

**New Paltz Town Board  
Re-Organizational Meeting  
January 10, 2018  
7:00 pm**

**1. Delegation of Administrative Duties to the Supervisor:** Pursuant to Town Law, Section 29 (16), Resolved that the Town Board of the Town of New Paltz hereby authorizes and delegates to the Town Supervisor powers and duties of day to day administration and supervision of all town and special district facilities and employees consistent with and in furtherance of any and all State and Federal laws applicable thereto and with any and all local laws, resolutions or policies heretofore or hereafter adopted by this Town Board.

**2. Legal Representation for the Town:**

Joseph Moriello, Esq. of the law firm of DiStasi, Moriello & Murphy as Town Attorney  
William Wallens, Esq. of Roemer Wallens & Mineaux as Labor Attorney  
George Lithco, Esq. of Jacobowitz & Gubits as Planning Board Attorney (120 day appointment)  
George Rodenhausen of Rodenhausen Chale LLP as alternate Planning Board Attorney  
Ken Bond, Esq. of Squire Patton Boggs, LLP as bond counsel.  
Robert Zaccheo as Special Prosecutor  
Bond, Schoeneck & King for Finance and Payroll

The Supervisor is authorized to assign legal matters to attorneys on a case by case basis.

**3. Legal Representation & Consultants for the Zoning Board and Building Department:**

Legal: Jacobowitz & Gubits; George Lithco (Building Dept.)  
Kevin Barry (Building Department; violation enforcement)  
Joe Moriello (ZBA)  
Rodenhausen Chale, LLP; George Rodenhausen (ZBA Alternate)  
McCabe & Mack; Rich Olsen (ZBA Alternate)

Engineering: Barton & Loguidice  
Rhode, Soyka & Andrews  
Andrew Willingham

Wetlands: Quenzer Environmental

Hearing Officer (Unsafe Buildings): Robert Zaccheo

**4. Engineer for the Town:**

Dave Clouser of Barton & Loguidice, D.P.C.  
Andrew Willingham of Willingham Engineering  
Brinner and Larios (for Water & Sewer)

**5. Official Newspaper:**

For meeting notices the New Paltz Times is designated as the official newspaper of the Town and the Kingston Daily Freeman as backup newspaper.

**6. Investment of Town Funds:**

Motion that the Town Supervisor be empowered to invest funds in the Official Depositories, and that all certificates of deposit be covered by pledged government securities in the amount of the certificates of deposit or approved State Collateral. These must be placed in escrow accounts in another bank or placed in a safe deposit box under the Town Board control.

## **7. Investment of Tax Revenues:**

Motion to authorize temporary investment of Tax Revenues by the Town Supervisor.

## **8. Meetings:**

The first and third Thursday of each month will be designated as Town Board business meetings. Town Board meetings will begin at 7:00 p.m. and the Agenda will be ready by 5 p.m. on the preceding Tuesday. Public Hearings will generally begin at 6:45 p.m. (unless otherwise noticed) with the Board meeting to follow. If an additional meeting is needed, the Supervisor has the authority to schedule the 2nd or 4th Thursday night of the month.

In the interest of effectively conducting meetings in a fair and democratic manner the New Paltz Town Board will use parliamentary procedure with the understanding that the "rules" of parliamentary procedure are simply guidelines to follow, not laws and that one (although not the only) system of parliamentary procedure is Robert's Rules of Order.

Where practicable, the Town Board shall utilize a consent agenda to pass routine agenda items as a single action.

## **List of 2018 Town Board Meeting Dates**

### **January 10**

**January 18** (6:30 pm as Police Commission; 7pm as Town Board)

**February 1** (Joint T/V)

**February 15** (6:30 pm as Police Commission; 7pm as Town Board)

### **March 1**

**March 14** (Joint T/V at Village)

**March 15** (6:30 pm as Police Commission; 7pm as Town Board)

**April 5, 2018** (Joint T/V)

**April 19** (6:30 pm as Police Commission; 7pm as Town Board)

### **May 3**

**May 9** (Joint T/V at Village)

**May 17** (6:30 pm as Police Commission; 7pm as Town Board)

**June 7, 2018** (Joint T/V)

**June 21** (6:30 pm as Police Commission; 7pm as Town Board)

### **July 5**

**July 11** (Joint T/V at Village)

**July 19** (6:30 pm as Police Commission; 7pm as Town Board)

**August 2** (Joint T/V)

**August 16** (6:30 pm as Police Commission; 7pm as Town Board)

### **September 6**

**September 12** (Joint T/V at Village)

**September 20** (6:30 pm as Police Commission; 7pm as Town Board)

**October 4** (Joint T/V)

**October 18** (6:30 pm as Police Commission; 7pm as Town Board)

### **November 1**

**November 7** (Joint T/V at Village)

**November 15** (6:30 pm as Police Commission; 7pm as Town Board)

**December 6** (Joint T/V)

**December 20** (6:30 pm as Police Commission; 7pm as Town Board)

**9. Record Management Day:**

Town Hall Offices will be closed to the public three (3) times a year for the purposes of Record Management. Dates for 2018 are:

- 1. Friday, April 27<sup>th</sup>
- 2. Friday, August 24<sup>th</sup>
- 3. Friday, December 14<sup>th</sup>

All employees are expected to work their regularly scheduled shifts on these days.

**10. Holidays:**

As per the Personnel Policy, Town employees not covered by a collective bargaining unit contract shall be paid for the following 2018 Holidays:

- 1. Monday, January 1<sup>st</sup>- New Year's Day
- 2. Monday, January 15<sup>th</sup>- Martin Luther King, Jr. Day
- 3. Monday, February 19<sup>th</sup>- President's Day
- 4. Monday, May 28<sup>th</sup>- Memorial Day
- 5. Wednesday, July 4<sup>th</sup>- Independence Day
- 6. Monday, September 3<sup>rd</sup>- Labor Day
- 7. Monday, October 8<sup>th</sup>- Columbus Day
- 8. Monday, November 12<sup>th</sup>- Veterans Day
- 9. Thursday, November 22<sup>nd</sup>- Thanksgiving Day
- 10. Friday, November 23<sup>rd</sup>- Day after Thanksgiving
- 11. Monday, December 24<sup>th</sup>- Christmas Eve
- 12. Tuesday, December 25<sup>th</sup>- Christmas Day
- 13. Monday, December 31<sup>st</sup>- New Year's Eve

**11. Salaries:**

The Town Board hereby fixes salaries for the year beginning January 1, 2018 at the amount respectively stated below:

For the following elected Town officers:

Town Supervisor	\$ 50,000.00
Deputy Supervisor	\$ 9,000.00
Town Councilpersons (3)	\$ 6,851.00
Town Highway Supt.	\$ 44,290.00
B&G/W&S Supervisor Stipend	\$ 21,566.00
Town Clerk	\$ 43,260.00
Town Justices (2)	\$ 29,355.00

For the following salaried positions:

Assessor	\$ 50,112.00
Building Inspector I	\$ 55,203.00
Confidential Secretary	\$ 39,416.00
Pool Director	\$ 12,370.00
Recreation Director	\$ 34,934.00
Youth Center Director	\$ 55,454.00
Recycling Coordinator	\$ 45,864.00
Dog Control Officer	\$ 15,900.00
Community Education Coordinator:	\$55,910.00

**Board of Assessment Review:**

Compensation is set at a rate of \$800 per year for each to be paid upon the submission of a voucher with the approval of the Chairman of the Board.

**Jury Duty:**

Jury duty compensation in the Town Court is set at \$1.00 for summons and \$5.00 for serving. The Board shall pay for services of Court Stenographer fees in Criminal Actions only, including preliminary hearings and/or examinations.

**12. Cash Funds:**

Tax Collector retains a \$250.00 cash drawer

Town Clerk retains a \$150 petty cash fund

Moriello Pool retains a \$100 cash drawer

**13. Conferences and Meetings:**

WHEREAS Section 77b (2) provides that the Town Board may delegate its power to authorize attendance at such conferences to any executive officer or administrative board. Supervisor Bettez will authorize such attendance.

Certificate of Designation: A motion needs to be made by to designate Supervisor Bettez as the official representative to attend the annual business meeting at the Association of Towns.

AOT meeting: A motion needs to be made to authorize the expenditure of up to \$2,000 for registration, lodging, meals and travel expenses for members of the Board who wish to attend the 2018 Association of Towns Meeting in New York City. These individuals will present receipts and/or documentation for reimbursement.

**14. Appointments:**

Town Clerk Rosanna Mazzaccari designates/appoints:

Kristie Mazzaccari as Deputy Clerk to be paid an hourly rate of \$18.64/hr.

JoAnn Cross as Deputy Clerk to be paid an hourly rate of \$14.32/hr.

Rosanna Mazzaccari shall be appointed as Registrar of Vital Statistics at no pay.

Rosanna Mazzaccari as Tax Collector at a salary to be included in the Town Clerk salary.

Supervisor Bettez designates/appoints the following:

Daniel Torres as Deputy Town Supervisor. Councilman Torres is also appointed to be the emergency backup if

Supervisor Bettez is unavailable in the event Police, Fire and/or Rescue cannot contact him.

Kathy Preston as Confidential Secretary

Jill Shufeldt as Dog Control Officer

Tricia Masterson as Town Assessor

Laura Petit as Recycling Coordinator

Phoenix Kawamoto as Community Education Coordinator

Lieutenant Robert Lucchesi as the Local Emergency Preparedness Committee Manager

Daniel Lipson as Bicycle-Pedestrian Committee Chair

Charlotte Carr as Board of Assessment Review Chair

Clean Water Open Space Committee Chair: TBD

Sue Stegen as Community Improvement Team Chair

Ingrid Haeckel as Environmental Conservation Board Co-Chair

Laura DeNey as Environmental Conservation Board Co-Chair

Mary Woodburn as Ethics Board Chair

John Orfitelli as Historic Preservation Commission Chair

Adele Ruger as Planning Board Chair

Gail Gallerie as Transportation Implementation  
Committee Chair  
Leonard Loza as Zoning Board of Appeals Chair

Board Liaison and Committee Assignments: See Schedule F

The Town Clerk shall serve as Information Officer for the Town of New Paltz, and shall be responsible for complying with requests for information under the Freedom of Information Law.

**15. Pre-Pays:**

A motion needs to be made to approve the prepayment of monthly bills and discounted invoices for the year 2018. The bookkeeper is authorized to issue the following purchase orders (see schedule C) on a monthly basis to the respective departments without having the Supervisor approve the request. All other purchase order requests will still be issued only when the Comptroller approves them.

**16. Voucher Due Dates and Audit Schedule**

**2018 VOUCHER DUE DATES (BY 3PM)**

<b>VOUCHER DUE DATE</b>	<b>DATE VOUCHERS ARE AVAILABLE FOR AUDIT</b>		<b>TOWN BOARD MEMBERS SCHEDULED TO AUDIT</b>
<b>1/8/18</b>	JANUARY	13	DAN & MARTY
<b>2/5/18</b>	FEBRUARY	10	DAVID & JULIE
<b>3/5/18</b>	MARCH	10	DAN & MARTY
<b>4/9/18</b>	APRIL	14	DAVID & JULIE
<b>5/7/18</b>	MAY	12	DAN & MARTY
<b>6/11/18</b>	JUNE	16	DAVID & JULIE
<b>7/9/18</b>	JULY	14	DAN & MARTY
<b>8/6/18</b>	AUGUST	11	DAVID & JULIE
<b>9/10/18</b>	SEPTEMBER	15	DAN & MARTY
<b>October 9 (by 12pm)</b>	OCTOBER	13	DAVID & JULIE
<b>11/5/18</b>	NOVEMBER	10	DAN & MARTY
<b>12/10/18</b>	DECEMBER	15	DAVID & JULIE

**17. Town Policies and Fees:**

A motion needs to be made to accept the following policies and fees that shall go into effect upon the date of adoption of this resolution, remain in effect through December 31, of this year and be reviewed annually thereafter prior to January 31st of each succeeding year.

**Appendix**

- A. General Personnel Policies
- B. Procurement Policy
- C. Purchasing
- D. Credit Card and Open Vendor Credit Accounts Policy
- E. Vehicle Use Policy
- F. Committees Commissions and Boards
- G. Fees:
  - 1. Recycling
  - 2. Clerk
  - 3. Building Department
  - 4. Planning Board
  - 5. Zoning Board of Appeals
  - 6. Towing
  - 7. Highway Fees
  - 8. Community Center
- H. Acceptable Use of Town Computer Equipment Policy
- I. Fund Balance Policy
- J. Investment Policy
- K. Capital Asset Policy

## **Appendix A**

### **General Personnel Policies:**

1. The Town will follow the guidelines of Ulster County Personnel regarding Equal Opportunity and Affirmative Action.
2. Department Heads and elected officials will submit monthly reports by the first Tuesday of the month in time for review at the regular monthly Workshop Meetings. The Supervisor can request additional reports from Department Heads at any time.
3. All elected officials, appointed officials, and others employed by the Town shall be governed by the local Ethics Law, Chapter 15 of the Town Code, and are obligated to comply with its provisions. Financial Disclosures must be filed annually with the Town Clerk by January 31st. As a reminder to all personnel, the Chair of the Ethics Board shall circulate a memorandum.
4. All hourly paid Town employees, not bound by other contracts, receive time and a half for overtime (over 40 hours worked in a given week). In the event any employee is called back after work for overtime she/he will receive a minimum of two (2) hours pay.
5. Safety Program: The Town of New Paltz resolves to continue the Safety Program for the benefit of all employees. Each Department Head shall inform her/his employees of the provisions of the Safety Codes at her/his respective work location, and safety concerns will be brought to the Office of the Supervisor. Furthermore, Material Safety Data Sheets (MSDS) will be prominently available for all chemical substances stored within Town Hall, in the Highway Garage, in the Building & Grounds Department, at Moriello Pool, Recycling Center and in all other locations as required by the Occupational Safety and Health Administration (OSHA) and Public Employees Safety and Health (PESH).
6. Social Media Policy: The Town of New Paltz website ([www.townofnewpaltz.org](http://www.townofnewpaltz.org)) will remain the Town's primary and predominant internet presence.

The Town of New Paltz Facebook Page ([www.facebook.com/TownofNewPaltz](http://www.facebook.com/TownofNewPaltz)) exists to duplicate information found on the Town website to reach a broader audience and is not considered an official communication platform.

The views, opinions, comments, and positions expressed on social media platforms, including, but not limited to, blogs, Reddit, Facebook, Twitter, or Snapchat by New Paltz Town employees or elected officials, are theirs alone, and do not necessarily reflect those of the Town of New Paltz.

Administrators of Town social media accounts reserve the right to delete, edit, or alter in any manner they see fit entries or comments on social networking services, communication services, or media sharing services maintained by the Town of New Paltz that they, in their sole discretion, deem to be obscene, offensive, defamatory, threatening, in violation of trademark, copyright or other laws, of an express commercial nature, or otherwise unacceptable.

## Appendix B

### Procurement Policy:

Attached hereto and made a part hereof and marked "Schedule B" is a list identifying the individual or individuals responsible for purchasing under this Procurement Policy and their respective titles.

Every purchase to be made must be initially reviewed to determine whether it is a 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 or can reasonably be expected that the aggregate amount will 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 \$20,000.00 and public works contracts under \$35,000.00; emergency 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 any other written documentation that is appropriate.

All goods and services will be secured by use of written requests for proposals, written quotations, verbal quotations, or any other method that assures that goods will be purchased at the lowest price and that favoritism will be avoided, except in the following circumstances: purchase contracts over \$20,000.00 and public works contracts over \$35,000.00; 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.

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

Estimate Amount of Purchase Contract

\$1,000.00 - \$4,999.00 3 verbal or telephone quotations

\$5,000.00 - \$20,000.00 3 written/fax quotations or written RFP

Estimate Amount for Public Works Method Contract

\$1,000.00 - \$14,999.00 3 verbal or telephone quotations

\$15,000.00 - \$35,000.00 3 written/fax quotations or written RFP

Note that 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.

Documentation is required of each action taken in connection with each procurement.

Documentation and an explanation is required whenever a contract is awarded to other than the lowest responsible offeror. This documentation will include an explanation of how the award will achieve savings or how the offeror was not responsible. A determination that the offeror is not responsible shall be made by the purchaser and may not be challenged under any circumstances.

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 proposal or quotations will not be in the best interest of the municipality. In the following circumstances it may not be in the best interest of the Town of New Paltz to solicit quotations or document the basis for not accepting the lowest bid:

*Professional services or services requiring special or technical skill, training of 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



Town Board 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 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.

*Emergency purchases pursuant to §103(4) of the General Municipal Law:* Due to 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 and welfare of the residents. This section does not preclude alternate proposals if time permits.

*Purchases of surplus and second-hand goods from any source:* If alternate proposals are required, the Town is precluded from purchasing 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 a lower price may indicate an older product.

*Goods or services under \$1,000.00:* 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 taxpayers. In addition, it is not likely that such de minimis contracts would be awarded based on favoritism.

As of 8-18-2016 with the passage of Local Law #2 (§ 36) The Town is allowed to use Best Value Procurement, which provides additional procurement, options to localities designed to expedite the procurement process and result in cost savings while considering selection and evaluation criteria that measure factors other than cost in the strictest sense. Best value procurement links the procurement process directly to the municipality's performance requirements, incorporating selection factors such as useful lifespan quality and options and incentives for more timely performance and/or additional services.

Where the basis for award is the best value offer, the Department Head or other person authorized by the Town for purchasing apparatus, materials, equipment or supplies, or to contract for services related to the installation, maintenance or repair of apparatus, materials, equipment, and supplies, shall document, in the procurement record and in advance of the initial receipt of offers, the determination of the criteria and the process to be used in the determination of best value and the manner in which the evaluation process and selection is to be conducted.

Where the basis for award is the best value offer, the Department Head or other person authorized by the Town for purchasing apparatus, materials, equipment or supplies, or to contract for services related to the installation, maintenance or repair of apparatus, materials, equipment, and supplies, shall follow the process provided under the Town Procurement Policy and document such process in the procurement record. The process shall include, but shall not be limited to, a clear statement of need; a description of the required specifications governing performance and related factors; a reasonable process for ensuring a competitive field; a fair and equal opportunity for offerors to submit responsive offers; a balanced and fair method of award; and a statement demonstrating the reasons why best value is expected to be achieved.

Except as otherwise provided by Town Law, no claim against the town shall be paid unless an itemized voucher, indicating the date, nature and amount of each item for which payment is sought and should contain enough information to clearly indicate that the charge was one authorized by law. This voucher will be accompanied by a statement of the officer whose action gave rise to the claim, that he/she approves the claim, and that the service was actually rendered or supplies or equipment actually delivered. All signed delivery slips/bills of lading with the invoice shall be attached to the voucher.

As a town which practices a full encumbrance system, no expenditure shall be made or committed to, until a purchase order has been approved indicating that the funds are available. Requested purchase orders will be based upon an actual estimate and approved amounts are specific to the budget line on the face of the voucher.

**Schedule B**

**List of Individuals and Titles Responsible for Purchasing under Town of New Paltz Procurement Policy**

Department Primary	Primary Individual/Title	Secondary Individual/Title
Assessor	Tricia Masterson, Assessor	Karen Verney, Assistant
Bookkeeping/Payroll	Arlene Weber, Bookkeeper	
Building Department	Stacy Delarede, Building Inspector	
B&G/Water & Sewer	Chris Marx, Dept. Supervisor	
Courts	Jim Bacon, Jon Katz	Becky Seward, Court Clerk
Central Purchasing (all Depts.)	Jean Gallucci, Arlene Weber	
Community Improvement	Sue Stegen, Chair	
Historic Preservation	John Orfitelli, Chair	
Highways	Chris Marx, Highway Supt	Carol West, Secretary
Planning Board	Adele Ruger, Chair	Patricia Atkins, Secretary
Police Department	Joe Snyder, Chief	Theresa Hart, Dept. Secretary
Recreation	Chuck Bordino, Dept. Supervisor	
Recycling	Laura Petit, Recycling Supervisor	
Town Clerk	Rosanna Mazzaccari, Town Clerk	
Youth	Jim Tinger, Dept. Head	
Zoning Board of Appeals	Leonard Loza, Chair	Patricia Atkins, Secretary

Also authorized for each department/committee are:

- Neil Bettez, Town Supervisor
- Daniel Torres, Deputy Town Supervisor
- Kathy Preston, Confidential Secretary

## Appendix C

### Purchasing:

All approved services rendered are to be paid for through the submission of a voucher with vouchers secured and approved by the Town Supervisor prior to purchases made or services rendered.

In an emergency the Supervisor is authorized to grant purchase permission without a voucher.

The Superintendent of Highways is authorized to purchase equipment, tools and implements without prior approval of the Town Board in the amount not to exceed \$1,000 in any one year in accordance with Section 141 (1a) of the Highway Law.

Procedures for the processing of vouchers and purchase orders must be followed as per the established Town purchasing policy and the financial guide for Town Highway Superintendents of the State of New York, Office of the Comptroller.

### Schedule C

List of purchase orders that the bookkeeper is authorized to issue on a monthly basis:

#### 2018 Prepays

Cable (Spectrum/Time-Warner)

Cell Phone (Verizon Wireless)

Copier Rental (Toshiba)

Credit Card Accounts:

Business Card/Bank of America

Lowe's

Sam's Club

Staples

Electric (Central Hudson)

EZ Pass

Gas (Exxon/Mobil, Sunoco)

Health Insurance:

Guardian (Dental/Vision) MVP Health Care

MVP Select Care

NYS Health Insurance Plan

Heating Oil/Propane Contracts (Annual)

Postage (Pitney Bowes)

Radio Lease (NYCOMCO)

Telephone:

Magna 5

Priority One

Verizon

Town Hall Trailer Rental (Modspace)

Water Delivery Service (Coffee Systems)

#### 2018 MONTHLY PURCHASE ORDERS

<u>P.O.</u> <u>NUMBER</u>	<u>VENDOR</u>	<u>AMOUNT</u>	<u>DEPARTMENT</u> <u>CODE</u>	<u>DEPARTMENT</u>
	CENTRAL HUDSON	420.00	AAA-522-1110- 400	JUSTICE
	COFFEE SYSTEM OF THE H.V.	10.00	AAA-522-1110- 400	
	NYCOMCO	240.00	AAA-522-1110- 400	
	ROBERT J. ZACCHEO, ESQ.	2,500.00	AAA-522-1110- 420	
	COFFEE SYSTEM OF THE H.V.	12.00	AAA-522-1345- 400	THALL

DISTASI MORIELLO & MURPHY LAW	2,500.00	AAA-522-1420-400	
JACOBOWITZ & GUBITS	300.00	AAA-522-1420-400	
ROEMER, WALLENS, GOLD	2,090.00	AAA-522-1420-400	
BARTON & LOGUIDICE	2,500.00	AAA-522-1440-400	
CENTRAL HUDSON	700.00	AAA-522-1620-400	THALL #1
CENTRAL HUDSON	700.00	AAA-522-1620-400	THALL #2
CINTAS CORP	206.00	AAA-522-1620-400	B&G
H.V PEST CONTROL	130.00	AAA-522-1620-400	B&G
LOWE'S CORPORATION INC.	300.00	AAA-522-1620-400	B&G
LOWE'S CORPORATION INC.	60.00	SSF-522-8130-400	S6
MODULAR SPACE CORP.	3,802.30	AAA-522-1620-410	FINANCE
MODULAR SPACE CORP.	346.20	BBB-522-1620-400	
QUILL	200.00	AAA-522-1620-400	
TRUE VALUE OF NEW PALTZ	150.00	AAA-522-1620-400	B&G
U.C.R.R.A.	120.00	AAA-522-1620-400	
YAUN CO. INC.	30.00	AAA-522-1620-400	
A1 WEB PRESENCE PROVIDER	67.00	AAA-522-1650-400	
A1 WEB PRESENCE PROVIDER	10.00	BBB-522-1650-400	
A1 WEB PRESENCE PROVIDER	3.00	DAA-522-5010-400	
USIA VIDEO	1,400.00	AAA-522-1650-440	
USIA VIDEO	585.00	BBB-522-1650-443	
STATE COMPTRROLLER (OFFICE OF THE)	40,000.00	AAA-631-0000-000	FINANCE
VILLAGE OF NEW PALTZ (FINES/FEES)	100.00	AAA-631-0000-000	
TOSHIBA FINANCIAL SERVICES (1)	485.21	AAA-522-1670-510	
TOSHIBA FINANCIAL SERVICES (1)	314.00	BBB-522-1670-400	
TOSHIBA FINANCIAL SERVICES (2)	46.80	AAA-522-1355-400	
TOSHIBA FINANCIAL SERVICES (2)	83.20	BBB-522-3620-400	
BUSINESS CARD	800.00	AAA-522-3120-400	PD

CENTRAL HUDSON	1,200.00	AAA-522-3120-400	PD
COFFEE SYSTEM OF THE H.V.	20.00	AAA-522-3120-400	PD
DELAGE LADEN	156.55	AAA-522-3120-400	
MAGNA5	300.00	AAA-522-3120-400	
MONACO COMPUTER SVCS	800.00	AAA-522-3120-400	
NYCOMCO	4,274.00	AAA-522-3120-400	
SUNOCO FLEET SERVICES	3,500.00	AAA-522-3120-400	
TIME WARNER CABLE-PD	183.00	AAA-522-3120-400	
TOM'S REPAIR	1,000.00	AAA-522-3120-400	
VERIZON WIRELESS-POLICE MODEM	400.00	AAA-522-3120-400	
VERIZON WIRELESS-POLICE PHONES	800.00	AAA-522-3120-400	
JILL SHUFELDT	200.00	AAA-522-3510-400	
KEVIN HINDMAN	100.00	AAA-522-3510-400	
CENTRAL HUDSON	2,000.00	AAA-522-5182-400	STREET LIGHT
CENTRAL HUDSON	150.00	AAA-522-7150-430	POOL
COFFEE SYSTEM OF THE H.V.	100.00	AAA-522-7150-430	POOL
TRUE VALUE OF NEW PALTZ	200.00	AAA-522-7150-430	POOL
CENTRAL HUDSON	80.00	AAA-522-7150-441	CLEARWATER
CHUCK BORDINO	40.00	AAA-522-7150-441	CLEARWATER
CHUCK BORDINO	70.00	AAA-522-7150-460	SPORT PARK
CENTRAL HUDSON	300.00	AAA-522-7150-458	RECREATION
COFFEE SYSTEM OF THE H.V.	20.00	AAA-522-7150-458	RECREATION
CENTRAL HUDSON	50/60	AAA-522-7150-460	SPORT PARK
ENVIRO-CLEAN	255.00	AAA-522-7150-441	CLEARWATER
ENVIRO-CLEAN	255/85	AAA-522-7150-460	SPORT PARK
PORCO GAS	400/200	AAA-522-7150-458	RECREATION

ANDREW VLAD	30.00	AAA-522-7310-400	YOUTH
BOTTINI FUEL	500.00	AAA-522-7310-400	YOUTH
CENTRAL HUDSON	300.00	AAA-522-7310-400	YOUTH
COFFEE SYSTEM OF THE H.V.	37.00	AAA-522-7310-400	YOUTH
LOWE'S CORPORATION INC.	150.00	AAA-522-7310-400	YOUTH
SAM'S CLUB	400.00	AAA-522-7310-400	
JAMES TINGER	60.00	AAA-522-7310-400	
TRUE VALUE OF NEW PALTZ	75.00	AAA-522-7310-400	YOUTH
U.C.R.R.A.	2,200.00	AAA-522-8160-400	
CENTRAL HUDSON	200.00	AAA-522-8189-400	RECY (#004)
CENTRAL HUDSON	50.00	AAA-522-8189-400	REUSE (#002)
COFFEE SYSTEM OF THE H.V.	14.00	AAA-522-8189-400	RECY
UNIFORMS USA	86.00	AAA-522-8189-400	
JACOBOWITZ & GUBITS	300.00	BBB-522-1420-400	BLDG INSPECTOR
NYCOMCO	383.00	BBB-522-3989-400	FINANCE
DISTASI MORIELLO & MURPHY LAW	300.00	BBB-522-8010-400	ZONING
BARTON & LOGUIDICE	300.00	BBB-522-8020-455	PLANNING
JACOBOWITZ & GUBITS	300.00	BBB-522-8020-430	PLANNING
TOSHIBA FINANCIAL SERVICES	120.00	DAA-522-5010-400	
CINTAS CORP	250.00	DBB-522-5110-400	HIGHWAY
GLOBAL MONTELLO GROUP CORP-GAS	1,500.00	DBB-522-5110-400	
GLOBAL MONTELLO GROUP CORP-GAS	1,500.00	DBB-522-5142-400	
HERITAGE ENERGY-DIESEL	1,800.00	DBB-522-5110-400	
HERITAGE ENERGY-DIESEL	1,800.00	DBB-522-5142-400	
LOWE'S CORPORATION INC.	250.00	DBB-522-5110-400	HIGHWAY
LOWE'S CORPORATION INC.	250.00	DBB-522-5130-400	HIGHWAY
TRUE VALUE OF NEW PALTZ (2)	60.00	DBB-522-5110-400	HIGHWAY
TRUE VALUE OF NEW PALTZ (2)	150.00	DBB-522-5130-400	HIGHWAY
TRUE VALUE OF NEW PALTZ (2)	65.00	DBB-522-5132-400	HIGHWAY
ADVANCE AUTO PARTS	150.00	DBB-522-5130-400	
ARKEL MOTORS	500.00	DBB-522-5130-400	
D&D AUTO SUPPLY OF HIGHLAND	800.00	DBB-522-5130-400	HIGHWAY
TRACTOR SUPPLY PLAN	200.00	DBB-522-5130-400	

BOTTINI FUEL	600.00	DBB-522-5132-400	HIGHWAY
CENTRAL HUDSON	500.00	DBB-522-5132-400	HIGHWAY
COFFEE SYSTEM OF THE H.V.- WATER	25.00	DBB-522-5132-400	HIGHWAY
H.V. PEST CONTROL	45.00	DBB-522-5132-400	HIGHWAY
CENTRAL HUDSON	52.00	SSE-522-8130-400	S5 HOLLAND LN PLANT SO OHIO
CENTRAL HUDSON	45.00	SSF-522-8130-400	(*002)
CENTRAL HUDSON	400.00	SSF-522-8130-400	PLANT RT 299 (*007)
ENVIRONMENTAL CONSULTANTS	1,257.00	SSA-522-8120-400	
ENVIRONMENTAL CONSULTANTS	314.25	SSE-522-8120-400	
ENVIRONMENTAL CONSULTANTS	1,571.26	SSF-522-8130-400	
ENVIRONMENTAL CONSULTANTS	722.37	SWA-522-8340- 400	
ENVIRONMENTAL CONSULTANTS	122.44	SWB-522-8340- 400	
ENVIRONMENTAL CONSULTANTS	44.89	SWC-522-8340- 400	
ENVIRONMENTAL CONSULTANTS	48.97	SWD-522-8340- 400	
ENVIRONMENTAL LABWORKS	150.00	SSF-522-8130-400 SWA-522-8340- 400	
ENVIRONMENTAL LABWORKS	25.00	SSF-522-8130-400	S6
TRUE VALUE OF NEW PALTZ YAUN CO. INC.	100.00 50.00	SSF-522-8130-400 AAA-522-1650- 400	
PRIORITY ONE	584.19	AAA-522-1110- 400	A FUND
PRIORITY ONE	288.33	AAA-522-3120- 400	JUSTICE
PRIORITY ONE	426.95	AAA-522-4050- 400	POLICE
PRIORITY ONE	14.71	AAA-522-7150- 458	COMM ED
PRIORITY ONE	135.42	AAA-522-7310- 400	COMM CTR
PRIORITY ONE	183.67	AAA-522-8189- 400	YOUTH
PRIORITY ONE	156.41	BBB-522-1650-400	RECY
PRIORITY ONE	154.02	DAA-522-5010- 400	B FUND
PRIORITY ONE	254.79	AAA-522-1620- 400	HWY
VERIZON WIRELESS	31.00	AAA-522-4050- 400	WEEKS
VERIZON WIRELESS	30.00	AAA-522-4050- 400	KAWAMOTO

VERIZON WIRELESS	30.00	AAA-522-7020-400	BORDINO
VERIZON WIRELESS	53.00	AAA-522-7310-400	TINGER
VERIZON WIRELESS	30.00	AAA-522-7310-400	VLAD
VERIZON WIRELESS	30.00	BBB-522-3620-400	JAFFEE
VERIZON WIRELESS	53.00	BBB-522-3620-400	DELAREDE
VERIZON WIRELESS	53.00	DAA-522-5010-400	MARX
AFLAC	1,356	PTA-020-0000-000	GROUP INSURANCE
ALLSTATE	750.00	PTA-020-0000-000	GROUP INSURANCE DISABILITY INSURANCE
GENERAL A FUND	210.00	PTA-019-0000-000	INSURANCE
GENERAL A FUND	5000.00	PTA-020-0000-000	GROUP INSURANCE DISABILITY INSURANCE
GENERAL B FUND	5.00	PTA-019-0000-000	INSURANCE
GENERAL B FUND	232.00	PTA-020-0000-000	GROUP INSURANCE DISABILITY INSURANCE
GENERAL DA FUND	5.00	PTA-019-0000-000	INSURANCE
GENERAL DA FUND	580.00	PTA-020-0000-000	GROUP INSURANCE DISABILITY INSURANCE
GENERAL DB FUND	24.00	PTA-019-0000-000	INSURANCE
GENERAL DB FUND	1663.00	PTA-020-0000-000	GROUP INSURANCE
MET LIFE	20.00	PTA-020-0000-000	GROUP INSURANCE ASSOC. & UNION
NP POLICE ASSOCIATION	3650.00	PTA-024-0000-000	DUES
NY LIFE	700.00	PTA-020-0000-000	GROUP INSURANCE
NYS DEFERRED COM	3750.00	PTA-017-0000-000	(2X) 3 IN JUN & NOV
NYS DEFERRED COM	3750.00	PTA-017-0000-000	(2X) 3 IN JUN & NOV DISABILITY INSURANCE
SPECIAL DISTRICTS FUND	35.00	PTA-019-0000-000	INSURANCE
SPECIAL DISTRICTS FUND	200.00	PTA-020-0000-000	GROUP INSURANCE ASSOC. & UNION
UPSEU-GENERAL	482.00	PTA-024-0000-000	DUES ASSOC. & UNION
UPSEU-HIGHWAY	596.00	PTA-024-0000-000	DUES

**2018  
QUARTERLY  
PURCHASE  
ORDERS**

<u>P.O. NUMBER</u>	<u>VENDOR</u>	<u>AMOUNT</u>	<u>DEPARTMENT CODE</u>
	BETH NEWTON	520.00	AAA-522-1110-400
	BOTTINI FUEL	1,500.00	AAA-522-1110-400
	KIM ZGRODEK	520.00	AAA-522-1110-400



PITNEY BOWES - LEASE	148.00	AAA-522-1110-400	
QUILL CORPORATION	100.00	AAA-522-1110-400	
STAPLES ADVANTAGE	100.00	AAA-522-1110-400	
VILLAGE OF NEW PALTZ	38.00	AAA-522-1110-400	
W.B. MASON	250.00	AAA-522-1345-400	
AMERICAN PRINTING	500.00	AAA-522-1345-560	
PITNEY BOWES - LEASE	635.00	AAA-522-1410-400	
CINTAS FIRST AID & SAFETY	100.00	AAA-522-1620-400	
TOWN OF NEW PALTZ HIGHWAY	1,400.00	AAA-522-1620-400	FUEL REIMB
PITNEY BOWES RESERVE ACCT	2,500.00	AAA-522-1670-450	
BOTTINI FUEL	500.00	AAA-522-3120-400	
CINTAS FIRST AID & SAFETY	250.00	AAA-522-3120-400	
E-Z PASS CUSTOMER SERVICE	200.00	AAA-522-3120-400	
PITNEY BOWES-LEASE	105.00	AAA-522-3120-400	
UCAT	12,000.00	AAA-522-5630-400	
MOORE MEDICAL CORP	1,000.00	AAA-522-7150-430	POOL
VILLAGE OF NEW PALTZ	36.25/36.25/1345/36.25	AAA-522-7150-430	
VILLAGE OF NEW PALTZ	140.00	AAA-522-7150-458	COMM CTR
VILLAGE OF NEW PALTZ	100.00	AAA-522-7310-400	YOUTH
AMERICAN PRINTING	60.00	AAA-522-8189-400	
TOWN OF NEW PALTZ HIGHWAY	300.00	AAA-522-8189-400	FUEL REIMB
TOWN OF NEW PALTZ HIGHWAY	180.00	BBB-522-3620-400	FUEL REIMB
KIMBALL MIDWEST	1,250.00	DBB-522-5130-400	
CINTAS FIRST AID & SAFETY	160.00	DBB-522-5132-400	
LOWE'S COMPANIES INC.	30.00	DBB-522-5140-400	
TRUE VALUE OF NEW PALTZ	15.00	DBB-522-5140-400	
VILLAGE OF NEW PALTZ	40,000.00	SSA-522-8130-400	
VILLAGE OF NEW PALTZ	3,600.00	SSE-522-8130-400	
VILLAGE OF NEW PALTZ	50,000.00	SWA-522-8320-400	

	VILLAGE OF NEW PALTZ	14,000.00	SWB-522-8320-400
	VILLAGE OF NEW PALTZ	550.00	SWC-522-8320-400
	VILLAGE OF NEW PALTZ	2,400.00	SWD-522-8320-400

**2018 ANNUAL PURCHASE ORDERS**

<u>P.O. NUMBER</u>	<u>VENDOR</u>	<u>AMOUNT</u>	<u>DEPARTMENT CODE</u>	<u>DEPT</u>
	LOOSELEAF LAW PUBLISHERS	15.00	AAA-522-1010-400	SUPERVISOR
	LOOSELEAF LAW PUBLISHERS	15.00	AAA-522-1410-400	TOWN CLERK BLDG
	LOOSELEAF LAW PUBLISHERS	15.00	BBB-522-3620-400	INSPECTOR
	ATLANTIC TOMORROWS OFFICE	936.00	AAA-522-1110-400	JUSTICE COURT
	NYS MAGISTRATES ASSOC katz/bacon	280.00	AAA-522-1110-400	JUSTICE COURT
	NYSAMCC INC	140.00	AAA-522-1110-400	JUSTICE COURT
	SEI (Service Education Incorporated)	1,705.00	AAA-522-1110-400	JUSTICE COURT
	U.C. COURT CLERK'S ASSOC	40.00	AAA-522-1110-400	JUSTICE COURT
	U.C. MAGISTRATES ASSOC katz/bacon	40.00	AAA-522-1110-400	JUSTICE COURT
	N Y S A T R C	25.00	AAA-522-1330-400	TOWN CLERK
	ULSTER COUNTY INFO SERVICES	100.00	AAA-522-1330-400	TOWN CLERK
	ULSTER PUBLISHING	25.00	AAA-522-1330-400	TOWN CLERK
	NYS GFOA weber/gallucci	330.00	AAA-522-1340-400	FINANCE
	NYS ASSESSOR'S ASSOC	85.00	AAA-522-1355-400	ASSESSOR
	U C ASSESSOR'S ASSOC	50.00	AAA-522-1355-400	ASSESSOR
	ULSTER PUBLISHING	40.00	AAA-522-1355-400	ASSESSOR
	ULSTER PUBLISHING	15.00	AAA-522-1355-400	ASSESSOR
	BUSINESS AUTOMATION SERVICES	1,360.00	AAA-522-1410-400	TOWN CLERK
	NYSTCA	75.00	AAA-522-1410-400	TOWN CLERK
	TOSHIBA BUSINESS SOLUTION	315.00	AAA-522-1410-400	TOWN CLERK
	ULSTER CO. TOWN CLERK & TAX ASS	20.00	AAA-522-1410-400	TOWN CLERK
	HANDI-LIFT INC	595.00	AAA-522-1620-400	BLDG & G

KINGSTON FIRE EQUIPMENT - JC	150.00	AAA-522-1620-400	BLDGS & G
KINGSTON FIRE EQUIPMENT - THALL	80.00	AAA-522-1620-400	BLDGS & G
NYCOMCO	760.32	AAA-522-1620-400	BLDGS & G
NYCOMCO	7,604.00	DBB-522-5130-400	HIGHWAY
VIRTUAL TOWN HALL HOLDINGS	2,500.00	AAA-522-1650-471	BLDGS & G
EDMUNDS & ASSOCIATES	9,719.00	AAA-522-1680-400	FINANCE
EDMUNDS & ASSOCIATES	136.80	AAA-522-1680-400	
EDMUNDS & ASSOCIATES	2,205.00	BBB-522-1680.400	
EDMUNDS & ASSOCIATES	945.00	BBB-522-1680.400	
EDMUNDS & ASSOCIATES	43.20	BBB-522-1680.400	
EDMUNDS & ASSOCIATES	544.00	SSA-522-8120-400	
EDMUNDS & ASSOCIATES	359.00	SSE-522-8020-400	
EDMUNDS & ASSOCIATES	255.00	SSF-522-8120-400	
EDMUNDS & ASSOCIATES	938.00	SWA-522-8340-400	
EDMUNDS & ASSOCIATES	81.00	SWB-522-8340-400	
EDMUNDS & ASSOCIATES	12.00	SWC-522-8340-400	
EDMUNDS & ASSOCIATES	127.00	SWD-522-8340-400	
MARSHALL & STERLING	85,015.83	AAA-522-1910-400	FINANCE
MARSHALL & STERLING (2)	3,400.63	BBB-522-1910-400	
MARSHALL & STERLING (3)	24,937.97	DBB-522-1910-400	
ASSOCIATION OF TOWNS	1,500.00	AAA-522-1920-400	FINANCE
NEW PALTZ CHAMBER OF COMMERCE	350.00	AAA-522-1920-400	FINANCE
83 SO PUTT CORNERS ROAD	6,700.00	AAA-522-3120-400	POLICE
83 SO PUTT CORNERS ROAD	82,832.00	AAA-522-3120-400	POLICE
A1 WEB PRESENCE PROVIDER	792.00	AAA-522-3120-400	POLICE
DELL MARKETING	3,350.00	AAA-522-3120-400	POLICE
GORDON FIRE EQUIPMENT	250.00	AAA-522-3120-400	POLICE
MID HUD CHIEFS OF POLICE snyder/lucchesi	300.00	AAA-522-3120-400	POLICE
MORPHO TRUST	3,286.00	AAA-522-3120-400	POLICE
NY ASSOCIATION CHIEFS OF POLICE- LUCCHESI	150.00	AAA-522-3120-400	POLICE

NY ASSOCIATION CHIEFS OF POLICE-SNYDER	150.00	AAA-522-3120-400	POLICE
U.C. POLICE CHIEFS ASSOCIATION	100.00	AAA-522-3120-400	POLICE
ULSTER UNIFORMS	678.00	AAA-522-3120-400	POLICE
WOODSTOCK HARLEY DAVIDSON	500.00	AAA-522-3120-400	POLICE
NEW PALTZ RESCUE SQUAD	84,561.00	AAA-522-4540-400	FINANCE
NEW PALTZ RESCUE SQUAD	84,561.00	AAA-522-4540-400	FINANCE
FAMILY OF NEW PALTZ	30,000.00	AAA-522-6310-400	FINANCE
E.A. MORSE & CO. INC.	500.00	AAA-522-7150-430	MORIELLO
ENVIRONMENTAL LABWORKS	65.00	AAA-522-7150-430	MORIELLO
ENVIRONMENTAL LABWORKS	65.00	AAA-522-7150-430	MORIELLO
ENVIRONMENTAL LABWORKS	65.00	AAA-522-7150-430	MORIELLO
GORDON FIRE EQUIPMENT LLC	60.00	AAA-522-7150-430	MORIELLO
HILL & MARKES INC.	1,000.00	AAA-522-7150-430	MORIELLO
NEW PALTZ AGWAY	150.00	AAA-522-7150-430	MORIELLO
NYSDEC	675.00	AAA-522-7150-430	MORIELLO
UC DEPARTMENT OF HEALTH	200.00	AAA-522-7150-430	MORIELLO
ULSTER PUBLISHING	100.00	AAA-522-7150-430	MORIELLO
NYS DEC	110.00	AAA-522-7150-441	RECREATIO
SRI SPRINKLER LLC	500.00	AAA-522-7150-458	RECREATIO
UC DEPARTMENT OF HEALTH	225.00	AAA-522-7150-458	RECREATIO
NYS DEC	110.00	AAA-522-7150-460	RECREATIO
N.P. YOUTH BASKETBALL	990.00	AAA-522-7150-485	RECREATIO
NEW PALTZ BASEBALL ASSOC	2,205.00	AAA-522-7150-485	RECREATIO
NEW PALTZ BMX	945.00	AAA-522-7150-485	RECREATIO
NEW PALTZ RECREATION SOCCER &	1,485.00	AAA-522-7150-485	RECREATIO
NEW PALTZ YOUTH FOOTBALL	1,215.00	AAA-522-7150-485	RECREATIO

AYERS DISTRIBUTING	300.00	AAA-522-7310-400	YOUTH PROGRAM
HUGUENOT HIST. SOCIETY	100.00	AAA-522-7310-400	YOUTH PROGRAM
U.C. AGRICULTURAL SOCIETY (10% DEP)	75.00	AAA-522-7550-400	YOUTH PROGRAM
U.C. AGRICULTURAL SOCIETY (BALANCE)	750.00	AAA-522-7550-400	YOUTH PROGRAM
SITE OPTIMIZED	108.00	AAA-522-8189-400	RECYCLE
US COMPOSTING COUNCIL	295.00	AAA-522-8189-400	RECYCLE
ULSTER CTY SELF INSURANCE	173,293.12	AAA-522-9040-800	FINANCE
ULSTER CTY SELF INSURANCE	4,081.00	BBB-522-9040-800	
ULSTER CTY SELF INSURANCE	6,653.00	DAA-522-9040-800	
ULSTER CTY SELF INSURANCE	45,582.00	DBB-522-9040-800	
ULSTER CTY SELF INSURANCE	272.00	SSA-522-9040-800	
ULSTER CTY SELF INSURANCE	163.00	SSE-522-9040-800	
ULSTER CTY SELF INSURANCE	122.00	SSF-522-9040-800	
ULSTER CTY SELF INSURANCE	637.00	SWA-522-9040-800	
ULSTER CTY SELF INSURANCE	55.00	SWB-522-9040-800	
ULSTER CTY SELF INSURANCE	14.00	SWC-522-9040-800	
ULSTER CTY SELF INSURANCE	95.00	SWD-522-9040-800	
NFPA	165.00	BBB-522-3620-400	BLDG INSPECTOR
TRI-COUNTY CHAPTER NYSBOC delarede/jaffe	120.00	BBB-522-3620-400	BLDG INSPECTOR
netEffx, inc.	131.00	BBB-522-7520-400	HISTORIC P
TOWN OF ROSENDALE	100.00	BBB-522-7989-400	FINANCE PLANNING BOARD
NY PLANNING FEDERATION	275.00	BBB-522-8020-400	BOARD
NYS ASSOC OF TOWN SUPT. OF HWY	150.00	DAA-522-5010-400	HIGHWAY
UC ASSOC OF TOWN HWY SUPT	80.00	DAA-522-5010-400	HIGHWAY-
UC ASSOC OF TOWN HWY SUPT	86.00	DAA-522-9089-800	DRUG TEST
UC ASSOC OF TOWN HWY SUPT	150.00	DBB-522-9089-800	DRUG TEST
KINGSTON FIRE EQUIPMENT	400.00	DBB-522-5132-400	
KINGSTON FIRE EQUIPMENT	150.00	DBB-522-5132-400	HIGHWAY
UC ASSOC OF TOWN HWY SUPT	150.00	DBB-522-9089-800	
UC ASSOC OF TOWN HWY SUPT	150.00	DBB-522-9089-800	
NEW PALTZ FIRE DEPARTMENT	33,769.10	SFD-522-3410-400	FINANCE

VILLAGE OF NEW PALTZ	168,845.48	SFD-522-3410-400	FINANCE
VILLAGE OF NEW PALTZ	168,846.48	SFD-522-3410-400	FINANCE
TOWN OF NEW PALTZ TAX COL	130.00	SSF-522-1950-400	FINANCE
NYS DEC	425.00	SSF-522-8130-400	FINANCE
U.C.C.R.R.A.	3,600.00	SSF-522-8130-400	

## **Appendix D**

### **Credit Card and Open Vendor Credit Accounts Use Policy:**

The Town of New Paltz will issue municipal credit cards or open credit account charge authorization to certain employees for use in their jobs; this policy sets out the acceptable and unacceptable uses of such credit authorizations. Use of municipal issued credit cards or open credit account charge authorization is a privilege, which the Town of New Paltz may withdraw in the event of serious or repeated abuse. Any credit card or open credit account charge the Town of New Paltz issues to an employee must be used for business purposes only, in conjunction with the employee's job duties. Employees with such credit authorizations shall not use them for any non-business, non-essential purpose, i.e., for any personal purchase or any other transaction that is not authorized or needed to carry out their duties. Employees must pay for personal purchases (i.e., transactions for the benefit of anyone or anything other than the Town of New Paltz) with their own funds or personal credit authorizations. The Town of New Paltz will not regard expenses for one's own business related use, such as lodging and meals while on municipal approved business trips, as personal purchases, as long as such expenses are consistent with the Town of New Paltz's travel and expense reimbursement policy. If any employee uses an municipal credit card or open credit account charge authorization for personal purchases in violation of this policy, the cost of such purchase(s) will be considered an advance of future wages payable to that employee, and will be recovered in full from the employee's next paycheck; any balance remaining will be deducted in full from subsequent paychecks until the wage advance is fully repaid. Such deductions may not take the employee's pay below 25% of their gross pay for the pay period(s) in question. If an employee uses an municipal credit card or open credit account charge authorization for any other type of unauthorized transaction in violation of this policy, i.e., incurs financial liability on the Town of New Paltz's part that is not within the scope of the employee's duties or the employee's authorization to make business related purchases, the cost of such purchase(s) or transaction will be the financial responsibility of that employee, and the employee will be expected to reimburse the Town of New Paltz via deductions from pay until the unauthorized amount is fully repaid. Such deductions will be in the amount of the unauthorized purchase(s), but if a deduction for such amount would take the employee's pay below 25% of their gross pay, the deductions will be in two or more equal increments that will not take the employee's pay below 25% of their gross pay. In addition to financial responsibility and liability for wage deductions, any purchases an employee makes with a municipal credit card or open charge account authorization in violation of this policy will result in disciplinary action, up to and possibly including termination of employment, depending upon the severity and repeat nature of the offense.

**Agreement for Wage Deductions Associated with Improper Use of Municipally Issued Credit Card or Open Vendor Credit Account Charge Authorizations**

I, \_\_\_\_\_ (print name), hereby certify that I understand and agree to abide by the Town of New Paltz's policy regarding use of municipally issued credit card authorizations and/or open Credit account charge authorizations, a copy of which I have received, and which has been explained to me. I agree that if I make any personal purchases (i.e., transactions for the benefit of anyone or anything other than the Town of New Paltz in violation of that policy, the amount of such purchases is an advance of future wages payable to me, that the Town of New Paltz may deduct that amount from my next paycheck, and that if there is a balance remaining after such deduction, the Town of New Paltz may deduct the balance of the wage advance from my future paychecks until the amount is repaid in full. I further agree that if I make any non-personal transactions in violation of the policy in question, i.e., incur financial liability on the Town of New Paltz's part that is not within the scope of my duties or my authorization to make business related purchases, I am financially responsible for any such expenses and agree to reimburse the Town of New Paltz via wage deductions for such amounts until the unauthorized amounts are fully repaid. Such deductions will be in the amount of the unauthorized purchase(s), but if such amount would take my pay below 25% of their gross pay for the workweek in question, the deductions will be in two or more equal increments that will not take my pay below 25% of their gross pay for any workweek involved.

Town of New Paltz Credit Card and Open Vendor Credit Accounts Use Policy – Acknowledgement

Employee Signature: \_\_\_\_\_ Date: \_\_\_\_/\_\_\_\_/\_\_\_\_



## **Appendix E**

### **Vehicle Use Policy**

The purpose of this policy is to prevent the Town from being subjected to increased liability from the unauthorized use of Town vehicles and/or equipment. Damages resulting from any unauthorized use or caused by unauthorized persons may not be covered under the Town's liability insurance and any damages paid by the Town insurance carrier may cause a significant increase in the Town's premiums or the loss of coverage entirely.

Municipal Vehicles are not Personal Vehicles and are not for personal use. Municipal Vehicles should be viewed as belonging to the Town and are assigned solely for purposes consistent with providing services to the Town and its citizens and visitors.

When on Town Business Town employees should use available Municipal vehicles when possible. When not possible the Town will reimburse employees for expenses (mileage at the IRS standard mileage rate, tolls and reasonable parking expenses), which they incur as a result of Personal Vehicle use on behalf of the Town. For reimbursement employees must complete and submit the required forms with appropriate supporting documentation and/or receipts in a timely manner. Employees will not be reimbursed for commuting between their homes and offices or other regular work locations or any other personal use. Expense reimbursement is not considered to be a wage or salary item.

Certain positions require employee access to Municipal Vehicles on a 24-hour on-call basis and thus are granted commuting privileges. Commuting privileges are granted by the Department Head. Employees who are assigned Municipal Vehicles that meet eligibility criteria as defined under 26 CFR 1.274-5T (this includes marked and unmarked police vehicles used by Police Chief, Lieutenant(s) Detectives, and Code enforcement officers) will not be subject to imputed income taxation as a result of the vehicle assignment. Employees who are subject to imputed income regulations as set forth by the Internal Revenue Service, which considers a certain portion of the vehicle use (namely the commute) to be income for the purposes of income taxation will have the value of the personal use of the Municipal Vehicle included in the employee's taxable income with the value of this benefit calculated by multiplying the annual miles driven for personal commuting purposes by the Internal Revenue Service's standard mileage rate.

Employees who drive a Municipal or use a Personal Vehicle use on behalf of the Town must acknowledge (sign and date) that they have read the Town of New Paltz Vehicle Use Policy (See Schedule E).

### **Schedule E**

#### **Town of New Paltz Vehicle Use Policy**

Municipal Vehicles may only be used for legitimate municipal business.

Copies of licenses must be on file with the Comptroller and the Town insurer, prior to the operation of a Town owned vehicle.

Individuals assigned a Municipal Vehicle with commuting privileges may make "incidental personal uses" such as stopping at a grocery store or going to the bank, on his/her way home, but only if the stop does not add mileage to the trip.

Operators should exercise sound judgment at all times when using assigned Municipal Vehicles and should avoid the appearance of misuse.

Municipal Vehicles will not be used to transport any individual who is not directly or indirectly related to municipal business. Unauthorized passengers are not allowed to ride in Town vehicles. Under no circumstances are non-town employees permitted to ride or drive in Town-owned vehicles. Passengers shall be limited to Town employees and individuals who are directly associated with Town work activity (committee members, consultants, contractors, etc.). Family members shall not ordinarily be transported in Municipal Vehicles. Police Officers transporting individuals in the performance of their normal job duties are exempt from this provision.

The Town shall not be liable for the loss or damage of any personal property transported in the Municipal Vehicle or for any personal property while using their Personal Vehicle for work-related travel. Unless expressly exempted by law, employees are to ensure that they and all passenger(s) in a Municipal Vehicle wear seat belts at all times, if the Municipal Vehicle is so equipped.

Employees may not operate Municipal Vehicles or Personal Vehicles being used for work-related travel under the influence of alcohol, illegal drugs, or any controlled substances.

Employees are prohibited from possessing illegal drugs or controlled substances in a Municipal Vehicle or in a Personal Vehicle being used for work-related travel (police officers who are required to carry prohibited items in performing their normal job duties are exempt).

Employees are expected to keep Municipal Vehicles clean and to report any malfunction, damage, needed repairs or other vehicle problems to their supervisor immediately.

Employees operating a Municipal Vehicle or a Personal Vehicle while on work-related travel shall obey all applicable traffic and parking regulations, ordinances, and laws.

Employees who incur parking or other fines/citations while operating or using an assigned Municipal Vehicle or using a Personal Vehicle on work-related travel, will be personally responsible for payment of such fines/citations.

Drivers misusing Town vehicles may be held personally liable for damages to persons or property, as well as their own legal expenses and defense, since the driver is acting outside the course and scope of permitted Town business. Drivers who misuse Town vehicles are also subject to disciplinary action by the Town.

When an employee using a Municipal Vehicle or Personal Vehicle on work-related travel is involved in a motor vehicle accident, the operator must obtain the following information:

Name(s), address(es), and driver's license number(s) of the other driver(s);

Name(s) and address(es) of the owner(s);

Registration number(s) of the other vehicle(s) involved;

Name(s) and address(es) of other driver(s) insurance company(ies);

Name(s) and address(es) of any witness(es) to the accident,

and immediately report details to the employee's immediate supervisor.

When any person has been injured and/or when vehicles have suffered damage, the local or state police must be called to the scene.

Discipline: Failure to comply with any and all applicable provisions of this policy may result in disciplinary action up to and including suspension or removal of Town vehicle privileges, suspension and/or termination of employment.

**Town of New Paltz Vehicle Use Policy – Acknowledgement**

I, \_\_\_\_\_ (print name), as an employee of the Town of New Paltz, hereby acknowledge that I have received, read, understand, and agree to abide by the Town’s Vehicle Use Policy. If assigned a Municipal Vehicle and or use a Personal Vehicle for work-related travel, I shall comply with the respective provisions of the policy or those portions of the policy not specifically regulated by law or collective bargaining agreement or individual agreement/contract. Once signed, the Town will retain this form for records purposes.

Employee Signature: \_\_\_\_\_ Date: \_\_/\_\_\_\_/\_\_\_\_

\*Department Head Signature: \_\_\_\_\_ Date: \_\_/\_\_\_\_/\_\_\_\_

\*If an individual is assigned a Municipal Vehicle with commuting privileges the Department Head signature is also required

## **Appendix F**

### **Committees, Commissions & Boards:**

1. All formally constituted Committees, Commissions and Boards keep minutes, a draft of which must be presented to the chair within 10 days of each meeting and a copy filed with the Town Clerk within 14 days of adoption. If the filing with the clerk is in draft form a final is to be filed after approval.
  
2. Procedure for Resignations Prior to Expiration of Term of Office: When a vacancy exists due to resignation prior to termination of term of office, the Chairman of the Committee, Board or Commission will notify the Town Clerk in writing who will inform the Supervisor and ask that it be put on the Town Board agenda to accept said resignation. The Supervisor will notify the person that the resignation was accepted. The Supervisor will add his/her thanks for their contribution to the Town. The regular procedure for filling vacancies will be followed. All resignations must be filed with original signatures with the Town Clerk's Office.
  
3. Procedure at Expiration of Term of Office: When the term of office of an appointee expires, the Town Clerk will contact the appointee to ask if they would like to be considered for reappointment. The Town Clerk will then contact the Supervisor and Town Board to ascertain if the Town Board wishes to consider the reappointment. If either the appointee is not interested in being reappointed or the Town Board does not wish to reappointment them the Town Board will follow the procedure for filling of Vacancies (see #4 below).
  
4. Procedure for Filling of Vacancies: The Chairman of the Committee, Board or Commission for which there is a vacancy will be notified. The Town Clerk will post a notice on the Town website and prepare a press release notifying the newspapers of the vacancy. The notices will identify the vacancy, specify the term of office and request a resume of anyone interested. The Town Board will review resumes with the Chair of said committee and if deemed necessary will schedule appointments to meet the applicants to the Committees, Commissions and Boards. Members of the respective Board will also be invited to attend interviews. For other committees the respective group will review the applications and make a recommendation to the Town Board. The Town Board will vote on all appointments. All appointments will be contingent upon the filing of an Oath of Office and a completed Financial Disclosure Statement with the Town Clerk. If these conditions are not fulfilled within thirty (30) days, except for reasons of excusable neglect, the appointment will be deemed null and void.

## Schedule F

### Town Board Liaison Assignments

<b>Board/Commission</b>	<b>2018 Liaison</b>
Bicycle / Pedestrian Committee	David Brownstein
Board of Assessment Review	Dan Torres
Clean Water Open Space (CWOSP)	Marty Irwin
Community Improvement Team (CIT)	Marty Irwin
Environmental Conservation Board (EnCB)	Julie Seyfert-Lillis
Ethics Board	Dan Torres
Historic Preservation Commission	Julie Seyfert-Lillis
Planning Board	Dan Torres
Public Access Television	David Brownstein
Route 299 Gateway Committee	Julie Seyfert-Lillis
Transportation Implementation Committee (TIC)	Marty Irwin
Zoning Board	Dan Torres
Union Contract Negotiating Team	Neil/David/Marty
Microgrid	Marty Irwin

## Appendix G

The following fees are set for the 2018 calendar year:

### 1. Recycling

#### PERMITS & COUPONS (Must be current to use facility)

Resident	\$ 25.00
Second Vehicle	\$ 5.00
Resident – Veteran/Senior	\$ 15.00
Resident-One Time	\$ 3.00
Non-Resident – One Time	\$ 6.00
Contractor – One Time	\$ 6.00
Coupons (10 per book)	\$ 40.00

#### GARBAGE

Large 33-36 gallons up to 30lbs	\$ 4.50
Medium 13 gallon up to 15 lbs	\$ 2.50
Small 3-5 gallon under 10 lbs	\$ 1.50
Single Bags – C&D	\$ 12.00
Bulk (per yard)	\$ 40.00
C&D (per yard)	\$ 60.00
Roof Shingles (per yd)	\$ 100.00
Misc. Bulk Items	\$ 10.00
**Mattress/Box Spring	
-Futon/Single/Twin	\$ 10.00
-Double/Full/Queen	\$ 15.00
-King	\$ 20.00
**Furniture	
Stuffed Chair	\$ 5.00
Love Seat	\$ 10.00
Couch	\$ 15.00
**Convertible Couch	\$ 30.00

#### ORGANICS

Brush – FREE! NO permit required. Under 6 feet, under 4” thick. Brush is branches not trunks or logs.

Leaves/Grass Clippings – PERMIT REQUIRED. **No other yard waste!**

Vegetable/Fruit Scraps – PERMIT REQUIRED  
No other fees.

#### Other Organics

Source Separated FOOD WASTE	\$40.00/ton
Kitchen bag (13 gallons food waste)	\$2.50ea
Mulch or Chips Delivery (residents only; as available)	\$75.00
Compost Delivery	\$150.00 (residents only; as available)

Logs up to 27" and 12' length \$ 12.00/yd

Stumps up to 3' X 3'  
(clean, no root ball) \$ 25.00ea

**MISC. OTHER**

Propane Tanks \$ 6.00  
Contamination Fee \$20.00 + fees  
Surrender Fee 33% of cost of item

*\*\*Price doubles if wet.*

**FLUORESCENT BULBS**

**Not currently accepting**

See online list of local retailers that accept them

**ELECTRONICS** Residents only. 40 cents per pound. No consoles or TVs over 32". Tubeless flat screen tvs  
- no size limit.

**TIRES**

- Passenger w/rim \$6.00  
- Passenger w/o rim \$3.00  
- Truck on or off rim \$9.00  
- Truck tire up to 22.5" \$16.00

**APPLIANCES**

- Freon containing units \$15.00  
- Major appliances \$5.00

*Staff reserves the right to reject any and all loads*

**This is a non-commercial facility. Loads of recycling are limited to one yard a week and no more than two yards of garbage. Large loads should be taken to the UCRRA facility in New Paltz or Kingston. Call (845) 336-0600 for more info.**

## **2. 2018 Town Clerk Fees\***

**Marriage License**- \$40\*

**Dog License**- Spayed/Neutered- \$5.00 per year  
Not spayed or neutered- \$15.50 per year  
Senior citizens - exempt from \$2.50 local fee  
Purebred (cost per license):  
One to `10: \$25      11 to 25: \$150    26+: \$300

**Dog Seizures**- \$25 redemption fee plus boarding per day for first offense. \$50 fee for second redemption (plus boarding), \$100 for third and subsequent seizures. Upon dog seizure, the owner is responsible for all veterinarian-based and boarding costs.

**Transcripts**: Death, Birth, Marriage- \$10 each\*    **Genealogy**- \$22 each search\*

**Copies**- \$.25 per page

**Flash Drives for FOILs**- \$5

**Town & Zoning Maps**- \$5

**Non-Resident Landfill Hunting Permission Fee**- \$10

**Parade Permit Application**- \$25

**Peddler's Permit**- \$50

**Racing & Wagering License/Bell Jar**- \$25\*    **Bingo**- \$18.75 per game\*

**Credit Card Convenience Fees**: \$3.00 Flat Fee for transactions up to \$113.00  
2.65% of transaction amount over \$113.00

\*-State Agency mandated fee

## **3. Building Department Town of New Paltz Building Department 2018 Fee Schedule The Code of the Town of New Paltz – §140-51**

**FEES: §140-65 Town Code, Last Revised 1/4/2016**

**APPLICATION PROCESSING FEE** \$25.00 – PAYMENT DUE AT SUBMISSION”  
(EXCEPTING ROOFING PERMITS, ELECTRICAL UPGRADES & ABANDONMENT OF UNDERGROUND OIL TANKS)

### **SINGLE FAMILY RESIDENCES & ACCESSORY BUILDINGS: ALL WORK**

**\$40 PER 100 SQ. FT. OF FLOOR AREA, OR FRACTION THEREOF.**

**NOTE: Floor area shall not include cellar/unfinished basement, attic with no floor, but shall include an accessory garage floor area based on outside dimensions of building, additions, decks as well as attached and detached garages.**



**FOR REPAIRS, ALTERATIONS INCL. COVERED DECKS/PORCHES:** \$25.00 PER S/F TO PROJECT COST OF WORK

**OPEN DECKS:** \$15.00 PER S/F TO PROJECT COST OF WORK

**FEE OF \$40.00 UP TO \$1,000 COST OF PROJECT**

**FEE OF \$15.00 FOR EACH \$1,000 OR FRACTION THEREOF OVER \$1,000 AND UP TO \$10,000**

**FEE OF \$10.00 FOR EACH \$1,000 OR FRACTION THEREOF OVER \$10,000 AND UP TO \$20,000**

**FEE OF \$8.00 FOR EACH \$1,000 OR FRACTION THEREOF OVER \$20,000**

**SOLAR – ROOF MOUNTED:** \$75.00

**SOLAR – GROUND MOUNTED:** \$125.00

**ALL FUEL BURNING APPLIANCES & OIL TANKS (incl. generators):** \$75.00

**ABANDONMENT OF UNDERGROUND OIL TANKS:** \$75.00

**MOBIL HOMES – AGRICULTURAL USE:** \$200.00 PER STRUCTURE

**NEW COMMERCIAL AND MULTIPLE FAMILY USES:**

(FEES ARE BASED ON GROSS FLOOR SQUARE FOOT AREA AS MEASURED BY THE EXTERIOR BUILDING DIMENSIONS INCLUDING ALL WALLS, COMMON-AREAS, BALCONIES, DECKS, BASEMENTS AND ATTICS USED FOR MECHANICALS/PLUMBING AND/OR UTILITIES)

**FEE OF \$.50 PER SQ. FT OR A MIN OF \$300.00 FOR THE FIRST 5,000 SQ. FT.**

**FEE OF \$2,500 PLUS \$.45 PER SQ. FT OVER 5,000 UP TO 20,000 SQ. FT**

**FEE OF \$9,250 PLUS \$.40 PER SQ. FT OVER 20,000 UP TO 50,000 SQ. FT.**

**FEE OF \$21,250 PLUS \$.35 PER SQ. FT OVER 50,000 SQ. FT**

**WAREHOUSES AND HIGH PILE STORAGE BUILDINGS:**

**\$450.00 FOR THE FIRST 10,000 CU.FT. OR FRACTION THEREOF OF VOLUME**

**\$30.00 FOR EACH 1,000 CU.FT. OF FRACTION THEREOF UP TO 50,000 CU.FT.**

**\$15.00 FOR EACH 1,000 CU/FT/ OR FRACTION THEREOF OVER 50,000 CU.FT.**

**COMMERCIAL RENOVATIONS/ALTERATIONS:** \$.50 PER SQUARE FOOT (min. \$200.00 fee)

**BLASTING:** \$75.00 FLAT FEE

**DEMOLITION:** \$100.00 PER STORY

**SIGNS:** \$50.00 PLUS \$1.25 PER SQ/FT

**TEMPORARY SIGNS:** \$30.00 FOR A THREE (3) WEEK PERIOD

**ELECTRICAL UPGRADES OR REPAIRS:** \$50.00

**OPERATING PERMITS** \$75.00

**BUSINESS CHANGE OF OCCUPANCY: \$150.00 TO INCLUDE MINOR NON-STRUCTURAL REPAIRS OR RENOVATIONS.**

**CERTIFICATES OF OCCUPANCY & VIOLATION SEARCHES FOR TITLE COMPANIES:**

RESIDENTIAL	\$100.00 PER PARCEL
COMMERCIAL	\$200.00 PER PARCEL
EXPIRED PERMIT REQUIRING INSPECTION FOR CO	\$50.00
FOR EACH ADDITIONAL INSPECTION	\$25.00
<b><u>FLOOD PLAIN LETTER REQUEST:</u></b>	\$25.00
<b><u>ABOVE GROUND POOL:</u></b>	\$75.00
<b><u>INGROUND POOL:</u></b>	\$200.00
<b><u>FENCE:</u></b>	\$50.00
<b><u>ROOFING PERMIT:</u></b>	\$50.00
<b><u>ONE STORY STORAGE SHED WITH NO OVERHEAD DOOR:</u></b>	
DROP SHED (200 S/F OR LESS)	\$50.00
200 SQUARE FEET OR LESS:	\$75.00
201-400 SQUARE FEET:	\$100.00

**WETLAND INSPECTION FEE: Initial 1<sup>st</sup> time inspection for parcel – free  
Subsequent inspections – direct costs to be reimbursed to the Town of New Paltz**

**STEEP SLOPE PERMIT: Initial application fee \$150.00 additional direct costs of the Town Engineer to be reimbursed to the Town of New Paltz prior to issuance of Building Permit**

		<u>2018</u>
<b><u>FIRE INSPECTIONS:</u></b>	0-5,000 S/F	\$125.00
	5001-10000 S/F	\$200.00
	10001-25000 S/F	\$300.00
	25001-50000 S/F	\$400.00

Multiple Dwellings, Hotels, Motels etc.. \$35.00 per building plus \$5.00 per unit

**\*\*\*ANY CONSTRUCTION STARTED WITHOUT A BUILDING PERMIT 50% WILL BE ADDED TO COST OF PERMIT (NOT TO EXCEED \$250.00 PENALTY)**

**\*\*\*AN ACCESSORY APARTMENT COMPLETED WITHOUT A PERMIT: COST OF PERMIT PLUS \$50.00 TO BE PAID *PRIOR* TO INSPECTION.**

**\*\*\*IF A THIRD OR MORE REINSPECTION MUST BE PERFORMED FOR THE SAME VIOLATION THERE WILL BE AN ADDITIONAL FEE OF \$50.00 ADDED FOR EACH ADDITIONAL INSPECTION. THIS MUST BE PAID PRIOR TO ANY FURTHER INSPECTIONS BEING SCHEDULED.**

**\*\*\*ALL FEES DUE AT THE TIME PERMITS ARE ISSUED\*\*\***

**4. Town of New Paltz Planning Board  
Application Review and Administrative Fees  
Effective January 2018**

Per Article IX – Planning and Zoning Fees of Town of New Paltz Code

Planning Board fees are non-refundable and subject to other requirements per §140-59 to §140-62; §140-63; §140-66 to 140-69

Planning Board escrow deposits are subject to §140-60.1

<b><u>Fee Type</u></b>	<b><u>Details</u></b>
<b>Conceptual Review</b> (not requiring consultants)	One conceptual review with the Planning Board will be granted at no charge.
<b>Conceptual Review with Consultants</b>	At the discretion of the Planning Board Chair, a conceptual review requiring consultants may be granted. The fee of \$300.00 per consultant will be collected prior to the review. The conceptual review will not exceed 1 hour.
<b>Clearing and Grading</b>	\$250.00 base fee, plus \$125.00 for each additional meeting after the first two meetings, plus \$150.00 for each site visit required by the Planning Board Engineer.
<b>Sign related application review</b> (separate from Building Department Permit fees)	A) <u>Individual sign application review</u> - \$150.00 B) <u>Master Sign Plan application review</u> - \$150.00 base fee plus \$50.00 per sign. C) <u>Simplified Sign Plan</u> (request for waiver of Sign Plan review by Planning Board) \$50.00
<b>Site Plan Review</b>	A) <u>Residential</u> - \$500.00 base fee, plus \$150 per dwelling unit. B) <u>Non-residential</u> – \$150.00 base fee plus, fee per square foot (see below). Up to 1,000 sf - \$250 1,001-10,000 sf - \$2,500 10,001-20,000 sf - \$5,000 20,001 sf and above - \$7,500 C) <u>Non-residential site changes only</u> - \$500.00
<b>Simplified Site Plan Review</b> (waiver of site plan review)	\$450.00 – Application must be in accordance with §140-51.3 and §140-51.4 of the Zoning Code.
<b>Wetland Permit Fee</b>	\$250.00
<b>Steep Slope Fee</b>	\$250.00
<b>Special Use Permit Applications</b>	A) <u>Accessory Apartment</u> : \$300.00 B) <u>Accessory Use</u> : As defined in the Town of New Paltz Zoning Code - \$300.00 C.) <u>Special Use Permit Annual Renewal for Acc. Apt.</u> : \$50.00
<b>Subdivision Review</b>	A) <u>Subdivision</u> application with <u>no net gain of lots</u> - \$600.00 B) <u>Subdivision</u> application creating <u>one (1) or more lots</u> - \$750.00 plus \$200.00 for each additional lot.

<b>Wireless Communications Facility</b>	A) <u>Minor Facility</u> : \$575.00 base fee for the first three meetings and \$185.00 for each additional meeting. B) <u>Major Facility</u> : \$1400 for the first three meetings and \$300.00 for each additional meeting.
<b>Other fees</b>	<b>Dormant Application Fee</b> – after 12 months of no activity on behalf of the applicant, an application will be considered dormant. In order for the review process to begin again, a reinstatement fee of one half of the initial application fee will be charged. <b>90 Day Extension Fee – 75.00</b>
<b>Escrow Deposits</b>	Escrow deposits will be determined upon initial application review. (As defined in Town Code Section 140-60.1)
<b>Recreation Trust Fund Fees</b> (in lieu of parkland set-aside)	\$5500.00 for each additional lot created by subdivision or each dwelling unit created by site plan, with the exception of Accessory apartments which shall be \$1000, unless otherwise determined by the Town Board.-

**5. Zoning Board of Appeals  
Town of New Paltz Zoning Board of Appeals 2018 Fee Schedule**

	<u>Initial Application</u>	<u>Violation</u>	<u>Additional Meetings</u>
<b>AREA VARIANCE*</b> (not requiring referral to UCPB- includes 2 ZBA meetings)	\$250	\$500	+ \$150
<b>AREA VARIANCE*</b> (with UCPB referral – includes 3 ZBA meetings)			
Residential-	\$350	\$600	+\$150
Non-Residential	\$600	\$1,100	+ \$300
<b>USE VARIANCE*</b> (includes 2 ZBA mtgs)	\$750	\$1500	+ \$300
<b>SPECIAL USE PERMIT*</b>	\$500		
<b>APPEAL DECISION OF BUILDING INSPECTOR</b>		\$250	Escrow account will be Established to cover Consultant fees.

\*Additional consultant fees will be the responsibility of the applicant.

**6. Towing Fees**

1a. Passenger automobiles, sport utility vehicles, light trucks, pickup trucks, vans, minivans or suburbans. Accidents, impounds and snow removal.

1. Day: \$200
2. Evenings, nights, weekends and holidays: \$250

b. Disabled vehicles

1. Day: \$100
2. Evenings, nights, weekends and holidays: \$150

- c. Tractor trailers and/or any other vehicles with GVWR of over 50,000 lbs.
  - 1. Day: \$350 per hour. Two hour minimum.
  - 2. Evenings, nights, weekends and holidays: \$400 per Hour. Two hour minimum.
- 2. Additional charges. The licensee shall be permitted to charge additional fees for additional services. Any fees not provided for herein shall be in accordance with the schedule of fees filed with the New Paltz Police Department.
  - a. Second Truck to assist: (Must be approved by officer at scene)
    - 1. Day: \$150
    - 2. Evenings, nights, weekends and holidays: \$200
  - b. Winching:
    - 1. Passenger automobiles, sport utility vehicles, light trucks, pickup trucks, vans, minivans and suburban
      - a. Day: \$125 per hour, chargeable to the ½ hour
      - b. Nights, weekends and holidays: \$175 per hour, chargeable to the ½ hour.
  - c. Waiting and/or cleanup time in excess of 15 minutes on scene with standard tow trucks
    - a. Day \$75 per hour
    - b. Evenings, nights, weekends and holidays: \$100 per hour.
  - d. Mileage. Outside of the Town of New Paltz: \$4.50 per loaded mile.
  - e. Second worker to assist with motorcycle tow: \$100

3. “Days” shall mean 8:00 am through 5:00 pm, Monday through Friday. “Evenings, nights, weekends, and holidays” shall mean all the other times with “holidays” being those established by the State of New York.

**Storage Fees:** The licensee agrees to charge a maximum of \$65 per day for outside storage and \$85 per day for inside storage; provided however that no storage shall be charged if the vehicle is picked up within 24 hours from the time of the call; and provided, further, that no additional storage may be charged from the time the owner of the vehicle contacts the licensee for the purpose of attempting to pick up the vehicle, so long as the owner does pick up the vehicle prior to the end of the next business day of the licensee in which the vehicle was towed. Reasonable charges not to exceed \$75 may be imposed by the licensee to enable the owner to pick up the vehicle at other than normal business hours of the licensee. Licensees shall be available to owners desiring to pick up vehicles at least 10 hours per day, Monday through Friday, which hours must include wither 8:00am or 6:00pm, as the licensee shall elect, Saturday, Sunday and holidays excluded; but if a request for pick up is made for Saturday, Sunday and holidays a fee of no more than \$75 may be imposed to respond. Hours of availability shall be filed with the New Paltz Police Department.

Heavy-duty storage fee will be a maximum of \$100 per day.

**Form of payment:** The licensee must have the ability to accept non-cash payments such as a certified check, check, or Visa/MasterCard in addition to cash payments.

The charges and fees herein provided may be modified from time to time by resolution of the Town Board of the Town of New Paltz, New York.

**7. Highway Fees**

Driveway permit: \$150 per application, good for one year from signature date.

**8. Water and Sewer Department Fees**

**Water Service Hook-Up Fee**

3/4" meter	\$370
1" meter	\$510
Over 1"	TBD
Sprinkler System Insp	TBD

**Water Meter Replacement Rates, other than normal wear and tear**

3/4" meter	\$180
1" meter	\$350
Over 1"	TBD

**Service Restoration Fees** - \$50

**Sewer Hook-Up Fee with inspection – non water customer**

3/4" meter	\$370
1" meter	\$510
Over 1"	TBD

**Sewer Hook-Up Fee with inspection – existing water customer** -\$200

**Sewer Hook-Up Fee with inspection – new construction**

3/4" meter	\$400
1" meter	\$540
Over 1"	TBD

**9. Community Center**

**2018 Community Center Rates, Town of New Paltz**

<b>Private Party,Event</b>		<b>Main Room 26'x48'</b>			<b>Hourly Rate</b>	
	Resident				\$40.	
	Non Resident (NR)				\$60.	
<b>Businesses</b>						
	Resident, charging a fee				\$70.	\$90 NR
	Resident, not charging				\$50.	\$70 NR
	Not charging, open to the public and					
	providing a public service				\$25.	\$45 NR
	Resident not for profit business charging				\$50.	\$60 NR
	Not for profit businesses not charging				\$30.	\$40 NR
<b>New Paltz Not For Profit Groups, Agencies</b>						
			\$5 per hour, \$25 yearly fee			
<u>Not charging up to two hours</u>						
<u>Not charging over two hours</u>			\$15 Hr	Charging	\$20	
<b>Not For Profit Groups, Agencies</b>						
	Not Charging				\$20.	
	Charging				\$30	
<b>Individuals, Groups, Offering Free Services, Programs</b>						
				\$5 per hour, \$25 yearly fee		
<b>To The Public</b>						





<b>\$1 per individual over 100 participants, Not for Profits only when charging for an event, additional charges may be applied when venue will incur increased electric and maintenance</b>						
<b>Youth Sports Seasonal Rates, Non Residents</b>						
<b>Rate applies to one sport, weekly usage, rate charged to organization administering program</b>					\$7 per individual or 10% of N/R Registration Fees	
<b>New Paltz Men's/Women's Softball</b>						
<b>Non Resident Men's Rate</b>					\$15 per individual	
<b>Non Resident Women's Rate</b>					\$7 per individual	
<b>Day Usage Non Residents</b>					<b>Half Day</b>	Full Day
<b>One field or court usage, two hours or less</b>					\$25	
<b>One field or court usage, over two, less than 4hrs.</b>					\$45	\$90
<b>Two Fields or courts</b>					\$90	\$180
<b>Three Fields or courts</b>					\$125.00	\$250
<b>Second consecutive day 10% discount of above rates</b>						
<b>Not for Profits only when charging for tournament or event</b>						

**Note: There is no charge to use Park facilities by New paltz Adult and Youth groups and agencies. New paltz Adult groups using ballfields or courts and charging for their event will follow the day usage rates above with a 20% discount.**

#### **11. Tree Removal Permit Application Fee**

The New Paltz Tree Conservation Law, § 130-5 Fees states that “The Town Board of the Town of New Paltz shall establish, by resolution, the fee to be charged, collected and received for the granting of each permit required by this chapter.” A tree removal permit application fee of \$25 to help cover town administrative costs associated with processing tree permit applications and general administration of the law is hereby established.

**12. Returned Check Fee:** Any check, paper or electronic, written to any Town Department that is returned due to insufficient funds will be charged a \$25 processing fee in addition to the original amount due, payable in cash.

## **Appendix H**

### **Acceptable Use of Town Computer Equipment Policy**

#### **1. Overview**

The Town of New Paltz's intentions for publishing an Acceptable Use of Town Computer Equipment Policy are not to impose restrictions that are contrary to the established culture of openness, trust and integrity. The Town of New Paltz is committed to protecting their employees, partners and the municipality from illegal or damaging actions by individuals, either knowingly or unknowingly.

Internet/Intranet/Extranet-related systems, including but not limited to computer equipment, software, operating systems, storage media, network accounts providing electronic mail, WWW browsing, and FTP, are the property of the Town of New Paltz. These systems are to be used for business purposes in serving the interests of the municipality, and of our constituents and taxpayers in the course of normal operations. Effective security is a team effort involving the participation and support of every Town of New Paltz employee and affiliate who deals with information and/or information systems. It is the responsibility of every computer user to know these guidelines, and to conduct their activities accordingly.

#### **2. Purpose**

The purpose of this policy is to outline the acceptable use of computer equipment at the Town of New Paltz. These rules are in place to protect the employee and the Town of New Paltz. Inappropriate use exposes the Town of New Paltz to risks including virus attacks, compromise of network systems and services, and legal issues.

#### **3. Scope**

This policy applies to the use of information, electronic and computing devices, and network resources to conduct the town's business or interact with internal networks and business systems, whether owned or leased by the Town of New Paltz, the employee, or a third party. All employees, contractors, consultants, temporary, and other workers at the Town of New Paltz and its subsidiaries are responsible for exercising good judgment regarding appropriate use of information, electronic devices, and network resources in accordance with the Town of New Paltz policies and standards, and local laws and regulation. Exceptions to this policy are documented in section 5.2

This policy applies to employees, contractors, consultants, temporaries, and other workers at the Town Hall, including all personnel affiliated with third parties. This policy applies to all equipment that is owned or leased by the Town of New Paltz.

#### **4. Policy**

##### **4.1 General Use and Ownership**

- 4.1.1 The Town of New Paltz proprietary information stored on electronic and computing devices whether owned or leased by the Town of New Paltz, the employee or a third party, remains the sole property of the Town of New Paltz. You must ensure through legal or technical means that proprietary information is protected.
- 4.1.2 You have a responsibility to promptly report the theft, loss or unauthorized disclosure of the Town of New Paltz proprietary information.
- 4.1.3 You may access, use or share the Town of New Paltz proprietary information only to the extent it is authorized and necessary to fulfill your assigned job duties.
- 4.1.4 Employees are responsible for exercising good judgment regarding the reasonableness of personal use. Individual departments are responsible for creating guidelines concerning personal use of Internet/Intranet/Extranet systems. In the absence of such policies, employees should be guided by departmental policies on personal use, and if there is any uncertainty, employees should consult their supervisor or manager.

- 4.1.5 For security and network maintenance purposes, authorized individuals within the Town of New Paltz may monitor equipment, systems and network traffic at any time.
- 4.1.6 The Town of New Paltz reserves the right to audit networks and systems on a periodic basis to ensure compliance with this policy.

## **4.2 Security and Proprietary Information**

- 4.2.1 Providing access to another individual, either deliberately or through failure to secure its access, is prohibited.
- 4.2.2 All computing devices must be secured with a password-protected screensaver with the automatic activation feature set to 10 minutes or less. You must lock the screen or log off when the device is unattended.
- 4.2.3 Postings by employees from a Town of New Paltz email address to newsgroups should contain a disclaimer stating that the opinions expressed are strictly their own and not necessarily those of the Town of New Paltz, unless posting is in the course of business duties.
- 4.2.4 Employees must use extreme caution when opening e-mail attachments received from unknown senders, which may contain malware.
- 4.2.5 All town hall servers will be remotely backed-up daily and stored off-site.

## **4.3 Unacceptable Use**

The following activities are, in general, prohibited. Employees may be exempted from these restrictions during the course of their legitimate job responsibilities (e.g., systems administration staff may have a need to disable the network access of a host if that host is disrupting production services).

Under no circumstances is an employee of the Town of New Paltz authorized to engage in any activity that is illegal under local, state, federal or international law while utilizing the Town of New Paltz-owned resources. The lists below are by no means exhaustive, but attempt to provide a framework for activities which fall into the category of unacceptable use.

### **4.3.1 System and Network Activities**

The following activities are strictly prohibited, with no exceptions:

1. Violations of the rights of any person or organization protected by copyright, trade secret, patent or other intellectual property, or similar laws or regulations, including, but not limited to, the installation or distribution of "pirated" or other software products that are not appropriately licensed for use by the Town of New Paltz.
2. Unauthorized copying of copyrighted material including, but not limited to, digitization and distribution of photographs from magazines, books or other copyrighted sources, copyrighted music, and the installation of any copyrighted software for which the Town of New Paltz or the end user does not have an active license is strictly prohibited.
3. Accessing data, a server or an account for any purpose other than conducting the Town of New Paltz business, even if you have authorized access, is prohibited.
4. Exporting software, technical information, encryption software or technology, in violation of international or regional export control laws, is illegal. The appropriate management should be consulted prior to export of any material that is in question.
5. Introduction of malicious programs into the network or server (e.g., viruses, worms, Trojan horses, e-mail bombs, etc.).
6. Revealing your account password to others or allowing use of your account by others.
7. Remote access to town computer/server.

Using a the Town of New Paltz computing asset to actively engage in procuring or transmitting material that is in violation of sexual harassment or hostile workplace laws in the user's local jurisdiction.

8. Making fraudulent offers of products, items, or services originating from any the Town of New Paltz account.
9. Making statements about warranty, expressly or implied, unless it is a part of normal job duties.
10. Effecting security breaches or disruptions of network communication. Security breaches include, but are not limited to, accessing data of which the employee is not an intended recipient or logging into a server or account that the employee is not expressly authorized to access, unless these duties are within the scope of regular duties. For purposes of this section, "disruption" includes, but is not limited to, network sniffing, pinged floods, packet spoofing, denial of service, and forged routing information for malicious purposes.
11. Port scanning or security scanning is expressly prohibited unless prior notification to Town of New Paltz is made.
12. Executing any form of network monitoring which will intercept data not intended for the employee's host, unless this activity is a part of the employee's normal job/duty.
13. Circumventing user authentication or security of any host, network or account.
14. Introducing honeypots, honeynets, or similar technology on the Town of New Paltz network.
15. Interfering with or denying service to any user other than the employee's host (for example, denial of service attack).
16. Using any program/script/command, or sending messages of any kind, with the intent to interfere with, or disable, a user's terminal session, via any means, locally or via the Internet/Intranet/Extranet.
17. Providing information about, or lists of, the Town of New Paltz employees to parties outside the Town of New Paltz.

#### 4.3.2 Email and Communication Activities

When using government resources to access and use the Internet, users must realize they represent the municipality. Whenever employees state an affiliation to the municipality, they must also clearly indicate that "the opinions expressed are my own and not necessarily those of the municipality".

Sending unsolicited email messages, including the sending of "junk mail" or other advertising material to individuals who did not specifically request such material (email spam).

1. Any form of harassment via email, telephone or paging, whether through language, frequency, or size of messages.
2. Unauthorized use, or forging, of email header information.
3. Solicitation of email for any other email address, other than that of the poster's account, with the intent to harass or to collect replies.
4. Creating or forwarding "chain letters", "Ponzi" or other "pyramid" schemes of any type.
5. Use of unsolicited email originating from within the town's networks of other Internet/Intranet/Extranet service providers on behalf of, or to advertise, any service hosted by the Town of New Paltz or connected via the town's network.
6. Posting the same or similar non-business-related messages to large numbers of Usenet newsgroups (newsgroup spam).

#### 4.3.3 Blogging and Social Media

1. Employees shall not engage in any blogging that may harm or tarnish the image, reputation and/or goodwill of the Town of New Paltz and/or any of its employees. Employees are also prohibited from making any discriminatory, disparaging, defamatory or harassing comments when blogging or otherwise engaging in any conduct prohibited by the Town of New Paltz's *Anti-Harassment* policy.
2. Employees may also not attribute personal statements, opinions or beliefs to the Town of New Paltz when engaged in blogging. If an employee is expressing his or her beliefs and/or opinions in blogs, the employee may not, expressly or implicitly, represent themselves as an employee or representative of the Town of New Paltz. Employees assume any and all risk associated with blogging.
3. Apart from following all laws pertaining to the handling and disclosure of copyrighted or export controlled materials, the Town of New Paltz's trademarks, logos and any other the Town of New Paltz intellectual property may also not be used in connection with any blogging activity.

## **5. Policy Compliance**

### **5.1 Compliance Measurement**

The Town of New Paltz Town Board will verify compliance to this policy through various methods, including but not limited to, internal and external audits, and feedback through/by/to the IT consultant.

### **5.2 Exceptions**

Any exception to the policy must be approved by the Town of New Paltz Town Board in advance.

### **5.3 Non-Compliance**

An employee found to have violated this policy may be subject to disciplinary action, up to and including termination of employment.

## Appendix I. Fund Balance Policy

### TOWN OF NEW PALTZ FUND BALANCE POLICY

The Town of New Paltz (the “Town”) has an important responsibility to its citizens to carefully account for public funds, to manage municipal finances wisely and to plan the adequate funding of services desired by the public, including the provision and maintenance of public facilities.

An important indicator of the financial stability of the Town is its un-reserved fund balance that represents the un-assigned and unencumbered balance of the Town’s revenues held in the Town’s numerous funds.

In the recent past, Town budgets did not target a minimum un-reserved fund balance. As a result of this on-going practice the Town does not have an adequate financial cushion.

The Town hereby establishes a minimum un-reserved Fund Balance Policy (the “Fund Balance Policy”) that will serve to guide the Town’s budgeting decisions by providing:

- a target Minimum un-reserved Fund Balance (the “Minimum Fund Balance”) for the Town’s three principal funds:
  - the Town General Fund (A),
  - the Town Outside of Village Fund (B), and
  - the Highway Fund (DA/DB) (together “the Funds”),
- a specific time frame to attain the Minimum Fund Balance,
- the permitted uses that by their nature are not expected to occur routinely of the Minimum Fund Balance.

The Town shall:

- a) strive to attain and maintain in each of the Funds at fiscal year-end the Minimum Fund Balance of 10% (the “Minimum Fund Balance Percentage”) of each of the Funds total adopted budgeted expenditures. The Minimum Fund Balance Percentage represents the Town’s best estimate at this time of the financial reserves required to meet unexpected variances. The Minimum Fund Balance exclusive of the operating budget contingency established under e) is reserved for the following uses:
  - i. cash flow purposes;
  - ii. unknown, unbudgeted, and unpredictable events, such as a catastrophic road failure;
  - iii. to provide a reserve to fund calls on the Town’s resources by the school district, Ulster County and un-funded mandates imposed on the Town by higher levels of government; and
  - iv. to provide a reserve to meet negative budget variances subject to the procedures set forth in (d) below;
- b) not use the Fund Balance for predictable or recurring expenses until the Minimum Fund Balance has been attained;
- c) refrain from the use of the Minimum Fund Balance to reduce the amount of the real property

taxes and/or will use the Minimum Fund Balance for one-time capital or emergency expenditures only if:

- i. there are surplus balances remaining after all reserve and fund allocations are made, or
  - ii. the Town has made a rational analysis with justifying evidence that it has an adequate level of short and long term resources;
- d)** use the Minimum Fund Balance to assist the Town in addressing negative actual budget variances subject to:
- i. first reducing expenditures or increasing revenues in an amount up to 5% of the Town's annual adopted operating budget expenditures and to request a 5% reduction from all outside contracted vendors and consultants.

should the Town require additional resources than the 5% provided by (d)(i) to cure the actual budget deficit the Town can use unreserved fund balance on a dollar match basis for each additional dollar of expenditure reduction or revenue enhancement up to an amount that totals 5% of the Town's annual adopted budget expenditures;

- ii. should the Town require additional resources than the aggregate 10% provided by (d)(i) and (d)(ii) the Town can use the remaining Minimum Fund Balance in its entirety but in an amount not to exceed the amount required to cure the operating deficit;
- e)** establish, in the operating budget, a contingency appropriation reserve line item, as appropriate, of the three principal funds, to:
- i. provide for non-recurring unforeseen expenditures of an emergency nature;
  - ii. provide orderly budgetary adjustments when revenues do not meet projections;
  - iii. provide the local match for public or private grants that may become available during the fiscal year;
  - iv. meet unexpected increases in service delivery costs; and
  - v. provide for settlement of pending liabilities and for un-expected payment of accrued vacation and sickness liabilities;
- f)** develop a structurally balanced five year forecast using projected recurring revenues and recurring expenses from which to project the establishment of a 10% un-reserved fund balance for fiscal years beginning after December 31, 2018;
- g)** each year starting with the 2018 budget the Town Board shall strive to allocate a minimum of 1% of annual budgeted expenses with the goal of achieving a 10% fund balance by the year 2019 in all three principal funds.

## **Appendix J. Investment Policy**

### **Introduction**

Pursuant to Chapter 708 of the Laws of 1992, section 39 was added to the General Municipal Law. The legislation requires each local government, including counties, cities, towns, villages, school districts, boards of cooperative education services, district corporations as defined by §36 of the General Construction Law, and any other governmental subdivisions, to adopt by resolution a comprehensive investment policy detailing the local government's operative policy and instructions to officers and staff regarding the investing, monitoring and reporting of funds of the local government.

The purpose of this legislation is to formalize policies and procedures and enable local Governments to:

- establish a prudent set of basic procedures to meet individual investment objectives,
- assure that investment assets are adequately safeguarded or collateralized,
- establish and maintain a system of internal controls including adequate accounts and records which accurately reflect in reasonable detail, all investment transactions, and
- provide accurate reporting and evaluation of investment results in conformance with GAAP (generally accepted accounting principles).

Because of the vast differences in the size, operations and sophistication of local governments, mandating specific procedures would be inappropriate. Rather, the legislation requires that the adopted policy address, at a minimum, broad areas, which are designed to achieve the basic objectives. These areas are:

- a list of authorized investments,
- procedures to ensure the local government's financial interest in investments,
- standards for written agreements consistent with Legal requirements,
- procedures for the monitoring, control, deposit and retention of investments and collateral,
- standards for security agreements and custodial agreements consistent with legal requirements,
- standards for diversification of investments including diversification as to type of investments and firms with whom the local government transacts business, and
- standards for qualification of investment agents which transact business with local governments.

In order to assist local governments in formulating an investment policy in accordance with General Municipal Law §39, the State Comptroller is required to formulate a "model investment policy".

The diversity of the investment program should be set by the professionalism and caliber of the staff and the policy guidance provided by elected officials.

Once the policy is developed, it should be taken to the governing board and formally adopted by resolution. This ensures elected officials understand the concepts that underlay the policy. After the resolution is adopted



it should be implemented immediately, and procedures developed using the policy as a framework. The policy should not be a static document but should be reviewed at least annually or whenever new investment legislation becomes law, as staff capabilities change, or as other external and internal issues dictate. The policy should be re-adopted by the governing body at the organizational meeting of a new legislative body.

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<b>Section 1</b>	<b>Scope</b>
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<b>Section 5</b>	<b>Diversification</b>
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<b>Section 7</b>	<b>Designation of Depositaries</b>
<b>Section 8</b>	<b>Collateralizing of Deposits</b>
<b>Section 9</b>	<b>Safekeeping and Collateralization</b>
<b>Section 10</b>	<b>Permitted Investments</b>
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<b>Section 12</b>	<b>Purchase of Investments</b>
<b>Section 13</b>	<b>Repurchase Agreements</b>
<b>Section 14</b>	<b>Operations, Audit and Reporting</b>

### Section 1 – Scope

This investment policy applies to all moneys and other financial resources available for investment on behalf of the *Town of New Paltz*.

### Section 2 - Objectives

The primary objectives of the *Town of New Paltz's* investment activities are, in priority order,

**Legal:** to conform with all applicable federal, state and other legal requirements,

**Safety:** to adequately safeguard principal

**Liquidity:** to provide sufficient liquidity to meet all operating requirements, and

**Yield:** to obtain a reasonable rate of return.

### Section 3 – Delegation of Authority

The *Town Board's* responsibility for administration of the investment program is delegated to the Chief Fiscal Officer, or other officer *so designated*, having custody of money, 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 data base or records incorporating description and amounts of investments, transaction dates, and other relevant information and regulate the activities of subordinate employees.

#### **Section 4 – Prudence**

All participants in the 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 New Paltz 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.

All participants involved in the 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.

#### **Section 5 – Diversification**

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

#### **Section 6 – Internal Controls**

It is the policy of the Town of New Paltz for all moneys collected by any officer or employee of the government to transfer those funds to the Chief Fiscal Officer, or other officer *so designated*, having custody of money, within the number of days indicated below, or within the time period specified in law, whichever is shorter.

Tax Collector – within 15 calendar days of collection

Town Clerk – within 5 calendar days after the month of collection

Building Inspector – within 3 business days of collection

Planning & Zoning – within 3 business days of collection

Recreation – within 5 business days of collection

Recycle – within 5 business days of collection

Water & Sewer – within 3 business days of collection

Youth Center – within 5 business days of collection

The Chief Fiscal Officer, or other officer *so designated*, having custody of money, 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.

#### **Section 7 – Designation of Depositories**

The banks and trust companies authorized for the deposit of monies, as designated *at* the Town of New Paltz

*Town Board's* reorganization *meeting* each year:

<u>Depository Name</u>	<u>Officer</u>	<u>Contact#</u>
M&T Bank	Tom Murphy	845-440-2932
Salisbury Bank	Jeff Cook	845-435-5222
Riverside Bank	John Sorlie	845-849-7410
NYCLASS	Matthew Starr	914-301-4070

### Section 7- Collateralizing of Deposits

In accordance with the provisions of General Municipal Law, §10, all deposits of Town of New Paltz, 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”, or provided by General Municipal Law, §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.

### Section 9 – Safekeeping and Collateralization

Eligible securities used for collateralizing deposits shall be held by a third party or trust company subject to security and custodial agreements.

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 or with the Town of New Paltz or its custodial bank.

The custodial agreement shall provide that securities held by the bank or trust company, or agent of and 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 co-mingled 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 local government a perfected interest in the securities.

### **Section 10 – Permitted Investments**

As authorized by General Municipal Law, §11, the Town of New Paltz authorizes the Chief Fiscal Officer, or other officer *so designated*, having custody of money, 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 authorized to do business in New York State;
- Certificates of deposit;
- Obligations of the United States 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 §24.00 or 25.00 (with approval of the State Comptroller) by any municipality, school district or district corporation other than the Town of New Paltz
- Obligations of public authorities, public housing authorities, urban renewal agencies and industrial development agencies where the general State statutes governing such entities or whose specific enabling legislation authorizes such investments.
- Certificates of Participation (COPs) issued pursuant to GML, §10997b,
- Obligations of this local government, but only with any moneys in a reserve fund established pursuant to GML, §6-c, 6-d, 6-e, 697g, 6-h, 697j, 6-k, 6-l, 6-in, or 6-n.

All investment obligations shall be payable or redeemable at the option of the Town of New Paltz with in 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 New Paltz within two years of the date of purchase. The designated depository will confirm all purchases and transactions in writing to the Town of New Paltz.

### **Section 11 – Authorized Financial Institutions and Dealers**

The Town of New Paltz 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 worthy. Banks shall provide their most recent Consolidated Report of Condition (Call Report) at the request of the Town of New Paltz. Security dealers not affiliated with a bank shall be required to be classified as reporting dealers affiliated with the New York Federal Reserve Bank, as primary dealers. The Chief Fiscal Officer, or other officers *so designated*, having custody of money, is responsible for evaluating the financial position and maintaining a listing of proposed depositories, trading partners and custodians. Such listing shall be evaluated at least annually.

### **Section 12 - Purchase of Investments**

The Chief Fiscal Officer, or other officers *so designated*, having custody of money, is authorized to contract for the purchase of investments:

Directly, including through a repurchase agreement, from an authorized trading partner.

By participation in a cooperative investment program with another authorized governmental entity pursuant to Article 5G of the General Municipal Law 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 **Town Board**.

By utilizing an ongoing investment program with an authorized tracking partner pursuant to a contract authorized by the **Town Board**.

All purchased obligations, unless registered or inscribed in the name of the local government, shall be

purchased 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 New Paltz by the bank or trust company. Any obligation held in the custody of a bank or trust company shall be held pursuant to a written custodial agreement as described in General Municipal Law, §10.

The custodial agreement shall provide that securities held by the bank or trust company, as agent of and custodian for, the **Town of New Paltz**, 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 shall describe how the custodian shall confirm the receipt and release of the securities. Such agreement shall include all provisions necessary to provide the **Town of New Paltz** a perfected interest in the securities.

### **Section 13 – Operations, Audit and Reporting**

The Chief Fiscal Officer, or other officer *so designated*, having custody of money, shall authorize the purchase and sale of all securities and execute contracts on behalf of the Town of New Paltz. Oral directions concerning the purchase, transaction, or sale of securities shall be confirmed in writing. The Town of New Paltz shall pay for purchased securities upon delivery.

The Town of New Paltz will encourage the purchase and sale of securities through a competitive or negotiated process involving telephone solicitations of at least three bids for each transaction.

At the time independent auditors conduct the annual financial audit of the accounts and affairs of the Town of New Paltz, the auditors shall audit *compliance with* the Investment Guidelines.

Within sixty days of the end of each of the first three quarters of the fiscal year, the Chief Fiscal Officer, or other officer *so designated*, having custody of money, shall prepare and submit to the Town Board a quarterly investment report which indicates new investments, the inventory of existing investments, and such other matters as the Chief Fiscal Officer deems necessary.

Within 120 days of the end of the fiscal year, the Chief Fiscal Officer, or other officer *so designated*, having custody of money, shall prepare and submit to the Town Board, an annual investment report; recommendations for change in these Investment Guidelines; the result of the independent audit; the commission of other charges, if any, paid to the Custodial Bank and such other matters as deemed appropriate by the Chief Fiscal Officer, or other officer *so designated*, having custody of money.

The **Town** Board of the Town of New Paltz shall review and approve the annual investment report at its Annual Reorganization meeting.

The provisions of these Investment Guidelines and any amendments hereto, shall take effect prospectively, and shall not invalidate the prior selection of any custodial bank or prior investment.

### **Appendix A**

#### **Schedule of Eligible Securities**

- 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.
- 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.

- 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.
- 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 deposit of public moneys.
- 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.
- Obligations of Puerto Rico rated in one of the three highest rating categories by at least one nationally recognized statistical rating organization.
- Obligations of counties, cities and other governmental entities of a state other than the State of New York having 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.
- Obligations of domestic corporations rated in one of the two highest rating categories by at least one nationally recognized statistical rating organization.
- 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.
- 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.
- Zero coupon obligations of the United States government marketed as "Treasury strips"

## References

- General Municipal Law §10 – Deposit of Public Money
- General Municipal Law §11 – Temporary Investments
- General Municipal Law §39 – Investment Policies for Local Governments
- General Municipal Law §453 – Sewer Rents
- Local Finance Law §24 & §25
- Local Finance Law §165
- Town Law §55 – Reserve Funds
- United States Code §1821a 2a – FDIC Coverage
- Article 5G – Municipal Cooperation
- Banking Law §107-a – Security for Public Deposits
- Highway Law §114-3 – County Road Fund
- Highway Law §133 – County Road Machinery Fund
- Financial Management Guide for Local Governments Section – Cash Management and Investment Policies and Procedures
  - Subsection - Appendix C – Deposits and Investment Statutes – 2.1125
  - Subsection – Appendix D – Schedule of Eligible Securities – 2.1130
  - Subsection – Appendix E – Security and Custodial Agreement - 2.1135
  - Subsection – Appendix F – General Custody Agreement – 2.1140
  - Subsection – Appendix G – Master Repurchase Agreement – 2.1145

## Appendix K. Capital Asset Policy

# CAPITAL ASSETS POLICY

For the Town of New Paltz (Ulster County, New York)

Policy effective January 1, 2018

## 1. Section I. Capital Asset Definitions and Guidelines

### I. (1) Overview

The Governmental Accounting Standards Board's (GASB) Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*, requires that governments depreciate their exhaustible capital assets, including infrastructure.

Capital assets are tangible and intangible assets that are used in operations and that have initial useful lives that extend beyond a single reporting period. They include land, land improvements, easements, buildings and improvements, equipment, and works of art and historical treasures.

Capital assets include infrastructure assets which are long-lived capital assets that normally are stationary in nature and can be preserved for a significantly greater number of years than most capital assets. Infrastructure assets include roads, bridges, tunnels, drainage systems, water and sewer systems, dams and lighting systems. A government with the primary responsibility for managing infrastructure assets reports that asset, even if a third part maintains it under contract.

Capital assets are reported in the statement of net assets at historical cost. The cost of a capital asset should include capitalized interest and ancillary charges (i.e., freight and transportation charges) necessary to place the assets into use. Donated capital assets should be reported at their estimated fair market value at the time of donation, plus ancillary charges, if any.

Capital assets should be depreciated over their estimated useful lives unless they are either inexhaustible (assets in which service potential is used up so slowly that the estimated useful life is extraordinary long, such as land and land improvements) or are infrastructure assets reported using the modified approach.

Depreciable assets are reported net of accumulated depreciation in the Statement of Net Assets. Accumulated depreciation may be reported on the face of the statement or disclosed in the Notes to Financial Statements. Capital assets that are not being depreciated, such as land or infrastructure assets reported using the modified approach, should be reported separately.

### I. (2) Capital Asset Classifications

Capital assets are assets purchased or constructed by the Town of New Paltz (the "Town") that have a useful life of three (3) or more years and that have a value equal to or greater than the established capitalization threshold. The following class of asset categories, capitalization thresholds and useful lives are used for the Town:

*Class of Asset Categories, Capitalization Thresholds and Useful Lives*

Class of Asset	Capitalization Threshold	Useful Life
Land	\$5,000	Note 1
Land Improvements	\$5,000	20 years
Buildings	\$5,000	40 years
Building Improvements	\$5,000	20 years
Machinery and Equipment: (Note 4)		
Office Equipment	\$5,000	5 years
Furniture	\$5,000	10 years
Computers	\$1,000	years
Vehicles	\$5,000	Note 2
Heavy Equipment	\$5,000	10 - 20 years
Small Equipment and Tools	\$5,000	3 - 10 years
Other	\$5,000	3 - 10 years
Infrastructure:		
Bridges (including culverts)	\$5,000	40 years
Roads	\$5,000	20 years
Dams and Drainage Systems	\$5,000	30 years
Sewer Systems	\$5,000	40 years
Water Systems	\$5,000	40 years
Sewer & water connections	\$5,000	20 years
Parks, playgrounds, recreational areas	\$5,000	20 years
Construction Work in Progress		Note 3
<p>Note 1 – Not Depreciated</p> <p>Note 2 – Machinery &amp; apparatus for construction and maintenance reference subdivision 28 of Local Finance Law Section 11. Vehicles costing \$15,000 or less, 5years/vehicles costing \$15,000 but less than \$30,000, 10 years/vehicles costing \$30,000 or more, 15 years.</p> <p>Note 3 – Depreciation is not required on Construction Work in Progress. Upon completion, the asset will be recorded in appropriate asset classification and depreciation will begin in accordance with the threshold.</p> <p>Note 4 – For control and accountability purposes, capital assets costing less than \$5,000 may be recorded in the capital assets inventory.</p>		



### **I. (3) Capital Asset Acquisition Cost**

Capital assets shall be recorded at their historical costs, or estimated historical cost if the actual historical cost is unknown. The cost of a capital asset shall include any ancillary costs that are necessary to place the asset in its intended condition for use. These include the vendor's invoice (plus the value of any trade-in, if reflected on the invoice), initial installation cost (excluding in-house Town labor costs), modifications, attachments, accessories or apparatus necessary to make the asset usable and render it into service. Historical costs include charges such as freight and transportation costs, site preparation costs and professional fees. The costs of capital assets for governmental activities shall not include capitalized interest.

#### **I. (4) Capital Asset Donations**

Donations are defined as voluntary contributions of resources to a governmental entity by a non-governmental entity. Donated capital assets shall be reported at fair market value at the time of acquisition plus ancillary charges, if any. Fair market value is the amount at which an asset could be exchanged in a current transaction between willing parties.

Governmental funds will have to meet the standards of GASB Statement No. 33, *Accounting and Financial Reporting for Non-Exchange Transactions*. Donations must be recorded and reported at fair market value on the date of acquisition. Recipients of donated capital assets will recognize the donation and related revenue when the transaction is complete and the assets are received, providing all eligibility requirements have been met. Promises of capital asset donations should be recognized as receivables and revenues (net of estimated uncollectible amounts) when all applicable eligibility requirements have been met, providing that the promise is verifiable and the resources are measurable and probable of collection.

In some cases, donated capital assets are given with the stipulation (time requirement) that the assets cannot be sold, disbursed or consumed until a specified number of years have passed or a specific event has occurred. For such cases, the capital asset should be reported in the Statement of Net Assets as "Net Assets – Restricted" as long as the restrictions or time requirements remain in effect.

Modified Accrual Basis of Accounting – Do not report revenue from the donation of a capital asset when using the modified accrual basis of accounting, except in the following situation: If the Town receives a donation of a capital asset and intends to sell the asset immediately, revenue shall be recognized in the period the asset is donated, and the capital asset shall be reported in the same fund used to report the revenue as "Assets Held for Sale". Intent to sell should be evidenced by a sale of or contract to sell the capital asset before the financial statements are issued. Revenue shall be measured at the amount at which the capital asset is sold or its contract price. If the Town does not intend to sell the donated capital asset immediately or does not meet the criteria to sell as stated above, the donation shall not be reported in the operations of the governmental funds. Revenue from donations of financial resources such as cash, securities or capital assets shall be recognized when the Town has an enforceable legal claim to the donation and when it is probable the donation will be received, regardless of when the financial resources are actually received. Revenue shall be measured at the fair value of the financial resource donated.

Full Accrual Basis of Accounting – In accordance with GASB Statement No. 33, *Accounting and Financial Reporting for Non-Exchange Transactions*, entities currently using proprietary fund accounting (i.e., water and sewer enterprise funds) must recognize capital asset donations as revenues and not as contributed capital.

#### **I. (5) Leased Equipment**

Equipment shall be capitalized if the lease agreement meets any one of the following criteria:

- The lease transfers ownership of the property to the lessee by the end of the lease term.
- The lease contains a bargain purchase option.
- The lease term is equal to 75 percent or more of the estimated economic life of the leased property.
- The present value of the minimum lease payments at the inception of the lease, excluding executory costs, equals at least 90 percent of the fair market value of the leased property.

Leases that do not meet any of the above requirements shall be recorded as an operating lease and reported in the Notes to Financial Statements, if material.

#### **2. I. (6) Depreciating Capital Assets**

Capital assets shall be depreciated over their estimated useful lives in accordance with this policy, unless they are inexhaustible.

The straight-line depreciation method (historical cost less estimated residual value, divided by useful life) is the method that shall be used by the Town for depreciating capital assets.

Depreciation shall be calculated on an annual basis. A full year of depreciation shall be included in the year of completion or acquisition of the asset. Depreciation expense shall not be included in the year of disposition. Exception: Due to the material amount involved, depreciation expense for depreciable capital assets costing more than \$1 million dollars shall be recorded in the first and last years based on number of months such asset was in service. Accumulated depreciation will be summarized and posted to the accounting general ledger for the entity-wide financial statements.

Depreciation need not be calculated for individual assets. Instead, depreciation may be calculated for classes of assets, networks of assets and subsystems of network assets. A network of assets is defined as all assets that provide a particular type of service for a government. A subsystem of network assets is composed of all assets that make up a similar portion or segment of a network of assets. For example, a water distribution system of the Town could be a network of assets. Pumping stations, storage facilities and distribution networks could be considered subsystems of that network. Similarly, the Town's storm sewer system could be a network, with catch basins, storm drains and inlets considered a subsystem.

3. **I. (7) Useful Lives of Capital Assets**

To estimate the useful lives of its capital assets, the Town shall consider an asset's present condition, use of the asset, construction type, maintenance policy and how long it is expected to meet service and technology requirements. Sources of useful life information include internal information (i.e., historical records and replacement schedules), general guidelines obtained from professional or industry organizations, information for comparable assets of other governments, and use of period of probable usefulness as prescribed by the Local Finance Law.

The Town shall use as its policy guidelines for useful lives of its capital assets the information contained in the table in Section I. (2), entitled *Capital Asset Classifications*, above.

4. **I. (8) Residual Value**

Residual value is the estimated fair market value of a capital asset or infrastructure remaining at the end of its useful life. In order to calculate depreciation for an asset, the estimated residual value must be established before depreciation can be calculated. The use of historical sales information is a valuable method for determining the estimated residual value. Proceeds from sale of assets shall be netted against residual value in computing net gain or loss from sale.

The Town generally purchases assets with the intent to use such assets until its usefulness is exhausted. Therefore, the Town policy shall generally be to estimate residual value as zero for all capital assets.

**I. (9) Sale of Capital Assets**

When an asset is sold, a gain or loss shall be recognized when:

- Cash is exchanged and the amount paid does not equal the net book value of the asset.
- Cash is not exchanged and the asset is fully depreciated or has no residual value.

When an asset is sold, a gain or loss shall not be reported when:

- Cash exchanged equals the net book value, and the asset does not have a residual value.
- Cash is not exchanged and the asset is fully depreciated and has no residual value.

To compute a gain or loss from sale of capital assets, proceeds received shall be subtracted from the asset's net book value. Examples:

	<u>Gain</u>	<u>Loss</u>
Asset's historical cost	\$10,000	\$10,000
Less: Accumulated Depreciation	<u>7,000</u>	<u>7,000</u>
Net Book Value	\$ 3,000	\$ 3,000
Less: Proceeds Received	<u>5,000</u>	<u>2,000</u>
Gain/Loss from Sale of Asset	Gain \$ 2,000	Loss \$ 1,000

2. **Section II. Capital Asset Categories**

**II. (1) Land**

Land Definition:

Land is the surface or crust of the earth, which can be used to support structures, and may be used to grow crops, grass, shrubs and trees. Land is characterized as having an unlimited life (indefinite).

Depreciation Methodology:

Land is an inexhaustible asset and, therefore, is not depreciated.

Capitalization Threshold:

The capitalization threshold for land is \$5,000.

Examples of Expenditures to be Capitalized as Land:

- Purchase price or fair market value at time of acquisition
- Commissions
- Professional fees (title searches, architect, legal, engineering, appraisal, surveying, environmental assessment, etc.)
- Accrued and unpaid taxes at date of purchase
- Other costs incurred in acquiring the land
- Right-of-way

## **II. (2) Land Improvements**

### Land Improvements Definition:

Land improvements consist of betterments, site preparation and site improvements (other than buildings) that ready land for its intended use. Land improvements include such items as excavation, non-infrastructure utility installation, driveways, sidewalks, parking lots, flagpoles, retaining walls, fences, and outdoor lighting. They can be exhaustible or non-exhaustible.

### Non-Exhaustible Land Improvements:

Expenditures for improvements that do not require maintenance or replacement. Expenditures to bring land into condition to commence erection of structures, and expenditures for land improvements that do not deteriorate with use or over the passage of time are additions to the cost of land and are generally not exhaustible and therefore not depreciated.

### Exhaustible Land Improvements:

Expenditures for improvements that are part of the site, such as parking lots, landscaping and fencing, are usually exhaustible and are depreciated.

### Depreciation Methodology:

Land improvements that are inexhaustible assets are not depreciated. Exhaustible land improvements are depreciated on a straight-line basis over 20 years. The straight-line depreciation method (historical cost less residual value, divided by useful life) will be used for exhaustible land improvements.

### Capitalization Threshold:

The capitalization threshold for land improvements is \$5,000.

### Examples of Expenditures to be Capitalized as Land Improvements:

- Site improvements such as excavation, fill, grading and utility installation
- Removal, relocation, or reconstruction of property of others (railroad, telephone and power lines)
- Fencing
- Landscaping
- Parking lots
- Skating rinks, basketball courts, tennis courts, etc.
- Retaining walls

## **II. (3) Buildings**

### Building Definition:

A building is a structure that is permanently attached to the land, has a roof, is partially or completely enclosed by walls, and is not intended to be transportable or moveable.

### Depreciation Methodology:

The straight-line depreciation method (historical cost less residual value, divided by useful life) will be used for buildings.

### Capitalization Threshold:

The capitalization threshold for buildings is \$5,000.

### Examples of Expenditures to be Capitalized as Buildings: Purchased Buildings:

- Original purchase price

- Expenses for modeling, reconditioning or altering a purchased building to make it ready to use for the purpose for which it was acquired
- Environmental compliance (i.e., asbestos or lead abatement)
- Professional fees (legal, architect, inspections, title searches, etc.)
- Payment of unpaid or accrued taxes on the building to date of purchase
- Cancellation or buyout of existing leases
- Other costs required to place the asset into operation Constructed

Buildings:

- Completed project costs
- Interest accrued during construction
- Cost of excavation, grading or filling of land *for a specific building*
- Expenses incurred for the preparation of plans, specifications, blueprints, etc.
- Professional fees (architect, engineer, management fees for design and supervision, legal)
- Costs of temporary buildings used during construction
- Unanticipated costs, such as rock blasting, piling, or relocation of an underground stream channel
- Permanently attached fixtures or machinery that cannot be removed without impairing the use of the building
- Additions to buildings (expansions, extensions, or enlargements)

## ***II. (4) Building Improvements***

### Building Improvements Definition:

Building improvements are capital events that materially extend the useful life of a building or increase the value of a building, or both. A building improvement should be capitalized as a betterment and recorded as an addition of value to the existing building if the expenditure for the improvement is at the capitalization threshold, or the expenditure increases the useful life or value of the building.

### Depreciation Methodology:

The straight-line depreciation method (historical cost less residual value, divided by useful life) will be used for building improvements and their components.

### Capitalization Threshold:

The capitalization threshold for building improvements is \$5,000.

### Examples of Expenditures to be Capitalized as Building Improvements:

- Conversion of attics, basements, etc. to useable office, clinic, research or classroom space
- Structures attached to the building such as covered patios, sunrooms, garages, carports, enclosed stairwells, etc. Installation or upgrade of heating and cooling systems, including ceiling fans and attic vents
- Original installation/upgrade of wall or ceiling covering such as carpeting, tiles, paneling or parquet
- Structural changes such as reinforcement of floors or walls, installation or replacement of beams, rafters, joists, steel grids, or other interior framing
- Swimming pools
- Installation or upgrade of window or door frame, upgrading of windows or doors, built-in closet and cabinets
- Interior renovation associated with casings, baseboards, light fixtures, ceiling trim, etc.
- Exterior renovation such as installation or replacement of siding, roofing, masonry, etc.
- Installation or upgrade of plumbing and electrical wiring
- Installation or upgrade of phone or closed circuit television systems, networks, fiber optic cable, wiring required in the installation of equipment (that will remain in the building)

Note: For a replacement to be capitalized, it must be a part of a major repair or rehabilitation project, which increases the value, and/or useful life of the building. A replacement may also be capitalized if the new item/part is of significantly improved quality and higher value compared to the old item/part such as replacement of an old shingle roof with a new fireproof tile roof.

Replacement or restoration to original utility level would not. Determinations must be made on a case-by-case basis.

### Other Costs Associated with the Above Improvements Not to Capitalize:

The following are examples of expenditures not to capitalize as improvements to buildings. Instead, these items should be recorded as maintenance expenditures:

- Adding, removing and/or moving of walls relating to renovation projects that are not considered major rehabilitation projects and do not increase the value of the building
- Improvement projects of minimal or no added life expectancy and/or value to the building
- Plumbing or electrical repairs
- Cleaning, pest extermination, or other periodic maintenance
- Maintenance-type interior renovation, such as repainting, touch-up plastering, replacement of carpet, tile, or panel sections; sink and fixture refinishing, etc.
- Maintenance-type exterior renovation such as repainting, replacement of deteriorated siding, roof, or masonry sections
- Replacement of a part or component of a building with a new part of the same type and performance capabilities, such as replacement of an old boiler with a new one of the same type and performance capabilities

**II. Any other maintenance-related expenditure which does not increase the value of the building**

(5) Machinery and Equipment

Machinery and Equipment Definition:

Machinery and equipment are fixed or movable tangible assets to be used for operations, the benefits of which extend three or more years from the date acquired and rendered into service. Improvements or additions to existing personal property that constitute a capital outlay or increase the value or life of the asset should be capitalized as a betterment and recorded as an addition of value to the existing asset. Note: Costs of extended warranties and/or maintenance agreements, which can be separately identified from the cost of the equipment, should not be capitalized.

Categories of Machinery and Equipment:

- Office equipment
- Furniture
- Computers
- Vehicles
- Heavy Equipment
- Small Equipment and Tools
- Other

Note: Due to the low cost and value of individual furniture pieces (which may be material in the aggregate), it will be assumed that historical cost of this class of asset is 75% of insurance appraisal value, if the historical cost is unknown.

Depreciation Methodology:

The straight-line depreciation method (historical cost less residual value, divided by useful life) will be used for machinery and equipment.

Capitalization Threshold:

The capitalization threshold for machinery and equipment is \$5,000. However, for control and accountability purposes, capital assets costing less than \$5,000 may be recorded in the capital assets inventory.

Examples of Expenditures to be Capitalized as Machinery and Equipment:

- Original contract or invoice price, including freight charges, handling and storage charges, in-transit insurance charges, charges for testing and preparation for use, and costs of reconditioning used items when purchases
- Parts and labor associated with the construction of equipment
- Dump trucks and passenger cars
- Heavy construction equipment such as front-end loaders and backhoes
- Lawn maintenance equipment, compressors and tool kits

**II. Computer hardware and software**

(6) Infrastructure

Infrastructure Definition:

Infrastructure are assets that are long-lived capital assets that normally are stationary in nature and can be preserved for a significantly greater number of years than most capital assets.

Infrastructure assets are often linear and continuous in nature.

Infrastructure Classifications:

- Bridges, including culverts
- Roads

- Traffic control systems
- Dams and drainage systems
- Water systems
- Sewer systems

Prospective Reporting Policy Guidelines:

Prospective recording and reporting of general infrastructure assets in the Town's accounting records and Statements of Net Assets will be implemented (i.e., as of January 1, 2018 for the Town).

Infrastructure Improvements:

Infrastructure improvements are capital events that materially extend the useful life or increase the value of the infrastructure, or both. Infrastructure improvements should be capitalized as a betterment and recorded as an addition of value to the infrastructure if the improvement or addition of value is at the capitalization threshold or increases the life or value of the asset.

Jointly Funded Infrastructure:

Infrastructure paid for jointly by multiple governmental entities should be capitalized by the entity responsible for future maintenance.

Maintenance Costs:

Maintenance costs are recurring costs that allow an asset to continue to be used during its originally established useful life. Maintenance costs are expensed in the period incurred.

Preservation Costs:

Preservation costs are generally considered to be those outlays that extend the useful life of an asset beyond its original estimated useful life, but do not increase the capacity or efficiency of the asset. Preservation costs should be capitalized under the depreciation approach.

Additions and Improvements:

Additions and improvements are those capital outlays that generally increase the capacity or efficiency of the asset. A change in capacity increases the level of service provided by an asset. For example, additional lanes can be added to a highway or the weight capacity of a bridge could be increased. A change in efficiency maintains the same service level, but at a reduced cost.

The cost of additions and improvements should be capitalized.

Depreciation Methodology:

The straight-line depreciation method (historical cost less residual value, divided by useful life) will be used for infrastructure assets.

Capitalization Threshold:

The capitalization threshold for infrastructure assets is \$5,000.

Examples of Expenditures to be Capitalized as Infrastructure:

- Roads, streets, curbs, gutters, sidewalks, fire hydrants
- Bridges, culverts, trestles
- Dams, drainage facilities
- Water mains and distribution lines
- Fiber optic and telephone distribution systems (between buildings)
- Light system (traffic, outdoor, street, etc.)
- Signage
- Sewer systems
- Water systems, including reservoirs

**II. (7) Construction Work in Progress**

Construction Work in Progress Definition:

Construction work in progress reflects the economic construction activity status of buildings and other structures, infrastructure (roads, water system, etc.), additions, alterations, reconstruction, installation, and maintenance and repairs, which are substantially incomplete.

Depreciation Methodology:

Depreciation is not applicable while assets are accounted for as construction work in progress. Upon asset completion and placement into service, the value of such asset is removed from the construction work in progress account and transferred to the appropriate capital asset classification account. Depreciation then begins based upon depreciation life of the appropriate asset category. See appropriate capital asset category when asset is capitalized.

Capitalization Threshold:

Construction work in progress assets should be capitalized to their appropriate capital asset categories upon the earlier occurrence of execution of substantial completion contract documents, occupancy, or when the asset is placed into service (generally \$5,000).