

Greig Town Board

**Regular March Meeting
March 19, 2025**

Meeting called to order at 5:30 P.M.. Supervisor Johnson led Pledge of Allegiance to the Flag.
Roll Call: Councilmen Olmstead, Bailey-Swisher, Mallette and Mayhew are present. Also Town Attorney Gilbert, Highway Superintendent Alfano and Town Clerk Gunn were present.

MINUTES From Last Meeting

Supervisor called for a motion from the Board to accept the minutes from the February Town Board Meeting. These minutes have been emailed in advance to the Council members.

Motion 25-03-01 made by Councilman Mallette, Seconded by Olmstead
Approve the February 2025 regular meeting minutes as presented..
Vote: Olmstead, Mayhew, Bailey-Swisher, Mallette and Johnson Yes
Motion approved.

BOARD REPORTS

Supervisor Johnson asked for a motion supporting the signing of an Inter Municipal Agreement (IMA) between Lewis County and the Town of Greig for the transfer of Zoning Enforcement responsibility from the Town to the County. The wording of the original document has been changed to remove a clause for insurance coverage for the Zoning Officer from the Township to the County. This will save the Town of Greig about \$500 per year for coverage.

Motion 25-03-02 made by Councilman Olmstead, Seconded by Mayhew
Authorise Supervisor Johnson to sign the IMA for Lewis County to assume the function of Zoning Enforcement Officer for the Town of Greig
Vote: Olmstead, Mayhew, Bailey-Swisher, and Mallette Yes
Motion approved.

Acting Zoning Officer Johnson reported there were a couple of Zoning Permits issued last month.
Mr. Zielinski approached with the request to start a minor subdivision of his property to create a separate parcel for the camping cabins he has built along the Sweeney Road. This is a requirement to create insurance for the buildings.
Mr. Dolhof has started discussion on a storage facility on his newly merged property along the Raven Campground Project. Questions were raised about T&T Storage and what Special Permit they have.
Councilman Olmstead said he would research the T&T project and develop some recommendations about proceeding with Mr. Dolhof's project.

TOWN ATTORNEY

Mr. Gilbert reported local court cases would be held soon. March 25th at Turin Town Court for Mr. Valenti and April 21st at Watson Town Court for Mr. Zielinski.

OLD/NEW BUSINESS

Supervisor Johnson requests Boards approval to apply for a Grant, through Lewis County, for Records Retention. This will allow us to present a number of boxes of documents for scanning. These scanned documents would then be provided for digitized storage wherever the Town wished.

Motion 25-03-02 made by Councilman Olmstead, Second by Mallette

Authorize Supervisor Johnson to apply, through Lewis County, for a Grant to be used to scan town documents. These scanned documents would then be stored wherever the town found to be the most advantageous for future retrieval.

Vote: Olmstead, Mayhew, Bailey-Swisher and Mallette Yes

Motion approved.

Supervisor Johnson noted the Board had in the past adopted the State Local Government Schedule (LGS-1) as the official guide to document retention periods. Seeing time has past and we have seemingly lost a sense of commitment to this standard, he is requesting that the Board re-Adopt LGS-1 as the Town of Greig Document Retention and Disposition Schedule.

Motion 25-03-03 made by Councilman Bailey-Swisher, Second by Mallette

The Town of Greig officially adopts the Retention and Disposition Schedule for New York State Local Government Records (LGS-1) as the guide for management of all Town of Greig Records.

Vote: Olmstead, Mayhew, Bailey-Swisher and Mallette Yes

Motion approved.

Supervisor requests a motion from the Board to appoint the Town of Greig Clerk as the Records Retention Officer. This position will expire on December 31, 2025 and is to be renewed each year at the Town of Greig Organizational Meeting, creating the position for a one year term.

Motion 25-03-04 made by Councilman Bailey-Swisher, Second by Mayhew

Town of Greig Board appoints the Town of Greig Clerk as the Records Retention Officer for the balance of 2025.

Vote: Olmstead, Mayhew, Bailey-Swisher and Mallette Yes

Motion approved.

Supervisor Johnson is proud to report the results of the auction of unused and surplus items. The Town has received \$7500 for the items at auction. He refused the bid on the ink toners and will attempt to sell them through Facebook Marketplace.

Mr. Johnson requested Board permission to apply for a Grant to purchase a Defibrillator to be available at the Town Hall property for community safety and use. It appears the Snowmobile Club offer to supply the AED (Defibrillator) will not be best for the Town.

Motion 25-03-05 made by Councilman Olmstead, Second by Mayhew

Town of Greig Board grants the Supervisor permission to apply for a Grant for an AED (Defibrillator) for the Town and Community's safety.

Vote: Olmstead, Mayhew, Bailey-Swisher and Mallette Yes

Motion approved.

Supervisor Johnson requests Boards authorization to apply for a Grant allowing the Town to upgrade its park. This Grant will require a 10% match of Town Funds, but Mr. Johnson feels there are a number of enhancements that could be made at the park that would increase its appeal to the community. There would be a committee to decide on the Park's enhancements if the Grant is received.

Motion 25-03-06 made by Councilman Bailey-Swisher, Second by Mallette

Town of Greig Board grants the Supervisor permission to apply for a Grant Town Park Enhancements. Grant request should not exceed \$100,000. This would be a 90% Grant with the Town supplying 10% of the funds.

Vote: Olmstead, Mayhew, Bailey-Swisher and Mallette Yes

Motion approved.

Supervisor Johnson reports the next Comprehensive Plan Meeting will take in May. We are attempting to expand attention to the plan by reaching out to our township major stake-holders. We hope to see major attention being paid to the plan.

The switch of the Town of Greig website to a .gov domain name has happened. The website has a new support system so the look and use will be new. The system is still under construction, so you will be seeing more changes soon. This change is meant to update the “look and feel” of the website and is designed to meet new New York State requirements for web-site handicap use. Also, this will assure the security of information coming through the .gov domain website. The new web-site is townofgreig.gov. Email addresses will be assigned for our major contacts:

supervisor@townofgreig.gov

clerk@townofgreig.gov

attorney@townofgreig.gov

assessor@townofgreig.gov

justice@townofgreig.gov

highway@townofgreig.gov

sexton@townofgreig.gov

A brief demo of the new system was given on the presentation screen at the meeting.

Audit of the Town Financial Management departments (Clerk, Supervisor and Justice) are to be completed in the coming weeks.

Supervisor reports we failed to obtain the Justice Department security Grant. Mr. Johnson reported on a domestic altercation occurring in the Town Parking Lot during a Court night. The Greig Library was open at the time and the person working in the library felt threatened. The question was raised about being able to lock, or bar the doors from the inside. Councilman Bailey-Swisher felt we should have cameras within and outside the building.

Supervisor Johnson reported on the Lewis County Recreational Department community meetings which were held at the Pine Tree Restaurant and Brantingham Station Store last week. These meetings were held on short notice, however they did seem to draw a small group of interested people. The intent was to plan for and discover new uses for the Lewis County winter trails by non-motorized vehicles. Many good ideas for use were discussed. This should help the County plan for a better future for winter trail use.

Supervisor Johnson discussed the potential of a new cell tower being built on Town owned property on the Fish Creek Road. A developer under contract with a cell phone company is looking to place a new tower in this area. The site is being reviewed and initial land lease payment amounts are in the discussion.

Mr. Johnson also discussed the summer job of green dump attendant. He mentioned some of the issues that have occurred in the last two years and feels the town should create the position description and look for a

another attendant He is trying to contact the Guidance Councilor to see if a local student could be qualified for for the position.

Motion 25-03-07 made by Councilman Mallette, Second by Bailey-Swisher

Town of Greig Board wishes to move the regular Town Board meeting night to the second Wednesday of each month. This will provide better timing to the payment of town bills. Meetings will still start at 5:30 PM.

Vote: Olmstead, Mayhew, Bailey-Swisher and Mallette Yes

Motion approved.

Supervisor Johnson discussed the Fund Balance Policy as regards to the assigned fund balance carried to the Special Revenue Fund. The current policy specifies 15% maximum of the total adopted budgeted expenditures of the Fund. His experience has shown the method of the Town receipt of tax monies from the Collector has reduced the need to 10%. This would allow placing more Fund Balance money into the Restricted Funds defined to meet special needs.

Motion 25-03-08 made by Councilman Bailey-Swisher, Second by Olmstead

Town of Greig Board approves change to the Fund Balance Policy, changing the maximum amount fund balance being moved to the Special Revenue Fund to 10%.

Vote: Olmstead, Mayhew, Bailey-Swisher and Mallette Yes

Motion approved.

Revised Policy is provided at end of Minutes

Supervisor Johnson requested a motion from the Board to move money between budgeted accounts in order to keep them solvent. Amounts were noted on the agenda for this meeting.

Motion 25-03-09 made by Councilman Olmstead, Second by Mallette

Move money between budgeted accounts as follows:

Move \$2765 from A1990.4 Contingent Account to A9050.8 Unemployment Insurance

Move \$4 from A1990.4 Contingent Account to A1910.4 Unallocated Insurance

Move \$1200 from A1990.4 Contingent Account to A1680.4 Central Data Process

Move \$3000 from A1990.4 Contingent Account to A1989.4 Central Govt Support

Vote: Olmstead, Mayhew, Bailey-Swisher and Mallette Yes

Motion approved.

SUPERINTENDENT REPORT

Have been doing equipment repair following plowing and sanding season.
Started road sweeping.

SUPERVISORS REPORT

Supervisor Johnson requests the creation of a new town policy as required by the State of New York. This policy effects any FOIL (Freedom Of Information) request concerning a Town Employee Personnel Information Regarding Their Disciplinary Records . The Employee must be notified.

Motion 25-03-09 made by Councilman Olmstead, Second by Bailey-Swisher

Town of Greig Board approves the **Town of Greig Policy on Informing Employees of FOIL Requests Regarding Their Disciplinary Records**

Vote: Olmstead, Mayhew, Bailey-Swisher and Mallette Yes

Motion approved.

New Policy is provided at end of Minutes

Supervisor Johnson has revised the Town Policy on Workplace Violence. He has added a phrase to prohibit the possession of weapons by any employee (except law enforcement personnel) while on town property. The ban includes keeping or transporting a weapon in a vehicle in a parking area, wither public or private. Employees are also prohibited from carrying a weapon while performing services off the town's business premises.

Motion 25-03-10 made by Councilman Mallette, Second by Bailey-Swisher

Town of Greig Board approves the revisions made to the **Town of Greig Workplace Violence Prevention Program**

Vote: Olmstead, Mayhew, Bailey-Swisher and Mallette Yes

Motion approved.

Revised Policy is provided at end of Minutes

Mr. Johnson presented the Financial Report as prepared by the accountants.

Motion 25-03-11 made by Councilman Olmstead, Seconded by Mayhew

Accept the financial report as presented

Vote: Olmstead, Mayhew, Bailey-Swisher and Mallette Yes

Motion approved.

CLERKS REPORT

Clerk Gunn distributed the February 2025 report by email. Report contained details of the following financial actions:

There were general fund collections of:

6 Certified Copies	\$ 60.00
2 Zoning Variance Applications	\$ 150.00

Total Collections:	\$ 210.00
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The expenditures were:

Town Supervisor as Revenue	\$ 210.00
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Total Payments	\$ 210.00
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Clerk/ Collector reported having collected \$459,232.81 in Taxes and Late Fees
He paid the County \$1,370,000.00

Motion 25-03-11: made by Councilman Bailey-Swisher, Seconded by Olmstead
Approve Clerk's financial report as presented.

Vote: Olmstead, Mayhew, Bailey-Swisher and Mallette Yes

Motion approved.

VOUCHER REPORT

Supervisor Johnson reported the expenses previously paid through the Trust and Agency (TA) fund were withdrawn from the other two funds and deposited in the bank for the TA payments. He has decided to do away with the TA bank account checks and just pay directly from the DA and A fund accounts.

February 2025 Abstracts containing "to be paid" vouchers were reviewed by the Board.

Totals expended by fund were:

Highway Abstracts	\$ 17,666.82
General Abstracts	\$108,439.51

Total paid in February Abstracts = \$126,106.33

Motion 25-03-12: made by Councilman Bailey-Swisher, Seconded by Olmstead
Approve Vouchers

Vote: Olmstead, Mayhew, Bailey-Swisher and Mallette Yes

Motion approved.

Being no further business brought forward,

Motion 25-03-13 made by Councilman Olmstead, Seconded by Mallette
Motion to adjourn 08:30 PM

Vote: Olmstead, Mayhew, Bailey-Swisher and Mallette Yes

Motion approved.

Respectfully submitted

Thomas Gunn, Clerk

Workplace Violence Prevention Program Policy Statement

The Town of Greig is committed to providing its employees with a work environment that is safe, secure, and free from violence. The Town also considers the safety of its residents, vendors, contractors, and the general public (collectively referred to as “visitors”) to be of paramount importance and strives to provide them the same type of protections while on Town property.

Workplace Violence Prevention Program

In accordance with the New York State Workplace Violence Prevention Act (NYS Labor Law §27-b), the Town of Greig will develop a Workplace Violence Prevention Program. As a part of this program, the Town will conduct an annual comprehensive risk evaluation of the entire workplace to identify risk factors that may increase the likelihood of workplace violence and implement appropriate measures to minimize or eliminate these hazards. In order to achieve this goal, the Town encourages the participation and cooperation of employees and their authorized employee representative(s). The Supervisor shall ensure that the program is developed and the annual risk evaluation is completed.

Prohibited Conduct

The Town has zero tolerance for violence of any kind in the workplace including employee-employee and visitor-employee interactions. Examples of workplace violence include but not limited to, physical assault (e.g., hitting, pushing), threatening, intimidating, or aggressive behavior, or verbal abuse or harassment. In addition, employees and visitors are prohibited from possessing firearms or weapons (e.g., guns, knives, explosives, and other items with the intention to inflict harm) in the workplace, even if licensed to carry the weapon except law enforcement officers. An employee who has knowledge that a coworker or visitor possesses a weapon on Town property must report this to their supervisor or Town Supervisor immediately. For the purposes of this program, the workplace is defined as any location away from an employee’s home, either permanent or temporary, where the employee performs any work-related duty in the course of employment. This includes, but is not limited to, Town owned buildings and surrounding perimeters, parking lots, work sites, and traveling to and from work assignments.

The Town specifically prohibits the possession of weapons by any employee (except law enforcement personnel) while on town property. This ban includes keeping or transporting a weapon in a vehicle in a parking area, whether public or private. Employees are also prohibited from carrying a weapon while performing services off the town’s business premises.

Weapons include guns, knives, explosives and other items with the potential to inflict significant harm. Appropriate disciplinary action, up to and including termination, will be taken against any employee who violates this policy.

Reporting and Investigation Requirements

Any incident of workplace violence or imminent danger must be promptly reported to their supervisor, or Town Board Member including the Town Supervisor. Workplace violence complaints must be submitted in writing to the Town Board. If the complaint is against a Town Board member that member is not included in the distribution of the complaint.

There is no set format for the report. As many details as possible should be documented about the incident including a list of any potential witnesses.

Upon vote of the Board an independent investigator shall be retained to investigate the complaint. Upon conclusion of the investigation the investigator shall provide the board with a report indicating whether they believe an incident did occur, and any relevant background on prior incidences involving either of the parties involved.

Policy Violations

Violations of this policy by an employee will result in appropriate remedial, disciplinary, and/or legal action, up to and including termination. Violation by a vendor will require that the vendor no longer perform work on town property. The Board will review the report and recommendation and then vote upon a disciplinary action. The complainant shall be notified when the investigation has been completed and whether there was a finding of workplace violence or not.

Prohibition Against Retaliation

An employee will not be subject to criticism, reprisal, retaliation, demotion, discrimination, disciplinary action, or other

adverse employment action for making a good faith report of acts pursuant to this program.

Training

Town employees shall be informed of the results of the annual survey and any recommendations for reducing the likelihood of an incidence occurring.

The Town of Greig's Workplace Violence Prevention Contact Person is the Town Supervisor.

I, _____, the duly qualified and acting Clerk of the Town of Greig, New York, do hereby certify that the above policy was adopted at a meeting of the Town Board held on _____ and is incorporated in the original minutes of said meeting and that said resolution has not been altered, amended or revoked and is in full force and effect.

Town Clerk

Town of Greig

Town of Greig Policy
Informing Employees of FOIL Requests Regarding Their Disciplinary Records

Purpose

This policy provides guidance for Records Officers (currently the Town Clerk in the Town of Greig) when they receive a Freedom of Information Law (FOIL) request for an employee's disciplinary records.

Background

As of September 4, 2024, article six of the Freedom of Information Law was amended by Chapter 302 of the Laws of 2024 to include a mandate that all agencies subject to the requirements of this article shall develop a policy regarding providing a notification to public employees in the event that the agency is responding to a request for such employee's disciplinary records. Public Officers Law § 87(6).

Definitions

Disciplinary Records—Any records that document actions taken against an employee for violation of policies or rules. These include:

- (a) the complaints, allegations, and charges against an employee;
- (b) the transcript of any disciplinary trial or hearing, including any exhibits introduced at such trial or hearing;
- (c) the disposition of any disciplinary proceeding; and
- (d) the final written opinion or memorandum supporting the disposition and discipline imposed including the agency's complete factual findings and its analysis of the conduct and appropriate discipline of the covered employee.

Policy

When the Records Officer responds to a valid FOIL request for a current or former employee's disciplinary record, they must inform the employee within 3 business days, that they responded to the request. Notification will be sent to the employee's last known mail address. Since FOIL requests are themselves 'FOIL-able' the employee can be told who submitted the FOIL request if they request the information.

Effective Date

The policy is effective when passed by the Greig Town Board.

Review

The Records Officer should review this periodically (every 2 years or less) and on change on Records Officer.

I, _____, the duly qualified and acting Clerk of the Town of Greig, New York, do hereby certify that the above policy was adopted at a meeting of the Town Board held on _____ and is incorporated in the original minutes of said meeting and that said resolution has not been altered, amended or revoked and is in full force and effect.

Town Clerk
Town of Greig

Town of Greig Fund Balance Policy

Purpose

For increased financial stability, the Town of Greig (Town) desires to manage its financial resources by creating a fund balance policy for the General Fund and all Special Revenue Funds that are legally mandated to be kept separately (i.e., Highway, Water, Sewer, Lighting etc.). This will ensure the Town maintains a prudent level of financial resources to protect against reducing service levels or raising taxes and fees because of temporary revenue shortfalls, unexpected one-time expenditures, emergencies, or disasters. In addition, this Policy is to be adopted to promote compliance with GASB Statement 54.

Background

The Governmental Accounting Standards Board (GASB) issued GASB Statement Number 54 (Statement 54), ***Fund Balance Reporting and Government Fund Type Definitions*** in February 2009. Statement 54 abandons the reserved and unreserved classifications of fund balances and replaces them with five new classifications: nonspendable, restricted, committed, assigned and unassigned. In addition, Statement 54 updates the definitions of government fund types, with the most significant changes related to special revenue funds. These changes were made to bring greater clarity and consistency to fund balance reporting, resulting in an improved usefulness of fund balance information. The requirements of Statement 54 are effective for financial statements for periods ending June 30, 2011.

In April 2011, the Office of the State Comptroller (OSC) issued updated guidance on Fund Balance Reporting and Government Fund Type Definitions.¹ The guidance addressed how the changes in GASB 54 were implemented in the Annual Update Document and the effects on local government reporting.

Chapter 528 of the Laws of 2000 gives local governments the authority to carry over a “reasonable amount” of unappropriated unreserved fund balance from one year to the next.² The Government Finance Officers Association (GFOA) recommends, at a minimum, that general-purpose governments, regardless of size, maintain unrestricted budgetary fund balance in their general fund of no less than two months of regular general fund operating revenues or regular general fund operating expenditures. This Policy establishes the percentage that the Town of Greig considers the “reasonable amount” for each class of fund and redefines the terminology set forth in Chapter 528 to follow GASB 54.

Definitions³

Fund Balance – Consists of the measurement of available resources and represents the difference between total assets and total liabilities.

Non-spendable – Consists of the amounts that cannot be spent because they are in a non-spendable form or legally or contractually required to be maintained intact.

Restricted – Consists of amounts that are subject to externally enforceable legal purpose restrictions imposed by certain creditors, grantors, contributors, or laws and regulations of other governments; or through constitutional provisions or enabling legislation. Legal enforceability means that an external party can compel a government to use resources created by enabling legislation only for the purpose specified by the legislation.

Committed (Unrestricted) – Consists of amounts constrained to specific purposes by a government itself using its highest-level decision-making authority (Town Board). The amount to be committed may be determined after the date of the commitment. The Town Board must take formal action before the end of the fiscal year to add or remove a constraint.

Assigned (Unrestricted) – Consists of amounts that are subject to a purpose constraint that represents an intended use

established by the government's highest-level decision-making authority (Town Board), or by the Board's designated body or official. The purpose of the assignment must be narrower than the purpose of the general fund. In funds, other than the general fund, assigned fund balance will be the residual amount of fund balance.

Unassigned (Unrestricted) – This consists of all balances remaining after considering the other four categories for the general fund and could result in a surplus or a deficit. Use is least constrained in this category. In funds, other than the general fund, the unassigned classification should only be used to report a deficit balance.

Examples of Classification

Non – spendable (all funds)

- 1.1 Prepaid New York State Retirement Contributions
- 1.2 Prepaid Insurance
- 1.3 Inventories

Restricted – Accounts established by the Town of Greig Town Board

General Fund

Town Infrastructure Repairs Reserve (GMU Sec. 6-c)

Highway Fund

Highway Equipment Replacement Reserve (GMU Sec. 6-c)

Highway Equipment Repair Reserve (GMU Sec. 6-d)

Highway Infrastructure Reserve (GMU Sec 6-c)

Water Fund

Dam Repair Reserve

Committed (Unrestricted)

OSC believes that in most cases, local governments will not have committed fund balances to report primarily since reserves are allowed by New York State Statute.

Assigned (Unrestricted)

OSC believes that formal actions by the governing boards (resolutions, ordinances, and local laws) constitute a constraint of resources and will result in assignment of resources. In Special Reserve Funds the excess of revenues over expenses will result in an Assigned Fund Balance. The Water District is an example of a Special Reserve Fund.

Encumbrances, when used, will result in an assignment of fund balance. For example, a purchase order for equipment that will not be received until the following year would result in an encumbrance.

Unassigned (Unrestricted)

All other unassigned fund balances.

General Policy

Fund Balance Policy and Procedures

This Policy is based upon the rule that the Town of Greig has fully funded or reserved for all operating expenses incurred in prior years in the funds.

The unassigned (unrestricted) fund balance range for General Fund and Highway Fund shall not be more than 10% of the total adopted budgeted expenditures of the Fund.

The Supervisor shall annually calculate and verify the Town's compliance with this policy. In determining compliance, the following formula will be used: the audited balance available in the unassigned (unrestricted) / assigned (unrestricted) fund balance of the Town's Funds for the most recently audited fiscal year, divided by the adopted expenditure budget for the ensuing fiscal year for each of the Town's Funds.

The Supervisor shall report annually to the Town Board the results of the calculation and make recommendations for the use of funds in the event of a surplus or the replenishment of funds in the event of a deficit.

- o **Surplus:** In the event the unassigned (unrestricted) / assigned (unrestricted) fund balance of any of the Town's funds exceed the maximum requirements, the excess may be utilized for any lawful purpose approved by the Town Board. To minimize the long-term effect of such use, the excess shall be appropriated to fund one-time expenditures or expenses which do not result in recurring operating costs, or other one-time costs including the establishment or increase in legitimate restrictions (reserves) of fund balance.

- a. **Deficit:** In the event the unassigned (unrestricted) / assigned (unassigned) fund balance for the Town's funds falls below the minimum requirement for any fiscal year, the Supervisor or Budget Officer shall prepare and submit to the Town Board a plan to restore the balance to the minimum target level in the next budget year or other appropriate period.

Application of Funds:

In instances where expenditures are incurred that will require the funding sources to be comprised of two or more types of fund balance categories, the order of exhaustion of the fund should be from most restrictive to least restrictive as listed below. If funding for a very restrictive source (e.g., Reserved) is used up first, funding from a lesser restricted source (e.g., Unassigned fund balance) can be used to fulfill the needs of the Restricted source should that requirement come up later in the year. However, if funding from a less restrictive source (e.g., Unassigned fund balance) is used up, you can't use money from a more restrictive source (e.g., Reserved) to meet a need normally funded from the less restrictive source (e.g., Unassigned fund balance).

Nonspendable (if funds become available)

Reserved

Committed

Assigned

Unassigned

Review:

The Supervisor will present this Policy annually at the Organizational Meeting of the Town Board for review and adoption.

References

¹ <http://www.osc.state.ny.us/localgov/pubs/releases/gasb54.pdf>

² See OSC accounting bulletin, *Budgeting and Fund Balance Legislation*, from July 2001 at www.osc.state.ny.us/localgov/pubs/releases/budfund.htm.

³ GASB 54 paragraphs 5 - 17