



TOWN OF AMENIA TOWN BOARD

4988 Route 22, AMENIA, NY 12501
(845) 373-8860 www.ameniany.gov

RESOLUTION No. 38 of 2025

RE: CORRECTING AND CLARIFYING THE ACCOUNTING FOR THE TOWN OF AMENIA HIGHWAY CAPITAL RESERVE FUND

WHEREAS, the Town Board of the Town of Amenia (the “Town”) previously conducted an audit of the Highway Capital Reserve Fund and found some procedural irregularities with the formation of the Fund; and

WHEREAS, based upon a historical review of the available records, the Town Board, by Resolution No. 33 of 2013, established a Highway Capital Reserve Fund pursuant to section 6-c of the General Municipal Law; and

WHEREAS, the expressed purpose of this Highway Capital Reserve Fund was to finance all or part of the cost of the acquisition of highway equipment and machinery to be used by the Highway Department; and

WHEREAS, all sums of money so deposited in the Highway Capital Reserve Fund were to be held in a separate bank account to be known as “Highway Department Equipment and Machinery Reserve Fund”; and

WHEREAS, the Town Board thereafter, by Resolution Numbers: 8 of 2014; 54 of 2015; 62 of 2016; 43 of 2017; 19 of 2019; 32 of 2019; and 109 of 2023, created new Highway Capital Reserve Funds with virtually identical names, and for the same purposes, however, no new bank accounts or reserve accounts were ever actually created; and

WHEREAS, upon review of the Town minutes and records, the Town Board has determined that it was the intent of the prior Town Boards to further fund the original Highway Capital Reserve Fund created by Resolution No. 33 of 2013 and not to create new or separate reserve accounts; and

WHEREAS, based upon the aforementioned accounting audit conducted by the Town, no new Reserve Accounts were ever actually created, and all designated funds were transferred in accordance with the resolutions mentioned herein and deposited into the separate bank account known as “Highway Department Equipment and Machinery Reserve Fund”; and

WHEREAS, the Town Board has determined that, in the best interest of the Town, the Resolutions set forth above must be clarified and corrected to reflect the apparent intent of the prior Town Boards which was to add additional funds to the Highway Capital Reserve Account created by Resolution No. 33 of 2013.

NOW, THEREFORE, BE IT RESOLVED, as follows:

1. The recitations set forth above are incorporated in this Resolution as if fully set forth and adopted herein; and be it further
2. That the Town Board, by Resolution No. 33 of 2013, properly created a Highway Capital Reserve Fund pursuant to section 6-c of the General Municipal Law.
3. That the Town Board has determined that it was the intent of the prior Town Boards, by all Resolutions subsequent to Resolution No. 33 of 2013 as set forth herein, to further contribute funds to the Highway Capital Reserve Fund and not create new Highway Capital Reserve Accounts.

4. That the Town Supervisor, as Chief Fiscal Officer, and the Town Bookkeeper, are hereby

directed to deposit and secure the moneys from the Highway Capital Reserve Fund in the manner provided by section 10 of the General Municipal Law. The Chief Fiscal Officer may invest the moneys in the Reserve Fund in the manner provided by section 11 of the General Municipal Law, and consistent with the Investment Policy of the Town of Amenia. Any interest earned or capital gains realized on the moneys so deposited or invested shall accrue to and become part of the Highway Capital Reserve Fund. The Chief Fiscal Officer shall account for the Highway Capital Reserve Fund in such a manner, which maintains the separate identity of the cash and investments of the Highway Capital Reserve Fund.

5. That except as otherwise provided by section 6-c of the General Municipal Law, expenditures from this Highway Capital Reserve Fund shall be made only for the purposes for which the Highway Capital Reserve Fund is established. No expenditure shall be made from this Highway Capital Reserve Fund without approval of this governing board and without such additional action or proceeding as may be required by section 6-c of the General Municipal Law, including a permissive referendum if required by subdivision 4 of section 6-c.

6. This Resolution shall become effective immediately.

Motioned By: S/Blackman

Seconded By: C/Hamm

The foregoing resolution was voted upon with all councilmembers voting as follows:

Supervisor Blackman	Aye
Councilmember Rebillard	Absent
Councilmember Hamm	Aye
Councilmember Ahearn	Aye

Dated: Amenia, New York
March 6, 2025


DAWN MARIE KLINGNER, TOWN CLERK