

TOWN OF BEEKMAN TOWN BOARD
Minutes for Tuesday February 27, 2024

The Town of Beekman Board met for a regular TOWN BOARD meeting on Tuesday February 27th, 2024. The meeting was called to order by Supervisor Covucci at 6:00PM. The following members were present: Supervisor Mary Covucci, Councilman Capollari, Councilman Battaglini, Councilwoman Sharon Wohrman and Councilman Lemak.

Also present were the Town Clerk – Lauren Abbatantuono and Attorneys from the Law Firm Catania, Mahon and Rider Jeff Scully and Joe McKay.

Supervisor Covucci led the Pledge of Allegiance. Supervisor Covucci pointed out the emergency exits and called for a moment of silence for all those who have served our Country.

Supervisor Covucci made a motion at 6:02PM into Executive Session to discuss a medical financial creditor employment history of a particular person corporation or relating to discipline, or removal. All in Favor, AYE, Seconded by Councilman Lemak. Supervisor Covucci made a motion at 7:08 to come back from Executive Session, All in Favor, AYE, Seconded by Councilwoman Wohrman

Supervisor Covucci introduced the Attorneys from the Law Firm Catania, Mahon & Rider, Jeff Scully and Joe McKay who presented a special report on an HR complaint which was made against the Town Supervisor by the Highway Superintendent. (see the attached report which was read by Jeff Scully).

Due to the loss of power in Town Hall and throughout the Town of Beekman, Supervisor Covucci did not allow for public comments due to the safety of the residents who were in attendance.

Public Comments on Agenda items: NONE
Public Comments: NONE

Other Town Board Business: Councilman Lemak, provided details on Relay for Life (see the attached) Councilwoman Wohrman, provided details on the Luminaria Bag Decoration Event (see the attached). Supervisor Covucci, the next Town Board meeting will be held on Tuesday March 12, 2024.

Supervisor Covucci made a motion at 7:37PM to adjourn the Town Board meeting,
seconded by Councilman Lemak.

Respectfully Submitted by Town Clerk

Laureen Abbatantuono

28 February, 2024

Laureen Abbatantuono

**BEEKMAN TOWN BOARD
REGULAR MEETING AGENDA
FEBRUARY 27, 2024**

6:00 PM

- Meeting called to order
- Pledge of Allegiance
- Administrative Announcement--Fire Exits

TOWN BOARD MEETING

- Supervisor Comments
- Public comment on Agenda Items and Resolutions – (3 Minute limit)

RESOLUTIONS

1. Accept February 8, 2024 Minutes
2. Accept February 13, 2024 Minute
3. Approve Town of Beekman Budget Revision 2023-#13
4. Approve Town of Beekman Budget Revision 2024-#1
5. Approve Amendments to the Town's Investment Policy
6. Approve Entertainment for the Egg Hunt
7. Approve Senior Bus Trips
8. Approve the Overhaul of Transfer Case for B3
9. Approve Highway Track Loader Purchase
10. Payment of Claims

- Other Town Board Business
- General Board Comments
- General Public comments – (3 Minute limit)
- **Next Regular Town Board Meeting: Tuesday March 12, 2024 at 6:00 PM**

ADOURN

***AGENDA SUBJECT TO CHANGE**

RESOLUTIONS WERE NOT AVAILABLE AT TIME OF PUBLICATION

RESOLUTION NO. 02:27:24-1
RE: APPROVAL OF PAST TOWN BOARD MINUTES

WHEREAS, Town Clerk Laureen Abbatantuono has provided copies of the minutes of the February 8, 2024 Special Town Board Meeting to all members of the Beekman Town Board; and

WHEREAS, Town Board members have had the opportunity to review said minutes;

NOW, THEREFORE, BE IT RESOLVED, that the Town Board hereby accepts the minutes of the February 8, 2024 Special Town Board Meeting.

Introduced: COUNCILMAN CAPOLLARI

Seconded: COUNCILMAN BATTAGLINI

ROLL CALL VOTE:

Councilman Capollari	AYE
Councilman Battaglini	AYE
Councilman Lemak	AYE
Councilwoman Woehrman	AYE
Supervisor Covucci	AYE

Dated: February 27, 2024

RESOLUTION NO. 02:27:24-2
RE: APPROVAL OF PAST TOWN BOARD MINUTES

WHEREAS, Town Clerk Laureen Abbatantuono has provided copies of the minutes of the February 13, 2024 Town Board Meeting to all members of the Beekman Town Board; and

WHEREAS, Town Board members have had the opportunity to review said minutes;

NOW, THEREFORE, BE IT RESOLVED, that the Town Board hereby accepts the minutes of the February 13, 2024 Town Board Meeting.

Introduced: COUNCILMAN BATTAGLINI

Seconded: COUNCILMAN LEMAK

ROLL CALL VOTE:

Councilman Capollari	AYE
Councilman Battaglini	AYE
Councilman Lemak	AYE
Councilwoman Woehrman	AYE
Supervisor Covucci	AYE

Dated: February 27, 2024

RESOLUTION NO. 02:27:24-3
RE: APPROVE TOWN OF BEEKMAN BUDGET REVISIONS #2023-13

WHEREAS, the Town of Beekman’s Accounting Office recommends certain budget revisions based on department requests and/or the Accounting Office review and analysis of expenditures or revenues

NOW, THEREFORE, BE IT RESOLVED that the following itemized revisions are approved by the Town of Beekman Town Board identified as Budget Revision 2023 Year End Closing # 2023-13

Budget Revisions for Year End Closing # 2023-13

<u>Revision #</u>	<u>Account #</u>	<u>Account Title</u>	<u>Increase</u>	<u>Decrease</u>
General Fund				
2024-01-01	A-1420-0401	Town General Counsel #2	2,472	
	A-1420-0440	Town Labor Counsel	5,159	
	A-9060-0800	Medical Insurance		7,631
		-Transfer to Cover Additional Legal Bills received for Fiscal Year 2023		

Introduced: SUPERVISOR COVUCCI

Seconded: COUNCILMAN BATTAGLINI

ROLL CALL VOTE:

Councilman Capollari **AYE**
Councilman Battaglini **AYE**
Councilman Lemak **AYE**
Councilwoman Woehrman **AYE**
Supervisor Covucci **AYE**

Dated: February 27, 2024

RESOLUTION NO. 02:27:24-4
RE: APPROVE TOWN OF BEEKMAN BUDGET REVISIONS #2024-1

WHEREAS, the Town of Beekman’s Accounting Office recommends certain budget revisions based on department requests and/or the Accounting Office review and analysis of expenditures or revenues

NOW, THEREFORE, BE IT RESOLVED that the following itemized revisions are approved by the Town of Beekman Town Board identified as Budget Revision Number #2024-1

Budget Revisions for January 2024 # 2024-1

<u>Revision #</u>	<u>Account #</u>	<u>Account Title</u>	<u>Increase</u>	<u>Decrease</u>
General Fund				
2024-01-01	A-1460-0450	Records Contract	11,020	
	A-1620-0210	Town Vehicle	50,000	
	A-7118-0200	Remembrance Park Imp.	27,719	
	<u>A-7118-0200</u>	<u>Remembrance Park Imp.</u>	<u>17,123</u>	
	A-0000-2710	County Grant	27,719	
	A-0000-3089	Other State Aid	15,000	
	A-0000-2770	Misc. Revenues	2,123	
	A-0000-9910	Assigned Fund Balance	61,020	
		-Carry Forward 2023 Encumbrances		
2024-01-02	<u>A-7111-0200</u>	<u>Rec Park Improvements</u>	<u>104,473</u>	
	A-0000-3960	State FEMA Aid	10,447	
	A-0000-4960	Federal FEMA Aid	94,026	
		-Carry Forward FEMA Storm Aid		
2024-01-03	A-0000-1080	In Lieu of Taxes .	631	
	A-0000-2770	Misc. Revenue		631
		-Record Receivable Pilot Money		
2024-01-04	A-1315-0490	Payroll Services	2,000	
	A-1990-0400	Contingency Acct.		2,000
		-Transfer for Payroll Expenses Budget		
2024-01-05	A-1420-0401	Town Legal Counsel #2	1,600	
	A-1420-0420	Court Legal Counsel		1,600
		-Adjust per Contract Amount		

2024-01-06	A-1680-0200	EDP Equipment	5,500	
	A-1680-0450	EDP Support Contract	6,929	
	A-1680-0400	EDP Expense		2,429
	A-1680-0460	Data Contracts		2,000
	A-1990-0400	Contingent Account		8,000
		-Adjust for Contract & new equipment plan		
2024-01-07	A-1910-0410	Insurance Expense	970	
	A-1910-0400	Insurance Premiums		970
		-Revise according to Agreement		
2024-01-08	A-3510-0440	Dog Control Contract	482	
	A-3510-0400	Dog Control Expense		482
		-Revise according to Agreement		
2024-01-09	A-4020-0100	Vital Statistics Stipend	28	
	A-1989-0400	Undistributed Expenses		28
		-Revise according to Resolution		
2024-01-10	A-1410-0101	Town Clerk STAFF	2,631	
	A-5010-0112	Supt. STAFF P.T.	231	
	A-6772-0112	Aging P. T. STAFF	3,000	
	A-7020-0100	Recreation Director	1,838	
	A-7020-0112	Recreation Assistant	838	
	A-8010-0100	Zoning Personnel	877	
	A-9030-0800	Social Security	385	
	A-1010-0107	TB Reserve Compensation		9,800
		-Revise Labor for Approved changes		
2024-01-11	A-9040-0850	Workers Comp. Fee	287	
	A-9040-0800	Workers Comp. Premium		287
		-Adjust per 2yr. agreement		
<u>Highway Fund</u>				
2024-01-12	DA-5130-0200	Machinery Equipment	9,340	
	DA-9040-0800	Workers Comp. Premium		9,340
		-Transfer Excess on plan		
<u>Capital Fund</u>				
2024-01-13	H-9901-0900	Transfer Out	122,680	
	H-0000-9910	Fund Balance	122,680	
		-Carry Forward Projects Balances		

Introduced: COUNCILMAN LEMAK

Seconded: COUNCILWOMAN WOHRMAN

ROLL CALL VOTE:

Councilman Capollari **AYE**

Councilman Battaglini **AYE**

Councilman Lemak **AYE**

Councilwoman Wohrman **AYE**

Supervisor Covucci **AYE**

Dated: February 27, 2024

RESOLUTION NO. 02:27:24-5
RE: RESOLUTION OF THE TOWN BOARD OF THE TOWN OF BEEKMAN AMENDING
THE TOWN'S INVESTMENT POLICY

WHEREAS, by Resolution No. 08:11:20-4(121), the Town Board adopted the Town's Investment Policy; and

WHEREAS, after review of the policy, it was determined that "cash deposits" need to be specified throughout the current policy; and the depositories and maximum amounts need to be modified to read:

<u>Depository</u>	<u>Maximum</u>
M&T Bank	\$15,000,000
NY CLASS	\$5,000,000
All other Banks	\$2,000,000; and

WHEREAS, the Town Board has determined that it is in the best interest of the Town to amend the Investment Policy to include these changes,

NOW, THEREFORE, BE IT RESOLVED, that the Town's Investment Policy shall be amended to include Cooperative Investment provided that such investment adequately protects the safety and liquidity of all monies invested and is governed by a written agreement pursuant to Section 42 of the General Municipal Law and provided that such agreement is approved by the Town Board; and

BE IT FURTHER RESOLVED, that the amendment to the Investment Policy shall take effect immediately

Introduced: COUNCILWOMAN WOHRMAN

Seconded: COUNCILMAN LEMAK

ROLL CALL VOTE:

Councilman Capollari	AYE
Councilman Battaglini	AYE
Councilman Lemak	AYE
Councilwoman Wohrman	AYE
Supervisor Covucci	AYE

Dated: February 27, 2024

RESOLUTION NO. 02:27:24-6
RE: APPROVE ENTERTAINMENT FOR EGG HUNT

WHEREAS, the 2024 Egg Hunt has been scheduled for March 23, 2024; and

WHEREAS, the funds have been included in the 2024 Annual Budget to provide entertainment during said event;

NOW, THEREFORE, BE IT RESOLVED, that the Town Board hereby authorizes the Supervisor to enter into an agreement with:

- 1) "Just For Fun" for 3 games , delivery, setup and damage waiver fee for an amount not to exceed \$225; and
- 2) "Two by Two Animal Haven, Inc." for an amount not to exceed \$500.

Introduced: COUNCILMAN CAPOLLARI

Seconded COUNCILMAN BATTAGLINI

ROLL CALL VOTE:

Councilman Capollari	AYE
Councilman Battaglini	AYE
Councilman Lemak	AYE
Councilwoman Wohrman	AYE
Supervisor Covucci	AYE

Dated: February 27, 2024

RESOLUTION NO. 02:27:24-7
RE: AUTHORIZE PROPOSED SENIOR BUS TRIPS/EVENTS FOR THE YEAR 2024

WHEREAS, the 2024 Budget includes funding for the cost of a variety of bus trips/events for the Senior Citizens Program; and

WHEREAS, deposits are required for tours, shows and meals to guarantee the reservations, which deposits are reimbursed to the town through ticket sales;

NOW, THEREFORE, BE IT RESOLVED, that payment for the charter of a bus for the following trips and/or entertainment is hereby authorized:

<u>Date</u>	<u>Venue / Bus Cost</u>	<u>Resident Seniors</u>	<u>GF Seniors</u>	<u>Non-Resident / Non-Seniors</u>
April 9	Music Men & Broadway Broads Aqua Turf Plantsville, CT Bus Cost: \$1,800 Coach	\$ 60 R	\$ 70 GF	\$ \$ 75 NR/NS
May 16	Circle Line Cruise w/Box Lunch Bus Cost: \$1,800 Coach	\$ 65 R	\$ 75 GF	\$ 80 NR/NS
August 8	Goodspeed/"South Pacific" East Hamden, CT Bus Cost: \$1,800 Coach	\$ 100 R	\$ 110 GF	\$ 115 NR/NS
October 3	Brownstone/"Oktoberfest" Paterson, NJ Bus Cost: \$1,800 Coach	\$ 73 R	\$ 83 GF	\$ 88 NR/NS

Introduced: COUNCILMAN BATTAGLINI

Seconded: COUNCILMAN LEMAK

ROLL CALL VOTE:

Councilman Capollari **AYE**
 Councilman Battaglini **AYE**
 Councilman Lemak **AYE**
 Councilwoman Woehrman **AYE**
 Supervisor Covucci **AYE**

Dated: February 27, 2024

RESOLUTION NO. 02:27:24-8
RE: APPROVE OVERHAUL OF TRANSFERCASE FOR HIGHWAY TRUCK B3

WHEREAS, the Town of Beekman Highway Superintendent has submitted a request to send the Transfer case that was removed from B3 out for overhaul; and

WHEREAS, the Town of Beekman Highway Superintendent has submitted a quote from TransAxle to do a basic overhaul in the amount of \$8,016.98 that includes a one year warranty;

NOW, THEREFORE, BE IT RESOLVED, that the Town Board of the Town of Beekman does hereby approve the quote by TransAxle for the overhauls of the transfer case in the amount of \$8,016.98; and

BE IT FURTHER RESOLVED that the purchase/replacement of the transmission will come out of the Highway Vehicle Repairs budget line.

Introduced: SUPERVISOR COVUCCI

Seconded: COUNCILWOMAN WOHRMAN

ROLL CALL VOTE:

Councilman Capollari	AYE
Councilman Battaglini	AYE
Councilman Lemak	AYE
Councilwoman Wohrman	AYE
Supervisor Covucci	AYE

Dated: February 27, 2024

RESOLUTION NO. 02:27:24 -9
RE: APPROVE ACQUISITION OF HIGHWAY TRACK LOADER

WHEREAS, the Highway Department is in need of a new Skid Steer, and has received two quotes and is requesting approval for the purchase, and

WHEREAS, the Highway Superintendent has recommended the purchase of the following through Sourcewell Contract # 011723:

One (1) 2024 John Deere 325G Compact Track Loader 1T0325GMTRJ459755 for a cost of \$75,502.10;

One (1) John Deere CP24G Cold Planer for a cost of \$29,682.07;

One (1) Open Market 2024 Felling FT-14 Trailer for a cost of \$14,846.34; and

WHEREAS, the Highway and the Finance Departments are in agreement that the funds of \$100,000 will be taken from the DA-5130-0200 Machinery and Equipment line; with the remaining \$20,030.51 to be transferred from the Highway Fund Unassigned Fund Balance to Account DA-5130-0200 Machinery and Equipment for the balance to be used for this purchase;

NOW, THEREFORE, BE IT RESOLVED, that the Town Board hereby approves the acquisition of the new Track Loader, equipment and trailer from Sourcewell Contract # 011723 in an amount not to exceed \$120,030.51 with the funding agreed upon above.

Introduced: COUNCILMAN LEMAK

Seconded: COUNCILMAN BATAGLINI

ROLL CALL VOTE:

Councilman Capollari	AYE
Councilman Battaglini	AYE
Councilman Lemak	AYE
Councilwoman Woehrman	AYE
Supervisor Covucci	AYE

Dated: February 27, 2024

RESOLUTION NO. 02:27:24-10
RE: PAYMENT OF CLAIMS

WHEREAS, the Bookkeeper has audited and approved claims pursuant to Sect. 119 of Town Law as set forth in the attached abstracts; be it

RESOLVED, that the payment, therefore, is hereby authorized as follows:

Claims to be paid from the A-General Fund	\$ 1,733,213.70
Claims to be paid from the DA-Highway Fund	\$ 34,845.41
Claims to be paid from the SS – Dover Ridge Sewer	\$ 2,090.67
Claims to be paid from the SW – Dover Ridge Water	\$ 1,921.19
Claims to be paid from the T-Trust & Agency Fund	\$ 1,683.50
Claims to be paid from the H-Capital Fund	<u>\$ 222.00</u>
	<u>\$ 1,773,976.47</u>

02/15/2024 Payroll #04

General Fund	\$ 34,668.68
Highway Fund	<u>\$ 24,567.45</u>
	<u>\$ 59,236.13</u>

Introduced: COUNCILWOMAN WOHRMAN

Seconded: COUNCILMAN LEMAK

ROLL CALL VOTE:

Councilman Capollari	AYE
Councilman Battaglini	AYE
Councilman Lemak	AYE
Councilwoman Wohrman	AYE
Supervisor Covucci	AYE

Dated: February 27, 2024

TOWN OF BEEKMAN, NEW YORK



CASH+INVESTMENT MANAGEMENT POLICY

**Adopted 08/11/20
Modified 04/27/21
02/27/24**

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A. SCOPE

This cash and investment management policy applies to all moneys and other financial resources available for investment by the Town of Beekman. The Town Board will annually review this policy.

B. OBJECTIVES

The primary objective of the town's cash and investment activities are, in priority order,

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

C. DELEGATION OF AUTHORITY

The governing boards' responsibility for administration of the investment program is delegated to the Town Supervisor who, with the assistance of the Town's Finance office, shall establish written procedures for the management of the cash and investment program consistent with these guidelines. Such procedures shall include an adequate internal control structure to provide satisfactory level of accountability based on a database or records incorporation description and amounts of cash deposits and investments, transaction dates, and other relevant information and regulate the activities of subordinate employees.

D. PRUDENCE

1. All participants in the cash and investment process shall seek to act responsibly as custodians of the public trust and shall avoid any transaction that might impair public confidence in the Town of Beekman to govern effectively.
2. Deposits and 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.
3. All participants involved in the cash and investment process shall refrain from personal business activity that could conflict with proper execution of the investment program, or which could impair their ability to make impartial investment decisions.

E. DIVERSIFICATION

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

F. INTERNAL CONTROLS

1. It is the policy of the Town of Beekman for all monies collected by an officer or employee of the government to transfer those funds to the Town Supervisor within 5 days of deposit, or within the time period specified in law, whichever is shorter.
2. The Town Supervisor with the assistance of the Town Finance Office 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 deposition, that transactions are executed in accordance with management's authorization and recorded properly, and are managed in compliance with applicable laws and regulation.

G. DESIGNATION OF DEPOSITORIES

The banks and trust companies authorized in the State of New York for the deposit of monies up to the maximum amounts are as follows:

<u>Depository</u>	<u>Maximum</u>	<u>Contact</u>
M&T Bank	\$15,000,000	
NY CLASS	\$5,000,000	
All other Banks	\$2,000,000	

H. COLLATERALIZING OF DEPOSITS

In accordance with the provisions of General Municipal Law #10, all deposits of the Town of Beekman, 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:

1. By a pledge of "eligible securities" with an aggregate "market value" as provided by GML #10 equal to the aggregate amount of deposits from the categories designated in Appendix A to the policy.
2. By an eligible "irrevocable letter of credit" issued by a qualified bank other than the bank with the deposits in favor of the government for a term not to exceed 90 days with an aggregate value equal to 140% of the aggregate amount of deposits and the agreed upon interest, if any. A qualified bank is one whose commercial paper and other unsecured short term debt obligations are rated in one of the three highest rating categories by at least one nationally recognized statistical rating organization or by a bank that is in compliance with applicable federal minimum risk based capital requirements.
3. By an eligible surety bond payable to the government for an amount at least equal to 100% of the aggregate amount of deposits and the agreed upon interest, if any, executed by an insurance company authorized to do business in New York State, whose claims paying ability is rated in the highest rating category by at least two nationally recognized statistical rating organizations.

I. SAFEKEEPING AND COLLATERALIZATION

1. 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.
2. The security agreement shall provide that eligible securities are being pledged to secure local government 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 local government to exercise its rights against the pledged securities. In the event that the securities are not registered or inscribed in the name of the local government, such securities shall be delivered in a form suitable for transfer for with an assignment in blank to the Town of Beekman or Custodial bank.
3. The custodial agreement shall provide that securities held by the bank or trust company, or agent of the custodian for, the local government, 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 custodial shall confirm the receipt, substitution or release of the securities, the agreement shall provide for the frequency of the 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 local government a perfected interest in securities.

J. PERMITTED INVESTMENTS

As authorized by GML sec. 11, the Town Of Beekman authorizes the Town Supervisor to invest moneys not required for immediate expenditure for terms not to exceed its projected cash flow needs in the following types of investments:

- Special time deposit accounts
- Certificates of deposit
- Obligations of the United State of America
- Obligations guaranteed by agencies of the United States of America where the payment of principal and interest are guaranteed by the United States of America
- Obligations of the State of New York
- Obligations issued pursuant to LFL sec. 24 or 25 (with approval of the State Comptroller) by a municipality, school district or district corporation other than the Town of Beekman
- Obligations of public authorities, public housing authorities, urban renewal agencies and industrial development agencies where the general State statues' governing such entities or whose specific enabling legislation authorizes such investments.
- Certificates of Participation (COPS) issued pursuant to GML, section 109-b,
- Obligations of this local government, but only with any moneys, in a reserve fund established pursuant to GML, section 6-c, 6-d, 6-e, 6-g, 6-h, 6-j, 6-k,6-l, 6-m, or 6-n.

J. PERMITTED INVESTMENTS (cont'd)

- NY CLASS
- Cooperative Investments provided the legality and safety, and liquidity of all monies invested is on a cooperative basis documented with review by Legal Counsel and agreement approved by the Town Board.

All investments obligations shall be payable or redeemable at the option of the Town of Beekman within such times as the proceeds will be needed to meet expenditures for purposes for which the moneys were provided and, in the case of obligations purchased with the proceeds of bonds or notes, shall be payable or redeemable at the option of the Town of Beekman within two years of the date of purchase.

K. AUTHORIZED FINANCIAL INSTITUTIONS AND DEALERS

The Town Of Beekman 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 local government conducts business must be credit worth to do business in the State of New York. Banks shall provide their most recent Consolidated Report of the condition (Call report) at the request of the Town of Beekman.

L. PURCHASE OF INVESTMENTS

The Supervisor is authorized to contract for the purchase of investments;

1. Directly, including through a repurchase agreement, from an authorized trading partner.
2. By participation in a cooperative investment program (CLASS) with another authorized governmental entity pursuant to Article 5G of the GML where such program meets all the requirements set forth in the Office of the State Comptroller Opinion no. 88-46 , and the specific program has been authorized by the governing Board.
3. By utilizing an ongoing investment program with an authorized trading partner pursuant to a contract authorized by the governing board.

All purchase obligations, unless registered or inscribed in the name of the local government, shall be purchase through, delivered to and held in the custody of a bank or trust company. Such obligations shall be purchased, sold or presented for redemption or payment by such bank or trust company only in accordance with prior written authorization from the officer authorized to make the investment. All such transactions shall be confirmed in writing to the Town of Beekman by the bank or trust company. Any obligation held in custody of a bank or trust company shall be held pursuant to a written custodial agreement as described n GML #10.

The custodial agreement shall provide the securities held by the bank or trust company, as agent of and custodial for, the local government, 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 deposit or other liabilities. The agreement shall describe how the custodial shall confirm the receipt and release of the securities. Such agreement shall include all provisions necessary to provide the local government a perfected interest in the securities.

APPENDIX A

M. SCHEDULE OF ELIGIBLE SECURITIES

- 1 Obligations issued, or 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.
- 2 Obligations issued or fully guaranteed by the International Bank for Reconstruction and Development, the Inter-American Development Bank the Asian Development Bank and the African Development Bank.
- 3 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 guaranty.
- 4 Obligations issued or fully insured or guaranteed by the State of New York, obligations issued by a municipal corporation, school district or district corporation of such State or obligations of any public benefit corporation which under a specific State statute may be accepted as security for deposits of public moneys.
- 5 Obligations issued by states (other than the State of New York) of the United States rated in one of the three highest rating categories by at least one nationally recognized statistical rating organization.
- 6 Obligations of Puerto Rico rated in one of the three highest rating categories by at last one nationally recognized statistical rating organization.
- 7 Obligations of counties, cities and other governmental entities of an state other than the State of New York giving the power to levy taxes that are backed by the full faith and credit of such governmental entity and rated in one of the three highest rating categories by at least one nationally recognized statistical rating organization.
- 8 Obligations of domestic corporations rated n one of the two highest rating categories by at last one nationally recognized statistical rating organization @110% of deposited funds.
- 9 Any mortgage related securities, as defined in the Securities Exchange Act of 1934, as amended, which may be purchased by banks under the limitations established by bank regulatory agencies @ 120% of deposited funds.
- 10 Commercial paper and bankers acceptances issued by a bank, other than the Bank, rated in the highest short term category by at least one nationally recognized statistical rating organization and having maturities of not longer than 60 days from the date they are pledged @110% of deposited funds.
- 11 Zero coupon obligations of the United State government marketed as "Treasury strips" @120% of deposited funds.
- 12 Surety Bonds issued by certain highly-rated insurance companies @100% of deposited funds.
- 13 Letters of Credit with a maturity of less than 90 days issued by certain highly-rated or well capitalized banks at 130% of deposited funds.

Newburgh
 73 Windsor Highway
 New Windsor, NY 12553
 Phone No.: 877-561-1500

TransAxle

National Capabilities. Delivered Locally.

WWW.TRANSAXLE.COM OF
 BEEKMAN, TOWN OF

SALES QUOTE

Quote For:
 4 MAIN STREET
 POUGHQUAG, NY 12570

Phone No. 845-724-5300 X122
 BEEKMAN, TOWN OF

Branch: K	Page: 1
Order Date: 01/31/24	
Customer ID: 08890	
P.O. Number:	
S.O. Number: KQ024207-000	
TO / 210	

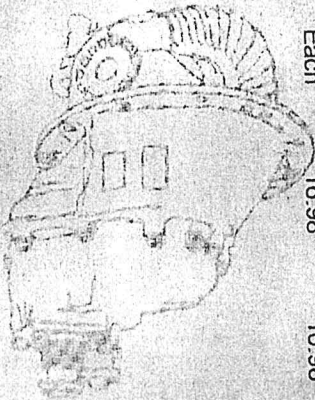
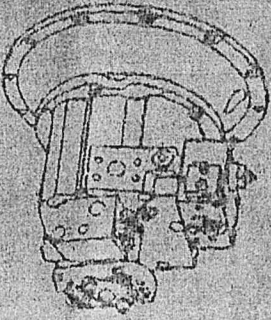
QUOTE FROM: TransAxle LLC
 CINNAMINSON, NJ 0807

Shipment Method: Our Truck / Transaxle T

Payment Method:

Product Line ZX
 Item / Description
 TRANSFERCASEJ T/C FABCO TC200 873-0042-001
 SHPUPS, SHOP INCOMING UPS CHARGE

Order Qty	Invoice Qty	UOM	List Price	Unit Price	Total Price
1	1	Each	30,356.76	8,000.00	8,000.00
1	1	Each	16.98	16.98	16.98



*BASIC overhaul price 1
 Price man charge 4474.1
 GRASSMAN BY*

*WARRANTY IS 1 Year For Defective
 PARTS or Labor*

Payment REMIT TO address is listed above
 Inquiries: AccountsReceivable@Transaxle.com

TransAxle LLC

Amount Subject to Sales Tax: 0.00
 Subtotal: 8,016.98
 Total Sales Tax: 0.00
 Total: 8,016.98

For installation information, visit www.Drive-Trainer.com

Signature: _____



JOHN DEERE

Quote Summary

Prepared For:

TOWN OF BEEKMAN HIGHWAY DEPARTMENT
4 MAIN ST
POUGHQUAG, NY 12570
Business: 845-724-5300
COOPBHD@GMAIL.COM

Prepared By:

Thomas Lakis
United Ag & Turf
25 6 1/2 Station Road
Goshen, NY 10924
Phone: 845-294-2500
tom.lakis@uatne.com

Town of Beekman
Account # 120078
Contract #011723

Quote Id: 30285269
Created On: 26 January 2024
Last Modified On: 01 February 2024
Expiration Date: 22 February 2024

Equipment Summary	Suggested List	Selling Price	Qty	Extended
2024 JOHN DEERE 325G COMPACT TRACK LOADER - 1T0325GMTRJ459755	\$ 107,860.15	\$ 75,502.10 X	1 =	\$ 75,502.10
JOHN DEERE CP24G Cold Planer	\$ 34,514.03	\$ 29,682.07 X	1 =	\$ 29,682.07
OPEN MARKET 2024 FELLING FT-14	\$ 15,674.00	\$ 14,846.34 X	1 =	\$ 14,846.34
Equipment Total				\$ 120,030.51

Quote Summary

Equipment Total	\$ 120,030.51
Filing / Origination Fees	\$ 0.00
SubTotal	\$ 120,030.51
Est. Service Agreement Tax	\$ 0.00
Total	\$ 120,030.51
Down Payment	(0.00)
Rental Applied	(0.00)
Balance Due	\$ 120,030.51

Salesperson : X _____

Accepted By : X _____



JOHN DEERE

Selling Equipment

Quote Id: 30285269

Customer: TOWN OF BEEKMAN HIGHWAY DEPARTMENT

Hours:				Suggested List
Stock Number:				\$ 34,514.03
				Selling Price
				\$ 29,682.07
Code	Description	Qty	Unit	Extended
82B1T	CP24G Cold Planer	1	\$ 28,947.00	\$ 28,947.00
Standard Options - Per Unit				
9000	G-Series SSL/CTL Vehicle Harness for CPs	1	\$ 1,043.00	\$ 1,043.00
9001	Cold Planer Gateway for G-Series SSL/CTL	1	\$ 1,659.00	\$ 1,659.00
9003	Pressure Gauge Kit	1	\$ 991.00	\$ 991.00
Standard Options Total				\$ 3,693.00
Other Charges				
	Freight	1	\$ 350.00	\$ 350.00
	Setup	1	\$ 1,400.00	\$ 1,400.00
	ASA Fee	1	\$ 124.03	\$ 124.03
Other Charges Total				\$ 1,874.03
Suggested Price				\$ 34,514.03
Customer Discounts				
Customer Discounts Total			\$ -4,831.96	\$ -4,831.96
Total Selling Price				\$ 29,682.07

OPEN MARKET 2024 FELLING FT-14				
Hours:				Suggested List
Stock Number:				\$ 15,674.00
				Selling Price
				\$ 14,846.34
Code	Description	Qty	Unit	Extended
FT 14	FELLING FT 14 I	1	\$ 14,899.00	\$ 14,899.00
Other Charges				
	Freight	1	\$ 500.00	\$ 500.00
	Setup	1	\$ 275.00	\$ 275.00
Other Charges Total				\$ 775.00
Suggested Price				\$ 15,674.00
Customer Discounts				
Customer Discounts Total			\$ -827.66	\$ -827.66
Total Selling Price				\$ 14,846.34



JOHN DEERE

Selling Equipment

Quote Id: 30285269

Customer: TOWN OF BEEKMAN HIGHWAY DEPARTMENT

2024 JOHN DEERE 325G COMPACT TRACK LOADER - 1T0325GMTRJ459755

Hours: 2
Stock Number: 351296

Suggested List
\$ 107,860.15
Selling Price
\$ 75,502.10

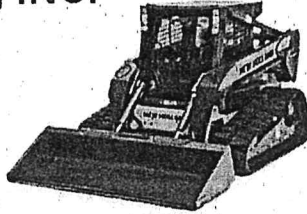
Code	Description	Qty	Unit	Extended
00D2T	2024 JOHN DEERE 325G COMPACT TRACK LDR BASE - HI FLOW	1	\$ 84,881.00	\$ 84,881.00
Standard Options - Per Unit				
170K	JDLINK	1	\$ 0.00	\$ 0.00
0770	2SP HIFL SLEV RC CB/AC PQT	1	\$ 11,345.00	\$ 11,345.00
0953	ISO SWITCHABLE CTLS & JS PPK	1	\$ 1,133.00	\$ 1,133.00
1301	ENGINE TURBO 4TNV98CT	1	\$ 0.00	\$ 0.00
1501	ENGLISH OP MAN & DECALS	1	\$ 0.00	\$ 0.00
2645	WIDE ZIG ZAG 15.8" 400MM TRK	1	\$ 1,785.00	\$ 1,785.00
4003	3" SEAT BELT W/2"SHLDR STRAP	1	\$ 290.00	\$ 290.00
6006	AIR RIDE SEAT (CLOTH W HEAT)	1	\$ 684.00	\$ 684.00
8042	REAR VIEW CAMERA	1	\$ 931.00	\$ 931.00
8050	COLD START PACKAGE 110V	1	\$ 332.00	\$ 332.00
8060	PRE CLEANER	1	\$ 498.00	\$ 498.00
8370	HD REAR GRILLE	1	\$ 532.00	\$ 532.00
8380	FOOTREST WITH FLOORMAT	1	\$ 157.00	\$ 157.00
9052	HD 78 IN CONST BUCKET W EDGE	1	\$ 2,553.00	\$ 2,553.00
Standard Options Total				\$ 20,240.00
Value Added Services Total				\$ 0.00
Other Charges				
	Freight	1	\$ 1,539.69	\$ 1,539.69
	Setup	1	\$ 800.00	\$ 800.00
	ASA Fee	1	\$ 399.46	\$ 399.46
Other Charges Total				\$ 2,739.15
Suggested Price				\$ 107,860.15
Customer Discounts				
Customer Discounts Total			\$ -32,358.05	\$ -32,358.05
Total Selling Price				\$ 75,502.10

JOHN DEERE CP24G Cold Planer

WESTCHESTER TRACTOR, INC.

THE BEST DON'T REST

60 INTERNATIONAL BLVD.
 BREWSTER, NY 10509
 Phone (845) 278-7766 Fax (845) 278-4431
 Web: http://www.wtractor.com



Quotation

QUOTE DATE: January 22, 2024
 Quotation valid for (days): 30
 Quotation valid until: February 21, 2024
 Prepared by: Shawn Buckes
 Salesman's Phone #: (845) 402-7639
 Salesman's Email: sbuckes@wtractor.com

Customer Information:

TOWN OF BEEKMAN HIGHWAY DEPARTMENT	PHONE	EXT	FAX
4 MAIN STREET	(845) 724-5300		
POUGHQUAG NY 12570	CELL		
TONY COVIELLO COOP	EMAIL		



MACHINE AND OPTIONS		PRICE
NEW HOLLAND TRK LOADER C332 SER NPM426912	LIST PRICE	\$ 106,273.00
450mm (17.7inch) Tracks	NY STATE CONTRACT DISCOUNT PC69383	\$ (34,007.36)
78" Low Profile Extended Bucket	FREIGHT, SET UP & DELIVERY	\$ 2,800.00
78" Bolt on Edge Kit		
Base E-H Controls		
Block Heater		
Full Cab HVAC		
Air Ride Suspension Seat		
Cab Side Windows		
E-H Cab LCD Display		
2 Speed E-H Controls		
Hydraulic Coupler		
Steel Exterior Lights		
Glass Front Door		
Hydraulic Ride Control		
High Flow Aux Hydraulic		
LAP Bar New Holland		
Multi-Funcional Electric - no Road Lights		
High Flow Package		
Heavy Duty Rear Door		
Self Level E-H Controls		
English Manual		
CP24ATDXTS/C Wainroy/Epiroc Planer*	NYS OGS Contract PC69383	Municipal Pricing \$ 29,227.00
E0055 Wiring Harness	*per NYS OGS guidelines an accessory supplied with NYS OGS machine off contract is covered under contract pricing.	\$ 267.00
2024 Towmaster Trailer TC-14D	Sourcewell Contract # 092922-MNR	Municipal Pricing \$ 15,636.60
Base Model T-24LP	1 Hitch/Neck 3" Pintle Ring	
20' Deck Length	2 Ramps 5' Cleated Style	
2" Nominal Oak	Spring Assist Ramp Kit	
102" Wide	Ramp Color Red	
2 Axles 7K Torsion Non EZ Lube	Trailer Color Black	
2 Electric Brakes	8 Tie Downs Bent Flat Bar	
4 Wheels Steel	Tool Box Lid	
1 Jack 12K Drop Leg	Pallet Fork Holders	
1 LED Light		
1 Plug 7 Pole RV		

TRADE UNITS

TOTAL	\$ 120,196.24
TOTAL TAX	\$ -
TOTAL PRICE	\$ 120,196.24

PLUS TAX IF APPLICABLE

THANK YOU FOR YOUR BUSINESS!



Relay For Life of Dutchess County

"Spring to Life"



Saturday, April 6th | 10am

Town Center Park

**71 Town Center Blvd
Hopewell Junction, NY**

"Fun for ALL"



Scan QR code to
Register and get
more details





American Cancer Society Relay For Life

Luminaria Bag Decoration Event

Sunday March 10, 2024

Beekman Community Center

31 Recreation Center Road, Hopewell Junction, NY

11:00am-2:00pm

Relay For Life of Dutchess County

Saturday, April 6th | 10am
Town Center Park

71 Town Center Blvd.; Hopewell Junction, NY

When the sun goes down at every American Cancer Society Relay For Life event, hope shines the brightest. During the event's powerful Luminaria Ceremony, hundreds of luminaria light the track or path to celebrate the lives of those who have battled cancer, remember loved ones lost, and fight back against a disease that has taken too much. This ceremony of light symbolizes the hope and perseverance with which we all continue to fight.

You can keep the flame of hope lit by dedicating a luminaria **in memory of** a loved one you've lost to cancer or **in honor of** someone still fighting or who has beaten the disease. You also have the option to make a luminaria purchase **in support of** someone, either as a symbol of encouragement as they battle cancer or to recognize their participation in Relay For Life events. To recognize someone who has provided support to a cancer survivor during their cancer journey, purchase a **Caregiver Heart** luminaria to express your appreciation.

The suggested luminaria donation amount is **\$10** each. Checks should be payable to: American Cancer Society

You can purchase the Luminaria Bags at this event, we will have items for you to decorate bags. We will also have a "in memory & "in Honor" tablecloth to add loved ones names. This will be displayed at the event on April 6th

The American Cancer Society cares about your privacy and protects how we use your information. To view our full privacy policy or if you have any questions, please visit us online at cancer.org and click on the "privacy" link at the bottom of the page or call us anytime at 1-800-227-2345.

Name: _____

Address: _____

City, State, ZIP: _____

Email: _____ Phone: _____

In Memory Honor In Support Of Caregiver Heart

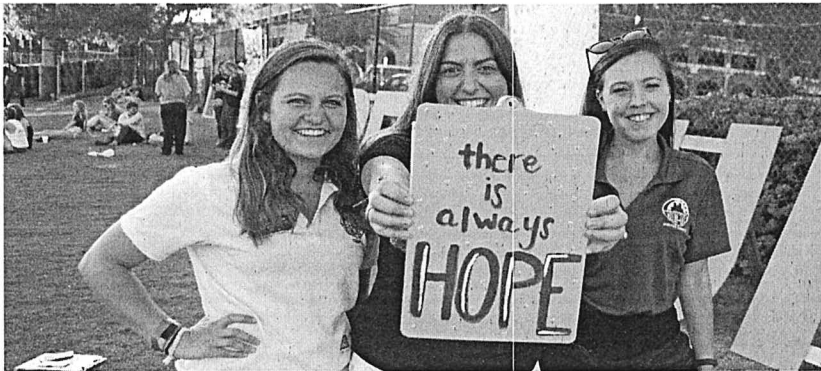
of/for _____ Message (10 words maximum):

Total amount enclosed: \$ _____ (_____ per luminaria)

Credit donation to: Participant _____ Team _____

RELAY FOR LIFE OF DUTCHESS COUNTY – SPRING TO LIFE

Town Center Park: 71 Town Center Blvd.; Hopewell Junction, NY
 Saturday, April 6th | 10AM



The American Cancer Society is the leading cancer-fighting organization with a vision to end cancer as we know it, for everyone. We are improving the lives of people with cancer through advocacy, research, and patient support. By supporting your local Relay For Life, you are ensuring everyone has the opportunity to prevent, detect, treat, and survive cancer.

2024 SPONSORSHIP LEVELS AND BENEFITS

SPONSOR BENEFIT	ROSE \$2,500	TULIP \$1,000	LILY \$750	IRIS \$500	CARNATION \$200	DAISY \$100
Naming rights on event website homepage: "Relay For Life of Dutchess County Presented by (your company)"	✓					
Sponsors logo included on standard event communication to all participants	✓					
Company logo placement on co-branded event signage track signs ONLY \$75						
Company logo featured on all post-event thank you emails	✓					
Co-branded social media frames and cover photos made available to all event participants	✓					
Promotional space during your local Relay For Life event with an opportunity to provide ACS-approved giveaways	✓	✓	✓			
Rights to promote sponsorship in other publications with co-branded ad (ad templated provided by ACS)	✓	✓	✓			
Company logo placement on co-branded event signage such as banners, track signs, and video where applicable	✓	✓	✓	✓	✓	✓
Luminaria bags to be dedicated by your employees and then displayed at the event (max bags)	25	20	15	10	5	1
Rights to promote sponsorship in company materials with branded image	✓	✓	✓	✓		
Company logo featured on the home page of local Relay For Life event website with link to your company website	✓	✓	✓	✓	✓	
Recognition on your local Relay For Life event social media with in-feed post and story	Premier	Premier	Premier	✓	✓	✓
Verbal recognition during Relay For Life event Opening Ceremony	✓	✓	✓	✓	✓	✓



2024 Sponsorship Commitment Form

RELAY FOR LIFE OF DUTCHESS COUNTY – SPRING TO LIFE

Town Center Park: 71 Town Center Blvd.; Hopewell Junction, NY

Saturday, April 6th | 10AM

Business name: _____

Street address: _____

City: _____ State: _____ ZIP: _____

Contact name: _____

Telephone number (business): _____ Email: _____

Web address: _____ Social Media Handle: _____

Commitment Level

- \$2,500 – Rose
- \$1,000 – Tulip
- \$750 – Lily
- \$500 – Iris
- \$200 – Carnation
- \$100 – Daisy

Method of Payment To receive all benefits, payment is due by April 1st.

- Enclosed is my sponsorship check in the amount of \$ _____
- Pay by Credit Card – Scan the QR Code below to pay your sponsorship by credit card. (Please email Jessica.morris@cancer.org after completing payment)
- Please send invoice to: _____

We are unable to be a designated Relay For Life sponsor this year, but enclosed is our donation of \$ _____

Sponsor signature: _____ Date: _____

(Please sign and retain a copy for your records.)

Please email a **high-resolution logo** (JPG, PNG) to Jessica.morris@cancer.org by April 1st, to ensure high-quality printing. Send highest quality available. Note: submitting a low-resolution logo may require signage to be printed in text in order to maintain quality.



Please return form to the address below:
American Cancer Society
Attention: Relay For Life of Dutchess County
SK: TMUFJK
PO Box 2438 Kennesaw, GA 30156

Name of team or individual to be credited with this Sponsorship:

_____ Not Applicable

RelayForLife.org | 1.800.227.2345

The American Cancer Society cares about your privacy and protects how we use your information. To view our full privacy policy or if you have any questions, please visit us at cancer.org and click on the "privacy" link at the bottom of the page or call us anytime at 1-800-227-2345.

American Cancer Society, Inc.
Federal Tax ID #13-1788491
Organized under IRC 501(c)(3)

STATEMENT DELIVERED DURING THE
TOWN OF BEEKMAN'S FEBRUARY 26, 2024, PUBLIC MEETING

The Town's bookkeeper and account clerk are responsible for preparing and submitting for payment all Town payroll. On February 15th they noted numerous deficiencies in, and variations between, the time punches and time sheets submitted by and on behalf of the Town Highway Department (the "Department") employees for the January 28th to February 10th pay period. These deficiencies and variations included the following:

- On January 1st, numerous Highway employees clocked in but failed or refused to clock out.
- Also on January 1st, one employee clocked in at 9:47 AM and clocked out at 11:24 AM, making him the only Highway employee to punch in and out on that date.
- These partial punches of Highway employees were recorded on the Highway Superintendent's biometric time clock, not the Town's official, Paychex time clock (Paychex is the vendor supplying and maintaining the official Town time clock).
- The Highway Superintendent's time sheets, which he calls, "Detail Payroll Reports", indicated that he deleted all the January 1st punches.
- Although marked as deleted, the Detail Payroll Reports also reflect the partial time punches of Highway employees, none of which demonstrate that any employees worked 7.5 hours on January 1st.
- On the contrary, the punches of the lone employee who punched in and out demonstrate he appeared to work only 96 minutes on January 1st. Despite this, the Highway Superintendent represented in his Detail Payroll Report that all Highway employees worked 7.5 hours.
- The Detail Payroll Reports covering the January 28th to February 10th pay period submitted by the Highway Superintendent reflected an entitlement to 3.5 hours of overtime for each Department employee. While this is certainly possible under Collective Bargaining Agreement between the Town and the Teamsters, the failure or refusal of the employees to properly punch in and out on January 28th, in conjunction with the Highway Superintendent deleting those partial punches and claiming each employee worked an identical 7.5 hours without providing any contemporaneous backup, prevents the Town from verifying the call-in hours actually worked.
- Further, the Detail Payroll Reports submitted by the Highway Superintendent for two employees covering this pay period were neither signed nor certified by the Superintendent, including, of course, any hours allegedly worked on January 28th.

On February 15th, immediately after receiving an email from the Superintendent claiming that overtime wages had not been paid, the Town's bookkeeper and account clerk each reviewed their payroll transcription and preparation. They each independently confirmed that there were no errors in om these.

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The Town bookkeeper then contacted Paychex, which is the vendor supplying and maintaining the official TOB time clock. Paychex confirmed in writing that same day that there were no missing time punches for Highway employees during the January 28th to February 10th pay period due to equipment failure. The Town followed up with Paychex that day seeking broader verification of the proper functioning of the Town time clock during this pay period. Later that same day, the vendor “verified that the time clock from [the] [Department] terminal was working properly [for] the time period.”

Immediately after receiving the above from Paychex, the bookkeeper emailed the Superintendent late in the day on February 15th advising him of the vendor’s verification. The bookkeeper asked the Superintendent to explain why the hours he had certified as true on his Detail Payroll Reports varied systematically from the hours recorded by Department employees using the Town time clock. She also asked him to specify for each Department employee, how many hours were claimed to be short, the dates on which those hours were allegedly worked, and to provide copies of any backup data he might have (including from a separate biometric time clock which the Superintendent maintains) establishing that those hours were worked.

On February 16th, the Highway Superintendent replied to the bookkeeper. However, instead of providing the requested backup to verify the hours allegedly worked by your members on January 28th, the Superintendent stated:

“Well the biometric clock doesn't lie, so you have the printouts with the callouts on the sheets submitted. You can deal with the union. the payroll I certified is true, signed and certified.”

(Emphasis added.) This implies that the Highway Superintendent’s biometric clock verifies the hours he claims the employees worked on January 1st.

Unfortunately, it does not.

On the contrary, the punches for the one employee who did punch in and out (which were deleted by the Superintendent) demonstrate that the employee did not work 7.5 hours and supports an inference that the other employees may not have worked such hours.

Prior to the issuance of the next payroll, the Highway Superintendent began making factually false statements of a political nature on the official Town Highway Department Facebook page.

The Town is still awaiting the requested explanations, backup data, and corrected time sheets from the Highway Superintendent.

The Town understands that it may be that the Superintendent and the Department employees lack such backup data. If so, the Town is open to employees claiming to have worked hours for which they were not paid (and for which they failed or refused to clock in as required using the Town time clock), submitting affidavits stating under penalty of perjury that they worked such hours. Of course, the Town would need to verify that such statements made after the fact may legally be substituted for contemporaneously created time records.

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Under the New York State Constitution, the Town may not gratuitously disperse taxpayer dollars. Paying wages for hours not worked would be such an unconstitutional expenditure. Given the above variations and discrepancies, it is impossible to verify that the employees worked the hours claimed in the Superintendent's certified (and, in the cases of two employees, uncertified) Detail Payroll Reports.

Further, submitting false or fraudulent time punches and/or Detail Payroll Reports may constitute criminal conduct, including grand larceny, defrauding the government, and offering a false instrument for filing. Of course, the Town is not currently alleging such behavior. However, given the systematic variations and discrepancies in the Department's time punches and the Detail Payroll Reports for the January 28th to February 10th pay period, careful investigation is required to ensure that the Town does not spend taxpayer dollars unconstitutionally or illegally and to protect employees and the Superintendent from exposure to criminal liability.

I now want to address the factual context out of which this current issue seems to arise. First, as you know, under the CBA, the Town may, at its discretion, institute the use of a time clock. The Town and the Superintendent each, several years ago, installed separate time clocks. In December 2023 the Town understood that the Superintendent would require Department employees to use either time clock, but only one. Based in part on that understanding, on January 3, 2024, the Town Board passed a resolution requiring all Town employees to use the Town's Paychex time clock.

The TOB possesses the legal authority to require the Superintendent to use the TOB's official time clock. Specifically, the TOB Board is vested with "powers and duties relating to the town highway department personnel," and is given "general management and control of the finances of the town." 1989 Opns St Comp No. 89-34 (citing *Myruski v Town Board of the Town of Goshen*, 87 Misc 2d 1063, 386 NYS2d 984) (quoting Town Law §64[1]). As such, the TOB Board "is empowered to assign additional duties to the superintendent, not inconsistent with law, so long as these duties do not interfere with, diminish or impair the superintendent's statutory powers and duties." *Id.* (citing Town Law, §32; see, e.g., 1982 Opns St Comp No. 82-294, p 373). This may include "impos[ing] certain administrative duties in connection with maintaining work records of highway employees. *Id.*; see also, 24 Op.State Compt. 392, 1968^[1] ("[t]he town board may require, as an additional duty of the highway superintendent, that records be kept of the hours worked by each highway department officer or employee").

Despite the above, Highway employees appear to be the only Town employees who are not punching in and out for all hours worked using the official Town time clock. This includes call-in hours. Although the Superintendent appears to be refusing to require consistent usage of the TOB time clock, or to use it at all for call-in hours, doing so is a best practice. Moreover, as demonstrated by the punches deleted by the Superintendent on January 28th, all but two of the Highway employees reported to the Highway Garage on such date. As such, they were physically present and able to punch in using the Town time clock. Further, punching in during a call-in event is done by the employees of all other area highway departments, with minor exception. Moreover, clocking in and out on the official clock is the only way to ensure that wage

^[1] The quoted passage is from Town Law §32 Notes of Decisions.

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payments are constitutional expenditures and that employees and the Superintendent are not exposed to criminal liability.

The Town hopes that, going forward, Highway employees will use the official Town time clock for all hours, both regular and call-in. Using the clock consistently will help avoid the unnecessary turmoil and confusion caused by the refusal or failure to do so.

Thank you.

Pursuant to IRS Regulations, any tax advice contained in this communication or attachments is not intended to be used and cannot be used for purposes of avoiding penalties imposed by the Internal Revenue Code or promoting, marketing or recommending to another person any tax related matter.