

TOWN of WILTON
WATER and SEWER AUTHORITY
20 Traver Road
Gansevoort, New York 12831

May 24, 2023

Present: Dave MacDougall, Chairman; Evan Schneider, Secretary; Joe Stadelmeyer, Board Member; Michael Mooney, Director; Ryan Riper, Engineer; Carol Green, Comptroller

Absent: Kirk Moline, Vice Chairman; Scott Duffy, Treasurer; Dave Huestis, Board Member; Dennis Feeney, Attorney at Law

Chairman MacDougall called the meeting to order at 4:00 p.m.

Approve Pending Minutes

Chairman MacDougall asked for a motion to approve the March 28, 2023 meeting minutes. Secretary Schneider offered the following resolution and moved its adoption:

RESOLUTION: #23-13

NOW, THEREFORE, BE IT RESOLVED, to approve the minutes of the March 28, 2023 Wilton Water & Sewer Authority meeting as typed, without amendment.

The adoption of the foregoing resolution was seconded by Joe Stadelmeyer, duly put to a vote and the resolution was declared adopted with all Board members present voting in favor.

Review of WWSA Insurance Policy Review

Dave Meager from Amsure Insurance presented to the board a summary of the insurance policies in place for WWSA with Amsure.

COMPTROLLER'S REPORT

Bills

The April 2023 and May 2023 (#04& #05) abstracts need to be approved by the Board. The total for the Water & Sewer Fund for April is \$142,149.28 and \$478,415.49 for the Capital Projects Fund. The total for the Water & Sewer Fund for May is \$30,729.44 and \$3,517.25 for the Capital Projects Fund.

Chairman MacDougall asked for a motion to approve the payment of April 2023 and May 2023 (#04& #05) abstracts. Secretary Schneider offered the following resolution and moved its adoption:

RESOLUTION #23-14

NOW, THEREFORE, BE IT RESOLVED, to approve the payment of April 2023 and May 2023 (#04& #05) abstracts. The total for the Water & Sewer Fund for April is \$142,149.28 and \$478,415.49 for the Capital Projects Fund. The total for the Water & Sewer Fund for May is \$30,729.44 and \$3,517.25 for the Capital Projects Fund.

The adoption of the foregoing resolution was seconded by Joe Stadelmeyer, duly put to a vote and the resolution was declared adopted with all Board members present voting in favor.

Billing Adjustments

Billing adjustments in the amount of a positive \$149.85 for March and a positive \$497.14 for April need to be approved by the Board.

Chairman MacDougall asked for a motion to approve the billing adjustments in the amount of a positive \$149.85 for March and a positive \$497.14 for April. Joe Stadelmeyer offered the following resolution and moved its adoption:

RESOLUTION #23-15

NOW, THEREFORE, BE IT RESOLVED, to approve the billing adjustments in the amount of a positive \$149.85 for March and a positive \$497.14 for April.

The adoption of the foregoing resolution was seconded by Secretary Schneider, duly put to a vote and the resolution was declared adopted with all Board members present voting in favor.

Audit Issues

At the 11th hour of the audit process, two issues cropped up requiring audit entries which impacted the 2022 internal financial statements and the PARIS report filed with the ABO that were given to the Board previously.

- a. Forest Grove- At John Criscone's direction, the comptroller had originally recorded a receivable "Due from Forest Grove" and a liability "Deferred Revenue" in both the Water Fund and the Sewer Fund. However, at the end of the auditors field work, it was decided it would be best to eliminate these accounts and recognize the revenue as it comes in as Special District fees. Moving forward, Director Mooney will maintain all changes to the fee structure due to interest changes, other developments using the lines, the under or over 16 hookups per year etc. off the books and provide the information to the auditors for footnote disclosure if needed. The director and comptroller agree this will work best for WWSA.
- b. OPEB (Retiree's Health Insurance)- For WWSA to receive an unqualified ("clean") opinion, we would have to record the present value of future costs of this benefit as an expense and a liability. To keep the impact of this liability as low as is acceptable to the auditors, some of the assumptions used when originally calculated were changed. The present value that was calculated and approved by the auditors for inclusion in our 2022 audit report was \$232,530.

Revised internal financial statements and an updated PARIS report are attached. The draft audit report from Cusack and Co. will be sent to Board members shortly when it is available. John Criscone will be at the July Board meeting to answer any questions

Budget

- a. The Board needs to approve a 2022 budget transfer From Contingency a/c#01-1990-5.00400 to OPEB a/c#01-9000-5.00889 for \$232,530
- b. The Board needs to approve the following 2023 budget amendments to reappropriate the 2022 budget balances in the open Capital projects:

Increase Capital Project expenses	a/c# 33-1440-5.00400	\$510,904.74
Increase Interfund Transfers	a/c# 33-0000-4.05031	\$510,904.74
Increase Interfund Transfers	a/c# 02-9900-5.09950	\$510,904.74
Increase Appropriated Reserves	a/c# 02-0000-4.00511	\$510,904.74
Increase Capital Project expenses	a/c# 36-1440-5.00400	\$746,042.07
Increase Interfund Transfers	a/c# 36-0000-4.05031	\$746,042.07
Increase Interfund Transfers	a/c# 01-9900-5.09950	\$746,042.07
Increase Appropriated Fund Bal	a/c# 01-0000-4.00599	\$746,042.07
- c. The Board needs to approve the following 2023 budget amendment:

Increase Meters	a/c# 01-8340-5.00416	\$15,000.00
Increase Sale of Meters	a/c# 01-0000-4.02665	\$15,000.00
- d. The Board needs to approve the following 2023 budget transfers:
 - From Contingency a/c#02-1990-5.00400 to Insurance a/c# 02-8110-5.00408 for \$3,950
 - From Insurance a/c#01-8310-5.00408 to Contingency a/c#01-1990-5.00400 for \$3,950
 - To move a portion of the insurance budget in the Water Fund to the Sewer Fund

Chairman MacDougall asked for a motion to approve the budget amendments and transfers as outlined by the Comptroller’s May Report. Secretary Schneider offered the following resolution and moved its adoption:

RESOLUTION #23-16

NOW, THEREFORE, BE IT RESOLVED, to approve the budget amendments and transfers as outlined by the Comptroller’s Report:

- a. 2022 budget transfer From Contingency a/c#01-1990-5.00400 to OPEB a/c# 01-9000-5.00889 for \$232,530
- b. 2023 budget amendments to reappropriate the 2022 budget balances in the open Capital projects:

Increase Capital Project expenses	a/c# 33-1440-5.00400	\$510,904.74
Increase Interfund Transfers	a/c# 33-0000-4.05031	\$510,904.74
Increase Interfund Transfers	a/c# 02-9900-5.09950	\$510,904.74

Increase Appropriated Reserves	a/c# 02-0000-4.00511	\$510,904.74
Increase Capital Project expenses	a/c# 36-1440-5.00400	\$746,042.07
Increase Interfund Transfers	a/c# 36-0000-4.05031	\$746,042.07
Increase Interfund Transfers	a/c# 01-9900-5.09950	\$746,042.07
Increase Appropriated Fund Bal	a/c# 01-0000-4.00599	\$746,042.07

c. 2023 budget amendment:

Increase Meters	a/c# 01-8340-5.00416	\$15,000.00
Increase Sale of Meters	a/c# 01-0000-4.02665	\$15,000.00

d. 2023 budget transfers:

From Contingency a/c#02-1990-5.00400 to Insurance a/c# 02-8110-5.00408 for \$3,950
 From Insurance a/c#01-8310-5.00408 to Contingency a/c#01-1990-5.00400 for \$3,950
 -To move a portion of the insurance budget in the Water Fund to the Sewer Fund

The adoption of the foregoing resolution was seconded by Joe Stadelmeyer, duly put to a vote and the resolution was declared adopted with all Board members present voting in favor.

Budget to Actual Expenditure Reports

The report as of 5/22/23 is available.

Internal Financial Statements

Internal Financial Statements as of 3/31/23 are attached.

Investments

Interest rates are continuing to climb. The comptroller renewed 2 Sewer Fund CDs with a face value of \$2,250,000 that matured in April for another 6 months. The rate was 4.8%. (The rate in October was 2.25%). Other investments made include:

- Water Fund Unrestricted Funds \$700,000 for 6 months, interest rate 4.8%
- Water Fund Unrestricted Funds \$500,000 for 1 year, interest rate 4.8%
- Water Fund Replacement Reserve \$500,000 for 1 year, interest rate 4.8%
- Sewer Fund Replacement Reserve \$750,000 for 6 months, interest rate 4.8%

The comptroller also considered getting out of the longer term CDs that were done last October and reinvesting them in the higher rate CDs. However, due to a clause on these longer term CDs, there is a penalty of 270 days interest plus a \$75 bank fee on each CD to close them out early. The total penalty would be \$138,410 which is \$60,000+ more than the interest they have earned since October and would eat into the principal with the penalty.

Return of DEC Fees

In the January Comptrollers report, there were a list of DEC fees that you approved to return at the March Board meeting. Subsequent to the March Board meeting, an error was discovered. Kain Development and Bourdeau Conservation Subdivision are the only fees that needed to be returned.

Audit Report

The draft of the audit report will be sent to Board members once it is received from Cusack and Co. John Criscone will be at the July Board meeting to answer any questions.

CHAIRMAN'S REPORT

Board Positions

Welcome to new Board member Joe Stadelmeyer. Kirk Moline has retired out, but he will be staying on in an advisory role. The board positions will need to be shifted to fill the vacant Vice-Chairman role.

Chairman MacDougall asked for a motion to reassign WWSA Board positions. Joe Stadelmeyer offered the following resolution and moved its adoption:

RESOLUTION #23-17

NOW, THEREFORE, BE IT RESOLVED, to approve the following WWSA Board positions:

Chairman: Dave MacDougall
Vice-Chairman: Scott Duffy
Treasurer: Evan Schneider
Secretary: Dave Huestis
Board Member: Joe Stadelmeyer

The adoption of the foregoing resolution was seconded by Secretary Schneider, duly put to a vote and the resolution was declared adopted with all Board members present voting in favor.

New Signatory on Bank Accounts

Our bank accounts at Saratoga National Bank and Adirondack Trust require 2 out of 3 authorized signatures for transactions. The current signers are Dave MacDougall, Kirk Moline and Carol Green. With Kirk leaving the Board, someone else will need to fill this role as signatory. It can be the Vice-Chairman or the Treasurer. Paperwork will need to be completed with the banks.

Chairman MacDougall asked for a motion to approve Dave MacDougall, Chairman; Scott Duffy, Vice-Chairman; and Carol Green, Comptroller as signatories on the bank accounts, and to remove Kirk Moline as a signatory. Joe Stadelmeyer offered the following resolution and moved its adoption:

RESOLUTION #23-18

NOW, THEREFORE, BE IT RESOLVED, to approve Dave MacDougall, Chairman; Scott Duffy, Vice-Chairman; and Carol Green, Comptroller as signatories on the bank accounts, and to remove Kirk Moline as a signatory.

The adoption of the foregoing resolution was seconded by Secretary Schneider, duly put to a vote and the resolution was declared adopted with all Board members present voting in favor.

DIRECTOR'S REPORT

Correct Deed Error for 10/6/05 Land Purchase from Joseph and Rosemary O'Brien

In 2005, WWSA bought some land from Joe O'Brien where the Jones Road plant is. The land used to be a farm that he owned that included land on both the east and west sides of the Northway. The land was subdivided into residential lots in the Fairways off Jones Rd. The land left over, Joe O'Brien kept and then sold to WWSA. Recently, it was discovered when Joe O'Brien went to sell his house, one of the units in the subdivision, that the legal description of the transaction to WWSA inadvertently included the ownership of his house parcel as well. His lot was given a separate SBL number and he has been paying tax on that property, but it was discovered when they searched for the deed. His lawyer and Dennis Feeney reviewed it and made a new deed transferring just that piece back to Joe O'Brien. We will need a resolution to authorize the Chairman to sign the required documents.

Chairman MacDougall asked for a motion to approve the Chairman to sign the required documents to transfer the deed for this lot back to Joe O'Brien. Joe Stadelmeyer offered the following resolution and moved its adoption:

RESOLUTION #23-19

NOW, THEREFORE, BE IT RESOLVED, to approve the Chairman to sign the required documents to transfer the deed for 88 Cobble Hill Drive back to Joe O'Brien.

The adoption of the foregoing resolution was seconded by Secretary Schneider, duly put to a vote and the resolution was declared adopted with all Board members present voting in favor.

Saratoga County Sewer District #1 Take Over of Sewer Operation

We had a meeting last week with Saratoga County Sewer District regarding the transfer of sewer operations. They are in agreement that the transferred capital should be used within the Town of Wilton and agreeable to the suggestion that funds be used to upgrade the main line coming through Wilton. There were minor complications with Lonesome Pine Trail and Northwoods pump stations where it makes sense to maintain ownership of the properties- Lonesome Pine so the town continues to have access to their retention basin and Northwoods for the 1 bay garage WWSA has there. SCSD is fine with this. SCSD will own the pump stations, and WWSA will own the land and provide an easement to SCSD for these 2 locations. All the other stations and sewer easements will be transferred to the Saratoga County Sewer District. We will communicate with the assessor's office to determine the best time to make the transfer regarding annual tax bills. Regarding the contract with Forest Grove, WWSA is collecting over the next 20 years to repay for the water and sewer lines we ran under the Northway for this district. Once WWSA transfers sewer to the County, the contract with WWSA will stay in effect, district fees will continue to be paid to WWSA as new homes come on, and once per year a check to the County for the new connections.

Ace Pump Station County Contract Update

The County has bid out the work and the contract will be awarded in the next couple of weeks.

Agreement for Past Due Water Payment

There is a landlord in town that owns many apartments that has fallen behind on their owner owned accounts. Tenants are billed directly when WWSA is notified by landlord or tenant that a tenant move in has taken place. The landlord's outstanding bills currently total \$56,356. The landlord has new buildings that he would like to tie in for an additional 15 accounts. These connections have been placed on hold while a plan for payment on the outstanding balances is made. An agreement was drafted that the owner would make an initial payment of \$25,000, provide an irrevocable letter of credit for the remaining \$31,356, and make minimum monthly payments of \$5,000 beginning 6/15/23. The water meters would be provided once the initial payment and letter of credit are received.

Chairman MacDougall asked for a motion to approve the landlord water payment agreement and authorize the Chairman to sign the agreement once agreed to by the owner. Secretary Schneider offered the following resolution and moved its adoption:

RESOLUTION #23-20

NOW, THEREFORE, BE IT RESOLVED, to approve the landlord water payment agreement and authorize the Chairman to sign the agreement once agreed to by the owner.

The adoption of the foregoing resolution was seconded by Joe Stadelmeyer, duly put to a vote and the resolution was declared adopted with all Board members present voting in favor.

Edie Road Water Line Loop Progress

The section of Edie Rd south of Rt 50 to Loudon Road is complete, disinfected, tested and active. Heading north from Rt. 50, the contractor has completed most of the water line on Bullard Lane. They have not yet done the railroad crossing. The contractor has a permit from DOT for the Rt. 50 crossing but they did the bore under the road without calling to get DOT inspection at the time. The contractor provided all the drill logs, and waiting to determine if DOT will require them to fill the bore that was done and re-drill a new line that can be inspected. On Bullard Lane, the existing road pavement ends in a dead end. There used to be a gravel road that continued on before the Northway was built. The town's opinion is that this is still a public highway as it was never officially abandoned. A property owner on Bullard Lane has a different opinion and has called the police twice on contractor work and has been advised that this is a legal matter. The contractor is not going to complete that section of the water line until the Town, the property owner, and the developer that plans to pave the additional road as an ingress/egress to the Forest Grove subdivision have resolved their dispute.

Water and Sewer Extension for Forest Grove Subdivision

The water and sewer lines in the development and the road have been turned over. The sewer pump station in the subdivision is expected to be turned over soon. Regarding special district fees, the interest rate provided in the contract goes by when the first certificate of occupancy is issued. We had 3 neighboring properties on Putnam Lane tie in, so the special district fees per house calculation had to be estimated. These were estimated high so that when the true rate is calculated at the first certificate of occupancy, these residents will be issued a refund of the overpayment.

Dish Network Cell Tower

Dish Network has had a building permit application in for a month. The building department is ready to issue the permit, however WWSA does not have a signed contract with Dish Network yet. The Chairman has already been authorized by the Board to sign the agreement, so once it is received, it will proceed.

Jones Road Cell Site

WWSA was approached for another tower to be located at the Jones Road water plant. No update since the last meeting. A new monopole was recently placed behind the Wilton-Greenfield fire department on Rt. 9

Internet Meter Reading System Update

No new information to report.

Online and Auto Bill Pay Update

No major issues with online and Auto Bill Pay.

ADJOURNMENT

There being no further business brought before the Authority's Board, at 5:14p.m. on a motion by Joe Stadelmeyer and seconded by Secretary Schneider, Chairman MacDougall adjourned the meeting with all in favor.