

TOWN OF BERNE

TOWN BOARD MEETING AGENDA

Date: 1/14/26

Time: 7:00 PM

Location: Senior Center, 1360 Helderberg Trail

1. CALL TO ORDER

2. PLEDGE OF ALLEGIANCE

3. ROLL CALL

4. SUPERVISOR'S REPORT

- Health and Safety Plan
 - Release RFP for Professional Services – IT Support
 - Development of policy handbook
 - Solid Waste
 - City of Albany Waste – Common council lead agency for SEQRA
 - Schedule Annual Justice Audit
 - Encumbrance System
 - Fuel tank replacement – town hall
 - Town Engineer Report
 - Professional Services Agreements
-

5. REPORTS OF TOWN OFFICERS / COMMITTEES

- Highway Superintendent
 - Planning Board
 - Zoning Board
 - Parks
 - Library
-

6. NEW BUSINESS / RESOLUTIONS

- a) **Resolution No. 22 of 2026: AUTHORIZING THE TOWN SUPERVISOR TO ENGAGE NEEDHAM RISK MANAGEMENT RESOURCE GROUP, LLC FOR A TOWN-WIDE SAFETY AUDIT AND DEVELOPMENT OF REQUIRED SAFETY PROGRAM**
 - b) **Resolution No. 23 of 2026: A RESOLUTION OF THE TOWN BOARD OF THE TOWN OF BERNE, NEW YORK ADOPTING RULES OF ORDER AND PROCEDURE FOR TOWN BOARD MEETINGS**
 - c) **Resolution No. 24 of 2026 : A RESOLUTION OF THE TOWN BOARD OF THE TOWN OF BERNE, NEW YORK AUTHORIZATION OF ENCUMBRANCES 2026 – 68 THROUGH 86 TALLING \$71,376.63**
 - d) **Resolution No. 25 of 2026: A RESOLUTION AUTHORIZING ATTENDANCE AT TRAINING AND REIMBURSEMENT OF EXPENSES**
 - e) **Resolution No. 26 of 2026: REQUESTING THE NEW YORK STATE OFFICE OF THE COMPTROLLER TO EXAMINE THE FISCAL YEAR 2026 BUDGET AND TAX LEVY PROCESS AND PROVIDE FINDINGS AND RECOMMENDATIONS**
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7. POSSIBLE EXECUTIVE SESSION PURSUANT TO OPEN MEETINGS LAW §105

8. ESTABLISHMENT OF NEXT MEETING

9. ADJOURNMENT

TOWN OF BERNE

TOWN BOARD RESOLUTION

Resolution 22 of 2026

Resolution introduced by Supervisor Giebelhaus

AUTHORIZING THE TOWN SUPERVISOR TO ENGAGE NEEDHAM RISK MANAGEMENT RESOURCE GROUP, LLC FOR A TOWN-WIDE SAFETY AUDIT AND DEVELOPMENT OF REQUIRED SAFETY PROGRAM

WHEREAS, the Town of Berne has a duty to provide a safe and healthy work environment for Town employees and to comply with all applicable federal and New York State workplace safety laws and regulations, including the New York State Department of Labor Workplace Violence Prevention Law enacted in 2023; and

WHEREAS, the Town Board has determined that a comprehensive, town-wide safety audit and the development of formal written safety and health programs are necessary to identify workplace hazards, reduce risk exposure, ensure regulatory compliance, and protect Town employees, officials, and the public; and

WHEREAS, Needham Risk Management Resource Group, LLC has demonstrated specialized expertise in municipal risk management and workplace safety compliance, including the preparation of programs required under New York State law; and

WHEREAS, the Town Supervisor, Joseph Giebelhaus, has presented an offer from Needham Risk Management Resource Group, LLC to perform these services utilizing pricing consistent with Warren County Contract No. **60-A-037-A**; and

WHEREAS, the proposed costs consist of a **lump sum of \$1,250** for a comprehensive town-wide safety program audit, and a **lump sum of \$3,500** for the development and/or updating of all required safety programs; and

WHEREAS, the Town Board finds that these services constitute professional services and are exempt from competitive bidding requirements pursuant to General Municipal Law §103;

NOW, THEREFORE, BE IT RESOLVED, that the Town Board of the Town of Berne hereby authorizes the Town Supervisor to engage Needham Risk Management Resource Group, LLC to conduct a town-wide safety audit for a lump sum cost of **\$1,250**; and

BE IT FURTHER RESOLVED, that the Town Supervisor is further authorized to engage Needham Risk Management Resource Group, LLC for the development and/or updating of the following safety and health programs for a combined lump sum cost of **\$3,500**, consistent with Warren County Contract No. 60-A-037-A:

- Right-to-Know Program
- Personal Protective Equipment (PPE) Program
- Confined Space Entry Program
- Safety and Health Management System
- Emergency Action Plan
- Workplace Violence Prevention Program, in compliance with the New York State Department of Labor Workplace Violence Prevention Law (2023)

BE IT FURTHER RESOLVED, that the total cost of the engagement authorized herein **shall not exceed \$4,750**, inclusive of all services, fees, and expenses, unless further authorized by resolution of the Town Board; and

BE IT FURTHER RESOLVED, that the Town Supervisor is authorized to execute any and all agreements and related documents necessary to effectuate this engagement, subject to review by the Town Attorney and the availability of appropriated funds; and

BE IT FURTHER RESOLVED, that this resolution shall take effect immediately.

Passed by the following vote of all the Town Council Members elected voting in favor thereof:

Affirmative:

Negative:

Affirmative Vote Tally: _____ Negative Vote Tally: _____ Abstain: _____

Adopted this _____ day of _____, 2026

I, Kristin De Oliveria, Town Clerk of the Town of Berne, do hereby certify that Resolution 22 of 2026 was passed at a meeting of the Town of Board on _____ of 2026.

In affirmation thereof, I hereto set my hand and affix The Seal of the Town of Berne this _____ day of _____, 2026

Kristin De Oliveria, Town Clerk

**TOWN OF BERNE
TOWN BOARD RESOLUTION**

Resolution No. 23 of 2026

Resolution Introduced by Councilmember Melanie laCour

**A RESOLUTION OF THE TOWN BOARD OF THE TOWN OF BERNE, NEW YORK
ADOPTING RULES OF ORDER AND PROCEDURE FOR TOWN BOARD MEETINGS**

WHEREAS, the Town Board of the Town of Berne is the governing body of the Town pursuant to New York Town Law; and

WHEREAS, the Town Board has reviewed and considered the **RULES OF ORDER AND PROCEDURE FOR TOWN BOARD MEETINGS**; and

WHEREAS, the Town Board finds that the proposed action is in the best interests of the Town of Berne and its residents;

NOW, THEREFORE, BE IT RESOLVED, that the Town Board of the Town of Berne, New York, hereby **RULES OF ORDER AND PROCEDURE FOR TOWN BOARD MEETINGS**; and

BE IT FURTHER RESOLVED, that this resolution shall take effect immediately.

Passed by the following vote of all the Town Council Members elected voting in favor thereof:

Affirmative:

Negative:

Affirmative Vote Tally: _____ **Negative Vote Tally:** _____ **Abstain:** _____

Adopted this _____ **day of** _____, **2026**

I, Kristin De Oliveria, Town Clerk of the Town of Berne, do hereby certify that Resolution 22 of 2026 was passed at a meeting of the Town of Board on _____ of 2026.

In affirmation thereof, I hereto set my hand and affix The Seal of the Town of Berne this _____ day of _____, 2026.

Kristin De Oliveria, Town Clerk

TOWN OF BERNE
RULES OF ORDER AND PROCEDURE
FOR TOWN BOARD MEETINGS

SECTION 1. AUTHORITY

These Rules of Order and Procedure are adopted pursuant to New York Town Law and the New York State Open Meetings Law and shall govern the conduct of all meetings of the Town Board of the Town of Berne.

Where not otherwise provided, **Robert's Rules of Order (Newly Revised)** shall serve as a procedural guide but shall not supersede state law or these Rules. These Rules adopted by Town Board on January 14, 2026, in accordance with Resolution 23 of 2026.

SECTION 2. MEETINGS

A. Regular Meetings

Regular meetings of the Town Board shall be held at the dates, times, and locations established by resolution of the Town Board.

B. Special Meetings

Special meetings may be called by the Town Supervisor or by a majority of the Town Board members, upon notice in compliance with the Open Meetings Law.

C. Workshops

Work sessions or workshops may be held for discussion purposes only. No formal action shall be taken unless the session is properly noticed as a meeting.

SECTION 3. PRESIDING OFFICER

The Town Supervisor shall preside at all meetings.
In the absence, inability, or recusal of the Supervisor, the Deputy Supervisor shall preside.

The Presiding Officer shall:

- Preserve order and decorum
 - Recognize speakers
 - Rule on procedural questions
 - Enforce these Rules fairly and consistently
-

SECTION 4. QUORUM

A majority of the total membership of the Town Board shall constitute a quorum for the transaction of business.

SECTION 5. AGENDA

A. Preparation

The agenda shall be prepared by the Town Supervisor in coordination with the Town Clerk.

B. Order of Business

The agenda shall generally follow this order:

1. Call to Order
2. Pledge of Allegiance
3. Roll Call
4. Approval of Minutes
5. Public Comment
6. Supervisor's Report
7. Reports of Officers and Committees
8. Old Business
9. New Business / Resolutions
10. Audit and Approval of Claims
11. Executive Session (if applicable)
12. Adjournment

The order of business may be altered by majority consent of the Town Board.

SECTION 6. MOTIONS AND RESOLUTIONS

A. Motions

Motions shall be used for procedural or administrative actions and shall require a second.

B. Resolutions

Resolutions shall be required for all actions involving policy, expenditures, contracts, appointments, authorizations, or legal actions.

All resolutions shall:

- Be numbered sequentially by calendar year
- Be adopted by roll call vote unless otherwise permitted by law

SECTION 7. DISCUSSION AND TIME LIMITS

A. Board Discussion

Board members shall address all remarks to the Presiding Officer and confine discussion to the matter under consideration.

B. Time Limits

- Initial remarks: up to **five (5) minutes per Board member**
- Follow-up remarks: up to **three (3) minutes**, at the discretion of the Presiding Officer

SECTION 8. VOTING

A. Voting Rights

Each Town Board member, including the Supervisor, shall be entitled to one vote.

B. Roll Call Votes

Roll call votes shall be taken on all resolutions and any matter when requested by a Board member or required by law.

C. Abstentions and Recusals

Abstentions and recusals shall be recorded in the minutes. Members shall recuse themselves when required by law due to a conflict of interest.

SECTION 9. PUBLIC COMMENT

A. Public Comment Period

A public comment period shall be provided at regular meetings.

B. Rules

- Speakers shall state their name and municipality of residence
 - Comments shall be limited to Town business
 - Each speaker shall be limited to **three (3) minutes**
 - The Board shall not engage in debate with speakers
-

SECTION 10. REMOTE AND HYBRID MEETINGS

Remote or hybrid participation by Town Board members may be permitted only as authorized by New York State law and Town Board resolution.

When permitted:

- A physical meeting location open to the public shall be maintained
 - Remote members must be able to hear and be heard
 - All votes by remote members shall be taken by roll call
-

SECTION 11. EXECUTIVE SESSION

A. Purpose of Executive Session

Executive session is intended to allow the Town Board to discuss **sensitive matters where public discussion would cause harm to the Town, an individual, or the public interest**, as expressly permitted by the Open Meetings Law.

Executive session is **not** a separate meeting and may only occur **after** a properly convened open meeting.

B. Permissible Reasons for Executive Session

The Town Board may enter executive session **only** for one or more of the following reasons, as authorized by **Public Officers Law §105**:

1. **(1)(a) & (f) The medical, financial, credit, or employment history of a particular person**, or matters leading to the appointment, employment, promotion, demotion, discipline, suspension, or removal of a particular person or corporation **(1)(d) Matters which will imperil the public safety** if disclosed.
 2. **(1)(b) Information relating to current or future litigation**, including discussions with the Town Attorney regarding legal strategy.
 3. **(1)(c) Collective negotiations pursuant to Article 14 of the Civil Service Law**, including labor contract negotiations.
 4. **(1)(d) Matters related to the security** of public property where disclosure would endanger public safety
 5. **(1)(e) Matters which may disclose the identity of a law enforcement agent or informer**, or information relating to a criminal investigation.
 6. **(1)(g) The preparation, grading, or administration of examinations.**
 7. **(1)(h) The proposed acquisition, sale, or lease of real property**, or securities, when public discussion would substantially affect the value thereof.
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C. Procedure to Enter Executive Session

To enter executive session:

1. A motion must be made in open session
 2. The motion must **identify the general subject matter** of the executive session
 3. The motion must be adopted by a **majority vote of the total membership** of the Town Board
-

D. Limitations

- No formal action or vote shall be taken in executive session
- Any action resulting from executive session discussion shall be taken **only after returning to open session**
- Executive session discussions shall remain confidential to the extent permitted by law

E. Minutes

Executive session is a portion of a duly convened open meeting. The Town Clerk shall maintain minutes of executive session **only as required by the New York State Open Meetings Law**. No verbatim transcript or summary of discussion shall be prepared unless expressly required by law.

F. Circumstances Requiring Executive Session Minutes

Pursuant to **Public Officers Law §106(2)**, minutes of an executive session **shall be taken only when the Town Board takes formal action by vote** during executive session.

When required, such minutes shall include only:

1. The **date** of the executive session
2. The **final determination or action taken**
3. The **vote of each Town Board member**, or a notation that the action was unanimous

No discussion, deliberation, opinions, or background information shall be recorded.

G. Circumstances When Executive Session Minutes Are Not Required

When **no formal action or vote** is taken during executive session:

- Executive session minutes **shall not be prepared**
- The Town Clerk shall not record discussion summaries or notes
- No audio or video recording shall be made

In such cases, the open-meeting minutes shall reflect only:

- The motion to enter executive session
 - The general subject matter stated in the motion
 - The time the Board entered and exited executive session
-

H. Return to Open Session

As a matter of policy, the Town Board of the Town of Berne **shall take all formal action in open session whenever practicable**, even when discussion occurred in executive session. Any action taken in open session shall be fully reflected in the public minutes.

I. Confidentiality and Disclosure

Executive session minutes, when required, shall be maintained as **confidential records** and shall not be disclosed unless and until the basis for confidentiality no longer exists, as determined by the Town Board in consultation with the Town Attorney or as otherwise required by law.

F. Record Retention

The Town Clerk shall:

- Maintain executive session records separately from open-meeting minutes
 - Clearly label such records as **“Executive Session – Confidential”**
 - Release executive session minutes only upon authorization of the Town Board or as required by law
-

G. Prohibited Practices

The following practices are expressly prohibited:

- Recording executive session discussion when no vote occurs
 - Preparing verbatim transcripts of executive session
 - Using executive session minutes as a substitute for open-meeting action
 - Entering executive session solely to avoid public disclosure
-

SECTION 12. DECORUM AND ORDER

A. General Standard of Decorum

Meetings of the Town Board shall be conducted in a manner that is **orderly, respectful, and conducive to the efficient transaction of public business**. All persons present at a meeting, including Town Board members, Town officers, employees, and members of the public, shall

observe proper decorum. Disorderly conduct shall not be permitted. The Presiding Officer may issue warnings, recess, or adjourn the meeting to restore order. Individuals who persistently disrupt a meeting may be removed.

B. Conduct of Town Board Members

Town Board members shall:

- Address all remarks through the Presiding Officer
- Refrain from personal attacks, insults, or disruptive behavior
- Confine discussion to the subject under consideration
- Respect rulings of the Presiding Officer on matters of procedure

The Presiding Officer may call a Board member to order for behavior inconsistent with these Rules.

C. Conduct of the Public

Members of the public attending Town Board meetings shall:

- Remain seated and quiet unless recognized to speak
- Address remarks to the Presiding Officer, not individual Board members
- Refrain from shouting, interrupting, or engaging in dialogue with Board members
- Refrain from applause, demonstrations, or other disruptive conduct

Public comment is a **privilege subject to reasonable rules**, not a debate with the Town Board.

D. Disruptive Conduct Defined

Disruptive conduct includes, but is not limited to:

- Speaking without recognition
 - Repeatedly interrupting speakers or Board members
 - Shouting, use of profanity, or threatening language
 - Refusal to yield the floor when directed
 - Behavior that interferes with the orderly conduct of the meeting
-

E. Authority of the Presiding Officer

The Presiding Officer is authorized to take reasonable steps to maintain order, including:

1. Issuing a verbal warning
2. Directing a speaker to conclude remarks
3. Declaring a recess
4. Directing the removal of an individual who persists in disruptive conduct
5. Adjourning the meeting if order cannot be restored

Removal shall be used **only when necessary** to restore order and shall not be based on the content of lawful speech.

F. Meetings and Recording

Audio and video recording of meetings by the public shall be permitted, provided such recording:

- Does not interfere with the conduct of the meeting
- Does not obstruct aisles or exits
- Is conducted from a fixed location

The Presiding Officer may impose reasonable restrictions to ensure safety and order.

G. Enforcement Consistent with Law

All decorum rules shall be enforced in a **content-neutral manner**, consistent with the First Amendment and the New York State Open Meetings Law. No person shall be prohibited from speaking based solely on viewpoint or criticism of Town actions.

SECTION 13. MINUTES

The Town Clerk shall prepare minutes of all meetings, reflecting motions, resolutions, and votes. Roll call votes shall be recorded individually. Executive session minutes shall be kept only where required by law.

SECTION 14. AMENDMENT OR SUSPENSION

These Rules may be amended by resolution of the Town Board.
They may be temporarily suspended by unanimous consent, provided such suspension does not conflict with law.

SECTION 15. EFFECTIVE DATE

These Rules of Order and Procedure shall take effect immediately upon adoption by resolution of the Town Board of the Town of Berne.

TOWN OF BERNE
TOWN BOARD RESOLUTION

Resolution No. 24 of 2026

Resolution Introduced by Supervisor Giebelhaus

**A RESOLUTION OF THE TOWN BOARD OF THE TOWN OF BERNE, NEW YORK
AUTHORIZATION OF ENCUMBRANCES 2026 – 68 THROUGH 86 TALLING
\$71,376.63**

WHEREAS, the Town Board of the Town of Berne is responsible for the fiscal oversight of Town expenditures and the authorization of encumbrances in accordance with New York State Town Law, General Municipal Law, and the policies and procedures of the Town of Berne; and

WHEREAS, requisitions numbered **2026-68 through 2026-86**, inclusive, have been duly submitted for review in connection with the **2026 fiscal year**, representing anticipated obligations of the Town requiring the reservation of appropriated funds; and

WHEREAS, said requisitions have been reviewed by the appropriate Town officials and are determined to be proper Town purposes, within adopted budgetary appropriations, and consistent with applicable procurement and fiscal controls; and

WHEREAS, the total amount of said requisitions is **Seventy-One Thousand Three Hundred Seventy Six Dollars and Sixty-three Cents (\$71,379.63)**;

NOW, THEREFORE, BE IT RESOLVED, that the Town Board of the Town of Berne hereby authorizes and directs the **encumbrance of funds** in the total amount of **\$71,376.63**, as set forth in requisitions **2026-68 through 2026-86**, against the appropriate 2026 budget accounts; and

BE IT FURTHER RESOLVED, that the Town Supervisor and Town Bookkeeper are authorized and directed to take any and all actions necessary to record and effectuate said encumbrances in the Town's accounting system in accordance with Office of the State Comptroller guidance and generally accepted municipal accounting practices; and

BE IT FURTHER RESOLVED, that this resolution shall take effect immediately.

Passed by the following vote of all the Town Council Members elected voting in favor thereof:

Affirmative:

Negative:

Affirmative Vote Tally:_____ Negative Vote Tally: _____ Abstain: _____

Adopted this _____ day of _____, 2026

I, Kristin De Oliveria, Town Clerk of the Town of Berne,
do hereby certify that Resolution 22 of 2026 was passed
at a meeting of the Town of Board on _____ of 2026.

In affirmation there of , I hereto set my hand and affix The
Seal of the Town of Berne this ____ day of _____, 2026.

Kristin De Oliveria, Town Clerk

Item	Vendor	Type	Contract Ref	Account Code	Vendor Grand Total	Notes
68	Albany Steel	Blanket	Verbal	DA-15-1542-0000-044999	\$ 1,500.00	Steel Stock
69	A&M Towing	Blanket	Verbal	DA-11-5130-0000-044999	\$ 1,500.00	
70	Alta Equipment	Blanket	Verbal	A0-11-1620-0000-044999	\$ 1,500.00	
71	Con-Rel	Blanket	Verbal	DA-11-5130-0000-044999	\$ 1,500.00	Electrial Motor Refabrication
72	CEJ	Standard	CoA - 9403	A0-18-8160-0000-044999	\$ 1,500.00	Waste Equipment Parts
73	Dejana	Blanket	Verbal	A0-17-7110-0000-044999	\$ 1,500.00	
73	Fink Equipment	Blanket	Verbal	A0-17-7410-0000-044999	\$ 2,000.00	Equipment Rental
74	Fleetpride	Blanket	Verbal	A0-11-1620-0000-044999	\$ 1,500.00	
75	WW Grainger	Standard	State - PC69879	A0-18-8160-0000-044999	\$ 1,500.00	Industrial Supply
76	JGS Recycling	Blanket	Verbal	A0-18-8160-0000-044999	\$ 2,500.00	Scrap Metal Processing
77	Ben's Tire LLC	Blanket	Verbal	A0-18-8160-0000-044999	\$ 2,500.00	Tire disposal
78	JC Smith	Standard	CoA	A0-11-1620-0000-044999	\$ 1,500.00	Msc hardware
79	Service Tire Truck Center	Standard	CoA 9315-9318	A0-15-5010-0000-044999	\$ 2,500.00	Tire mounting
80	Watkins Spring	Standard	CoA - 9286	A0-11-1620-0000-044999	\$ 2,500.00	HD suspension repair
81	BDI Bearings	Blanket	Verbal	A0-11-1620-0000-044999	\$ 1,500.00	Bearnings
82	Old Berne Mill	Blanket	Verbal	A0-19-9060-0000-044976	\$ 1,500.00	Hardware
83	Moordians Hydraulics	Standard	CoA	A0-13-3510-0000-044999	\$ 2,000.00	Hydraulics
84	Tracy Road	Verbal	Quote R20102271	A0-19-9060-0000-044976	\$ 2,876.63	Truck repair - quote
85	Steel Sales Inc.	Blanket	Sourcewell 062222-AGI-5	A0-13-3510-0000-044999	\$ 5,000.00	Tenco Flow parts
85	Alliance	Blanket	Quote		\$ 3,000.00	Diagnositics
86	HL Gage	Standard	CoA - 9388	A0-13-3510-0000-044999	\$ 30,000.00	International Truck Repairs

\$ 71,376.63

**TOWN OF BERNE
TOWN BOARD RESOLUTION**

Resolution No. 25 of 2026

Resolution Introduced by Supervisor Giebelhaus

**A RESOLUTION AUTHORIZING ATTENDANCE AT TRAINING AND REIMBURSEMENT
OF EXPENSES**

WHEREAS, the Town of Berne recognizes the importance of ongoing education and training for elected and appointed officials and employees in order to ensure effective, lawful, and efficient municipal operations; and

WHEREAS, New York State Town Law, the General Municipal Law, the Uniform Justice Court Act, the New York State Department of State, the Office of the State Comptroller, the New York State Department of Labor, and other state agencies require or strongly encourage certain officials and employees to complete mandatory and continuing education and training related to their official duties; and

WHEREAS, such training may include, but is not limited to, mandatory instruction in ethics, Open Meetings Law, Freedom of Information Law (FOIL), workplace violence prevention, sexual harassment prevention, justice court education, code enforcement and building safety, tax collection and accounting practices, highway and public works administration, and other job-related professional development; and

WHEREAS, attendance at conferences, seminars, workshops, certification programs, and other educational programs directly related to municipal responsibilities promotes compliance with state and federal law, enhances professional competency, and improves public service delivery;

NOW, THEREFORE, BE IT RESOLVED, that the Town Board of the Town of Berne hereby authorizes the following officials and employees to attend required and optional training, conferences, seminars, workshops, certification programs, and other educational programs directly related to their official duties, **subject to appropriations in the adopted Town budget**:

- Town Board Members
- Town Supervisor
- Tax Collector
- Deputy Tax Collector
- Town Clerk
- Deputy Town Clerk
- Town Justices
- Town Court Clerk
- Highway Superintendent
- Code Enforcement Officer
- Building & Zoning Inspector

- Town Historian
- Senior Account Clerk

BE IT FURTHER RESOLVED, that all reasonable and necessary expenses incurred in connection with such authorized training, including but not limited to registration fees, tuition, lodging, meals, mileage, and other transportation costs, shall be reimbursed **subject to appropriations in the adopted budget**, and in accordance with Town policy, adopted travel and expense reimbursement policies, collective bargaining agreements where applicable, and all applicable provisions of New York State law; and

BE IT FURTHER RESOLVED, that this authorization includes attendance at **mandatory training required by law, regulation, or state agency guidance**, including but not limited to training required for justice court personnel, code enforcement and building officials, tax collection and accounting officials, ethics and governance training for elected officials, and workplace safety and workplace violence prevention training; and

BE IT FURTHER RESOLVED, that all claims for reimbursement shall be submitted with appropriate documentation and shall be subject to audit and approval by the Town Board in the same manner as other Town expenditures, unless otherwise authorized by law; and

BE IT FURTHER RESOLVED, that this resolution shall remain in effect unless modified or rescinded by subsequent resolution of the Town Board.

Passed by the following vote of all the Town Council Members elected voting in favor thereof:

Affirmative:

Negative:

Affirmative Vote Tally: _____ **Negative Vote Tally:** _____ **Abstain:** _____

Adopted this _____ **day of** _____, **2026**

I, Kristin De Oliveria, Town Clerk of the Town of Berne, do hereby certify that Resolution 22 of 2026 was passed at a meeting of the Town of Board on _____ of 2026.

In affirmation there of, I hereto set my hand and affix The Seal of the Town of Berne this ____ day of _____, 2026.

Kristin De Oliveria, Town Clerk

TOWN OF BERNE
TOWN BOARD RESOLUTION

Resolution No. 26 of 2026

Resolution Introduced by Supervisor Giebelhaus

**Requesting the New York State Office of the Comptroller to Examine the Fiscal Year 2026
Budget and Tax Levy Process and Provide Findings and Recommendations**

WHEREAS, the Town Board of the Town of Berne is responsible for the oversight of the Town's fiscal affairs and for ensuring that the budget and tax levy are prepared and administered in accordance with applicable provisions of New York State Town Law, General Municipal Law, and generally accepted municipal accounting and budgeting practices; and

WHEREAS, during the development and consideration of the Town's **Fiscal Year 2026** budget, information presented to the Town Board and the public reflected a proposed Town tax rate increase of approximately **thirty-eight percent (38%)**; and

WHEREAS, following adoption of the **Fiscal Year 2026** budget and completion of the final tax levy and tax rate calculations, the resulting Town tax rate increase was approximately **sixty-nine percent (69%)**; and

WHEREAS, the Town Board has identified a material variance between the tax rate increase discussed during the **Fiscal Year 2026** budget process and the final tax rate as extended on the tax roll; and

WHEREAS, the Town Board seeks an independent evaluation of the Town's **Fiscal Year 2026** budget development, levy calculation, and related fiscal processes to determine the factors contributing to this variance and to assess whether existing policies, procedures, assumptions, calculations, and internal controls functioned as intended; and

WHEREAS, the New York State Office of the Comptroller ("OSC"), pursuant to Article V, §1 of the New York State Constitution and applicable provisions of the Town Law and General Municipal Law, is authorized to examine the fiscal affairs of local governments and to issue findings and recommendations to improve accountability, transparency, and fiscal management; and

WHEREAS, the Town Board believes that a review by the Office of the Comptroller will assist the Town in identifying opportunities to strengthen budgetary practices, improve the clarity of information presented during the budget process, and enhance public understanding of tax levy and tax rate determinations;

NOW, THEREFORE, BE IT RESOLVED, that the Town Board of the Town of Berne hereby respectfully requests that the **New York State Office of the Comptroller** conduct an audit or examination of the Town's **Fiscal Year 2026** budget and tax levy process, including an

evaluation of the methods, assumptions, and calculations used in determining the Town tax levy and tax rate; and

BE IT FURTHER RESOLVED, that the Town Board requests that the Office of the Comptroller review and assess the extent to which factors such as assessment changes, equalization rates, budgetary estimates, use of fund balance or reserves, prior-year adjustments, and other relevant fiscal elements contributed to the difference between the proposed and final tax rate increases; and

BE IT FURTHER RESOLVED, that the Town Board requests that the Office of the Comptroller provide written findings and recommendations to assist the Town in strengthening fiscal oversight, improving budget transparency, and reducing the likelihood of similar variances in future fiscal years; and

BE IT FURTHER RESOLVED, that the Town Supervisor, Town Clerk, and all other appropriate Town officials are hereby authorized and directed to cooperate fully with the Office of the Comptroller and to make available all records, reports, calculations, and **Fiscal Year 2026** budget documentation requested in connection with such examination; and

BE IT FURTHER RESOLVED, that the Town Clerk is directed to forward a certified copy of this resolution to the **New York State Office of the Comptroller**.

Passed by the following vote of all the Town Council Members elected voting in favor thereof:

Affirmative:

Negative:

Affirmative Vote Tally: _____ **Negative Vote Tally:** _____ **Abstain:** _____

Adopted this _____ **day of** _____, **2026**

I, Kristin De Oliveria, Town Clerk of the Town of Berne, do hereby certify that Resolution 22 of 2026 was passed at a meeting of the Town of Board on _____ of 2026.

In affirmation thereof, I hereto set my hand and affix The Seal of the Town of Berne this _____ day of _____, 2026.

Kristin De Oliveria, Town Clerk