

**yVILLAGE OF PALMYRA**  
**BOARD OF TRUSTEES**  
**MAY 1, 2023      6:30 PM**  
**REGULAR MEETING**

**ROLL CALL:** Present: Mayor Husk, Trustees Leo, Luke (entered 6:31pm), Perry, and Warters. Attorney St. Martin was absent.

**OTHER ATTENDEES:** Warren Frederick, *Fire Chiefs*, Georgeanne Graham (entered approx. 6:35pm), Donna McPike, Tracy Vanderwall, Caroline Grasso, *Wayne County Times* Kyle DiNardo, *Chief of Police* (entered 6:40pm)

**CALL TO ORDER:** Mayor Husk called the regular meeting to order at 6:30 pm.

**PLEDGE OF ALLEGIANCE**

**APPROVAL OF MINUTES:** Motion was made by Trustee Perry, seconded by Trustee Leo to approve the minutes from May 1, 2023. Vote, 3 ayes, 1 abstention, Trustee Warters. CARRIED.

**APPROVAL OF ABSTRACTS:** Motion was made by Trustee Perry, seconded by Trustee Warters to approve payment of **12B** vouchers **23-00858** through **23-00903** for **\$ 76,375.69**. Vote, 3 ayes. CARRIED

**CORRESPONDENCE/ANNOUNCEMENTS/INFORMATION**

Board received April Capital Project report, April Reserve report, Revenue and Expense report and Bank Balances as of May 14<sup>th</sup>.

**TRUSTEE REPORTS**

**Trustee Leo-** No report

**Trustee Luke-** is meeting with some merchants this week about boosting traffic to the shops.

**Trustee Perry-** No report

**Trustee Warters-** No report

**Mayor Husk-** Tabled the vote for the parking change in front of the American Legion until a meeting can be had with the American Legion and attorney input. Memorial Day Parade starts at 9:00 am at the Primary School.

The purpose of these agenda rules below is so that questions can be answered by those directly responsible and that there will be a process to go “up the chain” of supervision if they are not getting a response.

**Agenda Rules**

The agenda shall be prepared by the Clerk at the direction of the Mayor. Trustees may also place items on the agenda with the knowledge of the Mayor.

The Mayor or any Trustee may have an item placed on the agenda at anytime, including at the meeting, by a majority vote of the Board. When possible, items for the agenda shall be given to the Clerk by the Friday preceding the meeting by 12 Noon,

If necessary, a supplemental (addendum) agenda may be distributed at the beginning of the meeting.

The public does not have the authority to place an item on the agenda. If a concern arises, they should first contact the [Department Head or Supervisor](#) to ask questions regarding their issue or concern. If unsatisfied with the Department Head's or Supervisor's response, they should seek out the [Board Liaison](#). If they are not satisfied with the Board Liaison's answer, the Mayor may consider if it goes on the agenda

**OLD/NEW BUSINESS**

**ADOPTION OF TAX LEVY AND TAX WARRANT:** Motion was made by Trustee Perry, seconded by Trustee Warters to adopt the following tax levy:

### **TAX LEVY**

A resolution levying the total taxes and other charges extended and levied against each parcel of real property shown on the rolls prepared and verified by the assessors for the **2023-2024** fiscal year.

RESOLVED that there be levied and assessed against the real property of the Village of Palmyra the following sums for Village government and other charges for the fiscal year **2023-2024** a tax rate of \$ **9.757640** per thousand of assessed valuation.

#### **TAX RATE CALCULATION:**

$$\frac{\text{General Fund Tax Levy X \$1,000}}{\text{Assessed Valuation}} = \frac{\$1,650,239.18 \text{ X } \$1,000}{\$169,122,775}$$

**\$ 9.757640** per Thousand

General Fund Levy (A980-A1001)	\$1,650,239.18
Omitted Taxes of Previous Years	\$ 0
Excess on Roll	\$ 0
<b>Total Taxes for Current Budget</b>	<b>\$1,650,239.18</b>

Delinquent Water/Sewer Rents & Charges (A250/A630)	\$ 77,166.26
Capital Charge for RWWTP	\$ 583,700.00

Delinquent Special Assessments (A250/A630)	\$ 0
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**Total Real Property Taxes & Other Charges on Roll \$2,311,105.44**

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Vote, 4 ayes. CARRIED.

**TAX WARRANT:** Trustee Perry moved to authorize the Village Treasurer to execute the following tax warrant:

TO: Rebecca Wetherby  
Village Treasurer

YOU ARE HEREBY COMMANDED to receive and collect from the several persons named in the tax roll hereunto annexed, the several sums stated in the last column hereof opposite their respective names, being a total of \$ **2,311,105.44** for the following purposes:

For the current Budget	\$ 1,650,239.18
For Omitted Taxes of Previous Year	\$ 0
For Charges for Services	\$ 0
For Relieved Water/Sewer Rents & Charges	\$ 77,166.26
Capital Charge for RWWTP	\$ 583,700.00
For Special Assessments	
<b>TOTAL</b>	<b>\$ 2,311,105.44</b>

YOU ARE FUTHER COMMANDED to receive and collect such sums without additional charge between the **first day of June** and the **first day of July, 2023**, both inclusive; and thereafter to collect with such of the sums as have not been theretofore collected, an additional charge of five per centum for the first month or fraction thereof until paid.

YOU ARE FURTHER COMMANDED to return the tax roll and warrant to the Village Clerk on or before the **first day of November, 2023**, and to deliver to the Board of Trustees at the same time an account of the taxes remaining due and unpaid; describing each parcel of real property upon which taxes are unpaid, showing person or persons to whom the parcel is assessed and showing as to each parcel the amount of tax unpaid.

\_\_\_\_\_  
MAYOR

DATED: \_\_\_\_\_

ATTEST: \_\_\_\_\_  
Clerk

Second by Trustee Wartens. Vote 4 ayes. CARRIED.

**YEAR END BUDGET TRANSFERS:** Motion was made by Trustee Wartens, second by Trustee Luke to authorize the Clerk Treasurer to make any necessary year end budget transfers to balance any line item. (The list of transfers will be provided for inclusion in the minutes by the first meeting in August) Vote, 4 ayes. CARRIED.

**DONNA MCPIKE** – came to ask the Board if we could be aggressive with grants to help save our merchants. She contacted Brian Stratton, head of the Canal system, regarding spraying around culverts that go directly to the Canal system. D. McPike has been reaching out to several people, including Pam Helming and Joe Morelle, regarding preserving the aqueduct. She asked if the Village and the Town could write a letter of support and send to those she had contacted.

**2022-2023 BUDGET AMENDMENTS**

- Increase A1620.422 and decrease A1990.4 by \$300
- Increase A3120.4 and decrease A1990.4 by \$3,500
- Increase A3310.4 and decrease A1990.4 by \$434
- Increase A7140.4/422 and decrease A1990.4 by \$475
- Increase F8340.422 and decrease F8340.2 by \$1000

Motion to accept the above budget amendments was made by Trustee Perry, seconded by Trustee Leo. Vote, 4 ayes. CARRIED

**2022-2023 FUND AND EXPENSE TRANSFER** Motion to transfer \$1987.98 from F1640.44 and \$346.90 from G1640.44 to A1640.44 was made by Trustee Perry, seconded by Trustee Wartens. Vote, 4 ayes. CARRIED

**MOTION TO CREATE A RESERVE FUND FOR PAYMENT OF BONDED INDEBTEDNESS,** which will be funded by \$300,000 from General Fund Savings was made by Trustee Perry and seconded by Trustee Wartens. Vote, 4 ayes. CARRIED

**MOTION TO ADOPT FUND BALANCE POLICY** was made by Trustee Perry, seconded by Trustee Wartens. Vote, 4 ayes. CARRIED

**CHIEF DINARDO:** Since May 1<sup>st</sup> they have had 184 calls of service, 6 arrests, 36 traffic tickets issued and 1 overdose requiring Narcan. New AED will be installed in hallway in an alarmed box. Two other new AEDs will be rotated with whoever is on patrols. Seven of the ten10 officers need new body armor. The Body Worn Armor Grant has been submitted through Department of Justice which covers 50%. When that is approved, we will submit remaining 50% to NYS. Body Armor should be covered in full with the potential of \$60-\$80 extra if old carriers can't be used. He started writing for the JAG grant which is for anything public safety related. It is due at the end of July if anyone has suggestions. He will hopefully be rolling out new policy book effective June 7. First he needs to submit changes to the attorney at Lexipol, have them approve the changes, send copy to the Board and review feedback. After this is done we will be in NYS Compliance.

Mayor Husk asked if R. Wetherby could put that an AED is available at Village Hall on Facebook and website. He also asked Chief DiNardo what body armor life expectancy is. He responded that state

compliance is that they are replaced every five years if not sooner. The vests are fit for each officer and if grants funds are used, they go with the officer should they leave.

**EXECUTIVE SESSION:** As there were no further regular items to be discussed, a motion was made by Trustee Leo, seconded by Trustee Perry to go into Executive Session for discussion of personnel discipline at 6:57pm Vote, 4 ayes. CARRIED Mayor Husk stated that no action would be taken after Executive Session.

Mayor Husk declared the return to public session at 7:13pm.

**ADJOURNMENT:** Next meeting will be June 5, 2023 at 6:30pm at the Village Hall. Motion was made by Trustee Perry and seconded by Trustee Wartens to adjourn at 7:14pm. Vote, 4 ayes. CARRIED.

## Fund Balance Policy – Village of Palmyra

### I. **PURPOSE**

The Board of Trustees for the Village of Palmyra recognizes that the maintenance of a fund balance is necessary to the protection of the financial integrity of the Village and is fiscally beneficial for both the Village and the taxpayer. This policy will make sure that the Village maintains sufficient fund balances and reserves in order to:

- Provide satisfactory cash flow for daily financial needs,
- Secure and preserve investment grade bond ratings (if necessary)
- Offset significant economic declines or revenue shortages, and
- Provide funds for unexpected expenditures associated to emergencies.

### II. **DEFINITIONS**

**Fund Balance** is the difference between assets and liabilities in a governmental fund. The governmental funds account for tax-supported activities and typically these include:

#### **RESERVED PORTION OF FUND BALANCE**

**1) Non-spendable fund balance** – These balances would represent amounts that are not in a spendable form (e.g., inventory, prepaid items) or are legally or contractually required to be maintained intact (e.g., permanent fund principal).

**2) Restricted fund balance** – Amounts are considered restricted when limits are placed on the use of resources that are either externally imposed by creditors, grantors, contributors, laws or regulations of other governments, or laws with constitutional provisions or enabling legislation. Examples of such funds include grant funds, and specifically levied for property tax (pensions, debt service, etc).

#### **UNRESTRICTED PORTION OF FUND BALANCE**

**3) Committed (Contingent) fund balance** – amounts that can be used only for the specific purposes determined by a formal action (eg. resolution) of the Board of Trustees. Commitments may be changed or lifted only by referring to the formal action that imposed the restriction on the use of funds originally. Examples of such funds may be capital projects or any other programs that were approved by the Village Board of Trustees

**4) Assigned (Appropriated) fund balance** – amounts intended to be used by the government for specific purposes, but are neither Restricted nor Contingent.

**5) Unassigned (Unappropriated) fund balance** – includes all amounts not contained in other classifications and is the residual classification of the general fund only. Unassigned amounts are available for any legal purpose.

### III. **FUNDS**

**General Fund:** Where a government accounts for everything not reported in another fund.

**Special Funds:** For reporting specific revenue sources that are limited to being used for a particular purpose, such as water and sewer expenditures.

**Capital Project Funds:** Which track the accumulation and use of resources for constructing, acquiring, and rehabilitating capital assets, such as buildings and roads.

**Permanent Funds:** Where a government reports principal amounts that are restricted to being invested to produce income but cannot be spent, such as the Cemetery Trust and the Sexton Trust.

**Debt Service Funds** are used to account for all financial resources restricted, committed or assigned to expenditure for principal and interest.

### IV. **MINIMUM UNASSIGNED FUND BALANCE**

It is the goal of the Village to achieve and maintain an unassigned fund balance in the General, Water and Sewer fund at the end of the fiscal year of not less than 10% and not more than 20% of budgeted expenditures. If the unassigned fund balance at fiscal year-end falls below the goal, the Village shall develop a restoration plan to achieve and maintain the minimum fund balance. Should unassigned fund balance of the General Water and Sewer funds ever exceed the maximum (20%) range, the Village will consider such fund balance surpluses for one-time expenditures that are non-recurring in nature and which will not require additional expense outlays for maintenance, additional staffing or other recurring expenditures or reserves.

### V. **AMENDMENT OF POLICY**

This policy may be amended from time to time according to the discretion of the Village of Palmyra Board of Trustees.