

**Town Board Meeting
August 21, 2023
6:30 p.m.**

ZOOM meeting id#: 869 5087 8789 Password: 798205

Present: Supervisor Aaron, Councilor Alexander, Councilor Tucker, Councilor Legg, Councilor Dove.

Also, Present: Keri Fey, Debbie Buehler (Skaneateles Fire Department Ladies Auxiliary).

Also, Present (via Zoom): Sue Murphy, Jason Gabak (Skaneateles Press), Lori Milne, Duane Shoen, Michael Major.

Minutes August 7, 2023: On a motion of Councilor Alexander, seconded by Councilor Tucker, and with a (5-0) affirmation of the Town Board, the minutes of August 7, 2023, were accepted as presented.

Budget Amendments: None

Abstract #23-13: On a motion of Councilor Dove, seconded by Councilor Alexander and with unanimous (5-0) affirmation of the Town Board vouchers #22-0864 - #22-0951 were authorized from the following funds:

General Fund:	\$ 65,935.47	Highway:	\$ 6,118.00
Water:	\$ 1,105.34	Part Town:	\$ 3,377.40
T&A:	\$ 1,361.38	Highway PT:	\$ 91,275.63
Sewer:	\$ 25.79		

TOTAL: \$ 169,199.01

Resolution Recognizing the Skaneateles Fire Department Auxiliary 70th Anniversary: Supervisor Aaron announced she had attended a dinner in honor of the 70th anniversary of the Skaneateles Fire Department Auxiliary. She presented Debbie Buehler with the following proclamation:

PROCLAMATION

“In recognition of the Volunteer service of service The Skaneateles Fire Department Ladies Auxiliary’s 70th Anniversary

WHEREAS, the Skaneateles Volunteer Fire Department’s Ladies Auxiliary was established 70 years ago in 1953; and

WHEREAS, the funding for the Ladies Auxiliary began with the passing of a hat among the fire department members raising just over \$7.

WHEREAS, for 70 years the Skaneateles Fire Department’s Ladies Auxiliary has provided support to the Skaneateles Volunteer Fire Department by bringing refreshments and food to working fires for our firefighters, participating in the Labor Day Parade, supporting the Labor Day field days, supporting special events and fundraising opportunities; and supporting legislation beneficial to firefighters; and

WHEREAS, The Skaneateles Volunteer Fire Department’s Ladies Auxiliary has shown special loyalty and outstanding support for our firefighters with some members active for over 50 years; and

THEREFORE, BE IT RESOLVED THAT the Skaneateles Town Board hereby recognizes and applauds the excellent services of the Skaneateles Volunteer Fire Department’s Ladies Auxiliary for the last 70 years and we give thanks and appreciation for the hours of work and devotion given by so many for the continued support of our community in all emergency situations this 21st Day of August 2023.

Auxiliary member Debbie Buehler thanked Supervisor Aaron and the Town Board.

Introductory Local Law E of 2023 – Senior Citizen Tax Exemption Increase: Supervisor Aaron stated the Town of Skaneateles is considering increasing the income levels for the Senior Citizen Tax Exemption. The Town currently has 107 seniors that take advantage of this exemption. To qualify you have to be 65 or older. Historically the Town follows Onondaga County, and the county recently raised the income levels for this senior exemption. Currently the exemption is 50% off a resident’s taxes if they are 65 or older and their income is \$26,300 or less. The new income levels compared to the previous levels are as follows:

Exemption	Income Limits Beginning 7/1/2009	Income Limits Beginning 7/1/2024
50%	\$26,300	\$50,000.00
45%	\$27,300	\$50,999.99
40%	\$28,300	\$51,999.99
35%	\$29,300	\$52,999.99
30%	\$30,200	\$53,899.99
25%	\$31,100	\$54,799.99
20%	\$32,000	\$55,699.99
15%	\$32,900	\$56,599.99
10%	\$33,800	\$57,499.99
5%	\$34,700	\$58,399.99

The Board agreed to consider this local law and schedule the public hearing for September 11, 2023, at 7:00 p.m.

The Board authorized the following resolution:

**OF THE TOWN BOARD
OF THE TOWN OF SKANEATELES**

**Proposed Local Law to Strike and Replace
Section 134-1 of the Town Code of the Town of Skaneateles**

WHEREAS, pursuant to Municipal Home Rule Law Section 20(4), Board Member Susan Dove has introduced for consideration Local Law No. E of 2023 entitled “A Local Law to Strike and Replace Section 134-1 of the Town Code of the Town of Skaneateles” (the “Proposed Local Law”); and

WHEREAS, the purpose of the Proposed Local Law is to strike and replace Section 134-1 of the Town Code of the Town of Skaneateles (the “Town Code”), to increase the maximum income eligibility levels for persons sixty-five years of age and over in relation to the partial exemption from real property taxes under Section 467 of the New York State Real Property Tax Law, as authorized by Resolution No. 108 of 2023 of the County Legislature of Onondaga County and Chapter 488 of the Laws of 2022; and

WHEREAS, the Town Board desires to comply with the requirements of the State Environmental Quality Review Act (“SEQRA”) and its implementing regulations set forth at 6 NYCRR Part 617 (the “Regulations”), with respect to the adoption of the Proposed Local Law; and

WHEREAS, the Town desires to comply with the requirements of the New York Town Law and the New York Public Officers Law and shall schedule a public hearing to allow the public to comment on the Proposed Local Law.

NOW, THEREFORE, BE IT RESOLVED that the Town Board will hold a public hearing on September 11, 2023, at 7:00 p.m. to hear all persons interested in the Proposed Local Law and to consider the adoption of the Proposed Local Law; and

BE IT FURTHER RESOLVED that the Town Board hereby classifies the Proposed Local Law as a Type II Action under SEQRA involving the “adoption of regulations, policies, procedures and local legislative decisions” as set forth in Section 617.5(c)(33) of the Regulations; and

BE IT FURTHER RESOLVED that the Town Clerk shall cause notice of such a public hearing to be published in the official Town newspaper in accordance with all legal requirements.

The adoption of the foregoing Resolution was moved by Councilor Dove, seconded by Councilor Tucker, and duly put to vote, which resulted as follows:

Janet Aaron	Voting	Aye
Courtney Alexander	Voting	Aye
Sue Dove	Voting	Aye
Chris Legg	Voting	Aye
Mark Tucker	Voting	Aye

Introductory Local Law F of 2023 – Shoreline Legislation: Supervisor Aaron stated the Shoreline committee had been working on the updated Shoreline Regulations for several months. They had met with various business owners, members of the community and State agencies for their input. The draft regulations had been submitted to the Town Board. At this time the Board would need to refer the draft regulations to the Planning and Zoning Boards and as it stated in the resolution the Onondaga County Planning Board.

Supervisor Aaron stated Planning Secretary Karen Barkdull did a great job putting the draft together and working with the committee.

The Board authorized the following resolution:

**RESOLUTION
OF THE TOWN BOARD
OF THE TOWN OF SKANEATELES**

Proposed Shoreline Development Amendments

WHEREAS, Pursuant to Municipal Home Rule Law Section 20(4), Board Member Courtney Alexander has introduced for consideration Local Law No. F of 2023 entitled “A Local Law Amending Chapter 148 of the Code of the Town of Skaneateles” (the “Proposed Local Law”); and

WHEREAS, the purpose of the Proposed Local Law is to amend Sections 148-7-1 and 148-12-2 of Chapter 148 of the Code of the Town of Skaneateles, more commonly known as the Zoning Law of the Town of Skaneateles (the “Zoning Law”), related to shoreline development in the Skaneateles Lake watershed in furtherance of preserving the economic, environmental, aesthetic, and recreational resources of the Skaneateles Lake watershed and to promote public health, safety, and welfare; and

WHEREAS, the Town Board desires to comply with the requirements of the State Environmental Quality Review Act (“SEQRA”) and its implementing regulations set forth at 6

NYCRR Part 617, and Section 239 of the General Municipal Law, with respect to these proposed amendments to the Zoning Law.

NOW, THEREFORE, BE IT RESOLVED that the Town Board hereby declares its intent to serve as lead agency for purposes of a coordinated review under SEQRA of the Proposed Local Law.

BE IT FURTHER RESOLVED that the Town Board hereby preliminarily classifies the Proposed Local Law as a Type 1 Action under SEQRA, and the Town Board hereby directs the Town Clerk to send Part 1 of the Full Environmental Assessment Form and the Proposed Local Law to all interested agencies to request their comments thereon.

BE IT FURTHER RESOLVED that the Town Clerk shall refer the Local Law to Onondaga County Planning for its review pursuant to General Municipal Law Section 239.

BE IT FURTHER RESOLVED that the Town Clerk shall refer the Proposed Local Law to the Town of Skaneateles Planning Board for its review and report pursuant to Section 148-10-11 of the Zoning Law, no later than thirty (30) days from the date of this resolution; and

BE IT FURTHER RESOLVED that the Town Board shall hold a public hearing to receive comments about the proposed amendments on September 25, 2023, at 7:00 p.m. The adoption of the foregoing Resolution was moved by Councilor Alexander , seconded by Councilor Tucker, and duly put to vote, which resulted as follows:

Janet Aaron	Voting	Aye
Courtney Alexander	Voting	Aye
Sue Dove	Voting	Aye
Chris Legg	Voting	Aye
Mark Tucker	Voting	Aye

Andrews Road Water District – Environmental Assessment Form Part 3: Attorney Smith reviewed with the Board the SEQRA process regarding the Environmental Assessment Form. He stated the Board had completed Part 1 and Part 2 of the EAF now they would have to complete Part 3. Part 1 was filled out by Town Engineer, John Camp. This part reviews the background on the proposed project. Part 2 is an issue spotting exercise. Anything that the Board answered a moderate to large effect on the environment would be analyzed in Part 3 if it would be considered an adverse effect on the environment. Nothing was found to be of a large impact in Part 2, therefore there would be nothing to analysis in Part 3.

Attorney Smith reviewed the short Part 3 EAF. With this review the Board agreed that the project would result in no significant or adverse impacts on the environment, and, therefore, an environmental impact statement need not be prepared. Accordingly, a negative declaration could be issued.

Attorney Smith reviewed the following document that would be attached to the Part 3 EAF. This document clarified the board's determination that the project would not have any significant adverse reactions to the environment:

Reasons Supporting Determination of Significance Attachment to Part 3 of Environmental Assessment Form

Overview of Project

The proposed project (the "Project") involves installation of a new elevated storage tank to the south of Andrews Road near the top of the hill approximately 2,000 feet to the east of County Line Road, as this location is at one of the highest elevations in Town and is also adjacent to the areas with both inadequate service and failing wells. This site is not currently adjacent to a public water line. In order to construct a tank on this site, the public water main will need to be extended. A new water line will be connected to the existing 8-inch diameter main on NYS Route 20 at County line Road.

The new main will run south along County Line Road, east along Andrews Road to the tank site. The new main will then continue to the east along Andrews Road then to the north and connect to the existing 8-inch diameter main along West Lake Road in the vicinity of the Skaneateles Country Club. A new tank to the south of Andrews Road will be located outside the existing consolidated water district. The locations of the extended water lines described above will bring public water service to an area that currently experiences inadequate service from private wells. This area consists of single-family houses, agricultural lands, and multiple equestrian facilities.

Potential Impacts

Impacts to Land: The Project will require the alteration of approximately 6.47 acres of land due to excavation necessary to install the new water line. However, the Board determines that only a small impact will occur due to disturbance of land because nearly all of the excavation will be limited to the public road right-of-way, and thus, will result in minimal disturbance to habitat, private landowners, and agriculture. The Project will be required to prepare a Stormwater Pollution Prevention Plan (a "SWPPP") and to obtain a SPDES General Construction Permit. The requirement to comply with a SWPPP will limit the possibility of negative impacts related to erosion.

Impacts on Surface Water: The Project will require the Town to obtain a permit from the NYS DEC and Army Corps of Engineers in order to install a water pipeline under a small number of wetlands adjacent to County Line Road, located within the road right-of-way (estimated to be less than 0.8 acres). A wetland delineation will be obtained as part of the permit application process. Though a small number of wetlands will be disturbed

in the short-term, once the pipeline is installed, the area adjacent to the roadway will return to its previous condition. The area identified as potential wetlands are located adjacent to the existing roadbed and are associated with ditching that services the road and are thus assumed to be relatively low value wetlands.

Impacts on Plants and Animals: Very few trees will need to be removed in order to install the water pipeline because it is located almost entirely within the existing road right-of-way. Part 1 of the FEAF estimates that no more than 1.4 acres of forested area will be disturbed. No endangered or threatened species were identified as present on the site. However, to the extent that any trees do need to be removed, this activity will be limited to months when such activity will not impact local bat populations.

Impacts on Agricultural Resources: The Town does not anticipate the loss of any actively farmed land in connection with the project. The water tower will be located on land currently used for recreational equestrian purposes; however, the location of the tower will have little to no impact on that use.

Impacts on Archeological Resources: The Town Engineer has informed the Board that the general area has the potential for the occurrence of Native American artifacts, though none have been found or identified on the site. The impacted area has been either farmed or used as a roadway for more than a century. The Town will complete an archeological survey before proceeding with any excavation and in the event that any artifacts are identified all relevant best practices will be followed to preserve those artifacts.

Conclusion: After completing part 2 of the FEAF, the Board determined that none of the above-mentioned potential impacts were moderate or large. Thus, none of these potential impacts rose to the level of a significant adverse impact on the environment as part of the Board's part 3 analysis.

Attorney Smith stated with all this information he recommended the Board declare a negative declaration. He stated there was one change in the resolution from the last meeting. He had originally classified the project as a type 1 action under SEQRA. It must be classified as type 1 action if the project is to disturb more than 10 acres of land. This project would be disturbing only 7 acres. Therefore, he would recommend the action be classified as an unlisted action under SEQRA.

Supervisor Aaron stated the EFC had stated as a condition of the grant the Town was awarded for this project it must be listed as a type 2 action, which is a lower level of review. Attorney Smith stated type 2 does not apply to this project. This would apply if it was a project replacing infrastructure. We have designated the project as an unlisted action, which is a higher level of review.

Councilor Legg asked if changing the classification to unlisted would change Part 1 and 2 of the Environmental Assessment Forms? Attorney Smith stated that this classification would not change anything the Board had reviewed to this point. It is not uncommon in SEQRA to classify as one type and change as the review proceeds. This process is an important step in the Bonding procedure.

Supervisor Aaron asked when this district would be submitted to the Comptroller. Attorney Smith stated this project is below the NYS Comptroller's threshold. It would have to be submitted but would not have to be approved by the State. This is a 2-step process, the next step would be to approve the district, and this is what would be submitted to the State Comptroller and the County once the 30-day permissive referendum was complete.

The Board agreed with the recommendations of Attorney Smith and authorized the following resolution:

RESOLUTION DETERMINING THAT ACTION TO ORGANIZE TOWN OF SKANEATELES WATER DISTRICT NO. 6, AND TO CONSTRUCT AND IMPROVE THE WATER SYSTEM WILL NOT HAVE A SIGNIFICANT EFFECT ON THE ENVIRONMENT.

WHEREAS, the Town Board of the Town of Skaneateles, Onondaga County, New York (the "Town") proposes to (a) establish a water district in the Town to be known as Town of Skaneateles Water District No. 6 (the "District"), and (b) acquire, construct and install improvements to the water system, including equipment, machinery or apparatus required in connection therewith and land or rights in land, all as more particularly described in the report of C&S Engineers, Inc., dated March 2023, which is on file in the office of the Town Clerk (the "Project"); and

WHEREAS, pursuant to Article 8 of the Environmental Conservation law, Chapter 43-B of the Consolidated Laws of New York, as amended (the "SEQR Act") and the regulations adopted pursuant thereto by the Department of Environmental Conservation of the State of New York, being 6 NYCRR Part 617, as amended (the "Regulations"), the Town Board desires to determine whether the Project may have a "significant effect on the environment" (as said quoted term is defined in the SEQR Act and the Regulations) and therefore require the preparation of an environmental impact statement; and

WHEREAS, to aid the Town Board in determining whether the Project may have a significant effect upon the environment, an environmental assessment form (the "EAF") has been presented to and reviewed by the Town Board, copies of which EAF are on file in the office of the Town Clerk; and

WHEREAS, pursuant to the Regulations, the Town Board has examined the EAF in order to make a determination as to the potential environmental significance of the Project; and

WHEREAS, the Project will be assumed to constitute a "Type I Action" (as said quoted term is defined in the Regulations) for the purposes of this review.

NOW, THEREFORE, BE IT RESOLVED BY THE MEMBERS OF THE TOWN BOARD OF THE TOWN OF SKANEATELES AS FOLLOWS:

(1) Based upon an examination of the EAF, and based further upon the Town Board's knowledge of the area surrounding the proposed District and such further investigation of the Project and its environmental effects as the Town Board has deemed appropriate, the Town Board makes the following findings with respect to the Project:

- (A) The Project consists of (a) the organization of the district, and (b) construction and installation of improvements to the water system including equipment, machinery or apparatus required in connection therewith and land or rights in land, all as more particularly described in the report of C&S Engineers, Inc., dated March 2023 on file in the office of the Town Clerk.
- (B) No potentially significant impacts on the environment are noted in the EAF, and none are known to the Town Board.

(2) Based upon the foregoing investigation of the potential environmental impacts of the Project and considering both the magnitude and importance of each environmental impact therein indicated, the Town Board makes the following findings and determinations with respect to the Project:

- (A) The Project constitutes a "Type I Action" (as said quoted term is defined in the Regulations).
- (B) The Project will result in no major impacts and, therefore, is one which will not cause significant damage to the environment. Therefore, the Town Board hereby determines that the Project will not have a significant effect on the environment, and the Town Board will not require the preparation of an environmental impact statement with respect to the Project; and
- (C) As a consequence of the foregoing, the Town Board has prepared a negative declaration with respect to the Project.

(3) The Town Supervisor is hereby directed to file with the Town Clerk a negative declaration with respect to the Project (said negative declaration to be substantially in the

form and substantially to the effect of the negative declaration attached hereto), which shall be available for public inspection during regular business hours.

(4) This resolution shall take effect immediately.

The adoption of the foregoing Resolution was moved by Councilor Legg, seconded by Councilor Dove, and duly put to vote, which resulted as follows:

Janet Aaron	Voting	Aye
Courtney Alexander	Voting	Aye
Sue Dove	Voting	Aye
Chris Legg	Voting	Aye
Mark Tucker	Voting	Aye

Attorney Smith stated the next step would be the establishment of Water District #6. Attorney Smith stated the public hearing to establish Water District 6 was held on April 17, 2023. The public hearing followed the approval of the Map, Plan and Report.

When any district is created in a municipality there are 4 questions that must be addressed. He reviewed the following questions (answers in red):

1. The notice of hearing was published and posted as required by law and is otherwise sufficient. **The Public Hearing was held on April 17, 2023**
2. All the property and property owners within the proposed District are benefited thereby. **This is to prevent the public that would not benefit from the district from being taxed for the district.**
3. All the property and property owners benefited are included within the limits of the proposed District. **Everyone in the district will be paying the tax. They may choose not to take the benefit, but they would still be taxed since property owners could take the benefit. All property owners would pay for the financing portion of the district.**
4. The establishment of this District is in the public interest. This is with the general power of the Town Board. **This project would meet the fire flow and water capacity problems and meet the Health Departments standards that the Town is not meeting at this time.**

Supervisor Aaron asked if the cost of forming the district which is stated in the resolution, \$7,350,000, changes would this affect the resolution.

Attorney Smith stated this could happen. It would not defeat the creation of the district.

Supervisor Aaron stated this has been a long time coming. The Health Department had been asking the town for 10 years to upgrade this system and the people in the district had been asking for water for 15 years. The Town is thankful for the funding we have received and, are hopeful to get more grant funding. She stated the Board had held public hearings and sent letters to every property owner in the district so this would not be a surprise to anyone in the district. She thanked the Board.

Councilor Legg clarified that the benefits of this district would not be only to the properties within the new district, but this project would benefit all properties within the Town of Skaneateles Consolidated Water District and the Village.

The Board agreed and authorized the following resolution:

RESOLUTION ESTABLISHING SKANEATELES WATER DISTRICT NO. 6 AND AUTHORIZING THE ACQUISITION, CONSTRUCTION, AND INSTALLATION OF THE WATER SYSTEM IMPROVEMENTS.

WHEREAS, the Town Board of the Town of Skaneateles, Onondaga County, New York (the "Town"), has caused a map, plan and report (the "Maps and Plans") to be prepared by a licensed engineer and filed in the office of the Town Clerk in relation to the proposed establishment and improvement of a water district in the Town to be known as Skaneateles Water District No. 6 (the "District") pursuant to Article 12-A of the Town Law; and

WHEREAS, the boundaries of the proposed District are set forth in **Exhibit A**; and

WHEREAS, the Town proposes to acquire, construct, and install a water supply and distribution system in the district, including water mains, laterals, valves, and hydrants, together with all equipment, machinery or apparatus and land or rights in land required in connection therewith, as well as a water tower (the "Project"), all as more particularly described in the Maps and Plans; and

WHEREAS, the maximum amount proposed to be expended for the Project is \$7,350,000; and

WHEREAS, on March 20, 2023, a resolution was adopted by the Town Board reciting a description of the boundaries of the District, the proposed water system improvements, the maximum amount proposed to be expended for the improvements, the fact that the Maps and Plans had been presented to the Town Board and were on file in the Town Clerk's Office, and specifying April 17, 2023, at 7:00 p.m. at 24 Jordan Street in the Town of Skaneateles as the time when and the place where the Town Board would meet in a public hearing to hear all persons interested in the creation of the District;

WHEREAS, notice of the public hearing was published and posted in the manner and within the time prescribed the Town Law.

WHEREAS, the public hearing was held at the time and place set forth in the notice and all persons desiring to be heard were heard.

NOW, THEREFORE, , the Town Board of the Town of Skaneateles hereby resolves and determines that:

1. The notice of hearing was published and posted as required by law and is otherwise sufficient.
2. All the property and property owners within the proposed District are benefited thereby.
3. All the property and property owners benefited are included within the limits of the proposed District.
4. The establishment of this District is in the public interest.

IT IS FURTHER RESOLVED AND DETERMINED that the formation of the district and the acquisition, construction and installation of the proposed water system improvements therein are in the public interest and will not constitute an undue burden on the property which will bear the cost thereof.

IT IS FURTHER RESOLVED AND DETERMINED that the establishment of the District is hereby approved and that the proposed acquisition, construction and installation of a water supply and distribution system in the District (the "Improvements"), including water mains, laterals, valves and hydrants, the water tower, together with all equipment, machinery or apparatus and land or rights in land required in connection therewith, all as more particularly described in the Maps and Plans, shall be acquired, constructed and installed when the required funds are available and provided therefor.

IT IS FURTHER RESOLVED AND DETERMINED that the cost of the Improvements, including legal and engineering fees, and all other costs and expenses, shall be financed by the issuance of serial bonds and bond anticipation notes of the Town containing such terms as may be determined by the Town Board, and such costs shall be assessed by the Town Board in as close a proportion to the benefit to which each lot or parcel will derive from the Improvement as is possible.

IT IS FURTHER RESOLVED AND DETERMINED that this resolution is subject to permissive referendum as provided in Town Law Section 209-e, in the manner provided in Article 7 of the Town Law.

The question of the adoption of the foregoing resolution was duly put to a vote on roll call, which resulted as follows:

Janet Aaron	Voting	Aye
Courtney Alexander	Voting	Aye
Sue Dove	Voting	Aye
Chris Legg	Voting	Aye
Mark Tucker	Voting	Aye

Attorney Smith stated the next step would be to have final approval after the 30-day referendum as required by Town and General Municipal Law. After finalization the resolutions and SEQRA would go to the Town's bonding attorney to begin the bonding process and the Board could pass the bonding resolution.

Attorney Smith stated the Town would have to obtain easements for the pipes and the towers infrastructure. He would work with the Board on this process.

Insero & Co. 2022 Audit Report: Supervisor Aaron introduced Duane Schoen of Insero & Co. Mr. Schoen reviewed the Town of Skaneateles 2022 audit.

Mr. Schoen reviewed the Town Clerk and the Justice Court audits. The results of their tests indicate, for transactions tested, the Town of Skaneateles Clerk and Justice Court complied, in all material respects, with the terms and conditions of the requirements on New York State, it was a clean audit.

Mr. Schoen reviewed the management comment letter. He reviewed the following comments:
Finding: During the 2022 and prior year audits, we noted that monthly internal financial statements were not being prepared on a consistent basis. The preparation and review of monthly financial statements by the Town Board is a necessary component of sound fiscal management.

Recommendation: We recommend monthly financial statements be prepared and provided to the Town Supervisor and Town Board every month.

Current Year Finding: During the 2022-year audit, he noted that monthly bank reconciliations were not being prepared on a timely basis. The timely preparation and review of monthly bank reconciliations is a necessary component of sound fiscal management.

Recommendation: He recommended monthly bank reconciliations be prepared in a timely manner.

He like to thanked the staff for their cooperation and support given during the course of the audit.

Mr. Schoen stated this communication is intended solely for the information and use of management, Town Board, and others within the Town of Skaneateles and is not intended to be, and should not be, used by anyone other than these specified parties.

Mr. Schoen stated this report did not account for the potential obligations of the retiree health insurance. The financial statements are “qualified”, and this is the way this had been done in the past.

He reviewed the Executive Summary presented to the Board. Inero had issued a qualified opinion on the Town's financial statements as they had done in the past. That was because the Town does not have an actuarial analysis of the retiree health insurance obligations. So those numbers are not presented in the financial statements. The audit was done in accordance with government auditing standards as well as generally accepted auditing standards. The audit report identified no material internal control weaknesses and no material non-compliance with laws and regulations. Mr. Shone reported they had no concerns with respect to estimates that are part of the financial statements, no disagreements with management, and no difficulties in conducting the audit.

He reviewed the various Town funds and their balances. Total revenue increased 21.8%, while total expenses increased only 2.6%. The increase in revenue is primarily due to an increase in capital grants and contributions, sale of property and compensation for loss, and property taxes. Capital grants for CHIPs increased compared to the previous year, and the Town sold real property in the current year. Expenses were increased as a result of an increase in general governmental support expenses.

Over the course of the year, the Town Board and management of the Town may revise the Town budget for transfers between functions, encumbrances from the prior fiscal year, and acceptance of grant awards. During 2022, minimal budget revisions were required.

The resources available for appropriation, not including interfund transfers, in the General Town-wide Fund were \$1,029,623 more than budgeted. Expenditures, not including interfund transfers, were \$870,015 favorable when compared to budget. This was based on initiatives by the Town to contain spending.

Councilor Legg asked Mr. Schoen if the Town was at risk since we are not in compliance with GASB 75 since we do not account for the health insurance for retirees? Mr. Schoen stated this new standard came into effect a few years ago. This new standard has a lot more actuary knowledge. The Town would have to hire an actuary or do an alternative measurement method. These options were impractical. Therefore the Town did not adopt this new standard. There are no significant risks to the Town. A lot of smaller towns do not provide this information. There is a potential interest rates could be higher, but this would

be unusual.

Mr. Schoen stated the Town of Skaneateles is in a good position and concluded his review of the 2022 audit.

Schedule Bid Opening – Transfer Station Trash and Recyclable Contract: Supervisor Aaron stated the trash and recyclable contract with Syracuse Haulers expires in 2023.

Councilor Legg stated some changes were made to the bid packet to clarify the amount of refuse and the number of days trash/recyclables would be trucked out. This should generate more bidders.

On a motion of Councilor Dove, seconded by Councilor Alexander, and with unanimous (5-0) affirmation of the Town Board, the Board scheduled a bid opening for trash and recycling hauling from the Skaneateles Transfer Station on October 12, 2023, at 10:00 a.m.

Justice Court Stipend – Judge Dell: Supervisor Aaron stated with the resignation of Judge Major, Judge Dell had been overseeing both hers and Judge Major’s courts. With this additional work Supervisor Aaron recommended to the Board to pay her for both courts retroactive to the last week in July 2023.

On a motion of Councilor Dove, seconded by Councilor Tucker, and with unanimous (5-0) affirmation of the Town Board, the Board authorized Judge Kathleen Dell to be compensated \$370.19 for each of the courts, this would be 4 courts each month, from the last week in July to the end of 2023.

Schedule 2024 Budget Meetings: Supervisor Aaron stated the Board needed to schedule additional budget meetings to review and prepare the 2024 budget.

On a motion of Councilor Dove, seconded by Councilor Tucker and with unanimous (5-0) affirmation of the Town Board, the Board scheduled the following budget meetings:

September 7th 4:00p.m.

September 28th 4:00 p.m.

September 21st 4:00p.m. – 5:00 p.m.

Councilor Alexander Parks Request: Councilor Alexander stated with the upcoming Labor Day Field Days, Parks manager Sue Murphy had found curtains to rent to have installed in the Austin Pavilion to separate the equipment area during the Field Days. The cost of this rental and installation would be \$1,206.76. Councilor Alexander recommended the Board accept this quote.

On a motion of Councilor Alexander, seconded by Councilor Dove, and with unanimous (5-0) affirmation of the Town Board, the Board approved quote from Northeast Decorating and Exhibit Services for \$1,204.76, for the rental and installation of curtains to separate the equipment area in the Austin Pavilion during the Labor Day field days.

Announcements/Correspondence/Updates

Butters Farm Letter: Supervisor Aaron announced a letter was submitted to the Town Codes Officer from the Butters Farm Homeowners Association in response to a letter they had received of violation for the Vargason Trail. The letter outlined a plan to make the necessary maintenance to the Vargason Trail

On a motion of Councilor Alexander, seconded by Councilor Legg, and with unanimous (5-0) affirmation of the Town Board, the Board supported the plan submitted by the Butter Farm Homeowners Association to maintain the Vargason Trail as stated in their Special Permit from the Planning Board.

Shred Day September 23, 2023, 9:00 a.m. -12:00 noon: Supervisor Aaron announced the Town would be holding a shredding day on September 23rd at 9:00a m -12:00 p.m. at the Town of Skaneateles Transfer Station.

Labor Day Fireman's Field Days - Annual Inspection September 3, 2023, at 8:00 AM
Supervisor Aaron announced and hoped the Town Board would be there.

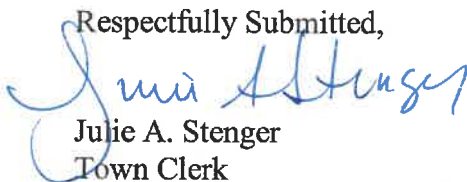
Committee Reports: Councilor Alexander announced the Conservation Committee had been working with the Scout Troops to rebuild the boardwalk and the bridge.

On a motion of Councilor Legg, seconded by Councilor Tucker and with unanimous (5-0) affirmation of the Town Board the meeting was adjourned to attorney advise at 8:15 p.m.

On a motion of Councilor Dove, seconded by Councilor Tucker and with unanimous (5-0) affirmation of the Town Board the meeting was returned to open session 9:15 p.m.

On a motion of Councilor Dove, seconded by Councilor Tucker and with unanimous (5-0) affirmation of the Town Board the meeting was adjourned at 9:15 p.m.

Respectfully Submitted,


Julie A. Stenger
Town Clerk