

Town of Olive
County of Ulster
State of New York
Tuesday, December 30, 2014

Minutes of the annual audit meeting of the Town Board of the Town of Olive held Tuesday, December 30, 2014, 3:00 pm at the Town Office Building, West Shokan, New York.

Members Present: Sylvia Rozzelle, Supervisor
Don VanBuren, Board Member
Scott Kelder, Board Member
Jim Sofranko, Board Member
Peter Friedel, Board Member
Don VanBuren, Board Member

Recording Secretary: Dawn Giuditta, Town Clerk

Others Present: Jimmy Fugel, Highway Superintendent; Janice Lanzarotta, Bookkeeper;
Ronald Wright, Town Justice; Timothy Cox, Town Justice; Rich Ostrander, Police
Commissioner

Supervisor Rozzelle called the meeting to order at 2:59 pm

Town Board members audited the bills for the month of December.

On a Rozzelle/Friedel motion, the Town Board approved the following General Fund Budget
Transfers: **AYE-** VanBuren, Kelder, Sofranko, Friedel, and Rozzelle **Nay**

BUDGET MODIFICATIONS

General Fund

Transfer: \$294.00 from 1110.2 Justices (Equip) to 1110.4 Justices (Cont.)
\$3,006.00 from 1110.1 Justices (PS) to 1460.1 Records Management (PS)
\$352.00 from 1990.4 Contingency to 1460.4 Records Management (Cont.)
\$1,000.00 from 1990.4 Contingency to 1680.4 Data Processing (Cont.)
\$1,089.00 from 3120.2 Police (Equip.) to 3120.4 Police (Cont.)
\$246.00 from 3620.2 Safety Inspect. (Equip.) to 3620.4 Safety Inspect. (Cont.)
\$281.00 from 1990.4 Contingency to 5182.4 Street Lighting (Cont.)
\$5,392.00 from 7110.1 Parks (PS) to 7110.4 Parks (Cont.)
\$5,848.00 from 1990.4 Contingency to 8160.4 Refuse & Garbage (Cont.)
\$597.00 from (appropriated fund balance) Escrow Retirement to 9015.8 Police
& Fire Retirement
\$171.00 from 1990.4 Contingency to 9050.8 Unemployment Insurance
\$303.00 from 1990.4 Contingency to 1110.4 Justices (Cont.)
\$302.00 from 1990.4 Contingency to 1410.4 Town Clerk (Cont.)
\$2,211.00 from 1990.4 Contingency to 1680.4 Data Processing (Cont.)
\$537.00 from 3120.1 Police (PS) to 3120.2 Police (Equip.)
\$3,697.00 from 3120.1 Police (PS) to 3120.4 Police (Cont.)
\$2,232.00 from 1990.4 Contingency to 5132.4 Garage (Cont.)
\$353.00 from 1990.4 Contingency to 7110.4 Parks (Cont.)
\$1,026.00 from 1990.4 Contingency to 7140.2 Playground & Rec. (Equip.)
\$600.00 from (appropriated fund balance) Boiceville Storm water O & M to

8140.4 Storm Sewer (Cont.)
\$733.00 from 1990.4 Contingency to 8160.4 Refuse & Garbage (Cont.)
\$54.00 from 9060.8 Hospitalization to 9061.8 Dental

On a Rozzelle/ Friedel motion, the Town Board approved the following Highway Fund Transfers: **AYE-** VanBuren, Kelder, Sofranko, Friedel, and Rozzelle **Nay**

Highway Fund

Transfer \$1,000.00 from 5130.4 Machinery (Cont.) to 5140.4 Brush & Weeds (Cont.)
\$21,247.00 from 5142.4 Snow Removal (Cont.) to 5142.1 Snow Removal (PS)
\$1,800.00 from 5140.1 Brush & Weeds (PS) to 5140.4 Brush & Weeds (Cont.)
\$779.00 from 9060.8 Hospitalization to 9061.8 Dental

On a Rozzelle/ Friedel motion the Town Board approved the following Special Fire District Transfer: **AYE-** VanBuren, Kelder, Sofranko, Friedel, and Rozzelle **Nay**

Special Fire District

Transfer \$84.54 from 599SF (unappropriated fund balance) to SF 3410.4 Fire Protection (Cont.)

On a Rozzelle/ Friedel motion the Town Board approved the following Special Lighting District Transfer: **AYE-** VanBuren, Kelder, Sofranko, Friedel, and Rozzelle **Nay**

Special Lighting District (Onteora Court)

Transfer \$14.00 from 599SL (unappropriated fund balance) to SL5182.4 Special Street Lighting (Cont.)

On a Rozzelle/ Friedel motion the Town Board approved the following Health Savings Account Transfer: **AYE-** VanBuren, Kelder, Sofranko, Friedel, and Rozzelle **Nay**

Health Savings Accounts (HSA)

Transfer \$23,750.00 from DA9060.8 Hospitalization (Highway) to Health Savings Account
\$18,750.00 from A9060.8 Hospitalization (General) to Health Savings Account

On a Rozzelle/ Sofranko motion the Town Board approved paying the audited bills:

AYE- VanBuren, Kelder, Sofranko, Friedel, and Rozzelle **Nay**

AUDITING OF BILLS

General Fund Vouchers #592 - #638	\$48,292.40
Highway Fund Vouchers #386 - #411	\$7,144.54

CASH RECEIVED

November	\$46,001.66
November Interest	\$25.06

AUDITING OF BOOKS

The Town Justices Hon. Ronald Wright and Hon. Timothy Cox's presented their books to the Town Board for auditing.

On a Rozzelle/VanBuren motion, the Town Board accepted Justice Ronald Wright's books as presented. **AYE-** VanBuren, Kelder, Sofranko, Friedel, and Rozzelle **Nay**

On a Rozzelle/Kelder motion, the Town Board accepted Justice Timothy Cox's books as presented. **AYE-** VanBuren, Kelder, Sofranko, Friedel, and Rozzelle **Nay**

On a Rozzelle/Friedel motion, the Town Board approved Resolution #18 of 2014 Audit of Town of Olive Town Justice Court Records

Resolution #18 of 2014
Town of Olive
Audit of Town of Olive Town Justice Court Records

WHEREAS, the NY State Unified Court System's ACTION PLAN FOR THE JUSTICE COURTS included initiatives to improve accountability and controls over Justice Court finances and records; and,

WHEREAS, Section 2019-a of the Uniform Justice Court Act requires that justices annually provide their court records and dockets to their respective town board and that such records then be examined or audited and that fact be entered into the minutes of the board's proceedings; and,

WHEREAS, the Town of Olive Town Board did audit and examine said records and dockets provided by Town Justice Cox and Town Justice Wright for the fiscal year 1/1/14 to 12/30/14 at the annual audit held on December 30, 2014; and,

WHEREAS, the Town of Olive Town Board did approve said records and dockets of both justices as submitted on December 30, 2014;

NOW, THEREFORE, BE IT RESOLVED, the Town Board of the Town of Olive does hereby accept the books of Town Justice Cox and Town Justice Wright and adopts Resolution #18, of 2014.

AND MOVES ITS ADOPTION

Motion made by: Supervisor Rozzelle
Seconded By: Board Member Friedel

	Aye	Nay
Sylvia Rozzelle, Supervisor	_X_	_____
Don VanBuren, Board Member	_X_	_____
Scott Kelder, Board Member	_X_	_____
Jim Sofranko, Board Member	_X_	_____
Peter Friedel, Board Member	_X_	_____

Dated this 30TH Day of December 2014

Dawn Giuditta, Olive Town Clerk

Town Clerk/Tax Collector Dawn Giuditta presented the Town Clerks Books for 2014. On a Rozzelle/Sofranko motion the Town Board accepted the books of the Town Clerk/Tax Collector as submitted.

AYE- VanBuren, Kelder, Sofranko, Friedel, and Rozzelle **Nay**

Supervisor Rozzelle and Janice Lanzarotta, Bookkeeper presented the books of the Supervisor's office.

On a Kelder/Friedel motion the Town Board accepted the books of the Supervisor as submitted.

AYE- VanBuren, Kelder, Sofranko, Friedel, Rozzelle abstained **nay**

Closing of the Books- Highway

Supervisor Rozzelle noted the Highway Fund balance as of 12/30/14 as \$413,208.39. Payroll through 12/31/14 totaled \$16,114.56, payroll taxes through 12/31/14 totaled \$1,232.76, and year end expenses totaled \$1,532.11 with total expenditures being \$18,879.43. Of the remaining Highway Fund balance of \$394,328.96, \$150,000.00 was applied to the 2015 budget leaving a balance in the Highway Fund of \$244,328.96. Per Highway Superintendent Fugel' s request a motion was made by Supervisor Rozzelle to transfer the funds in the amount of \$244,328.96 into Reserve "A" Machinery. Board Member Sofranko questioned putting it all in Reserve "A".

On a Rozzelle/VanBuren motion the Town Board agreed to put the balance \$244,328.96 into Reserve "A" with a thought to making a new capital reserve fund for road repair or improvements and transferring at a later date.

AYE- VanBuren, Kelder, Sofranko, Friedel, Rozzelle **nay**

Supervisor Rozzelle made a motion to empower the Supervisor to make transfers as needed for the end of the year closing of the books. Board Member Friedel seconded.

AYE- VanBuren, Kelder, Sofranko, Friedel, Rozzelle **nay**

Closing of the Books- General Fund

Supervisor Rozzelle noted the General Fund balance as of 12/30/14 as \$516,477.14. Payroll through 12/31/14 totaled \$12,168.04; payroll taxes through 12/31/14 totaled \$955.44; unpaid year-end expenses totaled \$20,414.00; with total expenditures being \$33,537.48. Of the remaining General Fund unexpended balance of \$482,939.66, \$300,000.00 was applied to the 2015 budget leaving a balance of \$182,939.66.

Reserves and Restricted as of 12/30/2014

Highway

Reserve A	Machinery	\$189,751.00
Reserve F	Improvements	\$54,990.62
Escrow Retirement Account		<u>\$34,930.32</u>
	Highway Fund Total	\$279,671.94

General Fund

Reserve B	Landfill	\$125,293.80
Reserve C	Police	\$40,814.12
Reserve D	Parks	\$71,158.47
Reserve E	Assessor	\$76,903.60
Reserve G	Handicapped	\$46,646.51
Reserve I	Health Insurance	\$126,459.29

Reserve K	Computers	\$9,038.75
Reserve L	Buildings	\$158,619.42
Reserve R	Records Management	\$8,103.18
Reserve T	Tax/Consultant Fund	\$93,585.67
Reserve X	Retirement	\$26,557.36
Recreation Trust		\$24,990.14
Escrow Retirement Account		\$60,845.59
Boiceville Storm water O&M		<u>\$81,096.94</u>
	General Fund Total	\$950,112.84
	Highway & general Fund Grand Total	\$1,229,784.78

DISTRIBUTION OF EXCESS FUNDS

On a Rozzelle/Sofranko motion the Town Board approved the distribution of the General Fund unexpended balance of \$182,939.66 as follows: \$5,000.00 to Reserve "R" Records Management; \$74,000.00 to Reserve "D" Parks; \$74,000.00 to Reserve "L" Buildings; \$1939.66 to Reserve "K" Computers; \$3,000.00 to Reserve "C" Police; \$25,000.00 to Reserve "E" Assessor

AYE- VanBuren, Kelder, Sofranko, Friedel, Rozzelle **nay**

ANNOUNCEMENTS

2015 Organizational Meeting Monday, January 5th 7:00 pm
Town Board Monthly Meeting Monday, January 12th 7:00 pm

On a Friedel/Sofranko motion the Town Board unanimously empowered the Supervisor to transfer funds as needed for the end of the year closing of the books.

AYE- VanBuren, Kelder, Sofranko, Friedel, Rozzelle **nay**

All business pertinent having been conducted the Town Board adjourned at 3:55 pm on a Rozzelle/Sofranko motion.

AYE- VanBuren, Kelder, Sofranko, Friedel, Rozzelle **nay**

Dawn Giuditta, Town Clerk