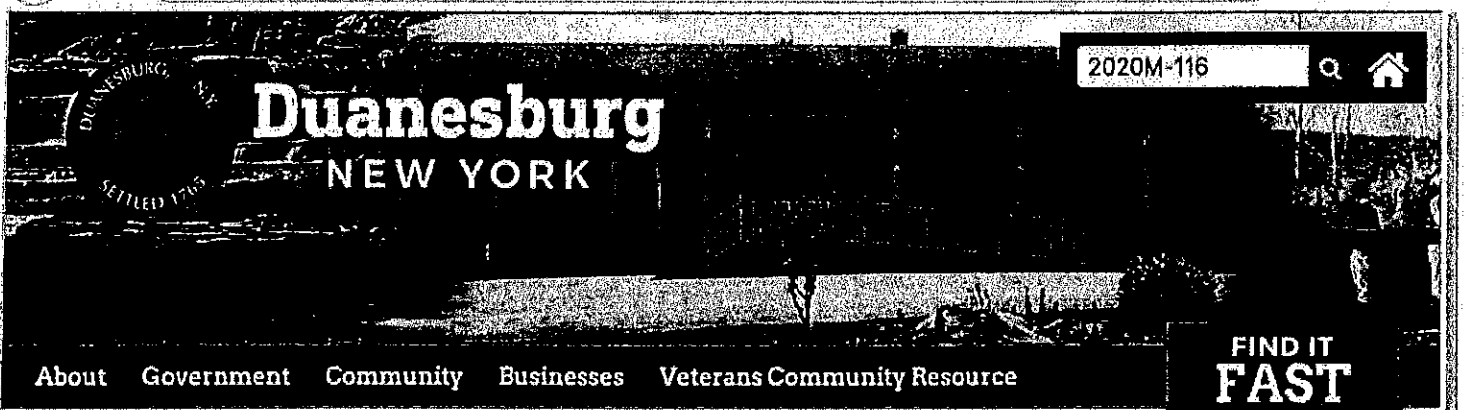
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# **EXHIBIT**

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# **EXHIBIT**

## **D**



# Town of Duanesburg

## Financial Condition and Internal Controls Over Justice Court Operations and Information Technology

### Report of Examination

Period Covered:

January 1, 2010 — March 3, 2011

2011M-253



Thomas P. DiNapoli

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# State of New York Office of the State Comptroller

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## Division of Local Government and School Accountability

April 2012

Dear Town Officials:

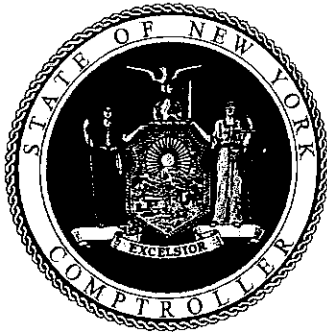
A top priority of the Office of the State Comptroller is to help local government officials manage government resources efficiently and effectively and, by so doing, provide accountability for tax dollars spent to support government operations. The Comptroller oversees the fiscal affairs of local governments statewide, as well as compliance with relevant statutes and observance of good business practices. This fiscal oversight is accomplished, in part, through our audits, which identify opportunities for improving operations and Town Board governance. Audits also can identify strategies to reduce costs and to strengthen controls intended to safeguard local government assets.

Following is a report of our audit of Town of Duaneburg, entitled Financial Condition and Internal Controls Over Justice Court Operations and Information Technology. This audit was conducted pursuant to Article V, Section 1 of the State Constitution and the State Comptroller's authority as set forth in Article 3 of the General Municipal Law.

This audit's results and recommendations are resources for local government officials to use in effectively managing operations and in meeting the expectations of their constituents. If you have questions about this report, please feel free to contact the local regional office for your county, as listed at the end of this report.

Respectfully submitted,

*Office of the State Comptroller  
Division of Local Government  
and School Accountability*



## State of New York Office of the State Comptroller

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### EXECUTIVE SUMMARY

The Town of Duanesburg (Town) is located in Schenectady County and has a population of approximately 6,000 residents. The Town provides various services to its residents including fire protection, snow removal, and highway maintenance. These services are financed primarily by real property taxes, sales tax distributed by the County, and State aid.

The Town is governed by an elected five-member Town Board (Board). The Town Supervisor (Supervisor) is a member of the Board, and also serves as the chief executive officer and chief fiscal officer. As the chief fiscal officer, the Supervisor is responsible for overseeing the conduct of virtually all of the Town's financial duties. The Board is the legislative body that oversees the Town's operations, finances, and overall management. Although the Board is primarily responsible for overseeing the effectiveness of internal controls, the Supervisor and department heads share responsibility for ensuring that internal controls are adequate and operating effectively.

The Town's budgeted appropriations for the 2011 fiscal year totaled \$3.3 million.

#### **Scope and Objective**

The objective of our audit was to examine internal controls over financial condition, Justice Court operations, and information technology (IT). Our audit addressed the following related questions:

- Are Town officials effectively monitoring the Town's financial condition to maintain a reasonable level of fund balance?
- Are internal controls over Justice Court operations appropriately designed and operating effectively to adequately safeguard Town assets?
- Are internal controls over IT appropriately designed to safeguard Town assets?

## **Audit Results**

The Board has not adopted a policy and Town officials have not developed procedures to govern the level of unexpended surplus funds<sup>1</sup> to be maintained and/or to determine whether the amount maintained is reasonable. Further, for fiscal years 2006 through 2010, the Board adopted budgets that underestimated revenues by approximately \$1.4 million and overestimated expenditures by approximately \$235,000, contributing to annual operating surpluses that averaged nearly \$195,000. Consequently, fund balances that the Board appropriated as funding sources were never used. As of December 31, 2010, the Town has accumulated unexpended surplus funds in the general fund totaling \$2,032,986, or 224 percent of the ensuing year's general fund budget. These significant idle moneys were not used to reduce the tax levy; in fact, the amount that the fund balance increased was nearly equal to the cumulative real property taxes raised, which totaled \$979,377 during that time.

Preliminary results show that the pattern of unrealistic budgeting and excessive tax levies has continued. The Town ended 2011 with a reported positive budgetary variance of \$255,000, and unexpended surplus funds are estimated at approximately \$1,981,000, or 217 percent of the budgeted appropriations for 2012, while taxes remain at previous levels. Lastly, the Board and Town officials did not employ long-term financial planning, which would have helped them identify the pattern of significant budget variances, take steps to balance the budget, and bring the Town's fund balance down to reasonable levels.

We also identified weaknesses in the Justice Court's internal controls over financial operations. There was no documentation of monthly bank reconciliations, and neither of the two Justices performed a monthly accountability analysis or reconciled their bail accounts. We also found that, because the computerized accounting records were not properly updated to reflect bail payments, the balances shown on the computerized report did not agree with those logged in the manual bail books maintained by the Court clerks, and had never been reconciled. Because of these weaknesses, the Justices have limited assurance that all moneys collected are properly recorded and accounted for, and Court funds are at risk of being misappropriated without detection or correction.

Finally, the Town's internal controls over IT need to be improved. Town officials did not develop a disaster recovery plan, and the Town has not adopted policies and developed procedures for proper data backup and storage or for remote access by the Town's system maintenance vendor. As a result, the Town's computer data is at risk of damage, loss, or misuse.

## **Comments of Local Officials**

The results of our audit and recommendations have been discussed with Town officials and their comments, which appear in Appendix A, have been considered in preparing this report. Except as indicated in Appendix A, Town officials generally agreed with our findings and recommendations and indicated they plan to initiate corrective action. Appendix B includes our comment on an issue raised in the Town's response.

<sup>1</sup> The Governmental Accounting Standards Board (GASB) issued Statement 54, which replaces the fund balance classifications of reserved and unreserved with new classifications: nonspendable, restricted, and unrestricted (comprising committed, assigned, and unassigned funds). The requirements of Statement 54 are effective for fiscal years ending June 30, 2011 and beyond. To ease comparability between fiscal years ending before and after the implementation of Statement 54, we will use the term 'unexpended surplus funds' to refer to that portion of fund balance that was classified as unreserved, unappropriated (prior to Statement 54), and is now classified as unrestricted, less any amounts appropriated for the ensuing year's budget (after Statement 54).

## Introduction

### Background

The Town of Duanesburg (Town) is located in Schenectady County and has a population of approximately 6,000 residents. The Town provides various services to its residents including fire protection, snow removal, and highway maintenance. These services are financed primarily by real property taxes, sales tax distributed by the County, and State aid.

The Town is governed by an elected five-member Town Board (Board). The Town Supervisor (Supervisor) is a member of the Board, and also serves as the chief executive officer and chief fiscal officer. As the chief fiscal officer, the Supervisor is responsible for overseeing the conduct of virtually all of the Town's financial duties. The Board is the legislative body that oversees the Town's operations, finances, and overall management. Although the Board is primarily responsible for overseeing the effectiveness of internal controls, the Supervisor and department heads share responsibility for ensuring that internal controls are adequate and operating effectively.

### Objective

The objective of our audit was to examine internal controls over financial condition, Justice Court operations, and information technology (IT). Our audit addressed the following related questions:

- Are Town officials effectively monitoring the Town's financial condition to maintain a reasonable level of fund balance?
- Are internal controls over Justice Court operations appropriately designed and operating effectively to adequately safeguard Town assets?
- Are internal controls over IT appropriately designed to safeguard Town assets?

### Scope and Methodology

We examined the Town's financial condition, Justice Court operations, and controls over IT for the period January 1, 2010 to March 3, 2011. Our audit identified areas in need of improvement concerning IT controls. Because of the sensitivity of this information, certain vulnerabilities are not discussed in this report but have been communicated confidentially to Town officials so they could take corrective action.

We conducted our audit in accordance with generally accepted government auditing standards (GAGAS). More information on such standards and the methodology used in performing this audit are included in Appendix C of this report.



**Comments of  
Local Officials and  
Corrective Action**

The results of our audit and recommendations have been discussed with Town officials and their comments, which appear in Appendix A, have been considered in preparing this report. Except as specified in Appendix A, Town officials generally agreed with our findings and recommendations and indicated they plan to initiate corrective action. Appendix B includes our comment on an issue raised in the Town's response.

The Board has the responsibility to initiate corrective action. A written corrective action plan (CAP) that addresses the findings and recommendations in this report should be prepared and forwarded to our office within 90 days, pursuant to Section 35 of the General Municipal Law. For more information on preparing and filing your CAP, please refer to our brochure, *Responding to an OSC Audit Report*, which you received with the draft audit report. We encourage the Board to make this plan available for public review in the Town Clerk's office.

## Financial Condition

The Board is responsible for making sound financial decisions that are in the best interest of the Town and the taxpayers that fund its operations. This responsibility requires Board members to balance the level of services desired and expected by Town residents with the ability and willingness of the residents to pay for such services. The Board must adopt structurally balanced budgets for all operating funds that provide sufficient recurring revenues to finance recurring expenditures. The Town may retain a reasonable portion of fund balance, referred to as unexpended surplus funds, to use as a financial cushion in the event of unforeseen financial circumstances, and can legally reserve portions of fund balance to finance future costs for various specified objects or purposes. It is also important that long-term plans are in place to ensure that moneys accumulated in operating funds are used for appropriate and authorized purposes. Therefore, the Board must maintain only a reasonable amount of fund balance and adopt budgets that include realistic estimates of revenues and expenditures, with fund balance used as a funding source when appropriate. By following these practices, the Board can ensure that the amount of real property taxes to be raised is no greater than necessary.

The Board has not adopted a policy and Town officials have not developed procedures to govern the level of unexpended surplus funds to be maintained and/or to determine whether the amount maintained is reasonable. The Board's adopted budgets in the fiscal years 2006 through 2010 were not based on realistic estimates of revenues and expenditures, resulting in repeated operating surpluses in the general fund. Consequently, fund balance that was appropriated as a funding source was neither needed nor used. As a result, the Town has accumulated unexpended surplus funds totaling \$2,032,986, or 224 percent of the ensuing year's appropriations, while continuing to levy taxes that were not necessary, and preliminary results show that the Town ended 2011 with a positive budgetary variance of \$255,000 while taxes remained at previous levels. Further, the Board and Town officials did not employ long-term financial planning, which would have helped them identify historical budgeting trends to help maintain reasonable fund balances and ensure that the amount of tax levied was only as much as necessary.

### Fund Balance

Fund balance represents moneys remaining from prior fiscal years that can be appropriated to finance the next year's budget and/or set aside as reserves for specific purposes. Towns may carry over the remaining unexpended surplus fund balance from year to year to help

mitigate the effect of unforeseen contingencies, and to ensure the orderly operation of the Town and continuity of necessary services. However, if the fund balance is kept at excessively high levels, moneys that could benefit the Town are not being used, thereby placing an unnecessary burden on the taxpayers. It is important that the Board adopt policies and Town officials develop budgeting procedures to ensure that revenue and expenditure estimates are realistic, so that the amount of fund balance accumulated is reasonable and, therefore, taxes do not exceed necessary amounts. Additionally, the prudent use of fund balance as a funding source to reduce real property taxes is a basic component of local government budgeting.

The Board did not adopt a policy, and Town officials did not develop procedures, to govern the level of unexpended surplus funds maintained. Additionally, the Board had not developed accurate budget estimates. As a result, the general fund accumulated an excessive amount of fund balance. The Town's reported financial activity for the last five completed fiscal years shows that, in particular, the Board's significant underestimation of revenues contributed to a cumulative budget variance of \$1,635,348:

<b>Table 1: General Fund – Budget Variance Fiscal Years 2006-2010</b>						
	<b>FY 2006</b>	<b>FY 2007</b>	<b>FY 2008</b>	<b>FY 2009</b>	<b>FY 2010</b>	<b>Total</b>
Estimated Revenues <sup>a</sup>	\$715,778	\$753,460	\$775,259	\$666,207	\$622,791	\$3,533,495
Actual Revenues	\$1,034,799	\$999,694	\$1,044,530	\$980,865	\$873,421	\$4,933,309
Variance	\$319,021	\$246,234	\$269,271	\$314,658	\$250,630	\$1,399,814
Percent Variance	45%	33%	35%	47%	40%	40%
Appropriations	\$811,778	\$826,460	\$851,259	\$851,207	\$853,527	\$4,194,231
Actual Expenditures	\$715,260	\$762,936	\$890,467	\$813,794	\$776,240	\$3,958,697
Variance	\$96,518	\$63,524	(\$39,208)	\$37,413	\$77,287	\$235,534
Percent Variance	12%	8%	(5%)	4%	9%	6%
<b>Total Budget Variance</b>	<b>\$415,539</b>	<b>\$309,758</b>	<b>\$230,063</b>	<b>\$352,071</b>	<b>\$327,917</b>	<b>\$1,635,348</b>

<sup>a</sup> Does not include appropriated fund balance, which is a financing source but not a revenue

The Board underestimated revenues by approximately \$1.4 million and overestimated expenditures by more than \$235,000 over that time, which ultimately resulted in operating surpluses and no need to use the fund balance that was appropriated. Had the Board reviewed historical financial data, it may have avoided such significant variations. For example, although for these five years the Town received an average of \$373,000 per year in sales tax revenue, the Board budgeted only between \$180,000 and \$215,000 for sales tax revenue during each of these years. According to the Town's preliminary financial statements for fiscal year 2011, this pattern has continued: due to underestimated

revenues and overestimated expenditures, the Town finished the year with a positive budgetary variance of \$255,000.<sup>2</sup>

Further, as shown in Table 2, the Board did not make prudent use of fund balance as a funding source to reduce real property taxes, even with increased appropriations of fund balance from 2006 to 2010. While the amounts of both the operating surplus and the tax levy decreased over that time, the cumulative operating surplus amount of \$974,612 (as of December 31, 2010) is nearly equal to the \$979,377 in total taxes levied over the same period. In essence, the Town could have eliminated property taxes in 2006 and still have had sufficient revenues to operate.

<b>Table 2 : General Fund – Operating Surplus, Fund Balance, and Tax Levy Fiscal Years 2006-2010</b>						
	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>Total 2006-2010</b>
Beginning Fund Balance	\$1,308,555	\$1,628,094	\$1,864,852	\$2,018,734 <sup>a</sup>	\$2,185,805	
Revenues	\$1,034,799	\$999,694	\$1,044,530	\$980,865	\$873,421	\$4,933,309
Expenditures	\$715,260	\$762,936	\$890,467	\$813,794	\$776,240	\$3,958,697
<b>Operating Surplus</b>	<b>\$319,539</b>	<b>\$236,758</b>	<b>\$154,063</b>	<b>\$167,071</b>	<b>\$97,181</b>	<b>\$974,612</b>
Less: Reserved Fund Balance	\$0	\$0	\$0	\$0	\$0	
Less: Appropriated Fund Balance	\$73,000	\$76,000	\$185,000	\$230,736	\$250,000	
Unreserved, Unappropriated Fund Balance	\$1,555,094	\$1,788,852	\$1,833,915	\$1,955,069	\$2,032,986	
<b>Total Year-End Fund Balance</b>	<b>\$1,628,094</b>	<b>\$1,864,852</b>	<b>\$2,018,915</b>	<b>\$2,185,805</b>	<b>\$2,282,986</b>	
Tax Levy	\$205,542	\$199,357	\$190,859	\$193,207	\$190,412	\$979,377
Operating Surplus as Percentage of Tax Levy	155%	119%	81%	86%	51%	99.6%
<sup>a</sup> The difference from the 2008 Year-End Fund Balance is due to a minor prior period adjustment.						

<sup>2</sup> Estimated revenues were \$659,000 and actual revenues were \$789,000, a variance of \$130,000. Estimated expenditures were \$951,000 and actual expenditures were \$826,000, a variance of \$125,000.

The Board's consistent appropriation of general fund balance for operating purposes should have resulted in a declining fund balance. However, because of annual operating surpluses, no fund balance was actually used to fund operations and, therefore, the fund balance amount increased to an excessive level. At December 31, 2010, the Town had a general fund unexpended surplus fund balance of \$2,032,986, or 224 percent of the ensuing year's general fund budget.

According to the Town's preliminary financial statements, the general fund ended the 2011 fiscal year in a similar situation. The unexpended surplus funds are estimated at approximately \$1,981,000, or 217 percent of the budgeted appropriations for 2012. Although the Town reported an estimated operating deficit of \$37,000 for 2011, breaking the pattern of operating surpluses, Town officials had planned on a deficit of \$291,000.<sup>3</sup> However, this deficit did not materialize because, as in prior years, revenues were underestimated and expenditures were overestimated, resulting in a significant positive budgetary variance. Further, the Town's continuing practice of unrealistic budgeting kept the tax levy at approximately the same levels as before: \$198,000 in 2011.

The Town's 2012 adopted budget does not appear to have taken into account these historical operating results, but rather continues with similar levels of appropriations, estimated revenues, appropriated unexpended surplus funds, and taxes<sup>4</sup> as in the 2011 budget. While a conservative budget is often a good approach, especially in fiscally uncertain times, the Town's 2012 budget appears overly conservative. Based on prior years' results, the 2012 budget materially underestimates revenues and overestimates expenditures and will continue the pattern of keeping fund balance large enough to finance over two years' operations.

### **Long-Term Planning**

An important oversight responsibility of the Board is to plan for the future by setting adequate long-term priorities and goals. To address this responsibility, it is important for management to develop comprehensive, multi-year financial and capital plans to estimate the future costs of ongoing services and future capital needs. Effective multi-year plans project operating and capital needs and financing sources over a three- to five-year period. Planning on a multi-year basis allows Town officials to identify developing revenue and expenditure trends and set long-term priorities and goals. It also allows them to assess the impact and merits of alternative approaches to financial

<sup>3</sup> A planned operating deficit occurs when the Board deliberately adopts a budget with appropriations that are greater than the expected revenues, with the difference funded by appropriated fund balance. The 2011 fiscal year \$291,000 planned deficit is based on the amended budget.

<sup>4</sup> The adopted budget for 2012 contains a tax levy of \$200,878.

issues, such as accumulating money in reserve funds and the use of fund balance to finance operations. Any long-term financial plans should be monitored and updated on an ongoing basis to ensure that decisions are guided by the most accurate information available.

The Board did not develop a comprehensive, multi-year financial and capital plan, nor did it have any other mechanism in place to adequately address the Town's long-term operational and capital needs. Such plans would be a useful tool for the Board to address the large fund balance in the general fund.

### **Recommendations**

1. The Board should adopt a policy and Town officials should develop procedures to ensure that the amount of unexpended surplus funds is reasonable.
2. The Board and Town budget officer should develop revenue and expenditure estimates for the annual budget that are realistic to ensure that the amount of fund balance appropriated in the budget is actually used.
3. The Board should develop long-term financial and capital plans that project operating and capital needs and financing sources for a three- to five-year period. If the Board believes it is necessary to accumulate money for a future, specifically planned purpose, it should consider formally establishing authorized reserves as provided for in statute.

## Justice Court

A well-designed system of internal controls ensures that cash received by the Court is safeguarded and that Court activity is properly recorded and reported. Justices are responsible for adjudicating cases brought before their court and accounting for and reporting all related Court financial activities. The Justices must ensure that controls are in place and working effectively, particularly when there is a limited segregation of duties. To meet that responsibility, they must maintain complete and accurate records and safeguard all moneys collected. Essential procedures include the monthly reconciliation of bank accounts to Court records, and a monthly accountability which compares cash on hand and on deposit to detailed lists of amounts due to the State Comptroller's Justice Court Fund (JCF) and other outstanding liabilities, such as bail.

During our audit period, the responsibilities for recordkeeping, including preparing monthly bank reconciliations, were delegated to the Court clerks assigned to each of the two Town Justices. The Court uses a computerized accounting system that produces a printed record of current pending bail, but does not provide a bail balance for previous points in time. However, each of the Justices' clerks also recorded bail in a supplemental manual bail book.

We identified weaknesses in the Court's internal controls over financial operations. There was no documentation indicating that monthly bank reconciliations had been performed, and neither Justice performed a monthly accountability or reconciled their bail accounts. Because of these weaknesses, the Justices have limited assurance that all moneys collected were properly recorded and accounted for, and the risk is increased that Court funds could be misappropriated without detection or correction.

We reviewed the bank statements, canceled checks, manual and computerized records, and JCF reports for six months<sup>5</sup> during the 2010 fiscal year to determine whether proper bank reconciliations and accountability analyses had been prepared.

Bank Reconciliations and Monthly Accountabilities — Bank reconciliations and accountability analyses document the status of moneys held by the Court at any point in time, and provide a means of verifying that the Court is properly addressing its custodial responsibilities. Although Court personnel told us that monthly

<sup>5</sup> January, February, April, June, September, and October

bank reconciliations were performed, there was no documentation to confirm this, or to show that the adjusted bank balances had been reconciled to the checkbook registers. Additionally, monthly accountabilities were not performed, and neither Justice had kept an accurate accounting of bail.

Bail Records — The Justices are responsible for maintaining an appropriate record of all bail received and disbursed, indicating when and by whom the bail was paid and to which case it relates, and identifying the date, check number, and to whom the bail was subsequently disbursed.<sup>6</sup> Additionally, the Justices must ensure that the bail record is reconciled to the bank account balance on a monthly basis.

We found that the amounts in the manually maintained bail book did not agree with the balances on the computerized report, and had never been reconciled. For example, the computerized bail reports identified balances of \$6,346 and \$4,950 for the two Justices, but the Justices confirmed to us that their bail account balances were only \$750 and \$2,950, respectively, as noted in their manual records. Since the computerized bail record was to reflect current pending bail, we determined that the discrepancies between the Justices' manual and computerized records occurred because the computerized record was not always updated. As of the end of our fieldwork in September 2011, the Justices were in the process of reviewing the older listed bail balances to ensure their proper disposition.

Because the Justices did not ensure that monthly bank reconciliations were performed, monthly accountabilities completed, and pending bail records properly maintained, there is a risk that errors or irregularities can occur and remain undetected for several months or years.

## Recommendations

4. The Justices should prepare monthly bank reconciliations and analyses of Court liabilities for comparison with available cash. Any differences should be promptly identified and investigated, and, if necessary, corrective action taken.
5. The Justices should ensure that all bail received and disbursed is properly accounted for.

<sup>6</sup> Bail levied on defendants is either returned when the case has been adjudicated or used to pay fines and fees imposed by the Court.



## Information Technology

Town officials are responsible for developing internal controls systems, including policies and procedures, to safeguard computerized data and assets. Computerized systems and electronic data are a valuable resource that Town officials rely on for making financial decisions, processing transactions, keeping records, and reporting to State and Federal agencies. It is therefore essential for the Town to develop a disaster recovery plan to help prevent the loss of computerized data and for resuming operations in the event of disaster, implement effective procedures for data backups and secure storage of backup media, and adopt policies that monitor remote access by authorized users.

We found weaknesses in the Town's internal controls over IT. Town officials did not adopt a formal disaster recovery plan, and the Town has not adopted policies and procedures for proper data backup and storage and for remote access by the Town's system maintenance vendor. As a result, the Town's computer data is at risk of damage or loss.

### Disaster Recovery Plan

An effective system of internal controls includes a disaster recovery plan to help prevent or minimize the loss of computerized equipment and data and provide procedures for recovery in the event of an actual loss. Even small disruptions in electronic data systems can require extensive effort to evaluate and repair. Therefore, a disaster recovery plan should include precautions to minimize the effects of a disaster so that Town officials can either maintain or quickly resume critical functions. The plan may also include a significant focus on disaster prevention.

The Board has not adopted a comprehensive disaster recovery plan. In the event of a disaster, Town personnel have no formal guidelines or plan to follow to prevent the loss of equipment and data, or procedures for data recovery. This could lead to the loss of important financial data and serious interruptions to Town operations, such as not being able to process checks to pay vendors and employees. The Town Clerk produced a list of data backup and recovery procedures provided by the Town's computer services vendor, which does not constitute an acceptable disaster recovery plan. A formal disaster recovery plan would need to be more comprehensive, address threats to the Town's IT system, and be formally adopted by the Board.

## **Data Backup**

A strong system of internal controls includes a system to back up (create a copy of) computer processed data. Good business practices require Town officials to run daily backups and keep the backup data as current as possible, and to store backup data at an environmentally and physically secure offsite location for retrieval in case of an emergency.

Town officials have not adopted comprehensive data backup policies and procedures for the computer-processed data within the Town's departments. According to Town officials, although the Town's IT service provider performs periodic backups of data files to a tape, the tape is not stored in a secure offsite location for retrieval in case of emergency, but instead on Town premises in a locked safe. While the safe provides a limited level of security, storing the backup tapes on site subjects the backup media to the same risks (disasters) as the original data and defeats the purpose of a backup control procedure.

## **Remote Access**

Effective internal controls ensure that remote access – the ability to access the computer from the Internet or other external sources – is controlled and monitored so that only authorized individuals may enter or retrieve data. Internal controls include policies and procedures addressing how remote access is granted, who is given remote access, and security issues such as how remote access will be monitored.

The Board has not established policies and procedures for remote access to ensure that computerized data is properly safeguarded. Town officials granted remote access to the Town's computer operations to a private firm for repair and maintenance of the computer system. While Town staff does authorize access to the system, the authorization is not granted for each instance of remote access and no one monitors remote users' activity after they enter the system. As a result, there is a risk that computerized data could be compromised and unauthorized activity could go undetected.

## **Recommendations**

6. The Board should develop and adopt a comprehensive disaster recovery plan that addresses the range of potential threats to the Town's IT system and provides procedural guidance for employees to follow if the Town's computer operations are interrupted or its IT systems or data incur loss or damage. Town officials should distribute the plan to all responsible parties, periodically test the plan, and update the plan as needed.
7. Town officials should ensure that backup copies of data are stored at a secure offsite location.
8. The Board should develop and adopt policies and procedures governing outside users' remote access rights to the Town's computer system.

**APPENDIX A**  
**RESPONSE FROM LOCAL OFFICIALS**

The local officials' response to this audit can be found on the following pages.

*René J. Merrihew, Town Supervisor*  
*Leah Lennon, Town Clerk*



*Jean Frisbee, Council Member*  
*John D. Ganther, Jr., Council Member*  
*Charles Leoni, Council Member*  
*Francis R. Potter, Council Member*

## ***Town of Duanesburg***

5853 Western Turnpike  
Duanesburg, NY 12056  
Phone 518-895-2331  
FAX 518-895-8171

April 2, 2012

NYS Office of the State Comptroller  
Division of Local Government and School Accountability  
One Broad Street Plaza  
Glens Falls, NY 12801

Dear office of the State Comptroller:

On behalf of the Town Board of the Town of Duanesburg, this letter is in response to the draft of your Report of Examination covering the period of January 1, 2010 – March 3, 2011. The Town Board would first like to take this opportunity to thank you for your interest in the Town as well as the patience and professionalism of the auditors performing this valuable service. We are generally pleased with the outcome of the audit considering the substantial scope and elements your office reviewed. As we anticipated, the audit confirmed that there were no improprieties or misappropriations of any kind. The internal controls currently in place are more than adequate to assure residents of Duanesburg of the safety of their funds.

### **Unexpended Surplus Funds**

We acknowledge the recommendations made by the Office of the State Comptroller (OSC) with respect to establishing authorized reserve funds to reduce the amount of unexpended surplus funds. The Town, in fact, has distinct plans for a portion of the unexpended surplus funds but admittedly did not set up formal reserve funds for specific purposes. These times are tumultuous and what used to be easy in the past is no longer so. There are so many variables and important things to consider prior to spending the people's money. For example: We have long considered and planned a building addition to our little town hall, to accommodate the growing needs of our residents and of our court. Approximately four years ago the Schenectady County Sheriff's Department discussed locating a substation in our Town. We approached them to gauge their interest in a consolidation of services. The Town Board thought perhaps our Judges could join them in their new building negating the need for a town hall expansion. This concept remains under consideration. We did not want to commit the funds to a designated reserve fund until we had a more definitive plan.

Recently, the County of Schenectady graciously transferred to the Town, ownership of a small parcel of land in the center of town to create a Veteran's memorial park. We intend to set aside a portion of our unexpended surplus funds to improve this parcel as well as tend to some much needed repairs of ball fields and other projects in our other two parks.

The Town is also faced with a consolidation of the dispatching of emergency services within the county of Schenectady. The costs of this project will be passed on by the county to all of the municipalities in the county. At this time the actual cost to the town of Duanesburg is unclear, although preliminary estimates indicated that the annual costs would be substantial. We plan to designate some of our fund balance to offset the cost of this project to taxpayers.

The Town Board has also recognized the need for modifications and/or repairs at our Highway Garage, for which funds must be available.

The most important and most difficult circumstances to plan for are emergencies and catastrophes. Relatively speaking, and as compared to our neighboring towns, Duaneburg survived Hurricane Irene and Tropical Storm Lee very well. The Town did, however, suffer severe damage to our roads. Almost every culvert was impacted in some way. The cost of the resulting repairs is staggering, and is estimated at approximately \$550,000. FEMA should reimburse a portion of some of the costs, but the amount of reimbursement is unknown. Even so, FEMA simply provides reimbursement after the Town expends funds, subject to FEMA's approval. Regardless, the repairs must be made. We understand that the reimbursement process may exceed four years. Also, as a result of the storms, homeowners lost their homes and the Town has recently discussed participation in a "buyout" program for those that qualify. The total cost of this program is unknown.

In addition to the storm related damage, two Town roads need major emergency culvert repair. These repair expenses are not eligible for FEMA reimbursement, and the cost to the taxpayers is estimated to \$349,000. The combined estimated costs from storm damage (\$550,000) and emergency repairs (\$349,000) is approximately \$899,000.

The town is in the process of forming a third sewer district for the hamlet of Duaneburg. This is a very costly process, and until it is constructed and revenue generated from users of the district, the Town must expend substantial funds. During the construction of our first sewer district in the Village of Delanson we were able to use funds from the unexpended surplus fund until we could begin collecting revenue from that district. We hope for that luxury during this project.

#### Overestimation of Expenditures and Underestimation of Revenues

The Town also acknowledges your recommendation to develop a better plan of estimating expenditures and revenues. We understand your findings when examined and presented as a broad stroke overview. The tables you provided in the report were helpful and will be used in the future. We need to clarify, if only for the people in our Town, that the budget is not just a broad stroke overview but a line by line estimate influenced by many factors.

Concerning revenues, and by way of example, the sales tax revenue provided by Schenectady County is our largest revenue source after tax collection. The Town's share is allocated through a formula that allows for a guaranteed portion. Any additional funds disbursed to the Town are dependent on sales tax collected throughout the county above and beyond the original estimates. The guaranteed portion is \$461,757. Any portion above the guaranteed amount is subject to current levels of spending by consumers and sales tax generated in the county. In the current economic climate, we were not comfortable appropriating more than \$500,000 to our budget funds. We also note that mortgage tax, which is another revenue source, has declined from \$246,312 in 2006 to \$117,296 in 2011. This decline cannot be predicted and speaks volumes as to the difficulty in estimating an accurate amount of revenue.

Concerning expenditures, there have also been mitigating factors during the 2006 – 2010 time period reviewed. For example, in one year we budgeted our usual amount for Election Expense, but Schenectady County took control of the election costs leaving that amount unexpended in our budget. Further, each year the costs of the NYS Retirement system and health insurance are undeterminable until long after we are required by law to have our budget completed and approved. One year we reacted to reports of a 16% increase for retirement system costs. The actual increase came in much lower, again leaving the remaining amount unexpended.

In a budget of our size, even small variations on a budget line can give the appearance of gross over budgeting, especially when presented in percentage form.

### Information Technology

The Town acknowledges your recommendation to adopt a comprehensive disaster recovery plan for the Town's IT System. We disagree with this finding as we do have a disaster recovery plan that includes offsite backup of data on a daily basis at an off-site location. We will formally adopt this plan. We also acknowledge that the plan was not distributed nor periodically tested, and that we have not yet adopted procedures governing remote access.

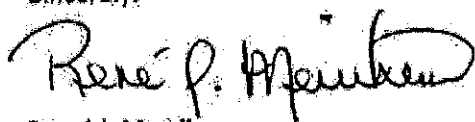
See  
Note 1  
Page 21

### Conclusion

In closing, when considering the "outside" events that have substantial effect on our Town and examining the disastrous results for those Towns not carrying an adequate reserve fund to cover unexpected costs, the Town Board takes pride in having a surplus and not a deficit, having the ability to meet our operating expenses and having funds available should a serious emergency arise.

We would again like to thank you for the report and we look forward to working with you in the future as we develop our Corrective Action Plan.

Sincerely,



Rene J. Merrihew  
Duquesburg Town Supervisor

Duanesburg Town Court  
5853 Western Turnpike  
Duanesburg, New York 12056  
518-895-8922

March 30, 2012

Office of the State Comptroller  
Division of Local Government  
and School Accountability

Dear Sirs,

From January 1, 2010-March 3, 2011 an examination of the Financial Condition and Internal Controls over Justice Court Operations and Information Technology was performed in the Town of Duanesburg. Part of this report dealt with the Justice Court. The two areas that were found to be in the need of some improvements were the bank reconciliations and that the bail funds were monitored and disbursed properly.

Since this report I have instituted a policy that ensures that the bail fund is kept up to date and that the balance is carried forward every month even though no bail was taken in or disbursed thus making it easy to look up the bail monies that are in my account at any given time and match them to a bank reconciliation. I have also implemented the use of monthly bank reconciliations and analyses of court liabilities for comparison with available cash using the monthly checklist for review of Justice Court records from the Justice Court Handbook and will do the report at the end of each month. These new procedures should insure the courts accountability as to any money issues.

I would like to thank the auditors for their thoroughness and professionalism while performing their duties. I believe that the recommendations will make this office more proficient as well as accountable.

Sincerely,



Robert B. Butler  
Town Justice

## **APPENDIX B**

### **OSC COMMENT ON THE TOWN'S RESPONSE**

#### **Note 1**

During our audit fieldwork, Town officials indicated that the backup tape is stored on Town premises in a locked safe, not offsite. We have modified the report to clarify that the Town has no formally adopted policies for disaster recovery and data backups. The distribution and implementation of comprehensive, formally adopted policy guidelines will help preserve the Town's critical data in the event of a disaster.



## APPENDIX C

### AUDIT METHODOLOGY AND STANDARDS

Our overall goal was to assess the adequacy of the internal controls put in place by officials to safeguard Town assets. To accomplish this, we performed an initial assessment of the internal controls so that we could design our audit to focus on those areas most at risk. Our initial assessment included evaluations of the following areas: financial condition and control environment, cash receipts and disbursements, cash management, Justice Court operations, water and sewer rents, purchasing, payroll and personal services, and information technology.

During the initial assessment, we interviewed appropriate Town officials, performed limited tests of transactions, and reviewed pertinent documents, such as Town policies and procedures manuals, Board minutes, and financial records and reports.

After reviewing the information gathered during our initial assessment, we determined where weaknesses existed, and evaluated those weaknesses for the risk of potential fraud, theft, and/or professional misconduct. We then decided on the reported objectives and scope by selecting for audit those areas most at risk. We selected financial condition, Justice Court operations, and information technology for further testing.

To accomplish our audit objective and obtain valid evidence, our procedures included the following:

- We analyzed various account balances in the Town's accounting records and verified their accuracy.
- We interviewed the Town Clerk and the independent contractor that provided IT services to the Village to obtain an understanding of internal controls over the Town's computerized system.
- We interviewed Court personnel to gain an understanding of their operation.
- We compared cash receipts and disbursements with supporting documentation, such as receipt books, bank statements, and canceled checks.
- We compared amounts recorded in Justices' accounting records to amounts deposited and the amounts included in the Court's monthly reports to JCF.

We conducted this performance audit in accordance with generally accepted government auditing standards (GAGAS). Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

## **APPENDIX D**

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# **EXHIBIT**

## **E**



**H. Carl McCall**  
**Comptroller**

State of New York  
Office of the State Comptroller

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# **Town of Duanesburg**

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## **Report of Examination**

**Period Covered: January 1, 2001 - April 30, 2002**  
**2002M-206**



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STATE COMPTROLLER



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STATE OF NEW YORK  
OFFICE OF THE STATE COMPTROLLER

**Report: 2002M-206**  
**Filed: December 13, 2002**

**TO THE SUPERVISOR AND MEMBERS  
OF THE TOWN BOARD  
OF THE TOWN OF DUANESBURG  
SCHENECTADY COUNTY, NEW YORK:**

Pursuant to Article V, Section 1 of the State Constitution, and further authority vested in the State Comptroller by Article 3 of the General Municipal Law, we have audited selected financial activities of the Town of Duanesburg for the period January 1, 2001 through April 30, 2002. The results of our audit disclosed certain findings and recommendations which are presented in this report. These findings and recommendations have been discussed with local officials, and their comments have been considered in preparing this report.

One of the State Comptroller's top priorities is to establish and maintain a strong partnership between this office and the local governments of New York State. A primary objective of this partnership is to assist local governments in strengthening their financial management systems. Audits such as this are an important component in accomplishing this objective. They are designed to identify current and emerging issues and provide recommendations for improvement.

If we can be of assistance to you or if you have any questions concerning this report of examination, please feel free to contact the local regional office for your County listed at the back of this report.

Office of the State Comptroller  
Division of Municipal Affairs

# Executive Summary

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## Background

The Town of Duanesburg provides various services to its residents including general government support, snow removal, and street maintenance. Most of the town's expenses incurred in providing these services are accounted for in the town-wide general fund, town-wide highway fund and the part-town highway fund. For the fiscal year ended December 31, 2001, the town reported expenditures of \$594,822 in the town-wide general fund, \$283,093 in the town-wide highway fund and \$175,865 in the part-town highway fund.

## Objectives and Scope of Audit

The objective of our audit was to test for significant instances of non-compliance with fiscally related laws, rules and regulations, and guidance of the State Comptroller relevant to the scope of our audit. Our examination addressed the following questions related to the Town of Duanesburg for the period January 1, 2001 through April 30, 2002:

- Did the town supervisor maintain accounting records and reports that were properly supported and recorded, summarized and reported all financial activity?
- Was cash properly recorded, deposited, and disbursed?
- Were claims properly supported, approved and recorded in accordance with management's directive and statutory requirements?
- Was corrective action taken in response to findings and recommendations in our prior Report of Examination?

## Audit Findings

Our audit disclosed findings that should be reviewed by the Town Board for appropriate action. Good management practices require that town officials take prompt action concerning our recommendations. We believe that prompt action by town officials will help protect the town's resources from possible loss or improper use and ensure compliance with appropriate statutory provisions.



**Executive Summary (Continued)**

**Comments of Local  
Officials**

The town supervisor's accounting records and annual financial report were not complete and accurate and the annual financial report was not filed with the State Comptroller within the time required.

Based on our audit tests and procedures, nothing came to our attention to indicate that cash was not properly recorded, deposited and disbursed.

The Town Board lacks adequate control over the processing and payment of claims.

Although the town took corrective action in relation to a certain finding in our prior report, the town has not taken adequate action in relation to reserves, annual accounting and the Section 8 Housing Assistance Program.

We discussed issues in the report with local officials and their comments have been considered in preparing the report. Local officials were given an opportunity to respond to our findings and recommendations within 30 days of the exit conference but they did not respond.

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# Introduction

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## Background

The Town of Duanesburg is located in Schenectady County in eastern New York. In 2000 the town had a population of 5,808. The town provides various services to its residents including general government support, snow removal, and street maintenance. Most of the town's expenses incurred in providing these services are accounted for in the town-wide general fund, town-wide highway fund, and the part-town highway fund. For the fiscal year ended December 31, 2001, the town reported expenditures of \$594,822 in the town-wide general fund, \$283,093 in the town-wide highway fund and \$175,865 in the part-town highway fund.

## Audit Scope, Objectives and Methodology

During this audit we examined selected financial activities of the Town of Duanesburg for the period January 1, 2001 through April 30, 2002.

We use a risk-based approach to select areas for audit. This approach focuses our audit efforts on those areas we identify as having the greatest probability for needing improvement. As a result, we prepare our report on an exception basis, highlighting those areas needing improvements and not addressing areas that appear to be functioning properly.

The objective of this audit was to test for significant instances of noncompliance with fiscally related laws, rules, regulations and guidance of the State Comptroller pertinent to the scope of our audit. We focused our audit on the following areas:

- Chief Fiscal Officer's Records and Reports
- Cash Receipts and Disbursements
- Claims Processing

We conducted our audit in accordance with Generally Accepted Government Auditing Standards. Such standards require that we plan and perform our audit to adequately assess those operations that are included in our audit scope. Further, those standards require that we understand the internal control structure at the town and its

## Introduction (Continued)

compliance with those laws, rules and regulations that are relevant to those operations, which are included in our audit scope. An audit includes examining, on a test basis, evidence supporting transactions recorded in the accounting and operating records and applying such other auditing procedures as we consider necessary in the circumstances. An audit also includes assessing the estimates, judgments and decisions made by management. We believe our audit provides a reasonable basis for our findings and recommendations.

To accomplish our objectives we interviewed appropriate town officials and employees, reviewed the town's financial reports, tested selected records and transactions, and examined pertinent documents. The specific tests and procedures are noted in the findings contained in the Results of Audit Section.

The management of the town is responsible for its financial affairs and for safeguarding its resources. This responsibility includes establishing and maintaining an internal control structure to provide reasonable, but not absolute, assurance that resources are safeguarded against loss from unauthorized use or disposition; that transactions are executed in accordance with management's authorization and are properly recorded; that appropriate financial reports are prepared; that applicable laws, rules and regulations are observed; and that appropriate corrective action is taken in response to audit findings. Nevertheless, errors, irregularities, and instances of noncompliance may occur and not be detected because of inherent limitations in any internal control structure.

### Corrective Action

The Town Board has the responsibility to initiate corrective action. Pursuant to Section 35 of the General Municipal Law, the Town Board should prepare a plan of action that addresses the recommendations in this report and forward the plan to our office within ninety days. For guidance in preparing your plan of action, you may refer to applicable sections in the publication issued by the Office of the State Comptroller entitled *Financial Management Guide for Local Governments*. We encourage the Town Board to make this plan available for public review in the town clerk's office.

# Results of Audit

## Supervisor's Records and Reports

### Internal Control and Compliance

Our review of the town's 2001 and 2002 accounting records and the annual financial report filed with the State Comptroller for the fiscal year ended December 31, 2001 disclosed numerous deficiencies. We believe that the deficiencies noted during the course of our review represent serious internal control weaknesses, which negatively impacted the Town Board's ability to rely on financial reports for monitoring town operations and making financial decisions. In particular we noted the following:

The town supervisor did not file the 2001 annual financial report with the State Comptroller until June 6, 2002. General Municipal Law, §30 requires that the town supervisor file with the State Comptroller a certified annual financial report of the town's financial condition within sixty days of the close of the fiscal year. Upon written request from the town supervisor the State Comptroller may extend the period for filing such report for an additional sixty days. However, there was no indication that the town had requested such extension. Therefore, the town's annual financial report for the fiscal year ended December 31, 2001 should have been filed by March 1, 2002.

Notes to the financial statements were not included with the annual financial report. Generally accepted accounting principles require the presentation of notes to the financial statements, since such notes are an integral part of the financial statements. These notes should contain a summary statement of the town's significant accounting policies and the presentation of other information necessary for full disclosure and clear understanding of the financial statements.

As of June 11, 2002, year-end adjustments that were reflected in the town's annual financial report were not recorded in the town's accounting records.

## Results of Audit (Continued)

General ledgers for the year 2001 were not presented for our review; thus, cash and the other assets and liabilities reported could not be traced to the accounting records.

During the audit we noted certain accounting records, such as the 2002 cash receipts journal, were being taken home by the bookkeeper. As a result, these records may not have been available for public inspection at all reasonable hours of the day. Town Law, §29 and General Municipal Law, §51 provide that the books and records of the town supervisor should be located in a public building and be available for public inspection during regular business hours.

Although reported, general ledger accounts were not maintained for the general fixed assets account group and for the sewer district capital project.

The fixed asset inventory records have not been updated since 1999.

The capital projects fund reported as revenue a transfer of \$20,000 from the town-wide general fund however, the town-wide general fund did not report a transfer to the capital projects fund.

Certain transfers made in March and June 2002 were reported as deposits in transit and outstanding checks at December 31, 2001, in the annual financial report's bank reconciliation. The transfers are as follows:

Bank Account Transferred From	Bank Account Transferred To	Amount	Date
Shafer Park Money Market	General Fund Money Market	\$5,000	March 5, 2002
Park and Recreation Savings	General Fund Money Market	\$ 665	June 6, 2002

## Results of Audit (Continued)

In addition, \$5,000 was transferred on June 6, 2002 in error from the Shafer Park bank account, which represented a duplicate transfer of the money transferred on March 5, 2002 noted above.

Accountability over financial resources is greatly diminished when accounting records are inaccurate and incomplete. The lack of complete and accurate accounting records inhibits the necessary monitoring of the fiscal operations of the town by the Town Board. Financial decisions that the Town Board must make will be difficult if such decisions are based on information developed from incomplete and inaccurate records. A timely annual financial report and accurate accounting records provide the Town Board with the necessary financial information to monitor the operation of the town and are useful as a reporting medium to the general public.

### 1. Recommendation

The Town Board should take the necessary actions to ensure that the town supervisor maintains complete, accurate, up-to-date accounting records and files the annual financial report with the State Comptroller within the prescribed statutory period. Also, the town's annual financial report should be in conformance with generally accepted accounting principles and as prescribed by the State Comptroller.

### Interfund Advances

The town made cash advances between funds that were not repaid at year end.

Detailed accounting records were not maintained for interfund activities.

At December 31, 2001, the following interfund advances were outstanding:

**Results of Audit (Continued)**

Fund	Due From Other Funds	Due To Other Funds
Town-Wide General	\$43,686	\$ 0, 000
Part-Town Highway	0,000	2,300
Capital Projects	2,300	43,686
Total	\$45,986	\$ 45,986

Moneys advanced between funds must be repaid as soon as possible but in no event later than the close of the fiscal year in which the advance was made (General Municipal Law, §9-a).

**2. Recommendation**

The Town Board should ensure that moneys advanced between funds be repaid no later than the close of the fiscal year in which the advance was made.

**Annual Accounting**

There was no evidence in the minutes of the proceedings of the Town Board or otherwise presented to us by town officials indicating that the Town Board had audited, or caused to be audited, the financial records and reports of town officers and employees who had received or disbursed moneys on behalf of the town for the fiscal year ended December 31, 2001.

On or before the twentieth day of January, each person, who as a town officer or employee received or disbursed any moneys in the previous year, should account with the Town Board for such moneys and should produce all books, records, receipts, vouchers and cancelled checks (Town Law §123). Additionally, Section 2019-a of the Uniform Justice Court Act requires that every town justice present his or her records and dockets to the Town Board at least once a



## Results of Audit (Continued)

### Reserves

year. Such annual accounting to, and examination by, the Town Board provides an added measure of assurance that financial records and reports contain reliable information on which to base management decisions and gives the Town Board the opportunity to monitor the fiscal procedures of the town.

A similar finding appeared in our prior Report of Examination.

#### 3. Recommendation

The Town Board should develop procedures to ensure that required audits are performed annually on the financial records and reports of town officers and employees who receive or disburse moneys on behalf of the town.

The town has set aside moneys in separate bank accounts that have not been properly established as reserves.

As of April 30, 2002, the town had the following bank account balances for the apparent purposes indicated by their respective account titles:

Park and Recreation Donation Account	\$3,488
Park and Recreation Certificate of Deposit	\$3,071

Nothing was presented to indicate that reserve funds were established for these purposes pursuant to Article 2 of the General Municipal Law.

If it is the intent of the Town Board to maintain those reserves provided for by law and continue to sequester moneys therein for future use, then formal action of the Town Board establishing such reserves in conformity with statutory requirements should be taken.

A similar finding appeared in our prior Report of Examination.

**Results of Audit (Continued)**

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**Claims Processing**

**4. Recommendation**

The Town Board should review its policies and procedures as they relate to the establishment of reserve funds, giving full consideration to the General Municipal Law. For guidance in this area, we recommend that the Town Board refer to Section 6 of the publication issued by the Office of the State Comptroller entitled *Financial Management Guide for Local Governments*.

The Town Board lacks adequate control over the processing and payment of claims.

In order to test for procedural controls over the verification and approval of claims, we judgmentally selected and tested a total of thirty-five claims paid during the period January 1, 2001 through April 30, 2002. Our tests disclosed the following:

Twenty-five of the claims tested involved the purchase of goods and services. However, in ten instances, the supporting documentation attached to the claim was not signed by a town officer or employee acknowledging receipt of goods and services. For example, documentation attached to one claim totaling \$2,194 for highway equipment was not signed to allow for a proper audit. For improved control of town purchases, delivery slips and invoices should be signed as evidence to the Town Board, when reviewing claims for payment, that goods and services have been received.

Two claims did not have supporting documentation attached, such as delivery slips or invoices. For improved control of town purchases, documentary evidence of delivery of goods and services should be attached to vouchers so that it is available to the Town Board when they review vouchers for payment.

Four claims were insufficiently itemized or lacked adequate supporting documentation to allow for a proper audit. For example,

## Results of Audit (Continued)

### Section 8 Housing Assistance Program

one claim totaling \$379 was paid from a statement and photocopy of the packing slip. Claims should be accompanied by original invoices and contain sufficient detail to permit a proper audit by the Town Board (Town Law, §118).

Twenty claims did not bear evidence of departmental approval. With certain exceptions, not applicable here, claims should not be approved and paid unless there is an itemized voucher presented to the Town Board that has been approved by the officer whose action gave rise to the claims. Then and only then is the Town Board in a position to audit and allow the payment of the claim (Town Law, §118(1)).

One payment totaling \$345 had no invoice or voucher to support the payment. Town Law, § 118 provides that the town use vouchers to control expenditures.

#### 5. Recommendation

For purposes of good internal control and compliance with statute, the Town Board should take the necessary corrective action to ensure that all claims are properly processed prior to actual payment. For guidance in this area, the Town Board should refer to Section 8 of the publication issued by the Office of the State Comptroller entitled *Financial Management Guide for Local Governments*.

The town does not have sufficient control over expenditures of its housing assistance program funds.

The town has been designated as a public agency by the U.S. Department of Housing and Urban Development (HUD) for administration of housing assistance payments under Title 24, Housing and Urban Development, Chapter VIII, Part 882, Section 8. As a public housing agency, the town has the responsibility of administering rental assistance grants.

## Results of Audit (Continued)

The town contracts with a consulting firm for program management, record keeping, and reporting functions. Money is disbursed by the town from a town checking account to the consulting firm based on monthly program information provided by the firm. The consulting firm issues the individual program checks from its own bank account. We found no evidence that the Town Board audited and approved the individual payments as listed on the consulting firm's program printouts. Such board action should have been taken pursuant to Town Law, §118.

While the Town Board may contract with a consulting firm for program administration, the agreement is subject to certain restrictions. Since the town is ultimately responsible for the control over and expenditure of program funds, we believe that such funds should not be advanced or placed in the custody of a private firm.

A similar finding appeared in our prior Report of Examination.

### 6. Recommendation

The town supervisor should retain custody and control of housing assistance program funds. Such control includes payment of program benefits by town checks from its own bank account. With regard to the processing, approval and payment of benefits (claims), a contract with a firm might authorize the firm to receive, investigate, and recommend approval of benefits (claims). However, the actual auditing and approval of the claims should be performed by the Town Board and the disbursement of funds should be performed by the supervisor.

## APPENDIX

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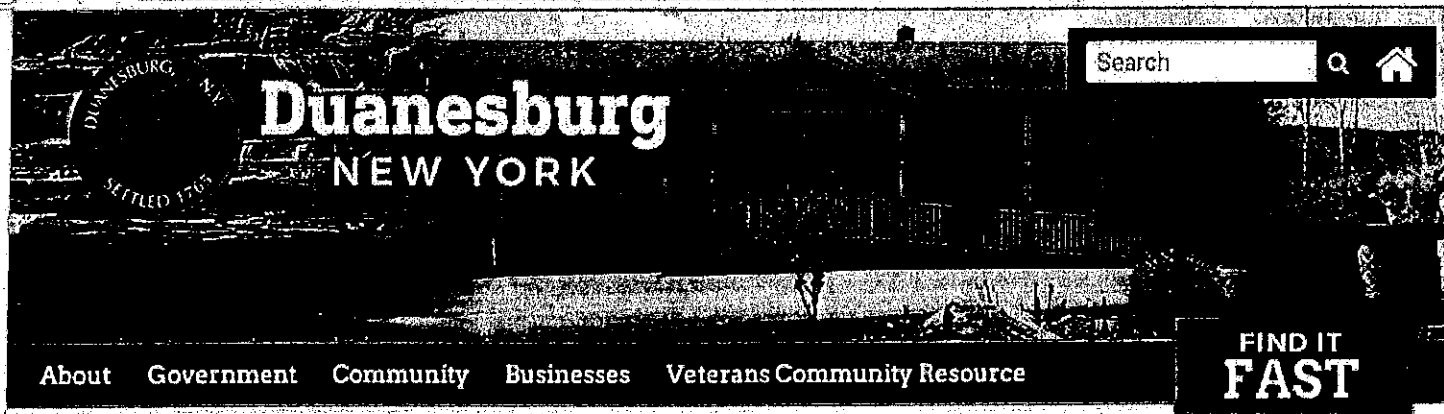
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## November 12, 2020

**Meeting date:** Thursday, November 12, 2020

The link to the November 12, 2020 meeting minutes is omitted

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