

Town Board Meeting

April 18, 2022

Zoom: Meeting ID: 875 4618 0299 Password: 029255

Present: Supervisor Aaron, Councilor Tucker, Councilor Alexander, Councilor Legg, Councilor Dove, Attorney Smith

Also, Present: Duane Shoen, Insero & Co., CPA and Ben Owens, Insero & Co., CPA

Executive Session: On a motion of Councilor Dove, seconded by Councilor Alexander and with unanimous (5-0) affirmation of the Town Board the meeting was adjourned to Executive Session at 6:00 p.m. for discussion on personnel.

On a motion of Councilor Alexander, seconded by Councilor Tucker the meeting was returned to open session at 6:00 p.m.

Supervisor Aaron thanked Senator Mannion for holding a COVID test give away at the Austin Pavilion today. Senator Mannion himself attended.

Highway: Highway Superintendent Dobrovosky reported the Highway Department had cleaned up roadsides, repaired and done maintenance on truck #4 and the 4630 tractors, did ditching and delivered truck #2 to Tracy Road Equipment for Warranty work. They also had cleaned out culvert pipes.

Supervisor Aaron announced Onondaga County is offering a 2% increase on the snow plowing contract for contracts that are due for renewal for the next 5 years. Highway Superintendent Dobrovosky stated he had not seen the contract yet.

Transfer Station: Municipal Recycling Liaison/Refuse Officer Brian Buff reported since the last meeting they had sent out five trash dumpsters, five open top containers and three recycling dumpsters. They had cleaned up the Swap Shop location getting ready for the reopening on April 23rd and contacted DeMarco regarding the contract for brush removal.

Mr. Buff reviewed the trash and recycling report he submitted to the Board. They had a savings of over \$23,000 so far for 2022 with the changes made at the Transfer Station.

Mr. Buff stated he received a request from Josh Allyn of Tap Root Farms to take the composting material that is at the Transfer Station. Mr. Buff recommended they have Tap Root sign the same contract used for DeMarco's removal of the brush and trees. We could change the name and the material they are taking from the Transfer Station and request the same insurance from Tap Root Farms. Mr. Buff asked the Board for approval.

Attorney Smith stated the contract used for services provided at the Transfer Station such as the tree removal by DeMarco Landscaping is a basic contract and should be sufficient. They would have to provide the correct insurance indemnifying the Town.

The Board agreed this was an effective use for the compost and Tap Root Farms would be using some in the Community Garden they are helping with at the Conservation Area.

On a motion of Councilor Alexander, seconded by Councilor Legg and with unanimous (5-0) affirmation of the Town Board, the Board approved Tap Root Farms removal of the compost at the Transfer Station, subject to signing the presented contract and providing the insurance naming the Town of Skaneateles as additional insured.

Councilor Alexander thanked Brian and the Transfer Station staff for the help with the clean up of debris at the Conservation Areas.

Parks: Parks Director Sue Murphy thanked Shane Christman and the Water Department for help in opening the Sims Building restrooms for the season. Sue reminded the public there are cameras in the Parks, and they are recording. There had been graffiti found on the walking path and the ball wall. Spring sports have started, and the Parks are busy. They have refilled the mutt mitt dispensers and reminded that there is a leash ordinance at the Charlie Major Nature Trail, all dogs must be on a leash.

Councilor Alexander announced the Parks Department is still accepting applications for summer seasonal employment.

Staff Engineer and Water Department: Town Engineer Robinson reported on the following:

Water:

The Water Department helped the Parks Department with the opening of the Sims Building. Shane Christman attended water training in Troy, and they have three water services to repair. They are in the process of updating the Emergency Response Plan, Vulnerability Assessment and Cybersecurity Vulnerability Assessment for the Department of Health.

LED Street Lights:

They have repaired the following streetlights:

1032 Old Seneca Turnpike
4142 West Lake Road
The intersection of Irish and Jordan Roads
At the end of School Street

Dog Control Officer: Supervisor Aaron reported they are in receipt of Dog Control Officer, David Wawro's January – March report. * See attached

Minutes of April 4, 2022, and April 11, 2022: On a motion of Councilor Dove, seconded by Councilor Alexander, and with a (5-0) affirmation of the Town Board, minutes of April 4, 2022, and April 11, 2022, were accepted as presented.

Insero & Company 2021 Town Audit Review: Supervisor Aaron introduced auditors Duane Shone and Ben Owens of Insero and Company, LLC.

Duane Shone reviewed the results of the 2021 audit. He reviewed the Executive Summary presented to the Board. Insero 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. Mr. Shone stated they had also issued a comment letter that reviewed the upcoming changes in accounting standards.

Mr. Shone reviewed the information in the Executive Summary regarding the financial statement analysis.

Mr. Owens reviewed the numbers and information in the Executive Summary and the 2021 audit process. The audit process went exceptionally smooth. During the February timeframe Insero had a team of four people on site and with some remote follow up after. Currently they are at 233 hours to complete the audit.

Mr. Owens reviewed the communication letter on the back page of the executive summary. The letter reviews the audit adjustments that were completed as part of the audit. These adjustments are common closing adjustments.

Mr. Owens stated they reviewed the Town's salaries and payroll expense cycle. They picked a sample of employees to ensure that the controls had been implemented. There were no real areas of concern. They looked at cash disbursements and picked a sample to ensure that the Board approved policies are being followed. Adequate signatures are present, and there were no areas of concern. They also looked at cash receipts, a sample of those receipts were reviewed to ensure that they were making it to the bank and being recorded and they did not have any concerns of those tests or samples. They also performed inquiries, to the Board and the Supervisor. And they randomly pick a couple of employees every year in the Town and ask them a series of questions to ensure that we have encompassed all the risks that need to be incorporated into the audit plan to make sure coverage is adequate.

Mr. Owens reviewed each fund audited, the general town wide fund balance and liabilities. The Town's total assets at yearend was just over \$3 million, which is a fairly significant increase over the prior year's balances.

Mr. Owens reviewed the individual Town funds for 2021.

Mr. Owens reviewed the Town expenditures for 2021.

**2021 Executive Summary attached*

Mr. Owens concluded the Town is in a positive position in comparison of assets and expenditures.

Mr. Owens reviewed the Financial Statement as presented to the Board. He recommended the Board read the Management Discussion and Analysis Presented in the Financial Statement. He reviewed the Town's Net Position. The Town's Net Position in 2021 was \$10,373,810 as compared to \$9,607,580 in 2020. Over all 2021 was a good year for the Town of Skaneateles. The Town is in a good financial situation. At the end of the report, he reviewed that the Town's departments had under spent their 2021 budgets leaving money left over to be rolled back into their account for the next year. This is always a good thing.

Supervisor Aaron and the Town Board thanked Mr. Shone and Mr. Owens for their report on the 2021 Town of Skaneateles audit.

**2021 Town of Skaneateles Audit attached*

Transfer Station Cameras: Supervisor Aaron reported the cameras at the Transfer Station were having problems collecting and reading the data. Currently the data is collected by the camera and transmitted to the server at the Town Hall then transmitted back to Transfer Station for viewing. This is not working since the internet speeds that are available are not sufficient.

Councilor Legg stated the current configuration of the cameras is not allowing easy access to previous recordings. Spectrum is the internet provider for this geographical area, and it does have the bandwidth to allow for this process. Guth DeConza, provider of the original camera system, has presented the Town with a quote for a server that would allow the camera data to be processed on-site and should take care of the problem. The new quote presented included the server, engineering services and installation of the server. The cost of the server would be \$ 3,700 and the installation would be \$2,489.06.

Municipal Recycling Liaison/Refuse Officer Brian Buff stated this is a start to getting the system up and working.

Engineer Robinson stated we need to figure out what the end game is going to be, but this is one step to get to any end game.

Councilor Dove asked Bob Slivinski, Syracuse Innovations Group, if it was appropriate to spend this money now or to wait till technology moves forward to get this where we want it to be. Mr. Slivinski stated the problem is the internet service provided by Spectrum. The cameras are not clear and the server on site would solve the camera data issue as for the license plate reader software he did not know if this would fix that, Beau from Guth DeConza could address this.

Councilor Alexander asked Beau Reed of Guth Deconza, if the Town Board decided to purchase the on-site server and it does not fix the problem is there any type of guarantee? Mr. Reed stated that once the Town takes ownership of the server and connects to their network there is no return policy. He stated they have looked at the system on-site and have concluded there are two options; to increase the bandwidth or install an on-site service. Since the bandwidth needed is not available and there is no promise from Spectrum anywhere in the future, they would recommend installing the on-site server. Avigilon guaranteed the on-site server would fix the issue and allow for the license plate reader software to work as intended.

Mr. Reed stated Avigilon feels bad that this is not working as they intended, they are offering the server to the Town at a 50% discount. This server would work for the future at the Transfer Station. It would allow the license plate reader to whitelist license plates and would be able to add a gate in the future if that is the direction to Town Board wanted to go in.

The Board agreed to approve the quote from Guth DeConza for the on-site server at the Transfer Station for the cameras.

Supervisor Aaron stated the money would need to be taken from the Town Hall Equipment Reserve Fund subject to the permissive referendum requirements of Town Law.

On a motion of Councilor Legg, seconded by Councilor Alexander and with unanimous (5-0) affirmation of the Town Board, the Clerk was instructed to advertise to transfer from the following fund subject to the permissive referendum requirements of Town Law: requesting a reserve fund transfer from the Town Hall Equipment Reserve Fund for a AINVR – VAL Server and Installation for the cameras at the Transfer Station for an amount not to exceed \$6,300.00, the equipment is working off of proprietary software and existing system from Avigilon to be evaluated as a best value in compliance with the Town of Skaneateles Procurement Policy.

Transfer Station Paint Collection Contract: Supervisor Aaron reviewed the Paint Collection Contract. The program is through the New York State DEC and called the “NYS Postconsumer Paint Collection Program”. This would allow residents to drop off paint at the Transfer Station and not have to wait for the Town to hold a Household Hazardous Waste Day.

Supervisor Aaron stated Attorney Smith had reviewed the contract. This paint collection program is offered through the State of New York. Councilor Legg stated this contract is different than other contracts. The Town insurance is provided to Paintcare indemnifying them and their vendors.

Attorney Smith stated Paintcare is asking for indemnification but they will not be coming on Town property. Their contracted haulers would be entering Town property to pick up, the haulers would indemnify Paintcare and the Town. We need to make sure the Town receives copies of these contracts with the haulers and their insurance.

Councilor Legg stated Paintcare would train the Town employees how to dispose paint into the containers provided. This would be collected at no charge to the Town or residents. The program is funded by the surcharge charged when paint is purchased.

On a motion of Councilor Alexander, seconded by Councilor Tucker and with unanimous (5-0) affirmation of the Town Board, authorization was given to sign the contract with Paintcare for paint removal at the Town of Skaneateles Transfer Station.

Announcements/Correspondence/Updates

▪ *Skaneateles Lake and Watershed 2021 Annual Report:* Supervisor Aaron announced the Board was in receipt of the 2021 Skaneateles Lake and Watershed Annual Report. This would be posted on the Town of Skaneateles website.

- *Shredding Day at the Transfer Station – April 23, 2022:* supervisor Aaron announced the Town would be holding a “Shred Day” at the Transfer Station for Town residents Transfer Station permit holders, from 9:00 a.m. to noon on Saturday April 23, 2022.
- *Swap Shop Opening at the Transfer Station – April 23, 2022:* Supervisor Aaron announced the “Swap Shop” would be starting for the season at the Transfer Station on April 23, 2022, from 9:00 a.m. -2:00 p.m.
- *NYS DOT Speed Limit Reduction – Chapman Road:* Supervisor Aaron announced the NYS DOT Town Hall sent notification to the Town that they determined it would be appropriate at this time to reduce the speed on Chapman Road to forty-five mph. She stated this is good news. Highway Superintendent Dobrovosky would provide the new signage.

Public Comment: No comments

Budget Amendments: No Budget Amendments

Cost of Edmunds GovTech annual contract

Abstract #22-08: On a motion of Councilor Alexander, seconded by Councilor Tucker and with unanimous (5-0) affirmation of the Town Board vouchers #22-0417 - #22-0511 were authorized from the following funds:

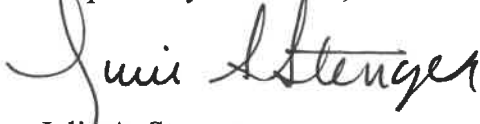
General Fund:	\$ 95,449.49	Highway:	\$ 21,810.52
Water:	\$ 22,689.58	Part Town:	\$ 9,365.99
T&A:	\$ 785.79	Sewer:	\$ 1,269.29
Highway PT	\$ 2,267.34		
TOTAL:	\$ 153,638.00		

Executive Session: On a motion of Councilor Dove, seconded by Councilor Tucker and with unanimous (5-0) affirmation of the Town Board the meeting was adjourned to Executive Session at 7:50 p.m. for attorney advice and discussion of personnel.

On a motion of Councilor Legg, seconded by Councilor Tucker the meeting was returned to open session at 8:30 p.m.

On a motion of Councilor Alexander, seconded by Councilor Dove and with unanimous (5-0) affirmation of the Town Board the meeting was adjourned at 8:30 p.m.

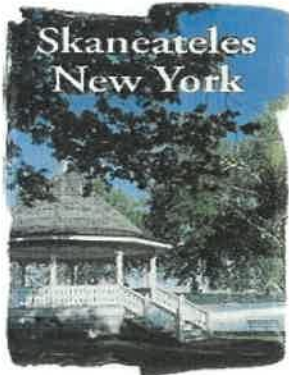
Respectfully Submitted,


 Julie A. Stenger
 Town Clerk

Town of Skaneateles
Animal Control

24 Jordan Street
Skaneateles NY 13152

Phone: 315-575-3563
Fax: 315-685-4785



Activity Report January/February/March – 2022

- 1) 01/03/2022 – Meghan Holden – 315-685-2488/315-406-6044 – Concerned about a Jack Russell dog tied up outside at 4657 Jordan Rd. Dog owned by Nancy Dones; 315-401-2371 – Dog has outside shelter, did not appear to be in distress – Dog brought back indoors by Nancy.
- 2) 01/05/2022 - Spoke with AG & Markets Investigator Paulina – Annual Inspection scheduled for January 25th, 2022 at 1:00pm
- 3) 01/05/2022 – 911 – Found Dog on Jordan Rd – Owner’s Daughter located and retrieved dog
- 4) 01/07/2022 – Checked the Charlie Major Nature Trail and Austin Park for Leash Law Violations – None Observed
- 5) 01/11/2022 – Peggy Stanton – 315-857-3027 – Repot of a Golden Retriever or Yellow Lab looking dog tied up outside of 873 Crow Hill Rd for the past hour –
- 6) 01/11/2022 – Followed up with owner of above dog at 873 Crow Hill Rd, Gail Surdam – 315-685-7438 - She states her dog ‘Jacks’ is part husky and is unaffected by the cold temperatures. Surdam further states, that on the side of the house, she has a dog/house shelter for Jacks to get out of the snow, but chooses not to use it and whenever she lets Jacks in the house, he just goes out the ‘doggy-door’ and lays in the snow.
- 7) 01/11/2022 – Re-contacted Peggy Stanton and advised on findings
- 8) 01/14/2022 – Marybeth Mazur – Camillus – 315-256-1255 – Observed a Black Lab Shepherd mix running loose – could not locate
- 9) 01/16/2022 – Bernese Mountain Dog found on West Lake Rd – Owner located
- 10) 01/18/2022 – Ellie – 315-263-2067 Missing Golden Retriever – Located

- 11) 01/18/2022 – Report of a dead dog on Rte #41A – Looks like hit may have been hit by a NYS snow plow truck – owner of dog located
- 12) 01/23/2022 – Chris Sofranko – 4280 Jordan Rd – 315-246-8684 – Report of a possible abandoned dog/Animal Cruelty situation that may be ongoing at the Hunt residence at 4082 Jordan Rd – (Hunts involved in a domestic dispute over a week ago and have not been at the house since)
- 13) 01/23/2022 – 911 – Received another call regarding the above possible animal cruelty
- 14) 01/23/2022 – Contacted Finger Lakes SPCA Animal Cruelty Officer Odesa – will meet with Deputy Charlie Atieth who is on scene and ascertain status of dog –
- 15) 01/23/2022 – Call back from Deputy Atieth. Dog had bowls of fresh water and food, and the inside of the home was warm. No Cruelty situation in progress. Arrangements made for a relation to the Hunt's to take dog within the next day or two.
- 16) 01/24/2022 – Met with Paulina Renggli with NYS Ag & Markets for DCO Annual Inspection of Operations
- 17) 01/27/2022 – Serena Hamel – 172 E Genesee St – 315-992-4195 – Lost small white/gray long haired dog – located
- 18) 01/27/2022 – Grotche Christenson – 2314 W Lake Rd – 315-415-9416 – Found Chocolate Lab wearing an orange reflective collar - located owner on Hencoop Rd – Dobrovosky
- 19) 01/28/2022 – Mary Buttolph – 103 E Lake Rd – Missing her small dog 'Teddy' that ran off last night – Advised I have not received any calls from someone finding the same
- 20) 01/28/2022 – Cynthia Haven – 315-420-2550 – Reporting a very large Tan dog in the road Pork St near E lake Rd
- 21) 01/28/2022 – Tamara Williams – 3255 E Lake Rd – 315-604-0981 – Reporting a very Large Tan dog tied up outside in the cold
- 22) 01/28/2022 – Contacted owner of 3255 E Lake Rd – Lou Bottega – 315-863-5466 – Bottega states, dog belongs to his friend Kevin Pembridge.
- 23) 01/28/2022 – Contacted Kevin Pembridge – 315-454-7997 – Pembridge states that after he left for work, his dog must have escaped his house nearby on Pork St and walked to Bottega's, where it was tied up until Pembridge could leave work and retrieve his dog. Pembridge said that he would be there to retrieve the dog within the hour.
- 24) 01/28/2022 – Re-contacted Tamara Williams and advised of the above
- 25) 01/29/2022 – Julie Peterson McLwain – Report of a dead Yellow cat on the side of the road near 3052 East Lake Rd – Advised I do not remove deceased animals
- 26) 02/02/2022 – Spoke with Carol Russel at the Finger Lakes SPCA
- 27) 02/05/2022 – Mary Mackey – Black/White dog loose on Rte 41a in Mandana – Could not locate
- 28) 02/07/2022 – Alissa Paniccia – 315-506-0878 – Found Yellow lab with red collar – Owner located at 1597 Van Camp Rd
- 29) 02/12/2022 – Billy Andrews – 2785 Giles Rd – Found tiger cat in his front yard – (due to the late hour; will pick up in the morning and take to the SPCA)
- 30) 02/13/2022 – Received a call from Andrews – States the does not and has not moved since last night – believes it may have been struck by a vehicle and is injured. Advised I cannot take ill or injured animals to the SPCA and that I will contact Dr. Nichols for an evaluation and pick up the cat when he is available to examine the same
- 31) 02/13/2022 – Contacted Dr. Nichols – ok to bring in the cat

- 32) 02/13/2022 – Picked up cat at the Andrews residence and took to Dr. Nichols – it was determined that the cat had a broken back and needed to be euthanized.
- 33) 02/14/2022 – Bill Whitter – 2227 West Lake Rd – 315-727-7829 – Lost older Chocolate Lab – Located
- 34) 02/19/2022 – Carol Russel FLSPCA – Message left for copies of last quarters Seizure Reports
- 35) 02/20/2022 – Emailed Russell requested Seizure Reports from 10/23/2021 and 12/05/2021
- 36) 02/27/2022 – Abby Paine – 315-420-4356 – Called reporting a loose yellow lab running in the road on New Seneca Turnpike
- 37) 03/01/2022 – Tamara Williams – 315-604-0981 – Reporting that the Pembridge dog is tied up outside 3255 E Lake Rd again.
- 38) 03/02/2022 – Contacted Pembridge – He stated he has had extensive conversations with Williams and explained to her he is in the process of building an outdoor shelter for the dog; photo's provided for verification
- 39) 03/02/2022 – Contacted Williams – is satisfied with her recent conversations with Pembridge
- 40) 03/03/2022 – Joe Picciano – 3912 Center St Rd – 315-685-8587 – Questions regarding his neighbor leaving their dog outside during the day – advised
- 41) 03/03/2022 – Unknown caller reporting a dog at 873 Crow Hill Rd has been tied up outside for a prolonged period of time – I advised caller that was I was well acquainted with that dog belonging to Gail Surdam (see call from 01/11/2022) and explained the circumstances - satisfied
- 42) 03/07/2022 – Sandra Jennings – 4850 Jordan Rd – 315-685-6579 – Reporting a black German Shepherd from 4810 Jordan Rd ran up and starting nipping at her small Maltese mix dog as she walked by the house yesterday afternoon – no injuries to her dog- I asked if Jennings wanted to sign a complaint in Violation of Town Ordinance for running off property. Jennings declined.
- 43) 03/08/2022 – 4810 Jordan Rd- 315-406-2608 - I spoke with Kathryn McGohan, owner of the above black Shepherd – McGohan advised that the Shepherd ran outdoors without the invisible fence collar on and ran up to the Jennings dog before she could respond. We discussed the consequence and liability.
- 44) 03/11/2022 – Patrick Bergan – 8 Eastern Pkwy T/Sennett – 315-252-2938 – Found dog on Eastern Parkway – I advised it was outside my area of employment. Bergan said he contacted the City of Auburn, who gave him the Town of Sennett's number, who in turn gave him my number. I advised that never should have been done. I gave him the number for the T/Sennett Dog Control Number.
- 45) 03/11/2022 – Contacted Town of Sennett Clerk and advised of the above that I am not the DCO Contact for their town and that Carl Collier with the Finger Lakes Lakes Dog Protection Agency is.
- 46) 03/15/2022 – John Priest - 1787 Russel's Landing – Woodchuck problem – advised to contact Finger Lakes Wildlife for removal
- 47) 03/16/2022 – Mike Kubeja – 1713 Parliament Place – Squirrel problem – advised to contact Finger Lakes Wildlife for removal

- 48) 03/17/2022 – Carol Delano – 4001 Jordan Rd - 315-685-5205 – Lost her white/gray/tan Yorkie Maltese Dog Benji advised I have not received any calls from someone finding the same
- 49) 03/22/2022 – Chris Gurly – 51 Leitch Ave – 315-515-8548 – Lost White Golden Doodle – located
- 50) 03/29/2022 – Diane McCarron – 31 Orchard Rd – 315-685-0338 – Bat Problem in the basement – advised to contact Finger Lakes Wildlife for removal

Respectfully Submitted;
David J Wawro/DCO

TOWN OF SKANEATELES

Skaneateles, New York

EXECUTIVE SUMMARY

**For the Year Ended
December 31, 2021**

NO ASSURANCE IS PROVIDED ON THESE FINANCIAL STATEMENTS

TOWN OF SKANEATELES

EXECUTIVE SUMMARY OF 2021 AUDIT REPORT AND FINDINGS

Basic Financial Statements

Independent Auditors' Report on Basic Financial Statements

Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards*

Communication With Those Charged With Governance at the Conclusion of the Audit

Management Comment Letter

Description of Report and Findings

Qualified opinion on the Town of Skaneateles' (the Town) basic financial statements for the year ended December 31, 2021, due to not adopting GASB Statement No. 75.

Report on the Town's compliance with laws and regulations that may have a direct and material effect on the basic financial statements and on the Town's internal control structure, policies, and procedures based on the auditors' understanding of the internal control structure and assessment of control risk obtained as part of the audit of the basic financial statements. This report identified **no material internal control weaknesses at the financial statement level.**

A letter that specifically addresses certain required communications to the Town Board in accordance with professional standards. There were **no comments of concern** to be reported regarding the following:

- Qualitative Aspects of Accounting Practices
- Difficulties Encountered in Performing the Audit
- Corrected and Uncorrected Misstatements
- Disagreements with Management
- Management Representations
- Management Consultations with Other Independent Accountants
- Other Audit Findings or Issues
- Other Matters

A separate management comment letter dated _____, 2022 has been issued that describes upcoming changes in accounting standards and other matters.

TOWN OF SKANEATELES

FOUR YEAR FINANCIAL STATEMENT ANALYSIS

GENERAL TOWN-WIDE FUND AS OF DECEMBER 31,

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
ASSETS				
Cash and Cash Equivalents	\$ 2,737,792	\$ 2,291,993	\$ 1,817,651	\$ 2,085,094
Other Assets	317,697	354,326	293,288	278,292
Total Assets	\$ 3,055,489	\$ 2,646,319	\$ 2,110,939	\$ 2,363,386
LIABILITIES				
Accounts Payable and Accruals	\$ 672,707	\$ 739,730	\$ 208,472	\$ 159,066
Total Liabilities	672,707	739,730	208,472	159,066
FUND BALANCES				
Nonspendable	20,999	11,088	20,386	28,492
Restricted	1,355,356	1,307,411	1,264,731	1,137,295
Assigned	200,000	325,900	200,000	135,000
Unassigned	806,427	263,090	417,350	903,533
Total Fund Balance	2,382,782	1,906,589	1,902,467	2,204,320
Total Liabilities and Fund Balance	\$ 3,055,489	\$ 2,646,319	\$ 2,110,939	\$ 2,363,386

GENERAL PART-TOWN FUND AS OF DECEMBER 31,

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
ASSETS				
Cash and Cash Equivalents	\$ 1,012,867	\$ 981,799	\$ 976,602	\$ 968,136
Other Assets	14,244	9,224	7,175	10,553
Total Assets	\$ 1,027,111	\$ 991,023	\$ 983,777	\$ 978,689
LIABILITIES				
Accounts Payable and Accruals	\$ 23,048	\$ 23,333	\$ 24,397	\$ 16,544
Total Liabilities	23,048	23,333	24,397	16,544
FUND BALANCES				
Nonspendable	3,389	3,077	3,506	8,463
Assigned	70,000	45,000	70,000	40,000
Unassigned	930,674	919,613	885,874	913,682
Total Fund Balance	1,004,063	967,690	959,380	962,145
Total Liabilities and Fund Balance	\$ 1,027,111	\$ 991,023	\$ 983,777	\$ 978,689

Note: Abstracted from Audited Financials. See Audit Reports for Complete Information.

TOWN OF SKANEATELES

FOUR YEAR FINANCIAL STATEMENT ANALYSIS

GENERAL TOWN-WIDE FUND FOR THE YEAR ENDED DECEMBER 31,

	2021	2020	2019	2018
REVENUES				
Real Property Taxes and Tax Items	\$ 2,013,766	\$ 1,946,714	\$ 1,862,962	\$ 1,785,419
State Sources	540,344	477,259	339,545	299,663
Other	539,401	218,512	233,080	212,042
Total Revenues	3,093,511	2,642,485	2,435,587	2,297,124
EXPENDITURES AND OTHER USES				
General Governmental Support	757,771	793,446	665,416	653,086
Home and Community Services	672,298	780,993	640,480	534,374
Employee Benefits	382,049	345,931	346,482	344,162
Other	805,200	717,993	1,085,062	600,916
Total Expenditures and Other Uses	2,617,318	2,638,363	2,737,440	2,132,538
Change in Fund Balance	\$ 476,193	\$ 4,122	\$ (301,853)	\$ 164,586

GENERAL PART-TOWN FUND FOR THE YEAR ENDED DECEMBER 31,

	2021	2020	2019	2018
REVENUES				
Real Property Taxes and Tax Items	\$ 147,108	\$ 151,544	\$ 150,962	\$ 148,326
State Sources	7,068	7,068	7,068	7,069
Other	191,813	142,397	139,154	129,356
Total Revenues	345,989	301,009	297,184	284,751
EXPENDITURES AND OTHER USES				
Home and Community Services	223,508	206,449	212,807	182,049
Other	86,108	86,250	87,142	81,130
Total Expenditures and Other Uses	309,616	292,699	299,949	263,179
Change in Fund Balance	\$ 36,373	\$ 8,310	\$ (2,765)	\$ 21,572

Note: Abstracted from Audited Financials. See Audit Reports for Complete Information.

TOWN OF SKANEATELES

FOUR YEAR FINANCIAL STATEMENT ANALYSIS

HIGHWAY TOWN-WIDE FUND AS OF DECEMBER 31,

	2021	2020	2019	2018
ASSETS				
Cash and Cash Equivalents	\$ 593,136	\$ 520,902	\$ 721,342	\$ 491,149
Other Assets	5,375	27,760	31,018	190
Total Assets	\$ 598,511	\$ 548,662	\$ 752,360	\$ 500,249
LIABILITIES				
Accounts Payable and Accruals	\$ 35,916	\$ 35,849	\$ 303,017	\$ 24,627
Total Liabilities	35,916	35,849	303,017	24,627
FUND BALANCES				
Nonspendable	5,375	2,760	6,018	9,100
Restricted	381,578	404,876	443,325	333,150
Assigned	175,642	105,877	-	133,372
Total Fund Balance	562,595	512,813	449,343	475,622
Total Liabilities and Fund Balance	\$ 598,511	\$ 548,662	\$ 752,360	\$ 500,249

HIGHWAY PART-TOWN FUND AS OF DECEMBER 31,

	2021	2020	2019	2018
ASSETS				
Cash and Cash Equivalents	\$ 880,432	\$ 771,423	\$ 733,171	\$ 717,323
Other Assets	7,505	4,565	9,880	10,600
Total Assets	\$ 887,937	\$ 775,988	\$ 743,051	\$ 727,923
LIABILITIES				
Accounts Payable and Accruals	\$ 16,946	\$ 39,249	\$ 42,131	\$ 17,530
Total Liabilities	16,946	39,249	42,131	17,530
FUND BALANCES				
Nonspendable	5,997	2,370	6,753	8,731
Assigned	864,994	734,369	694,167	701,662
Total Fund Balance	870,991	736,739	700,920	710,393
Total Liabilities and Fund Balance	\$ 887,937	\$ 775,988	\$ 743,051	\$ 727,923

Note: Abstracted from Audited Financials. See Audit Reports for Complete Information.

TOWN OF SKANEATELES

FOUR YEAR FINANCIAL STATEMENT ANALYSIS

HIGHWAY TOWN-WIDE FUND FOR THE YEAR ENDED DECEMBER 31,

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
REVENUES AND OTHER FINANCING SOURCES				
Real Property Taxes and Tax Items	\$ 370,460	\$ 369,277	\$ 371,900	\$ 430,235
Other	<u>161,797</u>	<u>192,968</u>	<u>304,061</u>	<u>302,683</u>
Total Revenues and Other Financing Sources	<u>532,257</u>	<u>562,245</u>	<u>675,961</u>	<u>732,918</u>
EXPENDITURES				
Transportation and Employee Benefits	<u>482,475</u>	<u>498,775</u>	<u>702,240</u>	<u>477,273</u>
Change in Fund Balance	<u>\$ 49,782</u>	<u>\$ 63,470</u>	<u>\$ (26,279)</u>	<u>\$ 255,645</u>

HIGHWAY PART-TOWN FUND FOR THE YEAR ENDED DECEMBER 31,

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
REVENUES				
Real Property Taxes and Tax Items	\$ 42,577	\$ 411,915	\$ 410,444	\$ 407,930
State Sources	<u>181,178</u>	<u>101,461</u>	<u>128,190</u>	<u>324,561</u>
Other	<u>3,683</u>	<u>6,154</u>	<u>14,991</u>	<u>6,760</u>
Total Revenues	<u>597,438</u>	<u>519,530</u>	<u>553,625</u>	<u>739,251</u>
EXPENDITURES				
Transportation and Employee Benefits	<u>463,186</u>	<u>483,711</u>	<u>563,098</u>	<u>604,527</u>
Change in Fund Balance	<u>\$ 134,252</u>	<u>\$ 35,819</u>	<u>\$ (9,473)</u>	<u>\$ 134,724</u>

Note: Abstracted from Audited Financials. See Audit Reports for Complete Information.

TOWN OF SKANEATELES

FOUR YEAR FINANCIAL STATEMENT ANALYSIS

PROPRIETARY FUND - MUNICIPAL WATER FUND AS OF DECEMBER 31,

	2021	2020	2019	2018
ASSETS				
Cash and Cash Equivalents	\$ 186,134	\$ 233,396	\$ 80,980	\$ 38,792
Capital Assets, Net	500,428	539,027	577,626	587,639
Other Assets	53,025	54,110	57,271	52,539
Total Assets	739,587	826,533	715,877	688,370
DEFERRED OUTFLOWS OF RESOURCES				
	65,294	61,451	17,069	-
LIABILITIES				
Accounts Payable and Accruals	75,947	25,592	13,991	21,761
Bonds Payable	155,794	223,300	259,400	295,500
Other Liabilities	18,720	63,513	134,989	123,500
Total Liabilities	250,461	312,405	408,380	440,761
DEFERRED INFLOWS OF RESOURCES				
	66,609	1,148	4,294	-
NET POSITION				
Net Investment in Capital Assets	344,634	315,727	318,226	301,539
Restricted	27,987	22,978	12,949	11,561
Unrestricted (Deficit)	115,190	213,535	(10,903)	(65,491)
Total Net Position	\$ 487,811	\$ 552,240	\$ 320,272	\$ 247,609

PROPRIETARY FUND - MUNICIPAL SEWER FUND AS OF DECEMBER 31,

	2021	2020	2019	2018
ASSETS				
Cash and Cash Equivalents	\$ 75,235	\$ 80,191	\$ 56,199	\$ 60,630
Other Assets	1,250	1,098	31,159	30,557
Total Assets	76,485	81,289	87,358	91,187
LIABILITIES				
Accounts Payable and Accruals	1,446	1,979	1,925	1,936
NET POSITION				
Restricted	5,427	5,425	5,413	5,364
Unrestricted	69,612	73,885	80,020	83,887
Total Net Position	\$ 75,039	\$ 79,310	\$ 85,433	\$ 89,251

Note: Abstracted from Audited Financials. See Audit Reports for Complete Information.

TOWN OF SKANEATELES

FOUR YEAR FINANCIAL STATEMENT ANALYSIS

PROPRIETARY FUND - MUNICIPAL WATER FUND FOR THE YEAR ENDED DECEMBER 31,

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
REVENUES				
Revenue from Operations	\$ 433,016	\$ 567,755	\$ 402,557	\$ 414,401
Other (Expenses) Revenues	(5,894)	292	588	623
Total Revenues	<u>427,122</u>	<u>568,047</u>	<u>403,145</u>	<u>415,024</u>
EXPENSES				
Operations and Maintenance	438,812	239,004	210,985	244,268
Employee Benefits	45,546	50,833	35,759	
Depreciation and Interest	38,599	46,242	81,630	88,531
Total Expenses	<u>522,957</u>	<u>336,079</u>	<u>327,474</u>	<u>332,799</u>
Change in Net Position	<u>\$ (95,835)</u>	<u>\$ 231,968</u>	<u>\$ 75,671</u>	<u>\$ 82,225</u>

PROPRIETARY FUND - MUNICIPAL SEWER FUND FOR THE YEAR ENDED DECEMBER 31,

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
REVENUES				
Revenue from Operations	16,227	\$ 17,694	\$ 17,765	\$ 18,759
Other Revenues	32	138	514	46
Total Revenues	<u>16,259</u>	<u>17,832</u>	<u>18,279</u>	<u>18,805</u>
EXPENSES				
Operations and Maintenance	20,530	23,955	23,839	23,839
Total Expenses	<u>20,530</u>	<u>23,955</u>	<u>23,839</u>	<u>23,839</u>
Change in Net Position	<u>\$ (4,271)</u>	<u>\$ (6,123)</u>	<u>\$ (5,560)</u>	<u>\$ (5,034)</u>

Note: Abstracted from Audited Financials. See Audit Reports for Complete Information.

TOWN OF SKANEATELES

EXECUTIVE SUMMARY OF 2021 AUDIT

AUDIT FOCUS/REPORTING OBJECTIVES

Financial Statements

- * Management's Discussion and Analysis
- * Government-Wide Financial Statements
- * Governmental Fund Financial Statements
- * Notes to Financial Statements
- * Budgetary Comparison Schedules
- * Required Supplementary Information

AUDIT APPROACH

- * Preliminary Planning
- * Consideration of Internal Control Structure
- * Tests of Controls
- * Tests of Compliance With Laws and Regulations
- * Substantive Testing of Financial Information

AUDIT REPORTS

- 1) Report on Financial Statements
- 2) Report on Internal Control Over Financial Reporting and on Compliance and Other Matters

UNDERSTANDING THE TOWN'S OPERATIONS

- * Services Provided
- * Assessment of Accounting and Reporting System
- * Nature of Activities
- * Special Reporting Requirements
- * Nature of Compliance Requirements
- * Assessment of Management

FACTORS AFFECTING THE SCOPE OF TESTING

- * Effectiveness of Overall Financial Controls
- * Qualifications of Key Personnel
- * Appropriate Segregation of Duties
- * Budget Administration
- * Ability to Issue Timely and Accurate Financial Reports

CONSIDERATION OF INTERNAL CONTROL STRUCTURE

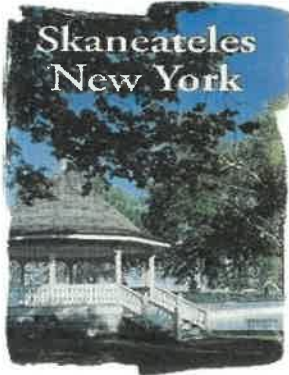
- * Ability to Demonstrate Compliance With Laws and Regulations
- * Effectiveness of Budget Process
- * Accuracy and Comprehensiveness of Internal Reporting
- * Existence of Adequate Policies and Procedures

NO ASSURANCES PROVIDED ON THESE FINANCIAL STATEMENTS

Town of Skaneateles
Animal Control

24 Jordan Street
Skaneateles NY 13152

Phone: 315-575-3563
Fax: 315-685-4785



Activity Report January/February/March – 2022

- 1) 01/03/2022 – Meghan Holden – 315-685-2488/315-406-6044 – Concerned about a Jack Russell dog tied up outside at 4657 Jordan Rd. Dog owned by Nancy Dones; 315-401-2371 – Dog has outside shelter, did not appear to be in distress – Dog brought back indoors by Nancy.
- 2) 01/05/2022 - Spoke with AG & Markets Investigator Paulina – Annual Inspection scheduled for January 25th, 2022 at 1:00pm
- 3) 01/05/2022 – 911 – Found Dog on Jordan Rd – Owner’s Daughter located and retrieved dog
- 4) 01/07/2022 – Checked the Charlie Major Nature Trail and Austin Park for Leash Law Violations – None Observed
- 5) 01/11/2022 – Peggy Stanton – 315-857-3027 – Rept of a Golden Retriever or Yellow Lab looking dog tied up outside of 873 Crow Hill Rd for the past hour –
- 6) 01/11/2022 – Followed up with owner of above dog at 873 Crow Hill Rd, Gail Surdam – 315-685-7438 - She states her dog ‘Jacks’ is part husky and is unaffected by the cold temperatures. Surdam further states, that on the side of the house, she has a dog/house shelter for Jacks to get out of the snow, but chooses not to use it and whenever she lets Jacks in the house, he just goes out the ‘doggy-door’ and lays in the snow.
- 7) 01/11/2022 – Re-contacted Peggy Stanton and advised on findings
- 8) 01/14/2022 – Marybeth Mazur – Camillus – 315-256-1255 – Observed a Black Lab Shepherd mix running loose – could not locate
- 9) 01/16/2022 – Bernese Mountain Dog found on West Lake Rd – Owner located
- 10) 01/18/2022 – Ellie – 315-263-2067 Missing Golden Retriever – Located

- 11) 01/18/2022 – Report of a dead dog on Rte #41A – Looks like hit may have been hit by a NYS snow plow truck – owner of dog located
- 12) 01/23/2022 – Chris Sofranko – 4280 Jordan Rd – 315-246-8684 – Report of a possible abandoned dog/Animal Cruelty situation that may be ongoing at the Hunt residence at 4082 Jordan Rd – (Hunts involved in a domestic dispute over a week ago and have not been at the house since)
- 13) 01/23/2022 – 911 – Received another call regarding the above possible animal cruelty
- 14) 01/23/2022 – Contacted Finger Lakes SPCA Animal Cruelty Officer Odesa – will meet with Deputy Charlie Atieth who is on scene and ascertain status of dog –
- 15) 01/23/2022 – Call back from Deputy Atieth. Dog had bowls of fresh water and food, and the inside of the home was warm. No Cruelty situation in progress. Arrangements made for a relation to the Hunt's to take dog within the next day or two.
- 16) 01/24/2022 – Met with Paulina Renggli with NYS Ag & Markets for DCO Annual Inspection of Operations
- 17) 01/27/2022 – Serena Hamel – 172 E Genesee St – 315-992-4195 – Lost small white/gray long haired dog – located
- 18) 01/27/2022 – Grotche Christenson – 2314 W Lake Rd – 315-415-9416 – Found Chocolate Lab wearing an orange reflective collar - located owner on Hencoop Rd – Dobrovosky
- 19) 01/28/2022 – Mary Buttolph – 103 E Lake Rd – Missing her small dog 'Teddy' that ran off last night – Advised I have not received any calls from someone finding the same
- 20) 01/28/2022 – Cynthia Haven – 315-420-2550 – Reporting a very large Tan dog in the road Pork St near E lake Rd
- 21) 01/28/2022 – Tamara Williams – 3255 E Lake Rd – 315-604-0981 – Reporting a very Large Tan dog tied up outside in the cold
- 22) 01/28/2022 – Contacted owner of 3255 E Lake Rd – Lou Bottega – 315-863-5466 – Bottega states, dog belongs to his friend Kevin Pembridge.
- 23) 01/28/2022 – Contacted Kevin Pembridge – 315-454-7997 – Pembridge states that after he left for work, his dog must have escaped his house nearby on Pork St and walked to Bottega's, where it was tied up until Pembridge could leave work and retrieve his dog. Pembridge said that he would be there to retrieve the dog within the hour.
- 24) 01/28/2022 – Re-contacted Tamara Williams and advised of the above
- 25) 01/29/2022 – Julie Peterson McLwain – Report of a dead Yellow cat on the side of the road near 3052 East Lake Rd – Advised I do not remove deceased animals
- 26) 02/02/2022 – Spoke with Carol Russel at the Finger Lakes SPCA
- 27) 02/05/2022 – Mary Mackey – Black/White dog loose on Rte 41a in Mandana – Could not locate
- 28) 02/07/2022 – Alissa Paniccia – 315-506-0878 – Found Yellow lab with red collar – Owner located at 1597 Van Camp Rd
- 29) 02/12/2022 – Billy Andrews – 2785 Giles Rd – Found tiger cat in his front yard – (due to the late hour; will pick up in the morning and take to the SPCA)
- 30) 02/13/2022 – Received a call from Andrews – States the does not and has not moved since last night – believes it may have been struck by a vehicle and is injured. Advised I cannot take ill or injured animals to the SPCA and that I will contact Dr. Nichols for an evaluation and pick up the cat when he is available to examine the same
- 31) 02/13/2022 – Contacted Dr. Nichols – ok to bring in the cat

- 32) 02/13/2022 – Picked up cat at the Andrews residence and took to Dr. Nichols – it was determined that the cat had a broken back and needed to be euthanized.
- 33) 02/14/2022 – Bill Whitter – 2227 West Lake Rd – 315-727-7829 – Lost older Chocolate Lab – Located
- 34) 02/19/2022 – Carol Russel FLSPCA – Message left for copies of last quarters Seizure Reports
- 35) 02/20/2022 – Emailed Russell requested Seizure Reports from 10/23/2021 and 12/05/2021
- 36) 02/27/2022 – Abby Paine – 315-420-4356 – Called reporting a loose yellow lab running in the road on New Seneca Turnpike
- 37) 03/01/2022 – Tamara Williams – 315-604-0981 – Reporting that the Pembridge dog is tied up outside 3255 E Lake Rd again.
- 38) 03/02/2022 – Contacted Pembridge – He stated he has had extensive conversations with Williams and explained to her he is in the process of building an outdoor shelter for the dog; photo's provided for verification
- 39) 03/02/2022 – Contacted Williams – is satisfied with her recent conversations with Pembridge
- 40) 03/03/2022 – Joe Picciano – 3912 Center St Rd – 315-685-8587 – Questions regarding his neighbor leaving their dog outside during the day – advised
- 41) 03/03/2022 – Unknown caller reporting a dog at 873 Crow Hill Rd has been tied up outside for a prolonged period of time – I advised caller that was I was well acquainted with that dog belonging to Gail Surdam (see call from 01/11/2022) and explained the circumstances - satisfied
- 42) 03/07/2022 – Sandra Jennings – 4850 Jordan Rd – 315-685-6579 – Reporting a black German Shepherd from 4810 Jordan Rd ran up and starting nipping at her small Maltese mix dog as she walked by the house yesterday afternoon – no injuries to her dog- I asked if Jennings wanted to sign a complaint in Violation of Town Ordinance for running off property. Jennings declined.
- 43) 03/08/2022 – 4810 Jordan Rd- 315-406-2608 - I spoke with Kathryn McGohan, owner of the above black Shepherd – McGohan advised that the Shepherd ran outdoors without the invisible fence collar on and ran up to the Jennings dog before she could respond. We discussed the consequence and liability.
- 44) 03/11/2022 – Patrick Bergan – 8 Eastern Pkwy T/Sennett – 315-252-2938 – Found dog on Eastern Parkway – I advised it was outside my area of employment. Bergan said he contacted the City of Auburn, who gave him the Town of Sennett's number, who in turn gave him my number. I advised that never should have been done. I gave him the number for the T/Sennett Dog Control Number.
- 45) 03/11/2022 – Contacted Town of Sennett Clerk and advised of the above that I am not the DCO Contact for their town and that Carl Collier with the Finger Lakes Lakes Dog Protection Agency is.
- 46) 03/15/2022 – John Priest - 1787 Russel's Landing – Woodchuck problem – advised to contact Finger Lakes Wildlife for removal
- 47) 03/16/2022 – Mike Kubeja – 1713 Parliament Place – Squirrel problem – advised to contact Finger Lakes Wildlife for removal

- 48) 03/17/2022 – Carol Delano – 4001 Jordan Rd - 315-685-5205 – Lost her white/gray/tan Yorkie Maltese Dog Benji advised I have not received any calls from someone finding the same
- 49) 03/22/2022 – Chris Gurly – 51 Leitch Ave – 315-515-8548 – Lost White Golden Doodle – located
- 50) 03/29/2022 – Diane McCarron – 31 Orchard Rd – 315-685-0338 – Bat Problem in the basement – advised to contact Finger Lakes Wildlife for removal

Respectfully Submitted;
David J Wawro/DCO