

Village of South Glens Falls

46 Saratoga Avenue, South Glens Falls, NY 12803

5:00 PM. Budget Workshop

6:00 PM Organizational Meeting

April 6, 2022

MAYOR NICHOLAS BODKIN PRESIDING

Attendance:

Mayor Bodkin
Trustee Gutheil
Trustee Girard
Trustee Carota
Samantha Berg
Jamie Johnson
Jana DeCamilla
Caller 1

Susan Bartkowski
TJ Chagnon
JM
856-668-6794
Alan D
Janice M
Bill
JB

Absent: Trustee Orlow

Budget Workshop 5:00 PM

Trustee Gutheil stated he did not get feedback from his letters and emails; Mayor Bodkin stated the issues were addressed at the prior meeting. Trustee Girard commented that the budget should be gone over again line by line because the tax rate hike of 5.4% was too high after a town wide reassessment. Both Trustees Girard and Gutheil complained they only received the budget information hours before. Mayor Bodkin and Trustee Girard discussed their differences of opinion on the manner in which a budget is prepared. Mayor Bodkin stated that overall the Board was looking at a 7% tax raise, consistent with inflation. Trustee Girard countered that the budget was 10% above last year.

Trustee Girard said the inclusion of payroll processing should be revenue; Mayor Bodkin said it can be revised. Trustee Girard commented that a long form budget should be implemented because the budget was structurally unbalanced. He added the budget is raising taxes \$106,000; he asked what the fund balance was. The Mayor commented that after the adjustment of removing the ARPA funds of \$14,541 the amount was unknown. Trustee Girard asked what the auditor did; he said the fund balance amount should be known. Trustee Girard added he would not vote for a bond of over \$4 million without knowing the fund balance. Mayor Bodkin stated the village has to bond with EFC if the audit reveals there is not enough cash. Trustee Girard said the budget needs to be gone over line by line with department heads asked to reduce their budget.

The Mayor asked what services the Board members wanted cut in order to not raise taxes. Trustee Gutheil asked about the money requested by the highway department for the garage being so high with a potential request of \$300,000 for a new sweeper. Mayor Bodkin asked if Trustee Gutheil wanted money added to the appropriation line to offset the request. Trustee Girard stated that it was up to the Board to decide where funds were to be spent. Trustee Girard commented it was the first time he had heard about the request for a new sweeper. Mayor Bodkin said Trustees should have received emails discussing the sweeper. Trustee Girard stated he saw the emails, but it was not clear the cost was to be included in the budget; with the \$300,000 added to the \$200,000 the budget amount was now over half a million dollars because the reserve fund should not be used up in its entirety for the sweeper. Trustee Gutheil said the Clerks Software account #1325-202 to \$4,000 with no explanation.

Trustee Gutheil raised questions on the issue of the Building Inspector. Mayor Bodkin said it would be addressed in Executive Session later. Trustee Gutheil asked about account #A1640-404, the phone system in the garage for \$852 included too many transfers. The Mayor stated everyone was informed of the repair and installation cost of the system. Trustee Girard asked about the alarm system; the Mayor stated TJ was working on it. Trustee Girard wanted to see the quotes to see how much would be deducted from the \$75 being saved every month. Trustee Gutheil said the money spent on the phone system was an unnecessary expenditure since the system could have been repaired for substantially less.

Trustee Girard questioned the \$16,000 spent on attorney fees. The Mayor countered that many unbudgeted things needed to be paid for last year necessitating the transfer of funds. Trustee Girard stated the Mayor was set in his decisions on the budget; the Mayor countered he was asking for help going through the budget. Trustee Gutheil questioned why \$45,000 was entered for police equipment when none was requested by the department. The Mayor said he had been in talks with the police department and knew new equipment was needed; the amount was reduced to \$15,000 at the last budget workshop. Trustee Gutheil stated the Board is not being informed on these issues. The Mayor said he is working with the Chief on the types of equipment needed, the Mayor also said he is working on quotes and seeing if we can get a grant.

The Mayor once again asked for assistance in going through the budget. Trustee Gutheil reiterated he had sent 4 emails and 2 letters concerning the budget to which he received no response as of March 21. The Mayor commented it takes a lot of time to go through all the correspondence he got from Trustee Gutheil. Trustee Gutheil then asked where the ARPA money went. Mayor Bodkin stated per the suggestion of Trustee Girard, ARPA money was taken off the budget line and placed in an account indicated by OSC until used; it was taken off anticipated revenue. The \$188,000 from this year is also in the account indicated by OSC.

The Budget meeting is closed at 5:50PM.

Organizational Meeting 6:00 PM

The Organizational Meeting is called to order at 6:00PM.

The Mayor reads an opening statement. The Village has numerous policies that should be in place including and by no means limited to; cell phone use, computer/internet use, fixed asset use, investment, sexual harassment, vehicle use, and work place violence prevention policies. This meeting is a good time to review the policies. Various matters require the Board to take action on an annual basis to allow the Board to approve claims in advance. This allows employees to receive allowance or reimbursement for mileage. The Board also has to allow employees to go to schools and conferences and designate bank signatories. The Board must adopt annual resolutions. It is recommended to adopt the resolutions at this meeting and not a later date.

Board Appointments: The Board consists of Mayor Bodkin, Trustee Gutheil, Trustee Girard, Trustee Carota, and Trustee Orlow. Trustee Carota was recognized as Deputy Mayor for 2022-2023. The Mayor asked that Jamie Johnson be reappointed as Deputy Clerk Treasurer for 2022-2023 fiscal year, as well as Deputy Registrar of Vital Statistics, reappoint Samantha Berg as Registrar of Vital Statistics for the same term, and Attorney Bartkowski as village attorney per contract. Trustee Gutheil made motion #040622-1 to accept the appointments, Trustee Girard seconded. All in favor, motion passes.

Committee Appointments: Insurance Committee- Trustee Gutheil and Trustee Girard; Lighting Committee- Trustee Gutheil and Trustee Carota; Parade Committee- Trustee Gutheil and Trustee Orlow; Parks and Buildings/Grounds- Trustee Carota And Trustee Orlow; Police Committee- Trustee Carota and Trustee Girard; Water and Sewer- Trustee Girard and Trustee Gutheil; Streets Committee- Trustee Carota and Trustee Orlow; Trees Committee- Trustee Carota and Trustee Gutheil; Personnel Committee- Trustee Carota and Trustee Girard; Safety Committee- Trustee Carota and Trustee Girard; Trustee Carota made motion #040622-2 to approve all appointments. Trustee Girard seconded. Trustee Girard voted yes , Trustee Carota voted yes, Trustee Gutheil abstained, Mayor Voted yes, motion passed. Trustee Gutheil stated nothing had been done on water for a year because everything was taken out of the committee's control.

Other Appointments: Auditing Department-Village Board Trustees; Fire Company Liaison-Trustee Carota; Historian- Trustee Gutheil; Planning Board Liaison- Trustee Gutheil; Zoning Board Liaison- Trustee Gutheil. Trustee Girard made motion #040622-3 to approve with the inclusion of Planning Board Chair Al Chapman, Doug Clingen, Keith Comstock (terms expire 2027), Thomas Wade, Caroline Sweeney (terms expire 2023). Zoning Board Appeals-Chair Bill Giorgianni, Linda Albert, James Phair (terms expire 2023), Peter Moscov (term expires 2026) and a vacant seat (term expires 2026). Trustee Carota seconded. Trustees Girard, Gutheil, and Carota voted yes. Mayor Bodkin voted yes, motion passed.

General Provisions:

All Trustees accepted the ethics outline as presented in the packet in its entirety.

Trustee Carota made motion #040622-4 to accept advance approval of claims for public utilities, postage freight, and express charges with audit claims to be presented at next meeting. Trustee Girard seconded, all Trustees and Mayor voted yes. Motion passes.

Procurement Policy on all goods and services not required by law to be publicly bid. Trustee Gutheil made motion #040622-5 waiving and approving the reading of the policies. Trustee Girard seconded, all Trustees and Mayor voted yes. motion passes. Please see attached for the several policies.

Motion #040622-6 regarding the reading of mileage allowance waived and approved. Motion by Trustee Gutheil, Trustee Girard seconded, all trustees and Mayor voted yes, passing the motion.

Motion #040622-7 for the waiving and approval of the reading of bank depositor, bank management policy, investment policy, motioned by Trustee Carota, Trustee Gutheil seconded. Trustees Carota and Girard voted yes, Trustee Gutheil voted yes subject to attorney's review and approval, Mayor Bodkin voted yes passing motion. **Discussion:** The Mayor said a change from last year is he increased the maximum amount of deposit from 3.5 million to 5 million. Currently we are exceeding this and water/sewer rent payments are upcoming. Trustee Gutheil asked about the General Fund checking account. The Mayor said we are working on allocating funds to the correct accounts.

The Mayor and the Board will table adopting the updated fee schedule.

Motion #040622-8 for the waiving and approval of the reading of MS4 declaration with Mayor Bodkin and TJ Chagnon as signatories was made by Trustee Carota Trustee Girard seconds. Trustees Carota and Girard voted yes, Trustee Gutheil abstained for not having read it yet, Mayor Bodkin voted yes, motion passed.

Chain of Command during emergency conditions would be available at Village Hall.

The Mayor asked for any more questions and comments for the Organizational meeting. There are none. The Mayor now closes the Organizational Meeting at 6:26PM.

POLICIES

There are numerous policies that the village should have in place, including but by no means limited to cell phone use, computer and internet use policies, a fixed assets policy, an investment policy, a sexual harassment policy, a vehicle use policy, and work place violence prevention policy. The organizational meeting is a good time to review these policies.

RESOLUTIONS

Various matters require board action on an annual basis. To allow the board to approve claims in advance, to allow employees and officers to receive mileage allowances for travel, to allow employees and officers to attend schools and conferences, and to designate depositories, the board must adopt annual resolutions. Although the resolutions may be adopted at any time during the year, it is recommended that they be adopted at the organizational meeting to avoid the necessity, and sometimes embarrassment, of having to call a special meeting to adopt a resolution before a certain date.

BOARD OF TRUSTEES

2022-2023

Mayor

Nicholas Bodkin

Trustees

Timothy Carota

Anthony Girard

Harry G. Gutheil, Jr.

Joseph Orlow

OFFICERS

NAME	OFFICE	TERM	EXPIRATION DATE
Nicholas Bodkin	Mayor	4 Years	April 2025
Anthony Girard	Trustee	4 Years	April 2025
Harry G. Gutheil, Jr.	Trustee	4 Years	April 2025
Timothy Carota	Deputy Mayor	4 Years	April 2023
Joseph Orlow	Trustee	4 Years	April 2023
Vacant	Clerk Treasurer	1 Years	April 2023
Jamie Johnson	Deputy Clerk Treasurer	1 Years	April 2023
Jamie Johnson	Deputy Registrar of Vital Statistics	1Year	April 2023
Samantha Berg	Registrar of Vital Statistics	1 year	April 2023
Vacant	Building Inspector		
Vacant	Code Enforcement		
Susan Bartkowski, Esq.	Village Attorney, per contract		

COMMITTEE APPOINTMENTS

Insurance	Trustees Gutheil & Girard
Lighting	Trustees Gutheil & Carota
Parade	Trustees Gutheil & Orlow
Parks & Buildings/Grounds	Trustees Carota & Orlow
Police	Trustees Carota & Girard
Sewer/Water	Trustees Girard & Gutheil
Street	Trustees Carota & Orlow
Trees	Trustees Carota & Gutheil
Personnel	Trustees Carota & Girard
Safety	Trustees Carota & Girard

OTHER APPOINTMENTS

Auditing	Board of Trustees
Fire Co. Liaison	Trustee Carota
Historian	Trustee Gutheil
Planning Board Liaison	Trustee Gutheil
Zoning Board Liaison	Trustee Gutheil

PLANNING BOARD

Alfred Chapman	Planning Board, Chair	5 Years	April 2027
Doug Clingen	Planning Board	5 Years	April 2027
Keith Comstock	Planning Board	5 Years	April 2027
Thomas Wade	Planning Board	5 Years	April 2023
Caroline Sweeney	Planning Board	5 Years	April 2023
Alternate:			

ZONING BOARD

James Phair	Zoning Board	5 Years	April 2023
Linda Albert	Zoning Board	5 Years	April 2023
Peter Moskov	Zoning Board	5 Years	April 2026
William Giorgianni	Zoning Board, Chair	5 Years	April 2023
Vacant	Zoning Board	5 Years	April 2026

Alternate:
CODE OF ETHICS

*Village of South Glens Falls, NY
April 6, 2022*

Chapter 9. Ethics, Code of

§ 9-1. Purpose.

Pursuant to the provisions of §806 of the General Municipal Law, the Board of Trustees of South Glens Falls recognizes that there are rules of ethical conduct for public officers and employees which must be observed if a high degree of moral conduct is to be obtained and if public confidence is to be maintained in our unit of local government. It is the purpose of this chapter to promulgate these rules of ethical conduct for the officers and employees of the Village of South Glens Falls. These rules shall serve as a guide for official conduct of the officers and employees of the Village of South Glens Falls. The rules of ethical conduct of this chapter, as adopted, shall not conflict with but shall be in addition to any prohibition of Article 18 of the General Municipal Law or any other general or special law relating to ethical conduct and interest in contracts of municipal officers and employees.

§ 9-2. Definitions

As used in this chapter, the following terms shall have the meanings indicated.

INTEREST

A pecuniary or material benefit accruing to an officer or employee of the Village of South Glens Falls, including a pecuniary or material benefit accruing to the officer's or employee's spouse, minor children and dependents or a firm, partnership or association of which such officer or employee is a member.

MUNICIPAL OFFICER OR EMPLOYEE

An officer or employee of the Village of South Glens Falls, whether paid or unpaid, including members of any administrative board, commission or other agency thereof. No person shall be deemed to be a municipal officer or employee solely by reason of being a volunteer fireman or civil defense volunteer, except a Chief Engineer or Assistant Chief Engineer.

§ 9-3. Standard of conduct

Every officer or employee of the Village of South Glens Falls shall be subject to and shall abide by the following standards of conduct:

- A. Gifts. He/She shall not, directly or indirectly, solicit any gift or accept or receive any gift having a value greater than that specified by § 805-a of the General Municipal Law, whether in the form of money, services, loan, travel, entertainment, hospitality, thing or promise or any other form, under circumstances in which it could reasonably be inferred that the gift was intended to influence him or could reasonably be expected to influence him in the performance of his official duties or

was intended as a reward for any official action on his part.[1]

[1] *Editor's Note: Amended at time of adoption of Code (sec Ch.1, General Provisions, Art .I)*

- B. Confidential information. He/She shall not disclose confidential information acquired by him/her in the course of his/her official duties or use such information to further his/her personal interest.
- C. Representation before one's own agency. He/She shall not receive or enter into any agreement, express or implied, for compensation for services to be rendered in relation to any matter before any municipal agency of which he/she is an officer, member or employee or of any municipal agency over which he/she has jurisdiction or to which he has the power to appoint any member, officer or employee.
- D. Representation before any agency for a contingent fee. He/She shall not receive or enter into any agreement, express or implied, for compensation for services to be rendered in relation to any matter before any agency of this municipality whereby his/her compensation is to be dependent or contingent upon any action by such agency with respect to such matter, provided that this subsection shall not prohibit the fixing at any time of fees based upon the reasonable value of the services rendered.
- E. Disclosure of interest in legislation. To the extent that he/she knows thereof, a member of the Board of Trustees and any officer or employee of the Village of South Glens Falls, whether paid or unpaid, who participates in the discussion or gives official opinion to the Board of Trustees on any legislation before the Board of Trustees shall publicly disclose on the official record the nature and extent of any direct or indirect financial or other private interest he/she has in such legislation.
- F. Disclosure of interest in certain applications. A member of any board, commission, committee or individual representing the Village of South Glens Falls, and any officer or employee of the Village of South Glens Falls, whether paid or unpaid, who participates in the discussion or gives official opinion to the Planning Board on any application for review before the Planning Board shall publicly disclose on the official record the nature and extent of any direct or indirect financial or other private interest he/she has in such application.[2]
[2] *Editor's Note: Amended at time of adoption of Code (sec Ch.1, General Provisions, Art. I)*
- G. Disclosure of employment of relatives. No person who is related by blood or marriage to a public officer or department head of the Village of South Glens Falls shall be employed by said public officer or department head before publicly disclosing the name, relationship and proposed employment to the Board of Trustees and upon consent of a majority of said Board at a duly held meeting thereof.

- H. Investments in conflict with official duties. He/She shall not invest or hold any investment, directly or indirectly, in any financial, business, commercial or other private transaction which creates a conflict with his/her official duties.
- I. Private employment. He/She shall not engage in, solicit, negotiate for or promise to accept private employment or render services for private interests when such employment or service creates a conflict with or impairs the proper discharge of his/her official duties.
- J. Future employment. He/She shall not, after the termination of service or employment with the Village of South Glens Falls, appear before any board or agency of the Village of South Glens Falls in relation to any case, proceeding or application in which he/she personally participated during the period of his/her service or employment or which was under his/her active consideration.

§ 9-4. Certain filings permitted.

Nothing herein shall be deemed to bar or prevent the timely filing by a present or former municipal officer or employee of any claim, account, demand or suit against the Village of South Glens Falls or any agency thereof, on behalf of himself/herself or any member of his/her family, arising out of any personal injury or property damage or for any lawful benefit authorized or permitted by law.

§ 9-5. Distribution.

The Mayor of the Village of South Glens Falls shall cause a copy of this Code of Ethics to be distributed to every officer and employee of the Village of South Glens Falls within 30 days after the effective date of this chapter. Each officer and employee elected or appointed thereafter shall be furnished a copy before entering upon the duties of his/her office or employment. Failure to distribute any such copy or failure of any officer or employee to receive such copy shall have no effect on the duty of compliance with such code, nor the enforcement of the provision thereof.

[1] *Editor's Note: Amended at time of adoption of Code (sec Ch.1, General Provisions, Art .I)*

§ 9-6. Penalties for offenses.

In addition to any penalty contained in any other provision of law, any person who knowingly and intentionally violates any of the provisions of this chapter may be fined, suspended or removed from office or employment, as the case may be, in the manner provided by law.

ADVANCED APPROVAL OF CLAIMS

Pursuant to Village Law §5-524(6), the board of trustees may, by resolution, authorize claims for public utility services, postage, IT, Email, freight and express charges to be paid in advance of audit. An appropriate resolution authorizing advance payment of claims follows:

WHEREAS the board of trustees has determined to authorize payment in advance of audit of claims for public utility services, postage, freight ad express charges; and

WHEREAS all such claims must be presented and at the next regular meeting for audit; and

WHEREAS the claimant and the officer incurring or approving the claim are jointly and severally liable for any amount the board of trustees disallows.

NOW THEREFORE BE IT RESOLVED:

Section 1. That the board of trustees authorizes payment in advance of audit of claims for public utility services, postage, freight and express charges. All such claims must be presented at the next regular meeting for audit and the claimant and the officer incurring or approving the claims are jointly and severally liable for any amount the board of trustees disallows.

Section 2. That this resolution is effective immediately.

PROCUREMENT POLICY

Initial Adoption 12/04/91

WHEREAS, § 104-b of the General Municipal Law requires the governing body of every municipality to adopt a procurement policy for all goods and services which are not required by law to be publicly bid, and

WHEREAS, comments have been solicited from all officers in the VILLAGE involved in the procurement process, now, therefore, be it

RESOLVED, that the **VILLAGE OF SOUTH GLENS FALLS** does hereby adopt the following procurement policy which is intended to apply to all goods and services which are not required by law to be publicly bid.

1. Every purchase contract or a public works contract. Once that determination is made, a good faith effort will be made to determine whether it is known to be reasonably expected that the aggregate amount to be spent on the item of supply or service is not subject to competitive bidding, taking into account past purchases and the aggregate amount to be spent in a year. The following items are not subject to competitive bidding pursuant to § 103 of the General Municipal Law: purchase contracts under \$20,000 and public works contracts under \$35,000; emergency purchases; certain municipal hospital purchases; goods purchased from agencies for the blind or severely handicapped; goods purchased from correctional institutions; purchases under State and county contracts; and surplus and second-hand purchases from another governmental entity.

The decision that a purchase is not subject to competitive bidding will be documented in writing by the individual making the purchase. This documentation may include written or verbal quotes from vendors, a memo from the purchaser indicating how the decision was arrived at, a copy of the contract indicating the source which makes the item or service exempt, a memo from the purchaser detailing the circumstances which lead to an emergency purchase, or another written documentation that is appropriate.

2. All goods and services will be secured by use of written request for proposals, written quotations, verbal quotations, or any other method that assures the goods will be purchased at the lowest price and that favoritism will be avoided, except in the following circumstances: purchase contracts under \$10,000 and public works contracts \$20,000; goods purchased from agencies for the blind or severely handicapped pursuant to § 175-b of the State Finance Law; goods purchased from correctional institutions pursuant to § 186 of the Correction Law; purchases under State contracts pursuant to §104 of the General Municipal Law; purchases under county contracts pursuant to § 103 (3) of the General Municipal Law; or purchases pursuant to subdivision 6 of this policy.

3. The following method of purchase will be used when required by this policy in order to achieve the highest savings:

Estimated Amount of

<u>Purchase Contract</u>	<u>Method</u>
\$500 - \$999	2 verbal quotations
\$1,000 - \$2,999	3 verbal quotations
\$3,000 - \$19,999	3 written/fax/email quotations or written request for proposals
\$20,000 and more	Formal Bid

Estimated Amount of

<u>Public Work Contract*</u>	<u>Method</u>
\$500 - \$999	2 verbal quotations
\$1,000 - \$2,999	3 verbal quotations
\$3,000 - \$4,999	3 written/fax/email quotations
\$5,000 - \$34,999	3 written/fax/email quotations or written request for proposals
\$35,000 and more	Formal Bid

*Public Work is defined as any work constructed for public use, protection or improvements.

A good faith effort shall be made to obtain the required number of proposals or quotations. If the purchaser is unable to obtain the required number of proposals or quotations, the purchaser will document the attempt made at obtaining the proposals. In no event shall the failure to obtain the proposals be a bar to the procurement.

4. Documentation is required to each action taken in connection with each purchase.
5. Documentation and an explanation are required whenever a contract is awarded to other than the lowest responsible offer. This document will include an explanation of how the award will achieve savings or how the offer was not responsible. A determination that the offer is not responsible shall be made by the purchaser and may not be challenged under the circumstances.
6. Pursuant to General Municipal Law § 104-b (2) (f), the procurement policy may contain circumstances when, or types of procurements for which, in the sole discretion of the governing body, the solicitation of alternative proposals or quotations will not be in the best interest of the municipality. In the following circumstances it may not be in the best interests of the VILLAGE of SOUTH GLENS FALLS to solicit quotations or document the basis for not accepting the lowest bid:
 - a. Professional services or services requiring special or technical skill, training or expertise. The individual or company must be chosen based on accountability, reliability, responsibility, skill, education and training, judgment, integrity, and moral worth. These qualifications are not necessarily found in the individual or company that offers the lowest price and the nature of these services are such that they do not readily lend themselves to competitive procurement procedures.

In determining whether a service fits into this category the BOARD OF TRUSTEES shall take into consideration the following guidelines: (a) whether the services are subject to State licensing or testing requirements; (b) whether substantial formal education or training is a necessary prerequisite to the performance of the services; and (c) whether the services require a personal relationship between the individual and municipal officials. Professional or technical services shall include but not be limited to the following: services of an attorney; services of a physician; technical services of an engineer engaged to prepare plans, maps and estimates; securing insurance coverage and/or services of an insurance broker; services of a certified public accountant; investment management services; printing services involving extensive writing, editing or art work; management of municipally owned property; and computer software or programming services for customized programs, or services involved in substantial modification and customizing of pre-packaged software.

- b. Emergency purchases pursuant to § 103 (4) of the General Municipal Law. Due to the nature of this exception, these goods or services must be purchased immediately and a delay in order to seek alternate proposals may threaten the life, health, safety or welfare of the residents. This section does not preclude alternate proposals if time permits.

- c. Purchases of surplus and second-hand goods. If alternate proposals are required, the VILLAGE may purchase surplus and second-hand goods at auctions or through specific advertised sources where the best prices are usually obtained. It is also difficult to try to compare prices of used goods and the lower price may include an older product.
- d. Goods or services under \$250.00. The time and documentation required to purchase through this policy may be more costly than the item itself and would therefore not be in the best interests of the taxpayer. In addition, it is not likely that such de minimis contracts would be awarded based on favoritism.

MILEAGE ALLOWANCE

Pursuant to Village Law § 5-524(7), the actual and necessary expenses the officers and employees incur in performing their official duties are a village charge. However, the board of trustees may, in lieu of auditing and allowing a claim for actual and necessary expenses for travel, determine by resolution to pay a reasonable mileage allowance for use of personal automobiles in performing official duties. An appropriate resolution authorizing a mileage allowance follows:

“WHEREAS the board of trustees has determined to pay a fixed rate for mileage as reimbursement to Village Officers and employees who use their personal automobiles while performing their official Village duties;

NOW THEREFORE BE IT RESOLVED:

Section 1. That the board of trustees will approve reimbursement to such officers and employees at the IRS business rate per mile at the time of the event.

Section 2. That this resolution is effective immediately.”

IRS issues standard mileage rates for 2022

WASHINGTON — The Internal Revenue Service today issued the 2022 optional standard mileage rates used to calculate the deductible costs of operating an automobile for business, charitable, medical or moving purposes.

Beginning on January 1, 2022, the standard mileage rates for the use of a car (also vans, pickups or panel trucks) will be:

- 58.5 cents per mile driven for business use, up 2.5 cents from the rate for 2021,
- 18 cents per mile driven for medical, or moving purposes for qualified active-duty members of the Armed Forces, up 2 cents from the rate for 2021 and
- 14 cents per mile driven in service of charitable organizations; the rate is set by statute and remains unchanged from 2021.

The standard mileage rate for business use is based on an annual study of the fixed and variable costs of operating an automobile. The rate for medical and moving purposes is based on the variable costs.

It is important to note that under the Tax Cuts and Jobs Act, taxpayers cannot claim a miscellaneous itemized deduction for unreimbursed employee travel expenses. Taxpayers also cannot claim a deduction for moving expenses, unless they are members of the Armed Forces on active duty moving under orders to a permanent change of station. For more details see [Moving Expenses for Members of the Armed Forces](#).

Taxpayers always have the option of calculating the actual costs of using their vehicle rather than using the standard mileage rates.

Taxpayers can use the standard mileage rate but must opt to use it in the first year the car is available for business use. Then, in later years, they can choose either the standard mileage rate or actual expenses. Leased vehicles must use the standard mileage rate method for the entire lease period (including renewals) if the standard mileage rate is chosen.

[Notice 22-03 PDF](#), contains the optional 2022 standard mileage rates, as well as the maximum automobile cost used to calculate the allowance under a fixed and variable rate (FAVR) plan. In addition, the notice provides the maximum fair market value of employer-provided automobiles first made available to employees for personal use in calendar year 2022 for which employers may use the fleet-average valuation rule in or the vehicle cents-per-mile valuation rule.

BANK DEPOSITORIES AND CASH MANAGEMENT POLICY

1. The Clerk Treasurer, Deputy Clerk Treasure, or Senior Account Clerk Typist may take in checks and cash during the day, and will cash out at the end of the day.
2. A double count audit will be performed by a combination of two of the following; Clerk Treasurer, Senior Account Clerk Typist or Deputy Clerk Treasurer will count the cash and checks and match it up to the cash out report.
3. The deposit will then be placed in a bank bag.
4. The bank bag will be walked into the bank or dropped for a nightly deposit by the Deputy Clerk Treasurer, Senior Account Clerk Typist or the Clerk Treasurer.
5. If needed the Police will assist with dropping off the deposit to the bank.
6. The Clerk-Treasurer, Deputy Clerk Treasurer, and Mayor (in the absence of the Treasurer and Deputy Treasurer) are the authorized signatory of all Village checks.

DESIGNATING DEPOSITORIES

Pursuant to Village Law § 4-412(3)(2), the board of trustees must designate, by resolution, banks or trust companies in which the treasurer, clerk, receiver, and town receiver who are designated and appointed as village receiver may deposit village moneys received by them. An appropriate resolution designating depositories follows:

“**WHEREAS** the board of trustees has determined that Village Law § 4-412(3)(2) requires the designation of banks or trust companies for the deposit of all village moneys;

NOW THEREFORE BE IT RESOLVED:

Section 1. That the board of trustees designates the following institutions as depositories of all monies received by the Village Clerk Treasurer, Deputy Clerk, Treasurer, Senior account clerk typist and receiver of taxes. Names of Institutions:

Section 2. That this resolution is effective immediately.”

INVESTMENT POLICY

1. **SCOPE**

This investment policy applies to all moneys and other financial sources available for investment by the Village.

2. **OBJECTIVES**

The primary objectives of the Village's investment activities are, in priority order:

- a. To conform to all applicable federal, state and other legal requirements (legal).
- b. To adequately safeguard principal (safety).
- c. To provide sufficient liquidity to meet all operating requirements (liquidity).
- d. To obtain a reasonable rate of return (yield).

3. **DELEGATION OF AUTHORITY**

The Board of Trustees' responsibility for administration of the investment program is delegated to the Clerk-Treasurer, who shall establish written procedures for the operation of the investment program consistent with these investment guidelines. Such procedures shall include an adequate internal control structure to provide a satisfactory level of accountability based on a database or records incorporating description and amounts of investments, transaction dates, and other relevant information and regulate the activities of subordinate employees. All investment programs will be approved by the Mayor. Each CD not to exceed \$250,000 per NY GEN MUN § 11.

4. **PRUDENCE**

The Clerk-Treasurer shall seek to act responsibly as custodian of the public trust and shall avoid any transaction that might impair public confidence in the Village to govern

effectively. Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the safety of the principal as well as the probable income to be derived. The Clerk-Treasurer shall refrain from personal business activity that could conflict with proper execution of the investment program, or which could impair his/her ability to make impartial investment decisions.

5. **DIVERSIFICATION**

It is the policy of the Village to diversify its deposits and investments by financial institution, by investment instrument, and by maturity scheduling.

6. **INTERNAL CONTROL**

It is the policy of the Village for all monies collected by any officer or employee of the government to transfer those funds to the Clerk-Treasurer within 1-3 days of receipt. The Clerk-Treasurer is responsible for establishing and maintaining an internal control structure to provide reasonable, but not absolute, assurance that deposits and investments are safeguarded against loss from unauthorized use or disposition, that transactions are executed in accordance with management's authorization and recorded properly, and are managed in compliance with applicable laws and regulations.

7. **DESIGNATION OF DEPOSITORIES**

The banks and trust companies authorized for the deposit of monies up to the following maximum amount are:

<u>Depository Name</u>	<u>Maximum Amount</u>	<u>Officer</u>
TD Bank	\$3,500,000	Clerk Treasurer/Mayor
Glens Falls National	\$5,500,000	Clerk Treasurer/Mayor
NBT Bank	\$3,500,000	Clerk Treasurer/Mayor

8. **COLLATERALIZING OF DEPOSITS**

In accordance with the provisions of General Municipal Law, Section 10, all deposits of the Village, including certificates of deposit and special time deposits, in excess of the amount insured under the provisions of the Federal Deposit Insurance Act shall be secured:

- a. By a pledge of "eligible securities" with an aggregate "market value", or provided by General Municipal Law, Section 10, equal to the aggregate amount of deposits from the categories designated as follows:
- b. Obligations issued by the United States of America, an agency thereof or a United States government sponsored corporation or obligations fully insured or

guaranteed as to the payment of principal and interest by the United States of America, an agency thereof or a United States government sponsored corporation;

- c. Obligations issued fully insured or guaranteed by this state, obligations issued by a municipal corporation, school district or district corporation of this state or obligations of any public benefit corporation which under a specific state statute may be accepted as security for deposit of public monies; and
- d. Obligations partially insured or guaranteed by any agency of the United States of America, at a proportion of the market value of the obligation that represents the amount of the insurance or guarantee.

9. **SAFEKEEPING AND COLLATERALIZATION**

Eligible securities used for collateralizing deposits shall be held by (the depository and/or a third party) bank or trust company subject to security and custodial agreements. The security agreement shall provide that eligible securities are being pledged to secure the Village's deposits, together with agreed upon interest (if any), and any costs or expenses arising out of the collection of such deposits upon default. It shall also provide the conditions under which the securities may be sold, presented for payment, substituted or released and the events, which will enable the Village to exercise its rights against the pledged securities. In the event that the securities are not registered or inscribed in the name of the Village, such securities shall be delivered in a form suitable for transfer.

The custodial agreement shall provide that securities held by the bank or trust company, or agent of and custodian for, the Village, will be kept separate and apart from the general assets of the custodial bank or trust company and will not, in any circumstances, be commingled with or become part of the backing for any other deposit or other liabilities. The agreement should also describe that the custodian shall confirm the receipt, substitution or release of the securities. The agreement shall provide for the frequency of revaluation of eligible securities and for the substitution of securities when a change in the rating of a security may cause ineligibility. Such agreement shall include all provisions necessary to provide the Village a perfected interest in the securities.

10. **PERMITTED INVESTMENTS**

As authorized by General Municipal Law, Section 11, the Village authorizes the Clerk-Treasurer to invest moneys not required for immediate expenditure for terms not to exceed its projected cash flow needs in the following types of investments:

- a. Special time deposit accounts
- b. Certificates of deposit

All investment obligations shall be payable or redeemable at the option of the Village within such times as the proceeds will be needed to meet expenditures for purposes for which the monies were provided.

11. **AUTHORIZED FINANCIAL INSTITUTIONS AND DEALERS**

The Village shall maintain a list of financial institutions and dealers approved for investment purposes and establish appropriate limits to the amount of investments, which can be made with each financial institution or dealer. All financial institutions with which the Village conducts business must be credit worthy. Banks shall provide their most recent Consolidated Report of Condition (Call Report) at the request of the Village. The Clerk-Treasurer is responsible for evaluating the financial position and maintaining a listing of proposed depositories and custodians. Such listing shall be evaluated at least annually.