

January 17, 2023 Meeting Minutes

The second regular meeting of the Kingsbury Town Board was conducted on January 17, 2023, at 6 Michigan Street, Hudson Falls, NY.

MEMBERS PRESENT:

Dana Hogan, Supervisor
Richard Doyle, Councilman
William Haessly, Councilman
James Lindsay, Councilman
Dan Washburn, Councilman

OTHERS PRESENT:

Rebecca Pomainville, Comptroller
Jeffrey Meyer, Town Attorney
Eric Purdy, Jerry Kearns, Kingsbury Volunteer Fire Hose

The meeting was called to order by Supervisor Hogan at 6:30 pm and opened for the order of business with the Flag Salute by Councilman Lindsay.

A **motion** by Councilman Washburn seconded by Councilman Lindsay and carried by a vote of 5 ayes to accept the minutes of the January 3, 2023, Organizational Meeting as submitted by the Town Clerk.

A **motion** by Councilman Haessly seconded by Councilman Washburn and carried by a vote of 5 ayes accepting the amended Electronic Banking Policy as follows:

Town of Kingsbury Electronic Banking Policy

1 | Page Adopted: January 17, 2023

The Town Board recognizes the use of various electronic banking transactions as a faster, easier, and more efficient substitute for paper transactions. Electronic banking uses computer and electronic technology to streamline the processing and recording of receipts and disbursements, while reducing the cost of processing these transactions. Receipts, disbursements, and transfers in proper circumstances can be processed via electronic funds transfer (EFT) services, whether transferring funds from a savings to a checking account at the same bank or making a payment to a vendor's bank across the country. Internal controls, such as written policies and procedures, authorizations, segregation of duties and monitoring, however, are still important in the new technological world.

The Town Board shall authorize the Town Comptroller to engage in electronic banking in accordance with all applicable laws and regulations including General Municipal Law Section 5-a authorizing the use of electronic or wire transfers and in conformity with the guidelines established by this policy.

The Town Board also recognizes that most banking institutions no longer provide cancelled paper checks to their customers, but instead offer an electronic image obtained online or on a CD. As such, the Town Board authorizes the acceptance of these electronic images in lieu of cancelled checks as required by statute.

Scope

Electronic banking activities will be used for, but not limited, to the following:

1. Online banking services (reviewing account balances, retrieving bank statements, downloading copies of cancelled checks, making stop payment orders, etc.)
2. Check fraud prevention services (Positive Pay – Payables Web Services)
3. Electronic depositing of checks received
4. Pre-authorized debit payments
5. ACH vendor payments
6. EFT or wire transfers
7. Electronic Federal Tax Payment System (EFTPS)
8. Electronic State Tax Payment System (Prompt Tax)

Online Banking Services are recognized as standard practice and procedure for maintaining an effective cash management program. Access to any of the Town's online bank accounts will be managed by the Town Comptroller to allow other users restricted access as necessary for banking functions as needed. (Examples of various online banking functions include monitoring account balances, issuing stop payment orders, retrieving copies of cancelled checks, ordering deposit slips, etc.). The Town's financial institution must keep and maintain an agreement with the Town defining policies, procedures, and online banking security measures.

Check Fraud Prevention Services – To help protect against the threat of check fraud, a file of all Accounts Payable cash disbursement payments made by paper checks will be uploaded to the bank's web payables check fraud prevention system. This process provides details about checks the Town has written and compares that information to checks being processed to the bank for payment. The benefits include reducing the risk of check fraud by providing the Town with the ability to monitor and control checks presented against any Town account so only authorized items are paid. Town of Kingsbury Electronic Banking Policy

2 | Page Adopted: January 17, 2023

Electronic Funds Transfers (EFT's) and wire payments can only be initiated by the Town Comptroller. The recording of such transactions will be captured manually by the Town Comptroller using journal entries. Secondary monitoring required for any transaction with an end recipient not a Town of Kingsbury account or in a different financial institution.

ACH Vendor Payments are authorized by the Town Comptroller after standard processing and recording through the accounts payable transaction cycle and claims auditing process. Recording of ACH vendor payments will be the responsibility of the Town Comptroller through the standard posting of the cash disbursements journal. **All payments made through this process are limited the bi-weekly payroll service fee, postage, and public utility services (generally including electric, gas, water, sewer and telephone services)** and are subject to secondary monitoring and the same claims audit process as exists currently with paper drawn checks.

Pre-authorized Debit Payments are authorized by the Town Comptroller and are restricted to payroll related deduction payments to authorized third party administrators of the Town. Any such Debit payments must be taken from the payroll bank account. Recording of such transactions will be captured through the payroll system or manually by the Town Comptroller using journal entries.

Revenue Collection

1. Electronic Deposits of Checks by means of utilizing a secure banking check scanning device for checks received are authorized as delegated by the Town Comptroller. The use of an electronic scanning device helps improve security, efficiency, and cost effectiveness of making deposits.

Recording such deposits will be the responsibility of the department in which the transaction occurred through the standard posting of the cash receipts journal.

2. Electronic payments received from customers are acceptable and may be recorded via manual journal entries or through the regular cash receipts transaction journal.

Monitoring

The Town Comptroller is responsible for implementing adequate internal controls for each of the electronic banking methods utilized. An effective internal control system includes, but is not limited to, segregation of duties, proper authorization, and adequate documentation for all electronic transactions. The Town Comptroller will submit to the Town Supervisor, for review and approval, monthly bank reconciliations that include the following items for secondary monitoring purposes:

1. Bank Statements with copies of cancelled checks
2. Balance Sheet report from municipal accounting software showing balances for all bank accounts being reconciled
3. Journal Entry register
4. Reconciled Checks Report
5. Outstanding Checks Report

Jerry Kearns and Eric Purdy of the Kingsbury Volunteer Hose Co. were present at the meeting to discuss exemptions for volunteer firefighters. Supervisor Hogan stated the Board would need to discuss and adopt a Local Law by March 1, 2023.

Attorney Meyer stated the Association of Towns and NYCOM have started to prepare a draft of Local Laws to set up a framework for this. The way the legislature enacted it and memos that have gone out indicate the municipalities should consult their Attorney. They defer all the decisions to the municipalities.

Councilman Lindsay stated he had 20 years' service with the fire company and would be eligible for the exemption and asked if he should recuse himself from the conversation. Attorney Meyer responded he could stay in the conversation.

Supervisor Hogan read a letter from Mr. Hafner stating the Kingsbury Volunteer Hose Co. would provide a membership list including years of service and address on file to be used as validation of property tax benefits.

Councilman Washburn asked what the requirements were for a firefighter to be an active member.

Jerry Kearns explained there were regulations that require participation a certain amount every month and every quarter which is kept on file. Eric Purdy stated there is a year's probation where you are a member but a non-voting member. The first year you are required to take an 80-hour course and you do everything a member does in a fire except for going inside. If you complete the class after one year you become a full member. The by-laws require members to make 6 monthly meetings, attend 12 functions and they must make a certain amount of fire calls to be considered an active member. Members with 20 years of service are not required to do training, they become lifetime members with fewer obligations.

The Kingsbury Volunteer Hose Co. will provide all documents for firefighters qualifying for the exemption.

The discussion continued; a **motion** by Councilman Doyle seconded by Councilman Washburn and carried by a vote of 5 ayes to schedule a Public Hearing on February 6, 2023, to draft a Local Law for an exemption to volunteer firefighters residing in the Town of Kingsbury.

The Board will continue a discussion on tax exemptions for low-income seniors at the next Town Board Meeting.

Supervisor Hogan opened a discussion on the amendments of the Uniform Tax Exemption Policy from the IDA. Supervisor Hogan stated he believes the IDA is trying to expand their base of projects to increase the level of fees they are getting. The IDA earned approximately \$100,000.00 in fees from a solar project in Queensbury. The IDA reached out to the Boralex Solar Project; nobody asked them to. The IDA would collect a half a million dollars in fees if they moved forward with the IDA. The Lock 8 Way Project is creating a significant obstacle for them because it is going to cost a lot of money to get it to the point where it is marketable. The IDA is actively marketing to try to get the fees; to incentivize them to go through them to get their PILOTS.

Councilman Haessly stated the IDA was supposed to increase an industrial base that would provide long-term jobs. The solar farms do not create long-term jobs; the community does not receive the benefit of employment and the community does not receive sales tax on the project. Supervisor Hogan added they do not get the benefit of property tax, because property tax exemptions are issued.

Supervisor Hogan stated the solar project in Queensbury was granted two and a half million dollars in PILOT benefits and property tax breaks in exchange for \$600,000.00 for payment in lieu of taxes over 15 years. Warren County, Town of Queensbury and the school district in Queensbury are splitting \$32,500.00 per year for the next 15 years. It is in Warren County, but the Supervisor does not want this to happen in Kingsbury or in Washington County.

Councilman Haessly stated the Town's current PILOT law for solar allows for adjusting the tax rate. He does not believe anyone get a PILOT from the IDA because the Town opted out. Supervisor Hogan stated he believes they can override it; it was brought up in the meeting. Attorney Meyer stated they do it because they won't have a school tax. Supervisor Hogan stated they want to avoid at being assessed at whatever number the Town Assessor or the State of NY comes up with. If a solar company accepts the PILOT from the Town they cannot challenge their assessed value. The IDA was supposed to be creating jobs and creating sales tax growth; it does neither of those. He believes the IDA is attempting to grab fees everywhere they can get them. The discussion continued. Supervisor Hogan does not believe the Town's interests align with the IDA; anytime there are problems with a project it starts with the involvement of the IDA. The Board discussed projects in the Industrial Park; Councilman Lindsay stated 30% of the projects in the park did not create the jobs they said they would, and the IDA does not enforce it.

The Board discussed dissolving from the IDA; Supervisor Hogan stated that is getting to the next level and should give it more thought.

Supervisor Hogan stated the IDA does not listen to the input from towns. Dave O'Brien says the IDA will take the input but they don't have to listen and they don't have to answer any questions. Supervisor Hogan stated this is a fee grab. The State has renewable goals but the County and Towns do not, these guidelines should not be imposed on them. Mr. O'Brien stated the IDA is not stopping projects, if the Towns want to stop projects it is up to them to stop them. Supervisor Hogan stated this is not what this is about. It is about the IDA intercepting sales tax and mortgage tax in exchange for their fees. The Town of Kingsbury is one of the few Towns that has a zoning law related to solar. Mr. O'Brien made a comment about Lock 8 Way when the Supervisor commented that he felt like the IDA was driving up all the fees to try to fix the mess at Lock Way 8. Mr. O'Brien stated Kingsbury did nothing to help them. Kingsbury was the only community that passed a resolution for Lock 8 Way, which the Supervisor recommends should be rescinded because things have changed since we

made that. Mr. O’Brien led the charge to get the IDA involved with the EPA transfer to the local municipalities. The Towns in Fort Edward and Kingsbury were trying to find a way to transfer the property to them, but never had a second meeting because Mr. O’Brien jumped into it. \$1.2 million of a back tax was paid on the property on Lock 8 Way, a tax that was left from DA Collins, the IDA paid the tax bill for them. Now the IDA is trying to get water and sewer; the biggest property owners at Lock 8 Way is DA Collins. Someday this may be a marketable piece of property, applications could be filed with the IDA for PILOTS, sales tax abatement and mortgage tax abatement.

TOWN CLERK REPORT: The following report was submitted to the Board:

TO: Supervisor Hogan
Councilman: Doyle, Haessly, Lindsay & Washburn

FROM: Tax Collector: Cynthia A. Bardin

SUBJECT: 2023 Town & County Tax Collection

DATE: January 17, 2023

Paid to Supervisor: January 11,2023 \$1,044,798.20

\$270.00 was saved in postage for the mailing of the Town/County tax bill by mailing multiple bills to owners with 2, 3, or 4 parcels.

COMPTROLLER REPORT: A motion by Councilman Lindsay seconded by Councilman Haessly and carried by a vote of 5 ayes to accept the following budget transfers:

TOWN OF KINGSBURY - BUDGET TRANSFER: DECEMBER 31, 2022

FUND	DESCRIPTION	GL	AMOUNT
GF- WT			
FROM:	ENGINEERING	1.1440.4	\$ 3,509.05
TO:	RECREATION	1.7020.4	3,509.05
PURPOSE:	BALANCE OWED FOR 2022 FINAL INVOICE		
FROM:	CENTRAL PRINT COPY MAIL	1.1670.4	\$ 16.79
TO:	CENTRAL DATA PROCESSING	1.1680.4	\$ 16.79
PURPOSE:	YEAR-END EXPENSES		

January 17, 2023 Meeting Minutes

The Waste Management contract is expiring soon; the Comptroller would like to go out for quotes; it looks good to the NYS Comptroller's Office if the Town does this every 3 years. The Board has no objection.

The 1-ton truck that was sold in the auction has not been picked up at this time. Payment is not issued to the Town until the truck is picked up and must be picked up in 10 business days. Contractually the Town can charge \$25.00 a day after the 10-day period. The Comptroller will contact the Town Attorney to make sure it is okay for the Town to make money on the storage fees.

COUNCILMAN REPORT:

Councilman Doyle reported there will be a Master Plan Comprehensive Committee Meeting on January 24, 2023 at 6:30 pm at Town Hall.

WRITTEN REPORTS: A **motion** by Councilman Doyle seconded by Councilman Washburn and carried by a vote of 5 ayes to accept the following reports for the month of December:

Town Clerk: Paid to EnCon: \$46.30; Paid to Supervisor: \$2,865.16; Paid to State Share of Bingo: \$292.50; State Share of Games of Chance \$15.00; Paid to the Village of Hudson Falls: \$100.00; Paid to Ag & Markets for Population Control \$59.00; Paid to the Department of Health \$45.00

Town Clerk Annual

Code Enforcement Officer: No. Permits: 15; Fire Inspections: 2; Total Fees: \$1,345.40

Dog Control Officer: Tickets: 1, Mileage 54,154

There being no further business before the Board a motion by Councilman Washburn seconded by Councilman Lindsay and carried by a vote of 5 ayes to adjourn the meeting at 7:30 pm.

Respectfully submitted,

Cynthia Bardin, Town Clerk