



AGENDA
DECEMBER 2, 2015
BOARD OF TRUSTEES
VILLAGE OF BRIARCLIFF MANOR, NEW YORK
REGULAR MEETING – 8:00PM

Board of Trustees Announcements

Village Managers Report

Public Comments

1. Village and Justice Court Annual Auditor's Report for Fiscal Year 2014-2015
2. Amendment of Fixed Asset Policy
3. Minutes
 - November 18, 2015

**THE NEXT REGULAR BOARD OF TRUSTEES MEETING WILL BE
DECEMBER 16, 2015 AT 8:00PM**

VILLAGE OF BRIARCLIFF MANOR
BOARD OF TRUSTEES AGENDA
DECEMBER 2, 2015

2. AMENDMENT OF VILLAGE FIXED ASSET POLICY

BE IT RESOLVED that Board of Trustees does hereby amend the following policy originally adopted on November 19, 2014 as follows:

**Village of Briarcliff Manor
Fixed Asset Policy**

Policy Statement:

The purpose of this policy is to provide guidelines for the physical inventory and reporting controls of Village of Briarcliff Manor (VBM) assets. These assets include, but not limited to, accounting of the assets; meeting financial reporting needs; asset management records keeping; and, where appropriate, the disposal of VBM assets to maximize value for aged, obsolete and/or distressed assets no longer necessary for the operational needs of the VBM.

Policy Purpose:

The intent of this policy is to describe and formulate standard policies required for recording new and existing assets; changes in assets; methodology of record keeping; and, the disposal of assets when the VBM so determines. In addition, this policy is intended to provide a sequence of events for VBM personnel in the safeguarding, accounting for and disposing of VBM assets. New York State Law and VBM accounting standards require that the VBM accurately record and account for capital assets on a routine basis. Because each VBM Department holds and/or is responsible for the use of capital equipment or other such VBM-owned property, this policy outlines the roles and responsibilities in regards to VBM's overall capital assets.

Responsible Party:

The Village Treasurer (and Finance Department) shall be the designated responsible party to implement and maintain the Fixed Asset Policy. The Treasurer shall report all findings to the Village Manager and coordinate with the Village Clerk in the documentation of new and disposal of obsolete or excess equipment as so determined by the Board of Trustees (BOT).

Physical Asset Reporting Threshold:

For purposes of this policy, the asset reporting threshold shall be set as the gross cost at the time of acquisition: now established as **\$1,5005,000.00**. However, in the case of volumes of like-types of materials, consumables and/or the storage of like physical assets under the individual **\$1,5005,000.00** purchase threshold, those inventories shall be considered on an aggregate basis and reported as such.

Examples of this nature are the aggregate of share fire hydrants, water and sewer pipes etc. Notwithstanding common rates of depreciation, "wear and tear" and/or useful life or obsolescence, purchase price (including consolidation of parts or equipment enhancements) shall prevail. However, such items as bulk "fire hose" and firefighter clothing are to be reported as a lump sum fiscal year expense but inventoried as to useful life and/or obsolesce. The VBM utilizes straight-line annual depreciation on capital assets.

Physical Inventory of Equipment:

As provided for by a New York State fixed asset control reporting, department heads are to provide a listing of all reportable property by department responsibility and/or area purchased each fiscal year. The acquisition and payment thereafter shall be designated a Fixed Asset (FA) when entered into VBM's financial software. Each department head is to provide the information to the Treasurer who will coordinate the reporting and documentation of all physical inventories. The Initial Effective Date of this policy shall be as of ~~December 1, 2014~~ June 1, 2015 (nothing prior will be revalued). Thereafter on the anniversary date, a review of all physical inventories shall be made and reported to the Treasurer. All new purchases and aggregate increases in like inventories shall be recorded at the time of acquisition to ensure that all assets are verified and recorded on the VBM's physical inventories listing. The purpose of this physical inventory is to verify the existence and useful life of the equipment (individually by unit purchase or in the aggregate) as well as to ensure the accuracy of VBM records. Lost, stolen equipment and/or the destruction of VBM equipment by accident or otherwise shall be reported as soon as the loss is known and assessed to the Treasurer and Manager. Unreported discrepancies are to be noted when identified and the Village Manager is to coordinate with all departments to verify the nature of the loss. For purposes of this policy, the Treasurer shall utilize the current VBM accounting system module (that is, the Munis, and any successor system) to maintain all records and adjustments as currently established and standardized for all Department Heads to review. In those cases where the VBM's Munis system may not be appropriate for inventory reporting or control, Excel type spread sheet" documentation may be utilized **with appropriate descriptive captions**.

Disposal of Assets:

Upon review of the December semi-annual inventory, each department head shall determine and recommend to the Village Manager what specific assets are no longer of use for VBM operations. Those assets shall be identified and described as to its original purchase price, current operational and/or functional condition, and determination as to its non-operational need for each department. Those separate items with a purchase price of at least \$25,000.00 shall have an independent, outside appraisal/evaluation completed prior to disposal determination. There may come a time or purpose that an asset has no value or redeemable use. An estimated sale value shall be provided as an indicator of revenue recovery by an independent source outside of a VBM departmental determination. The VBM Treasurer and the VBM Clerk shall coordinate all documentation and provide a listing of all defined

disposable assets to the Village Manager as soon as practicable, thereafter. The Village Manager, in keeping with New York State asset control reporting and sound accounting practices, shall provide a list to the Mayor and Board of Trustees (M/BOT) for their determination as to the need and their approval to dispose of such assets. The M/BOT shall determine the minimum bid price on all items to be disposed and, by formal resolution shall determine the asset listing that shall be disposed of. Unless otherwise provided, the M/BOT resolution shall direct the Village Manager to provide for public notice as to the sale of all identified assets. Unless otherwise determined, all assets are to be sold by sealed bid on an "as is, where is" basis. Where appropriate, minimum base prices will be established and a 10% down payment included in the bid. Public notice and the procedures for sealed bids shall be determined according to standard New York State and municipal accounting standards. The disposal of such assets as determined by the respective department head and the Village Manager are not to be disposed of, gifted, or otherwise abandoned without a resolution by the M/BOT. All bids are to be reviewed by the Village Manager and any/all assets may be withdrawn from the scheduled sale even after publicly noticed for sale.

Disposition and Removal of Equipment:

Upon award of bids, the VBM Clerk shall notify the highest bidder of the bid award and that the equipment is to be paid for from a documented, identifiable payment source such as money order, bank check or bank wire transfer (no cash) within 3 business days. The equipment is to be removed within 5 business days after full payment is verified. If the winning bidder fails to pay in full, the VBM shall be entitled to seize the 10% down payment. The Treasurer shall determine if the next highest bidder meets the requirements of the bid process for the asset to be disposed or not. Upon payment for the bid item, the Village Clerk and Village Treasurer shall update the VBM's inventory records and provide a summary to the Manager. The manager shall report to the M/BOT the results of all sales (or items not bid on) as soon as practical.

Conclusion:

The VBM shall ensure that this policy's effectiveness be monitored and executed as defined. Variances and/or amendments are to be reported to the M/BOT for their resolution and confirmation. This policy shall be renewed at the M/BOT's annual Re-organizational Meeting as proscribed by New York State Village Law and amended as necessary or appropriate.

Village Board of Trustees
Regular Meeting
November 18, 2015
8:00 p.m.

The Regular Meeting of the Board of Trustees of the Village of Briarcliff Manor, New York was held in the Village of Briarcliff Manor Village Hall, at 1111 Pleasantville Road, Briarcliff Manor, New York on the 18th of November, 2015 commencing at 8:00 p.m.

Present

Lori A. Sullivan, Mayor
Mark Pohar, Deputy Mayor
Cesare DeRose, Jr. Trustee
Mark L. Wilson, Trustee
Bryan Zirman, Trustee

Also Present

Philip Zegarelli, Village Manager
Christine Dennett, Village Clerk
Clinton Smith, Village Counsel

Board of Trustees Announcements by Trustee Zirman

- The Library has hosted many successful programs and events.
- Movie Night at the Library this Friday will be featuring "Mr. Holmes".
- There have been 745 fire calls year to date. Thank you to the Fire Department for rescuing a resident from his home during a house fire.
- The ambulance should be delivered next week.
- Registration is open for Recreation Fall Programs.
- The Winter Brochure will be online soon.
- The Holiday Bonfire will be on December 4th at 6pm.

Mayor Sullivan stressed the importance of not blowing leaves into the street. She stated it was a major safety concern and requested leaves be placed curbside so the Department of Public Works could pick them up.

Village Managers Report by Village Manager Zegarelli

- The final step to close out the Full Water Supply Project will be done shortly.
- Leaf Pickup has begun.
- Con Edison is doing a tree trimming project and residents with concerns should contact Village Hall.
- The Con Edison gas main work on Pleasantville Road will be finishing up soon and will not start up again until the spring.
- The Community Center construction is underway.
- The 2nd Half of Village Tax is due by December 31st.

Public Comments

There were no public comments.

Budget Transfers – Close out Capital Projects

Upon motion by Trustee DeRose, seconded by Trustee Wilson, the Board voted unanimously to approve the following resolution:

BE IT RESOLVED that the Board of Trustees does hereby authorize the following budget transfers for FY 2015-2016:

CAPITAL PROJECTS TO DEBT SERVICE

| | | | |
|----------------|-----------------|---------------------|----------------|
| From: | H1230.201.13270 | Tech Upgrades 12-13 | \$299.99 |
| | H1440.201.13200 | 445 N. State Road | \$135.69 |
| | H1440.201.14220 | DPW Generator | \$1,069.10 |
| | H8397.201.14531 | Excavator | \$127.12 |
| | | TOTAL | \$1,631.90 |
| To: | V0102.5034 | Debt Service | \$1,631.90 |

Fire Department Membership - Tang

The Board thanked Mr. Tang for volunteering.

Upon motion by Trustee Wilson, seconded by Deputy Mayor Pohar, the Board voted unanimously to approve the following resolution subject to confirmation that the proper application is on file in the Village Clerk’s Office:

BE IT RESOLVED, that the Board of Trustees of the Village of Briarcliff Manor hereby approves the under 18 membership of **Michael H. Tang** to the Briarcliff Manor Fire Department.

Minutes

Upon motion by Trustee Zirman, seconded by Deputy Mayor Pohar, the Board voted unanimously to approve the minutes of November 4, 2015.

Board of Police Commissioners Meeting

Upon motion by Trustee DeRose, seconded by Trustee Zirman, the Board voted unanimously to reconvene as the Board of Police Commissioners.

Upon motion by Trustee Zirman, seconded by Deputy Mayor Pohar, the Board voted unanimously to adjourn in Executive Session to discuss a personnel matter and receive advice of Counsel.

Upon motion by Deputy Mayor Pohar, seconded by Trustee Wilson, the Board voted unanimously to reconvene as the Board of Police Commissioners.

Resolution to Suspend an Employee

Upon motion by Trustee Wilson, seconded by Trustee DeRose, the Board voted unanimously to approve the following resolution:

BE IT RESOLVED that the Board of Trustees sitting as the Board of Police Commissioners of the Village of Briarcliff Manor hereby authorizes the suspension without pay of an employee against whom disciplinary charges have been filed, effective the day after the service of the charges upon the employee and pending the hearing and determination of those charges.

Roll Call:

| | |
|--------------------|-----|
| Trustee DeRose | Aye |
| Trustee Wilson | Aye |
| Trustee Zirman | Aye |
| Deputy Mayor Pohar | Aye |
| Mayor Sullivan | Aye |

Adjournment

The Board wished everyone a Happy Thanksgiving and reminded the public that there would not be a Work Session on Wednesday, November 25, 2015.

Upon motion by Trustee Zirman, seconded by Deputy Mayor Pohar, the Board voted unanimously to adjourn the regular meeting and Board of Police Commissioners meeting at 8:37pm.

Respectfully Submitted By,

Christine Dennett
Village Clerk