

**PRESENT:** Supervisor S. Broderick; Councilmembers A. Bax (via ZOOM), W. Geiben, J. Jacoby, J. Myers; Dep. Sup. W. Conrad, Bldg. Insp. T. Masters (via ZOOM); Finance Director J. Agnello (via ZOOM); Atty. B. Seaman; Atty. T. Seaman (via ZOOM); Highway Supt. Trane; Eng. B. Lannon; Police Chief Previte (via ZOOM); Water Foreman D. Zahno; WWTP Chief Opt. Ritter (via ZOOM); Parks & Recreation Director Dashineau; 2 Residents (via ZOOM) and Clerk D. Garfinkel. Meeting hosted by Jennifer Pauly of the Lower Niagara River Chamber

Supervisor opened the meeting with the Pledge of Allegiance and a moment of Silent Reflection.

### AGENDA APPROVAL

Additions: Broderick – 2018 Water System Bid approval; Paving - 284 Agreement

**Geiben MOVED to approve the Agenda as Amended, Seconded by Myers** Roll Call Vote: Bax – yes; Geiben – yes; Jacoby – yes; Myers – yes; Broderick – yes. **Carried 5 – 0.**

### RESIDENTS STATEMENTS

Lyle, Steve – Lower River Road – Lyle read the following: The Town Board has not fulfilled its fiduciary responsibility, and has put a Town employee in a difficult position.

When the Board awarded the \$1million contract to GHD for the waterline expansion project, which was wrong on 2 points.

It doesn't matter if you were allowed to do it, being a "professional" contract not needing bidding. Prudent oversight and good business practices require it. It's outrageous that you wouldn't seek any other engineering bids. You bid out copy machine contracts for a couple thousand dollars.

That was a terrible mismanagement of Lewiston taxpayer dollars. But far worse is putting the Town Engineer in a horrible conflict of interest.

Whatever his past work, whatever his strengths or familiarity with Town's places, systems and processes, he is first and foremost a GHD employee. Town Engineer, no matter how important it is to the Town, is a side gig, and of far more importance to the Town than to GHD.

As such, he reports to people who may have an entirely different agenda than saving Lewiston taxpayers' dollars. It's well known these projects make their real money on all the engineering changes, and all the engineering dollars required to make those changes. These big jobs can never go as expected due to "unforeseen circumstances".

This Town Engineer has bosses that want to make money, like any business. You forcing this contracted Town Engineer to have to make very difficult choices. Every day as the job unfolds.

How will you, the Town Board, know if he was working for his bosses at GHD, or for Lewiston?

This project needs oversight by a competent engineering firm. They are out there, independents, or serving other municipalities. The Board's fiduciary responsibility requires it. Lewiston taxpayers demand it.

### DEPARTMENT HEAD STATEMENTS

Water Foreman D. Zahno – Zahno requests permission to hire Mat Johnson for Water Dept. Summer help starting in July at \$15/hour.

**Geiben MOVED to approve the hiring of Mat Johnson for Water Dept. Summer help starting in July at \$15/hour, Seconded by Jacoby** Roll Call Vote: Bax – yes; Geiben – yes; Jacoby – yes; Myers – yes; Broderick – yes. **Carried 5 – 0.**

Highway Superintendent Trane – At the May Work Session the Board reviewed and discussed the 284 Agreement regarding pavement jobs. Trane said this needs to be voted on.

**Geiben MOVED, as per the discussion at the May 11th Work Session, approval of the 284 Agreement, Seconded by Jacoby** Roll Call Vote: Bax – yes; Geiben – yes; Jacoby – yes; Myers – yes; Broderick – yes. **Carried 5 – 0.**

Trane said paving of North Klein is in the 284 Agreement. At the end of North Klein, is Colonial Village Park's parking lot, which needs paving. The cost estimate is \$9,000. Trane would like to pave this at the same time.

**Geiben MOVED to include the paving of the Colonial Village Park parking lot, at a cost of approximately \$9,000 – out of A00-7310-0400-0000, Seconded by Jacoby** Roll Call Vote: Bax – yes; Geiben – yes; Jacoby – yes; Myers – yes; Broderick – yes. **Carried 5 – 0.**

Parks & Recreation Director Dashineau – Dashineau submitted a letter notifying the Town Board that all House Baseball and Softball Leagues, Summer Camps, Summer Swim, Basketball League and the Lancer Classic Baseball Tournament have been terminated for 2020. Dashineau is not happy about this, but for the health and safety of the participants and staff, this must be done.

**Geiben MOVED to terminate all House Baseball and Softball Leagues, Summer Camps, Summer Swim, Basketball League and the Lancer Classic Baseball Tournament for 2020, Seconded by Jacoby**

Geiben said Recreation will be shut-down as it has been traditionally run for many years. After Stage 4 is open, he will revisit this.

Jacoby asked Dashineau about the playgrounds. Dashineau said they will be subject to the State guidelines. They have been roped off for quite some time. Geiben suggests there be signage that the equipment is not being sanitized. The residents need to know that.

Bax suggests signage encouraging residents follow NYS guidelines in regards to social distancing.

**Roll Call Vote: Bax – yes; Geiben – yes; Jacoby – yes; Myers – yes; Broderick – yes. Carried 5 – 0.**

The Town was approved by the Greenway Commission for construction of a basketball court at Kiwanis Park. Bid packet will be forwarded to the Town Attorney for approval in hopes to send the bid packets out next week.

Code Enforcement Officer McAuliffe submitted a letter notifying the Board that the Annual Stormwater Report is available for review at the Town Clerk's Office and on the Town webpage.

Building Inspector Masters – Masters forwarded Board members, via e-mail, a Special Use Permit for a produce stand on Route 104. B. Seaman said this needs to go to the Planning Board. Once the recommendation is received the Town Board would move forward.

Masters said there is a least three (3) applications being reviewed by the Planning Board in June.

Discussion on having a Work Session in June and/or July to deal with applications going before the Planning Board. Masters suggests either reschedule the June Town Board to the 29<sup>th</sup> or schedule a July 13 Work Session. Seaman said the Board can reschedule the meeting date. The Board will make a decision at the June 22<sup>nd</sup> meeting.

**APPROVAL OF MEETING MINUTES** May 11, 2020 - Work Session

**Bax MOVED to approve the meeting minutes of May 11, 2020 – Work Session, Seconded by Myers** Roll Call Vote: Bax – yes; Geiben – yes; Jacoby – yes; Myers – yes; Broderick – yes. **Carried 5 – 0.**

**AUDIT PAYMENT**

**Geiben MOVED to approve the Regular Abstract of Claims numbered 1051 to 1181 and recommend payment in the amount of \$225,271.80, plus a Post-Audit of \$22,351.57, Seconded**

**by Jacoby** Roll Call Vote: Bax – yes; Geiben – yes; Jacoby – yes; Myers – yes; Broderick – yes,  
**Carried 5 – 0.**

OLD BUSINESS - None

PENDING - None

NEW BUSINESS - Residents / Public Correspondence - None

SUPERVISOR BRODERICK

Legal

B. Seaman presented the Town Board a Resolution for Final Order Proposed Increase Maximum Amount Authorized for the Establishment of a Water District. This is to increase the maximum amount from \$10,200,000.00 to \$14,000,000.00.

**Geiben MOVED the following Resolution:**

WHEREAS, the Town Board of the Town of Lewiston, Niagara County, New York (the “Town”), has heretofore received a map, plan and report including an estimate of cost, prepared by a competent engineer, duly licensed by the State of New York, which have been filed in the office of the Town Clerk of said Town in relation to, and heretofore approved the establishment of a Water District in said Town, known as the Town of Lewiston Water District of the Town of Lewiston, Niagara County, New York (the “Water District”) at a maximum estimated cost of \$10,200,000, the boundaries of which are set forth in Exhibit A attached hereto and hereby made a part hereof; and

WHEREAS, said capital project, being the establishment of the Town of Lewiston Water District, and construction of improvements therein, consisting of the construction and installation of approximately 43,800 linear feet of new waterline to replace existing deteriorated piping that will be abandoned in place, including interconnections, hydrants, valves, watermains, borings, road crossings, stream crossings, a railroad crossing and other ancillary or related work in connection therewith, have been determined to be an Unlisted Action pursuant to the regulations of the New York State Department of Environmental Conservation promulgated pursuant to the State Environmental Quality Review Act (“SEQRA”), which it has been determined will not have any significant adverse impact on the environment; and

WHEREAS, it now appears that such maximum estimated cost must be increased by \$3,800,000 to a new maximum estimated cost of \$14,000,000, pursuant to Section 209-h of the Town Law; and

WHEREAS, an Order was duly adopted by said Town Board on March 23, 2020, reciting the boundaries of said Town of Lewiston Water District, the improvement proposed therefore, the increase in the maximum estimated cost by \$3,800,000 to a new \$14,000,000 maximum amount proposed to be expended for said improvement, and specifying the 13<sup>th</sup> day of April, 2020, at 6:00 o’clock P.M., Prevailing Time at the Town Hall, in Lewiston, New York, in said Town, as the time when and the place where said Town Board would meet for the purpose of holding a public hearing to hear all persons interested in the subject thereof concerning same; and

WHEREAS, a summary of such Order, together with details as to the improvements and its cost, was duly published and posted in the manner and within the time prescribed by Section 209-h of the Town Law and proof of such publication and posting has been presented to said Town Board; and

WHEREAS, said public hearing was duly held at the time and place set forth in said Order, as aforesaid, at which time all persons desiring to be heard were duly heard; and

WHEREAS, following said public hearing, and based upon the evidence given thereat, said Town Board duly adopted a resolution on April 13, 2020, subject to permissive referendum, determining as set forth in subdivision 1 of Section 209-h of the Town Law that it is in the public interest to authorize said increase in the maximum estimated cost to be expended for the establishment of said Town of Lewiston Water District at the revised maximum estimated cost of \$14,000,000 and no petition for permissive referendum was filed relating thereto; and

WHEREAS, there are no separate administrative costs or hook-up fees to the typical property in the Water District; and

WHEREAS, the estimated cost of hook-up fees to the typical property in the District remains \$-0- and the estimated cost of the Water District to the typical property therein, being a one or two family home, has heretofore been described to be \$285.00 in the first year in which operation, maintenance, debt

service and other charges and expenses are to be paid and it is now anticipated that such estimated cost shall remain \$285.00; and

WHEREAS, a detailed explanation of the manner by which were computed said estimated first-year costs to the typical property, being the typical one or two-family home in said Water District, as well as amendments to the plan and report for said improvement, and the documentation of compliance with SEQRA, has been filed in the office of the Town Clerk where the same are available during regular office hours for examination by any person interested in the subject matter thereof; and

WHEREAS, an application to the State Comptroller for permission to establish said proposed Town of Lewiston Water District, at a maximum estimated cost of \$10,200,000, was not required in connection therewith due to the then estimated cost of the Water District to the typical property and to the typical one or two family home therein; and

WHEREAS, it is not necessary to file an application with the office of the State Department of Audit and Control at Albany, New York, in accordance with the provisions of Section 209-h of the Town Law for permission of the State Comptroller to establish such Water District at the revised maximum estimated cost of \$14,000,000, due to the typical cost to the typical property being below the applicable threshold therefore; and

WHEREAS, it is now necessary to adopt a final order establishing said Water District at the revised maximum estimated cost;

NOW, THEREFORE, IT IS HEREBY ORDERED, by the Town Board of the Town of Lewiston, Niagara County, New York, as follows:

Section 1 The establishment of the Town of Lewiston Water District in the Town of Lewiston and the construction of the improvements proposed therefore at a revised maximum estimated cost of \$14,000,000 are hereby approved. The method of financing the cost of said improvements shall be by the issuance of serial bonds of said Town maturing in annual installments over a period not exceeding forty years, such bonds to be payable from assessments levied upon and collected from the several lots and parcels of land in the same manner and at the same time as other Town charges, in the manner provided by law, but if not paid from such source, all the taxable real property in said Town shall be subject to the levy of ad valorem taxes without limitation as to rate or amount sufficient to pay the principal of and interest on said bonds as the same become due and payable.

Section 2 The Town Clerk is hereby authorized and directed to cause a certified copy of this order to be duly recorded in the office of the Clerk of Niagara County and filed in the office of the State Department of Audit and Control at Albany, New York, in the manner and within the time prescribed by Section 209-g of the Town Law, being within ten days of adoption of this Order.

Section 3 This Order shall take effect immediately and neither publication nor posting shall be required.

**Seconded by Jacoby**

Jacoby is in complete agreement with resident Steve Lyle's comment about not bidding this out, and commented on that some time back. Tonight is not the time to address this; it is time to move forward. Due to the delay, the cost has gone up substantially. Jacoby is not crazy about spending this much money, but is crazy about not spending more than the Town has to.

Geiben recalls back to 2017 when the Town was notified that the water line was inadequate and it had to be addressed, and it has taken a good 5-years to get this far. Geiben hopes for no more delay.

Roll Call Vote: Bax – yes; Geiben – yes; Jacoby – yes; Myers – yes; Broderick – yes. Carried 5 – 0.

Bond Resolution. This allows the Town to issue Bonds or Bond Anticipation Notes. The Town does have to take out a Bond Anticipation Note for up to \$14,000,000 to be paid back through the funds received.

**Geiben MOVED the following Resolution:**

WHEREAS, after all proceedings were duly had and taken by the Town Board of the Town of Lewiston, Niagara County, New York (the "Town"), pursuant to Section 209-h of the Town Law, said Town Board has found it to be in the public interest to establish and has established the Town of Lewiston Water District in and for said Town (the "Water District") at an increased maximum amount for improvements therefore, consisting of the construction of improvements therein, consisting of the construction and installation of approximately 43,800 linear feet of new waterline to replace existing deteriorated piping that will be abandoned in place, including interconnections, hydrants, valves, watermains, borings, road crossings, stream crossings, a railroad crossing and other

ancillary or related work in connection therewith, being at a revised maximum estimated cost of \$14,000,000, an increase of \$3,800,000 over that previously authorized; and

WHEREAS, said capital project, being the establishment of said Town of Lewiston Water District and the improvements required therefore, has been determined to be an Unlisted Action pursuant to the regulations of the New York State Department of Environmental Conservation promulgated pursuant to the State Environmental Quality Review Act, which it has been determined will not have any significant adverse impact on the environment; and

WHEREAS, it is now desired to authorize said increase in the maximum amount to be expended for said improvement and to provide for the financing thereof;

NOW, THEREFORE, BE IT RESOLVED, by the affirmative vote of not less than two-thirds of the total voting strength of the Town Board of the Town of Lewiston, Niagara County, New York, as follows:

Section 1 The establishment of, and improvement of the facilities of Town of Lewiston Water District in and for the Town of Lewiston, Niagara County, New York, consisting of the construction of improvements therein, consisting of the construction and installation of approximately 43,800 linear feet of new waterline to replace existing deteriorated piping that will be abandoned in place, including interconnections, hydrants, valves, watermains, borings, road crossings, stream crossings, a railroad crossing and other ancillary or related work in connection therewith, is hereby authorized at a revised maximum estimated cost of \$14,000,000.

Section 2 It is hereby determined that the plan for the financing of the aforesaid maximum estimated cost shall be as follows:

(a) By the issuance of \$10,200,000 serial bonds of said Town previously authorized therefore by a bond resolution dated and duly adopted on September 25, 2017, which is hereby ratified and confirmed; and

(b) By the issuance of \$3,800,000 additional serial bonds hereby authorized to be issued therefore pursuant to the provisions of Local Finance Law;

Provided, however, the amount of serial bonds to be issued shall be reduced by any State or Federal grants-in-aid received therefore

Section 3 It is hereby determined that the period of probable usefulness of the aforesaid specific object or purpose is forty years, pursuant to subdivision 1 of paragraph a of Section 11.00 of the Local Finance Law, calculated from the date of issuance of the first bond anticipation note issued for said specific object or purpose. It is hereby further determined that the maximum maturity of the bonds herein authorized will exceed five years.

Section 4 The faith and credit of said Town of Lewiston, Niagara County, New York, are hereby irrevocably pledged for the payment of the principal of and interest on such bonds as the same respectively become due and payable. There shall be levied and collected assessments from the several lots and parcels of land within said Town of Lewiston Water District as described in the proceedings heretofore adopted in connection therewith, in the same manner and at the same time as other Town charges, in an amount sufficient to pay principal of and interest on said bonds as the same become due and payable, but if not paid from such source, all the taxable real property within said Town shall be subject to the levy of an ad valorem tax, without limitation as to rate or amount, sufficient to pay the principal of and interest on said bonds.

Section 5 Subject to the provisions of the Local Finance Law, the power to authorize the issuance of and to sell bond anticipation notes in anticipation of the issuance and sale of the bonds herein authorized, including renewals of such notes is hereby delegated to the Supervisor, the chief fiscal officer. Such notes shall be of such terms, form and contents, and shall be sold in such manner, as may be prescribed by said Supervisor, consistent with the provisions of the Local Finance Law.

Section 6. The powers and duties of advertising such bonds for sale, conducting the sale and awarding the bonds, are hereby delegated to the Supervisor, who shall advertise such bonds for sale, conduct the sale, and award the bonds in such manner as the Supervisor shall deem best for the interests of said Town, including, but not limited to, the power to sell said bonds to the New York State Environmental Facilities Corporation; provided, however, that in the exercise of these delegated powers, the Supervisor shall comply fully with the provisions of the Local Finance Law and any order or rule of the State Comptroller applicable to the sale of municipal bonds. The receipt of the Supervisor shall be a full acquaintance to the purchaser of such bonds, who shall not be obliged to see to the application of the purchase money.

Section 7. All other matters except as provided herein relating to the bonds herein authorized including the date, denominations, maturities and interest payment dates, within the limitations prescribed herein and the manner of execution of the same, including the consolidation with other issues, and also the ability to issue bonds with substantially level or declining annual debt service,

shall be determined by the Supervisor, the chief fiscal officer of such Town. Such bonds shall contain substantially the recital of validity clause provided for in Section 52.00 of the Local Finance Law, and shall otherwise be in such form and contain such recitals, in addition to those required by Section 51.00 of the Local Finance Law, as the Supervisor shall determine consistent with the provisions of the Local Finance Law.

Section 8. The Supervisor is hereby further authorized, at his sole discretion, to execute a project finance and/or loan agreement, and any other agreements with the New York State Department of Health and/or the New York State Environmental Facilities Corporation, including amendments thereto, and including any instruments (or amendments thereto) in the effectuation thereof, in order to effect the financing or refinancing of the specific object or purpose described in Section 1 hereof, or a portion thereof, by a bond, and/or note issue of said Town in the event of the sale of same to the New York State Environmental Facilities Corporation.

Section 9. The power to issue and sell notes to the New York State Environmental Facilities Corporation pursuant to Section 169.00 of the Local Finance Law is hereby delegated to the Supervisor. Such notes shall be of such terms, form and contents as may be prescribed by said Supervisor consistent with the provisions of the Local Finance Law.

Section 10. The validity of such bonds and bond anticipation notes may be contested only if:

- 1) Such obligations are authorized for an object or purpose for which said Town is not authorized to expend money, or
- 2) The provisions of law which should be complied with at the date of publication of this resolution are not substantially complied with, and an action, suit or proceeding contesting such validity is commenced within twenty days after the date of publication, or
- 3) Such obligations are authorized in violation of the provisions of the Constitution.

Section 11. This resolution shall constitute a statement of official intent for purposes of Treasury Regulations Section 1.150-2. Other than as specified in this resolution, no monies are, or are reasonably expected to be, reserved, allocated on a long-term basis, or otherwise set aside with respect to the permanent funding of the object or purpose described herein.

Section 12. This resolution, which takes effect immediately, shall be published in summary form in the official newspaper of said Town designated for such purpose, together with a notice of the Town Clerk in substantially the form provided in Section 81.00 of the Local Finance Law.

**Seconded by Myers** Roll Call Vote: Bax – yes; Geiben – yes; Jacoby – yes; Myers – yes; Broderick – yes. **Carried 5 – 0.**

Engineering - 2018 Water System Bid approval.

On January 22, 2020 the Town received the following four bids for the 2018 Water System Improvement Project: Milherst Construction, Inc. Total Base Bid = \$10,567,640 - Alternate A = \$764,675 - Alternate B = \$395,975 - Grand Total = \$11,728,290; Mark Cerrone, Inc. Base Bid = \$11,928,846 – Alternate A = \$713,460 – Alternate B = \$203,409 – Grand Total = \$12,845,715; Kandey Company Inc. Total Base Bid = \$13,614,163 – Alternate A = \$969,880 – Alternate B - \$405,845 – Grand Total = \$14,989,888.

GHD has reviewed the qualifications and experience of the low bidder and recommend awarding to Milherst Construction Inc.

**Geiben MOVED to award the 2018 Water System Improvement Project to Milherst Construction, Inc. for the Total Base Bid, Alternate A and Alternate B for a Grand Total of \$11,728,290, Seconded by Bax** Roll Call Vote: Bax – yes; Geiben – yes; Jacoby – yes; Myers – yes; Broderick – yes. **Carried 5 – 0.**

Lannon said they would like to start in July. Geiben asked if the Town can request where the project should be started. Lannon said this was addressed in the bid documents. They will be starting in front of Lewiston – Porter School.

Finance

Agnello requests permission to process two annual transfers for the profit/loss of the Recreation Department's Special Events/Recreation Concession and the Ice Rink.

Recreation Department - The final calculations are complete for the fiscal year 2019 and these transfers need to be processed for our audit. For the fiscal year 2019, the Recreation Special Events and Concessions revenue of \$117,781.13 exceeded the expenses of \$88,515.00 by \$29,266.13. The H61 account was created to carry forward any Special Event and Concession profit/loss to cover future capital improvements.

Ice Rink – For fiscal year 2019 Ice Rink expenses of \$96,762.43 exceed the revenue of \$44,089.88 for a net deficit of \$52,672.55. The deficit was mainly due to loss in revenue and costly repairs from an ice storm in November.

Agnello requests approval of the transfer of \$36,755.90, the remaining available balance of the H49 account, to cover this deficit. The H49 account was created to maintain the Ice Rink and cover improvements. The Town is anticipating some insurance recovery to assist with the remaining deficit. Note – the current balance in H49 is \$36,755.90. After this transfer the remaining balance will be \$0.00.

**Geiben MOVED to transfer \$29,266.13 from H61-1000-5031-0000 to H61-0000-0200-0000, then from A00-0000-0200-0000 to A00-9950-0905-0000. Also transfer \$36,755.90 from H49-0000-0200-0000 to H49-9901-0900-4403 then from A00-1000-5031-4403 to A00-0000-0200-0000, Seconded by Bax** Roll Call Vote: Bax – yes; Geiben – yes; Jacoby – yes; Myers – yes; Broderick – yes. **Carried 5 – 0.**

#### Cable Franchise Audit

The Cable Franchise Audit performed by Troy & Banks Consultants, approved by the Board in December 2018, is complete. They located annual overcharges of \$95,642.47. The fee to be paid to Troy & Banks, for locating the overcharges, is \$47,821.24, which is the agreed 50% of overcharge findings for the audit. The Town will earn \$47,821.23, with dollars going into the General Fund.

Agnello requests the Board approve the Supervisor to sign the Settlement Agreement with Charter Communications, to initiate the payment, once approved by the attorney. T. Seaman reviewed the Agreement and suggested a few language changes.

**Jacoby MOVED to authorize the Supervisor to sign the Settlement Agreement with Charter Communications, based on Attorney approval, Seconded by Geiben** Roll Call Vote: Bax – yes; Geiben – yes; Jacoby – yes; Myers – yes; Broderick – yes. **Carried 5 – 0.**

Sales Tax update. The Town received its April payment on May 22<sup>nd</sup>. Compared to last year the Town is down by nearly \$90,000. Agnello will update the Board as time goes.

#### COUNCILMAN BAX – Nothing to report

Chief Frank Previte has joined the meeting via ZOOM.

Previte updated the Board. Working with Lewiston – Porter and Niagara Wheatfield on Senior Graduation ceremonies.

Broderick commends all first responders for their service. All Board members echo Broderick's thoughts.

#### COUNCILMAN GEIBEN

Senior Center Update – The Center has been functioning in part by managing the Van. This allows Seniors to go to doctors' appointments. Meals on Wheels have been taken over by Niagara County. Carol Jacobs keeps in contact with the Seniors as best she can.

There is a Food Drive on May 30<sup>th</sup> - 9 am – 1 pm, to replenish the Ransomville Food Pantry.

#### COUNCILMAN JACOBY

Jacoby thanked the fire dept. for the great job done at the fire at the BBC.

The Bicentennial Committee held a ZOOM meeting, which went very well.

#### COUNCILMAN MYERS

Myers also thanks the fire dept and police for the great job being done.

T. Seaman and Agnello submitted a Manual Journal Entry Policy for approval. Agnello reached out to the Association of Towns regarding this. Town Auditors request this.

#### **Geiben MOVED to approve the Manual Journal Entry Policy as presented and follows:**

##### Purpose

To define procedures for the Town of Lewiston for posting transactions to the general ledger through the manual journal entry process.

The Town of Lewiston recognizes that manual journal entries are needed and made for various reasons including but not limited to recording revenues, expenditures, transfers of funds and balance sheet accruals. The procedures below are hereby established to create proper segregation of duties to ensure that journal entry approval is performed by a person other than the preparer of the journal entry. Based on the need for manual journal entries, the following policy is being established to document procedures on how journal entries are expected to be processed:

##### Policy - Manual journal entries are to be processed as follows:

- Initially, a journal entry will be prepared by either the Director of Finance, the Confidential Secretary to the Supervisor or the Jr. Accountant.
- Next, the prepared journal entry will be reviewed by either the Director of Finance or the Confidential Secretary to the Supervisor.
- If both the preparer and reviewer confirm that proper procedures were followed and that the journal entry is properly coded, in balance, has appropriate documentation, and is prepared using the correct posting date and fiscal period, they will each date and initial the journal entry upon completion of the review and prior to posting.
- After completing the review and determining the journal entry is correct, the Director of Finance or the Confidential Secretary to the Supervisor will then approve and post the journal entry to the general ledger.
- The Supervisor will then review for accuracy and then initial and date the journal entry.
- Appropriate documentation/support shall be included to support all journal entries.
- All support for journal entries and related documentation will be maintained by the Director of Finance or the Confidential Secretary to the Supervisor.
- Every effort will be made to post entries in a timely manner.

**Seconded by Myers** Roll Call Vote: Bax – yes; Geiben – yes; Jacoby – yes; Myers – yes; Broderick – yes. **Carried 5 – 0.**

#### RESIDENTS STATEMENTS

Lyle, Steve – Lower River Road – Lyle has sent a letter to the Editor stating that ZOOM' ing is a great way for residents to be in attendance.

**Geiben MOVED to adjourn, Seconded by Jacoby** Roll Call Vote: Bax – yes; Geiben – yes; Jacoby – yes; Myers – yes; Broderick – yes. **Carried 5 – 0.** (7:08 pm)

Transcribed and respectfully submitted by:

Donna R. Garfinkel, Town Clerk