

April 2, 2018

Members Present: Deputy Mayor Jenny McMartin-Eck and Trustee Al Graham. Also present were newly elected Trustees Ken Lauer, and Tom Sargent, and Deputy Clerk Denise Beal. Mayor Joseph Biggs Johnson was absent.

Deputy Mayor McMartin-Eck opened the Annual Organizational meeting at 6:34 pm, followed by the Pledge of Allegiance.

Clerk Sandra Thomas administered Oath of Office to Ken Lauer and Tom Sargent as Trustees for two years from 4/3/18 – 4/7/20.

Motion was made by Deputy Mayor McMartin-Eck and seconded by Trustee Sargent to approve the following appointments:

Sandra Thomas	Clerk Treasurer	4/3/18 – 4/2/19
Denise Beal	Deputy Clerk Treasurer	4/3/18 – 4/2/19
Amy Smith	Court Clerk	4/3/18 – 4/2/19
Allan Starkweather	Village Historian	4/3/18 – 4/2/19
Edwin Mileham	Acting Village Justice	4/3/18 – 4/2/19

The motion was passed on the following vote:

VOTE	YES	NO	ABSTAIN	ABSENT
Mayor Johnson				X
Trustee Lauer	X			
Trustee Graham	X			
Trustee McMartin-Eck	X			
Trustee Sargent	X			
VOTE TOTAL	4			1
RESULTS	PASS			

Village Policies were reviewed for any potential changes.

Motion was made by Deputy Mayor McMartin-Eck and seconded by Trustee Sargent to move the following Resolution:

RESOLVED: That the Village of Corfu hereby re-adopts the following Village policies as per attached Policy documents:

- Reciprocal Municipal Cooperation Agreement: As adopted February 19, 2009. Whereby the Code/Building Administrator for the Town shall administer and enforce all of the provisions of the New York State Uniform Fire Prevention and Building Codes within the Village in the absence of the Village Code Enforcement Officer; and the Village Code Enforcement Officer will assist the Town in a like manner.
- Municipal Cooperation Policy: As adopted Feb. 19, 2009.
- Procurement Policy: As adopted March 21, 2011.
- Credit Card Policy: As adopted Feb. 28, 2011.
- Investment Policy: As adopted December 8, 2008 and amended September 25, 2017
- Budget Policy: As adopted April 13, 2015.
- Grievance Procedure: As adopted March 14, 2011 and amended April 13, 2015
- Fair Housing Policy: As adopted March 14, 2011.
- Conflict of Interest Policy: As adopted March 28, 2011.

- Shared Service Agreement: As adopted March 21, 2011.
- Cyber Security Notification Policy: As adopted August 27, 2012.
- Fund Balance Policy: As adopted November 12, 2012.
- Blood Borne Pathogens Policy: As adopted December 16, 2011.
- Compliance Policies: which include Equal Employment Opportunity and Harassment Policy as adopted in Employee Handbook September 13, 2010.

The motion was passed on the following vote:

VOTE	YES	NO	ABSTAIN	ABSENT
Mayor Johnson				X
Trustee Lauer	X			
Trustee Graham	X			
Trustee McMartin-Eck	X			
Trustee Sargent	X			
VOTE TOTAL	4			1
RESULTS	PASS			

Discussion of departmental assignments for Board members took place. Following is listing of departmental assignments discussed:

Sewer – Trustee Graham	Police – Trustee Sargent
Maintenance – Trustee McMartin-Eck	Office, Budget – Trustee Lauer
Electrician & Village Beautification – Mayor Johnson	

At prior meeting Mayor Johnson named Trustee Jenny McMartin-Eck as Deputy Mayor.

Motion was made by Trustee Graham and seconded by Trustee Lauer to approve the above departmental assignments designated by Mayor Johnson.

The motion was passed on the following vote:

VOTE	YES	NO	ABSTAIN	ABSENT
Mayor Johnson				X
Trustee Lauer	X			
Trustee Graham	X			
Trustee McMartin-Eck	X			
Trustee Sargent	X			
VOTE TOTAL	4			1
RESULTS	PASS			

Motion was made by Trustee Lauer and seconded by Trustee Graham to appoint Judge O'Connor to oversee the Court Department.

The motion was passed on the following vote:

VOTE	YES	NO	ABSTAIN	ABSENT
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Mayor Johnson				X
Trustee Lauer	X			
Trustee Graham	X			
Trustee McMartin-Eck	X			
Trustee Sargent	X			
VOTE TOTAL	4			1
RESULTS	PASS			

Brief discussion took place regarding Village Auditor, Attorney, Engineers and Electrical Supplier, and whether the Board wants to look at any potential change in those positions or suppliers for the 2018-19 Fiscal year. Clerk informed the Board that the office got quotes from Drescher & Malecki LLP and Freed Maxick to do the full audit as well as assistance on the Village Annual Update Document. The quote from Freed Maxick was \$9,975 for both audit and AUD. The quote from Drescher & Malecki was \$9,900 for the Audit and an additional \$4000 for the AUD, which is \$3,925 higher than Freed Maxick.

Motion by Trustee Sargent and seconded by Trustee Graham to move the following Resolution to make the following designations for Fiscal Year 2018-19:

BE IT RESOLVED that;

- That Freed Maxick be retained as the Village Auditors for the year-end Audit and Annual Update Document.
- That John Whiting and Dave Saleh be retained as Village Attorneys.
- That Melinda Disare of Bond, Schoeneck & King PLLC be retained as Attorney for labor contract negotiations.
- That Chatfield Engineers be retained as the Village Engineers.
- That New Wave Energy Corporation be designated for Village electrical supply service for one-year contract.
- That the Batavia Daily News (aka Northern NY Newspapers Corp) be designated as the official newspaper.
- That M&T Bank, Corfu, NY be designated the official depository of the Village of Corfu.
- That a fixed rate of \$.45/mile for mileage is to be paid as reimbursement to Village Officers and Employees who use their personal automobiles while performing their official Village duties.

The motion was passed on the following vote:

VOTE	YES	NO	ABSTAIN	ABSENT
Mayor Johnson				X
Trustee Lauer	X			
Trustee Graham	X			
Trustee McMartin-Eck	X			
Trustee Sargent	X			
VOTE TOTAL	4			1
RESULTS	PASS			

Motion by Trustee Sargent and seconded by Graham that the Village Board meeting be held second Monday of each month at 6:30 pm and Public Works and Public Safety Committee meetings will be held the fourth Monday of the month at 6:30 pm.

The motion was passed on the following vote:

VOTE	YES	NO	ABSTAIN	ABSENT
Mayor Johnson				X
Trustee Lauer	X			
Trustee Graham	X			
Trustee McMartin-Eck	X			
Trustee Sargent	X			
VOTE TOTAL	4			1
RESULTS	PASS			

Motion by Trustee Sargent and seconded by Trustee Lauer to establish special meetings of the Board of Trustees as follows:

The Mayor and Trustees of the Village shall constitute the Board of Trustees thereof. The Board shall meet at six-thirty o'clock in the evening (6:30 pm) of the first Monday in the month following the annual election and such meeting is known as the Organizational meeting of the Board. The Board shall hold other regular meetings at such times and places in the Village as it shall by resolution provide. Special meetings may be called by the Mayor or any two Trustees, by causing a written notice, specifying the time and place thereof, to be served upon each member of the Board, personally, at least one hour, or by leaving a notice at his/her residence or place of business with some person of suitable age or discretion, or by email, at least twenty-four hours before the time of the meeting, or by mailing such notice at least seventy-two hours before such meeting. Any meeting may be adjourned to a later date, but not for more than three weeks. (See Section 87 of Village Law)

The motion was passed on the following vote:

VOTE	YES	NO	ABSTAIN	ABSENT
Mayor Johnson				X
Trustee Lauer	X			
Trustee Graham	X			
Trustee McMartin-Eck	X			
Trustee Sargent	X			
VOTE TOTAL	4			1
RESULTS	PASS			

Pursuant to Village Law 5-524(6), motion by Trustee Sargent and seconded by Lauer to move the following resolution:
RESOLVED: That the Board of Trustees authorizes payment in advance of audit of claims for public utility services, postage, freight and discounted invoice charges. All such claims must be presented at the next regular meeting for audit and the claimant and the officer incurring or approving the claim are jointly and severally liable for any amount the Board of Trustees disallows;
AND that this resolution is effective immediately.

The motion was passed on the following vote:

VOTE	YES	NO	ABSTAIN	ABSENT
Mayor Johnson				X
Trustee Lauer	X			
Trustee Graham	X			
Trustee McMartin-Eck	X			
Trustee Sargent	X			
VOTE TOTAL	4			1
RESULTS	PASS			

Motion was made by Trustee Graham and seconded by Trustee Sargent to approve minutes of March 26, 2018 Committee meeting.

The motion was passed on the following vote:

VOTE	YES	NO	ABSTAIN	ABSENT
Mayor Johnson				X
Trustee Lauer	X			
Trustee Graham	X			
Trustee McMartin-Eck	X			
Trustee Sargent	X			
VOTE TOTAL	4			1
RESULTS	PASS			

The Board was reminded that the Village Roll-Off is scheduled for Friday April 26th and Saturday April 27th.

The Board began the Budget portion of the meeting and reviewed the Budget line by line to determine what can be cut back on to bring the Appropriated Fund Balance total down. It was agreed on to drop the software for Purchase Orders and Fixed Assets from the Office Budget. Based on the quotes the Clerks had received the Auditor budget number was decreased by \$1000.

The Police budget was discussed more in depth. Cutting back on man hour coverage was questioned. Trustee Sargent said he is trying to take away time that Coverage is not needed and get the officers to make themselves more available for needed shifts.

Trustee Graham questioned why officers that haven't worked in over a year have not been removed. Trustee Sargent indicated that 2 of the officers did not respond to the letter he had sent out regarding that issue have now been removed. Trustee Sargent said that the majority of decisions involving the Police Department have to go through the Union even though there currently is no signed contract. He mentioned that the Union had stopped communicating since July 2017.

Other issues were discussed such as scheduling date, whether the Board can change the structure of the Police Force and other issues with the Department.

Trustee Sargent mentioned he had included in the Police budget an allotment for a part time administrator at between 8 – 16 hours per week for scheduling and attending to necessary reports, etc. Board determined that they felt that 8 hours per week would be sufficient, which would cut half the salary allotted for that position. A few other items in

the Police budget were adjusted or eliminated. What had previously been budgeted to set aside toward a new Police vehicle was replaced with the cost of setting up the Police locker room, which would further reduce the Police budget. Trustee Sargent said by the next meeting he will adjust the Police budget with the changes the Board had talked about.

The Board moved on to Planning Board and agreed that personal service should be doubled with all the projects currently in the works.

Deputy Mayor McMartin-Eck informed the Board that Maintenance employee Jesse Stocking had not turned in anything in writing with regard to his pending resignation from his position at the Village. Proposed Maintenance contract from Camden Group versus hiring an individual through the Village was reviewed and discussed. It was agreed that until the Mayor is in attendance no decision or vote could take place since Trustee Graham and Deputy Mayor McMartin-Eck would have to abstain from voting due to their connection with Camden Group.

Maintenance budget was reviewed for potential items to be eliminated or cut back. It was agreed to eliminate the upgrade to the snow blower and cut back on the miscellaneous tools allotment.

Brief discussion took place regarding the Sewer paying back the General account for some of the past transfers of funds. Board was reminded that the State Comptroller auditor had said unless the transfer is designated as a loan it does not have to be paid back. It was agreed that the \$7500 budgeted for FY2017-18 should be transferred and to budget \$5000 payback for FY2018-19.

Trustee Graham requested the Clerk provide breakdown of Sewer Expenditures through March.

Motion was made by Deputy Mayor McMartin-Eck and seconded by Trustee Lauer to adjourn the meeting at 9:02 pm.

The motion was passed on the following vote:

VOTE	YES	NO	ABSTAIN	ABSENT
Mayor Johnson				X
Trustee Lauer	X			
Trustee Graham	X			
Trustee McMartin-Eck	X			
Trustee Sargent	X			
VOTE TOTAL	4			1
RESULTS	PASS			

Sandra Thomas
Clerk Treasurer

MUNICIPAL COOPERATION AGREEMENT

Dated: February 19, 2009

THIS AGREEMENT entered into this 19th day of February 2009 between the **TOWN OF PEMBROKE**, a municipal corporation, hereinafter referred to as the **TOWN**; and the **VILLAGE OF CORFU**, a municipal corporation, hereinafter referred to as the **VILLAGE**.

WHEREAS, the governing body of each of the above mentioned municipal corporations has by majority vote, approved the actions set forth in this agreement; and

WHEREAS, said bodies have determined that in the best interest of each of the said municipal corporations to enter into this Municipal Cooperation Agreement whereby the Code/Building Administrator for the TOWN shall administer and enforce all of the provisions of the New York State Uniform Fire Prevention and Building Codes within the VILLAGE in the absence of the VILLAGE Code Enforcement Officer; and

WHEREAS, such administration and enforcement of the Town Code/Building Administrator within the VILLAGE is permitted under Municipal Cooperation Agreement entered into under Article 5-G of the General Municipal Law,

NOW, THEREFORE, in the consideration of the above premises and the mutual covenants hereinafter set forth, the TOWN and VILLAGE agree as follows:

- 1) The TOWN shall administer and enforce provisions of the New York State Uniform Fire Prevention and Building Code within the VILLAGE through its' Code Enforcement Officer and other personnel. In doing so, the Building/Code Administrator shall follow all the provisions of the said Uniform Code, together with rules, regulations promulgated hereunder and applicable to plans, specifications, permits for the construction, alteration and repair of buildings and structures, and the installation and use of materials and equipment therein, and structures and the location, use and occupancy thereof.
- 2) The Building/Code Administrator shall enforce the Village of Corfu local law dealing with the administration and enforcement of said Uniform Code within the VILLAGE.
- 3) In addition to the above, the Building/Code Administrator of the TOWN shall prepare and forward to the Code Enforcement of the VILLAGE a report of his activity.
- 4) The TOWN shall provide all supplies, equipment and personnel required for the said Administrator to carry out his functions under the terms of this agreement.
- 5) Any legal services required to enforce the provisions of the Uniform Code within the VILLAGE shall be provided by the VILLAGE Attorney at the sole expense of the VILLAGE.
- 6) The VILLAGE shall be responsible for the actions of the TOWN'S personnel in carrying out the TOWN'S responsibilities for the VILLAGE under this agreement and the TOWN shall be named as an additional insured under the VILLAGE'S liability insurance policy.
- 7) The term of this Agreement shall be one (1) year commencing on January 1, 2009 and ending December 31, 2009.

IN WITNESS WHEREOF, the parties have set their hands and seals on the day and year first written above.

Readopted by the Village of Corfu Board of Trustees this 2nd day of April, 2018.

VILLAGE OF CORFU PROCUREMENT POLICY

Dated: February 28, 2011

Amended: March 21, 2011

A. Every prospective purchase of goods or services made by the Village of Corfu shall be evaluated to determine the applicability of § 103 of the General Municipal Law. Every Village officer, board member, department head or other personnel with the requisite purchasing authority (purchaser) shall estimate the cumulative amount of the items of supply or equipment needed in a given fiscal year. That estimate shall include the canvass of other departments and past history to determine the likely yearly value of the commodity to be acquired. The information gathered and conclusions reached shall be documented and kept with the file or other documentation supporting the purchase activity.

B. All purchases of supplies or equipment which will exceed twenty thousand dollars (\$20,000) in the fiscal year or public works contracts over thirty-five thousand dollars (\$35,000) shall be formally bid pursuant to § 103 of the General Municipal Law, reformed under Budget Bill effective June 22, 2010.

- (1) 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 the source which makes the item or service exempt, a memo from the purchaser detailing the circumstances which led to an emergency purchase, or any other

documentation that is appropriate.

C. Quotes and proposals.

- (1) The following methods of purchase will be used when required by this policy in order to ensure that goods and services will be purchased at the lowest price and that favoritism will be avoided:

Supplies and Equipment:

- (a) Less than twenty thousand dollars (\$20,000) but greater than five thousand dollars (\$5,000) require a written request for a proposal (RFP) and written/fax quotes from three (3) vendors.
- (b) Less than five thousand dollars (\$5,000) but greater than one thousand dollars (\$1,000) require an oral request for the goods and written/fax quotes from two (2) vendors.
- (c) Less than one thousand dollars (\$1,000) but greater than one hundred dollars (\$100) require two (2) verbal quotations to be documented by purchaser.

Public Works Contracts:

- (a) Less than thirty-five thousand dollars (\$35,000) but greater than ten thousand dollars (\$10,000) require a written RFP and written/fax quotes from three (3) contractors.
- (b) Less than ten thousand dollars (\$10,000) but greater than five thousand dollars (\$5,000) require an oral request for services and written/fax quotes from three (3) contractors.
- (c) Less than five thousand dollars (\$5,000) but greater than one thousand dollars (\$1,000) require an oral request for the goods and written/fax quotes from two (2) contractors.
- (d) Less than one thousand dollars (\$1,000) but greater than one hundred dollars (\$100) require two (2) verbal quotations to be documented by purchaser.
- (2) Any written RFP shall describe the desired goods, quantity and the particulars of delivery. The purchaser shall compile a list of all vendors from whom written/fax/oral quotes have been requested and the written/fax/oral quotes offered.
- (3) Any information gathered in complying with the procedures of this policy shall be preserved and filed with documentation supporting the subsequent purchase of public works contract.

D. The lowest responsible proposal or quote shall be awarded the purchase of public works contracts, unless the purchaser prepares a written justification providing reasons why it is in the best interest of the Village and its taxpayers to make an award to other than the low bidder. If a bidder is not deemed responsible, facts supporting that judgment shall also be documented and filed with the records supporting the procurement.

E. 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 shall document the attempt made at obtaining the proposals. In no event shall the inability to obtain the proposals or quotes be a bar to the procurement.

F. Except when directed by the Village Board, no solicitation of written proposals or quotations shall be required under the following circumstances:

- (1) Acquisition of professional services requiring special skill or expertise.
- (2) Emergencies.
- (3) Sole source situations.
- (4) Goods purchased from agencies for the blind or severely handicapped.
- (5) Goods purchased off state or county contracts.
- (6) Goods purchased at auction.
- (7) Goods purchased for less than one hundred dollars (\$100).
- (8) Public works contracts for less than one hundred dollars (\$100).

G. The Village of Corfu will comply with Article 15-A of the Executive Law and Section 3 of the Housing and Urban Development Act of 1968.

H. This policy shall be reviewed annually by the Village Board at its organizational meeting or as soon thereafter as is reasonable or practical.

Readopted by the Village of Corfu Board of Trustees this 2nd day of April, 2018.

CREDIT CARD POLICY & PROCEDURES

Dated: February 28, 2011

Authority:

The Village of Corfu Board, through adoption of Resolution on February 28, 2011, established this Credit Card Policy permitting the use of Village-issued credit cards to authorized Village personnel.

Cardholder's Responsibilities:

- 1) Ensure that the credit card is used in compliance with the Village's Procurement Policy. Use of credit card is designed to assist in purchasing situations where the use of checks is not available or convenient.
- 2) Designated user must notify the vendor that the credit card transaction should be tax exempt for goods and services purchases. If needed, card user can obtain form for tax exemption from Village office.
- 3) Only those who are authorized and who have signed the Credit Card User Agreement may use Village credit cards. Credit cards shall only be used to purchase goods or services for the official business of the Village.
- 4) All authorized users of Village credit cards shall submit receipts, documentation detailing the goods or services purchased, the cost of the goods or services, the date of the purchase and the official business for which it was purchased. Receipts and documents must be submitted to the Village Clerk in a timely manner.
- 5) Authorized employees issued a credit card are responsible for its protection and custody and shall immediately notify the Village Clerk if the credit card is lost or stolen.
- 6) Employees issued Village credit cards shall return the credit card to the Village Clerk's office immediately upon completion of his or her transaction of the official business for which the card is being used.
- 7) Village Credit cards may not be used for cash advances, personal use or any other type of purchase not permitted by the Village's Procurement Policy.

Internal Accounting Controls:

The Village Clerk Treasurer is designated to be responsible for the Village of Corfu's credit card issuance, accounting, monitoring, retrieval, and for general oversight of compliance with this Credit Card Use Policy.

The Village Clerk-Treasurer shall be responsible for:

- 1) Maintaining a current list of all credit cards, authorized users, and credit limits, which shall be kept on file.
- 2) Maintaining record of issuance and retrieval of Village credit cards and overseeing compliance with this Policy.
- 3) Accounting and payment of expenses. Review and approve all invoices received and ensure accuracy of the statement for payment prior to the submission to the Village Board for approval for payment. The balance including interest due on an extension of credit, under the credit card arrangement shall be paid within thirty (30) days of the initial statement date.
- 3) Compliance with State of New York records retention requirements for safekeeping of statements and receipts for seven years.

Any employee or elected official of the Village of Corfu who violates the provisions of this policy and is found guilty of illegal or unauthorized use of a municipal credit card shall be subject to penalties allowed by law and/or disciplinary action(s) under the Village's Personnel policies up to and including termination.

Credit Card User Agreement

Requirements for use of Municipal credit cards:

1. The credit card is to be used only to make purchases at the request of and for the legitimate business for the Village.
2. The credit card must be used in accordance with the provisions of the Credit Card Policy and Procedures established by the Village of Corfu, as attached hereto.
3. Violation of these requirements will result in disciplinary measures up to and including dismissal, appropriate

criminal and/or civil action.

I have read and understand the Village of Corfu's Credit Card Policy and Procedures and I agree to abide by said Policy.

Readopted by the Village of Corfu Board of Trustees this 2nd day of April, 2018.

VILLAGE OF CORFU INVESTMENT POLICY

Dated: December 8, 2008

Amended: April 13, 2015

I. SCOPE

This investment policy applies to all moneys and other financial resources available for investment to the Village of Corfu on its own behalf or on the behalf of any other entity or individual.

II. OBJECTIVES

The primary objective of the Village of Corfu's investment activities are, in priority order,

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

III. DELEGATION OF AUTHORITY

The responsibility for administration of the Village of Corfu's investment program is delegated to the Village Treasurer, the Village's Chief Fiscal Officer, who shall establish written procedures for the operation of the investment program consistent with these investment guidelines. Such procedures shall include an adequate internal control structure to provide a satisfactory level of accountability based on a database or reports incorporating a description and amounts of investments, transaction dates and other relevant information and regulate the activities of subordinate employees.

IV. 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 Village Board 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 and liquidity of the principal as well as the probable income to be derived.

To ensure a competitive rate of return, the Village of Treasurer will seek quoted interest rates from at least three banks before placing the Village's funds with the highest bidder, and will report if a bank passes on a quote.

All participants involved in the investment process shall refrain from personal business activity that could conflict with proper execution of their investment program, or which could impair their ability to make impartial investment decisions.

V. DIVERSIFICATION

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

VI. INTERNAL CONTROLS

It is the policy of the Village Board for all moneys collected by any officer or employee of the Village of Corfu to transfer those funds to the Village Treasurer within two (2) days of deposit, or within the time period specified in law, whichever is shorter.

The Village Treasurer is responsible for establishing and maintaining an internal control structure to provide reasonable, but not absolute, assurance that deposits and investments are safeguarded against loss from unauthorized

use or disposition, that transactions are executed in accordance with management's authorization and recorded properly, and are managed in compliance with applicable laws and regulations. However, deposits for the Village Court of the Village of Corfu, New York, will be made into separate accounts by the appropriate Court officials as required by statute.

VII. DESIGNATION OF DEPOSITARIES

The Village of Corfu shall maintain a list of financial institutions approved for investment purposes and establish appropriate limits to the amount of investments which can be made with each financial institution. All financial institutions with which the Village conducts business must be creditworthy. Banks shall provide their most recent Consolidated Report of Condition (Call Report) at the request of the Village of Corfu. The Chief Fiscal Officer, Treasurer or other officer 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.

VIII. COLLATERIZING OF DEPOSITS

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

1. By a pledge of "eligible securities" with an aggregate "market value", as provided by General Municipal Law, section 10, equal to aggregate amount of deposits.
2. By an eligible "irrevocable letter of credit" issued by a qualified bank other than the bank with the deposits in favor of the Village of Corfu for a term not to exceed 90 days with an aggregate value equal to 105% of the aggregate amount of the deposits and the agreed upon interest, if any in compliance with section 10(3), 11(2). 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 requirement.
3. By an eligible surety bond payable to the government, for an amount at least equal to 100% of the aggregate 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 statistically rating organization.
4. By an "irrevocable letter of credit" issued in favor of the Village of Corfu by a federal home loan bank whose commercial paper and other unsecured short-term debt obligations are rated in the highest rating category by at least one nationally recognized statistical rating organization. Such letter of credit shall be payable to the Village of Corfu as security for payment of 100% of the aggregate amount of public deposits with the participating institution as provided by General Municipal Law section 10(3)(c)(ii).

IX. SAFEKEEPING AND COLLATERIZATION

Eligible securities used for collateralizing deposits shall be held by (the depository and/or a third party) bank or trust company subject to security and custodial agreements.

The security agreement shall provide that eligible securities are being pledged to secure 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 an assignment in blank to the Village of Corfu 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 commingled with or become part of the backing for any other deposit or other liabilities. The agreement should also describe that the custodian shall confirm the receipt, substitution or release of the securities. The agreement shall provide for the frequency of revaluation of eligible securities and for the substitution of securities when a change in the rating of a security may cause ineligibility. Such agreement shall include all provisions necessary to provide the local government a perfected interest in the securities.

X. PERMITTED INVESTMENTS

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

- Special time deposits
- Certificates of deposits
- Obligations of the United States of America
- Obligations guaranteed by agencies of the United States of America where the payment and interest are guaranteed by the United States of America
- Obligations of the State of New York
- Obligations issued pursuant to the LFL 24.00 or 25.00 (with approval of the State Comptroller) by any municipality, school district or district corporation other than the Village of Corfu.
- 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, 109-b
- Obligations of this local government, but only with any moneys in a reserve fund established pursuant to GLM, 6-c, 6-d, 6-e, 6-g, 6-h, 6-j, 6-k, 6-l, 6-m, or 6-n

All investment obligations shall be payable or redeemable at the option of the Village of Corfu within such times as 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 Village of Corfu within two years of the date of purchase.

XI. AUTHORIZING FINANCIAL INSTITUTIONS AND DEALERS

The Village of Corfu 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 Village of Corfu. 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 Village Treasurer 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.

XII. PURCHASE OF INVESTMENT

The Village Treasurer is authorized to contract for purchase of investments:

1. Directly, including through a repurchase agreement, from an authorized trading partner.
2. By participating 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 governing board.
3. By utilizing an ongoing investment program with an authorized investment advisor pursuant to a contract authorized by the governing 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 Village Treasurer. All such transactions 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 custodial for, the local government, will be kept separate and apart from the general assets of the custodial bank or trust government 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 local government a perfected interest in the securities.

XIII. REPURCHASE AGREEMENTS

Repurchase agreements are authorized subject to the following restrictions:

- All repurchase agreements must be entered into subject to a master repurchase agreement.
- Trading partners are limited to banks or trust companies authorized to do business in New York State and primary reporting dealers.
- Obligations shall be limited of the United States of America and obligations of agencies of the United States of America where principal and interest are guaranteed by the United States of America.
- No substitution of securities will be allowed.
- The custodian shall be a party other than the trading partner.

XIV. ANNUAL REVIEW OF INVESTMENT POLICY

This policy shall be reviewed and approved annually by the Village of Corfu Board of Trustees at its annual reorganization meeting.

Readopted by the Village of Corfu Board of Trustees this 2nd day of April, 2018.

BUDGET POLICY

Dated: April 13, 2015

Village Law, specifically sections §5-502 through §5-502 shall govern the Village of Corfu's Budget Policy.

The Budget Officer for the Village of Corfu is the Mayor, or their designated appointee to be made at the Organizational meeting each year. The term of the appointment is one (1) year.

The Budget Officer shall notify all departments, not later than December 1st, that the budget estimates must be prepared and returned no later than December 31st. Special projects, initiatives, equipment purchases or programs that the Village Board may want to be included in the tentative budget must also be submitted no later than December 31st.

The Budget Officer then prepares the tentative budget.

The tentative budget shall include revenues/appropriations for the last completed fiscal years; the current fiscal year budget as amended to February 1st; the current fiscal year revenues/appropriations as of February 1 or later; the Budget Officer's recommendation (tentative budget); the preliminary budget as presented at public hearing; and the final as adopted by the Village of Corfu.

Total revenues/appropriations as shown in the budget are carried forward to the summary page.

A schedule of indebtedness shall be included in the budget document. This should contain bonds and notes which will be outstanding at the close of the fiscal year, the obligations authorized, but not issued, at a date not to exceed 45 days prior to the filing of the tentative budget, and the appropriation for debt service for the ensuing year.

A schedule of salaries to be paid to public officers and employees must be included in the budget document. This schedule is to be used to formally fix the salaries to be paid in the ensuing year.

The tentative budget is filed with the Village Clerk no later than March 20th, to be presented to the Board of Trustees of the Village of Corfu by no later than March 31st.

The Village Board of Trustees will review the tentative budget and make any changes, alterations and revisions that it considers advisable, except:

1. An appropriation required to be made by law may not be reduced below the minimum so required.
2. A balanced budget must be maintained; that is total estimated revenues, appropriated cash surplus and appropriated reserves, together with the amount of taxes to be levied, must equal total appropriations.
3. Entered in the minutes, shall be a statement of the basis for any increase in or addition to estimated revenues.

The tentative budget as amended by the Village Board, Village of Corfu, shall constitute the preliminary budget and the

preliminary budget shall be filed in the Village Clerk's office.

The Village of Corfu will publish in its official newspaper at least once, a notice of the public hearing on the preliminary budget. Public hearing must be held no later than April 15th. The Village Clerk shall post a copy on the Village's bulletin board. At least five days shall elapse between the date of the publication and the date of the hearing. The notice shall state the time, place, and purpose of the hearing and that a copy is available at the Clerk's office during regular working hours. The notice shall also state the compensation proposed to be paid to each member of the elected Village Board.

The Village Board may make additional changes, alterations and revisions of the preliminary budget after completion of the public hearing. In so doing, their actions are restricted by the exceptions outlined previously under the tentative budget. Care should be taken prior to adoption of the budget that changes in revenues and appropriations made by the Village Board are carried forward to the summary page.

The Village Board will adopt the budget by resolution by April 30th. In the event that the Board fails to adopt the budget, with changes, alterations and revisions as may have been made, shall be deemed to have been adopted and shall constitute the budget for the ensuing year (Village Law, §5-508 (4)).

The Budget Director is required to file with the State Comptroller at least 10 days prior to the adoption of the budget, a statement of the estimated amount of real estate taxes to be levied in account of such budget.

Within 30 days after adoption, the fiscal officer of the Village will file a certified copy of the budget with the State Comptroller.

Where provided by resolution or ordinance of the Village Board, (General Municipal Law, 99-G), a capital program shall be made a part of the budget.

The use of surplus to reduce the tax levy is a basic tenet of municipal finance procedure. Therefore when preparing the budget for the ensuing year, the surplus resulting from the current year's operation should be estimated and applied towards the reduction of taxes in the ensuing year.

Readopted by the Village of Corfu Board of Trustees this 2nd day of April, 2018.

SECTION 504 GRIEVANCE PROCEDURE

Dated: March 14, 2011

Amended: April 13, 2015

It is the policy of the Village of Corfu not to discriminate on the basis of disability. The Village of Corfu has adopted an internal grievance procedure providing for prompt and equitable resolution of complaints alleging any action prohibited by Section 504 of the Rehabilitation Act of 1973 (29 U.S.C. 794) of the U.S. Department of Health and Human Services regulations implementing the Act. Section 504 prohibits discrimination on the basis of disability in any program or activity receiving Federal financial assistance. The Law and Regulations may be examined in the office of Craig Blake, ADA Compliance Officer, who has been designated to coordinate the efforts of the Village of Corfu to comply with Section 504.

Any person who believes she or he has been subjected to discrimination on the basis of disability may file a grievance under this procedure. It is against the law for the Village of Corfu to retaliate against anyone who files a grievance or cooperates in the investigation of a grievance.

PROCEDURE:

- Grievances must be submitted to the Section 504 Coordinator within fifteen (15) days of the date the person filing the grievance becomes aware of the alleged discriminatory action.
- A complaint must be in writing, containing the name and address of the person filing it. The complaint must state the problem or action alleged to be discriminatory and the remedy or relief sought.
- The Section 504 Coordinator (or her/his designee) shall conduct an investigation of the complaint. This investigation may be informal, but it must be thorough, affording all interested persons an opportunity to submit evidence relevant to the complaint. The Section 504 Coordinator will maintain the files and records of the Village of Corfu relating to such grievances.
- The Section 504 Coordinator will issue a written decision on the grievance no later than 30 days after its filing.
- The person filing the grievance may appeal the decision of the Section 504 Coordinator by writing to the Village of Corfu Board of Trustees within 15 days of receiving the Section 504 Coordinator's decision. The

Village of Corfu Board of Trustees shall issue a written decision in response to the appeal no later than 30 days after its filing.

- The availability and use of this grievance procedure does not prevent a person from filing a complaint of discrimination on the basis of disability with the U. S. Department of Health and Human Services, Office for Civil Rights.

The Village of Corfu will make appropriate arrangements to ensure that disabled persons are provided other accommodations, if needed, to participate in this grievance process. Such arrangements may include, but are not limited to, providing interpreters for the deaf, providing taped cassettes of material for the blind, or assuring a barrier-free location for the proceedings. The Section 504 Coordinator will be responsible for such arrangements.

Readopted by the Village of Corfu Board of Trustees this 2nd day of April, 2018.

FAIR HOUSING RESOLUTION

Dated: March 14, 2011

LET IT BE KNOWN TO ALL PERSONS of the Village of Corfu that discrimination in the sale, rental, leasing, financing of housing or land to be used for construction of housing, or in the provision of brokerage services because of race, color, religion, sex, national origin, handicapped or familial status is prohibited by the Federal Fair Housing Act. The Village of Corfu follows the accessibility requirements from Section 504 of the Rehabilitation Act and the ADA. It is the policy of the Village of Corfu to ensure equal opportunity in housing for all persons regardless of race, color, religion, sex, national origin, handicapped or familial status.

THEREFORE, the Village of Corfu does hereby pass the following resolution:

BE IT RESOLVED that within available resources, the Village of Corfu will assist all persons who feel they have been discriminated against because of race, color religion, sex, national origin, handicapped or familial status to seek equity under federal and state laws by filing a complaint with the Local Office of Fair Housing and Equal Opportunity at the U.S. Department of Housing and Urban Development. Complaint forms will be available in the Village Clerk's Office and when submitted shall referred to the Village Code Enforcement Officer who serves as the ADA Compliance Officer. All complaints will be handled on a case by case basis.

BE IT FURTHER RESOLVED that the Village of Corfu shall publicize this Resolution and through this publicity shall cause owners of real estate, developers and builders, to become aware of their respective responsibilities and rights under the Federal Fair Housing Law and any applicable state or local laws or ordinances.

SAID PROGRAM will at a minimum include, but not be limited to:

- (1) The printing and publicizing of this policy and other applicable fair housing information through local media, the village Website and community contacts;
- (2) Distribution of flyers and any other means which will bring to the attention of those affected, the knowledge of their respective responsibilities and rights concerning equal opportunity in housing. This policy will be revised as needed in accordance with law.

Readopted by the Village of Corfu Board of Trustees this 2nd day of April, 2018.

VILLAGE OF CORFU – CONFLICT OF INTEREST POLICY

Dated: March 28, 2011

ARTICLE 1: Authority

Under the authority granted in Article 18 § 800-809, the Board of Trustees of the Village of Corfu hereby adopts the following Policy concerning conflict of interest.

ARTICLE 2: Purpose

The purpose of this Policy is to ensure that the business of the Village of Corfu will be conducted in such a way that no public official of the municipality will gain a personal or pecuniary advantage from his or her work for the municipality and so that the public trust in municipal officials will be preserved.

ARTICLE 3: Definitions

For the purposes of this ordinance, the following definitions shall apply:

- a. "**Municipality**" means the Village of Corfu
- b. "**Conflict of interest**" means a direct personal or pecuniary interest of a public officer, his or her spouse, household member, business associate, employer or employee, in the outcome of a cause, proceeding, application or any other matter pending before the officer or before the public body in which he or she holds office or is employed. "Conflict of interest" does not arise in the case of votes or decisions on matters in which

the public officer has a personal or pecuniary interest in the outcome no greater than that of other persons generally affected by the decision, such as adopting a bylaw or setting a tax rate.

- c. **"Emergency"** means an imminent threat or peril to the public health, safety or welfare.
- d. **"Official act or action"** means any discretionary legislative, administrative or judicial act performed by any elected or appointed officer or employee while acting on behalf of the municipality.
- e. **"Public body"** means a municipality and its departments, boards, councils, commissions, committees or other instrumentality's.
- f. **"Public interest"** means an interest of the community as a whole, conferred generally upon all residents of the municipality.
- g. **"Public officer"** or "public official" means a person elected or appointed to perform executive, administrative, legislative or quasi-judicial functions for a public body.

ARTICLE 4: Disqualification

- a. A public officer shall not participate in any official action if he or she has a conflict of interest in the matter under consideration.
- b. A public officer shall not personally or through any member of his or her household, business associate, employer or employee represent, appear for, or negotiate in a private capacity on behalf of any person or organization in any cause, proceeding, application or other matter pending before the public body in which the officer holds office or is employed.
- c. In the case of a public officer who is an appointee, the person or public body which appointed that public officer shall have the authority to order that officer to recuse him or herself from the matter.

ARTICLE 5: Disclosure

- a. A public officer who has reason to believe that he or she has or may have a conflict of interest but believes that he or she is able to act fairly, objectively and in the public interest in spite of the conflict of interest shall, prior to participating in any official action on the matter, prepare a statement describing the matter under consideration, the nature of the potential conflict of interest and why he or she believes that he or she is able to act in the matter fairly, objectively and in the public interest.
- b. In the case of a public officer who is an elected member of a board, commission or other body, the remaining members of that body shall have the authority to inquire of the officer about a possible conflict of interest and to suggest or recommend that the member recuse him or herself from the matter. If the member believes that he or she does not have a conflict of interest or believes that he or she is able to act fairly, objectively and in the public interest in spite of an existing conflict of interest, the member shall, prior to participating in the matter, prepare a statement describing the matter under consideration, the nature of the potential conflict of interest and why he or she believes that he or she is able to act in the matter fairly, objectively and in the public interest.
- c. The statement required by subsections (a) and (b) above shall be signed by the officer and filed as part of the minutes of the meeting of the public body in which the officer holds office.

ARTICLE 6: Determination

- a. After disclosure of the financial interest and all material facts, and after any discussion with the interested person, the public officer shall leave the Board meeting while the determination of a conflict of interest is discussed and voted upon. The remaining Board members shall decide if a conflict of interest exists.

ARTICLE 7: Hearing before the Board

- a. Any resident of the municipality or Board member who believes that an officer should recuse him or herself from a matter because of a conflict of interest or that the officer should provide a disclosure statement regarding his or her conflict of interest in the matter, may file a complaint with the Village Clerk or a Village Board member.
- b. Upon receipt of the complaint, a presentation may be made at the next Board meeting. After the presentation the public officer shall leave the meeting during the discussion of the complaint and the Board shall consider all the evidence. The Board shall issue a written decision as to whether the official shall be required to recuse him or herself from the matter and state the reasons for that decision.

ARTICLE 8: Violations

- a. If the Board has reasonable cause to believe a member has failed to disclose actual or possible conflicts of interest, it shall inform the member of the basis for such belief and afford the member an opportunity to

explain the alleged failure to disclose.

- b. If, after hearing the member's response and after making further investigation as warranted by the circumstances, the Board determines the member has failed to disclose an actual or possible conflict of interest, it shall take appropriate disciplinary and corrective action

ARTICLE 9: Enforcement

- a. Refusal to comply with the decision of the Board shall be considered a violation of this policy. The legislative body, acting on behalf of the municipality, may seek injunctive relief in superior court which may include, but not be limited to, an order to negate any vote or other action taken by the officer in the matter.
- b. In addition to any other remedies provided by law, a public officer who violates this policy may be publicly censured by the Board.

ARTICLE 10: Records of Proceedings

Once a decision is made by the Board, the minutes of the Board and all committees with board delegated powers shall contain:

- a. The names of the persons who disclosed or otherwise were found to have a financial interest in connection with an actual or possible conflict of interest, the nature of the financial interest, any action taken to determine whether a conflict of interest was present, and the Board's decision as to whether a conflict of interest in fact existed.
- b. The names of the persons who were present for discussions and votes relating to the transaction or arrangement, the content of the discussion, including any alternatives to the proposed transaction or arrangement, and a record of any votes taken in connection with the proceedings.

ARTICLE 11: Exception

The provisions of Article 4 of this policy shall not apply if the legislative body of the municipality determines that an emergency exists and that actions of the public body otherwise could not take place. In such cases, a public officer who has reason to believe he or she has a conflict of interest shall disclose such conflict as provided in Article 5.

ARTICLE 12: Severability

If any section of this policy is held by a court of competent jurisdiction to be invalid, such finding shall not invalidate any other part of this policy.

ARTICLE 13: Periodic Reviews

The Village of Corfu Board of Trustees shall regularly and consistently monitor and enforce compliance with this policy by periodic reviews and taking such actions as are necessary for effective oversight. If at any time during the year, the information in this policy changes, the Board shall approve such changes in a meeting, by a majority vote of the Board and disclose such changes in the minutes of that meeting. The policy shall be re-approved yearly at the Annual Meeting.

Readopted by the Village of Corfu Board of Trustees this 2nd day of April, 2018.

SHARED SERVICES AGREEMENT

Dated: March 21, 2011

1. For purposes of this contract, the following terms shall be defined as follows:
 - a. "Municipality" shall mean any city, county, town or village which has agreed to be bound by a contract for shared services or equipment similar in terms and effect with the contract set forth herein, and has filed a copy of said contract with their respective municipal clerk.
 - b. "Designated Filing Agent" shall mean the clerk of said municipality.
 - c. "Contract" shall mean the text of this agreement which is similar in terms and effect with comparable agreements, notwithstanding that such contract is signed only by the chief executive officer of each participating municipality filing the same, and upon such filing each municipality accepts the terms of

the contract to the same degree and effect as if each chief executive officer had signed each individual contract.

- d. "Shared Service" shall mean any service provided by one municipality for another that is consistent with the purposes and intent of this contract and shall include but not be limited to:
 - i. the renting, exchanging or lending of machinery, tools and equipment, with or without operators;
 - ii. the providing of a specific service;
 - iii. the maintenance of machinery and equipment.
 - e. "Superintendent" shall mean, in the case of a city, the head of the department of public works; in the case of a county, the county superintendent of highways, or the person having the power and authority to perform duties generally performed by county superintendent of highways; in the case of a town, the town superintendent of highways and/or superintendent of public works; in the case of a village, the superintendent of public works or mayor.
2. The Village of Corfu has caused this agreement to be executed and to bind itself to the terms of this contract and it will consider this contract to be applicable to any municipality which has approved a similar contract and filed such contract with the Village Clerk.
 3. The Village of Corfu, by this agreement grants to the mayor or superintendent of public works, the authority to enter into any shared service arrangements with any other municipality or municipalities subject to the following terms and conditions:
 - a. The Village of Corfu agrees to rent, exchange or borrow from any municipality any and all materials, machinery and equipment, with or without operators, which it may need for its purposes. The determination as to whether such machinery, with or without operators, or material is available for renting, exchanging or lending shall be made by the superintendent/mayor. The value of the material or supplies borrowed from another municipality under this agreement may be returned in the form of similar types and amounts of materials or supplies or by the supply of equipment or the giving of services of an equal value, to be determined by the mutual agreement of the respective superintendent.
 - b. The Village of Corfu agrees to rent, exchange or lend to any municipality any and all materials, machinery and equipment, with or without operators, which such municipality may need for its purposes. The determination as to whether such machinery and equipment, with or without operators, or material is available for renting, exchanging or lending shall be made by the superintendent/mayor. In the event the superintendent/mayor determines that it will be in the best interests of the Village to lend to another municipality, the superintendent/mayor is hereby authorized to lend to another municipality. The value of the material or supplies loaned to another municipality under this agreement may be returned to the Village in the form of similar types and amounts of materials or supplies, or by the supply of equipment or the giving of services of an equal value, to be determined by the mutual agreement of the respective superintendent.
 - c. The Village of Corfu agrees to repair or maintain machinery or equipment for any municipality under terms that may be agreed upon by the superintendent/mayor, upon such terms as may be determined by the superintendent/mayor.
 - d. An operator of equipment rented or loaned to another municipality, when operating such equipment for the borrowing municipality, shall be subject to the direction and control of the superintendent of the borrowing municipality in relation to the manner in which the work is to be completed. However the method by which the machine is to be operated shall be determined by the operator.
 - e. When receiving the services of an operator with a machine or equipment, the receiving superintendent shall make no request of any operator which would be inconsistent with any labor agreement. All machinery and the operator, for purposes of worker's compensation, liability and any other relationship with third parties, shall be considered the machinery of, and the employee of, the municipality owning the machinery and equipment.
 - f. The lending municipality shall be liable for any negligent acts resulting from the operation of its machinery or equipment by its own operator.
 - g. Each municipality shall remain fully responsible for its own employees, including but not limited to, salary, benefits and worker's compensation.

4. In the event machinery or equipment operated by an employee of the owning municipality is damaged or otherwise in need of repair while working for another municipality, the municipality owning the machinery or equipment shall be responsible to make or pay for such repairs. In the event machinery or equipment is operated by an employee of the borrowing, receiving or renting municipality, such municipality shall be responsible for such repairs.
5. Any municipality which is a party to this contract may revoke such contract by filing a notice of such revocation. Upon revocation of such contract, any outstanding obligations shall be submitted within thirty days of such revocation.
6. Any action taken by the superintendent/mayor pursuant to the provisions of this contract shall be consistent with the duties of such official and expenditures incurred shall not exceed the amounts set forth in the Village budget for departmental purposes.
7. If any provision of this contract is deemed to be invalid or inoperative for any reason, that part may be modified by the municipalities which are party to this contract to the extent necessary to make it valid and operative, or if it cannot be modified, then severed, and the remainder of the contract shall continue in full force and effect as if the contract had been signed with the invalid portion so modified or eliminated.
8. This contract shall be reviewed each year by the Board of Trustees and shall expire five years from the date of its signing by the Mayor. The Village may extend or renew this contract at the termination thereof for another five year period.
9. Copies of this contract shall be sent to the clerk and superintendent/mayor of each municipality with which the Village anticipates engaging in shared services. No shared services shall be conducted by the superintendent/mayor except with the superintendent/mayor of a municipality that has completed a shared services contract and has sent a copy thereof to the clerk of his/her municipality and the superintendent/mayor.

Readopted by the Village of Corfu Board of Trustees this 2nd day of April, 2018.

From Village Handbook - Section 100 COMPLIANCE POLICIES

101 Equal Employment Opportunity

The Village of Corfu practices the principles of equal employment opportunity. It is the policy of the Village to be fair and impartial in all its relations with its employees and applicants for employment without regard to race, color, religious creed, sex, age, national origin, ancestry, handicap/disability, veteran status or citizenship. Decisions on employment shall reflect the principle of equal employment opportunity.

102 Harassment Policy

The Village of Corfu prohibits any form of unlawful employee harassment based on race, color, religion, creed, sex, age, national origin, marital status, sexual orientation, disability, or veteran status, in accordance with applicable laws. Inappropriate interference with the ability of Village employees to perform their expected job duties is not tolerated.

With respect to sexual harassment, the Village strives to foster a work environment free of unlawful sex discrimination, sexual harassment, or retaliation. Sexual harassment includes unwelcome and/or unsolicited sexual advances, requests for sexual favors, and other verbal or physical conduct of a sexual nature. An employee should not be made to feel that submission to sexual conduct is a term or condition of an individual's employment, nor should refusal of sexual favors create an intimidating, hostile, or offensive working environment.

Any employee who believes he/she has been harassed should immediately notify the Trustee in charge or the Mayor in the event the Trustee is the cause of the complaint. All complaints and related information will be investigated and kept confidential to the extent possible without compromising the investigation or impeding the ability of the Village to take appropriate action.

Reviewed 12/16/11

Readopted by the Village of Corfu Board of Trustees this 2nd day of April, 2018.

BLOODBORN PATHOGENS POLICY

(See Attached)

Dated: December 2011

Readopted by the Village of Corfu Board of Trustees this 2nd day of April, 2018.

RESOLUTION ESTABLISHING CYBER SECURITY NOTIFICATION POLICY

Dated: 8/27/12

WHEREAS, under New York State's Information Security Breach and Notification Act, every local government must individually adopt its own notification policy; and

WHEREAS, the Village of Corfu desires to establish such a policy as follows;

A. This policy is consistent with the State Technology Law, Section 208 as added by Chapters 442 and 491 of the laws of 2005. This policy requires notification to affected New York residents and non-residents. New York State values the protection of *private information* of individuals. The Village of Corfu is required to notify an individual when there has been or is reasonably believed to have been a compromise of the individual's *private information* in compliance with the Information Security Breach and Notification Act and this policy.

B. The Village of Corfu, after consulting with the State's Office of Cyber Security and Critical Infrastructure Coordination (CSCIC) to determine the scope of the breach and restoration measures of its compromised *data*, must notify an individual when it has been determined that there has been, or is reasonably believed to have been a compromise of *private information* through unauthorized disclosure.

C. A compromise of *private information* means the unauthorized acquisition of unencrypted computerized *data* with *private information*.

D. If encrypted *data* is compromised along with the corresponding encryption key, the *data* is considered unencrypted and thus falls under the notification requirements.

E. Notification may be delayed if a law enforcement agency determines that the notification impedes a criminal investigation. In such case, notification will be delayed only as long as needed to determine that notification no longer compromises any investigation.

F. The Village of Corfu will notify the affected individual directly by one of the following methods:

- Written notice;
- Electronic notice, provided that the person to whom notice is required has expressly consented to receiving said notice in electronic form and a log of each notification is kept by the Village of Corfu who notifies affected persons in such form;
- Telephone notification provided that a log of each such notification is kept by the Village of Corfu who notifies affected persons; or
- Substitute notice, if the Village of Corfu demonstrates to the state Attorney General that the cost of providing notice would exceed \$250,000.00, that the affected class of persons to be notified exceeds 500,000, or that the Village of Corfu does not have sufficient contact information. The following constitute sufficient substitute notice:
 - o E-mail notice when the Village of Corfu has an e-mail address for the subject persons;
 - o Conspicuous posting of the notice on the Village of Corfu's web site page; and
 - o Notification to major statewide media.

G. The Village of Corfu must notify, CSCIC as to the timing, content and distribution of the notices and approximate number of affected persons.

H. The Village of Corfu must notify the Attorney General and the Consumer Protection Board, whenever notification to a New York resident is necessary, as to the timing, content and distribution of the notices and approximate number of affected persons.

I. Regardless of the method by which notice is provided, the notice must include contact *information* for the Village of Corfu making the notification and a description of the categories of information that were, or are reasonably believed to have been, acquired by a person without valid authorization, including specification of which of the elements of *personal information* and *private information* were, or are reasonably believed to have been, so acquired.

J. This Policy also applies to *information* maintained on behalf of the Village of Corfu by a *third party*.

K. When more than 5,000 New York residents are to be notified at one time, then the Village of Corfu must notify the *consumer reporting agencies* as to the timing, content and distribution of the notices and the approximate number of affected individuals. This notice, however, will be made without delaying notice to the individuals.

DEFINITIONS

Consumer Reporting Agency: Any person which, for monetary fees, dues, or on a cooperative nonprofit basis, regularly engages in whole or in part in the practice of assembling or evaluating consumer credit information or other information on consumers for the purpose of furnishing consumer reports to third parties, and which uses any means or

facility of interstate commerce for the purpose of preparing or furnishing consumer reports. The state attorney general is responsible for compiling a list of consumer agencies and furnishing the list upon request to the Village of Corfu.

Data: Any *information* created, stored (in temporary or permanent form), filed, produced or reproduced, regardless of the form or media. *Data* may include, but is not limited to personally identifying *information*, reports, files, folders, memoranda, statements, examinations, transcripts, images, communications, electronic or hard copy.

Information: The representation of facts, concepts, or instructions in a formalized manner suitable for communication, interpretation, or processing by human or automated means.

Personal Information: Any *information* concerning a natural person which, because of name, number, personal mark or other identifier, can be used to identify such natural person.

Private Information: *Personal information* in combination with any one or more of the following *data* elements, when either the *personal information* or the *data* element is not encrypted or encrypted with an encryption key that has also been acquired:

- 1) social security number; or
- 2) driver's license number or non-driver identification card number; or
- 3) account number, credit or debit card number, in combination with any required Security code, access code, or password which would permit access to an individual's financial account.

"Private information" does not include publicly available information that is lawfully made available to the general public from federal, state, or local government records.

Third Party: Any non-municipal employee such as a contractor, vendor, consultant, intern, other municipality, etc.

THEREFORE BE IT RESOLVED, that the Village of Corfu Board of Trustees hereby adopts the above Cyber Security Citizens' Notification Policy.

Readopted by the Village of Corfu Board of Trustees this 2nd day of April, 2018.

FUND BALANCE POLICY
GASB STATEMENT NO. 54

Dated: November 12, 2012

Subject: Reserve Funds

Reserve funds (which essentially are a legally authorized savings account for particular specific purposes) are an important component in the Village's financial planning for specific expenses, future projects, acquisitions and other lawful purposes. To this end the Village may establish and maintain reserve funds in accordance with New York State Laws. The Village will also consider rules and/or opinions issued by the New York State Comptroller when they are not in conflict with law.

Village reserve funds must be properly established and maintained to promote the goals of creating an open, transparent and accountable use of public funds. The Village may engage independent experts and professionals, including but not limited to auditors, accountants and other financial and legal counsel, as necessary to monitor all reserve fund activity and prepare reports that the Village Board may require.

Government Fund Type Assignment (GASB 54)

The Village shall comply with the reporting requirements of Article 3 of General Municipal Law of the State of New York and the Governmental Accounting Standards Board (GASB) Statement Number 54, Fund Balance Reporting and Governmental Fund Types Definitions. The Board authorizes the Mayor to complete the following actions as necessary to comply with the requirements of GASB Statement No. 54:

- A. Restricted Fund Balances - restricted fund balances consists of amounts that are subject to externally enforceable legal purpose restrictions imposed by creditors, grantors, contributors, or laws and regulations of other governments; or through constitutional provisions or enabling legislation.
- B. Committed Fund Balances - committed fund balances consists of amounts that are subject to a purpose constraint imposed by a formal action of the Village Board before the end of the fiscal year, and that require the same level of formal action to remove the constraint.

- C. Assigned Fund Balances - assigned fund balances consists of amounts that are subject to a purpose constraint that represents an intended use established by the government's highest level of decision-making authority, or by their designated body or official. The Board authorized the Mayor to make a determination of the assigned amounts of fund balance. Assigned funds represent amounts intended to be used for a specific purpose. Assigned fund balances require same level of authority to remove the constraint.

Funding Policy for Restricted or Committed and Assigned Fund Balances

The formal action of the government's highest level of decision-making authority that restricts, commits or assigns fund balance to a specific purpose should occur prior to the end of the reporting period, but the amount, if any, which will be subject to the constraint, may be determined in the subsequent period.

Spending Policy for Fund Balances

The Village Board will assess the current financial condition of the Village and then determine the order of application of expenditures to which fund balance classification will be charged.

Periodic Review and Annual Report

The Village Board and management will periodically review all restricted committed and assigned fund balances. The Village Clerk will prepare and submit an annual report of all restricted, committed and assigned funds for the Village Board. The annual report shall include the following information for each reserve fund.

- A. The type and description of the reserve fund
- B. The interest earned on each reserve fund
- C. Capital gains or losses resulting from the sale of investments of the reserve funds
- D. The sum total increase and sum total decrease in the reserve funds
- E. The ending balance in the reserve funds at fiscal year end
- F. A summary statement of projected use and the need of the reserve funds

The Board shall utilize the information in the annual report to discuss reserve fund balances and to adequately maintain necessary funds for the Village's long-term financial planning. The Board will be mindful of its role and responsibility as a fiduciary of public funds when acting on reserve fund issues.

Readopted by the Village of Corfu Board of Trustees this 2nd day of April, 2018.