

STATE OF NEW YORK
ONONDAGA COUNTY
TOWN OF CICERO

SS:

The Cicero Town Board held their regular meeting on Wednesday, September 14, 2011, at 7:00 p.m., at the Cicero Town Hall, 8236 Brewerton Road, Cicero, NY 13039.

Present: Judy A. Boyke, Supervisor
Jessica Zambrano, Councilor
C. Vernon Conway, Councilor
Lynn Jennings, Councilor
James Corl, Jr. Councilor
Tracy Cosilmon, Town Clerk

Others Present: Christopher Woznica, Highway Superintendent
Sharon Edick, Receiver of Taxes
Joseph Snell, Police Chief
Jody Rogers, Director of Parks & Recreation
Wayne Dean, Director of Planning & Development
Shirlie Stuart, Comptroller
Brad Brennan, Assessor
Linda Losito, Secretary to Supervisor
Anthony Rivizzigno, Town Attorney
Douglas Wickman, C & S Engineers
Caitlin Donnelly, Star Review

Absent:

The meeting was opened at 7:00 p.m. with the Pledge of Allegiance. A moment of silence was observed in remembrance of our men and women serving in the Armed Forces in harms way.

Ms. Boyke indicated where the fire exits were and read the following statement:

The Cicero Town Board acknowledges the importance of full public participation in all public hearings and, therefore, urges all who wish to address those in attendance to utilize the microphones located in the front of the room. At this time please turn of your cell phones and be sure to speak clearly into the microphones to enable all to hear.

S.E.Q.R.
(State Environmental Quality Review Act)

Motion was made by Ms. Boyke, seconded by Mr. Conway, that all actions taken tonight are Type Two (2) actions under the New York State Environmental Quality Review Act unless otherwise determined.

The motion was approved as follows:

Mr. Conway: Yes
Mr. Corl: Yes
Mr. Jennings: Yes
Ms. Zambrano: Yes
Ms. Boyke: Yes

APPROVAL OF TOWN BOARD MEETING MINUTES

Motion was made by Mr. Jennings, seconded by Ms. Boyke, to approve the minutes of the August 24, 2011 town board meeting.

The motion was approved as follows:

Mr. Conway:	Yes
Mr. Corl:	Yes
Mr. Jennings:	Yes
Ms. Zambrano:	Yes
Ms. Boyke:	Yes

DEPARTMENT HEAD INPUT

Ms. Boyke stated that there are some appointments coming up and one is for the Board of Assessment Review. Jeri Stevens term expires September 31st and there are two openings for the Parks and Recreation Commission. We adopted a procedure for an application to be filled out by anyone interested. These appointments are opened to anyone who is interested in submitting their resume along with the application. The applications are available in the Clerk's Office.

Ms. Zambrano asked Tracy to put the application on line.

Tracy agreed to do that.

Lynn Jennings stated that he received an e-mail from Chief Snell stating that he needed authorization for the Supervisor to execute an agreement with the County and the Town of Cicero, to allow us to send our property to County Auction. The garage contains items that are ready for disposal.

Motion was made by Mr. Jennings, seconded by Mr. Conway, to authorize the Supervisor to execute an agreement between the Town of Cicero and the County to send property that is ready for disposal and that is housed in the garage, to County Auction.

Discussion:

Mr. Corl asked if there was an accounting and if they were specific items.

Chief Snell – There are over 150 recovered bicycles. There are some copy machines, computer items such as printers and stuff that has been collected over the last few years. There are also things from the Town hall as well that are just stored.

Ms. Zambrano – Have we ever had this agreement before?

Chief Snell- It's the first time they have asked for the agreement. We've done it in the past for years. This is something the County Executive put in place.

Mr. Jennings – The term of the agreement runs from November 15, 2010 to August 31, 2015.

Continuation of the vote:

The motion was approved as follows:

Mr. Conway:	Yes
Mr. Corl:	Yes
Mr. Jennings:	Yes
Ms. Zambrano:	Yes
Ms. Boyke:	Yes

Town Clerk – None

Police – None

Comptroller

Shirlie Stuart stated that she gave everyone a folder in regards to Troy Banks Company. They are a utility and telecommunications consultant. I would like to have them come in and audit our streetlight utility bills. The fee for this is whatever they recoup at 40% up to \$10,000.00. There is no cost to the town unless they find some error in the National Grid bills. I had it done four years ago and it proved to be very profitable. I need a resolution to approve this. The only thing you're going to lose, is my time to provide the information, they need to audit the bills.

Ms. Zambrano – Did you get any feedback?

Shirlie Stuart – Yes, I got feedback from North Syracuse, but, not Liverpool. It took them awhile as it's a two year program, but, it pays in the end.

Motion was made by Ms. Boyke, seconded by Ms. Zambrano, to authorize Troy Banks Company to perform an audit of the Town of Cicero streetlight utility bills.

The motion was approved as follows:

Mr. Conway:	Yes
Mr. Corl:	Yes
Mr. Jennings:	Yes
Ms. Zambrano:	Yes
Ms. Boyke:	Yes

Parks & Recreation

Jody Rogers acknowledged that the Cicero Family Festival is next Saturday, September 24, 2011 at the South Bay Fire Department from 10:00 a.m. to 2:00 p.m. and we'd like to invite the community.

I would also like to acknowledge the newly installed field lighting at Central Park. Many of us attended the pep rally this past Saturday evening and it was an amazing cooperative effort between Cicero Little League and the Cicero Falcons. They were able to install lights with the grant, shepherded by Assemblyman Stirpe, when he was in office. They are still working on the fields at Central Park for baseball, but the lighting was just amazing, which will allow all of our youth to play in the evening instead of trying to cram all of their games into a weekend.

Tax

Sharon Edick – Since it's budget time and there is so much talk about consolidation and sharing, I'd like to share some information with all of you. We've mailed out the tax bills for North Syracuse, Central Square, ESM and Chittenango and I'd like to tell you something about the postage that is associated with that mail. We mailed out 8,524 pieces, which we have to sort to get a bulk mailing rate. They are sorted in a zip code class delivery order. We folded and stuffed 1,434 pieces, for our Assessor's Office. These forms are not bar coded, therefore costing \$.44 an envelope. The solution was to put our tax bills in front of each of those forms creating a piece of first class bar coded mail that cost \$.34. We've had this process going on for many years and it is convenient for our residents as they get their bills and their exemptions at the same time and it reminds all of them to file in a timely manner. For anyone, who has more than one piece of property, all bills go in one envelope. Last year, my seasonal personnel came up with the idea to save postage and we tried it and saved \$468.04 in receipts. All employees are handed their bills and contractors receive a phone call and they come in and pick up their bill, which results in pure savings. It appears with the School Tax Bills, we've saved \$1,384.87 on this last mailing. We will also bulk class mail, the tax receipts, saving again. None of these bills had anything to do with anyone's escrow accounts, these go straight to the homeowner.

Assessor - None

Zoning

Wayne Dean reminded the board that at the next Town Board Meeting on September 28, there is going to be a public hearing regarding a zone change on Route 11 for parcels of property. That should be referred to the Planning Board for their review and they meet on September 26th. If it

was done tonight, they could recommend it at their meeting on the 26th prior to the Town Board Meeting on the 28th.

Ms. Boyke - Will you ask Mark to puts that on his agenda?

Wayne Dean - Yes

Mr. Corl – Has the County referral come back?

Wayne Dean – Yes

Highway - None

APPROVAL OF ABSTRACT #17 OF 2011

Motion was made by Mr. Jennings, seconded by Ms. Boyke, to approve Abstract #17 of 2011 as follows:

General Fund	Voucher #1635 to Voucher # 1754	In the amount of \$645,428.79
Highway Fund	Voucher #496H to Voucher # 540H	In the amount of \$263,291.92

The motion was approved as follows:

Mr. Conway:	Yes
Mr. Corl:	Yes
Mr. Jennings:	Yes
Ms. Zambrano:	Yes
Ms. Boyke:	Yes

BUDGET MODIFICATIONS

Motion was made by Mr. Jennings, seconded by Ms. Zambrano, to approve the following budget modifications as follows:

Budget Modifications 2011
Town Board Meeting 9/14/2011

2011
MODIFICATIONS

AMOUNT	FROM CODE		TO CODE
\$ 80.00	A36204 Misc. Safety Equip.		A362041 Marine Beacon
\$ 1,500.00	B31202 Equipment	\$750.00	B312056 New Vec. Conversion
		\$750.00	B312057 New Vec Striping
\$ 250.00	B312057 New Vec Striping		B312056 New Vec Conversion
\$ 500.00	B31202 Equipment		New Vec Conversion
\$ 250.00	A13304 Tax Contractual		A133041 Tax Computer Labor
\$ 425.00	A13304 Tax Contractual		A133042 Computer Software
\$ 767.00	B801047 Zoning Computer Labor		B801048 Zoning Computer software
\$1,800.00	A71501 Parks Personal Services		A711045 Parks Improv/Rehab
\$ 626.00	A715045 Parks Misc		A715042 Improvements/Rehab Parks
\$ 8,502.00	B99029 Unemployment		B99029C Canteen Unemployment
\$1,289.45	B90408 Worker’s Comp		B90408C Canteen Worker’s Comp
\$ 200.00	A715041 Parks Utilities		A715040 Park Supplies
\$ 158.01	A715011 Beach Labors		A711011 Park Labors
\$2,000.00	B731041 Canteen- training/travel		B731044 Canteen Lease
\$2,000.00	B731042 Canteen Utilities		B731044 Canteen Lease

AMENDMENT

\$3,920.28	B3389 STEP GRANT Selective Traffic Enforcement Program	\$1,554.98
	B31201DOT	\$2,365.3
\$60,000.00	A3060 WP William Park Gazebo Project	
	A711045	
\$20,000.00	A3060 SK Skyway Park Grant	
	A711045 SK	

The motion was approved as follows:

Mr. Conway:	Yes
Mr. Corl:	Yes
Mr. Jennings:	Yes
Ms. Zambrano:	Yes
Ms. Boyke:	Yes

PRESENTATION OF TOWN OF CICERO
BREWERTON REVITALIZATION AUDIT

The Brewerton Revitalization Audit in **DRAFT FORM** was presented by Michael Benn & Company

Mr. Benn thanked the board for allowing them the opportunity to provide this service to the town and explained that they are a local accounting firm, located in Cicero. This has been a agreed upon procedures engagement and was conducted and the terms and conditions are worked out between the firm and the board and management. The strategy in this engagement was to see how much was spent in legal fees and what costs were associated with the Brewerton Revitalization Project. We started by reviewing various contractual agreements the town had with the lawyers. We observed that there is a General Retainer Agreement with the firm for 2006, 2007, 2008 and 2009 and an Economic Development Retainer with the same firm for 2008 and 2009. We reviewed each retainer and found each retainer each year was consistently written year to year. We then took the retainer and analyzed each item, which was included in the retainer and we also reviewed each item that was excluded from the retainer. Those items are listed in a spread sheet. Mr. Benn introduced Mr. Boyle an Associate with Benn & Company who is their Accounting Manager who also worked on this project. When they classified these items into retainer and non – retainer the goal was to ascertain what services were scoped in and which were scoped out of it. The Town provided legal fee summaries regarding the Economic Development segment only. We took these reports and agreed them to NY State filings, and the AUD Report and we found the numbers reported in that report, did agree to the external report and so we were confident that the numbers reported to the State were the numbers we were looking at. We examined around 400 invoices and vouchers, line by line and independently classified each item. Just, estimating, there could have been 1,000 entries in this period of time. Much to my surprise, it was a little more than we anticipated. We had budgeted about 66 hours for this engagement and we ended up putting in over 100 hours. As I stated, we made an agreement and we will stick to that agreement as originally provided to the town. We also reviewed the Retainer Agreement and the Economic Agreement, interviewed town employees, board members, the Comptroller, the Comptroller's Assistant, Town Clerk, Parks & Recreation, and did analysis of the invoices.

The first paragraph is standard report wording for an agreed upon procedure of engagement as performed by us. In conjunction, with the planning of this job, we did review a previously prepared report on a similar topic that was generated for the time period around 2003 – 2005. You'll find that same language in that report which is standard accounting language. Our engagements are performed in accordance with the standards established by the American Institute of Certified Public Accountants and are considered the attestation standards. It's not really an audit, but, is an agreed upon procedure with the town called an attestation. In doing reports, we require management to give us a representation letter, which I provided to the Comptroller, Shirlie Stuart. Even though management may not have been on board at the time of the reviews, someone at the town has to tell us that we made the representations in good faith. The Supervisor and Comptroller are management. After this you have the actuary and I will have Mr. Boyle review the items 1 – 3 and then I will address the grid of expenditures.

Mr. Boyle read the following:

To the Management and Board of the Town of Cicero.

We have performed the procedures enumerated below, which were agreed to by the Town of Cicero solely to assist the specified parties in evaluating the Town of Cicero's compliance with the outlined agreed upon procedures as listed here within, for the four years covering January 1, 2006 to December 31, 2009. Management is responsible for the Town of Cicero's classification of the expenditures. This agreed upon procedures engagement was conducted in accordance with the attestation standards established by the American Institute of Certified Public Accounts. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose which this report has been requested or for any other purpose.

Mr. Boyle stated that they looked at the agreed upon procedures and the first was to test the legal disbursements and expenditures for the period of January 1, 2006 through December 31, 2009.

Determine if the legal fees and expenses have been properly charged to the project known as the Brewerton Revitalization Project.

Determine if other legal fees and disbursement /billings include a specific reference to a project and is consistent with project.

Determine if the legal fees and expenses disbursement/billing were authorized and approved by the board.

Mr. Boyle stated that they found that the legal fees and expenses charged to the project known as the Brewerton Revitalization Project and found not all of the amount were charged properly and were charged to various classifications. Beyond, that, we reviewed the legal fees and disbursement/billings, and determined the invoices did not properly reference a specific project, but were rather broad categories. These expenses were not always consistently charged to the economic development code. Additionally, professional services contracts should reference specific individuals to better understand the services received and the individuals assigned. We reviewed the other legal fees and disbursement billings and determined the individual invoices did not appear to be properly reviewed, authorize and approved by the board. With that the correction action should be taken. The Board is entrusted with safe guarding the town's assets and resources and charged with the responsibility of prudent oversight of the Town's overall management. It is the legal obligation and responsibility of the Board Members individually and collectively to take the necessary steps to ensure the town is receiving the best service at the most competitive price for such services. In addition the board needs to take a more active role in reviewing such disbursement/billings to ensure they are properly coded to the proper project. Such disbursement /billings need to be examined thoroughly to ensure the Town is not being charged for costs that should be included in the retainer agreements. The general retainer agreement was written very broadly, however invoices appeared to be perfunctory approved by the Supervisor and the Board after the fact. The Town should implement a special work order system to better control legal expenditures not covered by the retainer, including but, not limited to special project identification with budget goals. The Board should approve these out of retainer services prior to commencement of the special project as this would allow for the Town Board timely review instead of after the fact approval of payment. To expand on this, when we looked at some of these invoices, these invoices covered a period of time and as such, when they cover a specific period of time, the invoices were coded to a specific line item within the town's budget. When we looked at them, we found that these various invoices covering a month of services might have covered two or three different projects, or two or three different areas. When we looked at these invoices, we looked at them line by line and broke them out where we thought they were appropriate and where they should go, based on what we had discussed with the Town Board, the Supervisor, the Comptroller and the other individuals that are involved within the town. We looked at them closely. This evening, we approved the abstract, and my question is how much has the board done, in looking at those numbers? Are you spot checking to see if you're paying for what you should be getting? I think the Board needs to take a look and see what's going on with these project and if you see nothing is being done, it should make you question, what we're doing. Also, there were several different projects going on, so a board needs a way of looking at the various projects. When you look at the numbers, some could be economic development, some could be Brewerton Revitalization and we had to make some assumptions and make some professional decisions. Mike and I have 55 years of experience and feel we can do that. The Board needs to look at what they're getting for what they're paying for services.

We reviewed any reporting regarding this project. As Mike said, we reviewed the legal disbursements reported to the NYS annual update document also known as the AUD. Our findings were that the legal expenses that were reported agreed to the categories listed. Brewerton Revitalization costs may have been between several different line items within the AUD.

If records are insufficient for proper classification, we will request a duplicate copy be produced by the Town and or the vendor(s) and or conduct interviews of the applicable town employees to help establish classification. Our finding was not readily apparent that the proper project classification of some of the invoicing since multiple projects were billed under a single invoice utilizing broad categories. We did not find back up for 7 missing invoices and it was determined that the town did not have the physical copy of the voucher or invoice. It appeared that the invoices were missing and requesting duplicates was deemed unnecessary due to the materiality of the missing invoices, but these items were allocated base on the available information we had and by talking to various members of the town. We conducted interview of the applicable Town employees to help establish classification and found the invoices were not charged line by line to the proper projects as necessary. As I indicated before, the entire invoices were charged to a specific line. The lawyer at the time indicated it was economic development. When we looked at it line by line, some of these costs were relative to William Beach, the Canal Corporation, which indicated to us that it was probably Brewerton Revitalization. Not the entire invoice in our opinion belonged to economic development. Upon reviewing the various invoices line by line, and based on the interviews with the current Town employees and assumptions, were used, we have listed the results for the legal fees in attachment 1A, which Mike will go over with you in a minute. Also included is a summary total for Brewerton Revitalization, for all expenses.

Mr. Boyle stated that they were not engaged to and did not conduct an examination, the objection of which would be the expression of an opinion. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matter might have come to our attention that would have been reported to you. This report is intended for the use of the Management and Board of the Town of Cicero, and is not intended to be relied upon by anyone other than the specified parties.

Mike Benn stated that they tried to independently come up with a break down of the legal expenses and other related expenses to the Brewerton Revitalization Project. Our engagement spanned the years 2006, 2007, 2008, and 2009. One item was for 2010.

Mr. Benn asked to look at the total column, on the right of the chart in the report, you will see \$151,142.00 which relates to 2010 and is all related to the planning of Brewerton.

The top section of the report is comprised of legal fees and expenses.

Mr. Boyle explained that these expenses are legal out of pocket reimbursements, expenses, copies, fax's, etc. and no other legal out of pocket expenses.

Mike Benn – That is correct, they are non fee related. We went through all the invoices and vouchers and categorized everything according to the information we found. To sum up we came up with \$137,000.00 rounding it off for Brewerton Revitalization. The Retainer Town Board – Economic Development for two years, was \$184,000.00

Retainer Town Board was \$598,790.00.

Other Economic Development (town Allocated salaries not included) \$106,421.00

Tax Certiorari \$25,110.00

Bans and other borrowing \$4,168.00

Labor Matters – Union Negotiations \$64,231.00

Credit rating, relating to Bond Rating for the Town \$99,890.00

Special developer funded work (T Accounts) flow from developer through the Attorney and are not direct expenditures of Town Funds, but, flow through expenses. \$160,750.00

Expenses (out of pocket costs such as copying, report production etc. \$15,317.00

Mr. Benn stated that most concerning and the most interesting to the board is the following:

Items qualifying for retainer coverage and or questioned costs	\$28,587.00
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Mr. Benn explained that on some of the items they read through numerous bills. The general retainer was written very broadly in his opinion to include all legal research, meetings with Department Heads, meetings with the Supervisor, meetings with Onondaga County regarding specific subject matter. When we looked though the bills, if something pertained to a conversation, or a meeting with a department head, or a phone call, or where something was mentioned about economic development in a phone call, we gave it the benefit of the doubt for the bill. I think you could make an argument regarding some items, but, interpretation is different for everyone. I think we took a conservative approach on that. There were also some items where we could ascertain the final determination, on so we thought we'd be better off to leave it, but, it could be further investigated. For the most part, we were able to allocate more than 95% of the bills to a category. The top section is the legal expenditures.

Mr. Boyle stated that he felt the retainer of approximately \$28,000.00 should not have been billed, but should have been included under the retainer based on their observation. There appeared to be some billings that should not have been happening.

Mr. Benn explained that as he said, it's subject to interpretation and they did a fair job on that. The total expenditure for legal fees for the four years is \$1,423,932.00.

Regarding the Brewerton Revitalization Project, other costs in line one, relative to the Brewerton Revitalization Project are planning, engineering, printing, publications, etc. Those are the major items. That amounts to \$192,000.00 for the four years, being, 2006, 2007, 2008 and 2009. Year 2010 had \$151,142.00. The legal fees that are essentially, on line one, at the top, being \$136,668.00 were dropped below, showing a total of \$480,014.00. I think that was part of the compelling reason, the town wanted to look into this. The economic development retainer was left segregated from this amount at the bottom because you'd have to draw your own assumptions on that. We stayed with the economic retainer amounts as a side issue.

Ms. Zambrano asked Mr. Benn to explain the 2010 fee of \$151,142.00 again.

Mr. Benn - Yes, that is for the name for the firm.

Ms. Zambrano – Saratoga Associates.

Mr. Benn – It's all the expenditures for 2010 coded to the Brewerton Account and it was provided on the spread sheet that was given to us. That is why it's separate. I did show a 2010 column on top, so I wanted to give you the totality at the bottom.

Ms. Zambrano – For 2007 under Brewerton Revitalization, there is \$99,500.00 totally billed and in 2008 there is \$71,254.00. The amounts in 2006 and 2009 were small in comparison.

Mr. Benn - That's correct. The peak of activity for the Brewerton Project was heavier in 2006, 2007, 2008 and in 2010 you still had some.

Mr. Boyle explained that most of the costs were incurred in 2007, 2008 and almost \$770,000.00 of that happened in those two years.

Ms. Zambrano stated that she was smiling because she was on the board in 2007 and I just made an issue of the legal fees at that time and some folks may remember.

Mr. Boyle – As it was cited in the audit, the prior accountant came up with similar findings that the legal fees appeared to be in his opinion excessive, but, also qualified his opinion, saying that he was not an attorney and that other people needed to look at it, as he couldn't justify exactly what they were spending. When he surveyed other towns, in surrounding municipalities, and Clay, if I'm not mistaken, was half of what Cicero's was.

Mr. Benn explained that they didn't conduct a review of neighboring communities or anything like that. He thought the point, Pat was trying to make is the approval of the invoices seem to be perfunctory. As a Taxpayer, you think about when you want to spend money and if you're getting what you need. It appears there was a lot of review evidence on the invoice itself and that's the point we're trying to make. I think that was a prevalence frame of mind over the years. Maybe the person approving the bills went over them line by line, but, you didn't see that kind of indication of that. Perhaps at a Town Board Meeting, a lot of questions were asked about the fees and such, I don't know. We didn't get into that level of detail.

Mr. Corl – What report were you referring to?

Mr. Boyle – The board had a prior agreed upon procedure for 2003 -2005.

Mr. Benn stated that there was a prior agreed upon procedures engagement, similar to theirs and the question asked was put in a different manner and he didn't know exactly what frame it was put into, but, it was such that he could paraphrase the question posed. Were the Town of Cicero legal fees high? It's a little unusual way to do a report such as this as it's a bit of an editorial commentary. I suspect it posed difficulty for them to answer that question. I think the Comptroller's Office has a copy of that report as that is where we got it.

Mr. Corl stated that one portion of the report on the findings said that the invoices did not appear to be properly reviewed. How did you make that determination?

Mr. Benn explained that when he does work for the government, they have to submit a voucher and as part of the voucher submittal, we have to sign the certification part. That's not required in this town apparently and I don't think they do it now. Simply all that was on the bill was the Department Heads approval and then the Comptroller's signature. There is no evidence of review or checking off.

Mr. Boyle – There were no indications that anyone had added the bill to be sure it was properly added down. In our opinion, no one looked at the bills. We didn't see any stray marks, or any question marks or any notation on any invoices, to indicate that someone had questioned them a little deeper. It's not to say they didn't, but this is based on our findings, it appears that they did not.

Mr. Corl – That's speculative.

Mr. Boyle – It is speculative and is based on our professional opinion. When someone looks at something, they make question marks and make notes. If you were to look at these we underline various words so we can put them together and make some notations, question marks etc. When you work on things, you need a trail that you've looked at something.

Mr. Corl – Or they could have just sat there with a calculator and added it all up.

Mr. Benn explained that it's a matter of cancelling the invoice, as we call it. For example, if you're processing an invoice so that it doesn't get paid twice, I'll usually write or mark on it in

case it ever shows up again, that it's been approved. There is no evidence of that. Partly based on commentary from the attorney and due to the overall concern of the town and the amounts of the legal bills that it would seem that there is not a great deal of re-doing on bills. I saw one voucher that was cancelled and re-issued. We didn't find anything redacted or anything like that. Nothing was blacked out. Seven invoices were missing, but, we didn't think that was unusual given the amount of handling that these things have had. I did confirm those with the town to make sure they agreed with us and those weren't something that we lost.

Mr. Boyle explained that they were not lost and were not of a large dollar amount to be concerned relative to the whole scope of this. It didn't seem to be a concern of ours in relationship to the dollar amount. We reviewed the bills and didn't find any evidence that board members had looked at these a little closer, or if others may have. Whether they did or did not, we couldn't testify to that.

Ms. Zambrano – Do you mean that the Board Members didn't look at the individual vouchers or invoices? We never do.

Mr. Benn stated that they wouldn't know that unless someone signed off on it. The process is, that it comes to your board and you review the Abstract prior to the meeting and you approve it. We did not go to the minutes, to see if someone had a question on it or not. We did review the minutes for the retainer and there was some commentary about the retainer arrangement.

Mr. Corl – Did you speak with the previous two Comptrollers?

Mr. Benn – No Sir.

Mr. Corl – I see there were seven missing ones, so I didn't know if you followed up with them.

Mr. Benn - No

Mr. Corl – Wouldn't you think it would be worthwhile to speak with the previous Comptrollers, to see what procedures he or she followed on a day to day basis?

Mr. Benn - Perhaps you could undertake that as a board, but as far as processing the vouchers, the system was pretty well fine grained from the beginning. There were a couple of changes of Comptrollers, but the pattern was exactly the same pretty much. The Department Heads and Comptroller check stamp and it was really consistent. We didn't find many exceptions to that procedure, so they're pretty consistent with that. The policy I questioned with the Supervisor was the T Accounts. With the voucher, there is just a work order reference and no backup. I don't know if that's currently what they do. I don't believe they do that now.

Mr. Corl – Did you speak to any other Board Members? I know we sat down for a little bit.

Mr. Benn stated he spoke with Ms. Boyke, you, but, did not speak with Jessica, Lynn or Vern.

Ms. Zambrano – You did not return my phone call.

Mr. Benn – The way we do work for the government is once the engagement is engaged, we work with Management, which is the Supervisor. I apologize if I overlooked your call. In the conduct of the engagement, we deal with the Management because it minimizes confusion and miscommunication.

Ms. Zambrano – I find that unacceptable and that's my opinion.

Mr. Jennings – I would also like to clarify that during that time period, I was not a Member of the Board as well.

Mr. Jennings – I'm looking at your 1.4 million and would like to know if that's all inclusive or are we looking at plus the \$480,000.00?

Mr. Benn stated that the \$1.4 million is all inclusive. We did compare the form 1099 and we had the 1099 total for the four years and we cross referenced it to that. It didn't agree 100% and the 1099 was actually more, but, we didn't investigate any further. We asked a few questions and found it was not a lot higher, so that is the totality of the legal expenditures.

Ms. Boyke stated that there was \$40,000.00 that was paid for the Bond rating and was that credit rating part of that?

Mr. Benn – Yes in 2006 there was a bill for \$40,711.00 and it was for the credit rating, discussion or presentation that they had performed.

Ms. Boyke – That had to do with the borrowing of the money. We had borrowed previously to that and so this expenditure was paid after we borrowed the money. Is that correct?

Mr. Benn explained that they did some research on the bond credit rating. There was some bonding occurring in or around 2006, for road improvements. The timing coincided roughly, with this billing. Exactly, the dates, I don't recall. The timing was in the neighborhood of that bond, so, I think it could have been a little after, but, I'm not recalling.

Mr. Boyle's response is inaudible.

Mr. Benn stated that he and Mr. Corl spoke about that briefly.

Mr. Corl – What I indicated to you was that the bond rating was improved at that time, so the bonds could go out for the road projects in Drivers Village and what not. Prior to that, we had the inability to do that, especially at the interest rate that was being asked, as it would have been astronomical. To obtain the bond, that's what those expenditures were for and that is my understanding. I have a question on one of the findings is that the town's legal obligation is the responsibility of the Board Members to take necessary steps to insure the town is receiving the best services at the most competitive price for such services. Would it be fair to say that putting professional services out for bid would fall under your recommendation?

Mr. Benn - Yes, generally speaking. I agree with that for sure.

Mr. Corl stated with the current board, we don't do that, but moving forward, it would be a good idea. Are you also indicating as Board Member's each one of us should sit down with the Comptroller on an Abstract and look at each bill?

Mr. Benn - No

Mr. Boyle – You may want to spot check a few, or if you see a repetitive vendor, or you have a project, that you know, this vendor is being consistently charged, you may want to ask some questions and look at some of them. When you have multiple projects going on, it may be prudent to get a summary, because these costs do get allocated in various lines within the Annual Update Document, to see where the budget stands relative to the project. When you start seeing some costs being expended, you might want to ask them, if we're getting fully paid to date, and is that where we should be in relation to the project. We looked at Brewerton Revitalization and the dollar amounts spent today and there is nothing concrete that has been formed in terms of construction. You may ask yourself if this is a little bit high in relation to where the project stands today.

Mr. Benn explained that he discussed this with the Supervisor and that the current legal arrangement provides for a Tax Certiorari and labor matters as a separately billed item and it may not be prudent to have a special work order for that. If you have something special and not a typical non retainer item, it may be best to bring it to the board, that way, you could set the parameters and expectations. As individual Board Members, you could say yes or no. We think, that would help to control costs somewhat, as most of these things are just paid at the Abstract level after the work is done. It's hard to say no after you incur the work. We felt it would be nice to have a special system whereby something falls outside of the two or three reoccurring categories and you implement a work order system stating when the work was authorized, what the estimated start and end date is.

Ms. Boyke – We actually have that in place. Anything that is outside of the retainer has to come before the board for approval. You saw that tonight in regards to the disposal of some of our equipment that required authorization before we could do that.

Mr. Benn - That's not a legal matter, but is a special item.

Ms. Boyke – It's still a situation that has to be approved by the board, before it can be implemented.

Mr. Corl stated that we've had bills this year and last year regarding work that has been incurred whether it's the attorney, or engineer, prior to coming before the board for approval. I think that is what you're saying. Is that right?

Mr. Benn – Yes, you approve the project, before the work.

Mr. Corl – You said nothing has been done. Did you look at the Brewerton Project in the four different phases and what was supposed to be accomplished?

Mr. Benn explained that at the inception of the engagement we asked the Supervisor to take us around the area. We toured the Brewerton Project and saw the two houses on the corner, the store fronts that were improved by private companies through grants and the whole area was explained to us, but we were told there was no shovel in the ground on the town's side of it.

Mr. Corl – Phase I of the project is the code and schematic's, it's Saratoga and EDR, and all of those things. So, why would you go driving around Brewerton?

Mr. Benn stated that he wanted to better understand the project and he wanted to understand what the goal was to gather the nature of the bills we were going to be looking at.

Mr. Boyle stated that they needed to understand to the best of their ability what the project entails and what it's supposed to be. Sometimes it's best suited by going out and visibly taking a look as it's prudent.

Mr. Corl – Do you know, what Phase II includes?

Mr. Boyle – Off the top of my head, I don't know without looking.

Mr. Corl asked if Mr. Boyle if knew what Phase III involved.

Mr. Boyle stated he'd have to go back and look.

Ms. Zambrano asked if they looked at other expenses for Brewerton Revitalization, like, the money paid to consultants such as MRA or EDR. Did you look at any of those invoices?

Mr. Benn - The vouchers focused on legal expenditures, so the categorization of the planners was pretty consistent and categorized. We did not look at the vouchers for those.

Ms. Zambrano – One of the concerns of the board, or at least one of my concerns was the total amount of money that had been spent on the Brewerton Revitalization and if the expenses were justified. My impression and part of the reason in going ahead with this audit, was to see what was going to be feasible for Brewerton Revitalization. I don't have a sense of feasibility given the reports so far. This is a document that came to the board and was disseminated to members of the public and I think this is the document that started the conversation amongst us and was the catalyst for the audit. I think Shirlie put this together. Were you ever provided these numbers?

Mr. Benn – Yes and that was the start of the planning. We traced those numbers to the State Report.

Ms. Zambrano – Your numbers are not consistent. If you took Shirlie's form and plugged in your own numbers, could you do that?

Mr. Benn - I think that is captured in this report. You're asking us to compare contrasts as to what is in this report, is that correct?

Ms. Zambrano – Yes

Mr. Benn - Those are the codes from the State Report, so this is what you filed on the Annual Update Document. To do that would be beyond the scope. I think you could extrapolate from the data we provided, that you are seeking and I'd be happy to answer any questions after the meeting.

Ms. Zambrano – This is my first I've looked at this report and I think we need to digest it a little more.

Mr. Benn - Absolutely

Mr. Jennings stated that we've spent \$1.4 million dollars on the project and we haven't put a shovel in the ground to turn any dirt and that's been said so many times. I think this report is showing what we had asked your company to do.

Mr. Boyle explained that, the \$1.4 million dollars was not spent completely on this project. They found that out of the legal fees that approximately between 2006 and 2009 it was about \$200,000.00 give or take and then another \$151,000.00, so you're roughly at \$350,000.00 that was spent in legal fees relative to Brewerton Revitalization Project, based on our analysis. Some

of these invoices are subject to interpretation and if you look at a line item and it says, canal, you could assume that has to do with Brewerton as that's where the canals are located. When you look at the AUD, you may call that economic development, or you may call it revitalization. When you look at the AUD, that report is tied to this report and we'd have to do another analysis to give you the answer between what went on one line and what went on another and we would go through the invoices line by line as opposed to some of the invoices we categorized.

Ms. Zambrano stated that the invoices were also coded against our budget code.

Mr. Boyle – Right

Ms. Benn – That's correct.

Mr. Boyle explained that they looked at each invoice and found that they were billed for a period of time. Within each invoice, we found that the invoice might have covered several projects and may have covered something we may have felt was Brewerton Economic Development revitalization verses an I-81 project, but it may have been coded all one way, or another, so, that's when you have to take a look at these and you have to analyze them.

Mr. Benn stated there was an Economic Development Contractual, which contained Brewerton items and were in that line.

Ms. Zambrano stated that she spearheaded an audit which included a group of us who looked at all of these invoices and understood what Mr. Benn was talking about as far as a whole bunch of projects over vast periods of time being billed on one invoice. It was hard to figure out categorization and the payment code to pay it out of. Some invoices had a great amount of detail and some didn't and the difference was amazing. There were details about telephone calls and then you would get an invoice with 5, 6 or 7 different projects over several months. She also came up with the same figure of \$1.4 million in 2009.

Mr. Benn explained that it's up to the board as to how you get billed and they say they want individuals identified with work to make it easier to relate it to what actually occurred, thereby making it easier for you.

Mr. Boyle suggested that any additional work that comes through should be identified to a specific project because the AUD doesn't lend itself to necessarily identifying cross work to a specific project. That would help the Comptroller in the process of coding the bills.

Ms. Zambrano – Apart from the Saratoga Associates which was in 2010, have you looked at the procedures being used in the Comptroller's Office. I don't think they're accepting invoices without more detail.

Shirlie Stuart – That's right. We're not accepting anything without detail.

Ms. Boyke – All vouchers that come through, have specific explanations and are coded properly and are also referenced on any check and the reference is specific to the code and the project and what they pay.

Mr. Benn – We didn't look at any forward looking testing. We made inquiries about processes, but, we didn't test anything beyond the scope of 2009 and the 2010 planning invoices. I believe she is doing nice job with her procedures, but I have not done any tests.

Ms. Zambrano asked Mr. Benn if she could call him with my questions regarding this report.

Mr. Benn – Yes, you can call me.

Ms. Zambrano – Thank you.

Mr. Corl stated he had a couple of questions regarding the timing and about how long this report has been taking. He has been asking where this report has been, for several meetings now. Back in April 13th is when the original authorization to execute the retainer agreement was given by the board to move forward on this work, Mr. Conway and I voted no. Since then, there were two separate retainer agreements that were signed. The first said, the report would be done May 31st and the second one said it would be done June 15th. We went through the summer and on June 22nd the Supervisor stated that the revitalization audit was ongoing and that you were going to come in that following week, which was the late part of June. On July 13th I asked for an update and you still didn't come in and it was stated that there was going to be physical touching of that particular document that coming week and that the report would be done at the end of the month. August 5th there is still no audit and it was stated that it would be completed on Wednesday. Then

after that, it was promised on August 31st per a letter from your office, followed by another letter stating it would be done on September 8th. Here we are.

Mr. Benn - What is your question?

Mr. Jennings – Jim, what is your question? You had a 1,000 plus documents and you had the time to get a good product and it took longer. I feel we got a good product and that is what the bottom line is.

Mr. Benn – I think you're saying that the time line was not meeting your expectations. As I stated, we coordinated with the Supervisor's Office and we received the signed agreement on May 31st and it was logged in that day and it was date stamped. We began work on or about June 13th and I paid a site visit here to review the backup documents around June 22nd. Over the course of the summer we worked on this engagement. Originally, we scheduled it for completion on or about May 31st. In the time it took to get the agreement in house we also have other projects as we do quite a bit of government work. Therefore, we were managing the time line to try and meet the board and the management's expectations. We did a quality job in terms of delivering a product and we communicated with the Supervisor to keep her abreast and I'll give her credit because she'd sometimes call me and ask what's going on. That's roughly the history of the project.

Mr. Boyle stated that they spent a third more additional time on this than what was initially anticipated and thought we were going to get through it more quickly than originally envisioned. We interviewed a number of people in this process and it wasn't like it was on the back burner and we weren't working on it.

Mr. Benn - I did say that the number of entries and the general vagueness of the entries made it a longer process but, as I stated in my letter, there will be no extra charge to the town, even though we exceeded our budget by about 40 hours. To that affect, I wanted to make sure we did it right.

Mr. Corl asked who was interviewed again.

Ms. Boyke - With the magnitude of this and the vouchering system and making sure that this document was done correctly there was really not a time line as it was more of a reference and informational study as opposed to a time line to implement anything. I didn't find it a sense of urgency, other than it became a larger project than anticipated. I had no problem with the time line as it was informational, as opposed to anything else.

Ms. Zambrano stated that she had a problem with the time line because they were given so many different dates. If this report was going to take 90 days they should have been told rather than at every board meeting, thinking they were getting the report tomorrow. That's really a credibility issue in that kind of communication. Ms. Zambrano also asked Tracy if this will be put online.

Tracy Cosilmon – Of course, but, this says draft on it.

Mr. Benn – Once the paperwork has been completed, the report will be issued in its final state and all that is needed is a couple of documentations.

Mr. Corl – What do you need? I thought this was the report.

Mr. Benn explained that it is the report, but it isn't finalized until we get the Management Representation Letter.

Mr. Boyle - Then we will issue the final report.

Mr. Benn - The document states in the beginning that there is a Representation Letter by Management, to be signed by the Supervisor and the Comptroller, that states they gave us all of the information and that they responded honestly to our inquiries and that they provided us with accurate data. It's like they're standing behind, what they told us. If you can't sign something like that, then we don't issue the final report.

Mr. Corl – That makes absolutely, no sense to me. The retainer agreement signed by the town was already executed. Is each Board Member going to sign this document?

Mr. Benn - No, it's Management, who is the Town Supervisor and the Comptroller.

Ms. Zambrano – Why do you call the Supervisor, Management? It's the entire Town Board that manages the town.

Ms. Boyke – You can all sign, if you want to. I don't have a problem with that at all and would be happy to have you all sign.

Mr. Benn - I don't make the rules, it's the American Institute of Certified Public Accountants and I'm not going to do it differently from them.

Mr. Corl – Is this report final or not?

Mr. Benn – Yes and we just need the Representation Letter and approval is up to you.

Mr. Corl – Where is this letter?

Ms. Zambrano – We just got this report today and I need time to look at it and digest it.

Mr. Jennings – How many days would you like?

Ms. Zambrano – Now you're in a hurry.

Mr. Jennings – You and Jim are pressing for time, so I think you should tell them when we need to have it done.

Ms. Zambrano – How about passing on that at the next Town Board Meeting?

Mr. Jennings – If that agrees with you, it agrees with me.

Inaudible question from Ms. Gardner.

Ms. Boyke told person, they were out of order as this is a town board matter.

Ms. Gardner – No, it's a town matter.

Ms. Boyke – Then wait until public input.

Mr. Corl – This report is on file with the town and it should be made public.

Tracy Cosilmon stated that she just received it, so she needed clarification as she had several FOIL requests from the public for this audit. She needed to know if she had to wait until the actual letter was received in her office.

Ms. Boyke – We need to ask our Attorney.

Tony Rivizzigno stated that he didn't know if the Accountants wanted to issue something publically that isn't final. We did the same thing with the State Audit and we got a draft from the State and it wasn't final until we signed off on that and this is no different. If these men want to let the draft report go out to the public, it's up to them.

Mr. Benn stated that they don't officially approve of that, but, he didn't see any issue in getting this letter signed tonight or tomorrow morning. It's totally up to the board as to how you expedite it, or how or use it, as it is intended for Management and the Board.

Ms. Zambrano – The report, is clearly marked DRAFT and I think that would show up online.

Mr. Boyle – That's because it isn't finalized.

Ms. Zambrano – We all understand that.

Mr. Benn – There is no letterhead or anything

Mr. Conway stated that he didn't think we should vote on this tonight until we get the final report in and that we won't know what the final thing is going to be until we see it.

Mr. Boyle – The numbers will not change.

Motion was made by Mr. Conway, seconded by Mr. Jennings, that the Board should not vote on the Audit Report until we have the final document.

The motion was approved as follows:

Mr. Conway: Yes

Discussion:

Mr. Corl stated he had no idea what the motion meant and asked Vern to clarify it, as to what he was asking the board to do.

Ms. Zambrano – Are you asking to defer signing this management agreement?

Mr. Conway – Yes, until we have the final one.

Ms. Zambrano – They won't issue a final until there is a letter.

Ms. Boyke – There's a letter that needs to be issued that I would sign and the Comptroller would sign accepting the report. Once we sign the document to accept the report then we will receive a final report exactly as it is here, without the word DRAFT stamped on it.

Mr. Corl – I see this as political motivation and it is another stall tactic. Right from the beginning of this report, I said it was a politically motivated report and here we are dragging this on and on and on. We're rehashing legal fee's that were talked about for years.

Ms. Boyke – We have a motion on the floor made by Mr. Conway and it was seconded by Mr. Jennings and the roll has been called and it is one yes and it's up to you, Jim.

Ms. Zambrano – There was no one who left time for discussion after the motion was made.

Ms. Boyke – We've been discussing it right along.

Ms. Zambrano – Not since the motion has been made.

Ms. Boyke – Wow! Discussion to the motion, Mr. Conway made a motion in regards to waiting to sign the document until the next Town Board Meeting and it was seconded by Mr. Jennings.

Discussion:

Mr. Corl – Was that your motion Vern?

Mr. Conway – Yes, I want to see the finished product. If it's changed and we have already approved it, then we've got nothing.

Mr. Corl – You're saying this report is final. Please clarify that. Will this report change?

Mr. Benn – No.

Mr. Boyle – Not as long as you sign the letter.

Mr. Benn - Don't misunderstand the letter. It's just telling that you provided accurate data to us and that you were truthful and honest in your representations to us, the Comptroller and the Supervisor. The only thing that makes it contingent is just having it signed and people never object to signing the letter. It would be rare and I have never seen it.

Ms. Zambrano – It's hard to talk about approving something if we haven't seen it.

Ms. Boyke asked if the board would like it read, so that the people in the audience don't have to be in suspense.

Mr. Corl asked Ms. Boyke if she had seen it.

Ms. Boyke – No, I've not seen it.

Ms. Zambrano – Would you like to read it?

Ms. Boyke – As soon as you guys are done.

Ms. Zambrano – It would have been nice to have been provided copies if we were expected to sign this agreement tonight. We always have a copy when we vote for the Supervisor to execute an agreement. We always have copies of that.

Tony Rivizzigno – Are you speaking to me?

Ms. Zambrano – Yes

Tony Rivizzigno – I just had this handed to me by Shirly and I had nothing to do with the letter.

Mr. Jennings – All we're trying to say, is that we want to see it finalized on letterhead. It can be done tomorrow, but, until then, we do not like to see it put out on the website or disseminated. It's a draft. To make it a final copy, one more day shouldn't hurt and then it can go on the website.

Mr. Conway – There is no signature on the end of this letter.

Mr. Jennings – There you go.

Jody Rogers – I apologize for interrupting but I just want to mention for Jim, that Friends of the CanTeen have been audited the last two years and our auditor is giving us the review tomorrow. The President and the Treasurer have to sign that letter in order for him to release the report to us, or he won't release it to us. It is standard procedure that he tells us. So, he gives us a draft to look at, but, then the final report until he has that letter signed, and in his hands, from our letterhead, won't give it to us as a final. It's just standard procedure.

Mr. Corl - I understand that. My point is that what we have in our hands should be made public.

Ms. Boyke - It will be when it is accepted. Is there anymore discussion on this from the board?

Ms. Boyke – The motion on the floor is to wait till the document is signed and we receive the final document without the Draft stamped on it before it is a final document. The motion was made by Vern and seconded by Mr. Jennings. If there is no further discussion, I ask Tracy to finish.

Continuation of the vote:

Mr. Corl:	No
Mr. Jennings:	Yes
Ms. Zambrano:	No
Ms. Boyke:	Yes

Motion was made by Mr. Corl, seconded by **NO SECOND**, to release the report to the public so they can see it immediately.

Mr. Jennings – Jim, our motion was just the opposite that we do not want to release that until we get the original with out Draft on it. That's the motion that we just voted on 3 to 2.

Mr. Corl – Well, I'm looking for a **second**.

The motion was seconded by Ms. Zambrano

Discussion:

Ms. Zambrano – When we were told that the board would get the final report on August 31st, it was asked by a member in the audience, when will that report be available. That person was told it would be available the next day. This was before any of this Management Representation Letter came up. That is what was told to the public and I think there are people who are sitting in the audience, who expect to see this report, whether it's draft or not and that is my point. If the response had not been that we would see it as soon as we get it, then I don't think that would have been an issue. Does anyone else on the board have that recollection, or is it just me?

Ms. Boyke – That is a true statement that I could not produce the document until we had it. I believe Mr. Benn and Mr. Boyle have been pretty explicit on the reasons for the document and I believe if this letter was executed, that we would receive the final document and it would be available. I'm not quite sure what the hurry is on this myself. Is there any further discussion in regards to Mr. Corl's motion to release the draft? If not, Tracy, please call the roll.

The motion was approved as follows:

Discussion:

Mr. Conway stated that he had to agree with what Jim brought up. We have a piece of paper here with no signature on it. As far as I'm concerned, we don't have a signed document to take and put out.

Ms. Boyke – The motion is about releasing it to the public.

Mr. Conway - How can we release it, with no signature? This is what I'm questioning.

Ms. Boyke – The motion has been made Vern.

Mr. Corl explained that Mr. Benn said that this is the final report that will be issued, so why can't it go to the public?

Mr. Jennings - I think we're beating a dead horse that would probably be resurrected by tomorrow and it could go on the website sometime tomorrow, but, the motion right now, is not to do that and that's how Mr. Corl's wants to do it.

Mr. Corl - That's correct.

Tracy Cosilmon – A motion could be made contingent upon a signature.

Mr. Corl – There's a motion on the floor.

Ms. Zambrano – Your motion is to release this report?

Mr. Corl – That's right.

Ms. Boyke - Vern said **no**.

Continuation of the Vote

Mr. Corl:	Yes
Mr. Jennings:	No
Ms. Zambrano:	Yes
Ms. Boyke:	No

Mr. Benn thanked the board for their time.

Ms. Boyke – Thanked Mr. Benn and stated that she appreciated their efforts.

**GASB 45 PRESENTATION
GOVERNMENT ACCOUNTING STANDARD BOARD
BY ARMORY ASSOCIATES**

Ms. Boyke - This report is relative to the true costs and other post employment benefits and will be presented by Damon Hacker of Armory Associates.

The presentation of the report may be referred to on the Town of Cicero's website which is www.ciceronewyork.net and there is a link to use it Go to the Comptrollers section of the web and then to Government Accounting Standard Board 45, reporting the true cost of other Post – Employment Benefits.

Mr. Hacker explained that GASB is the governmental accounting standard and says that all government employers nationwide that provide post retirement Health Care Benefits, or any benefit other than pensions, are required to perform an actual evaluation on the accrued liabilities and costs associated with such benefits. The purpose of this is to recognize the employment benefits while an employee is actively employed, as it is a benefit they earn for each year of service they provide to the town. Another important reason this was established was to provide a complete financial disclosure to financial markets in the financial world. I will discuss later, how that can impact credit ratings as well. The valuation under GASB 45 rule for a town this size, is required every 3 years. Because we are measuring disclosure liabilities with the post employment benefits, it is similar to what currently goes on with NYS Pension Plan. The difference between the two, is that there are no requirements to fund this benefit. The benefit is only an accounting requirement, but, can be useful internally to assess and determine the costs, short term and long term as well as liabilities associated with providing such benefits to your employees. It can also be beneficial during contract negotiations, when this becomes a topic of discussion and may or may not come up, but, are costly as people are retiring younger and living longer. Some employer's considerations are they are providing a reasonable level of benefits. Are they too generous or not generous enough compared to the services we are receiving from particular employee's and how does this post employment plan fit in the long term as well as the short term budget. We do a 20 year pay as you go projection, which is stating that this is where your retiree health care costs can go over the next 20 years. This can be useful to assess what kinds of

demands will be on future budgets, so that it can help you to make changes now to alleviate demand on your future budgets.

We are projecting the costs from the date someone retires to the day they pass away and is based on the current plan provisions depending on which employee group the employee is in, whether it's Police, Union, Non-Union or Teamsters. It also depends on how many years of service, contribution requirements and eligibility requirements. We were provided all of the employee's demographic information. We are projecting what the future costs will be in retirement and are doing that in today's dollars. The total liability has always been there, but, while we're recognizing it for the first time and putting a number on it and are analyzing it the benefit has always been there. While this is a large number and liability, it's not something that is due today and isn't going to change how you do your day to day operations. It is eye opening and hopefully, will be useful when it comes to contract negotiations. For the Town of Cicero, the total liability in today's dollars, for the current total employee population, as well as retiree's is \$6.4 million dollars. If you were to put aside \$6.4 million dollars today that would be enough money to put away for all of your current retiree's as well as your future retiree's that are currently actively employed. That averages out to \$172,000.00 per member per person, which falls into average or a little on the lower end. The bulk of the liability is the PBA Group as they average out to \$382,000.00 per employee. The reason, why the PBA is higher, is that they retire younger, so they have more years under the Post Employee Benefit Plan. There is no right or wrong answer as to the terms of the level of benefits that are provided to your employees. You do want to look at this in the framework of your management plan and budget goals and to make changes to your future contracts to help alleviate that long term liability and long term costs. You may say to yourself, after looking at this, that you're perfectly fine and don't need to worry about this. This does shine a light on it and does bring the discussion that we're having here and hopefully educates you. When changes are made to your post employment benefit plans, you will know how it will impact you long and short term. The whole background of the report itself and how we do the analysis from the assumption that we use is all detailed in the report. There are many moving parts and were discussed with Shirlie as well as her staff. They raise from turnovers, to mortality, retirement probability, health care, medical trends, etc. A lot goes into this and you need to remember this is a snapshot in time as we currently view everything in terms of the assumptions and employee demographics in population. This is the first part of the education process by explaining why we're here.

Ms. Zambrano – These figures are based on the terms of the various contracts?

Mr. Hacker – Yes, as they currently stand. They could change in the future, but, as they stand right now, they're based on the terms of the contracts and the report details that.

Ms. Zambrano – The 1.5 million dollars CSEA employees, will take care of everyone?

Mr. Hacker – Yes. We broke it out between the CSEA, PBA and Teamsters and we do this for accounting reasons and internal management procedures. The \$1.5 million is a total liability for all of your current CSEA employee's and retiree's and that's the total projected cost from the town's prospective to provide health care from the time they retire until they pass away in today's dollars. As I said, that's not a dollar amount that you have to come up with today. There is no funding requirement to begin with, but, it is there and we're recognizing it and we are starting the education process.

Ms. Boyke – This says that the \$6.4 million is the liability to the town.

Mr. Hacker – That's the total liability.

Ms. Boyke – That is the cost for all the employees within the town.

Mr. Hacker – Yes, all the employees and retiree's.

Ms. Zambrano – It is those, within the three Collective Bargaining Units.

Shirlie Stuart stated it doesn't include non-union.

Ms. Zambrano – That's right, it's only those in the Collective Bargaining Employees.

Mr. Hacker – The non-union employees, have no benefits. There is no liability for them.

Ms. Zambrano – This is scary.

Mr. Hacker – Yes, it is scary and that is why we have the education process. When you first look at this report, without an explanation of how and why it's done, the first reaction is to panic as to

how you will come up with this money. As I said, and reiterated, the liability has always been there, but, no one has ever calculated it until now. It has always been there and you're not going to change how you run your operations day to day and right now, but, you might start thinking, more, long term and how this is going to affect the budget and whether changes should or should not be made.

Ms. Zambrano – These are the figure for people, after they retire. It has nothing to do with the town's obligation to fund current health coverage.

Shirlie Stuart – We are not obligated to fund anything at this time.

Ms. Zambrano – I'm not talking about that.

Mr. Hacker explained that it means current active employees. This does not represent any of those costs as it is current costs and some of the potential implications to this, is that you have a large unfunded liability. Taxpayers will become concerned when they see this and most importantly it's the credit rating. I want to alleviate some fears about the credit rating. We are always in discussions with S & P and Moody's & Fitch and when the GASB 45 was first implemented, the way we understood it and the way they explained it, is that they weren't automatically ding everyone's credit. That would be foolish of them as they already know that there is a liability there, though they don't know how much it was per employer across the nation, but, they know there is something there. They will be looking at how management is viewing this and if they educating themselves, or have they completed an evaluation. If they haven't completed an evaluation, it would be looked upon negatively in their eyes. How you educate yourself and what your long and short term management goals are concerning your post retirement benefits, could be as simple as re-evaluating benefits at each contract year. We could determine whether they are at a reasonable level or not and may change it as necessary. That is how you would manage your liability associated with this. Those are all great answers when talking about credit ratings but is nothing to be concerned about, that they're going to see this an knock your credit rating right off the bat.

Ms. Zambrano – This says that it is a preliminary draft report. Is this going to change?

Mr. Hacker – No. If there are no changes to be made to the report, we'll finalize it and provide a certification letter. The reason, we do that is because once we sit down with management, I want to be sure that the assumption that we used to project these benefits, is ultimately the employers decision. At the end of the day, the auditor as well as the actuary has to agree with these assumptions. We feel that and it is important to sit down with management and go over the assumptions used, and make sure we understood the plan provisions as they can be very complicated. Once we're in agreement that we're all on the same page, then we can issue the final report.

Shirlie Stuart – Damon and I have already sat down a week ago and he went over this. It's final and is not going to change. I gave the report to Tracy and think it's on the website.

Ms. Zambrano – Is it on the website?

Tracy Cosilmon – Yes, it will be on the Cicero website.

Ms. Zambrano – Shirlie told me that she likes this report a lot.

Shirlie Stuart -Yes, I do like this because it's visual, so that people understand when I start crabbing.

AUTHORIZATION FOR COMPTROLLER TO REFUND THE \$30.00 SMALL CLAIMS ASSESSMENT REVIEW FILING FEE FOR 11 PROPERTY OWNERS

At tonight's meeting I am requesting authorization for the Comptroller to refund the \$30 Small Claims Assessment Review filing fee for 14 property owners as directed by the hearing officers. A total of \$420 to be taken from the Judgment and Claims account.

Refund for the following properties:

9534 Simpson Rd.
6321 Muskrat Bay Rd.
6446 Long Point Rd.
6417 Long Point Rd.
6392 Long Point Rd.
6494 Long Point Rd.

5968 Jerusalem Dr.
7287 Lakeshore Rd.
7439 Lakeshore Rd.
7597 Tuttle Rd.
6302 Matilda Gage
7831 Bull St. Received on 09/13/11
7502 Bull St. Received on 09/13/11
6363 Muskrat Bay Rd Received on 09/14/11

I am placing a copy of this email in your mail box as well.

Brad

Motion was made by Ms. Boyke, seconded by Ms. Zambrano, to authorize the Comptroller to refund \$30.00 Small Claims Assessment Review Filing Fees, to 14 property owners or a total of \$420.00.

The motion was approved as follows:

Mr. Conway: Yes
Mr. Corl: Yes
Mr. Jennings: Yes
Ms. Zambrano: Yes
Ms. Boyke: Yes

RESOLUTION TO ABOLISH THE CIVIL SERVICE POSITIONS
NOT REQUIRED IN THE TOWN OF CICERO

Motion was made by Ms. Boyke, seconded by Mr. Jennings, to adopt the following resolution abolishing the following Civil Service positions for the Attorney (Employee), Park Maintenance Crew Leader, Real Property Assessment Aide, Typist I and Typist II, per a directive from the County Personnel Office per Civil Service.

The resolution was adopted as follows:

Mr. Conway: Yes
Mr. Corl: Yes
Mr. Jennings: Yes
Ms. Zambrano: Yes
Ms. Boyke: Yes

YOUTH BUREAU AND PARKS AND RECREATION PURCHASE APPROVALS

Ice Melt

Motion was made by Ms. Zambrano, seconded by Mr. Corl, to authorize an expenditure of \$1,033.21 to Parish Maintenance Supply Corp., to purchase 2 pallets of ice melt, Budget Code A16204.

The motion was approved as follows:

Mr. Conway: Yes
Mr. Corl: Yes
Mr. Jennings: Yes
Ms. Zambrano: Yes
Ms. Boyke: Yes

Tires

Motion was made by Mr. Jennings, seconded by Ms. Zambrano, to authorize an expenditure of \$1,217.00 to purchase tires for two trailers and truck #51, from Commercial Truck Tire, Budget Code A7110.41.

The motion was approved as follows:

Mr. Conway: Yes
Mr. Corl: Yes
Mr. Jennings: Yes
Ms. Zambrano: Yes
Ms. Boyke: Yes

Parts & filter for winter overhaul of mowers & tractors

Motion was made by Mr. Conway, seconded by Ms. Zambrano, to authorize an expenditure of \$1,050.00 to North Syracuse Lawn & Snow to purchase parts and filters for winter overhaul of mowers and tractors, Budget Code A7110.41.

The motion was approved as follows:

Mr. Conway:	Yes
Mr. Corl:	Yes
Mr. Jennings:	Yes
Ms. Zambrano:	Yes
Ms. Boyke:	Yes

Level and re-set bricks at Kiosk
Rt. 31 & Pardee Road Park and Ride.

Motion was made by Ms. Zambrano, seconded by Ms. Zambrano, to authorize an expenditure of \$1,800.00 to Kesel Landscaping, to level and re-set bricks at the kiosk at the Park and Ride, located on Route 31 and Pardee Road, Budget Code A7110.45.

The motion was approved as follows:

Mr. Conway:	Yes
Mr. Corl:	Yes
Mr. Jennings:	Yes
Ms. Zambrano:	Yes
Ms. Boyke:	Yes

Skyway Park Expenditures

Jody Rogers explained that the expenses so far, for Skyway Park Grant Project which is the expansion of the concession stand, the installation of public rest rooms and an open air pavilion and a septic system and leech field. We have \$20,000.00 from the Valesky Grant, which is going to be run through the Office of Park & Recreation and Historic Preservation, and we have \$20,000.00 from the park fund. There is \$40,000.00 total. The expenses listed front and back on this sheet total about \$31,500.00. I would like to take this in its entirety, but, I want to mention to the audience that I went out for quotes to six different vendors. I have all of that information at my disposal if anyone is interested in looking at those specifics. We're talking about framing, siding, drywall, roofing, trusses, site work, septic system, actual concrete and piping, bathroom grab bars, masonry, metal doors, stone delivered and plumbing supplies. Liverpool Lumber has the majority, but, we are also going to be going with Cornerstone Construction from Island Road, Home Depot, Barnes and Cone, BR Johnson for doors and BP Supply. I have all of the information if anyone is interested.

Motion was made by Mr. Jennings, seconded by Ms. Zambrano, to authorize an expenditure of \$31,500.00 to cover the cost of the expenditures listed above for Skyway Park.

The motion was approved as follows:

Mr. Conway:	Yes
Mr. Corl:	Yes
Mr. Jennings:	Yes
Ms. Zambrano:	Yes
Ms. Boyke:	Yes

Ms. Zambrano asked if the work will be getting done this year.

Jody Rogers – Yes, we have to and with these approvals they will start right away as it's a small project.

YBPR ACCEPT DONATION OF MULCH

Motion was made by Ms. Zambrano, seconded by Ms. Boyke, to accept a donation of 35 cubic yards of hardwood mulch from B & B Lumber for Joe Correia and Doug Boyd to do their Eagle Scout Project at Plank Road Park, which was valued at \$560.00.

The motion was approved as follows:

Mr. Conway:	Yes
Mr. Corl:	Yes
Mr. Jennings:	Yes
Ms. Zambrano:	Yes
Ms. Boyke:	Yes

HIGHWAY PURCHASES

1000 stakes

Motion was made by Mr. Conway, seconded by Mr. Jennings, to authorize an expenditure of \$1,250.00 to Engelbretsens Sawmill for 1,000 stakes, account code DB51424MB.

The motion was approved as follows:

Mr. Conway:	Yes
Mr. Corl:	Yes
Mr. Jennings:	Yes
Ms. Zambrano:	Yes
Ms. Boyke:	Yes

Mailboxes, posts and anchors

Motion was made by Mr. Jennings, seconded by Ms. Zambrano, to authorize an expenditure of \$3,150.00 to Home Depot for mailboxes, posts and anchors, account code DB5124MB.

Discussion:

Ms. Zambrano stated for the record that people who have fancy mailboxes don't get their mailboxes replaced with fancy mailboxes and they aren't happy about that.

Chris Woznica – We do not replace with fancy mailboxes.

Continuation of the vote:

The motion was approved as follows:

Mr. Conway:	Yes
Mr. Corl:	Yes
Mr. Jennings:	Yes
Ms. Zambrano:	Yes
Ms. Boyke:	Yes

PUBLIC INPUT

Don Snyder, Mud Mill Road stated that there is a metal scrap pile out back and over the weekend notice someone going through the pile and putting it in their vehicle. Once that is put in the pile, it belongs to us as we sell it and put that in our income fund. There was an officer here and did not observe the person in the back. I think we should have the Officer's be a little more observant to make sure people aren't taking our property.

Chief Snell stated that he has had this conversation with the Supervisor and doesn't think there is a clear policy on this. I've asked the town several times to put a sign up that if they remove anything they will be prosecuted or arrested. We have in the past, when the sign was up two years ago, where we did arrest an individual for taking property from there. The sign has not been put back up and I'm not sure there is a policy, because people come in the middle of the day and take stuff out of there. I was told that it's okay to take a couple of lawn mowers, but, it isn't okay to take a truck load of metal. I can't enforce the law with that type of discretion.

Ms. Zambrano- Obviously, we need a policy and we need to put the sign back up.

Ms. Boyke – We'll put it up again because it disappears or gets run over or taken.

Mr. Corl - We don't want people back there taking scrap.

Chris Woznica – Over the years, we have had individuals come in and say they couldn't afford a bike and they'd like to have a bike for their kid. Up until this year, there really hasn't been a problem, but, this year it has really become quite a problem. I have also spoken with the Supervisor about it.

Ms. Zambrano asked Chief Snell if that addresses his concerns.

Chief Snell – Yes, if the sign is up out there, I'll send an order out to my Officer's should they see anything. If anyone isn't dropping something off, they'll be asked to move and if there not dropping something off they'll be trespassing.

Don Snyder stated he was pleased that we approved an IT Policy. I know that the Chief has some concerns about the policy, but I think they'll be worked out. Have all of the employees signed the forms?

Ms. Boyke – Yes

Don Snyder – We've talked about bidding services in the past and it continues to bother me, that up until 2010 we never did that and at that time it was brought up by some members of the board. I'm tired of hearing the comment about, what was done before isn't good enough for what we want to do now, and wish that would stop being part of the minutes.

Ray Schader stated that he didn't know how the audit was done in the length of time it was done in. It would have been easier if they could have itemized their billing, and Jessica, when you asked the attorney about that, and they told you they couldn't.

Ms. Zambrano – I agree

Karen Lee stated that over the last few months Lucien's Entertainment has been brought up at the meetings and at the last board meeting a recommendation was made for this to go to the Planning Board. I'd like to know if the Planning Board got together and what the outcome was.

Ms. Boyke – A Special Town Board Meeting was called but, since Lucien's has been sold and the anticipated date for the closing is the 26th of September, and there is no scheduled entertainment there, the meeting was cancelled and we're grateful that this issue is going to go away. It is going to be a car dealership.

Karen Lee – Was the neighborhood notified?

Ms. Boyke – Yes, they were.

Tim Burtis, Hawkeye Drive asked how we're doing on the budget.

Ms. Boyke – We are in the process of establishing our budget and all of the departments are turning in theirs. Once we have everything ready it will be given to Tracy and it will be presented to the board. After that there will be workshops and obviously, the public is welcome to attend.

Ms. Gardner – Since the budget was mentioned, will the workshops be held during the day as they have been, over the past couple of years?

Ms. Boyke – Yes

Ms. Gardner – Does anyone have a problem with these workshops being held during the day?

Ms. Zambrano stated that she does, because she works full time during the day.

Joe Ruscitto thanked the gentleman who was responsible for the audit. I didn't mind waiting to have it done in its entirety. Some things take longer than anticipated and is something that was needed.

Tom Beaulieu – On August 18th, I had the opportunity to talk about some of the drainage issues that we've been addressing in the town and the taxpayers, having to pay those bills. I mentioned at the time, that the town should look at going after those responsible for not doing a good inspection and that's the engineer. Has there been any progress? Is the town looking to perhaps pursue going after some of the monies, we paid these people for doing inspections, that weren't done correctly?

Ms. Boyke – I don't think we have any recourse.

Tom Beaulieu – Why not?

Tom asked Tony Rivizzigno, if we have 7 years.

Tony Rivizzigno – No, it wouldn't be 7, it would be longer than normal, but, I don't know what the statute of limitations would be and what type of action you would be bringing. We would have to consider the cost of bringing the action versus the possibility of return. That would be a big issue.

Tom Beaulieu – I guess the cost of the action and what the process is, that we're going to take money away from the Taxpayers for jobs that weren't properly inspected when they were put together. The site plan is presented at the Planning Board and it is not their responsibility as the inspecting team that is hired by the town to do the inspection work and if it's not done correctly and they sign off on it, then we go back in four or five years later and fix it with Taxpayers money.

Ms. Boyke – Since 2010 there have been inspection sign off's by the engineers that have been presented to the town. It could be cost prohibitive for us to recover.

Tony Rivizzigno – Are you talking about suing our engineers?

Tom Beaulieu – The previous ones.

Tony Rivizzigno – I don't think you can sue or there is any action that you can bring against your own employee. What you would do is fire them.

Tom Beaulieu – Regarding Cobblestone, Codes Enforcement has been out there and the Supervisor says they're being cooperative and yet they are still building that work platform, where they're taking trees and storing concrete and they are going to be creating water damage, because the water is going to flow to the back of the property area of the people on Palm Summit Circle.

Ms. Zambrano – I was under the impression that we were going to get an update on Cobblestone.

Mr. Corl – Your questions relative to the standing water?

Tom Beaulieu - It isn't standing water right now, but, it will be. Obviously when we have some rain, it will be trapped and won't be able to dissipate.

Wayne Dean – I haven't looked at this recently, but, I will. Is it where they had the debris?

Ms. Boyke – The debris has been moved.

Tom Beaulieu explained that they are technically violating the town's code and he'd like to see it corrected. He also stated that he sent a couple of e-mails to the Supervisor regarding an article in the Star Review regarding the wonderful recreational facilities that we have as well as the beauty of Oneida Lake. I certainly agree with potential that is still in need of development such as designated Bike Routes for runners and casual bikers that utilize the roadways along the lake. Any funds expended to sign these roads that are already used by sports enthusiasts would yield great benefits and it would serve to educate those in autos that they need to be AWARE as they Share the Road with others in our Community. The City of Syracuse already has miles of marked bike routes in a more congested urban area and Route 31 is the only designated bike route in our Town, so our roads along the lake are much more safe and conducive as well as more scenic for our community to use. There's a great potential here and we only need to move forward to make it a reality.

Ms. Boyke – I received that yesterday.

Tom Beaulieu - The numbers aren't going to change as far as what you've seen tonight regarding their audit. The last time I saw such a poor exhibition by a Town Board was when we passed a budget a couple of years ago, that the Supervisor put together and then he voted it down. That's on par and I hope you're up to putting a budget together, because that's going to be tougher than accepting this audit that was done and I'm sure they did a very good job.

Ms. Boyke – In response to the bike route, we've discussed it many times, but unfortunately, the roads are too narrow and I would like nothing more than to make a bike route.

Tom Beaulieu – In Florida, they designate roads and expect people to accommodate other people, beside those in vehicles. You may not actually be creating a bicycle route, but by putting signs

up, you are telling drivers to anticipate that there will be other people utilizing that roadway besides people in vehicles.

Ms. Boyke – I misunderstood, because, we can't designate a bike route, without having a bike path.

Tom Beaulieu – A lot of the routes are designated on the bike map.

Ms. Boyke – They say some aren't safe though.

Tom Beaulieu explained that they take in to consideration, the traffic and condition of the road, where there are sufficient shoulders to ride on and that he doesn't ride on Route 31, because of the traffic. There are some nice areas, such as Island Road where the County has done great resurfacing down to Eastman and Bull Street that hooks into Route 31.

Ray Shader stated that in regards to bike route, he'd put them in the category with the sidewalks on Taft Road that they spent millions of dollars to put down. I go through there two or three times a week and can count on one hand how many people I've seen walking on them and in the winter, I've never seen them cleared.

Engineer Comments

Mr. Wickman stated that he was asked by the Infrastructure Committee to provide the board with an update of how we stand with the highway specifications. I sent a copy to everyone, of two alternative cross sections. One is the Orange Alternative and the other is the Blue Alternative. I didn't want to call them one or two, or A or B, because it indicates a preference for one or the other. The current road cross section has four inches of asphalt in it and 16 inches of gravel. The Orange Alternative is an alternative that we recommended to the Committee. It's better than the existing cross section that everyone is familiar with and it provides a good balance in our opinion. It is a cross section that would be good for a developer to follow and would also be good for the town to follow when they are making repairs to their roads. This provides for 5½ inches of asphalt and 18 inches of gravel compared to the current 4 and 16. It is a better road. It is also different from the standard and it does not include concrete valley gutters. The current stand includes two foot, concrete valley gutters on each side of the road. This proposal is to eliminate those gutters and to provide for drainage using an infiltration system on the sides of the pavement, so that we can do without those gutters that have been the cause of a lot of concern. They are very expensive to replace and they also make it difficult to repave the road, because you always have the concrete valley gutters in the way. The Blue Alternative is an alternative that we were asked to provide by the committee and it includes more asphalt than the Orange Alternative. The Orange Alternative has 5½ inches of asphalt and 18 inches of gravel. The Blue Alternative has 9 inches of asphalt and 12 inches of gravel. This is a much more substantial road than any residential road in a residential suburban community that I'm aware of. It's a very hefty section in comparison, with anything else I've seen. It is a very good road cross section and there is no question about that. The prices that we estimated for the current cross section which includes the concrete valley gutters, is about \$120.00 a foot using the current price for asphalt. Going with the Orange Alternative with 5½ inches of asphalt and 18 inches of gravel and no concrete valley gutters is about the same price at \$125.00 a foot. The Blue Alternative with 9 inches of asphalt and 12 inches of gravel would be about \$150.00 a foot. We also want to note the price of fuel oil goes up and since there is more asphalt in the Blue Alternative, that the cost for that will go up more than the cost for the Orange Alternative. Are there any questions on this?

Mr. Corl – I just want to make a couple of comments on this. At the last Infrastructure Committee Meeting these have been worked on for awhile. Chris was given input and all of the Committee Members have had input. The Committee as a whole has recommended the more enhanced version or the Blue Model, because of the extra durability and extra thickness. One thing that we're confronted with is significant road issues with the town and these would last longer in the opinion of the Committee. Doug, you're saying the Orange is adequate and is much better than what we have.

Doug Wickman – The Orange Alternative, is better than all of the road cross sections in Onondaga County.

Mr. Corl – With that being said, it's up to this board to consider which one to adopt, but, the consensus of the Committee was the more enhanced version. Obviously, there won't be any action taken on this tonight, but, I think it would be wise to circulate this to the Planning Board Chairman and get input from other folks.

Ms. Zambrano – Are you looking for this to be an agenda item at the next board meeting, so that we can consider it and get it out to everybody?

Mr. Corl – I think it could be considered at the next meeting to adopt the new road spec's.

Chris Woznica – I agree with the rest of the board that the blue option is what the majority of people want. In the Highway Department, my foremen and I feel the Blue Alternative would be the best way to go.

Ms. Zambrano – If the Blue version was adopted, your department in reconstructing roads would adhere to that?

Chris Woznica – Normally, we don't reconstruct the roads down to the bare ground. We would go with as much asphalt as needed and would add almost as much, but, in most instances, with the utilities already in place, mainly, the gas services and the Verizon lines, they'd be in our way.

Ms. Boyke – This application would apply to any new roads.

Chris Woznica – Yes, this would apply to all new roads. If we had to excavate to that depth, in a development, we couldn't do it, because people would have to walk up two feet to get into their driveways. We couldn't do that in a timely fashion in a day, so they could get back in their driveways. For the town to adhere to this would nearly be impossible.

Ms. Zambrano – I'm looking for consistency, so that we don't have one standard for a developer and then the town having a different standard. We did talk about that at the last meeting. I think that would send a very bad message.

Chris Woznica explained that there is no way we could do it. That's mainly for new construction. There is absolutely no way we could do it because the utilities are already in place. You can't move two hundred gas lines and Verizon lines in a timely fashion and excavate two feet of gravel.

Ms. Zambrano – I understand that, but, are you saying that your Highway Department won't have a different standard, because if that's what you're saying, then I want to be clear on that.

Chris Woznica - We're not reconstructing the road, we're repaving the road.

Ms. Boyke – It's a repair.

Chris Woznica – We're paving it and we are not constructing a new road.

Ms. Zambrano – Sometimes you're milling roads.

Chris Woznica – You're talking a completely different thing. You're comparing apples to oranges. Milling is not constructing a road.

Ms. Zambrano – At our next meeting, I feel we need to have more discussion. I thought we were clear, that the Highway Department to try and adhere as much as possible to one standard.

Chris Woznica – If it is possible, we will. If I went in and excavated down two feet on South Vernon Road, in front of Deborah's house, she isn't going to be too happy, because I wouldn't be able to get fill back in there by 4:00 p.m., that afternoon.

Ms. Zambrano – Do you understand my concerns?

Chris Woznica – Yes, I understand your concerns.

Doug Wickman – The only other thing I want to talk about, is Contract No. I of the Maintenance and Improvement of Drainage Facilities, which is nearing completion and we've got Contract No. II, signed and I understand that the contractor is ready to start on that. I wanted to talk about a couple of things that have happened during the construction of No. 1, that are a little bit different than what we anticipated. Typically, anytime you take a project and you're digging to undertake some work, you run the risk of finding something you didn't anticipate. This contract is set up to provide for that as long as it is not too extreme. There are two items that are set aside just in case we uncovered something that we didn't anticipate. The total value of those items is \$6,800.00. That is money that is included in the contract, so we are trying to make sure that we can stick with the maximum budget of \$77,700.00 for this contract. We had two things that occurred that were not anticipated. There was more pavement than we needed to replace in Lisi Gardens at a cost of \$750.00 and when we dug down on Pine Grove Road, to do some work to try and provide better drainage in that location, we uncovered a situation with a 36 inch pipe where ½ of the bottom of the pipe was gone. There was nothing there. We talked to the contractor, LaFleur, and he agreed he would replace the 36 inch pipe for \$56.00 per foot. I talked to Wayne and we both agree that is an excellent price for that. We don't have to do anymore than 100 feet max. , but, it

seemed like an appropriate thing to do since we've got the contractor and the contract and we've got the equipment right there to replace the pipe that needs replacing, so that we can finish that project appropriately, and won't need to go right back there for another repair in a couple of years. We don't know what's carrying the drainage there in that location or how many feet of dirt in an enclosed pipe but, the maximum cost for that would not bring us over the \$77,000.00. After a discussion with Wayne it was determined that it was good use of the emergency money and we are proceeding.

Ms. Zambrano asked if the work has been done on both projects.

Doug Wickman explained that the only thing that's still necessary is a little work in Snowshoe Trail for clean up. There have been some comments from the residents and they've been wondering if the project was done and if it isn't as there is some minor cleanup that is left. We are still finishing the work on the Pine Grove Project.

Ms. Zambrano asked any of the work has been done on those projects where there was an overrun.

Doug Wickman – The paving is done in Lisi Gardens, because we're staying within the contract limit. The work near Pine Grove hasn't been started yet, and we could stop it, but, I feel it is a wise expenditure.

Ms. Zambrano – Our auditor is sitting in the back of the room and so he's going to say, we're approving money that has already been spent.

Doug Wickman – The contract that has been approved is for \$77,700.00 and we are within that.

Chris Woznica – On that pipe repair, at the last meeting of the Drainage Committee, I suggested that we replace the pipe. It was talked about patching it and I don't like doing that. The engineer said we could just put a patch on it and now it has changed and I'd like to know why it happened like this.

Doug Wickman stated that he didn't know where we stood with the contract overall and with a run up of other issues. He wanted to make sure that we stayed with the \$77,700.00 and now that he knew where we are, he knew, we can do this. I knew you would agree with doing it because of the comments I heard and I agree with you 100%. This did turn out to be possible and we agree we should do it.

Chris Woznica – I just worry, because, you know what happened last year and how expenditures start out like this and you agree to do one thing and then all of a sudden it's changed midstream and we have a lot of cost over runs.

Attorney Comments:

Tony Rivizzigno stated that he needed to ask the board to go into a brief Executive Session for the purpose of litigation and that he won't be asking for any action.

Motion was made by Ms. Boyke, seconded by Mr. Jennings, to enter into Executive Session, for a personnel issue and to reconvene.

The motion was approved as follows:

Mr. Conway:	Yes
Mr. Corl:	Yes
Mr. Jennings:	Yes
Ms. Zambrano:	Yes
Ms. Boyke:	Yes

The board adjourned into Executive Session at 9:35 p.m.

The meeting reconvened at 9:45 p.m.

Tracy – Motion was made by Mr. Conway, seconded Ms. Boyke, to close the Executive Session and reconvene into regular session.

Board Comments

Ms. Zambrano asked what the status is, in regards checking on the conditions at 8123 McCamidge, as there are safety concerns regarding a stagnant pool and uncut grass.

Wayne Dean - I asked about it and was told that they put algaecide in the pool to keep the mosquitoes down.

Ms. Zambrano – Neighbors are concerned about the stagnant pool and uncut grass.

Wayne Dean – I don't know what we can do as we can't just go on people's property, but, I'll look at it again.

Mr. Corl – What is the recourse if people don't maintain a pool?

Wayne Dean – If you pump it out, you're going to ruin the pool because the ground water will push in and then it'll fill back up when it rains.

Ms. Boyke – In other words, we don't have any authority, because it's private property.

Ms. Zambrano – It's a complaint though.

Ms. Boyke – I know.

Wayne Dean – The way to address it, is to contact the bank or lending institution or owner of the property.

Sharon Edick explained that her office works with that office and it is difficult to find anyone at the banks anymore because they're so busy and to find a person, is nearly impossible.

Mr. Corl – This is the person who brings the cows over there, so he's around.

Ms. Zambrano – The bank hasn't taken over the property.

Mr. Jennings – Perhaps we should get the Board of Health involved in this.

Ms. Boyke – They can't do anything about it.

Ms. Zambrano - Last time, the State Unified Court System report was referenced by Chief Snell and I did get a copy of that report. This report was in 2009 and it was an audit about how the Justice Department/Court System ran here. What was the catalyst for that audit?

Chief Snell stated that from what he understood, it's something they do periodically.

Ms. Zambrano – So, this is a scheduled thing.

Chief Snell – Yes

Ms. Zambrano explained that it was a report with several pages of recommendations, which had to do with safety issues and we need to look into this for the good of the town. She felt that we need to get some kind of group together to look at the recommendations to see what can be done. Do you agree with that Chief?

Chief Snell – 100%.

Mr. Corl – I think the Judges would be cognizant of looking at that when they come into the budget season and perhaps incorporate some of those.

Chief Snell explained that because this sat there so long, he didn't believe that the board was interested in doing anything. He has spoken with Judge DeMarche' and he's very concerned about security and so am I. This facility is not designed to run the type of court we're running. When I first came here, 15 years ago, you could run one court a month. Now you can't do that and we're handling serious felony cases that are coming through here, arraignments and those type things and security is lax.

Ms. Boyke explained that this is obviously a cost issue and believed there had been some discussions regarding this and that she spoke to the Judge Putzer at the time. The costs would be so much, that I would say we could not hold court here and that we would have to close the court down and go somewhere else.

Chief Snell - When the report first came out, we were looking for an alternative sight, especially the Town of Clay, because their Court Room is designed where it's more secure, though we don't know what the cost would be to utilize that. There are different options out there, and maybe there's a different facility somewhere in the town that you could lease.

Ms. Boyke – The fact is if we were to go outside of this building, you would try to keep it within the town.

Chief Snell – It's going to be costly.

Ms. Boyke – Absolutely

Ms. Zambrano stated that some security measures have been implemented already and I think Tracy outlined those in her memo. To say we can't look at because of the cost is not right.

Ms. Boyke – I didn't intend for it to sound that way. It has been looked at and discussed with the Judges when we first took office and Yes, Jessica, we should obviously look at that.

Ms. Zambrano stated that she didn't know who has gotten copies of the report, but, would like the entire board to get a copy. She thought we should talk about this with Chief Snell and see what's feasible and what isn't as these are security and safety issues and we should not ignore that.

Mr. Jennings – I would like a copy of that.

Ms. Boyke stated that everyone was given a copy in the beginning.

Ms. Zambrano asked if this could be addressed at the next Town Board meeting.

Ms. Boyke – Yes, we'll put it on the agenda.

Ms. Zambrano stated she had one other issue to bring up and pertains to a copy of a letter she received that was signed by Ron DeTota that went to Mr. Hagan and had to do with the Nice & Easy project and the issues on that site. There was a letter that had recommendations of things to be done and I'm curious, since I'm always interested in drainage, what is being done with this. Have we gotten a response from Mr. Hagan, the Architect?

Wayne Dean – I've looked at it last week and the pipes there are not being utilized. The state has put new drainage along the north side of Bartell Road that is lower than our site and is taking all of the drainage during heavy rainfall. We've made recommendations to abandon those pipes, so it's not an issue.

Ms. Zambrano – Who made the recommendation to abandon the pipes? To whom?

Wayne Dean – I did and Hagan did.

Ms. Zambrano – You made the recommendation to the town board?

Wayne Dean - I made the recommendation.

Ms. Boyke - The recommendation came forth to look at it, but, it was discussed with them and it was Wayne's decision and he just told me about it. Mr. DeTota was also notified.

Wayne Dean – Yes, I talked to him yesterday.

Ms. Zambrano – Was Mr. DeTota in agreement with that?

Wayne Dean – He didn't object to it when I told him.

Ms. Boyke – It's an abandoned pipe.

Chris Woznica – There was a town drainage easement on that parcel that they filled in with the pipes. Can we just abandon the easement?

Ms. Boyke – Yes, we can abandon the easement. That's the purpose and was the recommendation from Wayne.

Ms. Zambrano – Chris, did you say, there was an easement there.

Chris Woznica explained that the plans show a drainage easement ditch, but, over the years, somebody filled it in and it wasn't the town. Someone put two pipes in it and filled it in with pipe and they have gone bad. It runs from Bartell Road to Kathan Road.

Ms. Boyke – It serves no purpose because it's higher than the drainage that was put in by the state.

Mr. Corl asked if that will come before the board, to abandon the easement.

Wayne Dean – Eventually, but, I need to see how we go about that.

Mr. Wickman stated that this surprises him, because the Planning Board had looked at this carefully and the plans that were approved by the Planning Board indicate that a new easement should be acquired. There was an old easement that was in place, when there used to be ditch around the old Nice & Easy. Apparently Sam's Lakeside, put in a couple of pipes parallel to one another and extended it all the way from Bartell up to Kathan and replaced that ditch. The last portion of that and those two pipes are not in an easement. The site plan was approved by the Planning Board and it clearly indicates the acquisition of another easement to encompass these two pipes. I'm a bit at a loss, to understand why the Planning Board approved this to acquire an easement and that is how that letter was written with the assumption that the town would be acquiring an easement there. If during the approval process and the review process by the Planning Board it was clear this was the case. I don't know why the plan got approved the way it did. We're just following up on the approved plan and I don't know why, it would have changed like that.

Wayne Dean – I believe when they looked at that, the pipe was installed along Bartell Road, but didn't have the invert on it. When I looked, it was 8 inches lower than our pipe and it's a 24 inch pipe that is taking all the water.

Ms. Zambrano – Are you saying there is no drainage issues with the Nice & Easy going in?

Wayne Dean – Correct and when I called the State, they said that pipe is designed to take the drainage from Bartell Road and that's what it's draining. Everything else on the Nice & Easy site is being handled by their internal drainage and going into a small retention basin to Kathan Road and then eventually across Kathan Road down to the river.

Ms. Zambrano asked what the next step is. Will it be the abandonment of the easement?

Mr. Wickman stated that he would like to suggest, if that's going to be the course of action that is going to be taken, that the easement should be abandoned and those pipes should be removed because they are rotting and shouldn't be left and should be removed.

Wayne Dean – That's the suggestion we made to Nice & Easy and John MacDougal as they are on his property, if we abandon the easement. Frankly, I don't care what he does with them.

Mr. Wickman – Yes, but, it's good policy to turn over the pipes and is something we recommend.

Ms. Zambrano asked we can require that those pipes be removed.

Mr. Wickman – I would imagine if the Planning Board had been aware of this at that time, it would have been what they would have recommended.

Ms. Zambrano asked Tony Rivizzigno to look into this.

Motion was made by Ms. Boyke, seconded by Ms. Zambrano, to adjourn the Town Board Meeting.

The motion was approved as follows:

Mr. Conway:	Yes
Mr. Corl:	Yes
Mr. Jennings:	Yes
Ms. Zambrano:	Yes
Ms. Boyke:	Yes

There being no further business before the board, the meeting was adjourned at 10:00 p.m.

Tracy M. Cosilmon
Town Clerk

