

VICTOR FIRE DISTRICT
Board of Fire Commissioners Meeting Minutes
August 13, 2024, Regular Business Meeting @6:00 PM

1. Call to Order:

A regular meeting of the Board of Fire Commissioners for the Victor Fire District was called to order by Chairman McConnell in compliance with the Open Meetings Law at 6:00 p.m.

2. Pledge of Allegiance:

Chairman McConnell led the Pledge.

3. Roll Call Affirmation of Quorum:

Board Member	Present	Excused	Absent
Chairman McConnell	x		
Commissioner Barry	x		
Commissioner Keyes	x		
Commissioner Kowal	x		
Commissioner Matteson		x	

A quorum was declared by the Chairman and the business of the district proceeded.

Others Present

District Secretary Hauf	x
District Treasurer McAdoo	x
District Chief Lamarco	x
Deputy Chief Eifert	
Assistant Chief Militello	
Fire District Attorney Fingar	

Glenn Lockwood, Linda Tice, Rob Wihlen, Tom Simmonds, Mark Haggett

4. Motion to approve Minutes from July 23, 2024, Meeting

Commissioner Keyes motioned to approve the minutes from the, July 23, 2024, Business Meeting; seconded by Commissioner Kowal, and carried, 4 Ayes and 0 Nays.

5. Motion to Pay Bills:

Commissioner Barry motioned to approve payment of invoices shown on the Abstract of August 13, 2024, in the amount of \$23,626,39, seconded by Commissioner McConnell, and carried, 4 Ayes, 0 Nays.

6. Reports

a. District Treasurer Report

Read and is on file.

b. District Secretary Report

Read and is on file

c. District Chief Report

Read and is on file.

d. Commissioner Reports:

Truck Committee: Chairman McConnell reported they are waiting for final price and blueprints once additional engineering is completed.

Overhead Doors: Commissioner Barry reported that the overhead doors will be installed in October.

e. Inc. Report: President Tice provided an update on Inc. activities

f. Town Report: Supervisor Jack Marren presented an update on public safety matters in Ontario County

7. Old Business

8. New Business

a. Resolution #2024-078 - Purchase Authorizations

On motion of Commissioner McConnell, seconded by Commissioner Barry, the following resolution was adopted: 4 Ayes; 0 Nays

WHEREAS the Board of Fire Commissioners received requests to make the following purchases:

No.	Item	Requestor	Budget Code	Amount (USD)
1	Helmets	Steve	405.4.2	2,000.26
2	Bryx Station Board	Steve	403.6.1	1,000.00
3	Steel Rod Flush Cutter	Steve	202.4	1,652.95
4	9" Battery Operated Saw	Steve	202.4	1,141.95
5	Pre Plan Software	Steve	408.14.2	2,500.00
6	Radio Mounts	Steve	203.2	1,791.94

WHEREAS, the Board of Fire Commissioners have reviewed the purchases, found they meet the District's Procurement Policy, and are needed for the safe and efficient operation of the Fire District; now, therefore, be it

RESOLVED to authorize the issuance of a purchase order and the Chief to purchase the items as indicated.

b. Resolution #2024-079 - Motion to approve budget transfers

On motion of Commissioner Barry, seconded by Commissioner Kowal, the following resolution was adopted: 4 Ayes; 0 Nays

WHEREAS, to maintain balanced budget lines within the 2024 budget, Treasurer McAdoo recommended inter-budget transfers as fully described in Attachment A; and,

WHEREAS the Board of Fire Commissioners have reviewed and discussed the transfers and found they are consistent with good financial practices; now, therefore, be it

RESOLVED the Board of Fire Commissioners approve the inter-budget transfers as shown.

Appendix A

From				Transfer to		
Code	Budget	Tsfr Amount	Adj Budget	Code	Budget	Adj Budget
A3410.403.11.4	Training - Training Equip	\$ 2,500.00	\$ -	A3410.403.13	Training - Paid FF	\$ 10,500.00
A3410.403.12	Training - Other	\$ 2,500.00	\$ 500.00	A3410.403.13	Training - Paid FF	\$ 13,000.00
A3410.403.11	Training - Fire	\$ 750.00	\$ 1,250.00	A3410.403.11.2	Training - NYS Fire Acade	\$ 2,250.00
A3410.403.8	Small Engine Gas and oil	\$ 50.00	\$ 450.00	A3410.403.15	Thruway - Tolls	\$ 250.00
A3410.403.9.2	Testing - Annual Hose	\$ 500.00	\$ 2,750.00	A3410.403.4	Refreshments - drills & call	\$ 2,250.00
A3410.404.9	Contingency	\$ 1,000.00	\$ 1,000.00	A3410.404.3	Utility Truck 2763	\$ 3,000.00
A3410.408.14.2	Work Order Software Se	\$ 1,000.00	\$ 2,500.00	A3410.403.6.1	Responder Alert Software	\$ 1,660.00

c. Resolution #2024-080 –Accept Resignation of FF 269

On motion of Commissioner Kowal, seconded by Commissioner McConnell, the following resolution was adopted: 4 Ayes; 0 Nays

WHEREAS, Maxwell Mahoney has tendered their resignation for their position as Firefighter, effective July 19, 2024; now, therefore, be it

RESOLVED that the Board of Fire Commissioners hereby formally accepts the resignation of Mr. Mahoney, effective July 19, 2024;

RESOLVED, that the Board expresses its gratitude to Mr. Mahoney for their contributions and service to the Victor Fire District and the community at large and wishes them well in their future endeavors; and,

RESOLVED that a copy of this resolution be provided to Mr. Mahoney.

d. Resolution #2024-081 –Establish Committee for Creation of Specifications for Rescue Engine

On motion of Commissioner Barry, seconded by Commissioner Keyes, the following resolution was adopted: 4 Ayes; 0 Nays

WHEREAS, the District’s adopted apparatus capital plan identified adding rescue pumper to the fleet in 2028;

WHEREAS, the 2023 bid for the Rescue estimated the build time for new apparatus is over three years; and,

WHEREAS, the Board of Fire Commissioners wishes to encourage input from the membership of the Victor Fire Department and ensure transparent communication of the process; now, therefore, be it

RESOLVED, that the Board of Fire Commissioners establishes a Rescue Engine Truck Committee to consist of:

Member	Appointed by
Representative of the Chief	Chief
Representative of the Members	President
Representative of the Staff	Chairman
Liaison from the Commission	Commission;

RESOLVED, that the objective of this committee is to create specifications for a rescue engine that meets the operational needs identified by the Chief to the Board of Fire Commissioners by the end of the first quarter of 2025;

RESOLVED, that this committee advertise their meetings to the membership and make an opportunity for members to submit suggestions for the Committee’s consideration; and,

RESOLVED, that the Board of Fire Commissioners assign Commissioner Barry to be the liaison from the Commission.

e. Resolution #2024-082 –Approval of Revisions to the Capital Asset Policy

On motion of Commissioner Kowal, seconded by Commissioner Keyes, the following resolution was adopted: 4 Ayes; 0 Nays

WHEREAS, the 2023 audit included a recommendation to update the District’s Capital Asset Policy;

WHEREAS, the District Treasurer has made a recommendation to amend the current policy as fully described in Attachment A; and,

WHEREAS, the Board of Fire Commissioners have reviewed the recommendations and finds it to be consistent with the objectives of the Victor Fire District; now, therefore, be it

RESOLVED that the Board of Fire Commissioners approves the revisions to the Capital Asset Policy, effective immediately.

Attachment A

Capital Assets Policy

POLICY STATEMENT

The purpose of this policy is to account for all capital asset transactions in accordance contained in the NYS Office of State Comptroller’s Local Government Management Guide, to maximize the value received from the District’s investment in capital assets, and ensure adequate safeguards exist to minimize risks due to loss, waste, misuse, and obsolescence.

DEFINITIONS

A "Capital Asset" is defined as a unit of property with a useful life exceeding one year and a per unit acquisition cost that exceeds:

\$1 for real estate and buildings

\$1 for vehicles

\$500 for electronic devices such as computers, laptops, tablets, radios, pagers, etc.;

\$1,500 for firefighter personal protective equipment, including SCBA equipment; and,

\$5,000 for all other purchases.

Capital Assets will be capitalized and depreciated over their useful lives. The full acquisition cost of tangible property below these thresholds will be expensed in the year acquired.

A "Property Control Officer" (PCO) shall be designed to track the capital assets of the District. Subject to the approval of the Board of Fire Commissioners, the PCO shall establish detailed written procedures for capital asset protection and communicate said procedures to personnel involved in the control and inventory of assets. The PCO shall also be responsible to ensure systematic documentation is established to record assets and to train personnel to use them.

CAPITALIZATION METHOD AND PROCEDURE

All Capital Assets are recorded at historical cost as of the date acquired.

Tangible assets costing below the aforementioned threshold amounts are recorded as an expense in the accounting records and financial statements. In addition, assets with an economic useful life of 12 months or less must be expensed for both book and financial reporting purposes.

RECORD KEEPING

Invoices substantiating the acquisition cost of each unit of property are to be retained per the Victor Fire District's records and retention policy.

Individual Property Records shall be maintained for each item that meets the Capital Asset definition. These records are maintained by the PCO, who ensures such records are complete, accurate, and up to date.

Real Property Records should include: a plot plan showing the location of the building; a copy of the deed; date of purchase; cost; assessed and appraised values; copy of Board resolution authorizing acquisition; correspondences or other documents pertaining to parcel.

Property Records should include: description of the item (make, model, serial number); assigned identification number; purchase information; assigned location; disposition of item

The District will maintain a system of records to track the cost of additions and deletions to update its Capital Assets perpetual inventory at least on an annual basis. A physical inventory of capital assets will be scheduled as necessary by the PCO, but not less frequently than every four years. The District may contract with an outside firm specializing in asset inventories to conduct an inventory and create a database on property inventories.

DISPOSAL OF ASSETS

Capital Assets determined to be no longer necessary for any of its uses or purposes may be sold or otherwise disposed of after approval of the Board of Fire Commissioners, pursuant to Town Law §176(23).

Generally, assets under \$10,000 may be disposed of by resolution by the Board of Fire Commissioners. Disposal of assets between \$50,000 and \$100,000 can be disposed after a permissive referendum; over \$100,000 a public referendum.

f. **Resolution #2024-083 –Authorization to Release Request for Proposals for Professional Auditing Services.**

On motion of Commissioner McConnell, seconded by Commissioner Barry, the following resolution was adopted: 4 Ayes; 0 Nays

WHEREAS, the Fire District Treasurer has drafted a request for proposal for professional auditing services, which is fully described in Appendix A;

WHEREAS, the Board of Fire Commissioners have reviewed the RFP and finds it is consistent with the objectives of the District; now, therefore, be it

RESOLVED that the Board of Fire Commissioners authorizes the Secretary to advertise and solicit for the RFP as indicated.

Appendix A

**Professional Auditing Services
Proposal Requirements**

**VICTOR FIRE DISTRICT
Professional Auditing Services**

All proposals for the Scope of Work shall include all labor and materials to provide service as outlined below at the Victor Fire District fire station located on Maple Avenue in Victor, New York:

- (1) Agreement to meet the Standard of Service listed in the Proposal Requirements
- (2) Technical Report provided, consistent with RFP
- (3) Sealed Cost Proposal provided, consistent with RFP
- (4) Non-collusion statement provided
- (5) The auditor will be asked to express an opinion on the fair presentation of its financial statements in conformity with generally accepted accounting principles or the single entry/modified accrual regulatory basis of accounting as prescribed by the Office of the State Comptroller.
- (6) Generally accepted auditing standards as set forth by the American Institute of Certified Public Accountants, and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.
- (7) Reports to be Issued (Note: choose either 1 or 2)
 1. For Audits of Financial Statements Prepared in Accordance with Generally Accepted Accounting Principles (GAAP). Following completion of the audit of the District's fiscal year-end financial statements, where applicable, the auditor shall include:
 - Independent Auditor's Report
 - Management Discussion and Analysis

- Basic Financial Statements, including District-Wide, Fund and Notes to Financial Statements
- Required Supplemental Information
- Supplemental Information, as required by the Office of the State Comptroller
- Report on Compliance and on Internal Control Over Financial Reporting and Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards
- Such other things as designated by the Office of the State Comptroller, including, but not limited to, the District's responses to the questions listed in the Fire District Questionnaire, which is part of the required filing in the Annual Financial Report (AFR).

OR

2. For Audits Done in Accordance with Other Comprehensive Basis of Accounting (SAS 62). Following completion of the audit of the District's fiscal year-end financial statements, where applicable, the auditor shall include:
 - Independent Auditor's Report
 - Annual Financial Report Update Document
 - Notes to the Financial Statements
 - Report on Compliance and on Internal Control Over Financial Reporting and Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards
 - Such other things as designated by the Office of the State Comptroller including, but not limited to, the District's responses to the questions listed in the Fire District Questionnaire, which is part of the required filing in the Annual Financial Report (AFR).

(8) Other Reports

- In the required report(s) on internal controls, the auditor shall communicate any reportable conditions found during the audit. A reportable condition shall be defined as a control deficiency, significant deficiency or a material weakness in the design or operation of the internal control structure which could adversely affect the organization's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements.
- Nonreportable conditions discovered by the auditors shall be verbally reported to management.

- Irregularities and Illegal Acts. Auditors shall be required to make an immediate, written report of all irregularities and illegal acts or indications of which they become aware to the Board of Fire Commissioners.
 - Reporting to the Board of Fire Commissioners. Auditors shall ensure that the District’s governing board is informed of each of the following:
 1. The auditor’s responsibility under generally accepted auditing standards.
 2. Significant accounting policies.
 3. Management judgments and accounting estimates.
 4. Significant audit adjustments.
 5. Other information in documents containing audited financial statements.
 6. Disagreements with management.
 7. Management consultation with other accountants.
 8. Major issues discussed with management prior to retention.
 9. Difficulties encountered in performing the audit.
- (9) Working Paper Retention and Access to Working Papers. All working papers and reports must be retained, at the auditor’s expense, for a minimum of seven (7) years, unless the firm is notified in writing by the District of the need to extend the retention period. The auditor is required to make working papers available, upon request, to the Victor Fire District and Office of the State Comptroller.
- In addition, the firm shall respond to the reasonable inquiries of successor auditors and allow successor auditors to review working papers relating to matters of continuing accounting significance.
- (10) The preliminary report on the financial statements of the District is due at the Board of Fire Commission Meeting on February 11, 2025. The final report and 5 signed copies to be delivered by March 11, 2025.

9. Public Comments: None

10. Executive Session:

A motion was made by Commissioner McConnell, seconded by Commissioner Keyes, to enter Executive Session to discuss a matter of Attorney-Client Privilege. Chief Lamarco was requested to remain. The motion was approved, 4 Ayes, 0 Nays.

The Board entered Executive Session at 6:25 p.m.

A motion was made by Commissioner Barry, seconded by Commissioner Kowal, to exit Executive Session. The motion was approved, 4 Ayes, 0 Nays.

The Board exited Executive Session and returned to Open Session at 6:48 p.m. The Board took no action in Executive Session.

11. Next Regular Business Meeting: August 27 ,2024

12. Adjournment: 6:49 p.m.