

Town of Ulster

7/1/2016

JULY ABSTRACT

PREPAID BILLS 7/16PP		ABSTRACT BILLS 7/16AB		ESCROW - 7/16E		RESERVE - 7/16R		FUND TOTAL	
General Fund	\$ 177,112.91	General Fund	\$ 217,199.56			\$	1,580.76	\$	395,893.23
Highway Fund	25,745.11	Highway Fund	47,017.18						72,762.29
Ulster Water Fund	15,580.06	Ulster Water Fund	215,524.62						231,104.68
Halcyon Water Fund	294.87	Halcyon Water Fund	68.63						363.50
Spring Lake Water Fund	98.42	Spring Lake Water Fund	8,395.11						8,493.53
Bright Acres Water Fund	135.74	Bright Acres Water Fund	3,481.72						3,617.46
Cherry Hill Water Fund		Cherry Hill Water Fund	12,358.09						12,358.09
Glenerie Water Fund	4.32	Glenerie Water Fund	6,438.94						6,443.26
East Kingston Water Fund	136.30	East Kingston Water Fund	3,618.14						3,754.44
Whittier Sewer Fund	490.81	Whittier Sewer Fund	2,923.00						3,413.81
Ulster Sewer Fund	18,726.73	Ulster Sewer Fund	22,878.96						41,605.69
Washington Ave Sewer Fund	16.03	Washington Ave Sewer Fund	3,577.70						3,593.73
Special District Library		Special District Library							-
Eddyville Fire Protec. Dist.		Eddyville Fire Protec. Dist.							-
Eddyville FDP - LOSAP		Eddyville FDP - LOSAP							-
Albany Ave. Lighting District		Albany Ave. Lighting District	1,768.81						1,768.81
E.K. Lighting District		E.K. Lighting District	565.28						565.28
Kraus Farm Lighting District		Kraus Farm Lighting District	715.62						715.62
Spring Lake Lighting District		Spring Lake Lighting District	164.94						164.94
Elmendorf Lighting District		Elmendorf Lighting District	219.03						219.03
Whittier Lighting District		Whittier Lighting District	405.62						405.62
Brigham Lane Water C.P.		Brigham Lane Water C.P.							-
Whittier Sewer C.P.		Whittier Sewer C.P.							-
Trust & Agency		Trust & Agency							-
E. King. Fire Prot. Dist.		E. King. Fire Prot. Dist.	47,956.00						3,395.00
Ulster Fire Dist. #1		Ulster Fire Dist. #1							47,956.00
Ulster Fire Dist. #5		Ulster Fire Dist. #5							-
GRAND TOTAL	\$ 238,341.30		\$ 595,276.95	\$ 3,395.00	\$ 1,580.76	\$	\$	\$	838,594.01

July 2016
Budget Modifications

July 21, 2016

General Fund:

Modify Appropriation A7140.401 (Rec.Equip.Reserve) to be funded through A5110 (Approp.Reserve-Football League) Greg Maisch - Feb.-May mileage reimb.	177.12
Modify Appropriation A7140.401 (Rec.Equip.Reserve) to be funded through A5110 (Approp.Reserve-Football League) Ron Holloway-reimb.post cards and June mileage	247.31
Modify Appropriation A7140.401 (Rec.Equip.Reserve) to be funded through A5110 (Approp.Reserve-Softball League) water - Orlando St. Ballfield	45.00
Modify Appropriation A7140.401 (Rec.Equip.Reserve) to be funded through A5110 (Approp.Reserve-Softball League) softballs,scorebooks,lime paint - BSN Sports	741.00
Modify Appropriation A7140.401 (Rec.Equip.Reserve) to be funded through A5110 (Approp.Reserve-Softball League) electric - Orlando St. Ballfield	370.33

Highway Fund:

Modify Revenue D1289 (Oth. Dept. Income) and Appropriation D5110.420 (Gas & Oil) May Gas Reimb. - Oper.Funds	5,733.49
Modify Revenue D1289 (Oth. Dept. Income) and Appropriation D5110.420 (Gas & Oil) May Gas Reimb. (Ruby Fire Dist.)	97.20
Modify Revenue D1289 (Oth. Dept. Income) and Appropriation D5110.420 (Gas & Oil) May Gas Reimb. (Ulster Fire Dist.#5)	32.82
Modify Revenue D1289 (Oth. Dept. Income) and Appropriation D5110.420 (Gas & Oil) May Gas Reimb. (E.Kng. Vol.Fire Co.)	246.31
Modify Revenue and Appropriations:	
D.1289 (Oth.Dept.Income)	20,726.33
D5110.100 (Wages)	9,382.98
D5130.200 (Equipment)	11,101.35
D.5110.441 (Stone-Shale)	242.00
Reimb. From Ul. Water for water main replacement - Leggs Mill Road	

Ulster Water:

Modify Appropriation SW1.8320.400 (Engineering Services) to be funded through SW1.5990 (Approp.Fund Bal.) for professional services and preparation of bid documents for construction of a new South Water Tank	84,500.00
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July 2016
Budget Modifications

July 21, 2016

East Kng. Water:	Modify Appropriation SW7.8320.409 (Repairs & Supplies) to be funded through SW7.5990 (Approp.Fund Bal.) for contractual expenses	750.00
Whittier Sewer:	REVISION - June 2, 2016 Budget Modification	
	Reduce - SS1.5990 (Approp. Fund Bal.)	186,998.00
	Reduce - SS1.9950.900 (Interfund Transfer, Cap. Proj.)	186,998.00
Whittier Sewer:	Modify Revenue SS1.5799 (Estimated Proceeds of Obligations) and Appropriation SS1.9950.900 (Interfund Transfer, Cap .Proj.) payment to Grant St. Construction Inv.#6 - Primary Clarifier Replacement	186,998.00
Special Districts:		
Lighting	Modify Appropriations (SL.5182) to be funded through SL.5990 (Approp.Fund Bal.)	
	SL1.5182.400 Albany Ave. Lighting	624.00
	SL2.5182.400 East Kingston Lighting	280.00
	SL3.5182.400 Kraus Farm Lighting	320.00
	SL4.5182.400 Elmendorf Lighting	100.00
	SL5.5182.400 Whittier Lighting	200.00
	SL6.5182.400 Spring Lake Lighting	70.00
	SL1.5182.400 Albany Ave. Lighting	1,074.67
	TOTALS	2,668.67
Special Districts:		
Library	Modify Appropriation SLL.1930.400 (Judgments&Claims) to be funded through SLL.5990 (Approp.Fund Bal.) refund to Ulster County for 2013 and 2014 taxes paid to Ulster Business Complex LLC (Bank of America Bldg.) for Tax Certiorari Action - Article 7	2,175.58
Special Districts:		
Fire - UI.Hose #5	Modify Appropriation SF4.1930.400 (Judgments&Claims) to be funded through SF4.5990 (Approp.Fund Bal.) refund to Ulster County for 2013 and 2014 taxes paid to Ulster Business Complex LLC (Bank of America Bldg.) for Tax Certiorari Action - Article 7	14,218.98
Special Districts:		
Fire - UI.Hose #5 Bond	Modify Appropriation SF5.1930.400 (Judgments&Claims) to be funded through SF5.5990 (Approp.Fund Bal.) refund to Ulster County for 2013 and 2014 taxes paid to Ulster Business Complex LLC (Bank of America Bldg.) for Tax Certiorari Action - Article 7	993.99

July 2016
Budget Modifications

July 21, 2016

General Fund:

Transfer From

A.1990.400 Contingency
A.1990.400 Contingency

Transfer To

A.1410.400 Computer Tech
A1910.400 Unallocated Insur.

100.00
3,803.00

December 2015
Budget Modifications

March 17, 2016

GENERAL FUND:

Transfer From

A.3120.100 Police Wages
A.3120.105 Holiday Pay
A.3120.420 Gas & Oil

Transfer To

A9015.800 P&F Retirement
A9015.800 P&F Retirement
A9015.800 P&F Retirement

43,614.00
3,484.00
13,314.00

7:15pm - Local Law ____ of 2016: A Local
Law Regulating Certain Solar Energy
Systems and Equipment within the
Town of Ulster

TOWN OF ULSTER
LOCAL LAW NO. _____ OF 2016

A LOCAL LAW REGULATING CERTAIN SOLAR ENERGY SYSTEMS AND
EQUIPMENT WITHIN THE TOWN OF ULSTER

Be it enacted by the Town Board of the Town of Ulster, County of Ulster, State of New York, as follows:

Section I. This Local Law is enacted for the purpose of creating regulations for the installation and use of solar energy generating systems and equipment within the territory of the Town of Ulster. The portion of the Town of Ulster Town Code entitled Chapter 190 – ZONING shall be and hereby is amended by this Local Law as follows:

The following is added as the new Article XVII entitled "Solar Energy Systems and Equipment," comprising of the newly added Sections 190-70 through 190-79, as follows:

Section 190-70. Purpose

The purpose of this article is to encourage and promote solar energy systems while protecting the health and safety of the residents of the Town of Ulster by establishing regulations for the installation of small scale solar energy systems and equipment for residential and commercial purposes.

Section 190-71 Definitions

Unless otherwise stated, the following definitions shall apply solely to this Article XVII Solar Energy Systems and Equipment:

ACCESSORY

"Accessory" shall have the same meaning as that defined in Section 190-4 of this Chapter.

ALTERNATIVE ENERGY SYSTEMS

Structures, equipment, devices or construction techniques used for the production of heat, light, cooling, electricity or other forms of energy on site and may be attached to or separate from the principal structure.

BUILDING-INTEGRATED PHOTOVOLTAIC (BIPV) SYSTEMS

A solar energy system that consists of integrating photovoltaic modules into the building structure, such as the roof or the facade and which does not alter the relief of the roof.

COLLECTIVE SOLAR

Solar installations owned collectively through subdivision homeowner associations, college student groups, "adopt-a-solar-panel" programs, or other similar arrangements.

FLUSH MOUNTED SOLAR PANEL

A photovoltaic panel or tile that is installed flush to the surface of a roof and which cannot be angled or raised.

FREESTANDING OR GROUND-MOUNTED SOLAR ENERGY SYSTEM

A solar energy system that is directly installed in the ground and is not attached or affixed to an existing structure. Pole mounted solar energy systems shall be considered Freestanding or Ground-Mounted Solar Energy Systems for purposes of this Local Law.

GLARE

The effect produced by reflections of light with an intensity sufficient to cause annoyance, discomfort, or loss in visual performance and visibility.

NET-METERING

A billing arrangement that allows solar customers to get credit for excess electricity that they generate and deliver back to the grid so that they only pay for their net electricity usage at the end of the month.

PERMIT GRANTING AUTHORITY

The Building and Code Enforcement Department, which is charged with granting permits for the operation of solar energy systems.

PHOTOVOLTAIC (PV) SYSTEMS

A solar energy system that produces electricity by the use of the semiconductor devices, called photovoltaic cells that generate electricity whenever light strikes them.

QUALIFIED SOLAR INSTALLER

A person who has skills and knowledge related to the construction and operation of solar electrical equipment and installations and has received safety training on the hazards involved. Persons who are on the list of eligible photovoltaic installers maintained by the New York State Energy Research and Development Authority (NYSERDA), or who are certified as a solar installer by the North American Board of Certified Energy Practitioners (NABCEP), shall be deemed to be qualified solar installers for the purposes of this definition. Persons who are not on NYSEDA's list of eligible installers or NABCEP's list of certified installers may be deemed to be qualified solar installers if the Town determines such persons have had adequate training to determine the degree and extent of the hazard and the personal protective equipment and job planning necessary to perform the installation safely. Such training shall include the proper use of special precautionary techniques and personal protective equipment, as well as the skills and techniques necessary to distinguish exposed energized parts from other parts of electrical equipment and to determine the nominal voltage of exposed live parts.

ROOFTOP OR BUILDING MOUNTED SOLAR SYSTEM

A solar power system in which solar panels are mounted on top of the structure of a roof either as a flush mounted system or as modules fixed to frames which can be tilted toward the south at an

optimal angle.

SETBACK

The distance from a front lot line, side lot line or rear lot line of a parcel within which a free standing or ground mounted solar energy system is installed.

SMALL-SCALE SOLAR

For purposes of this Article, the term "small-scale solar" refers to solar photovoltaic systems that produce up to ten kilowatts (kW) per hour of energy or solar -thermal systems which serve the building to which they are attached, and do not provide energy for any other buildings.

SOLAR ACCESS

Space open to the sun and clear of overhangs or shade including the orientation of streets and lots to the sun so as to permit the use of active and/or passive solar energy systems on individual properties.

SOLAR ARRAY

A group of multiple solar modules with purpose of harvesting solar energy.

SOLAR CELL

The smallest basic solar electric device which generates electricity when exposed to light.

SOLAR COLLECTOR

A solar photovoltaic cell, panel, or array, or water collector device, which relies upon solar radiation as an energy source for the generation of electricity or transfer of stored heat.

SOLAR EASEMENT

An easement recorded pursuant to NY Real Property Law 335-b, the purpose of which is to secure the right to receive sunlight across real property of another for continued access to sunlight necessary to operate solar collector.

SOLAR ENERGY EQUIPMENT/SYSTEM

Solar collectors, controls, energy devices, heat pumps, heat exchangers, and other materials, hardware or equipment necessary to the process by which solar radiation is collected, converted into another form of energy, stored, protected from unnecessary dissipation and distributed. Solar Systems include solar thermal, photovoltaic, and concentrated solar. For the purposes of this law, solar energy system does not include any solar energy system of four square feet in size or less.

SOLAR FARM or SOLAR-POWER PLANT

Energy generation facility or area of land principally used to convert solar energy to electricity, whether by photovoltaics, concentrating solar thermal devices or various experimental solar technologies, with the primary purpose of wholesale or retail sales of electricity.

SOLAR MODULE

A grouping of solar cells with the purpose of harvesting solar energy.

SOLAR PANEL

A device for the direct conversion of solar energy into electricity.

SOLAR STORAGE BATTERY

A device that stores energy from the sun and makes it available in an electrical form.

SOLAR THERMAL SYSTEMS

Solar thermal systems directly heat water or other liquid using sunlight. The heated liquid is used for such purposes as space heating and cooling, domestic hot water, and heating pool water.

Section 190-72. Applicability

- A. The requirements of this local law shall apply to all solar energy system and equipment installations modified or installed after the effective date of this local law.
- B. Solar energy system installations for which a valid building permit has been issued or, if no building permit is presently required, for which installation has commenced before the effective date of this local law shall not be required to meet the requirements of this local law.
- C. All solar energy systems shall be designed, erected and installed in accordance with all applicable codes, regulations and industry standards as referenced in the State Building Code and the Town Code.
- D. Solar collectors, unless part of a Solar Farm or Solar Power Plant, shall be permitted only to provide power for use by owners, lessees, tenants, residents, or other occupants of the premises on which they are erected, but nothing contained in this provision shall be construed to prohibit "collective solar" installations or the sale of excess power through a "net billing" or "net-metering" arrangement in accordance with New York Public Service Law Section 66 or similar state or federal statute.

Section 190-73. Permit Required

- A. No Small Scale solar energy system or device shall be installed or operated in the Town except in compliance with this article.
- B. Rooftop and Building-Mounted Solar Collectors are permitted in all zoning districts in the Town subject to the following conditions:
 - (1) Building permits shall be required for installation of all rooftop and building-mounted solar collectors.

- (2) Rooftop and Building-Mounted Solar Collectors shall not exceed the maximum allowed height by more than four (4) feet of the principal use in any zoning district.
- (3) There shall be adequate ventilation opportunities afforded by panel set back from other rooftop equipment (for example; shading or structural constraints may leave significant areas open for ventilation near HVAC equipment);
- (4) In order to ensure firefighter and other first responder safety, in accordance with the New York State Uniform Fire Prevention and Building Code, there shall be a minimum perimeter area around the edge of the roof and structurally supported pathways to provide space on the roof for walking around all Rooftop and Building-Mounted Solar Collectors. Additionally, installations shall provide for adequate access and spacing in order to:
 - (a) Ensure access to the roof;
 - (b) Provide pathways to specific areas of the roof;
 - (c) Provide for smoke ventilation opportunity areas; and
 - (d) Provide emergency egress from the roof.

Exceptions to these requirements may be requested where access, pathway or ventilation requirements are reduced due to:

- (i) Alternative access opportunities (such as from adjoining roofs);
- (ii) Ground level access to the roof area in question;
- (iii) Adequate ventilation opportunities afforded by panel set back from other rooftop equipment;
- (iv) New technology, methods, or other innovations that ensure adequate emergency responder access, pathways, and ventilation opportunities.

In the event any of the standards in this subsection B(4) are more stringent than the New York State Uniform Fire Prevention and Building Code, they shall be deemed to be installation guidelines only and the standards of the State Code shall apply.

- (5) Rooftop and Building-Mounted Solar Collectors must be properly engineered to support solar collectors. The applicant must provide a signed and sealed certification from a New York State licensed professional engineer containing the following information:
 - (a) The roof structure is strong enough to support the additional weight of the solar units as per Chapter 16 "dead load" standards of the New York State Building Code.

- (b) All solar collectors are in compliance with Chapter 14 of the New York State Mechanical Code.
- (c) The solar energy system is constructed and installed in compliance with Article 690 of the National Electric Code.

In the event any of the standards in this subsection 249-112(B) is more stringent than the New York State Uniform Fire Prevention and Building Code, the standards in this subsection shall be deemed to be installation guidelines only and the standards of the State Code shall apply.

- C. Building-Integrated Photovoltaic (BIPV) Systems: BIPV systems are permitted in all zoning districts and shall be shown on the plans submitted for the building permit application for the building containing the system.
- D. Free Standing and ground mounted solar collectors: Free standing or ground mounted solar collectors are permitted as accessory structures in all zoning districts of the Town of Ulster, subject to the following conditions.
 - (1) The location of the solar collector meets all applicable setback requirements for accessory buildings in the zoning district in which it is located.
 - (2) The solar collector must be installed in a side or rear yard.
 - (3) No unit shall exceed 10 feet in height from the ground unless an area variance is obtained from the Zoning Board of Appeals.
 - (4) Freestanding and ground mounted solar energy collectors shall be screened when possible and practicable through the use of architectural features, earth berms, landscaping, or other screening which will harmonize with the character of the property and surrounding area.
 - (5) The total surface area of all ground-mounted and freestanding solar collections on a lot shall not exceed the area of the ground covered by the building structure of the largest building on the lot, providing that nonresidential placements exceeding this size may be approved by the Planning Board, subject to site plan review requirements of Chapter 145 of the Town Code.
- E. Building permits are required for the installation of all ground-mounted and free standing solar collectors.
- F. Solar Thermal Systems: Solar Thermal Systems are permitted in all zoning districts subject to the following conditions:
 - (1) Building permits are required for the installation of all solar thermal systems.

- (2) Ground mounted and free standing solar-thermal systems shall be subject to the same requirements set forth above as for Ground Mounted and Free Standing Solar Collectors.
- G. Solar energy systems and equipment shall be permitted only if they are determined by the Town not to present any unreasonable safety risks, including, but not limited to, the following:
 - (1) Weight Load, inclusive of snow and ice loads
 - (2) Wind resistance
 - (3) Ingress and egress in the event of fire or other emergency.
- H. The Building Inspector shall have authority to determine compliance with the requirements set forth in this provision. Consideration shall be made regarding glare or other adverse effects on neighboring properties when determining compliance with this provision.

Section 190-74. Safety

- A. All solar collector installations must be performed by a Qualified Solar Installer.
- B. Prior to operation, electrical connections must be inspected by a Town Code Enforcement Officer and by an appropriate electrical inspection person or agency, as determined by the Town.
- C. Any connection to the public utility grid must be inspected by the appropriate public utility.
- D. Solar energy systems shall be maintained in good working order.
- E. All solar collectors shall meet New York's Uniform Fire Prevention and Building Code Standards.
- F. If solar storage batteries are included as part of the solar collector system, they must be placed in a secure container or enclosure meeting the requirements of the New York State Building Code when in use and when no longer used shall be disposed of in accordance with the laws and regulations of the Town and other applicable laws and regulations.
- G. If a ground mounted solar collector ceases to perform its originally intended function for more than 12 consecutive months, the property owner shall remove the collector, mount and associated equipment by no later than 90 days after the end of the twelve-month period. In the event that the property owner fails to remove the aforesaid non-functioning system within the time proscribed herein, the Town shall then be permitted to enter upon

the land where such system has been installed and remove same. All expenses incurred by the Town in connection with the removal of the non-functioning system shall be assessed against the land on which such building is located and shall be levied and collected in the same manner as provided in Article 15 of the Town Law for the levy and collection of a special ad valorem levy.

- H. Solar Energy Systems and Equipment shall be marked in order to provide emergency responders with appropriate warning and guidance with respect to isolating the solar electric system. Materials used for marking shall be weather resistant. For residential applications, the marking may be placed within the main service disconnect. If the main service disconnect is operable with the service panel closed, then the marking should be placed on the outside cover.
- (1) For Commercial application, the marking shall be placed adjacent to the main service disconnect in a location clearly visible from the location where the lever is operated.
 - (2) In the event any of the standards in this subsection 190-74(H) for markings are more stringent than applicable provisions of the New York State Uniform Fire Prevention and Building Code they shall be deemed to be guidelines only and the standards of the State Code shall apply.

Section 190-75. Solar Farms and Solar Power Plants

Solar Farms and Solar Power Plants shall be permitted in the OM, R60, and I zoning districts as an "Electric Generating" use – and shall be permitted in all other zoning districts if the parcel in question is greater than 10 acres and upon approval of a Use Variance by the Zoning Board of Appeals – subject to site plan review and approval by the Planning Board, and subject to the following supplementary regulations:

- A. Solar farms and solar power plants shall be enclosed by perimeter fencing at a height of 8 feet to restrict unauthorized access.
- (1) The fencing shall be black, rubber coated, and chain-linked.
 - (2) For any parcel of property that is primarily forested, no fencing shall be closer than 25 feet from any road.
 - (3) For any parcel of property that is primarily clear of brush, trees and other screening vegetation, no fencing shall be closer than 100 feet from any road.
 - (4) The fence shall be "wildlife friendly;" i.e., the fence shall have 5" by 12" openings at ground level spaced no more than 100 feet apart to allow unencumbered travel by small animals.

- B. Solar Farms and Solar Plants cannot exceed 20 acres of property. No greater than 50% of a parcel of property will be permitted for use as a Solar Farm or Solar Power Plant. This restriction shall apply to all zones.
- C. The manufacturers or installer's identification and appropriate warning signage shall be posted at the site clearly visible.
- D. Solar farm and solar power plan buildings and accessory structures shall, to the extent reasonably possible, use materials, colors, and textures that will blend the facility into the existing environment.
- E. No more than 50% of the total existing brush, trees and other screening vegetation on a parcel of property may be removed in order to accommodate a solar farm.
- F. Appropriate landscaping and/or screening materials may be required to help screen the solar power plant, access roads and accessory structures from public roads.
- G. The average height of the solar panel array shall not exceed twelve (12) feet.
- H. Solar farm and Solar Power Plant panels and equipment shall be ground-mounted only, and shall be surfaced, designed and sited so as not to reflect unreasonable glare onto adjacent properties and roadways.
- I. All on-site power lines shall be installed underground with the exception of the main service connection at the utility company right of way.
- J. The following requirements shall be met for decommissioning:
 - (a) Solar farms and solar power plants which have not been in active and continuous service for a period of 1 year shall be removed at the owners or operators expense;
 - (b) The site shall be restored to as natural a condition as possible within one (1) year of removal.
 - (c) Notice to remove. The enforcement officer or his duly designated agent is authorized and empowered to notify the owner of any private premises or vacant land, or the tenant or agent of such owner, to properly decommission a Solar Farm and Solar Power Plant that has not been in active and continuous service for a period of one year. Notice shall be by registered or certified mail, return receipt requested, addressed to said property owner or his agent or tenant at his last known address or served personally upon said owner, tenant or agent.
 - (d) Action upon noncompliance. Upon the failure, neglect or refusal of any owner, tenant or agent so notified to properly decommission a Solar Farm and Solar Power Plant that has not been in active and continuous service for a period of one

year within 10 days from receipt of the written notice specified in Subsection C of this section or within 10 days after the date of such notice in the event that it is returned to the Town by the Post Office Department because of inability to make delivery thereof, provided that the notice was properly addressed to the last known address of the owner, tenant or agent, the enforcement officer or his duly designated agent is authorized and empowered to pay for such decommissioning and/or removal or to order its disposal by the Town or to cite the owner, tenant or agent of such owner with a violation of this chapter.

- (e) In situations where the Town has effected the removal of the Solar Farm and Solar Power Plant or has paid for its removal, the actual cost thereof shall, unless paid by the owner prior thereto, be charged to the owner of the property on the next regular tax bill forwarded to the owner by the Town. The charge shall be due and payable by the owner at the time set for payment of the tax bill.
- (f) Where the full amount due the Town is not paid by the owner within 30 days after the disposal of such Solar Farm and Solar Power Plant as specified in Subsections C and D of this section, then and in that case the enforcement officer shall certify the cost thereof to the Town Tax Collector, who shall examine the certificate and, if found to be correct, shall cause the cost as shown thereon to be charged against said lands. The amount so charged shall constitute a lien on the property and shall remain in full force and effect for the amount due in principal and interest, plus costs of court, if any, for collection, until final payment has been made. Said costs and expenses shall be collected in the manner fixed by law for the collection of taxes and shall be subject to a delinquent penalty at the same rate as in the case of taxes in the event that they are not paid in full on or before the date the tax bill upon which the charge appears becomes delinquent. The certification of the enforcement officer in accordance with the provisions hereof shall be prima facie evidence that all legal formalities have been complied with and that the work has been done properly and satisfactorily and shall be full notice to every person concerned that the amount of the statement, plus interest, constitutes a charge against the property designated or described in the statement and that the same is due and collectible as provided by law.

Section 190-76. Penalties.

The provisions of Article XIII of this Chapter shall apply to any violation of this Article.

Section 190-77. Appeals

- A. Upon a finding of a violation of the provisions of this Local Law, appeals should be made in accordance with the established procedures and time limits of this Chapter and the New York State Town Law.
- B. If a building a permit for a solar energy device is denied based upon failure to meet the

requirements of this Local Law, the applicant may seek relief from the Town of Ulster Zoning Board of Appeals in accordance with the established procedures and time limits of this Chapter and the New York State Town Law.

Section 190-78. Building Permit Fees for Solar Panels

The fees for all building permits required pursuant to this Local Law shall be paid at the time each building permit application is submitted in such reasonable amount as the Town Board may by resolution establish and amend from time to time.

Section 2. Severability

If any part or provision of this Local Law or the application thereof to any person or circumstance be adjudged invalid by any court of competent jurisdiction, such judgment shall be confined in its operation to the part or provision or application directly involved in the controversy in which such judgment shall have been rendered and shall not affect or impair the validity of the remainder of this Local Law or the application thereof to other persons or circumstances, and the Town Board of the Town of Ulster hereby declares that it would have passed this Local Law or the remainder thereof had such invalid application or invalid provision been apparent.

Section 3. Repeal

All ordinances, local laws and parts thereof inconsistent with this Local Law are hereby repealed.

Section 4. Authority

This Local Law is enacted pursuant to the Municipal Home Rule Law. This Local Law shall supersede the provisions of Town Law to the extent it is inconsistent with the same, and to the extent permitted by the New York State Constitution, the Municipal Home Rule Law, or any other applicable statute.

Section 5. Effective Date

This law shall become effective upon filing with the office of the New York State Secretary of State in accordance with section 27 of the Municipal Home Rule Law.

Presentation of Local Law No ____ of 2016 –
A Local Law Providing for the Adoption of
a New Chapter ____ of the Town Code
[Hydrant Law]

TOWN OF ULSTER

Local Law No. _____ of 2016

A Local Law Providing for the Adoption of a New Section 177-26 of Chapter 177 of the Town Code

Be it enacted by the Town Board of the Town of Ulster as follows:

Section I. A new Section 177-26 of Chapter 177 of the Code of the Town of Ulster is hereby enacted as follows:

§177-26. Fire hydrants; obstructing or opening valves or gates; penalties

- A. No person or persons shall open any fire hydrant or draw water therefrom, except the Superintendent of the District or persons under his direction or with his permission and except in case of fire, when the Chief of the Fire Department, his assistants, officers and members of the Fire Department shall have free and entire control of the hydrants for the purpose of extinguishing fires.
- B. No person or person shall open any fire hydrant or draw water therefrom without a meter and backflow device properly installed and working.
- C. No person or persons, except the Superintendent and employees under his direction, shall open or close any valve or gate in any water main or street pipe, or in any manner interfere with or obstruct the same.
- D. No person shall erect or plant any obstruction within three and one-half (3 1/2) feet of any hydrant or cause any obstruction that will hinder a fire company from hooking onto it, or operating any hydrant. No obstruction shall be placed so as to obstruct the view of any hydrant for a distance of at least two hundred (200) feet up and down the road.
- E. Penalty. Any violation of the rules, regulations or provisions of this section, is hereby declared to be an offense punishable by a fine not to exceed five hundred dollars (\$500.00) or imprisonment not to exceed fifteen (15) days, or by both said fine and imprisonment, plus the cost of the water used. If the amount of water used cannot be determined, the person or persons shall be charged for one hundred thousand (100,000) gallons at the current bulk rate. When a violation of any of the provisions of this chapter is continuous, each twenty-four (24) hours thereof shall constitute a separate and distinct violation.

Section II. Severability

If any clause, sentence, paragraph, section, article or part of this Local Law shall be adjudicated in any court of competent jurisdiction to be invalid, such judgment shall not

affect, impair, or invalidate the remainder thereof, but shall be confined in its operation to the clause, sentence, paragraph, section, article or part thereof directly involved in the controversy in which such judgment shall have been rendered, and such invalidity shall not be deemed to affect the remaining portions thereof.

Section III. Effective Date

This Local Law shall be effective as provided by law, upon filing and acceptance by the New York State Secretary of State.

Presentation and acceptance of the Town
Clerk's Monthly Report for June 2016

Account#	Account Description	Fee Description	Qty	Local Share
A1255	Conservation	Conservation	7	11.88
	Interest earned for the Month	Interest	1	6.76
	Other	Certified Marriage	7	70.00
	Police Fees	Accident Report	14	3.50
	Supervisor	Alarm Fines	1	100.00
		Copies	343	230.50
		Marriage License	5	87.50
		Sub-Total:		\$510.14
A1288	Impound Fee	Impound Fee	1	50.00
		Sub-Total:		\$50.00
A1520	Police Fees	Fingerprints	2	20.00
		Firearm HR218	1	50.00
		FOIL - Police	5	31.50
		Sub-Total:		\$101.50
A1603	Vital Statistics Fees	Certified Death	54	540.00
		Sub-Total:		\$540.00
A2001	Orlando St. Ballfield	Orlando St. Ballfield	7	450.00
		Small	8	650.00
		Small - Nr	4	375.00
	Town Park	Boat Permit Daily	53	424.00
		Boat Permit Seasonal	19	950.00
		Large	7	980.00
		Sub-Total:		\$3,829.00
A2002	Camp Fees	Camp Fees	156	33,075.00
		Sub-Total:		\$33,075.00
A2110	Supervisor	ZBA Application	1	100.00
		Sub-Total:		\$100.00
A2115	Supervisor	Site Plan Review	1	4,780.00
		Sub-division Fees	1	300.00
		Sub-Total:		\$5,080.00
A2130	Transfer Station	Coupon (10)	32	1,280.00
		Coupon (20)	38	3,040.00
		Coupon (5)	17	340.00
		Misc. Dumping	482	2,130.00
		One Day Permit	1	25.00
		Resident Permit	13	650.00
		Senior Permits	13	455.00
		Sub-Total:		\$7,920.00
A2501	Building Department	Abstract	11	825.00
		Abstract - Commercial	1	100.00
		Additional Building Fee	2	51.00
		Building Permit	32	16,367.00
		Business - Change of Occupancy	3	450.00

Account#	Account Description	Fee Description	Qty	Local Share
		Cert. Of Compliance	28	420.00
		Cert. Of Occupancy	10	18,063.73
		Demolition Permit	2	300.00
		Fence Application	3	75.00
		Fire Inspection	7	357.61
	Supervisor	Sign Permit	4	1,347.60
		Tent Permit	4	640.00
		Sub-Total:		\$38,996.94
A2544	Dog Late Fees	Dog Late Fees	1	5.00
	Dog Licensing	Exempt Dogs	1	0.00
		Female, Spayed	21	105.00
		Female, Unspayed	5	65.00
		Male, Neutered	35	175.00
		Male, Unneutered	5	65.00
	Supervisor	Adoption	1	175.00
		Rabies Shots	1	25.00
		Redemption	1	25.00
		Sub-Total:		\$640.00
A2590	Supervisor	Alarm Reg Fee	2	200.00
		Drivers License	6	150.00
		Entertainment Permit	1	100.00
		Peddler One Month	4	400.00
		Sub-Total:		\$850.00
A2770	Misc. Revenue	Senior Picnic	23	88.00
		Sub-Total:		\$88.00
Total Local Shares Remitted:				\$91,780.58

Amount paid to: N Y S Dept Of Health 112.50
 Amount paid to: NYS Ag. & Markets for spay/neuter program 86.00
 Amount paid to: NYS Environmental Conservation 203.12

Total State, County & Local Revenues: \$92,182.20

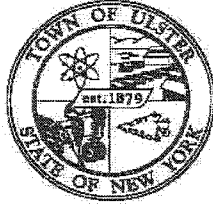
Total Non-Local Revenues: \$401.62

To the Supervisor:

Pursuant to Section 27, Sub 1, of the Town Law, I hereby certify that the foregoing is a full and true statement of all fees and monies received by me, Suzanne Reavy, Town Clerk, Town of Ulster during the period stated above, in connection with my office, excepting only such fees and monies, the application of which are otherwise provided for by law.

James E. Dingley 3/1 7/15/16 Suzanne Reavy 7/1/16
 Supervisor Date Town Clerk Date

Presentation and acceptance of the
Supervisor's Report for June 2016



**Town of Ulster
Monthly Supervisor's Report
For the Month of June 2016
As of July 5, 2016**

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Section 1 Cash Receipts and Disbursements Report per Town Law Section 125(2)

Schedule of Cash Receipts
Schedule of Cash Disbursements

Section 2 Balance Sheets as of Month End for all Operating Funds

Section 3 Detailed Cash Listing for Month End for all Funds

Section 4 Year to Date Revenue and Expense Reports

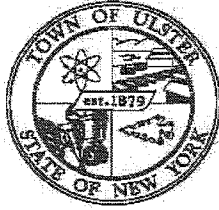
General Fund
Highway Fund
Sewer Funds
 Whittier Sewer District
 Ulster Sewer District
 Washington Ave Sewer District
Water Funds
 Ulster Water District
 Halcyon Water District
 Spring Lake Water District
 Bright Acres Water District
 Cherry Hill Water District
 Glenerie Water District
 East Kingston Water District

Certification:

I, James E. Quigley 3rd, Supervisor of the Town of Ulster, Ulster, New York do hereby certify that the information presented herein is a true and correct copy of the information contained in the accounting systems of the Town of Ulster as of July 5, 2016 for the period specified, subject to adjustment by the Annual Independent Audit Process.

James E. Quigley 3rd
James E. Quigley 3rd, Supervisor

7/5/2016
Date:



Town of Ulster Monthly Cash Report As of June 30, 2016

General Fund:

Operating:

Cash	\$ 5,076,542.43	
Petty Cash	575.00	
Subtotal		\$ 5,077,117.43

Special Reserves:

Retirement Reserve	250,266.22	
Seizure	25,721.91	
Drug Enforcement	16,799.30	
Landfill Closure	1,118,754.57	
Employee Benefit Liability	837,977.41	
Recreation Equipment & Facilities	83,353.20	
Biddy Basketball	12,198.51	
Softball League	9,663.30	
Volleyball League	5,303.12	
Junior Football	4,900.43	
Subtotal		<u>2,364,937.97</u>

Total General Fund - Cash **\$ 7,442,055.40**

Highway Fund:

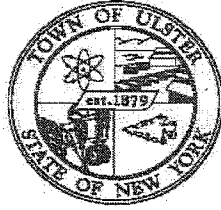
Operating:

Cash	2,553,807.74	
Petty Cash	100.00	
Subtotal		2,553,907.74

Special Reserves:

Employee Benefit Liability	191,233.11	
Equipment	61,713.22	
Fuel Dispensing System	1,899.14	
Subtotal		<u>254,845.47</u>

Total Highway Fund - Cash **\$ 2,808,753.21**



Town of Ulster Monthly Cash Report As of June 30, 2016

Sewer Funds:

Whittier Sewer District

Operating:

Cash	(9,196.92)	
Petty Cash	25.00	
Total - Whittier		<u>(9,171.92)</u>

Ulster Sewer District

Operating:

Cash	1,170,395.21	
Petty Cash	50.00	
Subtotal		<u>1,170,445.21</u>

Special Reserves:

Improvement Program	1,103,227.41	
Employee Benefit Liability	88,036.11	
Subtotal		<u>1,191,263.52</u>

Total - Ulster		<u>2,361,708.73</u>
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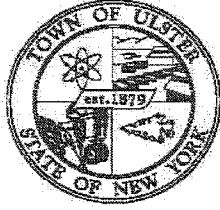
Washington Ave Sewer District

Operating:

Cash	82,380.01	
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Total Sewer Funds - Cash

\$ 2,434,916.82



Town of Ulster Monthly Cash Report As of June 30, 2016

Water Funds:

Ulster Water District

Operating:

Cash	885,227.67	
Petty Cash	25.00	
Subtotal		885,252.67

Special Reserves:

Employee Benefit Liability	152,083.88	
Subtotal		152,083.88

Total - Ulster 1,037,336.55

Halcyon Water District

Operating:

Cash		<u>46,547.73</u>
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Spring Lake Water District

Operating:

Cash		<u>79,532.01</u>
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Bright Acres Water District

Operating:

Cash		<u>41,620.45</u>
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Cherry Hill Water District

Operating:

Cash		<u>82,444.35</u>
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Glenerie Water District

Operating:

Cash		<u>82,150.18</u>
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East Kingston Water District

Operating:

Cash		<u>33,199.01</u>
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Total Water Funds - Cash \$ 1,402,830.28

Grand Total - Cash Operating Funds \$ 14,088,555.71

Presentation and Acceptance of the 2015
Financial Reports for the Town Clerk's
Office and the Justice Court

TOWN JUSTICE COURT
TOWN OF ULSTER, NEW YORK

Statements of Cash Receipts, Cash Disbursements
and Cash Balances

December 31, 2015

(With Independent Auditors' Report Thereon)

TOWN JUSTICE COURT
TOWN OF ULSTER, NEW YORK

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Statement of Cash Receipts, Cash Disbursements and Cash Balances	3
Notes to Statement of Cash Receipts, Cash Disbursements and Cash Balances	4

* * * * *

INDEPENDENT AUDITORS' REPORT

The Honorable Supervisor and Town Board
Town of Ulster, New York:

Report on the Financial Statements

We have audited the accompanying statement of cash receipts, cash disbursements and cash balances of the Town Justice Court of the Town of Ulster, New York (the Court) as of and for the year ended December 31, 2015, and the related notes to financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the cash basis of accounting described in note 1; this includes determining that the cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to error or fraud.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Court's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Court's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to in the first paragraph present fairly, in all material respects, the cash receipts, cash disbursements and cash balances of Town Justice Court of the Town of Ulster, New York, as of and for the year ended December 31, 2015, in accordance with the cash basis of accounting described in note 1.

Basis of Accounting

We draw attention to note 1 of the financial statements which describes the basis of accounting. The financial statements are prepared on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to that matter.

Williamsville, New York
, 2016

TOWN JUSTICE COURT
TOWN OF ULSTER, NEW YORK
Statement of Cash Receipts, Cash Disbursements and Cash Balances
Year ended December 31, 2015

	<u>Judge Kesick</u>			<u>Judge Weiss</u>		
	<u>Bail</u>	<u>Fines</u>	<u>Total</u>	<u>Bail</u>	<u>Fines</u>	<u>Total</u>
Cash receipts	\$ 47,865	877,025	924,890	41,982	793,171	835,153
Cash disbursements	(77,911)	(881,224)	(959,135)	(68,137)	(786,896)	(855,033)
Excess of cash disbursements over cash receipts	(30,046)	(4,199)	(34,245)	(26,155)	6,275	(19,880)
Cash balances at January 1, 2015	63,001	69,061	132,062	81,130	56,550	137,680
Cash balances at December 31, 2015	\$ 32,955	64,862	97,817	54,975	62,825	117,800
Cash balances represented by undisposed cases	\$ 32,955	-	32,955	54,975	-	54,975
Cash balances due to Town of Ulster	\$ -	64,862	64,862	-	62,825	62,825

See accompanying notes to financial statements.

TOWN JUSTICE COURT
TOWN OF ULSTER, NEW YORK
Notes to Statement of Cash Receipts,
Cash Disbursements and Cash Balances
December 31, 2015

(1) Significant Accounting Policies

The accompanying cash basis statement of cash receipts, cash disbursements and cash balances include the operations of the Town Justice Court of the Town of Ulster, New York (the Court). The Court maintains accounting records on the cash basis whereby revenue is recognized as cash is received and expenditures are recognized as cash is disbursed. Consequently, accounts receivable and amounts due to others at December 31, 2015 are not included in these statements.

Fines, surcharges and fees collected by the Court are remitted by the Court to the Supervisor of the Town of Ulster. The Supervisor of the Town of Ulster remits New York State's (the State) share of such receipts to the New York State Office of the State Comptroller. Bail receipts are remitted directly to individuals or entities designed to receive such funds to the extent specified under Town Law.

All Town Justice's bank accounts are independent of the Town's general book of accounts. As of December 31, 2015, the deposits held by the Court were fully insured by the FDIC in accordance with State statute.

(2) Subsequent Events

Management has evaluated subsequent events through the date of the report which is the date the financial statements were available to be issued.

TOWN OF ULSTER

Independent Accountants' Report
on Applying Agreed-Upon Procedures

Town Clerk/Receiver of Taxes

Year ended December 31, 2015

INDEPENDENT ACCOUNTANTS' REPORT ON
APPLYING AGREED-UPON PROCEDURES

To the Supervisor and Members
of the Town Board
Town of Ulster, New York:

We have performed the procedures listed in Attachment 1, which were agreed to by the Supervisor of the Town of Ulster, solely to assist the Town of Ulster (the Town), as required by Town law, in its oversight over the financial activities of the Town Clerk, as of and for the year ended December 31, 2015. The Town's management is responsible for the Town's accounting records. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are as follows:

- 1) We met with the Town Clerk and discussed and documented the internal controls of the Town Clerk/Receiver of Taxes relating to financial activity. It appears that the Town Clerk/Receiver of Taxes' internal controls relating to financial activity are sufficiently designed to allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis.
- 2) We reviewed the reconciliations of bank accounts maintained by the Town Clerk/Receiver of Taxes with the Town Clerk and verified that the accounts were reconciled in a timely fashion for the year ended December 31, 2015, without exception. We also recalculated said bank reconciliations, without exception.
- 3) We reconciled and agreed total receipts for the year ended December 31, 2015, as reported by the Town Clerk to the Town Supervisor, to total bank deposits as reported by the monthly bank statements. We also agreed total receipts to documentation in Town Board minutes.
- 4) We compared total receipts and disbursements for the year ended December 31, 2015, with the year-end report from the Town Clerk/Receiver of Taxes' software system for reasonableness. All receipts were subsequently disbursed and appeared to be disbursed to the proper recipients.

To the Supervisor and Members
of the Town Board
Town of Ulster, New York
Page 2

- 5) We performed analytical procedures for the licenses and fees issued by the Town Clerk for the year ended December 31, 2015. We noted that overall receipts disbursed to the Town were down from the prior year by approximately 25.4 percent. The main categories that contributed to this decrease were landlord fees, business and occupancy licenses and planning board fees. The decrease in landlord fees is due to a decrease in landlord inspections. The decrease in business and occupancy license fees is due to a decrease of the certification of occupancy for the building department. Planning board fees decreased due to a large increase in site plan reviews.
- 6) We reviewed the annual report prepared by the Town Clerk/Receiver of Taxes to the accounting records of the Town for the year ended December 31, 2015. All amounts reported by the Town Clerk/Receiver of Taxes appeared to be properly reflected in the accounting records of the Town.

We were not engaged to, and did not, conduct an audit, the objective of which would be the expression of an opinion on the accounting records or on internal control. Accordingly, we do not express such opinions. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of Town of Ulster and is not intended to be and should not be used by anyone other than those specified parties.

Williamsville, New York
, 2016

TOWN OF ULSTER
TOWN CLERK/RECEIVER OF TAXES

AGREED-UPON PROCEDURES

- Review and document the internal controls of the Town Clerk/Receiver of Taxes relating to financial activity.
- Verify and recalculate bank reconciliations as of December 31, 2015.
- Agree total receipts to total bank deposits and documentation in Town Board minutes for the year ended December 31, 2015.
- Compare total receipts and disbursements from bank statements with the year-end report from the Town Clerk/Receiver of Taxes' software system reasonableness for the year ended December 31, 2015.
- Perform analytical procedures for the licenses and fees offered by the Town Clerk for the year ended December 31, 2015.
- Review annual reports prepared by the Town Clerk/Receiver of Taxes to the accounting records for the year ended December 31, 2015.

Presentation and Acceptance of the 2015
Financial Reports for the Town

TOWN OF ULSTER, NEW YORK
Financial Statements
December 31, 2015
(With Independent Auditors' Report Thereon)

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TOWN OF ULSTER, NEW YORK

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TOWN OF ULSTER, NEW YORK

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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

To the Supervisor and Members
of the Town Board
Town of Ulster, New York:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Ulster, New York (the Town), as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements and have issued our report thereon dated , 2016.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Town's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the Town's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify a certain deficiency in internal control that we consider to be a material weakness which we reported on the schedule of findings and responses as 15-01.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Town's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

Town of Ulster, New York's Response to Findings

The Town's response to the finding identified in our audit is described in the accompanying schedule of findings and responses. The Town's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Town's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the Town's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Williamsville, New York
, 2016

TOWN OF ULSTER, NEW YORK
Schedule of Findings and Responses

(15-01) GASB Statement No. 34

Criteria - Accounting principles generally accepted in the United States of America require the presentation of government-wide financial statements on the full-accrual basis of accounting (GASB Statement No. 34). This requires the presentation of capital assets and their associated accumulated depreciation.

Condition - The Town does not maintain adequate detailed records to support its infrastructure, property and equipment. In addition, the Town is not recording depreciation on the infrastructure, property and equipment.

Effect of Condition - The Town's financial statements do not comply with accounting principles generally accepted in the United States of America or GASB Statement No. 34. We were unable to verify the capital assets of the Town and are unable to reasonably determine the amount by which this departure affects governmental activities and entity-wide financial statements of the Town.

Recommendation - We recommend that the Town complete an inventory of all the property and equipment it owns and assess all infrastructures within the Town's limit. The Town needs to record the property, equipment, and infrastructure it owns in the noncurrent government asset fund. The Town must determine the accumulated depreciation associated with the assets and record the accumulated depreciation in the noncurrent government asset fund. We also recommend that additions and deletions be recorded on a current basis and that depreciation expense be recorded properly. The Town should develop a plan to inventory its capital assets on an annual basis to ensure that the capital asset records are accurate.

Management Response - The Town has begun the implementation of a new general ledger package which contains a fixed asset module integrated with the purchasing and accounts payable modules. Once implemented, newly acquired assets will be identified at the beginning on the accounting process and automatically added to the fixed asset module. The fixed asset module contains the functions to properly calculate depreciation.

Historical fixed asset information is still being accumulated to prepare for an inventory as required by GASB Statement No. 34. Once this inventory is completed, asset information will be added to the capital asset module facilitating the proper calculation of depreciation.

The Town is currently drafting a capital asset policy that will be adopted by the Town Board setting forth the capitalization policies for the Town and establishing a policy for the performance of a periodic inventory.