PLYMOUTH TOWN BOARD MEETING
OCTOBER 15, 2024
6:30PM

PRESENT: Supervisor Patricia Murray
Councilperson Kathryn Clemens
Councilperson Ray Elsworth
Councilperson Robert Oehme
One Councilperson's Seat was Vacant
Highway Superintendent Louis Redenback

Supervisor Murray led in the Pledge to the Flag.
She asked the Board if there were any corrections or additions to the minutes of the June 27th, August 12, September 9, September 19, the September 26, or the October 3, 2024 minutes. There were none. Mrs. Clemens made a motion to accept all of the above mentioned minutes. Mr. Oehme seconded the motion. The Board was polled and the motion was passed with four yeses and no nos. One Councilperson's seat was vacant.

Ms. Murray said Mrs. Ray was not able to make the meeting.
Ms. Murray said she had three resolutions to present to the Board. They had been posted on the website for the public to read. Ms. Murray asked Mrs. Clemens to read the first one. Resolution #31 of 2024 Public Hearing resolved that Local Law #1 of the year 2024 of the Town of Plymouth to Override the Tax Levy Limit for the fiscal year 2025 and that the Town Clerk will advertise the holding of a Public Hearing by

the Town Board on Thursday, October 24, 2024 at 6:00 at the Town Hall. Mrs. Clemens so moved. Mr. Elsworth seconded the motion. The Board was polled and the resolution was passed with four yeses and no nos. One Councilperson's seat was vacant.

Mr. Oehme read Resolution #32 which resolved that the Town Board of the Town of Plymouth having previously approved the 2022 expenditures of the American Rescue Plan money for replacing the existing Highway garage and offering premium pay has determined not to do so. The Board has decided to use the remaining amount of ARP money ($34,459.39) to offset part of the 2024 Highway Department expenses for social security, health insurance and payroll. Mr. Oehme so moved. Mrs. Clemens seconded the motion. The Board was polled and the resolution was passed with four yeses and no nos. One Councilperson's seat was vacant.

Mrs. Clemens read Resolution #33 of 2024 for the recommended budget adjustments. Mrs. Clemens so moved. Mr. Elsworth seconded the motion. The Board was polled and the motion was passed with four yeses and no nos. One Councilperson's seat was vacant.

Mrs. Clemens made a motion to pay $199,000.00 on the RAN loan. Mr. Oehme seconded the motion. The Board was polled and the motion was passed with four yeses and no nos. One Councilperson's seat was vacant.

Mrs. Clemens reported on the recent audit of the Chief Fiscal Officer, the Tax Collector and the Town Clerk's office. Suggestions were made to all.

DOG CONTROL OFFICER'S REPORT: Mr. Brian Franklin was absent, so Ms. Murray read his report:

- 9/17/2024 Dog at large on Travis Road
- 9/22/2024 Dog on neighbor's property on Travis Road
- 9/26/2024 Dog at large on Hopkins Crandall Rd.- Took to the SPCA
- 10/09/2024 Barking dog Rt. 16
- 10/11/2024 Dog at large Center Rd. – Took to the SPCA

CODE ENFORCEMENT OFFICER'S REPORT: Mr. Steve Fox reported on the following:

- Several phone calls from the family members of Rosemarie Snell property on Reservoir Rd. and 2 site visits to the property. Austin, the one responsible for the junk states he is no longer collecting junk but has not cleaned up the piles yet. Not a lot of progress.
- Had a comment from a Plymouth resident about the weeds and broken rail in front of the Dollar General. Spoke with the manager and she will have the weeds cut.
- Several phone calls about possible new septic systems
- No change in the Josh Kisner case, Plymouth North Norwich Rd.
- Follow up on the O'Neil property on Owens Rd. I have information on who paid the taxes. I have not had contact with this person yet, but the taxes have been caught up to date.

HIGHWAY SUPERINTENDENT'S REPORT: Mr. Redenback had left the meeting. Unfortunately, the Town Clerk overlooked the report that he had left with her.

PLANNING BOARD REPORT: Mr. Tim Manwarren reported on the following:

- October meeting did not have a quorum.
- Informed everyone that Jack Adams had submitted his resignation. Mr. Manwarren said that Mr. Adams played a substantial role in the daunting task of the proposed site acquisition and development for a new Town barn as well as numerous other tasks. Mr. Manwarren offered a heartfelt thank you to Mr. Adams.
- Mr. Manwarren said that the Planning Board now had five members. He asked the Board to adopt a plan to continue with the current Board of five rather than trying to maintain a membership of seven.
- Received one new request for subdividing a parcel of land on County Rt. 44.
- Next scheduled meeting will be on November 4th at 6:00pm.

There was some discussion about the number of members the Planning Board should maintain. Mr. Oehme made a motion that the number of Planning Board members be reduced to five. Mr. Elsworth seconded the motion. The Board was polled and the motion was passed with four yeses and no nos. One Councilperson's seat was vacant.

YOUTH COMMITTEE: Mrs. Shelly Ciborowski reported on the following:

- 29 people signed up for the Wolf Mountain event which will be held on October20, 2024.

- The City of Norwich Youth Bureau just put out their Winter Recreation Program so it is recommended that anyone wanting to participate should sign up soon. She also advised everyone how to sign up
- Announced that there is a Tractor or Treat event in Smyrna next to Bailey Lumber on Saturday 10/19/24 from 1:00pm to 3:00pm. Also, the Norwich Festival will be held on October 26, 2024.

Mrs. Clemens explained to Mrs. Coborowski the changes that were made to the Town policy regarding requirements for anyone helping with youth activities.
Mr. Oehme made a motion to approve the amendment to the approved Youth Volunteer Background Check Policy. Mr. Elsworth seconded the motion. The Board was polled and the motion was carried with three yeses and no nos. Mrs. Clemens abstained. One Councilperson's seat was vacant.

BOARD CONCERNS: Mrs. Murray reported on the following:

- Received a letter from the Town of Otselic billing the Town for Plymouth youth that had participated in Otselic's program. The bill was for $340.00. Mr. Elsworth made a motion to pay the bill. Mr. Oehme seconded the motion. The Board was polled and the motion was carried with three yeses and no nos. Mrs. Clemens abstained. One Councilpersons seat was vacant.

- Chenango County would be having a public open house to highlight the County 2050 Vision Plan, October 16, 2024 from 5:30pm to 7:00pm.
    - Office of the Aging publishes a book called The Bullthistle which describes the many services that the office makes available.
    - Last month there was a question about an invasive plant. Mrs. Murray called the County. They sent some information that she will post on the bulletin board.
    - Mrs. Patty Collier asked the Board to include in the minutes, a report that her late husband had compiled regarding FOIL letter issues. Ms. Murray asked for discussion. Mrs. Brown the Town Clerk said that the report did not belong in the minutes. It was not requested by any Board member. (Mr. Collier was a Board member at that time.) Mrs. Brown listed several reasons why she felt the way she did. After some discussion, the request was tabled until the next meeting.

PUBLIC CONCERNS: Mr. Nick Collier made some complaints about Deming Road. He asked that the gates and the piles of gravel that an individual had placed there be removed. The road had not been abandoned by the Town. The Town did not block the road. Ms. Murray said she researched the issue. She found the road is still listed as a

Town road. Abandoning a road is a whole process which has not been done for Deming Road. Mr. Collier said he is not a property owner on Deming Road. Further discussion will be had at the next meeting.

Mrs. Sandy Pierce suggested that any idle money be transferred into a savings account which would be an interestbearing account.

Ms. Rhonda Fairbanks asked how much money was spent on the attorney that month. The amount was $3,142.84. Ms. Murray said that from January, year to date, the amount was $8,604.34. She also said that $4,200.00 was budgeted for it. Mr. Manwarren observed the excessive expense of the attorney. Ms. Fairbanks also asked where the investigation involving a Town official stood. Ms. Murray said she did not know anything about that.

The next meeting will be on October 24, 2024 at 6:00pm for the Public Hearing on Overriding the Tax Cap.
Immediately following, at 6:31pm, there will be a Public Hearing on the 2025 Budget. The Local Law to exceed the Tax Cap will be passed.
The regular November meeting will be held on November 12, 2024 at 6:30pm.

Mr. Manwarren announced that there would be a Meet the Candidates Night on October 16, 2024 from 5:30pm to 7:00pm. And on Saturday, Coffee with the Candidates, October 19, 2024 from 9am to 11:00am

The bills were reviewed and signed. Mrs. Clemens made a motion to pay bills. Mr. Elsworth seconded the motion. The Board was polled and the motion was carried with four yeses and no nos. One Councilperson's seat was vacant.

Total Bills for the General side for the month were $6,714.24.
Total Bills for the Highway side for the month were $164,148.89.

Mrs. Clemens made a motion to adjourn the meeting. Mr. Oehme seconded the motion. The Board was polled and the motion was passed with four yeses and no nos. One Councilperson's seat was vacant. The meeting was adjourned at 8:25pm.

Respectfully submitted by,

Virginia E. Brown

Virginia E. Brown
Plymouth Town Clerk
November 5, 2024

Appendix C – General Recordkeeping Requirements for Chief Fiscal Officers continued

Checklist for Review of Chief Fiscal Officer's Records

Determine the types of funds in use, and whether separate cash receipts and disbursements books are maintained for the various funds or whether a single cash receipts and single cash disbursements book is maintained. The following checklist can be used for each fund maintained.

Cash Receipts	**YES**	**NO**
Is the cash receipts journal up-to-date? Since 6/24/23	☒	☐
Is the cash receipts journal maintained in a manner that identifies the date received, payer, purpose and the amount either individually or totals referenced to subsidiary receipt records (e.g., water rents receipts register)?	☒	☐
Are un-deposited cash receipts safeguarded?	☒	☐
Are duplicate deposit slips kept?	☒	☐
Do deposit amounts agree with cash receipt amounts?	☒	☐
Are deposits made timely and recorded up-to-date? *Last Recorded Deposit: Date* 12/28/23 *Amount* 1293.37	☑	☐
Is the cash receipts journal totaled and summarized monthly?	☐	☐

Cash Disbursements	**YES**	**NO**
Is the cash disbursements journal up-to-date?	☑	☐
Is the cash disbursements journal maintained in a manner to identify amounts disbursed either individually or totals referenced to abstracts or payrolls?	☑	☐
Are pre-numbered checks used for all disbursements (other than petty cash)?	☐	☐
Are all checks signed by the chief fiscal officer and co-signed if required?	☐	☐
If checks are signed electronically, is the signature stamp or software in the custody and control of the chief fiscal officer?	☐	☐
Are canceled checks or check images returned with bank statements and maintained on file?	☐	☐
Are all unused checks properly controlled (blank check stock)?	☐	☐
Are checks recorded up-to-date? *Last Recorded Check: #* _______ *Date* __________ *Amount* __________	☐	☐
Is the cash disbursements journal totaled and summarized monthly?	☑	☐
Are payments supported by appropriate documentation? Consider comparing a sample of disbursements with supporting documentation.	☑	☐

Book Keeper

Cash Reconciliations	**YES**	**NO**
Are bank accounts reconciled? *By Whom?* Bookkeeper *How Often?* monthly *Who Reviews/Verifies Them?* Town Supervisor	☑	☐
Is the bank reconciliation performed by a person whose job duties do not include maintaining either the cash receipts or disbursements journals or receiving or disbursing cash?	☐	☐
Is the bank reconciliation performed timely after the bank statement is received?	☐	☐

Last Bank Reconciliation for Each Bank Account

Bank Account	Date Performed	Month Ending
Hwy Fund 8904	1/2024	275,309
Ckg Trust & Agency 8412	1/2024	$123.43
Sav Comm Days 5873	1/2024	234.70
Cap Res 7366	1/2024	140,218.95
Type Cap Res 1067	1/2024	409,477.52

last 10775 $164.90

	YES	**NO**
Are reconciliations documented and available for review?	☑	☐
Does the reconciled bank balance agree with the cash balance recorded in the accounting records?	☑	☐

Receivables	**YES**	**NO**
Are receivable control accounts maintained?	☐	☑
Is there indication that the receivable control accounts are reconciled to the detail subsidiary records?	☐	☑

Investment Records	**YES**	**NO**
Is an investment record maintained?	☐	☐
Is the record complete and up-to-date? None	☐	☐

Deposit Protection	**YES**	**NO**
Has the bank pledged adequate, eligible securities to protect deposits and investments (under the custody of the chief fiscal officer) that exceed FDIC insurance protection?	☒	☐

ARP V 7048 $1921.42 Park Fund 9652 128.74
Hwy Fund 2438 $8080.54 mm Rep Res 9660 11,552.85
Sav ARPA 9975 40,532.83 Sav ES 202 6296 5888.67
Sav WT202 6284 26,680.19 Sav Gen Fund 2446 19,815.63
Gen Fund 8882 $122,076.26 # 10666 $18.95

Appendix D – General Recordkeeping Requirements for Town Clerks continued

Checklist for Review of Town Clerk's Records

Cash Receipts	**YES**	**NO**
Is the cash receipts journal up-to-date?	☑	☐
Is the cash receipts journal maintained in a manner that identifies the date received, payer, purpose, and the amount either individually or totals referenced to subsidiary receipt records (e.g., water rents receipts register)?	☐	☐
Are un-deposited cash receipts safeguarded?	☑	☐
Are duplicate deposit slips kept?	☑	☐
Do deposit amounts agree with cash receipt amounts?	☑	☐
Are deposits made timely (no later than the third business day after $250 has been collected) and recorded up-to-date? *Last Recorded Deposit: Date* 12/28 *Amount* $1293.37	☑	☐
Is the cash receipts journal totaled and summarized monthly?	☑	☐

no book keeping in order

Cash Disbursements	**YES**	**NO**
Is the cash disbursements journal up-to-date?	☑	☐
Is the cash disbursements journal maintained in a ~~manner to~~ identify amounts disbursed either individually or totals referenced to abstracts or payrolls?	☐	☑
Are pre-numbered checks used for all disbursements ~~made~~ by check?	☑	☐
Are all checks signed by the town clerk?	☑	☐
Are canceled checks or check images returned with bank statements and maintained on file?	☑	☐
Are all unused checks properly controlled (blank check stock)?	☑	☐
Are checks recorded up-to-date? *Last Recorded Check: #* 1197 *Date* 12/1/23 *Amount* $20	☑	☐

#9064

Appendix D – General Recordkeeping Requirements for Town Clerks continued

Cash Reconciliations	YES	NO
Are bank accounts reconciled? *By Whom?* Town Clerk *How Often?* Monthly *Who Reviews/Verifies Them?* Ginny Town Clerk	☑	☐
Is the bank reconciliation performed timely after the bank statement is received?	☐	☑
Are reconciliations documented and available for review?	☐	☐
Does the reconciled bank balance agree with the cash balance recorded in the accounting records? N/A	☐	☐

Initials date

Last Bank Reconciliation for Each Bank Account		
Bank Account	Date Performed	Month Ending
~~3618~~ 7000509064	not done	12/2023

9/19/24 off -$5 off reconciled

Deposit Protection	YES	NO
Has the bank pledged adequate, eligible securities to protect town clerk deposits that exceed FDIC insurance, if applicable? GAP insurance?	☑ ?	☑

Accountability	YES	NO
Is accountability (what the town clerk owes) determined at the end of each month?	☐	☑
Does the accountability amount agree with the bank reconciliation and supporting records?	☑	☐
Are unissued licenses and permits (e.g., dog licenses) safeguarded?	☑	☐
Are revenues from town clerk fees comparable with those of previous years?	☐	☐

locked ?

Financial Reporting	YES	NO
Are monthly reports and payments made timely to the supervisor?	☑	☐
Are monthly reports and payments made timely to other agencies? Monthly	☑	☐
Do reported amounts on monthly reports agree with cash receipts and disbursements books?	☑	☐

sometimes 2 mo

Appendix D – General Recordkeeping Requirements for Town Clerks continued

Receivables *(if applicable, such as water rents)*	**YES**	**NO**
Are receivable control accounts maintained? N/A	☐	☐
Is there indication that the receivable control accounts are reconciled to the detail subsidiary records? N/A	☐	☐

Comments and Conclusions

* receipt book #, bound; post abstracts w/minutes, reconcile on reverse of bank statements, sign+date accountability monthly reports (started spreadsheet 9/2024)

[signature] 11/4/24

[signature] 11/4/24

Appendix E – General Recordkeeping Requirements for Tax Collecting Officers continued

Checklist for Review of Tax Collecting Officer's Records

Settlement	**YES**	**NO**
Is a copy of the collector's or receiver's settlement sheet available? from shelly	☐	☑
Have all settlement issues/concerns been adequately resolved?	☐	☐ ?

Bank Accounts	**YES**	**NO**
Is the bank account reconciled after bank statements are received? *Last Bank Reconciliation for Each Bank Account:* *Date Performed* 6/24/24 *Month Ending* 6/24	☐	☐
Note: Tax collector's bank account balance should be **$0.00** at the beginning of the collection period		

Cash Receipts	**YES**	**NO**
Is the cash receipts journal maintained in a manner sufficient to identify the date received, payer, tax account number, tax amount, interest amount and other appropriate information?	☑	☐
Are deposits identified?	☑	☐
Are duplicate deposit slips kept? Sent to County	☐	☐
Do deposit amounts agree with cash receipt amounts? 23 not available	☐	☑
Are bank deposits timely or (for towns) within 24 hours of collection?	☐	☑

*recommend copy to flashdrive

Cash Disbursements	**YES**	**NO**
Are pre-numbered checks used for all disbursements other than petty cash?	☑	☐
Are all checks signed by the tax collector or receiver?	☑	☐
Are canceled checks or check images returned with bank statements and maintained on file?	☐	☑

Deposit Protection	**YES**	**NO**
Has the bank pledged adequate, eligible securities to protect tax collector deposits that exceed FDIC insurance protection, when applicable? GAP	☑	☐

Financial Reporting	YES	NO
Are payments made at least weekly to the supervisor? Monthly	☐	☑
Are receipt forms issued by the supervisor to acknowledge collection?	☑	☐
Are payments made timely to the county treasurer? on or before 15th	☑	☐

Accountability	YES	NO
Are penalties assessed/collected on late payments? 1%/month	☑	☐
Is the total amount of penalties collected on overdue real property taxes comparable with that collected in previous year(s)? Do the amounts look reasonable?	☑	☐
Is the tax collector or receiver treating his/her own tax bills properly, e.g., penalties, if required?	☑	☐
Are interest earnings remitted to the supervisor and/or the county as appropriate? (Check county resolution for guidance.) N/A	☐	☐
Are there significant safeguards for the protection of assets and cash, such as a safe or locked file cabinet, offices with locks on the door, regular deposits of cash, etc.? gap + positive pay	☑	☐

recommend interest bear

Comments and Conclusions

Settlement sheet resolved w/ Shelly; 2023 Bank Statements not available; add canceled check image to statement; consider scan + save dep on flashdrive; interest bearing acct

Karen Clemens 11/4/24

[signature] 11/4/24