

Dated: July 14, 2020

BEEKMAN TOWN BOARD MEETING – July 14, 2020: Meeting of the Beekman Town Board was called to order at 7:01PM with **SUPERVISOR MARY COVUCCI** presiding. The Meeting was held in the Meeting Room at Town Hall. **THOSE PRESENT: SUPERVISOR MARY COVUCCI COUNCILMAN ROBERT SWARTZ COUNCILWOMAN SHARON WOHRMAN COUNCILMAN WERNER STIEGLER COUNCILMAN EZIO BATTAGLINI.** **SUPERVISOR MARY COVUCCI** began the Meeting with the Pledge of Allegiance and a Moment of Silence in Honor of our Troops who have served and those currently serving. **SUPERVISOR MARY COVUCCI** made one administrative announcement regarding the location of fire exits. **SUPERVISOR MARY COVUCCI** extended a warm welcome to **Tom Smith from the EFPR Group** who conducted the independent audit for 2019. EFPR also conducted the town's 2018 independent audit and as a result of these independent audits and state reports being conducted in a timely and professional manner we were able to secure a Moody's credit rating. **SUPERVISOR MARY COVUCCI also thanked COUNCILWOMAN WOHRMAN, LINDA BLOOMER, THERESA MANZO, ANNETTE REMBISZ and TOM CAREY** for all of their hard work in gathering the information needed to complete the Audit. **SUPERVISOR MARY COVUCCI AND THE TOWN BOARD** did have a goal to complete a 2019 audit for the Tax Receiver's office but unfortunately, the tax receiver Jennifer Colucci was unresponsive to the requests made from the EFPR Group and they were not able to complete the Independent Audit at this time.

RESOLUTIONS:

1. Approval of June 23, 2020 Minutes
2. Approval of June 30, 2020 Minutes
3. Approve Budget Revision # 2020-06
4. Creation of Town Employee Accrued Benefit Liability Fund
5. Creation of Town Repair Reserve Fund
6. Creation of Town Insurance Reserve Fund
7. Creation of town Pension Liability Reserve Fund
8. Approve Purchase of New Firewall Equipment
9. Update Sexual Harassment Officers
10. Payment of Claims

PRESENTATION:

2019 Audit Review provided by EFPR Group-Thomas Smith CPA.

Financial Statements and Auditors Reports were reviewed with the Town's management and financial consultant.

No material weaknesses or significant deficiencies were noted in the Town's internal controls over financial reporting or in the Town's compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. 2018 audit noted noncompliance with regards to budget monitoring. That has been properly addressed and resolved for the 2019 audit.

Management provided everything we asked for in a timely manner and there were no audit adjusting journal entries.

General Fund Highlights:

Fund balance increased by \$565,411 to a total of \$2,242,183. This increase is mainly generated through sales tax and franchise fees being \$382,517 greater than budgeted amounts.

Actual revenue \$758,114 higher than budgeted.

Actual expenditures \$37,297 less than budgeted.

2020 Budget is \$2,530,000-fund balance at December 31, 2019 is 89% of 2020 budget, Town is financially healthy for potential shortfalls due to COVID-19.

Sales Tax revenue was \$1,040,616. 2020 budgeted sales tax for \$700,000. Sales tax down across the state for 2020 due to COVID-19. Conservative budgeting should help with the effects of this issue.

Highway Fund Highlights:

Fund balance decreased by \$31,567 to a deficit of \$101,167.

Budgeted revenue \$98,287 less than actual revenue including interfund transfers in.

Actual expenditures \$31,804 less than budgeted.

2020 budget of \$2,010,000 is 90% funded by real property taxes which are made whole by Dutchess County in the case of non-collections. Therefore, 90% of highway fund revenue is considered low-risk to shortfalls.

Sewer & Water Funds:

Both of these funds are made whole by Dutchess County for unpaid real property taxes and unpaid water & sewer charges. 2020 budgeted revenue for the sewer fund is financed 88% and the water fund is financed 97% by these revenue sources.

Other Discussion Items:

Long-term debt reduced by \$427,511 which consisted of serial bond payments of \$200,794 and capital lease payments of \$226,717. Capital leases were prepaid to help lower future debt costs.

Town Justice Court was also audited. The bail fund was underfunded by \$2,975 which was resolved by a 2020 transfer from the general fund. The fine funds were overfunded by \$5,780 which was resolved by a 2020 transfer to the general fund. These net to a \$2,805 transfer from the court to the Town's general fund.

Repeated internal control weakness related to the Town Justice Court from 2018 audit. There are bail funds that are as far back as 1991 totaling \$5,342 that were received prior to 2019. New York State guidance states that a Justice Court should make a good faith effort for a reasonable period of time to locate that person who posted cash bail. Bail unclaimed after six years after exoneration of the bail becomes property of the Town. Our recommendation is for the Town to investigate the older deposits and if a good faith effort has been made to locate the depositor, turn the funds over to the Town.

MOODY'S INVESTORS SERVICE:

RATINGS RATIONALE:

The Aa3 issuer rating reflects the Town of Beekman's stable, rural tax base, no manageable long term liabilities and fixed costs. The town maintains robust reserves in line with the current rating category. New financial management at the town has resulted in improved financial oversight and reporting.

CORONAVIRUS OUTBREAK:

The town depends on state aid and sales tax revenues for approximately 35.2% of its total revenue which, in the absence of federal assistance, will likely result in a decline in state aid to the town in 2020. Although the town expects to offset any decline in state aid through spending freezes and conservative revenue anticipation, a significant drop could result in a drawdown of reserves. The situation surrounding coronavirus is rapidly evolving and the longer term impact will depend on both the severity and duration of the crisis. If our view of the credit quality of the town changes, we will update the rating and/or outlook at that time.

GENERAL COMMENTS: There were no general comments to report at this time.

PUBLIC COMMENT ON AGENDA ITEMS AND RESOLUTIONS:
There were no general comments to report at this time.

GENERAL BOARD COMMENTS: COUNCILMAN BATTAGLINI RESOLUTION NO. 07:14:2020-5 RE: CREATION OF TOWN REPAIR RESERVE FUND, the Town is moving in the right direction by being Pro-Active. **COUNCILMAN BATTAGLINI RESOLUTION NO. 07:14:2020-4 RE: CREATION OF TOWN EMPLOYEE ACCRUED BENEFIT LIABILITY FUND**, things look positive and are definitely moving in the right direction. As per **SUPERVISOR MARY COVUCCI**, beginning on July 28th, and continuing each Tuesday and Thursday through Sept 3rd, the county will welcome seniors from individual communities to a central gathering point to drive up and receive a bag lunch to take home and enjoy-providing seniors with a balanced meal, important information about aging and interaction with OFA staff and volunteers, while maintaining social-distancing guidelines. Local establishments will prepare the lunches for each drive-through picnic; seniors can drop off unused/unwanted medications for safe disposal at each even; and County Executive Molinaro and local leaders will attend picnics, greeting seniors in their cars. The date for Beekman/LaGrange will be held on Tuesday, August 25th at Freedom Park, 212 Skidmore Road, LaGrange. Anyone interested in volunteering at these events can contact the OFA at ofa@dutchessny.gov or call 486-2555.

MEETING WAS ADJOURNED At 7:38PM SUPERVISOR COVUCCI made the motion to adjourn the meeting Seconded by **COUNCILMAN STIEGLER**. All in favor. RESPECTFULLY SUBMITTED, LAUREEN ABBATANTUONO TOWN CLERK

July 14, 2020

**TOWN OF BEEKMAN
TOWN BOARD MEETING AGENDA
JULY 14, 2020**

**FOR THE SAFETY OF THE TOWN BOARD AND THE TOWN RESIDENTS,
THE JULY 14th TOWN BOARD MEETING WILL BE CLOSED TO THE PUBLIC
AS ADVISED BY THE GOVERNOR'S OFFICE OF THE STATE OF NEW YORK
7:00 PM**

- Meeting called to order
- Pledge of Allegiance
- Administrative Announcement--Fire Exits

TOWN BOARD MEETING

- Supervisor's Comments

PRESENTATION

- EFPR Group - Thomas Smith CPA - 2019 Audit Review

RESOLUTIONS

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Other Town Board Business

- General Board Comments
- **Next Town Board Meeting: Tuesday, July 28, 2020 at 7:00 PM**

RESOLUTION NO. 07:14:20 - 1 (102)

RE: APPROVAL OF PAST TOWN BOARD MEETING MINUTES

COUNCILMAN STIEGLER

offers the following and moves for its

adoption:

WHEREAS, Deputy Town Clerk Amy Goetz has provided copies of the minutes of the June 23, 2020 Town Board Meeting to all members of the Beekman Town Board; and

WHEREAS, Town Board members have had the opportunity to review said minutes; now therefore be it

RESOLVED, the Town Board hereby adopts the minutes of the June 23, 2020 Town Board Meeting.

Seconded: COUNCILMAN BATTAGLINI

ROLL CALL VOTE:

ROLL CALL VOTE:

Councilman Stiegler

AYE

Councilman Battaglini **AYE**
 Councilman Swartz **AYE**
 Councilwoman Woehrman **AYE**
 Supervisor Covucci **AYE**
 Dated: July 14, 2020

RESOLUTION NO. 07:14:20 - 2 (103)

**RE: APPROVAL OF PAST TOWN BOARD MEETING MINUTES
 COUNCILMAN BATTAGLINI**

offers the following and moves for its adoption:

WHEREAS, Town Clerk Laureen Abbatantuono has provided copies of the minutes of the June 30, 2020 Special Town Board Meeting to all members of the Beekman Town Board; and

WHEREAS, Town Board members have had the opportunity to review said minutes; now therefore be it

RESOLVED, the Town Board hereby adopts the minutes of the June 30, 2020 Special Town Board Meeting.

Seconded: COUNCILMAN SWARTZ

ROLL CALL VOTE:

Councilman Stiegler **AYE**
 Councilman Battaglini **AYE**
 Councilman Swartz **AYE**
 Councilwoman Woehrman **AYE**
 Supervisor Covucci **AYE**
 Dated: July 14, 2020

RESOLUTION NO. 07:14:20 - 3 (104)

**RE: APPROVE TOWN OF BEEKMAN BUDGET REVISIONS # 2020-06
 SUPERVISOR COVUCCI**

offers the following and moves for its adoption:

WHEREAS, the Town of Beekman's Accounting Office recommends certain budget revisions based on department requests and/or the Accounting Office review and analysis of expenditures or revenues

NOW, therefore, be it resolved that the following itemized revisions are approved by the Town of Beekman Town Board identified as Budget Revision Number # 2020-06

Budget Revisions # 2020-06

Revision #	Account #	Account	Increase	Decrease
General Fund				
2020-06-01	A-1310-0400	Financial Advisor		10,000
	A-0000-9910	Fund Balance		10,000
				-Record funds for Credit Rating
2020-06-02	A-1410-0101	Town Clerk STAFF		9,310
	A-1220-0101	Supervisor		9,310
STAFF				-Transfer for Permanent Position Compensation
2020-06-03	A-1620-0200	Bldg. Equipment		1,995
	A-1620-0418	Bldg.		1,995
Repairs				-Transfer for Copier Machine
2020-06-04	A-1680-0400	EDP expense		2,000
	A-1680-0200	EDP		2,000
Equipment				-Transfer for Expense
2020-06-05	A-0000-1972	Charges for Aging Program		17,000

STAFF	A-6772-0112	Aging Part Time 10,000		
Trips	A-6772-0414	Aging Program 7,000 -Covid Impact Reduction		
2020-06-06 Fees	A-0000-2001	Park + Rec 159,000		
Fees	A-0000-2012	Concession 6,000		
Fees	A-0000-2025	Recreation Facility 24,000		
Fees	A-0000-2026	Bldg. Rental 13,000		
AID	A-0000-3820	Youth State 4,000		
STAFF	A-7020-0112	Rec P.T. 37,000		
STAFF	A-7020-0116	Rec Seasonal 1,000		
OT	A-7110-0103	Parks Staff 1,000		
Seasonal Expenses	A-7110-0116	Parks 1,000		
Labor	A-7113-0400	Doherty Park 2,000		
Labor	A-7140-0112	Camp P.T. 20,000		
Labor	A-7140-0116	Camp Seasonal 50,000		
Supplies Expense	A-7140-0401	Camp 3,000		
Labor	A-7140-0419	Concession 3,500		
Supplies	A-7180-0116	Lake Seasonal 50,000		
Training	A-7180-0401	Lake 3,000		
Chemicals	A-7180-0404	Lake STAFF 6,500		
Expense	A-7180-0411	Lake 10,000		
A-9030-0800 Security A-9040-0800 Comp	A-7550-0400	Celebrations 4,000		
	Social		8,758	
	Workers		5,242	
		-Covid Impact Reduction		
2020-06-07	A-7117-0400	Library Expense		23
	A-7117-0401	Library Supplies -Transfer for Library Expense		23
2020-06-08	A-7550-0200	Celebration Equipment	1,245	
	A-7550-0400	Celebration Expense -Transfer for Memorial Plaque		1,245
2020-06-9	A-9901-0900	Transfer to other Fund	9,000	
	A-3310-0400	Traffic Control Exp.		9,000

-Transfer funds to H.F. for Signs

Highway Fund

2020-06-10	DA-0000-3501	CHIPS		
AID			360	
	DA-0000-3502	Pave NY AID		26,788
	DA-0000-3503	Winter AID		20,894
	DA-5112-0200	Rd Improvements CHIPS		360
	DA-5112-0220	Pave NY Improvements		26,788
	DA-5112-0230	WANY Improvements		20,894

-Record Expected State AID for Paving

Seconded: COUNCILWOMAN WOHRMAN

ROLL CALL VOTE:

Councilman Stiegler **AYE**
Councilman Battaglini **AYE**
Councilman Swartz **AYE**
Councilwoman Wohrman **AYE**
Supervisor Covucci **AYE**

Dated: July 14, 2020

RESOLUTION NO. 07:14:2020 – 4 (105)

RE: CREATION OF TOWN EMPLOYEE ACCRUED BENEFIT LIABILITY FUND

COUNCILMAN SWARTZ

offers the following and moves for its adoption:

WHEREAS General Municipal law Section 6-p allows for the creation of a Reserve Fund to pay the cost of Accrued Compensated Absences, and

WHEREAS the Town Supervisor deems it appropriate to create such a fund at the recommendation of the Financial Consultant;

NOW THEREFORE BE IT RESOLVED, that pursuant to Section 6-p of the General Municipal Law, the Town hereby creates a reserve fund to be known as the "Employee Accrued Benefit Reserve Fund" in the amount of \$140,000.

The chief fiscal officer is hereby directed to deposit and secure moneys in this Reserve Fund and may invest the moneys in the Reserve Fund consistent with the investment policy of the Town of Beekman.

Except as otherwise provided by law, expenditures from this Reserve Fund shall be made only for the purpose for which the Reserve Fund is created and expenditure shall be made pursuant to General Municipal Law Section 6-p with the approval of this governing board.

Now therefore be it RESOLVED that the Town Supervisor is authorized to transfer \$140,000 from the General Fund Unassigned Fund Balance to this new Reserve Fund.

Seconded: COUNCILMAN BATTAGLINI

ROLL CALL VOTE:

Councilman Stiegler **AYE**
Councilman Battaglini **AYE**
Councilman Swartz **AYE**
Councilwoman Wohrman **AYE**
Supervisor Covucci **AYE**

Dated: July 14, 2020

RESOLUTION NO. 07:14:2020 – 5 (106)

RE: CREATION OF TOWN REPAIR RESERVE FUND

COUNCILWOMAN WOHRMAN

offers the following and moves for its

adoption:

WHEREAS General Municipal Law Section 6-d allows for the creation of a Repair Reserve Fund to pay for non-recurring repairs for Capital Improvements or Equipment, and

WHEREAS the Town Supervisor deems it appropriate to create such a reserve fund at the recommendation of the Financial Consultant;

NOW THEREFORE BE IT RESOLVED, pursuant to Section 6-d of the General Municipal Law, the Town hereby creates a Repair Reserve Fund in the amount of \$100,000.

The Chief Fiscal Officer is hereby directed to deposit and secure moneys in this Reserve Fund and may invest the moneys in the Reserve Fund consistent with the investment policy of the Town of Beekman.

Except as otherwise provided by law, expenditures from this Reserve Fund shall be made only for the purpose for which the Reserve Fund is created and expenditures shall be made with the approval of this governing board pursuant to General Municipal Law 6-d.

Now therefore be it RESOLVED that the Town Supervisor is authorized to transfer \$100,000 from the General Fund unassigned Fund Balance to this new Repair Reserve Fund.

Seconded: COUNCILMAN SWARTZ

ROLL CALL VOTE:

Councilman Stiegler **AYE**

Councilman Battaglini **AYE**

Councilman Swartz **AYE**

Councilwoman Wohrman **AYE**

Supervisor Covucci **AYE**

Dated: July 14, 2020

RESOLUTION NO. 07:14:2020 – 6 (107)

RE: CREATION OF TOWN INSURANCE RESERVE FUND

COUNCILMAN STIEGLER

offers the following and moves for its

adoption:

WHEREAS the General Municipal Law Section 6-n allows for the creation of an Insurance Reserve Fund to pay for uninsured losses and claims or judgements, and

WHEREAS the Town Supervisor deems it appropriate to create such a fund at the recommendation of the Financial Consultant;

NOW THEREFORE BE IT RESOLVED, that pursuant to Section 6-n of the General Municipal Law, the Town hereby creates an Insurance Reserve Fund in the amount of \$50,000.

The Chief Fiscal Officer is hereby directed to deposit and secure moneys in this Reserve Fund and may invest the moneys in the Reserve Fund consistent with the investment policy of the Town of Beekman.

Except as otherwise provided by law, expenditures from this Reserve Fund shall be made only for the purpose for which the Reserve Fund is created and expenditures shall be made with the approval of this governing board pursuant to General Municipal Law Section 6-n.

Now therefore be it RESOLVED that the Town Supervisor is authorized to transfer \$50,000 from the General Fund Unassigned Fund Balance to this new Reserve Fund.

Seconded: COUNCILWOMAN WOHRMAN

ROLL CALL VOTE:

Councilman Stiegler **AYE**

Councilman Battaglini **AYE**

Councilman Swartz **AYE**

Councilwoman Wohrman **AYE**

Supervisor Covucci **AYE**

Dated: July 14, 2020

RESOLUTION NO. 07:14:2020 - 7 (108)

RE: CREATION OF TOWN PENSION LIABILITY RESERVE FUND

COUNCILMAN BATTAGLINI

offers the following and moves for its

adoption:

WHEREAS the General Municipal Law Section 6-r allows for the creation of a Reserve Fund to pay for Employee Retirement Contributions, and

WHEREAS the Town Supervisor deems it appropriate to create such a fund at the recommendation of the Financial Consultant;

NOW THEREFORE BE IT RESOLVED, that pursuant to Section 6-r of the General Municipal Law, the Town hereby creates the reserve fund to be known as the "Employee Retirement Pension Liability Fund" in the amount of \$377,000.

The Chief Fiscal Officer is hereby directed to deposit and secure moneys in this Reserve Fund and may invest the moneys in the Reserve Fund consistent with the investment policy of the Town of Beekman.

Except as otherwise provided by law, expenditures from this Reserve Fund shall be made only for the purpose for which the Reserve Fund is created and expenditures shall be made with the approval of this governing board as required by Section 6-r of the General Municipal Law.

Now therefore be it RESOLVED that the Town Supervisor is authorized to transfer \$377,000 from the General Fund Unassigned Fund Balance to this new Reserve Fund.

Seconded: COUNCILWOMAN WOHRMAN

ROLL CALL VOTE:

Councilman Stiegler	AYE
Councilman Battaglini	AYE
Councilman Swartz	AYE
Councilwoman Wohrman	AYE
Supervisor Covucci	AYE

Dated: July 14, 2020

RESOLUTION NO. 07:14:20 - 8 (109)

RE: AUTHORIZE THE PURCHASE OF NEW FIREWALL EQUIPMENT

SUPERVISOR COVUCCI

offers the following and moves for its

adoption:

WHEREAS, the firewall for the Town Offices and the Rec Offices will become obsolete as of September 1, 2020 and it is necessary to have them replaced; and

WHEREAS, the Town's IT consultant, Sullivan Data Management has supplied multiple options for replacement; and

WHEREAS, the Town Board has had a chance to review these proposals; and

WHEREAS, the Town follows the Security Policy passed on 9:17:2014;

NOW, therefore, be it resolved, that the Supervisor is hereby authorized to enter into a contract with Sullivan Data Management for "Firewall Replacement Option 4" which includes the purchase of two Fortinet Firewalls, installation and annual subscriptions.

Seconded: COUNCILMAN BATTAGLINI

ROLL CALL VOTE:

Councilman Stiegler	AYE
Councilman Battaglini	AYE
Councilman Swartz	AYE
Councilwoman Wohrman	AYE
Supervisor Covucci	AYE

Dated: July 14, 2020

RESOLUTION NO. 07:14:20 - 9 (110)

RE: UPDATE SEXUAL HARASSMENT OFFICERS

COUNCILMAN SWARTZ

offers the following and moves for its adoption:

WHEREAS, pursuant to Section 296 of the New York State Executive Law the Town of Beekman adopted the Town of Beekman Policy Statement and Procedure against Sexual Harassment by Resolution No. 10:24:18 - 11 (243); and

WHEREAS, due to staff changes the Town Board is desirous to update the officers

NOW, THEREFORE,

BE IT RESOLVED, that the Town's Sexual Harassment Officers are designated as:

Linda Bloomer

Efrem Citarella

Theresa Manzo

Seconded: COUNCILMAN STIEGLER

ROLL CALL VOTE:

Councilman Stiegler	AYE
Councilman Battaglini	AYE
Councilman Swartz	AYE
Councilwoman Wohrman	AYE
Supervisor Covucci	AYE

Dated: July 14, 2020

RESOLUTION NO. 07:14:20 - 10 (111)

RE: PAYMENT OF CLAIMS

COUNCILWOMAN WOHRMAN

offers the following and moves for its adoption:

WHEREAS, the Bookkeeper has audited and approved claims pursuant to Sect. 119 of Town Law as set forth in the attached abstracts; be it

RESOLVED, that the payment, therefore, is hereby authorized as follows:

Claims to be paid from the A-General Fund	\$	103,787.23
Claims to be paid from the DA-Highway Fund	\$	27,790.70
Claims to be paid from the SS-Dover Ridge Sewer Fund	\$	3,499.91
Claims to be paid from the SW-Dover Ridge Water Fund	\$	2,885.37
Claims to be paid from the T-Trust & Agency Fund	\$	4,867.00
	\$	142,830.21

Payroll #13 Paid on 6/25/2020

General Fund	\$	31,310.17
Highway Fund	\$	21,801.61
	\$	53,111.78

Payroll #14 Paid on 7/4/2020

General Fund	\$	30,935.47
Highway Fund	\$	21,857.26
	\$	52,792.73

Seconded: COUNCILMAN SWARTZ

ROLL CALL VOTE:

Councilman Stiegler **AYE**
Councilman Battaglini **AYE**
Councilman Swartz **AYE**
Councilwoman Wohrman **AYE**
Supervisor Covucci **AYE**

Dated: July 14, 2020