



Town of Chenango Work Session Agenda Wednesday – July 20, 2022 @ 5:00 PM

5:00pm: PLEDGE OF ALLEGIANCE




5:00pm: OPEN FORUM

Guests shall speak in an orderly fashion and are limited to remarks of five (5) minutes or less. The speaker shall deliver their comments or concerns regarding the Town of Chenango in a civil tone and without the use of profanity, personal attacks or other disruptive behavior which may result in the offender's removal from the meeting. The speaker shall not be interrupted except in a matter of urgency.

5:15pm: PUBLIC HEARINGS

5:15pm: PANEL PRESENTATION

DEPARTMENT HEAD REPORTS

3rd Work Session
5:15pm: Highway – Derin Kraack
 Highway Report 7.20.22.docx
5:25pm: Building Ordinance – Gavin Stiles
 Ordinance Report 7.20.22.docx
5:35pm: Dog Control – Joel Troutman
 Dog Control Report 7.20.22.docx

5:45pm: OLD BUSINESS

- Planning Board Recommendations for Chenango Bridge Properties



Planning Board
Advisory Letter PDD



Planning Board
Advisory Letter PDD

- Engineer / Estimator Referrals – Urda Engineering



RFQ for Engineer
and Estimator.pdf

- Pyramid – Email Host

6:15pm: NEW BUSINESS

6:15pm: REVIEW OF RESOLUTIONS

- Resolution to Approve Abstract #13



Resolution for
Abstract 13.docx

- Resolution for Mid-Year Budget Modifications



Resolution for Mid
Year Budget Amend.



Mid Yr Budget Mod
Sched A.pdf

- Resolution for Urda Engineering Out of Scope Work – Biosolids Composting Permit Renewal



Resolution for Urda
Engineering Out of



Urda Engineering
Out of Scope Comp.

- Resolution for WWTP Joint Consolidation



ChenangoT-42579-
Sewer District Consol



WWTP Joint
Consolidation Back-

- Bond Resolution to Increase Funding for WWTP Project to \$40m



ChenangoT- 42579
-OrderAfterPublicHe

- Resolution Establishing Highway Equipment Reserve Fund



Resolution to
Establish Reserve Fu

- Resolution for Ground Lease for Castle Creek USPO



Resolution
Authorizing USPS Le

6:30pm: UNFINISHED BUSINESS

- Town Board Projects



Town Board
Projects.xlsx

6:40pm: FYI – FROM TOWN SUPERVISOR

- Town of Chenango Audit Report for Fiscal Year Ending 12.31.21



2021 Audit
Report.pdf

6:45pm: OPEN FORUM

Guests shall speak in an orderly fashion and are limited to remarks of five (5) minutes or less. The speaker shall deliver their comments or concerns regarding the Town of Chenango in a civil tone and without the use of profanity, personal attacks or other disruptive behavior which may result in the offender's removal from the meeting. The speaker shall not be interrupted except in a matter of urgency.

MEETING and PUBLIC HEARING REMINDERS

- July 26, 2022 – Zoning Board of Appeals, 7:00pm
- August 3, 2022 – Work Session, 5:00pm; Town Board, 7:00pm
- August 8, 2022 – Planning Board, 7:00pm
- August 10, 2022 – Work Session, 5:00pm

Derin Kraack Work Session

July 20, 2022

Additional/Alternative ARPA Projects:

#1 - Kelly Rd: This is going to need additional work that was not a part of the original scope of work. There is ongoing bank erosion occurring that will need additional work done – possible use of ARPA funds.

#2 - Fuller Rd: The drainage upgrades near Dunkin Donuts

Smith Hill Rd/Wallace Rd:

I met with NYS DOT regarding the creek and their possible assistance in the ongoing issues there.

Drop Off Days/E-waste collection

Just a reminder that this is coming up in September. There will be a one-day e-waste collection date here at the town hall on September 10th and the Drop Off Days will run between September 14th to the 17th.

Road Striping:

The County is going to stripe our roads again. The cost of materials, however, has escalated dramatically in price. Paint is approximately 20% to 30% higher and the cost of beads has doubled in cost since 2021.

Mechanical Repairs:

This is just a reminder that the Town's Mechanic has surgery scheduled in August and that he will be out of work for a minimum of four weeks with the potential for even longer. If repairs can not be made in-house using current force account labor, the town's equipment will need to be serviced out of house.

Ordinance Report JUNE 2022

Building Permits

	Residential	Commercial
Received	10 -Thompson, Prentice, Heath, Hanel, Graupman, Scarzini, Pasquale, Samsel, Lori Ashley Properties LLC, Abbey Family Trust Number 4	
Issued	6	
Inspections	12	
C of O		
C of C	6	

Building Permit Fees Collected: \$ 643.00

Special Permits

Type of Permit	# Permits Received	Permit Fees Paid	Applicant(s)
Sign	2	\$ 250.00	Splash Car Wash LLC, BC Development
Site Plan	2	\$ 700.00	Ransom Road LLC, Dunkin
Variances	2	\$ 90.00	Mace, West (fee waived)
Other	2	\$ 2075.00	In-house review (High Standards), SWPPP (Ransom Road LLC)

Fees Collected Total: \$ 3115.00

Fire Inspections

	Total	Previously Done	New This Month	% Completed
Annual	45	--	5	11%
Tri-Annual	62	1	4	8%

Ordinance Report JUNE 2022

Complaints

Total No. of Complaints Received: 39

Closed: 15

Complaint Type	# of Complaints	Open	Closed
Property Maintenance	12	10	2
Open Storage garbage/debris	3	3	
Open Burning/smoke	1		1
Junk Vehicles	4	2	2
Grass/undergrowth	10	5	5
Noise	2	2	
Operating a business			
BWOP	4	4	
Rec vehicles/trailers	3	3	
Illegal fill			

DCO REPORT JUNE 2022

Date: 06/21/22

Nature of Complaint: Barking dogs in the area.

Response: Responded to the address given by the complainant and spoke with the owner in regards to this matter and gave a warning.

Date: 06/21/22

Nature of Complaint: Running at large.

Response: Spoke with the dog owner and advised him to properly harness his dog while outside of his property.

Date: 06/26/22

Nature of Complaint: Barking dog in the area.

Response: Spoke to dog owner and gave a warning in regard to this matter.

Date: 06/27/22

Nature of Complaint: Running at large

Response: I responded to the address provided by the complainant and observed 5 dogs at the address that were unlicensed. I advised the owner to get the dogs licensed and to properly obtain a special permit.

Date: 06/27/22

Nature of Complaint: Dog attacked another dog.

Response: Spoke with the complainant who advised she only wanted to make a report for documentation purposes and did not wish to pursue any further charges.

Date: 06/30/22

Nature of Complaint: Barking dog in the area.

Response: Responded to the address provided and witnessed the owner playing with her dog in her yard. I advised her to keep her dog quiet.

Date: 07/11/22

Nature of Complaint: Running at large.

Response: Responded to the area provided and captured the dog running at large and transported it to the Broome County Dog Shelter and completed according paperwork.



TOWN OF CHENANGO

July 12, 2022

1529 NY Rt. 12
Binghamton, N.Y. 13901
Telephone (607) 648-4809
Fax (607) 648-8511

TOWN BOARD
Town of Chenango
1529 NYS RTE 12
Binghamton, New York 13901

RE: Local Law#5 Amending the Zoning Ordinance of the Town of Chenango to eliminate the Pdd-r zoning and map to Neighborhood Commercial / Residential.

Dear Chairman and all Board Members:

At their meeting on Monday July 11, 2022 the Planning Board considered rezoning the following parcels from Planned Development District Recreational (Pdd-r) to Neighborhood Commercial (NC). See the attached map outlined in red.

1 Kattelville Road -TM#112.06-6-24
612 River Road -TM#112.06-6-15
604 River Road – TM#112.06-6-14
614 River Road -TM#112.06-6-16
716 River Road – TM#112.07-7-2

Next 2 parcels on the map Zoned Residential (R) zoning classification. Rezone both parcels to be incorporated into the new NC Zoning.

712 ½ Rear River Road – TM#112.06-6-22.2
714 River Road- TM#112.07-7-1


The remaining 5 parcels on River Road to remain as Residential Zoning.

622 River Road – TM#112.06-6-18
626 River Road – TM#112.06-6-19
628 River Road – TM#112.06-6-20
710 River Road – TM#112.06-6-21
712 River Road – TM#112.06-6-22.1

The Planning Board recommends the Town Board rezone the following:

- The 5 parcels on 1 Kattelville Road/ River Road noted above from PDD-R to NC.
- The 2 parcels zoned Residential to be incorporated into the new NC Zoning. Both parcels owned by the Chenango Commons Mgmt. LLC.
- Leave the 5 residential parcels on River Road to remain as Residential Zoning.

Sincerely,


Brian Donnelly, Interim Planning Board Chair
BD:da
CC: :Keegan Coughlin

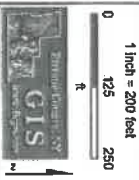
PDD-R Zone



Chavango Zoning

	Planned Development Residential II
	Planned Development Industrial
	Planned Development Commercial
	Planned Development Recreational
	Commercial Development
	Agricultural
	Neighborhood Commercial

Parcels



DISCLAIMER: Brown County does not guarantee the accuracy of the data presented. Information should be used for illustrative purposes only.



TOWN OF CHENANGO

1529 NY Rt. 12
Binghamton, N.Y. 13901
Telephone (607) 648-4809
Fax (607) 648-8511

July 12, 2022

TOWN BOARD
Town of Chenango
1529 NYS RTE 12
Binghamton, New York 13901

RE: Local Law#5 Amending the Zoning Ordinance of the Town of Chenango to eliminate the Pdd-r zoning and map to Agricultural Zoning.

Dear Chairman and all Board Members:

At their meeting on Monday July 11, 2022 the Planning Board discuss the rezoning of the following from Planned Development District Recreational (Pdd-r) to Agricultural .See the attached map outlined in red.

638 Dimmock Hill Road – TM#076.04-2-26

331 W. Chenango Road – TM#094.01-1-1

The Planning Board recommends that the Town Board convert the 2 parcels from Pdd-r to Agricultural as long as it does not impact their existing use.

Sincerely,

Brian Donnelly, Interim Planning Board Chair

BD:da

CC: :Keegan Coughlin

PDD-R Zone



DISCLAIMER: Browne County does not guarantee the accuracy of the data presented. Information should be used for illustrative purposes only.

07/20/2022 WORK SESSION



106 Main Street
Suite #4
Windsor, NY 13865
607.760.6545
alex@urdaengineering.com

Department Head
Engineering



From: Alex Urda, P.E. – Engineer for the Town

1. URDA Contract Amendment update relative to Wastewater project. Available for any questions.
2. URDA Contract Amendment to assist Greg/Bruce with the Biosolids compost facility NYSDEC permit renewal. Available for any questions.
3. RFQs for Wastewater Projects (“Northgate Wastewater Treatment Plant Improvements” and “Sanitary Sewer Collection System Approvements”). I requested quotes from 3 professional engineering firms and 3 professional project cost estimators as requested by the Town Board. See below:
 - a. I reached out to wastewater specialized engineering consultants to requests quotes and schedule to conduct a 3rd Party Peer Review of both of the wastewater projects with a 45 day term to complete. Review would include review of constructability and any items out of scope/in excess of permit criteria. The three firms were as follows, including their responses received by Friday July 15, 2022 (no particular order).
 - i. GHD Declined to quote. No time available to fit our schedule.
 - ii. C&S Declined to quote. No time available to fit our schedule.
 - iii. CT male Declined to quote. No time available to fit our schedule.
 - b. I reached out to three professional estimating firms to requests quotes and schedule to conduct project estimating for both projects with a 45 day term to complete. Estimating would (a) and estimate of construction costs at the time of original bid for comparison, and (b) an estimate of costs projected to a spring 2023 construction start as project. The three firms were as follows, including their responses received by Friday July 15, 2022 (no particular order).
 - i. Upstate Estimating Service Declined to quote. No time available to fit our schedule.
 - ii. ICI No quote received.
 - iii. Trophy Point See attached quote for \$30,000.00

I request review of both of these RFQ processes by the Board and direction on how to proceed.
4. Kelly Road:
 - a. One section of the plate arch is damaged by a stone and needs repair. I am in correspondence with the Contractor to resolve prior to payment of their final pay request that I received.
 - b. Change Order #2. Derin and I have routinely inspected Kelly Road and the stream channel. We have noted that the stream channel needs additional stabilization of the banks and channel that are outside of the scope of the original project. We have had several storms, including one just two weeks ago, that continue to cause scour damage and erosion that we need to stabilize to protect the recent work completed. This is no fault of the Contractor’s work. I am working on a Change Order for Byler (original contractor) to price based on their contract and unit prices, and to complete. We will present it to you for approval when complete with anticipation to approve 8/3 or 8/10 to not delay on riprap work.

5. Other discussion?

Town of Chenango

Northgate Wastewater Treatment Plant Improvements

For Urda Engineering, PLLC
Attn: Alexander N. Urda
106 Main Street, Suite #4
Windsor, NY 13865

In Response To:
Request for Proposal
Email from Alexander N. Urda on 7/6/2022



Fee Proposal for
Cost Estimating Services

7/14/2022

Trophy Point, LLC

Blasdell, NY

Pittsburgh, PA

New York, NY

Contact: Rich Chudzik
Phone: 716-823-0006
Email: rchudzik@trophypoint.com

Fee Proposal

In direct response to the referenced solicitation, Trophy Point proposes to provide **Construction Cost Estimating** services in support of the **Town of Chenango – Northgate Wastewater Treatment Plant Improvements** project for the following:

Fixed Fee Amounts

Description	Fee
Construction Documents Estimate (C1 & C2 Bid Sets)	\$30,000

The estimate will be prepared in CSI Format.

This proposal does not include time for Trophy Point attendance at meetings. Should Trophy Point's participation be required at meetings, our Commercial Rates will be applied.

The pricing above does not include site walkthroughs. If required, Trophy Point will provide such services against our Commercial Rates. Travel expenses will be billed at cost to the client for such visits.

Value Engineering / Scope Reduction pricing is not included in this proposal and, if required, will be billed on an hourly basis against our Commercial Rates.

This proposal does not include the reconciliation of the estimate with a construction manager, third party estimating firm, or another party at any point in time.

Reimbursable expenses (i.e. printing of plans, travel, mileage), if required, will be billed at cost to the client.

Upon receipt of the drawings and the authorization-to-proceed, approximately four (4) to five (5) weeks will be required to prepare the estimate.

This proposal is based on the receipt of PDF or TIFF files of the drawings and one (1) complete printed set of full-size scalable drawings.



Should you have any questions, please do not hesitate to contact me directly.

We are excited to work with you in achieving your vision!

Respectfully,

Richard G. Chudzik

Richard G. Chudzik

President & Owner
Trophy Point, LLC
4588 South Park Avenue
Blasdell, NY 14219
Phone: 716-823-0006
Email: rchudzik@trophy.com

Signature of this proposal below represents the acceptance of all pricing and terms as noted above.

AUTHORIZED BY:

Printed Name

Title

Signature

Date



RESOLUTION NO. _____

RESOLUTION APPROVING ABSTRACT NO. 13

At a regular meeting of the Town Board of the Town of Chenango, held on the 20th day of July, 2022, the following resolution was offered and seconded:

RESOLVE to pay the attached and incorporated herein Abstract of Bills. Abstract 13, dated July 13, 2022.

General Fund - Voucher Nos. 453-492; Check Nos. 5298-5332 totaling the sum of \$154,230.42.

Highway Fund - Voucher Nos. 183-198; Check Nos. 1820-1832, totaling the sum of \$99,735.07.

Water Fund - Voucher Nos. 127-136; Check Nos. 1776-1785 totaling the sum of \$7,215.26.

Sewer Fund/Sewer 12 - Voucher Nos. 185-195; Check Nos. 2136-2144 totaling the sum of \$13,149.80.

Special Districts/Street Lights – Voucher Nos. 15; Check Nos. 1184 totaling the sum of \$288.61.

Capital Projects/Sewer Consolidated – Voucher Nos. 20-21; Check Nos. 1088-1089 totaling the sum of \$989.50.

WHEREAS, this resolution shall take effect immediately.

Offered by:

Seconded by:

Jo Anne Klenovic, Supervisor
Dave Johnson, Councilperson
Frank Carl, Councilperson
Gene Hulbert, Councilperson
Jim DiMascio, Councilperson

Town of Chenango Seal

Dated: July 20, 2022

Lizanne Tiesi-Korinek
Town Clerk, Town of Chenango

RESOLUTION NO. _____

RESOLUTION FOR MID-YEAR BUDGET MODIFICATIONS

At a regular meeting of the Town Board of the Town of Chenango, held on the 20th day of July, 2022, the following resolution was offered and seconded:

WHEREAS, the Town Bookkeeper conducted a budget analysis of the Town's funds as of June 30, 2022 and made certain budget modification recommendations to assist in maintaining the Town's financial security. Said recommendations are submitted in Schedule A attached, and

WHEREAS, the Town Board has reviewed said analysis, finds the recommendations to be in the best interest of the Town, and after due deliberation desires to adopt the same.

NOW, THEREFORE, BE IT RESOLVED that the Town Board hereby adopts the recommendations of the Town Bookkeeper as set forth and attached hereto; and

BE IT FURTHER RESOLVED that this resolution will take effect immediately.

Offered by:

Seconded by:

CERTIFICATION

I, Lizanne Tiesi-Korinek, do hereby certify that I am the Town Clerk of the Town of Chenango and that the foregoing constitutes a true, correct and complete copy of a resolution duly adopted by the Town Board of the Town of Chenango at a meeting thereof held on the 20th day of July, 2022. Said resolution was adopted by the following roll call vote:

Supervisor Jo Anne Klenovic _____

Councilperson Gene Hulbert Jr. _____

Councilperson Frank Carl _____

Councilperson Jim DiMascio _____

Councilperson David Johnson _____

Town of Chenango Seal

Dated: 07/20/2022

Lizanne Tiesi-Korinek
Town Clerk of the Town of Chenango

SCHEDULE A - MID YEAR BUDGET JOURNAL MODIFICATIONS AS OF 6/30/2022

7/12/2022

Debit	Credit	Amount	Amount	Explanation	Department Approval
GENERAL FUND					
A1990.400 Contingent Account		95,000.00			
A1440.406 Engineering Professional Fees		202.80			
A599 Appropriated Fund Balance		125,838.20			
A1110.201 Court Perm Improv			26,421.61	Court lobby improvements, offset by \$23,963.28 JCAP grant	Mike Fedish
A1430.400 Payroll Processing			6,000.00	Paychex fees, created new line to track separately; charged \$2,382.04 to date	
A1440.400A Eng Out of Scope Kelly Rd			1,320.00	Alex's out of scope fees for Kelly Rd project	
A1440.406C Eng Prof Fees Ransom Solar			202.80	Alex's out of scope fees, budgeted \$3,600 in A1440.406 to cover	
A1620.402 Bldgs & Grnds Comm Room			14,353.37	Offset by Broome County Small Community Grant of \$27,254; \$17,674.39 charged to line in 2021	
A1910.400 Unalloc Insur			6,775.00	2022 Smith Bros. bill to be paid in July is \$106,380.16; amt remaining in the line is \$99,605.70	
A1930.400 Judgments and Claims			20.22	\$120.22 penalty for late filing of NY's taxes in January	
A8540.403 Drainage July 2021 Flood			165,968.00	Kelly Rd culvert replacement	Derin Kraack
		221,061.00	221,061.00		
SEWER OPERATING FUND					
G599 Appropriated Fund Balance		3,165.23			
G8130.200 Trmt & Disp Equip			3,165.23	Brush replacement of \$4,633.38 was not included in budget; planned on WWTP project to start	Greg Burden
		3,165.23	3,165.23		

RESOLUTION NO. _____

**RESOLUTION AUTHORIZING EMPLOYMENT OF THE TOWN ENGINEER FOR
WORK OUTSIDE OF SCOPE OF CONTRACT.**

The Town Board of the Town of Chenango, duly convened in Regular Session, July 20, 2022, does hereby RESOLVE as follows:

WHEREAS, the Town of Chenango Engineer has proposed to be authorized to conduct work relating to the Town of Chenango's composting permit; and

WHEREAS, these activities are outside services under the Town Engineer's existing contract with the Town; and

WHEREAS, such activities include, but are not necessarily limited to, assistance in compiling relevant information for and the application of the Town of Chenango's composting permit; and

WHEREAS, the Town Board finds it in the best interest of the Town of Chenango to utilize the Town Engineer for these services.

NOW, THEREFORE BE IT RESOLVED, that it is estimated that these responsibilities will require approximately 40 hours and that Town Engineer, Alex Urda's time will be charged at a rate of \$120.00 per hour for the composting permit and associated activities, and expenses (report printing, etc.) of \$500.00.

RESOLVED that this resolution will take effect immediately.

CERTIFICATION

I, Lizanne Tiesi-Korinek, do hereby certify that I am the Town Clerk of the Town of Chenango and that the foregoing constitutes a true, correct and complete copy of a resolution duly adopted by the Town Board of the Town of Chenango at a meeting thereof held at Town Hall, 1529 NY RT 12, Binghamton, NY on this 20th day of July 2022. Said resolution was adopted by the following roll call vote:

Supervisor Jo Anne Klenovic _____

Councilperson David Johnson _____

Councilperson Gene Hulbert Jr. _____

Councilperson Frank Carl _____

Councilperson Jim DiMascio _____

Town of Chenango Seal

Dated: July 20, 2022

Lizanne Tiesi-Korinek
Town Clerk of the Town of Chenango

URDA 106 Main Street
Suite #4
Windsor, NY 13865
607.760.6545
ENGINEERING, PLLC alex@urdaengineering.com

July 8, 2022

Mrs. Jo Anne Klenovic, Town Supervisor
Town of Chenango
1529 NY Rt. 12
Binghamton, NY 13901

Re: Town of Chenango Biosolids Composting Permit Renewal
@ Northgate Wastewater Treatment Plant
Additional Engineering – Out of Scope
Annual Contract Engineer for the Town 2022 Amendment

Dear Mrs. Klenovic:

The following is an amendment to the 2022 contract between Urda Engineering, PLLC (URDA) and the Town of Chenango (TOC) for the referenced out of scope compost permit renewal assistance. The general conditions of the original contract apply.

SCOPE OF SERVICES

This amendment pertains to engineering services for completion of the following scope of services relative to Part 1. E out of scope reimbursable services.

PART 1 – ENGINEERING SERVICES

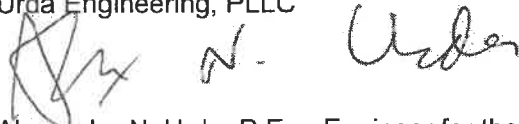
The TOC Biosolid Composting facility at 'Northgate' has an existing NYSDEC permit for composting with a term end date of January 21, 2023. The TOC sewer department is filing a permit renewal this year, 6 months prior to end of term. The NYSDEC for this renewal has requested that the following be added to the renewal (not just the renewal form this time) per 6 NYCRR Part 361, more specifically 361-3.2, as well as Part 360.16(4). This is a result of recent NYSDEC modifications to Parts 360 and 361 between or last renewal and now.

'A complete application must include the signed renewal form, updated engineering report, and updated facility manual. Engineering documents must be signed and stamped by a professional engineer registered in New York State.'

URDA typically provides engineering support relative to this facility with long term knowledge of the facility and operations. As we already have 'base documents' relative to this type of project, we intend to assist the Sewer Department with completion of the renewal forms and engineering documents. The documents are more specifically the Engineering Report which includes waste control planning, O&M plan, training plan, emergency response plan, noise monitoring and control plan, etc. per Part 360.16. We anticipate assisting with submitting the renewal quickly. Nicole Smith with NYSDEC has indicated to submit the documents to comply and be SAPA compliant, and they will review and work with us on any requested for revisions or modifications between that date and the January end of term.

The work is estimated to be approximately 40 hours x \$120/hour = \$4,800.00 and expenses (report printing, etc.) of \$500. Anticipating there will be back and forth comment and revision with NYSDEC, we request to bill at our 2022 contracted out of scope hourly and expense rates with a suggested 'not to exceed' amount of \$6000.00.

Sincerely,
Urda Engineering, PLLC



Alexander N. Urda, P.E. – Engineer for the Town
Owner/Professional Engineer

cc: Town Board
Town Clerk

TOWN SIGNATURE/ACCEPTED BY:

(Signature)

Jo Anne Klenovic, Supervisor
(Printed Name, Title) (Date)

EXTRACT OF MINUTES

Meeting of the Town Board of the

Town of Chenango, in the

County of Broome, New York

July 20, 2022

* * *

A regular meeting of the Town Board of the Town of Chenango, in the County of Broome, New York, was held at the Town Hall, in the County of Broome, New York, was held at the, on July 20, 2022.

There were present: Jo Anne Klenovic, Supervisor; and

Councilpersons:

There were absent:

Also present: Lizanne Tiesi-Korinek, Town Clerk

* * *

_____ offered the following resolution and moved its
adoption:

RESOLUTION OF THE TOWN OF CHENANGO, NEW YORK,
ADOPTED JULY 20, 2022, APPROVING THE JOINT
CONSOLIDATION PLAN AND AGREEMENT WITH RESPECT TO
CONSOLIDATED SEWER DISTRICT NO. H2 AND SEWER
DISTRICT NOS. 8, 10 AND 12 AND ANY EXTENSIONS THEREOF

Recitals

WHEREAS, on June 6, 2011, the Town Board of the Town of Chenango, in the County of Broome, New York (herein called the “Town”) adopted an order to consolidate Sewer District Nos. 2, 3, 4, 5, 7, 7A, 8A, 9 and 10 in the Town and any extension thereof into one consolidated sewer district to be designed Consolidated Sewer District No. H2; however such consolidation order did not include Sewer District No. 8;

WHEREAS, on March 4, 2022, the Town adopted an order to consolidate Sewer Districts Nos. 2, 3, 4, 5, 7, 7A, 8 & 9 and Sewer District No. 12; however such consolidation order did not include Sewer District Nos. 8A and 10 and did not reference the prior consolidation order adopted on June 6, 2011 and referred to in the first recital hereof;

WHEREAS, the Town now wishes to consolidate all of the existing sewer districts in the Town and any extensions thereof into a single consolidated sewer district; and

WHEREAS, the Town Board of the Town has reviewed the proposed Joint Consolidation Agreement in connection with the proposed consolidation of the Consolidated Sewer District No. H2 and Sewer District Nos. 8, 10 and 12 and any extensions thereof (the “Districts”); and

WHEREAS, the Town Board has adopted a resolution on June 15, 2022 endorsing the Joint Consolidation Agreement with respect to the Districts; and

WHEREAS, a public hearing was duly called and held at the Town Hall on the date hereof to hear those in favor of and in opposition to the proposed consolidation of the Districts;

Now, therefore, the Town Board hereby resolves as follows:

Section 1. The proposed plan for the consolidation of Consolidated Sewer District No. H2 and Sewer District Nos. 8, 10 and 12 and any extensions thereof is hereby approved, including the Joint Consolidation Agreement heretofore endorsed by the Town. Said Districts are hereby determined to be consolidated into a single district to be known as "Consolidated Sewer District Nos. 2, 3, 4, 5, 7, 7A, 8, 8A, 9, 10 and 12". The consolidation shall be accomplished pursuant to and in conformity with a Joint Consolidation Agreement in substantially the form attached to the resolution adopted by the Town Board on June 15, 2022.

Section 2. This resolution shall take effect immediately. A copy of this resolution must be filed in the Office of the State Comptroller and the Office of the County Clerk of Broome County.

* * * * *

_____ seconded the motion for the adoption of the foregoing resolution and said resolution was adopted by a roll call vote, as follows:

Supervisor Jo Anne Klenovic	voting_____
Councilman Frank Carl	voting_____
Councilman Eugene H. Hulbert, Jr	voting_____
Councilman David Johnson	voting_____

* * * *

The resolution was declared adopted.

(Attached copy of Final Consolidation Agreement)

CERTIFICATE

I, Lizanne Tiesi-Korinek, Town Clerk of the Town of Chenango, in the County of Broome, New York, HEREBY CERTIFY that the foregoing annexed extract from the minutes of a meeting of the Town Board of said Town, duly called and held on July 20, 2022, has been compared by me with the original minutes as officially recorded in my office in the Minute Book of said Town Board and is a true, complete and correct copy thereof and of the whole of said original minutes so far as the same relate to the subject matters referred to in said extract.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the corporate seal of said Town this ____ day of July, 2022.

(SEAL)

Lizanne Tiesi-Korinek, Town Clerk
Town of Chenango



PHONE: 212-820-9300
FAX: 212-514-8425

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July 15, 2022

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Town of Chenango, New York
Joint Increase & Improvement of the
Facilities of Consolidated Sewer District Nos. 2, 3, 4, 5, 7, 7A, 8, 8A, 9, 10 and 12
(Our File Designation: 2842/42579)

Keegan J. Coughlin, Esq.
Coughlin & Gerhart, LLP
99 Corporate Drive
Binghamton, New York 13904

Dear Keegan:

With respect to the increase and improvement of facilities of the Town of Chenango Consolidated Sewer District Nos. 2, 3, 4, 5, 7, 7A, 8, 8A, 9, 10 and 12, we have prepared and enclose herewith: (i) the Extract of Minutes showing the holding of the Public hearing on July 20, 2022, (ii) the Resolution and Order After Public Hearing to be considered by the Town Board on July 20, 2022, (iii) the amending Bond Resolution to be considered by the Town Board on July 20, 2022 and (iv) the summary form of the Bond Resolution with the prescribed form of Clerk's notice affixed in readiness for publication. *As you know, the Resolution and Order After Public Hearing, with the Clerk's Certificate attached, is to be recorded in the office of the County Clerk within ten (10) days after adoption.*

In addition, the bond resolution is to be published, in summary, in the official Town newspaper together with the statutory form of notice, thereby commencing a 20-day statute of limitations period pursuant to the provisions of Section 80.00 *et seq.* of the Local Finance Law.

Please forward to me certified copies of the completed Extract of Minutes, the Resolution and Order After Public Hearing, the Bond Resolution, a copy of the Resolution and Order After Public Hearing with proof of recording attached, and an original Affidavit of Publication from the newspaper, when available.

Thanking you and with kind regards, I am

Sincerely yours,

William J. Jackson

WJJ/ml
Enclosures

EXTRACT OF MINUTES

Meeting of the Town Board of the

Town of Chenango, in the County of Broome, New York

July 20, 2022

A meeting of the Town Board of the Town of Chenango, in the County of Broome, New York, was held at the Town Hall, 1529 New York Route 12, Binghamton, New York, on March 16, 2022.

There were present: Hon. Jo Anne Klenovic; and

Board Members: Frank Carl, Councilperson
 Eugene H. Hulbert, Jr., Councilperson, and
 David Johnson, Councilperson.

There were absent: Jim DiMascio, Deputy Supervisor

Also present: Lizanne Tiesi-Korinek, Town Clerk
 Keegan J. Coughlin, Esq., Town Attorney

* * *

The Supervisor stated that a public hearing had been called for this meeting at 7:00 o'clock P.M. (Prevailing Time) to consider the increase and improvement of facilities of Consolidated Sewer District Nos. 2, 3, 4, 5, 7, 7A, 8, 8A, 9, 10 and 12, consisting of the (i) construction of improvements to the Northgate Wastewater Treatment Plant, including a new headworks building and the conversion to a membrane biological reactor system, (ii) enhancements to the collection system, including lift stations, (iii) decommissioning and consolidation of the Pennview Wastewater Treatment Plant, including the construction of a new pump station and force main to convey sewage to the Northgate Wastewater Treatment Plant, and (iv) decommissioning of the Chenango Heights

Wastewater Treatment Plant, including the construction of a new pump station and force main to convey sewage to the Northgate Wastewater Treatment Plant, and any ancillary or related work required in connection therewith, and to hear all persons interested in the subject thereof concerning the same and for such other action on the part of the Town Board with relation thereto as may be required by law. The Town Clerk presented affidavits showing that the Notice of said public hearing had been duly published and posted pursuant to the provisions of Article 12 of the Town Law.

The Supervisor stated that the hearing in the said matter was now open and asked if there were any interested persons present who desired to be heard. The following persons appeared in favor of such increase and improvement of facilities of said Districts:

The following persons appeared in opposition to such increase and improvement of facilities:

The Supervisor inquired as to whether there were any other persons present who wished to be heard. No one appeared, whereupon the Supervisor declared the public hearing closed.

CERTIFICATE

I, LIZANNE TIESI-KORINEK, Town Clerk of the Town of Chenango, in the County of Broome, State of New York, HEREBY CERTIFY that the foregoing annexed Extract of Minutes of a meeting of the Town Board of said Town of Chenango duly called and held on July 20, 2022, has been compared by me with the original minutes as officially recorded in my office as Town Clerk, and is a true, complete and correct copy thereof and of the whole of said original minutes.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the corporate seal of said Town of Chenango this ____ day of July, 2022.

(SEAL)

Lizanne Tiesi-Korinek, Town Clerk
Town of Chenango

At a meeting of the Town Board of the Town of Chenango, in the County of Broome, New York, held at the Town Hall, 1529 New York Route 12, Binghamton, New York, on the 20th day of July, 2022.

PRESENT:

Jo Anne Klenovic	Supervisor
Frank Carl	Councilperson
Eugene H. Hulbert, Jr.	Councilperson
David Johnson	Councilperson

In the Matter

of the

Joint Increase and Improvement of Facilities of Consolidated Sewer District Nos. 2, 3, 4, 5, 7, 7A, 8, 8A, 9, 10 and 12, in the Town of Chenango, in the County of Broome, New York, pursuant to Section 202-b of the Town Law

Offered by: _____

Seconded by: _____

RESOLUTION AND
ORDER AFTER PUBLIC
HEARING

WHEREAS, the Town Board of the Town of Chenango (herein sometimes called “Town Board” and “Town”, respectively), in the County of Broome, New York, on behalf of Consolidated Sewer District No. H2, wholly located within the Town, had caused Barton & Loguidice, D.P.C, Binghamton, New York, engineers duly licensed by the State of New York to prepare the map, plan, report and estimate of cost dated April 18, 2018 for the increase and improvement of facilities of such consolidated sewer district, consisting of the (i) construction of improvements to the Northgate Wastewater Treatment Plant, including a new headworks building and the conversion to a membrane

biological reactor system, (ii) enhancements to the collection system, including lift stations, and (iii) decommissioning and consolidation of the Pennview Wastewater Treatment Plant, including the construction of a new pump station and force main to convey sewage to the Northgate Wastewater Treatment Plant, and any ancillary or related work required in connection therewith (the “Consolidated Sewer Improvements”), all pursuant to said map, plan and report; and

WHEREAS, the Town Board of the Town on behalf of Sewer District No. 12, wholly located within the Town, had caused Lake Engineering, Binghamton, New York, engineers duly licensed by the State of New York, to prepare the map, plan and report, dated January 24, 2017 and had caused Barton & Loguidice, DPC, Binghamton, New York, engineers duly licensed by the State of New York to prepare an estimate of cost and preliminary engineering report, dated October 2017 and Addendum No. 1, dated July 27, 2018, for the increase and improvement of facilities of the Sewer District No. 12, consisting of the decommissioning of the Chenango Heights Wastewater Treatment Plant, including the construction of a new pump station and force main to convey sewage to the Northgate Wastewater Treatment Plant, and any ancillary or related work required in connection therewith (the “Sewer District No. 12 Sewer Improvements” and together with the “Consolidated Sewer Improvements” the “Sewer Improvements”), all pursuant to said map, plan and report and related documents; and

WHEREAS, the maximum amount proposed to be expended for the construction of the Sewer Improvements was estimated to be \$23,530,000, which was planned to be financed by the issuance of obligations of the Town and such cost to be assessed, levied and collected from the several lots and parcels of land within each of the respective sewer districts referred to above which the Town Board shall deem especially benefited by said facilities, so much upon and from each as shall be in just proportion to the amount of benefit which the improvement shall confer upon the same; and

WHEREAS, following public hearings, on June 20, 2018 and November 6, 2019, respectively, the Town Board authorized the (i) increase and improvement of facilities of the respective sewer districts, (ii) expenditure of \$23,530,000 therefor, and (iii) issuance of serial bonds of the Town in an aggregate amount of not to exceed \$23,530,000 to finance said estimated total cost of the Sewer Improvements outlined above; and

WHEREAS, due to an increase in costs of construction and building materials, the Town Board heretofore determined that the total cost of said Sewer Improvements was \$26,730,000 and caused an addendum to each map, plan and report to be prepared to reflect an increase in the aggregate cost of said Sewer Improvements; and

WHEREAS, on May 12, 2021, the Town Board further determined that it was in the best interest of the Town and the sewer districts to increase the estimated total cost of said Sewer Improvements from \$23,530,000 to \$26,730,000 and to also increase the amount of bonds authorized to finance said Sewer Improvements to \$26,730,000, by separate amending bond resolutions adopted on such date; and

WHEREAS, following the opening of bids for the construction of the Sewer Improvements, the Town Board determined that, due to an increase in costs of construction and building materials, the total cost of said Sewer Improvements is now \$40,000,000; and

WHEREAS, the Town Board has further determined that it is in the best interest of the Town and the Consolidated Sewer Districts to increase the estimated total cost of the Sewer Improvements by \$13,270,000 and to increase the amount of bonds authorized to finance the Sewer Improvements by a like amount; and

WHEREAS, the Town Board complied in every respect with all applicable federal, State and local laws and regulations regarding environmental matters, including the Town Board,

acting as Lead Agency for the Sewer Improvement, had heretofore made appropriate and necessary findings pursuant to the State Environmental Quality Review Act (SEQRA), constituting Article 8 of the Environmental Conservation Law and 6 N.Y.C.R.R., Regulations Part 617.5, and determined that no substantial adverse environmental impact will be caused by the Sewer Improvements, and a Negative Declaration was adopted.

WHEREAS, the Town Board adopted an Order describing in general terms the proposed increase and improvement of such facilities, specifying the new estimated cost thereof, and stating the Town Board would hold a public hearing to hear all persons interested in said increase and improvement of facilities on July 20, 2022 at 7:00 o'clock P.M. (Prevailing Time);

WHEREAS, a Notice of such public hearing was duly published and posted pursuant to the provisions of Article 12 of the Town Law; and

WHEREAS, such public hearing was duly held by the Town Board on the date hereof at 7:00 o'clock P.M. (Prevailing Time), with considerable discussion on the matter having been had and all persons desiring to be heard having been heard, including those in favor of and those in opposition to said increase and improvement of such facilities; and

WHEREAS, on the date hereof, the Town adopted a resolution to consolidate Consolidated Sewer District No. H2 and Sewer District Nos. 8, 10 and 12 and any extensions thereof into a single district to be known as "Consolidated Sewer District Nos. 2, 3, 4, 5, 7, 7A, 8, 8A, 9, 10 and 12" (hereinafter the "Consolidated Sewer District").

Now, therefore, be it

DETERMINED, that it is in the public interest to increase and improve the facilities of the Consolidated Sewer District as hereinabove described, at the estimated maximum cost of \$40,000,000; and it is hereby

ORDERED, that the facilities of the Consolidated Sewer District shall be so increased and improved and that the engineer shall prepare plans and specifications and make a careful estimate of the expense of said increase and improvement of such facilities and, with the assistance of the Town Attorney, shall prepare a proposed contract for such increase and improvement of facilities of the Consolidated Sewer District, which plans and specifications, estimate and proposed contract shall be presented to the Town Board as soon as possible; and it is hereby

FURTHER ORDERED, that the expense of said joint increase and improvement of facilities shall be financed by the issuance of not to exceed \$40,000,000 obligations of the Town; the debt service on such obligations shall be annually apportioned within the Consolidated Sewer District by the Town Board and the amounts so apportioned, shall be assessed, levied and collected from the several lots and parcels of land within the Consolidated Sewer District which the Town Board shall deem especially benefited by said facilities, so much upon and from each as shall be in just proportion to the amount of benefit which the improvement shall confer upon the same to pay the principal of and interest on said obligations as the same shall become due and payable, and

FURTHER ORDERED, that the Town Clerk record, or cause to be recorded, a certified copy of this Resolution and Order After Public Hearing in the office of the Clerk of Broome County within ten (10) days after adoption thereof.

DATED: July 20, 2022

(SEAL)

TOWN BOARD OF THE TOWN OF CHENANGO

The adoption of the foregoing Resolution and Order was duly put to a vote, which resulted as follows:

AYES:

NOES:

The Resolution and Order was declared adopted.

* * * * *

CERTIFICATE

I, LIZANNE TIESI-KORINEK, Town Clerk of the Town of Chenango, in the County of Broome, State of New York, HEREBY CERTIFY that the foregoing annexed resolution of the Town Board of said Town adopted at a meeting duly called and held on July 20, 2022, has been compared by me with the original resolution as officially recorded in my office in the Minute Book of said Town Board and is a true, complete and correct copy thereof and of the whole of said resolution.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the corporate seal
of said Town of Chenango this ____ day of July, 2022.

(SEAL)

Lizanne Tiesi-Korinek, Town Clerk
Town of Chenango

RESOLUTION OF THE TOWN OF CHENANGO, NEW YORK,
ADOPTED JULY 20, 2022, AMENDING AND CONSOLIDATING
THE BOND RESOLUTIONS ADOPTED NOVEMBER 6, 2019 AND
JUNE 20, 2018, EACH AMENDED ON MAY 12, 2021, RELATING
TO THE JOINT INCREASE AND IMPROVEMENT OF FACILITIES
OF THE TOWN'S SEWER DISTRICTS

Recital

HEARING

WHEREAS, the Town Board of the Town of Chenango (herein sometimes called "Town Board" and "Town", respectively), in the County of Broome, New York, on behalf of Consolidated Sewer District No. H2, wholly located within the Town, had caused Barton & Loguidice, D.P.C, Binghamton, New York, engineers duly licensed by the State of New York to prepare the map, plan, report and estimate of cost dated April 18, 2018 for the increase and improvement of facilities of such consolidated sewer district, consisting of the (i) construction of improvements to the Northgate Wastewater Treatment Plant, including a new headworks building and the conversion to a membrane biological reactor system, (ii) enhancements to the collection system, including lift stations, and (iii) decommissioning and consolidation of the Pennview Wastewater Treatment Plant, including the construction of a new pump station and force main to convey sewage to the Northgate Wastewater Treatment Plant, and any ancillary or related work required in connection therewith (the "Consolidated Sewer Improvements"), all pursuant to said map, plan and report; and

WHEREAS, the Town Board of the Town on behalf of Sewer District No. 12, wholly located within the Town, had caused Lake Engineering, Binghamton, New York, engineers duly licensed by the State of New York, to prepare the map, plan and report, dated January 24, 2017 and had caused Barton & Loguidice, DPC, Binghamton, New York, engineers duly licensed by the State of New York to prepare an estimate of cost and preliminary engineering report, dated October 2017 and Addendum No. 1, dated July 27, 2018, for the increase and improvement of facilities of the Sewer

District No. 12, consisting of the decommissioning of the Chenango Heights Wastewater Treatment Plant, including the construction of a new pump station and force main to convey sewage to the Northgate Wastewater Treatment Plant, and any ancillary or related work required in connection therewith (the “Sewer District No. 12 Sewer Improvements” and together with the “Consolidated Sewer Improvements” the “Sewer Improvements”), all pursuant to said map, plan and report and related documents; and

WHEREAS, the maximum amount proposed to be expended for the construction of the Sewer Improvements was estimated to be \$23,530,000, which was planned to be financed by the issuance of obligations of the Town and such cost to be assessed, levied and collected from the several lots and parcels of land within each of the respective sewer districts referred to above which the Town Board shall deem especially benefited by said facilities, so much upon and from each as shall be in just proportion to the amount of benefit which the improvement shall confer upon the same; and

WHEREAS, following public hearings, on June 20, 2018 and November 6, 2019, respectively, the Town Board authorized the (i) increase and improvement of facilities of the respective sewer districts, (ii) expenditure of \$23,530,000 therefor, and (iii) issuance of serial bonds of the Town in an aggregate amount of not to exceed \$23,530,000 to finance said estimated total cost of the Sewer Improvements outlined above; and

WHEREAS, due to an increase in costs of construction and building materials, the Town Board heretofore determined that the total cost of said Sewer Improvements was \$26,730,000 and caused an addendum to each map, plan and report to be prepared to reflect an increase in the aggregate cost of said Sewer Improvements; and

WHEREAS, on May 12, 2021, the Town Board further determined that it was in the best interest of the Town and the sewer districts to increase the estimated total cost of said Sewer

Improvements from \$23,530,000 to \$26,730,000 and to also increase the amount of bonds authorized to finance said Sewer Improvements to \$26,730,000, by separate amending bond resolutions adopted on such date; and

WHEREAS, following the opening of bids for the construction of the Sewer Improvements, the Town Board further determined that, due to an increase in costs of construction and building materials, the total cost of said Sewer Improvements is now \$40,000,000; and

WHEREAS, the Town Board has further determined that it is in the best interest of the Town and the Consolidated Sewer District to increase the estimated total cost of the Sewer Improvements by \$13,270,000 and to increase the amount of bonds authorized to finance the Sewer Improvements by a like amount; and

WHEREAS, on the date hereof, the Town adopted a resolution to consolidate Consolidated Sewer District No. H2 and Sewer District Nos. 8, 10 and 12 and any extensions thereof into a single district to be known as "Consolidated Sewer District Nos. 2, 3, 4, 5, 7, 7A, 8, 8A, 9, 10 and 12" (hereinafter the "Consolidated Sewer District"); and

WHEREAS, the Town Board complied in every respect with all applicable federal, State and local laws and regulations regarding environmental matters, including the Town Board, acting as Lead Agency for the Sewer Improvements, had heretofore made appropriate and necessary findings pursuant to the State Environmental Quality Review Act (SEQRA), constituting Article 8 of the Environmental Conservation Law and 6 N.Y.C.R.R., Regulations Part 617.5, and determined that no substantial adverse environmental impact will be caused by the Sewer Improvements, and a Negative Declaration was adopted; and

WHEREAS, after a public hearing duly called and held on the date hereof, the Town Board of the Town determined that it is in the public interest to increase and improve the facilities of

the Consolidated Sewer District at the estimated maximum cost of \$40,000,000, and ordered that such facilities be so increased and improved; and

WHEREAS, following the consolidation of the existing sewer districts in the Town and any extensions thereof into the Consolidated Sewer District, the Town Board now wishes to amend and consolidate the bond resolutions adopted on June 20, 2018 and November 6, 2019, respectively and each amended on May 12, 2021, into a single bond amended resolution that authorizes bonds in the principal amount of not to exceed \$40,000,000 for the Sewer Improvements.

Now, therefore, be it

RESOLVED BY THE TOWN BOARD OF THE TOWN OF CHENANGO, IN THE COUNTY OF BROOME, NEW YORK (by the favorable vote of not less than two-thirds of all the members of said Board) AS FOLLOWS:

Section (A) The Bond Resolutions of said Town duly adopted by the Town Board June 20, 2018, November 6, 2019 and amended on May 12, 2021, entitled:

“BOND RESOLUTION OF THE TOWN OF CHENANGO, NEW YORK, ADOPTED JUNE 20, 2018 AND AMENDED ON MAY 12, 2021, APPROPRIATING \$24,100,000 FOR THE JOINT INCREASE AND IMPROVEMENT OF FACILITIES OF SEWER DISTRICTS NOS. 2, 3, 4, 5, 7, 7A, 8 & 9 AND AUTHORIZING THE ISSUANCE OF BONDS OF SAID TOWN IN THE PRINCIPAL AMOUNT OF \$24,100,000 TO FINANCE SAID APPROPRIATION,”

and

“BOND RESOLUTION OF THE TOWN OF CHENANGO, NEW YORK, ADOPTED NOVEMBER 6, 2019 AND AMENDED ON MAY 12, 2021, APPROPRIATING \$2,630,000 FOR THE INCREASE AND IMPROVEMENT OF FACILITIES OF SEWER DISTRICT NO. 12 AND AUTHORIZING THE ISSUANCE OF BONDS OF SAID TOWN IN THE PRINCIPAL AMOUNT OF \$2,630,000 TO FINANCE SAID APPROPRIATION,”

are hereby consolidated and amended to read as follows:

BOND RESOLUTION OF THE TOWN OF CHENANGO, NEW YORK,
ADOPTED JULY 20, 2022 AMENDING AND COSOLIDATING THE
BOND RESOLUTIONS ADOPTED ON JUNE 20, 2018, NOVEMBER
6, 2019, EACH PREVIOUSLY AMENDED ON MAY 12, 2021,
APPROPRIATING \$40,000,000 FOR THE INCREASE AND
IMPROVEMENT OF FACILITIES OF CONSOLIDATED SEWER
DISTRICT NOS. 2, 3, 4, 5, 7, 7A, 8, 8A, 9, 10 AND 12 AND
AUTHORIZING THE ISSUANCE OF BONDS OF SAID TOWN IN
THE PRINCIPAL AMOUNT OF \$40,000,000 TO FINANCE SAID
APPROPRIATION

Offered by: _____

Seconded By: _____

RESOLVED BY THE TOWN BOARD OF THE TOWN OF CHENANGO, IN THE
COUNTY OF BROOME, NEW YORK (by the favorable vote of not less than two-thirds of all the
members of said Board) AS FOLLOWS:

Section 1. The Town hereby appropriates the amount of \$40,000,000 for the increase and improvement of facilities of the Consolidated Sewer District Nos. 2, 3, 4, 5, 7, 7A, 8, 8A, 9, 10 and 12, consisting of the (i) construction of improvements to the Northgate Wastewater Treatment Plant, including a new headworks building and the conversion to a membrane biological reactor system, (ii) enhancements to the collection system, including lift stations, (iii) decommissioning and consolidation of the Pennview Wastewater Treatment Plant, including the construction of a new pump station and force main to convey sewage to the Northgate Wastewater Treatment Plant and (iv) decommissioning of the Chenango Heights Wastewater Treatment Plant, including the construction of a new pump station and force main to convey sewage to the Northgate Wastewater Treatment Plant, all as further described in the respective map, plan, report and estimate of cost prepared for the Town and referred to

in the Recitals hereof, and any ancillary or related work required in connection therewith (collectively, herein called the "Sewer Improvements"). The estimated maximum cost thereof, including preliminary costs and costs incidental thereto and the financing thereof, is \$40,000,000. The plan of financing includes the issuance of \$40,000,000 bonds of the Town to finance said appropriation; the debt service on such obligations shall be annually apportioned among the Districts by the Town Board and the amounts so apportioned, shall be assessed, levied and collected from the several lots and parcels of land within each of the Districts which the Town Board shall deem especially benefited by said facilities, so much upon and from each as shall be in just proportion to the amount of benefit which the improvement shall confer upon the same to pay the principal of and interest on said obligations as the same shall become due and payable.

Section 2. Bonds of the Town are hereby authorized to be issued in the principal amount of \$40,000,000 pursuant to the provisions of the Local Finance Law, constituting Chapter 33-a of the Consolidated Laws of the State of New York (herein called the "Law"), to finance said appropriation.

Section 3. The following additional matters are hereby determined and stated:

(a) The period of probable usefulness of the object or purpose for which said bonds are authorized to be issued, within the limitations of Section 11.00 a. 4 of the Law, is forty (40) years.

(b) The proceeds of the bonds herein authorized and any bond anticipation notes issued in anticipation of said bonds may be applied to reimburse the Town for expenditures made after the effective date of this resolution. The foregoing statement of intent with respect to reimbursement is made in conformity with Treasury Regulation Section 1.150-2 of the United States Treasury Department.

(c) The proposed maturity of the serial bonds authorized by this resolution will exceed five (5) years.

Section 4. Each of the bonds authorized by this resolution and any bond anticipation notes issued in anticipation of said bonds shall contain the recital of validity prescribed by Section 52.00 of the Law and said bonds and any notes issued in anticipation said bonds shall be general obligations of the Town, payable as to both principal and interest by a general tax upon all the taxable real property within the Town. The faith and credit of the Town are hereby irrevocably pledged to the punctual payment of the principal of and interest on said bonds and any notes issued in anticipation of the sale of said bonds, and provision shall be made annually in the budget of the Town by appropriation for (a) the amortization and redemption of the bonds and any notes issued in anticipation thereof to mature in such year and (b) the payment of interest to be due and payable in such year.

Section 5. Subject to the provisions of this resolution and of the Law and pursuant to the provisions of Section 21.00 of the Law relative to the authorization of the issuance of bonds with substantially level or declining annual debt service, Section 30.00 relative to the authorization of the issuance of bond anticipation notes and Section 50.00 and Sections 56.00 to 60.00 and 168.00 of the Law, the powers and duties of the Town Board relative to authorizing bond anticipation notes and prescribing the terms, form and contents and as to the sale and issuance of the bonds herein authorized, and the renewals of said bond anticipation notes, and as to executing contracts for credit enhancements and providing for substantially level or declining annual debt service, are hereby delegated to the Supervisor, the chief fiscal officer of the Town.

Section 6. The validity of the bonds authorized by this resolution, and of any notes issued in anticipation of said bonds, may be contested only if:

- (a) such obligations are authorized for an object or purpose for which the Town is not authorized to expend money, or
- (b) the provisions of law which should be complied with at the date of the publication of such resolution, or a summary thereof, are not substantially complied with, and

an action, suit or proceeding contesting such validity is commenced within twenty days after the date of such publication, or

(c) such obligations are authorized in violation of the provisions of the constitution.

Section 7. This resolution shall take effect immediately and the Town Clerk is hereby authorized and directed to publish the foregoing bond resolution, in summary, in the "*Press & Sun Bulletin*," a newspaper having a general circulation in said Town, which newspaper is hereby designated as the official newspaper of the Town for such publication, together with the Town Clerk's statutory notice in the form prescribed by Section 81.00 of the Local Finance Law of the State of New York.

Section (B) The amendment of the bond resolution set forth in Section A of this resolution, shall in no way affect the validity of the liabilities incurred, obligations issued, or action taken pursuant to said bond resolution, and all such liabilities incurred, obligations issued, or action taken shall be deemed to have been incurred, issued or taken pursuant to said bond resolution, as so amended.

The adoption of the foregoing Amending Bond Resolution was duly put to a vote, which resulted as follows:

AYES:

NOES:

The Resolution was declared adopted.

CERTIFICATE

I, LIZANNE TIESI-KORINEK, Town Clerk of the Town of Chenango, in the County of Broome, State of New York, HEREBY CERTIFY that the foregoing annexed resolution of the Town Board of said Town adopted at a meeting duly called and held on July 20, 2022, has been compared by me with the original resolution as officially recorded in my office in the Minute Book of said Town Board and is a true, complete and correct copy thereof and of the whole of said resolution.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the corporate seal
of said Town this ____ day of July 2022.

(SEAL)

Lizanne Tiesi-Korinek, Town Clerk
Town of Chenango

(NOTICE AND SUMMARY OF BOND RESOLUTION FOR PUBLICATION)

NOTICE

The bond resolution, a summary of which is published herewith, was adopted on July 20, 2022 and amended and consolidated the bond resolutions adopted on June 20, 2018 and November 6, 2019, each of which was previously amended on May 12, 2021. The validity of the obligations authorized by such resolution may be hereafter contested only if such obligations were authorized for an object or purpose for which the Town of Chenango, in the County of Broome, New York is not authorized to expend money or if the provisions of law which should have been complied with as of the date of publication of this notice were not substantially complied with, and an action, suit or proceeding contesting such validity is commenced within twenty days after the publication of this notice, or such obligations were authorized in violation of the provisions of the constitution.

BY ORDER OF THE TOWN BOARD
OF THE TOWN OF CHENANGO

Lizanne Tiesi-Korinek
Town Clerk

BOND RESOLUTION OF THE TOWN OF CHENANGO, NEW YORK, ADOPTED JULY 20, 2022 AMENDING AND CONSOLIDATING THE BOND RESOLUTIONS ADOPTED ON JUNE 20, 2018, NOVEMBER 6, 2019, EACH PREVIOUSLY AMENDED ON MAY 12, 2021, APPROPRIATING \$40,000,000 FOR THE INCREASE AND IMPROVEMENT OF FACILITIES OF CONSOLIDATED SEWER DISTRICT NOS. 2, 3, 4, 5, 7, 7A, 8, 8A, 9, 10 AND 12 AND AUTHORIZING THE ISSUANCE OF BONDS OF SAID TOWN IN THE PRINCIPAL AMOUNT OF \$40,000,000 TO FINANCE SAID APPROPRIATION

The object or purpose for which the bonds are authorized is the joint increase and improvement of facilities of Consolidated Sewer District Nos. 2, 3, 4, 5, 7, 7A, 8, 8A, 9, 10 and 12, at the estimated total cost of \$40,000,000, consisting of the (i) construction of improvements to the Northgate Wastewater Treatment Plant, including a new headworks building and the conversion to a membrane biological reactor system, (ii) enhancements to the collection system, including lift stations, (iii) decommissioning and consolidation of the Pennview Wastewater Treatment Plant, including the construction of a new pump station and force main to convey sewage to the Northgate Wastewater Treatment Plant and (iv) decommissioning of the Chenango Heights Wastewater Treatment Plant, including the construction of a new pump station and force main to convey sewage to the Northgate Wastewater Treatment Plant, and any ancillary or related work required in connection therewith.

The maximum amount of obligations authorized to be issued is \$40,000,000.

The period of probable usefulness is forty (40) years.

A complete copy of the Bond Resolution summarized above shall be available for public inspection during normal business hours at the office of the Town Clerk, Town Hall, 1529 New York Route 12, Binghamton, New York.

RESOLUTION NO. _____

RESOLUTION ESTABLISHING A HIGHWAY EQUIPMENT RESERVE FUND

At a meeting of the Town Board of the Town of Chenango held at Town Hall, 1529 State Route 12, Binghamton, NY on July 20, 2022, the following resolution was offered and seconded:

WHEREAS, the Town of Chenango desires to establish a Reserve Fund for Highway Equipment Expenditures to finance future highway equipment purchases.

NOW, THEREFORE, BE IT RESOLVED, that pursuant to Section 6-c of General Municipal Law, as amended, there is hereby established a capital reserve fund to be known as the "Highway Equipment Reserve Fund" (hereinafter "Reserve Fund"). The purpose of this Reserve Fund is to accumulate moneys to finance the cost of a type of equipment. The type of equipment to be financed from the Reserve Fund is the acquisition of highway equipment; and it is further

RESOLVED that the Chief Fiscal Officer is hereby directed to deposit and secure the moneys of this Reserve Fund in the manner provided by Section 10 of the General Municipal Law. The Town Board may invest the moneys in the Reserve Fund in the manner provided by Section 11 of the General Municipal Law, and consistent with the investment policy of the Town of Chenango. Any interest earned or capital gains realized on the moneys so deposited or invested shall accrue to and become part of the Reserve Fund. The Chief Fiscal Officer shall account for the Reserve Fund in a manner which maintains the separate identity of the Reserve Fund and shows the date and amount of each sum paid into the fund, interest earned by the fund, capital gains or losses resulting from the sale of investments of the fund, the amount and date of each withdrawal from the fund and the total assets of the fund, showing cash balance and a schedule of investments, and shall, at the end of each fiscal year, render to the Town Board a detailed report of the operation and condition of the Reserve Fund; and it is further

RESOLVED that except as otherwise provided by law, expenditures from this Reserve Fund shall be made only for the purpose for which the Reserve Fund is established. No expenditure shall be made from this Reserve Fund without the approval of the Town Board and such additional actions or proceedings as may be required by Section 6-c of the General Municipal Law or any other law, including a permissive referendum if required by subdivision 4 of Section 6-c; and it is further

RESOLVED that this Resolution shall take effect immediately.

Offered by:

Seconded by:

CERTIFICATION

I, Lizanne Tiesi-Korinek, do hereby certify that I am the Town Clerk of the Town of Chenango and that the foregoing constitutes a true, correct and complete copy of a resolution duly adopted by the Town Board of the Town of Chenango at a meeting thereof held on 20th day of July, 2022. Said resolution was adopted by the following roll call vote:

Supervisor Jo Anne Klenovic	_____
Councilperson Gene Hulbert Jr.	_____
Councilperson Frank Carl	_____
Councilperson Jim DiMascio	_____
Councilperson David Johnson	_____

Town of Chenango Seal

Dated: July 20, 2022

Lizanne Tiesi-Korinek
Town Clerk of the Town of Chenango

RESOLUTION NO. _____

RESOLUTION AUTHORIZING LEASE OF REAL PROPERTY TO USPS

The Town Board of the Town of Chenango, duly convened in Regular Session, July 20, 2022, does hereby RESOLVE as follows:

WHEREAS, the Town of Chenango has negotiated with the United State Postal Service (“USPS”) for the lease of certain portion of real property owned by the Town and located at 1041 Castle Creek Road, Binghamton, NY 13744 (Tax Map No. 066.03-1-6.1) for the benefit of residents in the surrounding area, and

WHEREAS, the USPS has proposed a lease agreement which is attached hereto and incorporated herein as **Exhibit A**, and

WHEREAS, the Town Board finds the lease of such property will not substantially interfere with the Town’s ability to utilize the property for Town purposes, and the lease will be of a surplus portion of the property; and

WHEREAS, according to 6 NYCRR 617.5 (c) (26), a lease renewal is a Type II action for the purposes of the State Environmental Quality Review Act (“SEQR”) and does not require an environmental review; and

NOW THEREFORE, BE IT RESOLVED, that the Town Board of the Town of Chenango via the Chenango Town Supervisor be and hereby is authorized to execute a contract and all necessary legal documents to lease the aforementioned surplus portion of Tax Map No. 066.03-1-6.1, together with all improvements, personality, and fixtures, to the USPS, for the consideration set forth in the above reference agreement; and

RESOLVED, that, pursuant to Town Law §64(2), this resolution is subject to a permissive referendum.

Offered by:

Seconded by:

CERTIFICATION

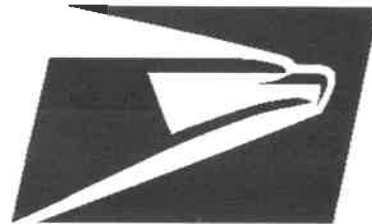
I, Lizanne Tiesi-Korinek, do hereby certify that I am the Town Clerk of the Town of Chenango and that the foregoing constitutes a true, correct and complete copy of a resolution duly adopted by the Town Board of the Town of Chenango at a meeting thereof held on this 20th day of July, 2022. Said resolution was adopted by the following roll call vote:

Supervisor Jo Anne Klenovic	_____
Councilperson David Johnson	_____
Councilperson Gene Hulbert Jr.	_____
Councilperson Frank Carl	_____
Councilperson Jim DiMascio	_____

Town of Chenango Seal

Dated: July 20, 2022

Lizanne Tiesi-Korinek
Town Clerk of the Town of Chenango



UNITED STATES
POSTAL SERVICE™

Ground Lease

CASTLE CREEK - LAND LEASE FOR CSFC (351260-006)
TBD, CASTLE CREEK, NY 13744-9998



Ground Lease

Facility Name/Location

CASTLE CREEK - LAND LEASE FOR CSFC (351260-006)
TBD, CASTLE CREEK, NY 13744-9998

County: ANSON

Lease: QB0000729706

This Lease made and entered into by and between hereinafter called the Landlord, and the United States Postal Service, hereinafter called the Postal Service:

In consideration of the mutual promises set forth and for other good and valuable consideration, the sufficiency of which is hereby acknowledged, the parties covenant and agree as follows:

1. The Landlord hereby leases to the Postal Service and the Postal Service leases from the Landlord the following premises, hereinafter legally described in paragraph 7, in accordance with the terms and conditions described herein and contained in the 'General Conditions to USPS Ground Lease,' attached hereto and made a part hereof:

Total Site Area: 20,000.00 Sq. Ft.

2. RENTAL: The Postal Service will pay the Landlord an annual rental of: \$12,000.00 (Twelve Thousand and 00/100 Dollars) payable in equal installments at the end of each calendar month. Rent for a part of a month will be prorated.

Rent checks shall be payable to:

3. TO HAVE AND TO HOLD the said premises with their appurtenances for the following term:

FIXED TERM: The term becomes effective September 01, 2022 with an expiration date of August 31, 2032, for a total of 10 Years.

4. RENEWAL OPTIONS: None

5. TERMINATION:
None, except as specified elsewhere in this Lease.

6. OTHER PROVISIONS: The following additional provisions, modifications, riders, layouts, and/or forms were agreed upon prior to execution and made a part hereof:

7. LEGAL DESCRIPTION:
TBD



EXECUTED BY LANDLORD this _____ day of _____, _____.

INDIVIDUAL, ADMINISTRATOR, OR TRUSTEE

By executing this Lease, Landlord certifies that Landlord is not a USPS employee or contract employee (or an immediate family member of either), or a business organization substantially owned or controlled by a USPS employee or contract employee (or an immediate family member of either).

Name + Title: _____ Name + Title: _____

Name + Title: _____ Name + Title: _____

Landlord's Address: _____

Telephone No.: _____ Fax No.: _____ Tax ID: _____

E-mail Address: _____

Witness _____ Witness _____

- a. All co-owners and all other persons having or to have a legal interest in the property must execute the Lease. If the Landlord is married, the husband or wife of the Landlord must also execute the lease. The Landlord must submit adequate evidence of title.
- b. Where the Landlord is an administrator or an executor of an estate, there must be furnished a certificate of the clerk of the court or certified copy of the court order showing the appointment of the administrator or executor, together with a certified copy of the will of the deceased. If there is no will, or in the event the will of the deceased does not specifically authorize the administrator or the executor to enter into a contract to lease the proposed quarters, it will generally be necessary to furnish, in addition to the above named items, a certified copy of the court order authorizing such administrator or executor to enter into a lease with the Postal Service.
- c. Where the Landlord is a trustee, a certified copy of the instrument creating the trust must be furnished together with any other evidence necessary to establish the trustee's authority to lease.
- d. Any notice to Landlord provided under this Lease or under any law or regulation must be in writing and submitted to Landlord at the address specified above, or at an address that Landlord has otherwise appropriately directed in writing. Any notice to the Postal Service provided under this Lease or under any law or regulation must be in writing and submitted to "Contracting Officer, U.S. Postal Service" at the address specified below, or at an address that the Postal Service has otherwise directed in writing.

ACCEPTANCE BY THE POSTAL SERVICE

Date _____ Contracting Officer _____ Signature of Contracting Officer _____

Address of Contracting Officer _____

1. CHOICE OF LAW

This Lease shall be governed by federal law.

2. RECORDING

Not Required

3. MORTGAGEE'S AGREEMENT

If there is now or will be a mortgage on the property which is or will be recorded prior to the recording of the Lease, the Landlord must notify the contracting officer of the facts concerning such mortgage and, unless in his sole discretion the contracting officer waives the requirement, the Landlord must furnish a Mortgagee's Agreement, which will consent to this Lease and shall provide that, in the event of foreclosure, mortgagee, successors, and assigns shall cause such foreclosures to be subject to the Lease.

4. ASSIGNMENTS

a. The terms and provisions of this Lease and the conditions herein are binding on the Landlord and the Postal Service, and all heirs, executors, administrators, successors, and assigns.

b. If this contract provides for payments aggregating \$10,000 or more, claims for monies due or to become due from the Postal Service under it may be assigned to a bank, trust company, or other financing institution, including any federal lending agency, and may thereafter be further assigned and reassigned to any such institution. Any assignment or reassignment must cover all amounts payable and must not be made to more than one party, except that assignment or reassignment may be made to one party as agent or trustee for two or more parties participating in financing this contract. No assignment or reassignment will be recognized as valid and binding upon the Postal Service unless a written notice of the assignment or reassignment, together with a true copy of the instrument of assignment, is filed with:

1. the contracting officer; and
2. the surety or sureties upon any bond.

c. Assignment of this contract or any interest in this contract other than in accordance with the provisions of this clause will be grounds for termination of the contract for default at the option of the Postal Service.

d. Nothing contained herein shall be construed so as to prohibit transfer of ownership of the demised premises, provided that:

1. such transfer is subject to this Lease agreement;
2. both the original Landlord and the successor Landlord execute the standard *Certificate of Transfer of Title to Leased Property and Lease Assignment and Assumption* form to be provided by the USPS Contracting Officer.

5. APPLICABLE CODES AND ORDINANCES

The Landlord, as part of the rental consideration, agrees to comply with all codes and ordinances applicable to the ownership and operation of the parcel on which the premises are situated and to obtain all necessary permits and related items at no cost to the Postal Service. When the Postal Service or one of its contractors (other than the Landlord) is performing work at the premises, the Postal Service will be responsible for obtaining all necessary and applicable permits, related items, and associated costs.

6. SUBLEASE

The Postal Service may sublet all or any part of the premises or assign this lease but shall not be relieved from any obligation under this lease by reason of any subletting or assignment.

7. ALTERATIONS

The Postal Service shall have the right to make alterations, attach fixtures and erect additions, structures or signs in or upon the premises hereby leased (provided such alterations, additions, structures, or signs shall not be detrimental to or inconsistent with the rights granted to other tenants on the property on which said premises are located); which fixtures, additions or structures so placed in, upon or attached to the said premises shall be and remain the property of the Postal Service and may be removed or otherwise disposed of by the Postal Service.

8. CLAIMS AND DISPUTES

- a. This contract is subject to the Contract Disputes Act of 1978 (41 U.S.C. 601-613) ("the Act").
- b. Except as provided in the Act, all disputes arising under or relating to this contract must be resolved under this clause.
- c. "Claim," as used in this clause, means a written demand or written assertion by one of the contracting parties seeking, as a matter of right, the payment of money in a sum certain, the adjustment or interpretation of contract terms, or other relief arising under or relating to this contract. However, a written demand or written assertion by the Landlord seeking the payment of money exceeding \$100,000 is not a claim under the Act until certified as required by subparagraph d below. A voucher, invoice, or other routine request for payment that is not in dispute when submitted is not a

claim under the Act. The submission may be converted to a claim under the Act by complying with the submission and certification requirements of this clause, if it is disputed either as to liability or amount or is not acted upon in a reasonable time.

d. A claim by the Landlord must be made in writing and submitted to the contracting officer for a written decision. A claim by the Postal Service against the Landlord is subject to a written decision by the contracting officer. For Landlord claims exceeding \$100,000, the Landlord must submit with the claim the following certification:

"I certify that the claim is made in good faith, that the supporting data are accurate and complete to the best of my knowledge and belief, that the amount requested accurately reflects the contract adjustment for which the Landlord believes the Postal Service is liable, and that I am duly authorized to certify the claim on behalf of the Landlord."

The certification may be executed by any person duly authorized to bind the Landlord with respect to the claim.

e. For Landlord claims of \$100,000 or less, the contracting officer must, if requested in writing by the Landlord, render a decision within 60 days of the request. For Landlord-certified claims over \$100,000, the contracting officer must, within 60 days, decide the claim or notify the Landlord of the date by which the decision will be made.

f. The contracting officer's decision is final unless the Landlord appeals or files a suit as provided in the Act.

g. When a claim is submitted by or against a Landlord, the parties by mutual consent may agree to use an alternative dispute resolution (ADR) process to assist in resolving the claim. A certification as described in subparagraph d of this clause must be provided for any claim, regardless of dollar amount, before ADR is used.

h. The Postal Service will pay interest on the amount found due and unpaid from:

1. the date the contracting officer receives the claim (properly certified if required); or
2. the date payment otherwise would be due, if that date is later, until the date of payment.

i. Simple interest on claims will be paid at a rate determined in accordance with the Act.

j. The Landlord must proceed diligently with performance of this contract, pending final resolution of any request for relief, claim, appeal, or action arising under the contract, and comply with any decision of the contracting officer.

9. HAZARDOUS/TOXIC CONDITIONS CLAUSE

"Asbestos containing building material" (ACBM) means any material containing more than 1% asbestos as determined by using the method specified in 40 CFR Part 763, Subpart E, Appendix E. "Friable asbestos material" means any ACBM that when dry, can be crumbled, pulverized, or reduced to powder by hand pressure.

The Landlord must identify and disclose the presence, location and quantity of all ACBM or presumed asbestos containing material (PACM) which includes all thermal system insulation, sprayed on and troweled on surfacing materials, and asphalt and vinyl flooring material unless such material has been tested and identified as non-ACBM. The Landlord agrees to disclose any information concerning the presence of lead-based paint, radon above 4 pCi/L, and lead piping or solder in drinking water systems in the building, to the Postal Service.

Sites cannot have any contaminated soil or water above applicable federal, state or local action levels or undisclosed underground storage tanks. Unless due to the act or negligence of the Postal Service, if contaminated soil, water, underground storage tanks or piping or friable asbestos material or any other hazardous/toxic materials or substances as defined by applicable Local, State or Federal law are subsequently identified on the premises, the Landlord agrees to remove such materials or substances upon notification by the U. S. Postal Service at Landlord's sole cost and expense in accordance with EPA and/or State guidelines. If ACBM is subsequently found which reasonably should have been determined, identified, or known to the Landlord, the Landlord agrees to conduct, at Landlord's sole expense, an asbestos survey pursuant to the standards of the Asbestos Hazard Emergency Response Act (AHERA), establish an Operations and Maintenance (O&M) plan for asbestos management, and provide the survey report and plan to the Postal Service. If the Landlord fails to remove any friable asbestos or hazardous/toxic materials or substances, or fails to complete an AHERA asbestos survey and O&M plan, the Postal Service has the right to accomplish the work and deduct the cost plus administrative costs, from future rent payments or recover these costs from Landlord by other means, or may, at its sole option, cancel this Lease. In addition, the Postal Service may proportionally abate the rent for any period the premises, or any part thereof, are determined by the Postal Service to have been rendered unavailable to it by reason of such condition.

The Landlord hereby indemnifies and holds harmless the Postal Service and its officers, agents, representatives, and employees from all claims, loss, damage, actions, causes of action, expense, fees and/or liability resulting from, brought for, or on account of any violation of this clause.

The remainder of this clause applies if this Lease is for premises not previously occupied by the Postal Service.

By execution of this Lease the Landlord certifies:

- a. the property and improvements are free of all contamination from petroleum products or any hazardous/toxic or unhealthy materials or substances, including friable asbestos materials, as defined by applicable State or Federal law;

b. there are no undisclosed underground storage tanks or associated piping, ACBM, radon, lead-based paint, or lead piping or solder in drinking water systems, on the property; and

c. it has not received, nor is it aware of, any notification or other communication from any governmental or regulatory entity concerning any environmental condition, or violation or potential violation of any local, state, or federal environmental statute or regulation, existing at or adjacent to the property.

10. FACILITIES NONDISCRIMINATION

a. By executing this Lease, the Landlord certifies that it does not and will not maintain or provide for its employees any segregated facilities at any of its establishments, and that it does not and will not permit its employees to perform services at any location under its control where segregated facilities are maintained.

b. The Landlord will insert this clause in all contracts or purchase orders under this Lease unless exempted by Secretary of Labor rules, regulations, or orders issued under Executive Order 11246.

11. CLAUSES REQUIRED TO IMPLEMENT POLICIES, STATUTES, OR EXECUTIVE ORDERS

The following clauses are incorporated in this Lease by reference. The text of incorporated terms may be found in the Postal Service's Supplying Principles and Practices, accessible at www.usps.com/publications.

Clause 1-1, Privacy Protection (July 2007)

Clause 1-5, *Gratuities or Gifts* (March 2006)

Clause 1-6, *Contingent Fees* (March 2006)

Clause 4-2, Contract Terms and Conditions Required to Implement Policies, Statutes or Executive Orders (July 2009)

Clause 9-3, *Davis-Bacon Act* (March 2006)¹

Clause 9-7, *Equal Opportunity* (March 2006)²

Clause 9-13, *Affirmative Action for Handicapped Workers* (March 2006)³

Clause 9-14, *Affirmative Action for Disabled Veterans and Veterans of the Vietnam Era* (March 2006)⁴

Clause B-25, *Advertising of Contract Awards* (March 2006)

Note: For purposes of applying the above standard clauses to this Lease, the terms "supplier," "contractor," and "lessor" are synonymous with "Landlord," and the term "contract" is synonymous with "Lease."

¹ For premises with net interior space in excess of 6,500 SF and involving construction work over \$2,000.

² For leases aggregating payments of \$10,000 or more.

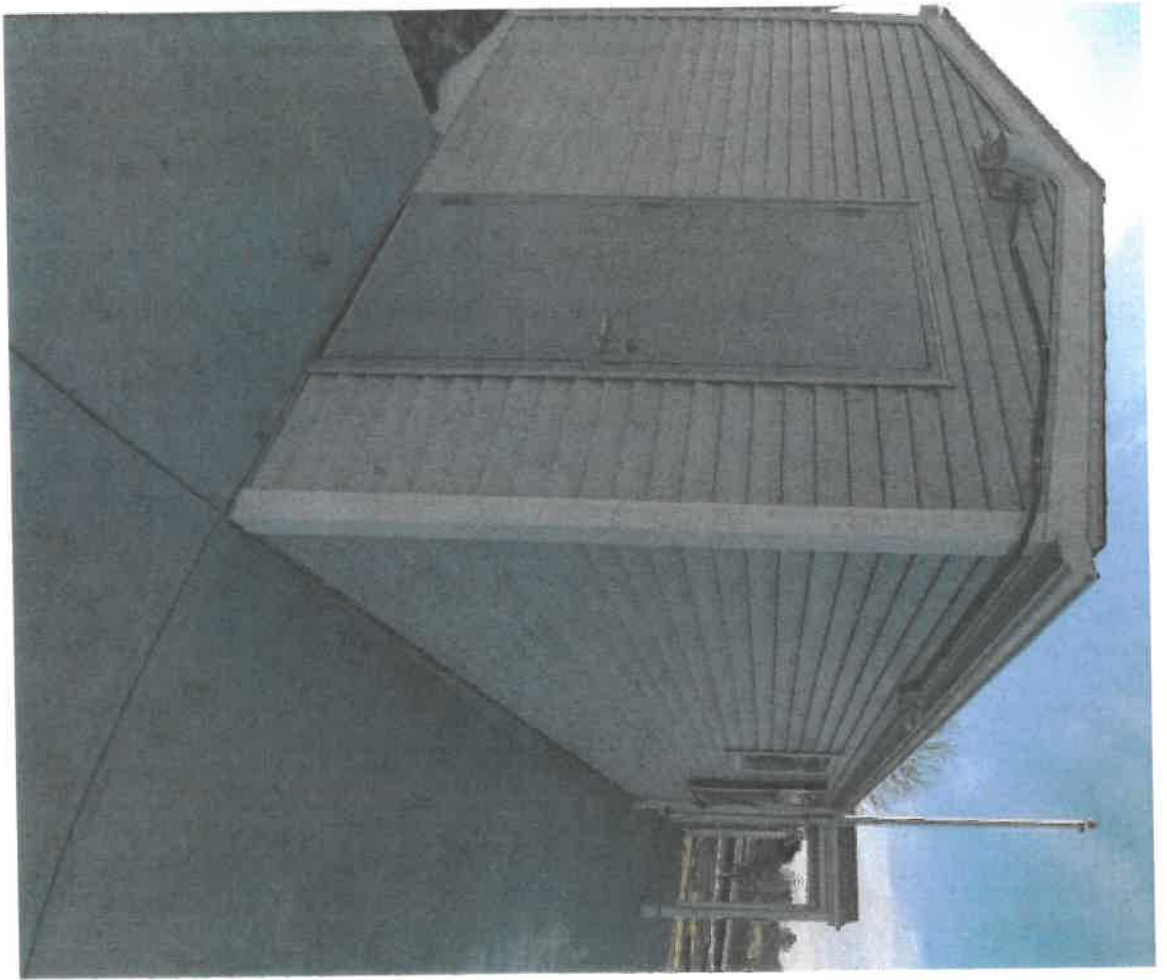
³ For leases aggregating payments of \$10,000 or more.

⁴ For leases aggregating payments of \$25,000 or more.









UPDATED AS OF JULY 15, 2022

TOWN BOARD PROJECTS / DISCUSSIONS FOR FUTURE AGENDAS

<u>PROJECT / DISCUSSION</u>	<u>POTENTIAL AGENDA DATE</u>
Agenda Software - (Updates Only)	
a.) Agenda Demonstration	8/3/2022
b.) Computer Training w/ Agenda Software	8/17/2022
Broome County Projects	
*North Otsinengo Dog Park	
*Northgate Plaza	
Budget	
*Salaries	8/10/2022 & 9/21/2022 (Back-up info to Board 7/29)
a.) Prelim projections/work rule compensation changes	(Back-up info to Board 7/29)
*Chenango Ambulance Request	(Back-up info to Board 7/29)
*Town Energy Contract Agreements	8/10/2022 (info to TB 7/29)
*Highway Equipment Reserve Fund	7/20/2022
*ARPA Funds Allocation	8/10/2022
Building & Fire Safety	
*Records Retention	
*Evacuation Plan	
*ADA Accessibility	
Castle Creek U.S.P.O.	
a.) Resolution for Ground Lease	7/20/2022
b.) Public Hearing	
Charter Franchise Agreement	
a.) Public Hearing	8/3/2022

Cyber Security

*Cyber Insurance

Dept. Head Evaluations

DPW - Greg Burden

*Drinking Water Study - Applewood / Maplewood

*Wolfe Park Project - \$75,000 Grant Awarded to TOCI

*Parking Lot Lights

Email Host

*Pyramid

Flood Mitigation

*ARPA Funds/Uses

*HMPG Grant - Submitted 5/31/22

*Smith Hill Drainage Project 2023

a.) NYS DOT

b.) Broome County

c.) Urda Engineering - Alex Urda

*Easements for Smith Hill Rd. Project

Ordinance Dept.

*Zoning - CB Properties - Local Law 5 of 2022

a.) Planning Board Recommendations to Town Board

b.) Nadine Bell

c.) Public Hearing

*Zoning - Luke Tokarz Brooks Rd. Property

*Zoning - Local Law 73-44 Amendment

a.) Resolution to Approve 73-44 Amendment

*Solar Farms - Review Legislation	
*Ordinance Software	
Town Board & Small Boards Meetings	
*Zoom/Hybrid Meeting Policy	
Town Clerk Recording Procedure	8/3/2022
*Uniform Resolutions	
Town Correspondence	8/10/2022
Town of Chenango Safety Manual	
*New Committee Members	
Town Vehicles	
*GPS in vehicles	8/20/2022
WWTP Project	
*WQIP Grant Application	
*Community Project Funding Grant - C. Schumer	
*Benefit Assessment	TBD - Deadline 8/31/2022
*EDU's	TBD - Deadline 8/31/2022
*Projected Timeline	
*Project Modifications - B & L Amendment #3	
a.) Resolution for B&L Final Amendment	
*Public Hearing for WWTP Joint Consolidation Agreen	7/20/2022
a.) Resolution for WWTP Joint Consolidation	7/20/2022
*Public Hearing to Increase Bond to \$40 million and Adoption of Order	7/20/2022
*Engineer/Estimator Referrals (Alex Urda)	7/20/2022

Town of Chenango

Audit Report

For Fiscal Year Ending

December 31, 2021

TOWN OF CHENANGO

REPORT INDEX

Audit Report Letter		Page 1
Section A	Supervisor's Office	Pages A-1 to A-16
Section B	Town Clerk	Pages B-1 to B-8
Section C	Justice Court	Pages C-1 to C-11
Section D	Water/Sewer	Pages D-1 to D-9

TOWN OF CHENANGO

AUDIT REPORT

July 11, 2022

Supervisor Jo Anne Klenovic and
Members of the Town Board
Town of Chenango
1529 NY Rt.12.
Binghamton, NY 13901

Dear Supervisor Klenovic and Board Members:

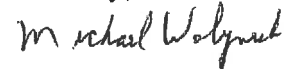
I am pleased to submit this report on my audit of the financial records and reports of the Town of Chenango using the checklists found in the appendices to the publication issued by the New York State Comptroller's Office entitled "Fiscal Oversight Responsibilities of the Governing Board." as the basis for the audit. The audit consisted of inquiries of town personnel, review of pertinent records and performing procedures necessary to complete the checklists. In performing this audit, I am serving as a conduit for the Town Board in fulfilling its responsibility under Town Law, Section 123 (Annual Accounting and Examination of Records).

The audit report consists of four sections: Supervisor's Office, Justice Court, Town Clerk and Water/Sewer Rents. Each section includes the completed checklist and any explanatory notes to the checklist, background, audit procedures performed, findings and conclusions.

During the course of the audit no material errors, irregularities or illegal acts came to my attention.

If you have any questions concerning this audit please contact me.

Sincerely,



Michael Wolyniak

Town of Chenango

Supervisor's Office

2021

Agreed Upon Procedures Review

State Comptroller's Checklist

I reviewed pertinent records and performed procedures to complete the Checklist for Review of Chief Fiscal Officer's Records found in the State Comptroller's Local Government Management Guide publication "Fiscal Oversight Responsibilities of the Governing Board" as the basis for performing the audit per agreement with the Town Supervisor.

Background

I gained an understanding of the financial operations in the Supervisor's office from discussions with the bookkeeper and secretary to the Supervisor. We discussed the flow of financial transactions from receipt to deposit, the recording of transactions, the banking process, disbursement procedures, the payroll process, the computerized accounting system and related safeguards, the accountability for moneys received and disbursed and reconciling with bank balances.

Audit Concerns:

1. Cash Receipts

The bookkeeper or in her absence, the secretary to the supervisor receives moneys paid to the Supervisor. Duplicate receipts are issued by the bookkeeper or the secretary, when required. The bookkeeper records and classifies money's received to the appropriate fund in the accounting computer program. Receipts in the form of checks are electronically scanned to the bank for credit to the appropriate town account. Checks that will not scan and/or cash received are taken to the bank for deposit. Deposits are made within 2 days after receipt. At the end of the month, the cash receipts journal is printed and data is posted to the appropriate general ledger and subsidiary ledger accounts.

Audit Procedures

Traced a sample of department transmittals (Town Clerk, Town Court, Water/Sewer) to the cash receipts book

Results: No discrepancies noted.

Traced amounts per advices for payments from the state, county and other sources to the

cash receipts book.

Results: No discrepancies noted.

Traced a sample of cash receipts from the cash receipts book to the respective bank statement deposits

Results: No discrepancies noted.

Traced a sample of cash receipts from the cash receipts book to the general and subsidiary revenue accounting ledgers

Results, No discrepancies noted

Reviewed a sample of cash receipts for timeliness of deposits

Results: Deposits are timely

Traced a sample of journal entries to the general and subsidiary revenue ledgers

Results: No discrepancies noted

Verified inter fund transfers between bank accounts

Results: No discrepancies noted

2. Cash Disbursement

Claims are prepared by each department and sent to the Town Clerk's office. The deputy clerk enters the claim information into the accounts payable program in the computer accounting system and prints an unaudited abstract for each fund. Together, deputy clerk and bookkeeper verify the claims to the unaudited abstract. The bookkeeper then prints the checks and runs an audited abstract which also includes the check numbers. The audited abstract and checks are given to the Supervisor who compares the checks to the abstract, signs the checks and signs the front page of the abstract as evidence of her comparing the checks to the abstract. The audited abstract and claims are given to the board for audit. The board members initial a stamped statement "Approved for Payment" at the end of each abstract. The initialed abstracts and claims are returned to the town clerk's office for distribution and mailing of checks and filing of the claims.

Audit Procedures:

Reviewed a sample of claims for propriety, itemization, supporting documentation and department approval

Results: Minor discrepancies were noted and discussed with the appropriate individuals

Traced a sample of claims to the abstract of audited claims

Results: No discrepancies noted

Verified a sample of abstracts of audited claims to the Board's approval of payment for

said claims in the minutes

Results: No discrepancies noted

Traced a sample of claims on the abstracts of audited claims to the cash disbursements record

Results: No discrepancies noted.

Traced a sample of entries in the cash disbursements record to the bank statements verifying check number and amounts of cleared checks or ACH withdrawals for certain payments or to the list of outstanding checks

Results: No discrepancies noted

Traced a sample of payments in the cash disbursement book to the general and subsidiary accounting ledgers

Results: No discrepancies noted.

Verified a sample of transfers between bank accounts

Results: No discrepancies noted

Verified check sequence for a sample period and viewed any voided checks

Results: No discrepancies noted

Traced a sample of journal entries to the general and subsidiary disbursement ledgers

Results: No discrepancies noted

Reviewed budget/actual reports at year end for any over-expended line items

Results: No discrepancies noted

Verified payments for fire protection service to the respective fire protection contracts

Results: 1) Payments to two of the three fire companies providing fire protection to the town exceeded the amounts specified in their respective fire protection contracts

2) Fire Protection District #1 is divided into 2 zones with different tax rates in each zone. I'm not aware of any statutory authority to have zones with different tax rates in a fire protection district.

3) The contract with Chenango Forks Fire Company sites them as part of Fire Protection District #2. It should be Fire Protection District #1

Inquired as to the existence of a contract for ambulance service to the town

Results: I was informed that there was no formal contract for ambulance service provided to the town

3. Cash Reconciliations

Bank accounts are reconciled to the accounting records on a monthly basis by the bookkeeper and reviewed by the Supervisor as evidenced by her initials on the reconciliation sheet. The reconciliations are generally done within the first week following the end of the month being reconciled. The bookkeeper accesses the statements and cancelled checks through a secure bank website. The bank statements are printed from this site. Bank statements and cancelled checks are not returned by the bank. Also, the bookkeeper frequently monitors town bank accounts by electronically accessing and reviewing the posted activity.

Audit Procedures

Reviewed bank reconciliations for all accounts as of December 31, 2021

Results: No discrepancies noted

Compared the adjusted bank balances at December 31, 2021 to the general ledger cash accounts for all funds.

Results: No discrepancies noted.

Verified outstanding checks for all accounts as of December 31, 2021 and traced them to the paid checks on the January 2022 bank statement or outstanding check list at January 31, 2022

Results: No discrepancies noted

Verified cash in transit listed on the December 31, 2021 bank reconciliations to its deposit on the January 2022 bank statements for all funds

Results: No discrepancies noted

4 Receivables

Water and sewer receivable control accounts are maintained in the accounting records. Said balances are also a component of the water/sewer accounting program and are determined daily. The water/sewer department forwards these balance reports, daily deposit info and any adjustment reports for the water and sewer receivables to the bookkeeper. After the bookkeeper posts the information to the accounting system, a comparison is made of the balances in water and sewer department receivable accounts to the balances generated by the water/sewer accounting program. Any differences are resolved.

Receivable accounts are also used to recognize moneys due the town at year end that will be paid in the ensuing year such as the town's share of sales tax due from the county or other moneys due the town for programs or projects financed by the state or federal government.

Audit Procedures

Verified the general ledger water and sewer rent receivable balances agreed with the total of the detail customer accounts at December 31, 2021

Results: No discrepancies noted

Verified the total of the overdue water and sewer rents re-levied on the 2021 tax roll agreed with the amount recorded in the respective general ledger accounts

Results: No re-levy due to Covid Pandemic

Verified sales tax receivable at 12/31/2021 agreed with the amount received in January 2022.

Results: Amounts agreed.

Verified inter fund receivable accounts equaled inter fund payable accounts at year end.

Results: No discrepancies noted

5. Deposit Protection

Town funds are on deposit with Tioga State Bank. The bank and town have executed a depository agreement to secure town funds in excess of FDIC coverage. As part of securing town funds on deposit with Tioga State Bank, the board approved an agreement with the bank to secure deposits of the joint municipal savings account through an investment cash sweep (ICS) program where the bank spreads the deposits to several banks up to \$250,000 each to ensure FDIC coverage. The town receives monthly statements of activity and a detail list of banks and the amount on deposit with each bank. Deposits in excess of FDIC coverage are collateralized by pledged securities. The bank adjusts collateral accordingly based on bank balances at the end of the previous day. Monthly reports identifying the collateral and amount thereof are provided to the town each month.

Audit Procedures:

Verified that the total of the pledged collateral report received from the custodial bank along with FDIC coverage was adequate to secure towns funds on deposit with the towns Depository at December 31, 2021

Results: Pledged collateral at this date exceeds the balance of deposits above FDIC coverage

Reviewed make up of collateral for propriety

Result: Pledged collateral was proper.

6 Indebtedness Records

File folders containing pertinent data are maintained for each debt issue. Also, the

bookkeeper maintains a spreadsheet which summarizes the information for all debt issues. In addition, the town contracts with a fiscal advising firm for assistance with larger debt issues.

Audit Procedures:

Compared the summarized debt service schedule maintained by the bookkeeper to the statement of indebtedness in the annual financial report to the State Comptroller

Results: No discrepancies noted

Traced debt payments from the respective appropriation expense accounts to the summarized debt service schedule

Results: No discrepancies noted.

Reviewed the resolution and the related issuing documentation authorizing the issuance of bonds for a sewer department truck purchase verified the associated financial transactions in the accounting records

Results: No discrepancies noted

7 Financial Reporting

Monthly trial balance and budget/actual reports are prepared. These reports for the General, Highway, Water and Sewer funds are electronically distributed to the Town Board members. The Annual Update Document (AUD) for 2021 was prepared by the bookkeeper and submitted timely to the Office of the State Comptroller.

Audit Procedures

Reviewed the 2021 Annual Financial Report (AFR) to the State Comptroller and the timeliness of filing the report

Results: The report was complete and filed timely. (Filed 3/18/2022)

Compared the final general and subsidiary accounting ledger balances from the accounting records to the Annual Financial Report.

Results: No discrepancies noted

Verified year end bank reconciliations to the reported amounts on the bank reconciliation in the Annual Financial Report

Results: No discrepancies noted.

Reviewed the December 2021 monthly financial reports (balance sheets and budget/actual reports) that are presented to the board and verified a sample of the reported data to the accounting records

Result: No discrepancies noted

Reviewed year end budget amendments and the related resolution approving said changes
Results: No discrepancies noted

8 Payroll

Payroll information for hourly employees is summarized by each department and sent to the supervisor's office for input into the payroll program by the secretary to the Supervisor (payroll clerk). Salaried employee information is entered at the beginning of the year and is adjusted as necessary by exception reports. Payrolls and related checks (only 2 at the end of 2021) are printed and given to the supervisor for review and manual signing of the checks. After signing, the checks are returned to the payroll clerk for distribution. Employees opting for direct deposit have their payroll amounts electronically transferred to their respective bank for deposit to their account. The employee direct deposits and the distribution of payroll withholdings along with the town's share of social security and medicare are made by the payroll clerk. The payroll information generated in the payroll computer program is directly transferred to the accounting program for posting to the appropriate funds and accounts. Summarized payroll information is generated by the payroll clerk and given to the bookkeeper who verifies the electronic postings.

Audit Procedures:

Traced a sample of hours worked for hourly employees from department timesheets to the payroll register

Results: No discrepancies noted.

Verified a sample of rates of pay for hourly employees were in accordance with employee contracts or board resolutions.

Results: No discrepancies noted.

Verified a sample of payments for salaried officers and employees were in accordance with amounts set by board resolution

Results: No discrepancies noted.

Verified payrolls were certified by appropriate officials.

Results: Payrolls are not certified, however, time sheets are approved by department heads

Traced payroll expenditures to the cash disbursement book

Results: No discrepancies noted.

Verified that proper amounts were transferred from the town operating funds to the Trust & Agency bank account for payroll expenditures

Results: No discrepancies noted

For employees having direct deposit, traced the total of the direct deposit amounts on the detail banking summary generated for each payroll to the charge in the Consolidated Payroll account in the T&A General Ledger and T&A bank statement.

Results: No discrepancies noted

For employees paid by check, traced the net pay and corresponding check number to the cancelled check on the T&A bank statement

Results: No discrepancies noted

Verified that the amounts of electronic transfers of payroll tax deductions were made to the appropriate agencies and charged to the appropriate T&A general ledger account

Results: No discrepancies noted.

Verified the towns share of social security and medicare were transferred to the Trust and Agency fund

Results: No discrepancies noted

Traced a sample of leave time charges for a payroll period to the individual leave time record maintained by the bookkeeper.

Results: No discrepancies noted

Findings

Approval for Conference Attendance

A claim for reimbursement of expenses was paid to one of the town justices while attending the State Magistrates annual conference in 2021. Prior approval by the Town Board or a prior approved travel authorization form signed by a designated officer was not found.

Conference attendance must be pre-approved by resolution of the Town Board or in lieu thereof, the Board may delegate the power to approve such attendance to an executive officer or to any administrative board. The travel authorization approved by the delegated authority must be attached to the travel reimbursement claim submitted by the conference attendee (General Municipal Law, S 77-b).

Bid-Public Works Equipment

In May 2021, the Board did authorize (Resolution 56) and purchase a Correlator at a cost of \$31,750. Two quotes were received and considered. Formal bids were not requested. The equipment purchase is a purchase contract for which formal bidding is required for purchases over \$20,000 (General Municipal Law, S 103).

Fire Protection District #1

Fire Protection District #1 is zoned into two areas. One of the zones covers a majority of the district and is provided protection by contract with the Chenango Bridge Fire Department. The other zone is provided protection by contract with the Chenango Forks Fire Department. Different tax rates are applied in each zone to raise the amounts payable per the respective contracts. Although this is a more equitable arrangement, I'm not aware of any authority to zone a fire protection district with different tax rates in each zone.

Separate fire protection districts encompassing the areas in each of the respective zones can be established to rectify this situation.

Also, I noted that the contract with Chenango Forks references protection to Fire Protection District #2 instead of Fire Protection District #1.

Fire Protection Contracts

Fire protection contracts with each of the three fire companies which provide fire protection to the town were entered into on 12/31/2018. Each contract is for a 5 year period (1/1/2019 – 12/31/2023). Each of the contracts has a provision stating the fire company agrees to be paid on or before March 1, 2019, the sum of - with a specific dollar

amount listed. Since this is the only dollar value in the contract, it is assumed this is the amount payable in each of the years of the contract.

The amount paid to each fire company in 2019 was in agreement with the respective fire protection contract. In 2020 & 2021 payments made to the Chenango Fire Company and the Chenango Forks Fire Company exceeded the amount cited in their contracts by \$14,526 and \$665 respectively. These additional payments represent a major change to the contracts and as such, the new contracts should have been executed. It is noted that the 2020 & 2021 budgets did include the additional amounts that were paid.

The board should comply with the terms of the contract and raise only the amounts specified in the contracts and pay the same to the respective fire companies or re-negotiate new agreements with the respective fire companies.

Ambulance Service

Ambulance service is provided within the boundaries of the town by the Chenango Ambulance Services, Inc. (CAS). No compensation is paid by the Town nor is there any written agreement between the town and CAS for this service. The town does pay for workers compensation coverage for volunteers of CAS. Based on several different opinions from the State Comptrollers office, ambulance service is a governmental matter and as such, the Town provides for this service. Pursuant to General Municipal Law, Section 122-b (1) the Board may contract with CAS for this service. Such contracts should be formal written executed agreements.

Sidewalk Assessments

Property owners abutting public sidewalks within the Commercial District along Rt.12 & 12A are assessed an annual fee for snow removal by the town based on the number of linear feet of property abutting the sidewalk (Town Code Section 60-6). The town budgeted \$10,500 and raised this amount by special assessment on the tax roll for 2021.

However, the code is silent as to the amount to be raised or how said amount shall be determined. This amount has been included in the past several years' budgets. The Board should review the pertinent section of the town code and amend the code to provide guidance as to how the amount of the annual assessment shall be determined.

Fixed Assets

Fixed assets are not formally accounted for in the accounting records.

Bookkeeper

The bookkeeper receives money, makes deposits, prepares checks, maintains the accounting records and prepares the bank reconciliations. One person performing all these duties provides for a lack of internal accounting controls. However, there are mitigating controls in place such as the Supervisor reviewing bank reconciliations and

Resol to determine uses of \$

manually signings all checks and comparing said checks to the audited abstracts. Monthly financial reports are made available to the Board. In addition, the board contracts for an audit of financial activities of the Supervisor's Office and all town departments. I mention the above situation to remind the Board that any mitigating controls put in place increases the accounting controls over financial operations.

training backup!

Conclusion

Overall, the financial operations within the supervisor's office are good. Receipts and disbursements are timely recorded to the accounting records. Moneys are deposited in a timely manner. Disbursements are properly documented and supported and paid after approval by the board. Accounting records are timely posted and up-to-date. Financial reports are timely prepared and distributed to the board. Bank accounts are reconciled to the accounting records on a monthly basis. The audit procedures performed during the review of Supervisor's operations disclosed no irregularities or material errors.

Appendix C – General Recordkeeping Requirements for Chief Fiscal Officers continued

Checklist for Review of Chief Fiscal Officer's Records

Determine the types of funds in use, and whether separate cash receipts and disbursements books are maintained for the various funds or whether a single cash receipts and single cash disbursements book is maintained. The following checklist can be used for each fund maintained.

<u>Cash Receipts</u>	<u>YES</u>	<u>NO</u>
Is the cash receipts journal up-to-date?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Is the cash receipts journal maintained in a manner that identifies the date received, payer, purpose and the amount either individually or totals referenced to subsidiary receipt records (e.g., water rents receipts register)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are un-deposited cash receipts safeguarded?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are duplicate deposit slips kept?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Do deposit amounts agree with cash receipt amounts?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are deposits made timely and recorded up-to-date?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<i>Last Recorded Deposit: Date <u>7/7/22</u> Amount <u>159.¹⁵</u></i>		
Is the cash receipts journal totaled and summarized monthly?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Note 1

<u>Cash Disbursements</u>	<u>YES</u>	<u>NO</u>
Is the cash disbursements journal up-to-date?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Is the cash disbursements journal maintained in a manner to identify amounts disbursed either individually or totals referenced to abstracts or payrolls?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are pre-numbered checks used for all disbursements (other than petty cash)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are all checks signed by the chief fiscal officer and co-signed if required?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
If checks are signed electronically, is the signature stamp or software in the custody and control of the chief fiscal officer?	<input type="checkbox"/>	<input type="checkbox"/>
Are canceled checks or check images returned with bank statements and maintained on file?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Are all unused checks properly controlled (blank check stock)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are checks recorded up-to-date?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<i>Last Recorded Check: # <u>1819</u> Date <u>6/30/22</u> Amount <u>92.⁵⁶</u></i>		
Is the cash disbursements journal totaled and summarized monthly?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are payments supported by appropriate documentation? Consider comparing a sample of disbursements with supporting documentation.	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Note 1

Note 2

Note 3

Appendix C – General Recordkeeping Requirements for Chief Fiscal Officers continued

Cash Reconciliations			YES	NO
Are bank accounts reconciled? By Whom? <u>Bookkeeper</u> How Often? <u>Monthly</u> Who Reviews/Verifies Them? <u>Supervisor</u>			<input checked="" type="checkbox"/>	<input type="checkbox"/>
Is the bank reconciliation performed by a person whose job duties do not include maintaining either the cash receipts or disbursements journals or receiving or disbursing cash?			<input type="checkbox"/>	<input checked="" type="checkbox"/>
Is the bank reconciliation performed timely after the bank statement is received? <u>Within a few days after the close of the month</u>			<input checked="" type="checkbox"/>	<input type="checkbox"/>
Last Bank Reconciliation for Each Bank Account				
Bank Account	Date Performed	Month Ending		
<u>All accounts</u>	<u>7/6-8/22</u>	<u>June 2022</u>		
<u>See attached Bank Reconciliation for 12/31/2021</u>				
Are reconciliations documented and available for review?			<input checked="" type="checkbox"/>	<input type="checkbox"/>
Does the reconciled bank balance agree with the cash balance recorded in the accounting records?			<input checked="" type="checkbox"/>	<input type="checkbox"/>
Receivables			YES	NO
Are receivable control accounts maintained?			<input checked="" type="checkbox"/>	<input type="checkbox"/>
Is there indication that the receivable control accounts are reconciled to the detail subsidiary records?			<input checked="" type="checkbox"/>	<input type="checkbox"/>
Investment Records			YES	NO
Is an investment record maintained?			<input type="checkbox"/>	<input type="checkbox"/>
Is the record complete and up-to-date?			<u>N/A</u>	<u>N/A</u>
			<input type="checkbox"/>	<input type="checkbox"/>
Deposit Protection			YES	NO
Has the bank pledged adequate, eligible securities to protect deposits and investments (under the custody of the chief fiscal officer) that exceed FDIC insurance protection?			<input checked="" type="checkbox"/>	<input type="checkbox"/>

**TOWN OF Chenango
Bank Reconciliation
For the Fiscal Year Ending 2021**

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-7325	\$776,579	\$0	\$96,174	\$680,405
****-7333	\$193,969	\$0	\$4,777	\$189,192
****-7406	\$108,036	\$0	\$16,101	\$91,935
****-7341	\$131,835	\$0	\$34,444	\$97,391
****-7392	\$59,100	\$0	\$8,939	\$50,161
****-7368	\$89,689	\$0	\$4,394	\$85,295
****-7376	\$83,012	\$0	\$1,432	\$81,580
****-3970	\$5,694,234	\$0	\$0	\$5,694,234
Total Adjusted Bank Balance				\$6,970,193
Petty Cash				\$450.00
Adjustments				\$.00
Total Cash				\$6,970,643
Total Cash Balance All Funds				\$6,970,643
* Must be equal				

9ZCASH *
9ZCASHB *

Appendix C – General Recordkeeping Requirements for Chief Fiscal Officers continued

Indebtedness Records <i>(This record is maintained by the clerk in certain local governments)</i>	YES	NO
Is an indebtedness register maintained?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Is the register complete and up-to-date?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Note 4

Property Records	YES	NO
Are property records maintained?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Are the records up-to-date?	<input type="checkbox"/>	<input type="checkbox"/>
Are all fixed assets included in the records?	<i>N/A</i>	<input type="checkbox"/>
Are physical inventories taken and compared to the records?	<i>N/A</i>	<input type="checkbox"/>

Financial Reporting	YES	NO
Are interim reports (budget/actual; trial balances; etc.) prepared?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are the reports distributed to the governing board and department heads?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Does total year-end recorded cash agree with that reported in the annual financial report?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Payrolls	YES	NO
Are payrolls certified/approved by the appropriate official?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are pay rates in accordance with collective bargaining agreements and other lawful employment contracts, or board resolutions?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Is leave time accounted for?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Comments and Conclusions

See "Findings" section of Report.

Notes to Checklist

1. The accounting records are up-to-date in the computer system. The records are printed at the end of the month and can be printed at any time during the month.
2. Certain expenditures mainly for payroll related withholdings and expenditures, transfers of moneys between town bank accounts, certain debt payments and health insurance premium payments are made electronically.
3. Bank statements, cancelled checks or cancelled check images are not sent by the bank. These documents are accessed through a secure Tioga State Bank website. The bookkeeper prints all bank statements pertaining to the Supervisor's Office.
4. A formal debt register is maintained. In addition, the bookkeeper prepares a schedule of debt service payments that come due during the year to assist her in making timely payments.

**Town of Chenango
Town Clerk
2021**

Agreed Upon Procedures Review

State Comptroller's Checklist

I reviewed pertinent records and performed procedures to complete the Checklist for Review of Town Clerk's Records found in the State Comptroller's Local Government Management Guide publication "Fiscal Oversight Responsibilities of the Governing Board" as the basis for performing the audit per agreement with the Town Supervisor.

Background

I gained an understanding of operations in the Town Clerk's office from discussions with the Town Clerk. We discussed the flow of transactions from the receipt of funds to their deposit, how transactions are recorded, the Department of Environmental Conservation (DEC) license sales procedures, the banking process for moneys received, the distribution and reporting procedures, the computerized accounting system and related safeguards, the accountability for receipts and the reconciling of cash balances per the check register with adjusted bank balances and month end accountability. We also discussed credit card payment procedures.

Audit Concerns

1. **Cash Receipts**

Payments may be made in person, by mail, put in a drop box at town hall or to a contract vendor by credit card. The clerk and deputy collect funds using a common cash drawer for all collections other than Department of Environmental Conservation (DEC) license sales. A separate common cash drawer is used for DEC license sales. In- person payments may be made by credit card. Credit card payments are credited to the Town Clerk's bank account usually within two days from the transaction date. All payments received in the clerk's office are recorded in the computer accounting system. Mail payments are set aside and entered into the computer system as soon as possible. Initially, decal sales are handled through the Environmental Conservation Department's (DEC) computerized issuance and accounting system through a dedicated computer and internet connection in the clerk's office. At the end of the day a decal sales report is printed from the system and reconciled to collections. Total decal sales are entered into the clerks accounting system in total and the related collections are transferred to the clerk's cash drawer. A daily cash report is printed from the clerk's accounting program and

reconciled to the cash. A deposit is then prepared. Generally deposits are made within 1-2 days of receipt.

Audit Procedures:

Traced a sample of daily cashbook receipts to bank deposits and to the check register- This includes credit card payment transactions electronically transferred from the credit card vendor to the clerk's bank account

Results: No discrepancies noted

Viewed the transaction sequence numbers for a sample period

Results: Transaction # 30247 is not accounted for -Oct.2021 ends with #30246 and Nov. 2021 starts with 32248

Traced the town's copy of credit card payments to the cashbook

Results: No discrepancies noted

Traced a sample of new and renewed dog license sales generated from the computer data base to the daily cashbook comparing name, license number, amount and date paid

Results: No discrepancies noted

Traced a sample of new and renewal dog license sales from the daily cashbook to the computer data base noting name, license number, amount and date paid

Results: No discrepancies noted

Traced a sample of Department of Environmental Conservation (DEC) daily Sales Report totals generated from the DEC computer operations to the daily cashbook

Results: No discrepancies noted

Trace a sample of issued marriage licenses from the marriage license register to the daily cashbook.

Results: No discrepancies noted

Traced a sample of requests for certified copies (marriage license, birth and death certificates) to the cashbook

Results: No discrepancies noted

Traced receipts for games of chance licenses to the cashbook

Note: No games of chance

Traced a sample of receipts for permits and fees for planning and zoning related activities to the town clerks daily cashbook (Note- The fees are collected in the code enforcement department and immediately brought to the town clerks office where the receipt of the funds is entered in the computer by the clerk or deputy)

Results: No discrepancies noted

Viewed a sample of deposits for timeliness with the 72 hour deposit requirement for receipts in excess of \$250 (Town Law, Section 29(1-a)).

Results: No discrepancies noted.

2. Cash Disbursements:

All disbursements are made by check signed by the town clerk. The check register is used as the cash disbursement record. The town clerk makes copies of checks written each month to disburse the amounts received in the previous month. Cancelled checks or check images are not returned by the bank although the clerk has electronic access to them by using a secure bank website. Proceeds from the sale of Department of Environmental Conservation (DEC) decals are deposited to the clerk's bank account and swept by DEC on or about the 15th of the month following the month collected. The computer accounting system keeps a record of the amounts due the state in addition to a report generated from the DEC licensing system.

Audit Procedures:

Traced a sample of the distribution of funds per the clerk's monthly report to the checks clearing the bank on the ensuing month's bank statement and to the check register

Results: No discrepancies noted

Compared a sample of DEC license sales from the DEC monthly summary report to the amount electronically transferred to DEC as noted on the bank statement

Results: No discrepancies noted

Traced a sample of amounts due the Supervisor per the clerk's monthly report to the Supervisor's cash receipt book

Results: No discrepancies noted

Reviewed the check register for 2021 for check sequence

Results: No discrepancies noted.

3. Cash Reconciliations

Formal bank reconciliations of the adjusted bank balance and the check register are performed monthly. The clerk also compares the total of the clerk's monthly report to the check register balance and the adjusted bank balance to see that they agree. Checks are then written for the amounts listed on the monthly report.

Audit Procedures.

Reviewed the December 31, 2021 bank reconciliation of the clerk's adjusted bank balance to the check register and month end liabilities

Result: No discrepancies noted

Verified the bank balance on the reconciliation to the bank statement
Result: No discrepancies noted

Traced deposits in transit on the December 31, 2021 bank reconciliation to their deposit in January 2022
Results: No discrepancies noted

4. Accountability

Shortly after the close of a month, the town clerk prepares a monthly report accounting for the financial activity for that month. The total of the monthly report is compared to the check register and the adjusted bank balance to see that they agree.

Audit Procedures:

Compared a sample of monthly Town Clerk reports to the month end check register balance and the checks written to distribute amounts due other agencies and the amount swept by NYSDEC on or about the 15th of the ensuing month
Results: No discrepancies noted

Compared Town Clerk's annual receipt detail for 2020 and 2021 and accounted for material increases or decreases.
Results: No material variances

Verified petty cash assigned to the Town Clerk is accounted for.
Results: No discrepancies noted

5. Financial Reporting

The monthly report prepared by the town clerk summarizes the monthly financial activity and the amounts thereof that are payable to the supervisor and other agencies. The moneys are payable by the tenth of the month following collection. The clerk files a copy of the monthly report with the Supervisor along with the check remitting the amount due the Supervisor. The clerk prepares an annual report of financial activity in her office and files a copy with the town board.

Audit Procedures:

Traced a sample of monthly payments to the Supervisor for amounts due the town
Results: No discrepancies noted

Traced a sample of payments to other agencies per the clerk's monthly report to the check register
Results: No discrepancies noted

Verified the amounts swept by NYSDEC on or about the 15th of the ensuing month agreed with the clerk's monthly report amount

Results: No discrepancies noted

Verified payments are made timely.

Results: No discrepancies noted

Findings

None

Conclusion

Overall, the operations of the Town Clerk's Office are good. Moneys paid at the counter are recorded in the computer system as received. Mail receipts are recorded at some point in the day depending upon how busy they are. A cash receipt register is printed for the days' receipts and reconciled at the end of each day. Cash on hand prior to deposit is safeguarded. Deposits are made in a timely manner. Moneys are transmitted in a timely manner to the Supervisor and other agencies as required. Accountability is determined monthly. The procedures performed during the review of the Town Clerk's operations disclosed no irregularities or material errors.

Appendix D – General Recordkeeping Requirements for Town Clerks continued

Checklist for Review of Town Clerk's Records

Cash Receipts	YES	NO
Is the cash receipts journal up-to-date?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Is the cash receipts journal maintained in a manner that identifies the date received, payer, purpose, and the amount either individually or totals referenced to subsidiary receipt records (e.g., water rents receipts register)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are un-deposited cash receipts safeguarded?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are duplicate deposit slips kept?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Do deposit amounts agree with cash receipt amounts?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are deposits made timely (no later than the third business day after \$250 has been collected) and recorded up-to-date?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<i>Last Recorded Deposit: Date <u>4/27/22</u> Amount <u>\$ 85.⁰⁰</u> </i>		
Is the cash receipts journal totaled and summarized monthly?	<input type="checkbox"/>	<input type="checkbox"/>

Cash Disbursements	YES	NO
Is the cash disbursements journal up-to-date?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Is the cash disbursements journal maintained in a manner to identify amounts disbursed either individually or totals referenced to abstracts or payrolls?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are pre-numbered checks used for all disbursements made by check?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are all checks signed by the town clerk?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are canceled checks or check images returned with bank statements and maintained on file?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Are all unused checks properly controlled (blank check stock)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are checks recorded up-to-date?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<i>Last Recorded Check: # <u>7252</u> Date <u>7/1/22</u> Amount <u>3,073.⁷⁰</u> </i>		

Appendix D – General Recordkeeping Requirements for Town Clerks continued

<u>Cash Reconciliations</u>	<u>YES</u>	<u>NO</u>
Are bank accounts reconciled? By Whom? <u>Clerk + Deputy</u> How Often? <u>Monthly</u> Who Reviews/Verifies Them? <u>Clerk</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Is the bank reconciliation performed timely after the bank statement is received?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<u>Last Bank Reconciliation for Each Bank Account</u>		
<u>Bank Account</u>	<u>Date Performed</u>	<u>Month Ending</u>
<u>Town Clerk's A/c</u>	<u>4/1/22</u>	<u>Mar. 2022</u>
Are reconciliations documented and available for review?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Does the reconciled bank balance agree with the cash balance recorded in the accounting records?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

<u>Deposit Protection</u>	<u>YES</u>	<u>NO</u>
Has the bank pledged adequate, eligible securities to protect town clerk deposits that exceed FDIC insurance, if applicable?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

<u>Accountability</u>	<u>YES</u>	<u>NO</u>
Is accountability (what the town clerk owes) determined at the end of each month?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Does the accountability amount agree with the bank reconciliation and supporting records?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are unissued licenses and permits (e.g., dog licenses) safeguarded?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are revenues from town clerk fees comparable with those of previous years?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

<u>Financial Reporting</u>	<u>YES</u>	<u>NO</u>
Are monthly reports and payments made timely to the supervisor?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are monthly reports and payments made timely to other agencies?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Do reported amounts on monthly reports agree with cash receipts and disbursements books?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Appendix D – General Recordkeeping Requirements for Town Clerks continued

Receivables <i>(if applicable, such as water rents)</i>	YES	NO
Are receivable control accounts maintained? <i>N/A</i>	<input type="checkbox"/>	<input type="checkbox"/>
Is there indication that the receivable control accounts are reconciled to the detail subsidiary records?	<input type="checkbox"/>	<input type="checkbox"/>

Comments and Conclusions

See "Findings" section of Report.

**Town of Chenango
Justice Court
2021**

Agreed Upon Procedures Review

State Comptroller's Checklist

I reviewed pertinent records and performed procedures to complete the Checklist for Review of Justice Court Records found in the State Comptroller's Local Government Management Guide publication "Fiscal Oversight Responsibilities of the Governing Board" as the basis for performing the audit per agreement with the Town Supervisor.

Background

I reviewed the operations in the Justice Court Office with the court clerk. We discussed the flow of transactions from receipt to deposit, how transactions are recorded, the banking process for moneys received, the transmittal of moneys received and related reporting procedures, the computerized accounting system, the court record keeping system including the maintenance of case files and related records, accountability for moneys received and disbursed and reconciling recorded receipts and disbursements to the related bank account. Also, credit card and internet payment procedures were reviewed

Audit Concerns

1. **Cash Receipts**

Payments to the court may be made in person, by mail, put in the drop box at town hall or to a contract vendor by bank card, a mobile electronic device or through the internet. A separate cash drawer is used for each justice. Any of the three individuals in the office collect funds and use the appropriate justices' cash drawer. A point of payment terminal is available at the counter in the court facility in town hall for bank card or mobile electronic device payments. Payment information from the contract vendor is downloaded by a court clerk, generally on a daily basis. Payments to the contract vendor are generally credited to the appropriate justice bank account within 2-4 days after the transaction. All payments are entered into the computerized accounting and recordkeeping system. Activity for each justice is accounted for separately. Sequentially numbered duplicate receipts using a different series for each justice is generated by the computer program for each transaction. One is retained and the other is either given to the person paying at the court office, mailed, if a self addresses stamped envelope is provided or placed in the case file. Daily cash receipts are reconciled to cash at the end of the day and contract vendor payments are verified to supporting documentation for each justice. A cash receipts sheet is printed and a deposit of cash, checks and money orders is prepared. This is done for each justice. Deposits are taken to the bank by one of the judges generally every 2-3 days. After the close of

the month, daily cash receipt reports for the month just ended are compared to the bank statements verifying the cash deposits and contract vendor payments from N Court.

Audit Procedures:

Traced a sample of duplicate receipts issued for all payments (fine and bail) received by the court to the to the daily cashbook report for each justice. Payments are in the form of cash, certified checks, money order, credit card or via the internet.

Results: No discrepancies noted

Verified duplicate receipt number sequence for a sample month for both justices

Results: No discrepancies noted.

Traced a sample of cashbook daily receipts to bank deposits for each justice (The electronic deposit slip is summarized by type of payment – cash, check, money order, credit card or internet payment)

Results: No discrepancies noted

Compared date of receipt per the daily cashbook reports to date of deposit on the bank statements for timeliness of deposits for both justices.

Results: No discrepancies noted

Verified a sample of receipts from the daily cashbook reports to the corresponding monthly report to the State Comptroller's Office for both justices

Results: No discrepancies noted

Verified the cash receipts book is posted up to date

Result: No discrepancies noted

2. Cash Disbursements

Separate fine and bail accounts are maintained for each justice. Disbursements are made by check signed by the respective justice. Monthly reports to the State Comptroller's Office are filed electronically with the total of each judges' report being paid to the Supervisor's Office. The State Comptroller's Office notifies the Supervisor as to the amount to pay the Comptroller's Office and the amount to be credited with the town.

Audit procedures:

Verified a sample of funds transferred to the Supervisor's Office for the amount of the monthly report electronically filed with the State Comptroller's Office

Results: No discrepancies noted.

Verified payments to the Supervisor were timely

Results: Payments were made timely (by the 10th of the ensuing month)

Verified a sample of bail dispositions as recorded on the bail activity report generated from the court accounting program to the amount and corresponding check number of the cleared check on the respective bank statements

Results: No discrepancies noted

Verified check number sequence for fine and bail accounts for both justices

Results: No discrepancies noted

3. Cash Reconciliations

Reconciliations of adjusted bank balances and amounts due the State Comptroller's Office are prepared monthly for the fine accounts. Reconciliations of the adjusted bank balances in the bail accounts to the total of the detail of outstanding bail are performed on a monthly basis.

Audit Procedures:

Reviewed bank reconciliations for both the fine and bail accounts for Justice Fedish as of December 31, 2021

Results: No discrepancies noted

Reviewed bank reconciliations for both the fine and bail accounts for Justice Scott as of December 31, 2021

Results: No discrepancies noted

Verified the bank balances on the reconciliations to the related bank statements for both justices

Results: No discrepancies noted

Verified any outstanding checks listed on the reconciliations for both justices

Results: No discrepancies noted

Verified any cash in transit on the reconciliations for both justices to their timely deposit on the ensuing months bank statement

Results: There was no cash in transit

Verified the adjusted fine account bank balance at December 31, 2021 to the December 2021 monthly report total for each justice

Results: No discrepancies noted

Verified the adjusted bail account bank balance at December 31, 2021 to the total of the outstanding bail list detail for each justice

Results: No discrepancies noted

4. Additional Supporting Records

An electronic bail register is maintained for each justice. The register shows the payee, defendant, date and amount received, disposition (returned, applied to fine or transferred to another court), check number and a running balance of total outstanding bail.

In those instances where defendants are allowed to pay fines in installments, accounts receivable records are maintained to track the payments and balance due. The computer system provides this info within each case file as well as a manually maintained system

Audit procedures:

Traced a sample of bail received as recorded in the cashbook to the bail activity report for both justices.

Results: No discrepancies noted

Traced a sample of bail disbursements per the bail activity report to the cancelled checks listed on the bank statement

Results: No discrepancies noted.

Traced a sample of transfers from the bail activity report for bail applied to a fine and any applicable bail poundage to the fine account

Results: No discrepancies noted

5. Dockets and Case Files

Dockets, case files and any other pertinent information and supporting documentation are maintained for each case.

Audit Procedures:

Traced a sample of reported cases on the monthly report to the State Comptroller's Office for each justice to the corresponding electronic case file noting the disposition and fine payment

Results: No discrepancies noted

Traced a sample of fine installment payments on the respective daily cashbook report for each justice to the payment record in the related case file noting the payment and any outstanding balance

Results: No discrepancies noted

Viewed a sample of case files for completeness

Results: No discrepancies noted.

6. Accountability

Accountability is determined monthly. Adjusted bank balances in the fine accounts are reconciled to the total amount of the monthly reports to the State Comptroller's Office and the bail accounts are reconciled to the total of the detail listing of outstanding bail. Petty cash assigned to the court is used for change making purposes and is accounted for daily as part of the daily reconciliation of cash receipts to the cashbook report.

Audit Procedures:

Compared a sample of adjusted bank balance for the fine account for both justices at December 31, 2021 the total of the related monthly report to the State Comptroller's Office and the transfer of funds to the Supervisor

Result: No discrepancies noted

Compared the adjusted bank balance per the bail account bank reconciliation at December 31, 2021 for both judges to the related total of the detail list of outstanding bail

Results: No discrepancies noted

Verified the \$200 petty cash assigned to the court. Moneys are used as change funds in the cash drawers

Results: No discrepancies noted

Findings and Conclusion

Findings

None

Conclusion

Overall, the operations of the court are good. The court handles a large volume of cases. Moneys paid to the court are timely recorded. Recorded receipts are reconciled daily. Deposits are prepared for cash, check and money order payments and generally are deposited within 2-4 days of receipt. Payments to the contract vendor for electronic payments are generally credited to the appropriate justice bank account within 2-4 days after the transaction. Contract vendor payments are verified to supporting documentation for each justice. Monthly reports to the State Comptroller's Office and related transfers to the Supervisor are timely. The use of electronic payments of fines is a good internal control since it eliminates court employees from handling the money. The audit procedures performed during the review of justice court operations disclosed no irregularities or material errors.

Appendix F –

General Recordkeeping Requirements for Town and Village Justice Courts continued

Checklist for Review of Justice Court Records

<u>Cash Receipts</u>	<u>YES</u>	<u>NO</u>
Is the cash receipts journal up-to-date?	<input type="checkbox"/>	<input type="checkbox"/>
Is the cash receipts journal maintained in a manner that identifies the date received, payer, and the amount of fines, fees, bail, and/or other categories of collection?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are pre-numbered receipt forms issued for all collections?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are duplicate receipt copies kept for court records?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are receipts recorded up-to-date?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
SCOTT FEDISH Last Recorded Receipt: # <u>WS 07012</u> <u>4/16/22</u> Date <u>4/6/22</u> Amount <u>\$140</u> <u># 93</u>		
Are duplicate deposit slips kept for court records?	<input type="checkbox"/>	<input type="checkbox"/>
Do deposit amounts agree with cash receipt amounts?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are deposits made timely (within 72 hours of collection, exclusive of Sundays and holidays) and recorded up-to-date?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
SCOTT FEDISH Last Recorded Deposit: Date <u>4/4/22</u> Amount <u>\$2,110.-</u> <u>4/4/22</u>		
Are un-deposited cash receipts safeguarded?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Is the cash receipts journal totaled and summarized monthly?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

note 1

<u>Cash Disbursements</u>	<u>YES</u>	<u>NO</u>
Is the cash disbursements journal up-to-date?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Is the cash disbursements journal maintained in a manner to identify individual amounts disbursed either individually or totals referenced to abstracts or payrolls?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are pre-numbered checks used for all disbursements (other than petty cash)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are all checks signed by the justice?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are canceled checks or check images returned with bank statements and maintained on file?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Are all unused checks properly controlled (blank check stock)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are checks recorded up-to-date?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
SCOTT FEDISH Last Recorded Check: # <u>1066</u> <u>1085</u> Date <u>4/6/22</u> Amount <u>\$20,342</u> <u>4/6/22</u> <u>21,461</u>		

note 2

note 3

Appendix F –

General Recordkeeping Requirements for Town and Village Justice Courts continued

Cash Reconciliations

	YES	NO
Is the bank account reconciled after bank statements are received?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<i>Last Bank Reconciliation for Each Bank Account: Both Judges.</i> <i>Date Performed 4/6/22 Month Ending March 2022</i>		

note 4

Deposit Protection

	YES	NO
Has the bank pledged adequate, eligible securities to protect court deposits that exceed FDIC insurance protection, if applicable?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Additional Supporting Records

	YES	NO
Is a list of bail maintained?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Is a record of uncollected installment payments maintained?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Dockets and Case Files

	YES	NO
Are separate dockets maintained for various classifications of cases, such as vehicle and traffic, criminal, civil, and small claims?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are case files maintained for all cases?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are indexes maintained for all cases?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Do dockets for disposed cases appear to be complete?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Do dockets for disposed cases agree with amounts reported?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Accountability

	YES	NO
Is accountability (a comparison of cash to liabilities) determined at the end of each month?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Do liabilities (as recorded in the court's records) agree with net bank balances (as evidenced on monthly bank reconciliations) plus any cash on hand as of a specified date?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<i>Last Determination of Accountability: Both Judges.</i> <i>Date Performed 4/6/22 Month Ending March 2022</i>		

**Appendix F –
General Recordkeeping Requirements for Town and Village Justice Courts continued**

<i>If yes, why were the reports late and what corrective actions were taken?</i> <hr/>		
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Comments and Conclusions

See "Findings" section of report.

Notes to Checklist

- Note 1 Receipts are generated by the computer program using a separate sequential series of receipt numbers for each justice
- Note 2 Bank statements and cancelled checks are not returned by the bank. The court clerk has access to these documents through a secure Tioga State Bank website. The e bank statements are generally printed within the first week of the month following the month just ended.
- Note 3 March 2022 monthly report totals paid to the Supervisor pending notification from the State Comptrollers Office of the amounts thereof to be paid to the state and town
- Note 4 Bank reconciliations are performed within the first week of the month for the month just ended.

BLANK

**Town of Chenango
Water/Sewer
2021**

Agreed Upon Procedures Review

State Comptroller's Checklist

I reviewed pertinent records and performed procedures to complete the Checklist for Review of the Water/Sewer Department Records found in the State Comptroller's Local Government Management Guide publication "Fiscal Oversight Responsibilities of the Governing Board" as the basis for performing the audit per agreement with the Town Supervisor.

Background

I gained an understanding of operations in the Water/Sewer Office from discussions with the Administrative Assistant. We discussed the flow of transactions from receipt to deposit, how receipts are recorded, the banking process, the reporting procedures, the computerized accounting system and related safeguards, the accountability for billings and the reconciling of water and sewer rents receivable with the Supervisor's Office. We discussed the meter reading process. A drive-by electronic meter reading system is in place to obtain meter readings. The information from the meter reader computer is transferred to the accounting system computer from which usage is determined and bills are prepared and individual account information is updated.

Audit Concerns

1. Cash Receipts

Water/Sewer bills are based on meter readings and billed four times a year. Properties in a sewer served area but not on the town water system are billed a flat rate for use of the sewer system. All users on the water system have drive-by electronic read meters. After the meters are read the info is downloaded directly to the computer in the water/sewer office. Payments may be made in person, by mail, put in the drop box at town hall or by credit card. Two individuals working in the office receive payments. All payments are evidenced by a stub which is returned with the payment and retained to support the amount of the payment. If no stub is returned, one is prepared at the time of payment. A common cash drawer is used in the collection process. Credit card payments are made on line through a third party vendor. The vendor e mails the water/sewer department of any credit card payments. These payments are generally credited to the

Supervisor's Water Fund bank account within 1 -2 days after the transaction. Cash collections are reconciled to the stubs at the end of the day or first thing the next day. After reconciling, the paid info is entered into the computer system and a daily cash receipt register is printed. A deposit is then prepared and deposited directly to the Town Supervisor's Water Fund bank account. A duplicate deposit ticket is retained. The deposit is made by the Director of Public Works. An accounts receivable open balance report is also generated after each deposit. This report keeps a running up to date balance of the water and sewer rents receivable. This report, a copy of the daily cash receipts register and an amendment report for any adjustments are sent to the bookkeeper to update the receivable control accounts in the towns accounting system.

The bookkeeper transfers the sewer rents portion of deposits to the water fund bank account to the sewer fund bank account on a daily basis.

The Board imposed on each user a \$3 capital improvement charge per billing period on both the water and sewer portion of the bill in addition to the water and sewer rents. These charges are separately identified in the accounting records.

Audit Procedures:

Traced a sample of paid water/sewer bill stubs to the water/sewer cash receipts book

Results: No discrepancies noted

Traced credit card payment advices from the credit card company (Paygov) to the water/sewer cash receipts book

Results: No discrepancies note

Traced a sample of daily water/sewer cash receipt book totals to Supervisor's water fund bank account and the transfer of the sewer funds' portion to the sewer fund bank account

Results: No exceptions noted

Traced a sample of water/sewer cash receipt book totals to the respective Supervisors' water and sewer fund receivable control accounts and cash receipts book

Results: No exceptions noted

Verified a sample journal entry adding penalties to the respective water/sewer receivable control accounts for those accounts not paid in the penalty-free period

Results: No exceptions noted

Verified a sample of payments made in the penalty period included the penalty amount

Results: No discrepancies noted

Reviewed a sample of adjustments made to water/sewer bills for supporting documentation

Results: Documentation supporting the adjustments is on file

Traced a sample of daily receipts to the individual customer accounts
Results: No discrepancies noted

2. Accountability

The Administrative Assistant produces a running receivable balance for water and sewer rents receivables generally after each deposit. This report is transmitted to the bookkeeper and reconciled to the formal water and sewer receivable accounts in the towns' accounting records.

In the first week of October each year the Administrative Assistant prepares a list of unpaid water/sewer rents for re-levy on the ensuing years tax roll. The total amount for each fund is transmitted to the Bookkeeper. The towns' accounting records are then updated to recognize the re-levy by moving the related amounts from the current receivable account to the overdue receivable accounts. After making this accounting entry the current water and sewer rents receivable accounts zero out. The amounts re-levied on the tax roll are received by the Supervisor in late January of the ensuing year.

This procedure was suspended in 2021 due to the Covid Pandemic.

Audit Procedures:

Verified a sample of quarterly billings from the billing register to the respective water/sewer receivable control account

Result: No discrepancies noted

Trace a sample of billings from the billing register to the individual customer account record
Results: No discrepancies noted.

Verified a sample of consumption on the billing register to the consumption report generated from the electronic meter readings

Results: No discrepancies noted

Compared water and sewer rents receivable detail totals maintained in the water/sewer department to the Supervisor's general ledger control account balances for the respective water/sewer rents receivable

Result: No discrepancies were noted

Verified that the detail total of the respective re-levied water/sewer rents report agreed with the amounts re-levied on the 2022 tax roll

Results: Re-levy requirement suspended in 2021 due to Covid

Verified a sample of re-levied water/sewer rents was noted and credited to the individual

customer account

Results: Nore-levy in 2021 due to Covid

Verified that capital charges for water and sewer operations were used for capital purposes

Results: The total capital expenditures for water and sewer funds as reported in the Annual Financial Report exceeded the reported capital charge revenues in each fund. Therefore, it is assumed that capital charge revenues were used for capital purposes. See the "Findings" section of this report relating to the lack of direction from the Board on the use of these capital charges.

Verified the petty cash assigned to the water/sewer department

Results: No discrepancies noted

Findings

Capital Charges

Per Resolution 42 of 2000, the board imposed a capital improvement charge of \$4 on each bill in each four month billing cycle on both water and sewer bills. In subsequent years the billing cycle was changed to three month periods and the related capital charges became \$3 per billing period. The resolution is silent as to the use of such funds. In a letter from the Water/Sewer Superintendent dated 5/22/2000 the water and sewer customers were notified that the capital charge funds would be used to replace failed equipment and to update inadequate or inefficient equipment. I found no indication that a determination was made to the extent that the funds were used for the stated purpose. Total reported capital expenditures in the Annual Financial Report for both water and sewer funds were compared to the respective reported total revenues for capital charges. The reported capital expenditures in both funds exceeded the reported capital charge revenues therefore it is assumed the said revenues were used for capital purposes.

The Board should consider making provisions in the Town Code to authorize the imposing of capital charges, the capital purposes for which such funds can be used and that any unspent funds would be carried forward for proper use in ensuing years. Making provisions in the Code provides a current resource to consult to verify the authorization for the imposition of the charge and the purposes for which the fund may be used.

Sewer rates and billing

Chapter 56 of the Town Code titled "Sewers" is silent in the area of determining and setting sewer rates, when bills will be issued and become overdue, the penalty for overdue bills and the enforcement procedure for overdue bills. The town is following procedures found in Chapter 71 of the Town Code relating to water rates and billings since sewer rents are billed together with the water rents. For consistency and providing authority and guidance, the Board should consider similar provisions for inclusion in the sewer chapter of the Code.

Fire line charge billings

Fire line charges are billed quarterly as a separate charge on the water/sewer bills. The Town Code provides for the rendering of semiannual statements on or about April 1 and October 1 (Town Code, Section 71-28(D)). The Code should be modified to correspond with the current practice of quarterly billings or said billings should be made in accordance with the Code.

Conclusion

Overall, the operations of the water/sewer office are good. The use of the electronic drive-by meter reading system and direct download into the computer system for bill preparation and individual account posting is very efficient and less likely for errors to occur. Direct deposit to the Supervisor's bank account relieves the Water/Sewer office of the responsibility for the money once deposited. Water/sewer bill collections are reconciled daily to the supporting stubs. The collections are recorded daily in the computer accounting system and promptly deposited. The audit procedures performed during the review of water/sewer department operations disclosed no irregularities or material errors.

Appendix G – General Recordkeeping Requirements for Departments continued

Checklist for Review of Departments

The following checklist may be used for reviewing departments that receive and/or disburse cash.

<u>Cash Receipts</u>	<u>YES</u>	<u>NO</u>
Is the cash receipts journal up-to-date?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Is the cash receipts journal maintained in a manner that identifies the date received, payer, purpose, and the amount either individually or totals referenced to subsidiary receipt records?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are duplicate deposit slips kept?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Do deposit amounts agree with cash receipt amounts?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are deposits made timely and recorded up-to-date? Last Recorded Deposit: Date <u>6/30/22</u> Amount <u>\$ 234.⁰⁵</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are un-deposited cash receipts safeguarded?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Is the cash receipts journal totaled and summarized monthly?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Note 1

<u>Cash Disbursements</u>	<u>YES</u>	<u>NO</u>
Is the cash disbursements journal up-to-date? <i>N/A</i>	<input type="checkbox"/>	<input type="checkbox"/>
Is the cash disbursements journal maintained in a manner to identify amounts disbursed either individually or totals referenced to abstracts or payrolls?	<input type="checkbox"/>	<input type="checkbox"/>
Are pre-numbered checks used for all disbursements (other than petty cash)?	<input type="checkbox"/>	<input type="checkbox"/>
Are all checks signed by the appropriate official?	<input type="checkbox"/>	<input type="checkbox"/>
If checks are signed electronically, is the signature stamp or software in the custody and control of the department head?	<input type="checkbox"/>	<input type="checkbox"/>
Are canceled checks or check images returned with bank statements and maintained on file?	<input type="checkbox"/>	<input type="checkbox"/>
Are all unused checks properly controlled (blank check stock)?	<input type="checkbox"/>	<input type="checkbox"/>
Are checks recorded up-to-date? Last Recorded Check: # _____ Date _____ Amount _____	<input type="checkbox"/>	<input type="checkbox"/>
Are payments supported by appropriate documentation? Consider comparing a sample of disbursements with supporting documentation.	<input type="checkbox"/>	<input type="checkbox"/>

Note 2

Appendix G - General Recordkeeping Requirements for Departments continued

Cash Reconciliations			YES	NO
Are bank accounts reconciled? N/A By Whom? _____ How Often? _____ Who Reviews/Verifies Them? _____			<input type="checkbox"/>	<input type="checkbox"/>
Is the bank reconciliation performed timely after the bank statement is received?			<input type="checkbox"/>	<input type="checkbox"/>
Last Bank Reconciliation for Each Bank Account				
Bank Account	Date Performed	Month Ending		
Are reconciliations documented and available for review?			<input type="checkbox"/>	<input type="checkbox"/>
Does the reconciled bank balance agree with the cash balance recorded in the accounting records?			<input type="checkbox"/>	<input type="checkbox"/>

note 3

Deposit Protection	YES	NO
Has the bank pledged adequate, eligible securities to protect deposits (held in department bank accounts) that exceed FDIC insurance protection, if applicable?	<input type="checkbox"/>	<input type="checkbox"/>

note 3

Accountability	YES	NO
Is accountability (what the department owes) determined at the end of each month?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Does accountability agree with bank reconciliation and supporting records?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are receipts for the year comparable with those of previous years?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are there significant safeguards for the protection of records and cash, such as a safe or a locking file cabinet, an office with a door that can be locked, regular deposits of cash, etc.?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

note 4

Appendix G – General Recordkeeping Requirements for Departments continued

Financial Reporting	YES	NO
Are monthly reports and payments to the chief fiscal officer timely?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are monthly reports and payments to other appropriate officials, individuals, entities, or agencies timely?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Do amounts reported agree with summarized cash receipt and disbursement books?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Are annual reports prepared and submitted timely?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Do annual reports agree with the records?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

note 5

Other Concerns <i>(if applicable)</i>	YES	NO
Are receivable control accounts maintained?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Is there indication that the receivable control accounts are reconciled to the detail subsidiary records?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

note 6

Comments and Conclusions

See "Findings and Conclusion" Section of Report

Notes to Checklist

- Note 1 The cash receipts journal is computer generated at the end of the day or early the next morning.
- Note 2 All moneys received are deposited directly to the water fund bank account maintained by the Supervisor. No disbursements are made by the Water/Sewer Department.
- Note 3 The Water/Sewer Department maintains no bank accounts.
- Note 4 The Water/Sewer Department determines water and sewer rents receivable on a daily basis.
- Note 5 The Water/Sewer Department transmits reports on a daily basis to the Supervisor's office. Deposits are made at least every other day, directly to the water fund bank account maintained by the Supervisor. The bookkeeper electronically transfers the sewer fund portion of the deposit to the sewer fund bank account.
- Note 6 Formal receivable control accounts for water and sewer rents receivable are maintained in the town's accounting system.