

February 10, 2021 Regular Board Meeting

**MINTUES OF THE REGULAR BOARD MEETING OF THE TOWN BOARD OF THE TOWN OF THURMAN, NEW YORK HELD FEBRUARY 10, 2021 AT THE THURMAN TOWN HALL, 311 ATHOL ROAD, ATHOL, NEW YORK, COMMENCING AT 6:30 PM.....**

**PRESENT:** Mr. Randy Galusha, Councilman

Mrs. Joan Harris, Councilwoman

Mr. Douglas Needham, Councilman

Mrs. Susan Shepler, Supervisor

**ABSENT:** Mr. Ed Brown, Councilman

**RECORDING SECTRETARY:** Susan E. Staples

**PLEDGE OF ALLEGIANCE TO THE FLAG:**

**ROLL CALL:**

Due to the rise in Covid-19 cases the meeting was closed to the Public.

**Discussion:** Councilwoman Harris noted I've got the **Town Clerk's** one here (audits), but the **Justice**, and the **Schools**.....The **Town Clerk** replied I didn't give them all back to you. **Councilwoman Harris** noted all I got back was this one and.....**Supervisor Shepler** interrupted noting well I gave you that one because it was an original. **Councilwoman Harris** replied yeah. **Supervisor Shepler** continued noting (inaudible) copies for everybody, and I gave them to the Board Members, and I kept a copy for myself. The **Town Clerk** noted I actually need copies of everyone's also. **Supervisor Shepler** replied I don't have everyone's. I requested them. **Councilman Galusha** noted I forget to bring mine, sorry. **Supervisor Shepler** responded thank you. We are going to have to meet next week. You can bring it next week, thank you. The **Town Clerk** noted well I need it for the minutes. If you could get it to me before that, that would be great. **Councilman Galusha** noted I could email you a copy of it. The **Town Clerk** responded OK, because it is holding me up from putting out minutes. **Supervisor Shepler** noted you never posted them last year **Susan**. The **Town Clerk** responded yes I did. **Supervisor Shepler** replied the whole Audit. The **Town Clerk** replied yes I did. That is why we had a problem because the account number got put in the Audit. **Supervisor Shepler** responded the what. The **Town Clerk** responded the account number got put in the Audit by mistake, and we had a problem with that. **Supervisor Shepler** noted that is a true statement. Does anybody have any objections to giving **Ed** five minutes? I know he did plan on coming this evening. **Councilman Galusha** noted that is fine. **Supervisor Shepler** noted I can go upstairs and try to reach him. **Councilwoman Harris** noted if the **Town Clerk** would make copies and give them to the **Justice and the Tax Collector** she had all that she needed. The **Town Clerk** noted that she would make copies and give them to those departments.

The meeting was called to order at **6:35 pm**.

**Discussion:** **Supervisor Shepler** noted alright we are going to get going. We have 2 Resolutions this evening to pass, and there is no payment of claims this evening. When we get to that portion of the agenda we'll make (inaudible) for that. Do I have somebody who will introduce a Resolution to ratify action taken in regards to transferring funds from accounts to accounts? **Councilman Needham** replied I will. **Supervisor Shepler** replied thank you. Do I have a second please? I'll be a second. Alright, what this

is is when we got into the system there were a couple of shortfalls, and we had to accommodate for the shortfalls. So this is doing that. **Councilman Galusha** noted this Resolution wasn't in the Meeting Packet online, and.....**Supervisor Shepler** interrupted noting no it was not. **Councilman Galusha** continued noting and can you.....**Supervisor Shepler** interrupted noting it has to do with finances, and I won't put that on there. **Councilman Galusha** replied OK, can you tell us what each of these codes are because I didn't bring.....**Supervisor Shepler** interrupted noting you know what I have to go upstairs I apologize I didn't bring it down. **Councilman Galusha** responded would you please. **Supervisor Shepler** responded yup, I'd be happy to. **Councilman Galusha** noted when she returned just a question I mean we did all the Budget transfers last meeting. **Supervisor Shepler** responded we did. **Councilman Galusha** asked how come we have to do additional ones. **Supervisor Shepler** replied because they were short, and one of them I took \$50.00 out of twice, and you can't do that. OK the first one is 8810.1. That is the Cemeteries. It's a .1. We are taking the 1200 forty and putting it into the 8810.4 which is the Cemeteries .4. **Councilman Galusha** noted so .1 is personnel. **Councilwoman Harris** noted personnel. **Supervisor Shepler** noted payroll, payroll, personnel, and .4 is your contractual. The **Town Clerk** asked didn't you use that already to pay the Highway Department for doing the Cemeteries. **Supervisor Shepler** replied that is what we are paying for. We are covering that. We were over on it. We couldn't pay them out of the .1 so we have to pay them out of .4. Alright the other one is 5132. That is the Garage, and it is going into the.....**Councilwoman Harris** asked the what. **Supervisor Shepler** replied it is out of the Garage, and it is going into the.....That is my code. The **Supervisor's** code. \$5.25. **Councilwoman Harris** asked what is it. **Supervisor Shepler** replied \$5.25. The **Supervisor's** code. **Councilwoman Harris** replied oh, the **Supervisor's** code. **Supervisor Shepler** responded yeah. And the next one is coming out of the Garage, and it is going into the.....That is going into the Laboratory. And the last one is coming out of the **Justice** contractual, and it is going into the **Assessor's** .4. **Councilman Galusha** noted so the Cemetery one we.....The Cemetery Contractual the last time we transferred money that caused it to overdraw that account. So we are transferring it from the Personnel into that.....**Supervisor Shepler** interrupted noting Personnel into that account, yes. **Councilman Galusha** continued noting and that will cover what we overdraw. **Supervisor Shepler** responded that is correct. Do I hear any further discussion? **Councilwoman Harris** asked is there anything left in the Cemeteries. Or are you taking other money for the Garage. Is the Garage taken care of? **Supervisor Shepler** responded this is, this is.....Well right now the Garage is taken care of. I don't know that we are going to be able to find someone, but I will make an effort to do that, OK. **Councilwoman Harris** noted so that is \$1385.00 more on top of 20,000. Plus. That we had to transfer. To make the books balance. **Supervisor Shepler** responded well they are balanced at this point with this. **Councilwoman Harris** responded they are back to where they are supposed to be. How are we.....What are we going to do to prevent this from happening again. **Supervisor Shepler** replied **Joan** you really can't because you can't tell with inflation what is going to be increased and what is not going to be increased. **Councilwoman Harris** noted well I have been on this Board for 4 years, and never once have I had to have 28,000 plus transferred to close the books. **Supervisor Shepler** responded well you never.....To my knowledge there was never any transfers done publicly to close out the accounts. **Councilman Galusha** noted well they would have had to have been approved by the Board **Susan** so that, that is kind of an unfair allegation. **Supervisor Shepler** responded well can you prove to me where they were done publicly. The **Town Clerk** responded yes, look in the minutes, and there were Resolutions where they were transferred. **Councilman Galusha** noted if you are going to continue to make allegations about prior administrations doing things, and the books being in bad shape you need to present some evidence. You just can't keep on making unfounded allegations.

**Supervisor Shepler** noted that is fine. **Councilman Galusha** continued noting it is not fair to the people who have worked here in the past. **Supervisor Shepler** replied that is fine. **Councilman Galusha** noted and I am not saying this to defend any particular person or anything.....**Supervisor Shepler** interrupted noting I hope not. **Councilman Galusha** continued noting just to continue to just throw out loose allegations it is just not fair to people who have worked here before. **Supervisor Shepler** responded I get it, but I can guarantee you that it will continue long after you and I are gone. Not that I am condoning it, but I want you to understanding (inaudible). **Councilman Galusha** responded OK, but I just don't think we need to do that. **Supervisor Shepler** replied that is fine. **Councilwoman Harris** noted I really don't think this.....As much as we have done this year has ever been done. **Supervisor Shepler** replied oh it has. **Councilwoman Harris** replied tell me what year. **Supervisor Shepler** responded going back into **Evelyn's** period, into **Red's** period. I can't speak for **John Haskell** because I really wasn't here until after he was out of office. Or was going out of office. So I can't speak for him. **Councilwoman Harris** noted well we know how **Evelyn** did it she got caught. **Supervisor Shepler** replied she didn't get caught. **Councilwoman Harris** replied well she did get caught (inaudible) do that. **Councilman Galusha** noted so the only issue I have with these is that the part of the reason we are doing some of these is that we have spent unbudgeted money on things that we just hadn't budgeted for. **Councilwoman Harris** replied right. **Councilman Galusha** noted so that is my only concern. With that being said I have no problem. We have got to take care of it so I have no problem getting it done. **Supervisor Shepler** interrupted noting thank you, but please understand that this is not an uncommon practice at the end of the year. **Councilman Galusha** responded I realize that. **Supervisor Shepler** continued noting OK, and I thank you (inaudible). **Councilman Galusha** replied it's just that we should be budgeting for these big ticket items that we are going to be spending (inaudible). **Councilman Needham** noted if I remember every year about this time we always had to move money somehow or another just to close things out for the year. **Councilman Galusha** interrupted noting yeah. He continued noting and I don't dispute that, and I have talked to other Supervisors, and that is not uncommon. It is just that some of the things that we have purchased this year were not budgeted for. They were some big ticketed items that if we are going to do stuff like that we need to plan for it the year before. Allocate the money for it, and that way we won't be in this situation with some of the big numbers. I mean a few dollars here and there I understand. I get it. **Supervisor Shepler** noted the only thing I will say in defense of the 2 major expenses that we had is that neither one of us or any.....Well **Doug** and **Joan** where on the Board previously and they didn't Budget for it in that scenario. We walked into a Budget that was already established so we could not have budgeted for it last year. **Councilman Galusha** noted OK, but things like the security cameras I mean we could have put that off for a few months, and we could have.....**Supervisor Shepler** interrupted noting actually they were very inexpensive. In reality.....**Councilman Galusha** noted they were several thousand dollars. **Councilwoman Harris** noted 5 cents here, 5 cents there I was amazed when I added them all up. \$28,000.00. I have worked for a long time, and I have never had to move that money at the end of the year to make it (inaudible). **Supervisor Shepler** replied well you could have moved some of it during the year too. It doesn't all have to be done at the end of the year. It can be done.....Some of it can be moved during the year too. **Councilwoman Harris** replied well what is happening is we are spending money that we don't have. Now we are trying to make it up from someplace else, and you can't do that. **Supervisor Shepler** replied well I beg to differ with you. We've done it, and it is over with. We are on a new year with a new budget, and I am hoping and praying that we don't have to do any or many transfers next year. **Councilwoman Harris** responded we shouldn't have to do very many.

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**Supervisor Shepler** responded well is there any further discussion. **Doug** do you have anything further?  
**Joan?** With none being heard can I please have a Roll Call Vote.

**RESOLUTIONS:**

**Resolution # 23**

On a motion introduced by **Councilman Needham** and seconded by **Supervisor Shepler**

**Resolution to Ratify Action Taken**

**Whereas**, it was necessary to adjust some of the amounts transferred between budget codes the following adjustments have been made in order to no over expend the budget lines and to close the 2020 books out.

From:		To:	
A8810.1	\$1200.40	A8810.4	\$1200.40
A5132.4	\$5.25	A1220.4	\$5.25
A5132.4	\$93.05	A4025.4	\$93.05
A1110.4	\$86.43	A1355.4	\$86.43

**A Roll Call Vote was called.**

**Motion Carried: Ayes~3 Galusha, Needham, Shepler, Nays~1 Harris**

**Resolution # 24**

On a motion introduced by **Councilwoman Harris** and seconded by **Councilman Needham**

**Discussion: Supervisor Shepler** noted it passed thank you. The next Resolution.....Can I have somebody who is willing to introduce the Resolution to clarify the February holiday please. Basically it was brought to my attention that Washington's Birthday and a couple of other birthdays were combined in the month of February to make it President's Day, and that is the holiday that is usually more widely accepted as the holiday. President's day over Washington's Birthday so I would like to clarify and make Washington's Birthday is now celebrated as President's Day in February. Do I have any discussion?

**Councilman Galusha** asked is what we are proposing to do here consistent with the Highway contract. What's in it? **Supervisor Shepler** responded yes it is, but it never has been. And it didn't have to be, but yes it is. **Councilman Galusha** responded OK so in their contract just to be specific their contract calls for President's Day. **Supervisor Shepler** responded theirs does yes. **Councilman Galusha** replied yes, OK.

**Supervisor Shepler** noted so if, if we had kept it Washington's Birthday, I believe that it is the 22<sup>nd</sup> of February so they would have been off this coming Monday and we would have been off the following Monday. So I just think it makes things neater and cleaner. **Councilman Galusha** replied no problem.

**Supervisor Shepler** replied do I have any further discussion in regards to this. Can I ask for a Roll Call Vote please?

**Resolution to Clarify February Holiday**

**Whereas** Washington's Birthday is now celebrated as President's Day in February, be it

**Resolved**, that the February Holiday for the Town Hall will be Presidents Day and not Washington's Birthday as previously stated.

**A Roll Call Vote was called.**

**Motion Carried: Ayes~4 Galusha, Harris, Needham, Shepler, Nays~0**

**Discussion: Supervisor Shepler** noted passed, thank you. Next on the Agenda is the payment of claims. They are not prepared and ready for this evening in full so rather than presenting them on two separate claims, and having confusion we are going to present them as one set of claims, and I would like to have a meeting next Tuesday if at all possible. Monday is a holiday. It certainly could be done at any time during the day that is convenient to everybody. It doesn't have to be at 6 or 6:30 at night. **Councilman Galusha** asked what is the required public notice for the meeting. **Councilwoman Harris** noted so you are saying to see (inaudible). **Supervisor Shepler** responded the payment of claims. The **Town Clerk** noted it should be 5 days. The **Town Clerk** replied 5 days. **Supervisor Shepler** noted 5 days. **Councilman Galusha** responded 5 days, OK. The **Town Clerk** noted and it is not like the meeting is open to the Public. **Councilman Galusha** replied I realize that, but we need to talk about that later too so, OK. The **Town Clerk** noted so you are going to have Tuesday. **Supervisor Shepler** noted can we come in on Tuesday. Does anybody want to set a time? **Councilwoman Harris** asked Tuesday is what date. **Supervisor Shepler** replied that would be the 16<sup>th</sup>. **Councilman Needham** noted 16<sup>th</sup>. **Supervisor Shepler** asked isn't it the 16<sup>th</sup>. **Councilman Needham** replied I don't know. **Supervisor Shepler** noted I don't have phone with me. I think Monday is the 15<sup>th</sup> that would be President's Day. **Councilman Galusha** responded yes, the 16<sup>th</sup> is Tuesday. **Supervisor Shepler** replied thank you. **Councilwoman Harris** noted and that is a Tuesday. **Supervisor Shepler** replied yes. **Councilwoman Harris** asked what time. **Supervisor Shepler** replied I think we are trying to establish that. Do you have a time that is better than other times for you? **Councilwoman Harris** noted I don't even have a calendar so I don't know. I don't have a doctor's appointment so I shouldn't have to go to the VA, and (inaudible). **Supervisor Shepler** I mean we certainly don't have to wait until 6 or 6:30 if you would like to get it over and done with earlier in the day so we can meet. As **Susan** stated it is not like we have the public here. **Councilman Galusha** noted yeah I don't want to be here too early. **Supervisor Shepler** noted and you are working I know. You've got.....**Councilman Galusha** noted well what time is good for you. **Councilman Needham** responded anytime is good. **Councilman Galusha** replied do you want to say 6 o'clock or do you want to do it earlier. **Councilman Needham** responded 6 is fine. **Councilman Galusha** noted that is fine with me. **Supervisor Shepler** noted 6 pm. Very good, thank you. **Councilman Galusha** asked can I ask why the claims weren't to the **Clerk** in time for her to get them done. **Supervisor Shepler** replied yes, and I am going to have to share that with you. They were to her. She left here at about 10:45 on Monday morning, and.....The **Town Clerk** interrupted noting no, I left at 11:15 on Monday. **Supervisor Shepler** replied I beg to differ with you, that is alright. The claims, we had to wait for **Pat** to do his claims, and with all the snow and everything else he is not been available to come in, and he met **Susan** going out the door, and she asked him if he needed her, and he told her no. So when he brought the claims upstairs we got them in order then I brought them downstairs not realizing that she had already left for the day. **Councilman Galusha** asked so when were the claims all ready, and in her office. **Supervisor Shepler** replied I stuck them under the door about 11 o'clock is what time I am saying. You are saying later than that. The **Town Clerk** replied I left at 11:15. **Supervisor Shepler** noted so it was right after you left. The **Town Clerk** replied and they were supposed to be in my office the first thing for me to have them when I come in. **Supervisor Shepler** responded I have.....The **Town Clerk** interrupted noting when

I come in they are supposed to be in there. **Supervisor Shepler** replied I understand what you are saying, but we have to discuss this. The **Town Clerk** replied you passed a Resolution **Susan**. **Councilman Galusha** noted I have another question. **Supervisor Shepler** replied sure. **Councilman Galusha** continued noting so Highway claims because of the snow I understand. **Supervisor Shepler** replied um hum. **Councilman Galusha** continued noting all the other claims were they ready earlier. **Supervisor Shepler** replied they were ready, but you need to realize that some of **Pat's** claims are also in the General Fund too. In his defense. **Councilman Galusha** replied OK. I mean we just passed a Resolution.....**Supervisor Shepler** interrupted noting I understand that. **Councilman Galusha** noted we just did that, and you voted for it. **Supervisor Shepler** replied I understand that, but in retrospect and looking back and after having a weekend of snow and **Pat** is not available.....**Councilman Needham** interrupted noting 3 days of snow we didn't have time to get. **Councilman Galusha** noted I get that. The **Town Clerk** noted if I had the General Fund claims you would have had everything done by now. **Councilman Galusha** replied here is the thing. I understand that there is going to be an exception on occasion, but this seem to be like a regular occurrence that we are struggling with, and that is why passed the Resolution was to get everybody on the same schedule. So if there is an exception or extenuating circumstances I get that, and I think that she is probably willing to work around that on occasion as long as it is not a regular occurrence. The **Town Clerk** replied correct. **Supervisor Shepler** noted I have no control over **Pat**, and his schedule and the weather. **Councilman Galusha** responded I get that, and nobody is blaming **Pat** (inaudible). The **Town Clerk** noted prior to this last year I always had the claims the week before the meeting, and there was no problem getting them done, and having them available for Board Members who wanted to come in prior to the meeting to review them. **Supervisor Shepler** responded what I will say to that if I may is that we try to get every single bill for the month into the claim so there is nothing outstanding. **Councilman Needham** responded would it help if we moved the meeting up another week in the month. The **Town Clerk** replied no **Doug**, it would be the same situation. She still would just give them to me a week later or whatever. **Supervisor Shepler** interrupted noting it might be (inaudible). The **Town Clerk** continued noting if, if you just give me the majority.....**Councilman Needham** noted I mean they are trying to close out like the end of the month so if we move a week ahead give somebody.....I mean it is just a suggestion so. The **Town Clerk** noted you don't have to have all of them before you give them to me. You can give me the majority of them they'll get entered, and you can give me the last stragglers over the last day or two. That is not a problem. **Councilman Galusha** noted that seems pretty flexible so let me just understand how this works. So the bills that you get that are being submitted for claims are you collecting all the of the bills right up until the point of the meeting or are they just the bills for the prior month. **Supervisor Shepler** responded no it is everything that is due because like even our credit card bill some days you sit there and they will not come in in time, and actually **Doug** has got a good point. Perhaps maybe we should look into the 3<sup>rd</sup> Wednesday instead of the second Wednesday which might give us the opportunity to get all the bills in a timely fashion. Because what has happened is is some of the bills have come in as the claims have already been closed, and then has to wait another whole month. The **Town Clerk** noted I think a lot of the vendors send their bills knowing when the Board meeting is, and that is when they get paid. They are set up to send them out that way. **Councilman Galusha** noted I mean I am just concerned this if we move it to.....I don't have a problem moving the meeting, but if we move it to the 3<sup>rd</sup> Wednesday are we still going to find that we still have bills that are coming in the week before that aren't going to be ready. **Supervisor Shepler** interrupted noting no. She continued noting that shouldn't be the scenario. The only thing that would preclude us from getting to **Susan** in a timely fashion is if we had another bout of snow like we had, and **Pat** has not been available.

**Pat** is the only one who can sign off on his bills. And he is the one who has to do it. So and he knows that, and he's really about getting in and getting it done. **Councilman Galusha** replied OK. I don't have a problem with it, but I think in fairness to **Ed** since he is not here.....**Supervisor Shepler** interrupted noting that is fine. **Councilman Galusha** noted we probably should make this decision when everybody is here. **Supervisor Shepler** noted that is absolutely fine. **Councilman Galusha** because I (inaudible). **Councilman Needham** noted yeah if (inaudible) have better ideas absolutely have a little discussion on it. **Councilman Galusha** responded OK that is fine so we can.....**Councilman Needham** noted try and get it figured out so that everything coincides. **Councilman Galusha** replied yeah. **Supervisor Shepler** asked originally weren't we the third Wednesday of the month and then we moved it to the seconded Wednesday of the month. I think that there was something to do with the Attorney's availability, but then it turns out that wasn't good because Warrensburg is on tonight also to. **Councilman Needham** responded it had something to do with there were too many other towns having their meeting so we went to the second. **Supervisor Shepler** noted yeah but, Warrensburg I know also has it tonight. It is going to be up to the Board if you want to change the day or not. You know I can certainly be flexible. It would definitely give us the opportunity to make sure that everything is in in a timely fashion and (inaudible). Again the only thing that would preclude this is if you have another bout of snow and **Pat** is not available or he comes in late. The **Town Clerk** noted again if you give me the General Fund claims there will be time enough to do the Highway. **Supervisor Shepler** noted **Susan** he has General Fund claims also. The **Town Clerk** responded well he had maybe one or two, and doing an additional one or two claims is not a big deal. **Supervisor Shepler** replied alright, thank you. The **Town Clerk** continued noting when you are holding the rest of them. **Councilman Galusha** noted so are we talking about staying on a Wednesday or moving to a Tuesday. I thought maybe I heard you say that or something. **Supervisor Shepler** replied no. **Councilman Needham** noted no, the third Wednesday of the month. **Supervisor Shepler** noted that is something that we can discuss when we are all together again. We don't have to discuss it before next month. **Councilman Galusha** replied OK. **Supervisor Shepler** replied alright. The reason I put discussion in there was because I know **Ed** had things he wanted to discuss and bring up, and unfortunately he is not available to be here this evening, but I did bring down to the Board the information in regards to **Susan's** claim of.....For reimbursement that **Ed**.....**Randy** you had wanted to see the Resolution, and it was included in your packet. So this wasn't approved. And if you go on to the very last sheet I just went through and picked out the mileage from home to here and here to home, and the only one that had anything different on it was April, and there was actual.....I'm sure it was an error with the entry being the same exact same information. The **Town Clerk** noted that would have been an error then. **Supervisor Shepler** noted so I just took that whole thing out because that was a duplicate. **Councilman Galusha** noted **Susan** I think when we discussed this last you had some information that you were going to provide to the Board or something. The **Town Clerk** replied I did. I copied it off of the Comptroller's website. We follow their guidelines which is the same as what is in here. What you don't seem to comprehend is when I leave this building to go somewhere else I change my duty station. That is what entitles me to mileage. **Supervisor Shepler** responded there is one duty station, and one duty station only. The **Town Clerk** responded except for leave and go somewhere else. When you go.....**Supervisor Shepler** interrupted noting so when you go to the Post Office or to the Bank is that another duty station. The **Town Clerk** replied yes it is. **Supervisor Shepler** replied no it is not. I hate.....I'm sorry. The **Town Clerk** responded **Susan** I have explained to you I have charged mileage before when I worked for the Government. I had to travel the same similar distance I know it like the back of my hand. **Supervisor Shepler** noted well according to the Comptroller's Office. The **Town Clerk**

interrupted noting they follow the same distance as the Government. Don't worry about it. Don't even worry about it. **Supervisor Shepler** spoke over her noting and according to Mr. Schachner.....She continued noting that is not the scenario, and the town has a policy in place so that is going to supersede. If the Town has a policy that takes precedence over the Comptroller's Office. The **Town Clerk** responded sure no problem because the Town Policy also says the same thing. **Councilman Galusha** noted so as it stands right now we don't have a Resolution in front of us or a claim we are going to deal with tonight. The **Town Clerk** replied no you do not. **Supervisor Shepler** replied no. **Councilman Galusha** noted so we take this home, and review it. **Supervisor Shepler** responded that is fine, but I would like to have **Susan** type one up so that we can pay her, but with these corrections made to it. The **Town Clerk** noted I'll just submit it on my taxes actually. **Supervisor Shepler** noted so can we.....There is a.....The **Town Clerk** interrupted asking did you give everyone a copy of this sheet here. **Supervisor Shepler** replied I beg your pardon. The **Town Clerk** asked did you give everyone a copy of this sheet here. **Supervisor Shepler** replied I don't know what that sheet is. The **Town Clerk** responded from the Retirement System. **Supervisor Shepler** responded no, that is for you only. For your eyes only. The **Town Clerk** replied thank you because you didn't block off information on it. **Supervisor Shepler** interrupted noting that is yours and yours only. The **Town Clerk** responded that is why I am making sure. **Supervisor Shepler** noted so if you'll see on here the original mileage that was being claimed was being claimed was 942, and if you take out the 14 miles, and in one scenario the error of 19 miles it comes out to 265 miles. And if we do it at last year's rate which she is entitled to which is 58.5 it comes up with 152 37.5, and I just increased it to 152 38. Rounded it off is all I did. **Councilwoman Harris** asked who else gets mileage. **Supervisor Shepler** replied quite frankly I am not sure. In the beginning **Joanna** was getting mileage, but that has stopped, and then **Tuck** gets mileage. **Councilwoman Harris** asked who is the first name that you mentioned. **Supervisor Shepler** replied **Joann** from the Court Clerk and **Tuck**. The **Town Clerk** noted any time there is not a vehicle to you, and you have to use a POV (privately owned vehicle) you are entitled to mileage. **Supervisor Shepler** noted so they are the only two that claim mileage. Nobody else in the Town Hall is claiming mileage. So can we safely say that we will.....Can I ask **Susan** to type up a new voucher. **Councilman Galusha** replied you're entitled to ask for anything you want. I do.....**Supervisor Shepler** interrupted noting but on the Board's behalf can we ask her to type up a new voucher, and present it for payment for the next meeting. Which would be the March meeting, and I think you've got this copy too. The **Town Clerk** replied I do believe you gave me that yes, but no I am not going to type up a new voucher. **Supervisor Shepler** responded then we'll make sure that there is a new voucher typed, but with the corrections on it. Because it has to reflect the correct amount. Then the next thing that we have is discussion in regards to insurance. I contacted the County, the Civil Services Department and I also spoke with Human Services there, and I was advised basically to go and talk to our benefits broker which happens to be Jaeger and Flynn. I have already done that, and they already sent me this information and on page 5 any employee who works.....Correctly cover.....Let's see coverage of full time employees.....Let's see.....The employer should (inaudible).....**Councilman Galusha** asked where are you. **Supervisor Shepler** replied page 5 at the bottom. A full time employee is an employee who was employed an average of at least 30 hours of service a week. **Councilman Galusha** replied OK. **Susan** did you actually read all of this before you gave it to us. **Supervisor Shepler** replied I don't have to read all of it I went on.....The **Town Clerk** laughed. **Supervisor Shepler** noted excuse me. The **Town Clerk** replied excuse me. **Supervisor Shepler** noted that was rude. The **Town Clerk** responded I'm sorry. I'm sorry I could not control myself. **Supervisor Shepler** responded well. **Councilwoman Harris** asked where are you right now page 5. **Supervisor Shepler** replied yes. **Councilman Galusha** noted the



very bottom the very last sentence. **Supervisor Shepler** noted right down here **Joan**. **Councilman Galusha** noted before we waste a lot of time with this, I don't mean to interrupt you and if you want to keep speaking you are entitled to, but I just want to point out this entire page deals with ALEs Applicable Large Employer. **Supervisor Shepler** responded did you read the front letter. **Councilman Galusha** replied yes. **Supervisor Shepler** continued noting from.....That doesn't apply to us. **Councilman Galusha** responded yeah so you are not a large employer. **Supervisor Shepler** responded we are not a large business. **Councilman Galusha** replied right. **Supervisor Shepler** continued noting but the basis of the whole thing.....**Councilman Galusha** interrupted noting so you are not subject. **Supervisor Shepler** continued noting the whole thing including the County has contacted me and indicated no matter who you are if you are 30 hours you are entitled to insurance. The **Town Clerk** noted however we have a Town Policy that says 32 hours, and as you just said Town Policy supersedes as you just said. **Supervisor Shepler** interrupted noting yes, (inaudible). She continued noting you are absolutely correct, but I can make a motion that we correct it, and make it more current because we do have some outdated policies. **Councilman Galusha** noted OK first of all what you have laid in front of us is evidence to support the fact that she should not be getting insurance. This does not support your case. **Supervisor Shepler** replied it does. **Councilman Galusha** responded if does not. **Supervisor Shepler** asked how does it not. 30 hours a week. That is all we are looking at. **Councilman Galusha** responded this says you do not have worry about the pay or play rules. The pay or play rules don't apply to us. OK so that.....**Supervisor Shepler** interrupted noting that's right because we are not large. **Councilman Galusha** continued noting it doesn't say you have to give an employee insurance for 30 hours. You can if you elect to do so. **Supervisor Shepler** replied I'm not sure I understand what the problem is. It's 30 hours. Anybody.....Any employee at 30 hours.....**Councilman Galusha** interrupted noting let me ask you this. This is dated.....**Supervisor Shepler** interrupted noting yes it is. **Councilman Galusha** continued noting November 17<sup>th</sup>. **Supervisor Shepler** responded that is correct. **Councilman Galusha** noted so this was back when we were discussing this. **Supervisor Shepler** replied yes it is. **Councilman Galusha** noted yet when I took you to task because I disagree with what you are doing you could have presented this back then if this supported your case. It doesn't support your case. **Supervisor Shepler** replied well I decline.....I don't agree with you, and I think that it does support our case and it is any employee. I think you have an issue with the employee who is receiving it. **Councilman Galusha** replied no I don't. **Supervisor Shepler** replied well that is what you.....**Councilman Galusha** responded **Susan** I asked you about this at the **Organizational Meeting** as did **Joan**, and you assured us that you would bring it back in front of the Board.....**Supervisor Shepler** interrupted noting there.....**Councilman Galusha** interrupted noting let me finish speaking, and you assured us you would bring it back in front of the Board if you decided that you wanted to give her benefits. Several months went by, and when I asked you about this you asserted that it was within your discretion to give her insurance. You didn't say it was because of a Town Policy. You said it was up to you to decide. **Supervisor Shepler** replied it wasn't because of a Town Policy. All I was told was 30 hours.....**Councilman Galusha** interrupted noting this whole thing....This whole thing about the Affordable Care Act.....**Supervisor Shepler** interrupted noting yes. **Councilman Galusha** continued noting requiring it.....**Supervisor Shepler** interrupted noting yes. **Councilman Galusha** continued noting only came up after I got a memorandum from the Town Attorney. You never brought this up when I confronted you back in June or July. **Supervisor Shepler** replied I didn't have it in June or July, and as soon as I got it I sent it to the Town Attorney. **Councilman Galusha** noted alright you are changing your story. You first said it was within your purview to give her insurance. It was not. **Supervisor Shepler** interrupted noting fine. **Councilman Galusha** continued noting OK, when I took you

to task for it then you said it was the Affordable Care .....No I'm sorry you said the insurance company told you that you had too. **Supervisor Shepler** interrupted noting no they didn't tell me.....They didn't tell me that I had too. No, do not put words in my mouth. They never told me I had too. They told me that a 30 hour a week employee is entitled to full time insurance, and you disputed that. **Councilman Galusha** noted and I.....Can I.....**Supervisor Shepler** continued noting and you told me you called the Insurance Company, and they told me.....Told you that they said no such thing. **Councilman Galusha** replied no. The insurance.....What the Insurance Company told me, and I was very clear about this, the Insurance Company told me that they did not establish the criteria to determine who gets insurance. Nor did they evaluate who met that criteria. That is what I was told by representatives of the Insurance Company. I have their names written down at home if we need to have that. I asked you for documentation, proof that the Insurance Company said that they had to do it. You had this.....**Supervisor Shepler** interrupted noting not that they had too, but that it can be done at 30 hours a week. Not 32 hours a week. **Councilman Galusha** replied yes we can give insurance if the Board adopts a Policy, but the current Policy of the Town Board.....The Insurance Company does not get to override the Town.....**Supervisor Shepler** interrupted noting it certainly does not. **Councilman Galusha** noted the current policy is 32 hours for a full time employee. **Supervisor Shepler** replied that I understand, but that is also antiquated and I said to you.....**Councilman Galusha** interrupted noting it may be antiquated but it is fact. **Supervisor Shepler** continued noting and I said to you.....More than once I said to you that we need to change it to reflect the current times as far as what is required for insurance. **Councilman Galusha** replied that is fine if the Board wants to evaluate that, and change that Policy that is fine we can do that, but we have to live with the Policy as it is now. And the Policy as it is now is for a full time employee they have to work 32 hours a week. That is the Policy. We are stuck with that until we change it. Can I ask you a question? Last meeting we were talking about how long, how long ago you gave the Confidential Secretary insurance, and you said it was 12 months ago.....**Supervisor Shepler** interrupted noting January (inaudible) yeah. **Councilman Galusha** continued noting so it is over 12 months now we are in another year. **Supervisor Shepler** noted it was when they um.....They had a sign up period for the new employees at the Town at that point in time, and anybody that wanted it got to sign up. There was a time frame. **Councilman Galusha** replied OK so.....How much is the cost for the insurance per month? **Supervisor Shepler** replied for hers I'll try to remember. It is either 3 or 5. **Randy** I am not sure so please I am not even going to tell you anything. **Councilman Galusha** responded three or.....Three or.....**Supervisor Shepler** responded a month. I would have to go back and look at it. **Councilman Galusha** spoke over her noting it is a family plan. **Supervisor Shepler** replied no it is single. **Councilman Galusha** replied it is a single. **Supervisor Shepler** replied it is a single, and I will go back and look it up for you. If you want.....If you want to go upstairs with me after the meeting I'll go through the files and see if I can get my hands on it. That is up to you. **Councilman Galusha** replied I would like to see that. **Councilwoman Harris** noted back here we got salary for 30 hours a week, and discerning **Gail** is says if she works 40 hours a week she only going to get paid for 30 anyway because she is on salary. **Supervisor Shepler** responded she is on salary. That is correct. **Councilwoman Harris** responded so that is why when I asked you why you can't get this information out she is supposed to be helping you no matter if she has to work 40 or 50 or 60 hours a week. **Supervisor Shepler** responded well there comes a point in time.....There comes a.....She is doing it. **Councilwoman Harris** responded well we don't get it all the time. And has everybody else been offered. **Sue Baker**. **Supervisor Shepler** noted I'm sorry what. **Councilwoman Harris** responded everybody else has been offered this, **Sue Baker**. **Supervisor Shepler** replied no, because **Sue Baker** doesn't work enough time. She would be a part time employee and she

does take some insurance. **Councilwoman Harris** asked she doesn't work 30 hours a week. **Supervisor Shepler** replied no she does not. **Councilwoman Harris** asked **Tucker**. **Supervisor Shepler** replied no. **Councilman Galusha** noted so let's be clear. This whole page that you pointed to page 5 if you read it from beginning to end this whole page is about establishing whether or not you are a large employer. An ALEs as a category.....**Supervisor Shepler** interrupted noting and we are not. **Councilman Galusha** responded hold on let me just finish. So this page is to determine if you are an ALE, and it gets down to the bottom and if you are an ALE in other words if you have 50 or more full time equivalent employees. **Supervisor Shepler** noted um hum. **Councilman Galusha** continued noting it says offer coverage to full time employees. That is if to correctly offer coverage to full time employees ALEs must determine which employees are full time. So this is applied to ALEs so we are..... **Supervisor Shepler** interrupted noting no **Randy** read this letter, and it states in here.....**Councilman Galusha** interrupted noting **Susan** this letter is referencing this page, and you're pointing to this as evidence. **Supervisor Shepler** replied the page 5 paragraph at the bottom offering.....You know offering coverage for full time employees. **Councilman Galusha** replied yes. **Supervisor Shepler** responded the only thing that it pertains too. **Councilman Galusha** replied for ALEs. **Supervisor Shepler** responded no we are not an ALE. **Councilman Galusha** replied the sentence above that ALEs must determine which employees are full time employees. **Supervisor Shepler** responded we are not a large employee. **Councilman Galusha** replied right so this whole page does not apply to us. **Supervisor Shepler** responded this bottom thing does. It (inaudible). **Councilman Galusha** interrupted noting no it does not. **Supervisor Shepler** replied alright I'll give him another call and see what he has to say. Perhaps he'll come in and clarify it for us. **Councilman Galusha** responded he can do that if he wants to, but I am.....First of all he is only our insurance representative. **Supervisor Shepler** interrupted noting that is correct. **Councilman Galusha** continued noting he is not a lawyer. **Supervisor Shepler** interrupted noting no he is not. **Councilman Galusha** continued noting if you want to send this to the Town Attorney.....**Supervisor Shepler** interrupted noting I already did. **Councilman Galusha** replied and what is his determination. **Supervisor Shepler** replied that it is fine. **Councilman Galusha** asked is that is writing. Where is the memorandum from **Mark Schachner**? **Supervisor Shepler** replied I don't have a memo..... I don't have a memorandum. **Councilman Galusha** responded anytime **Mark** renders an opinion that this Board needs to make a judgment on he will give it to you in writing, and he knows that this is a contentious issue with us. **Supervisor Shepler** responded fine I will call him tomorrow and tell him I need a memorandum done. Because I sent him this information, and he knows that I have been working and trying to have it understood that 30 hours is considered..... No matter who the employee is that they are .....That 30 hours is considered a full time employee for insurance purposes yes. **Councilman Galusha** replied and for the record I sent all the information to the Town Attorney, and he provided me a memorandum.....**Supervisor Shepler** interrupted noting did you share that. **Councilman Galusha** replied yes I did in Executive Session with the whole Board. **Supervisor Shepler** replied I am not sure that I got a copy of it. **Councilman Galusha** replied are you.....**Doug**. **Doug** do you recall in Executive Session where I gave you not only the memorandum from **Mark Schachner**, but in fact **Mark Schachner** sent it to you guys so I don't have to share it with you.....**Supervisor Shepler** interrupted noting alright (inaudible). **Councilman Galusha** continued noting because he sent it to you guys. That is a matter of record. **Supervisor Shepler** asked was that in the fall. **Councilman Galusha** replied yes. **Supervisor Shepler** responded thank you then I'll see if I can get a copy. **Councilman Galusha** noted in addition I shared with you an email exchange that I had with the **Association of Towns** legal counsel **Katie Hodgdon**, and they both said the same thing. Neither one of them raised the issue of 30 hours under the

Affordable Care Act. Both of them identified this as an illegal gift of Public Funds. **Supervisor Shepler** replied I think I would remember that, and unfortunately I don't. If you would like to.....**Councilman Galusha** asked **Doug** do you remember that part at all. **Councilman Needham** replied I remember that part, no. I (inaudible) have it at home in my records. **Councilman Galusha** noted we went into Executive Session to discuss this Health Insurance issue and the Health Insurance issue as it pertained to our **Town Clerk**. **Councilman Needham** made an inaudible comment. **Councilman Galusha** noted we discussed both of those. I presented both of those documents to the entire Board. A copy to each individual. **Councilman Needham** replied un hum. **Councilman Galusha** continued noting and we talked about it. **Supervisor Shepler** noted I remember we discussed it, but I don't remember receiving a copy and I, and I if I did I will (inaudible). **Councilman Galusha** noted whether I gave you a copy or not the **Town Attorney** did. **Supervisor Shepler** replied that is fine. **Councilman Galusha** noted and that is a matter of record. **Supervisor Shepler** responded that is fine. **Councilman Galusha** noted he sent that to the entire Board. **Supervisor Shepler** noted so what is your proposal then **Randy**. **Councilman Galusha** replied truthfully my proposal is that we gave an illegal gift of Public Funds to our confidential.....Your confidential secretary/bookkeeper, and she and or you are liable to pay the Town back for those expenses. **Supervisor Shepler** responded well I don't agree with that because it was given to her.....**Councilman Galusha** interrupted noting you don't have to agree with that. **Supervisor Shepler** continued noting it was given to her in same manner and the same intent as the **Town Clerk** has the insurance. **Councilwoman Harris** asked did you bring it before the Board or did you do it just yourself. **Supervisor Shepler** replied **Joan** ask yourself that question. Did I bring it to the Board? **Councilwoman Harris** replied that is what I am asking you. **Supervisor Shepler** replied I am asking you. **Councilman Galusha** noted no she asked you.....It is a fair question. **Supervisor Shepler** responded I didn't. She knows that it has been discussed here this evening. No it didn't come before the Board, and I don't know.....**Councilwoman Harris** interrupted noting it was because we are in charge of whatever your secretary does. You can choose her, but you can't give her benefits. You can't give her this. You can't give her that unless it has been approved by the Board. **Supervisor Shepler** responded that is fine. I understand that at this point in time **Joan**. Thank you I do now. **Councilwoman Harris** replied then that is what we are trying to see for you to do. **Supervisor Shepler** replied that is fine so what I am saying is, is.....Is there any way in your mind that we can make this legal. **Councilman Galusha** replied the past actions no. **Supervisor Shepler** responded you can ratify anything **Randy**. **Councilman Galusha** replied absolutely I will not and we should not. **Supervisor Shepler** responded well you are one member. **Councilman Galusha** replied it was a violation of Policy and it was a violation of Law. **Supervisor Shepler** replied OK. **Councilwoman Harris** asked can she pay it back. Or you should pay it back or.....**Supervisor Shepler** interrupted noting I am not going to paying it back. **Councilwoman Harris** continued noting somebody should pay it back then we should bring it up and make it whatever they want to do afterwards. **Supervisor Shepler** replied well let's set it straight I am not paying anything back, one, and two we can ratify it and make it whole. **Councilwoman Harris** noted well you just got done saying that. **Supervisor Shepler** replied yes I did. **Councilwoman Harris** continued noting that it is up to the Board to do it. **Supervisor Shepler** replied that is right. I can bring it before the Board, and the Board can ratify it. **Councilman Galusha** responded not past violations of the Law. You cannot do that. You cannot make something legal that was illegal. I'm sorry. **Supervisor Shepler** responded do you honestly think that I went at it with the intent of making it illegal. I don't think so **Randy**. **Councilman Galusha** responded whether you intended to or not crimes are committed all the time that are illegal that people don't.....**Supervisor Shepler** interrupted noting alright. **Councilman Galusha** continued noting that

people might not be aware of that, but ignorance under the Law is no excuse. **Supervisor Shepler** responded that is fine thank you. **Councilman Galusha** replied I mean this was brought to your attention at the Organizational Meeting, and I confronted you about it back in the summer and we've had discussions all through the fall and you continue to pay her Health Insurance even though the Town Attorney and the Associations of Towns Legal Counsel told you it was an illegal gift of Public Funds. **Supervisor Shepler** replied I don't remember getting anything from the Association of Towns. I will go back if, if the Town Attorney sent something out then I do have it. I hon.....**Randy** do you know how many memorandums and things that I get? **Councilman Galusha** responded I think this one would stick out in your mind **Susan**. I mean you're.....**Supervisor Shepler** interrupted noting well unfortunately I.....It is not. So I've got to go back and find it. **Councilman Galusha** responded somebody has been accused of a crime, and that doesn't stick out in your mind that.....**Supervisor Shepler** responded well no (inaudible).....Nobody was accused of a crime. **Councilman Galusha** responded an illegal gift of Public Funds. **Supervisor Shepler** responded OK fine thank you. **Councilman Galusha** noted I mean I keep repeating that because that is what the attorney said. **Supervisor Shepler** replied that's fine. Which attorney? **Councilman Galusha** replied the Town Attorney. **Supervisor Shepler** replied thank you. Well you referenced two attorneys. That is why I was asking. **Councilman Galusha** replied well they both said the same thing. Maybe different verbiage, but both said it was a violation of law. **Supervisor Shepler** replied thank you. So do we have any further discussion in regards to the insurance aspect? With none being heard this discussion is closed. (Inaudible) meeting on Tuesday evening.....**Councilman Galusha** interrupted noting I do have.....**Supervisor Shepler** continued noting the 16<sup>th</sup> at 6 o'clock here to do the payment of claims, and I gather that you had something that you would like to discuss. **Councilman Galusha** responded two things. I was contacted by **Jim Lieberman** from the Soil and Water Conservation Service, and they would like to as part of Arbor Day they would like to plant a tree here in Town. They very generously are offering to plant either a Sugar Maple or I think he said a Spruce. I'm not sure what. **Supervisor Shepler** noted a Spruce. **Councilman Galusha** continued noting a Spruce. Fairly good size trees from what he described to me. I forgot to bring the paperwork with me tonight, but they are looking.....They would be happy to do it some place around on Town property. It is just a recognition of Arbor Day. I will try and bring the paperwork with me to the next meeting, and if the Board approves it we can have a nice little ceremony, and plant.....**Supervisor Shepler** interrupted noting well we need to established where it is going to be planted because we can't plant anything out front at this point in time. **Councilman Galusha** replied I understand that. **Supervisor Shepler** continued noting with the septic and everything else out there. **Councilman Galusha** responded understand so.....**Supervisor Shepler** interrupted noting so do you have any suggestions as to where you think it might be planted. **Councilman Galusha** noted I think we probably would want to talk to **Jim** and see. I mean trees have specific growing conditions. You want to make sure you have the right soils, and sun light whatever. I am not a Forester so I won't pretend to tell you where you should plant it, but he can.....**Councilwoman Harris** interrupted noting they grow to be a big tree. **Supervisor Shepler** replied yes they both do. **Councilman Galusha** responded absolutely Sugar Maple can live to be 200 years old so you know. So it is something we can discuss at the next meeting if the Board is in agreement. **Councilwoman Harris** replied it would be on the lawn of the.....**Councilman Galusha** responded they plant them at Towns all over the County. They plant them at schools and other facilities so it is just nice. **Jim** is head of Soil and Conservation Service and they.....You know he lives right here in Town..... **Supervisor Shepler** interrupted noting he is my neighbor. **Councilman Galusha** continued noting and so it would be nice if we could do that. The other thing is I notice this note that you had on the agenda here. **Supervisor**

**Shepler** interrupted noting that is correct. **Councilman Galusha** continued noting OK so something that has been brought to my attention, and I think I am guilty of this because I was part of the decision to do this. When we closed.....Voted to close the meetings one of the things that I was not aware of is that although we have the authority to do that according to the Committee on Open Government we are required to.....Let me see if I have the wording right here. We are required to televise the meetings contemporaneously. We can't just video tape them, and do them later. **Supervisor Shepler** interrupted noting that is not correct. **Councilman Galusha** replied before you.....**Supervisor Shepler** interrupted noting that is according to the Lawyer. **Councilman Galusha** responded OK before you cut me off this is from the Committee on Open Government. There is an entire decision here that references the Governor's Executive Order, and in two places in here.....OK let me get the beginning of the sentence here. Well I am just going to read this paragraph it is only two sentences long. It's fundamental.....To Whom it may Concern, and this is from the Committee on Open Government in regards to the Executive Order issued by the Governor. The fundamental premise of the Open Meetings Law is that any person who is interested in deliberations of a Public Body may be present to view and listen to such deliberations as they occur. In March in recognition of the declared disaster associated with the spread of Covid-19 the disease caused by the Novell Corona Virus Governor Andrew M. Cuomo issued an Executive Order permitting Public Bodies to meet virtually to prevent the spread of the virus as long as members of the Public who wish to listen in and view the proceedings could do so contemporaneously with the holding of the meeting. So this is from the Committee on Open Government. **Supervisor Shepler** replied I understand. **Councilman Galusha** continued noting it also references that in another place in this letter. What this means in practicable terms is that if a Public Body is convening in a central meeting the body must make sure that it adheres to social distancing, masking and other administration requirements, and if there is any question about whether it is able to maintain a safe space in which to hold an essential meeting it must provide a contemporaneous video or body of broadcast such as members of the Public who cannot safely attend in person have the ability to view or listen to the proceeding and that such meetings are recorded and later transcribed. So we are recording and transcribing them which is fine. **Supervisor Shepler** noted and we are also recording and putting it out.....Usually it is out the next day. **Councilman Galusha** noted but we are not doing it contemporaneously. **Supervisor Shepler** replied we can't do it. We don't have the means to do it that way. **Councilman Galusha** responded which brings me to my point. So what I think we need to do the Covid numbers appear to be going back down. I think that we need to reopen our meetings until such time as the numbers change, and I would like to propose a Resolution. This is not the Resolution I am just talking in general terms here that as soon as SLIC becomes available that we discontinue the Verizon DSL service that we have and that we connect to SLIC. And at that time we initiate a you know.....**Supervisor Shepler** replied that is fine it can go live at that point in time, but we at this current time do not have the ability. We don't have the upload the download bandwidth to do anything live so according to the Attorney we are covered because it is recorded and put out almost the next day, and it is available to the public to view. **Councilman Galusha** noted and I appreciate that. That is fine. I understand that, but I think to be in compliance with the Committee on Open Government directive I think we probably should reopen our Meetings. **Supervisor Shepler** replied I think that needs to be a vote, and include Ed. I would like to include Ed in that decision making process. **Councilman Galusha** replied we are going to meet a week from now let's discuss that. **Councilwoman Harris** noted well I think they can be opened up as long as they are being done right. **Supervisor Shepler** replied yeah. **Councilman Galusha** noted I mean there limitations on what we have to do. I mean obviously the social

distancing, the masking. Limited attendance depending on how many people we can seat in the room so. **Supervisor Shepler** replied I would like to make that.....Have that Resolution written up and prepared for our next meeting, and I want **Ed** to have the opportunity to comment on it with his feelings. **Councilman Galusha** replied fair enough. **Supervisor Shepler** responded alright. **Councilwoman Harris** asked how hard is it to use Zoom in here. **Supervisor Shepler** replied we can't do it until we get SLIC. We don't have the upload and download. **Councilman Galusha** noted that, that you know I understand that you say that. I have the same DSL at my house we have done Zoom numerous times with my family. It is absolutely no problem what so ever. **Supervisor Shepler** noted well we have a problem here because I can't do Zoom here in the office one, two we can't.....Do you know how difficult it is to even open different papers or anything. I mean sometimes it sits there and spools for an eternity. **Councilman Galusha** replied I have the same DSL that you have. **Supervisor Shepler** noted and I have the same one at home too, and it is not a very healthy one either I will say. **Councilman Galusha** responded I understand that during the day when there are a lot of people here working in the building that may overload the router, but at night when there is nobody else here, and .....**Supervisor Shepler** interrupted noting then you've got everybody else at home utilizing it around us, and that also affects us too. **Councilman Galusha** replied well as soon as we can hook up SLIC I think that we should. I think we should start televising the meeting live at that time. **Supervisor Shepler** replied that is fine. **Councilwoman Harris** noted and SLIC is moving in fast. The **Town Clerk** asked did you call SLIC and find out if they are ready here. **Supervisor Shepler** replied they are not here yet, and **Kevin** is putting out when they are available and the areas that they are available. The **Town Clerk** replied no because you have to call them. That is where I was yesterday. I got hooked up yesterday. **Councilman Galusha** noted you do have to make.....Get on the list. **Supervisor Shepler** replied I have.....Well we are on the list. The Town Hall is on the list as soon as we found out it was coming forward I put our name on the list just as a precautionary and hopefully we would get it. Because it certainly is fair better than what we have currently. **Councilman Needham** noted (inaudible) should. (Inaudible) a couple of days. They just fused the lines together at my house. The **Town Clerk** noted I know they were hooking.....They were working on Valley Road and they were working on Parker Cross. **Councilman Needham** noted but I am saying that they are still fusing all these.....Like at my house there are 3 lines that come together, and they somehow fuse all that together. They have a tandem trailer with a generator for three days now. **Councilman Galusha** noted I think they been focused on the East end of Town. They did Bowen Hill Road, Athol Road, River Road. **Supervisor Shepler** noted and then they split that. So it was done in two different times and two different sections, and I know.....I think all of Huber is done. River is all of River because you are at the upper end. The **Town Clerk** replied my end was done. **Supervisor Shepler** replied your end was done. So I know they were working. The **Town Clerk** noted I got it yesterday. **Councilman Needham** asked do you have it. The **Town Clerk** replied I got it yesterday. **Councilman Needham** replied can I ask you how it works. The **Town Clerk** replied so far so good. **Councilman Needham** noted so far so good. The **Town Clerk** noted and I have a lot of devises hooked up to it, and it seems to be working just fine. **Councilman Galusha** noted just to get an idea of what we are talking about the DSL Verizon provides is rated at 3 Mbps per second. Normally when you test it, it is around 1 give or take a little bit. That is all that you get out of it. This it starts at 25 Mbps per second is the cheapest package, and then there is a package for 50 Mbps per second and 100 Mbps per second. You can start out at the smallest one if that works for you good it doesn't just call them up and they can change it like that. **Supervisor Shepler** replied it also depends on how many are in your household, and how many different people will be using it. Because we are a Town Hall I have to talk to **Kevin**, but I am under the impression that we

are going to have to go with the 100 because we've got **Susan**, we've got the Court, we've got the Assessor's, we've got the Tax Collector and two upstairs. The **Town Clerk** noted I was actually told no when I called for service. It didn't matter how many people were on it. **Councilman Galusha** noted I think it is what they are actually doing. If you are just doing normal emailing stuff it is probably not a big deal, but if you are doing video streaming. People are trying to participate in meetings online, and stuff like that it is going to consume more bandwidth so it depends on what is happening on any given day so. **Supervisor Shepler** noted they will not support email. Did you know that? **Councilman Galusha** asked what do you mean they don't support. **Supervisor Shepler** replied well you know like Verizon. I have a Verizon email address for my personal email address. If I.....When I switch over to SLIC I have to get another email because they don't support Verizon. **Councilman Galusha** noted just get a Gmail address since everybody.....**Supervisor Shepler** interrupted noting Gmail or Yahoo or something like that. I am just saying they used to have as a part of their package a email (inaudible), but the no longer offer that. **Councilman Galusha** noted most of the world is using Gmail now anyway so. **Supervisor Shepler** replied well I was surprised because I knew they used to offer it, and they no longer offer it. Because somebody was saying like Hughes Net you get a Hughes Net, and so to switch they would have to give up there Hughes Net address, and I would have to give up my Verizon one, and go to another email. **Councilwoman Harris** noted you can have both. **Councilman Galusha** noted the good thing about it if you get Gmail you can switch to anything you want and you can keep the address all the time. **Supervisor Shepler** replied right the same with Yahoo. **Councilman Needham** noted (inaudible) Gmail (inaudible) the phone (inaudible). **Supervisor Shepler** noted Yahoo is the same way I think (inaudible). **Councilwoman Harris** noted the Whitespace a couple of (inaudible) internet. They are stopping paying it as of February? **Supervisor Shepler** replied they are stopping payment as of the end of January. **Councilwoman Harris** noted January. **Supervisor Shepler** replied we've got to negotiate with them for January until the 15<sup>th</sup> of.....**Councilwoman Harris** asked so what does the Board have to do to tell whoever is doing it. **Supervisor Shepler** noted I have been in contact with the committee, with **Wini Martin** and with **Avis Russell**, and they are aware of what is going on. **Councilwoman Harris** responded so it's.....**Councilman Galusha** noted it is my understanding that the system is down, and nobody has Whitespace right now. **Supervisor Shepler** replied correct. **Councilman Galusha** noted and that has been that way.....**Supervisor Shepler** interrupted noting and I have worked tirelessly with Frontier because initially it was a they described it..... They used three terms. It's either a broken wire, a downed wire or a wire that was disconnected because of a freezing you know expansion and contraction of the extreme weather that we have had. And they repaired it, and the ticket came back and was closed. I called yesterday. Excuse me the day before yesterday had another ticket open to make sure that there were no other additional issues on Frontiers behalf, and they came back and they called me, and there was nothing.....There was nothing on Verizon's end that was precluding us from receiving internet. **Councilman Galusha** responded so at this point we don't know what is causing the problem. **Supervisor Shepler** replied it is something within the Whitespace System. It's (inaudible), and I've gotten **Fred Engelmann** has declined to do any further business with the Town of Thurman, and he does not wish to be contacted by anybody in the Town of Thurman. He says it is due to health issues which is fine, and I contacted the company that put it together and they were willing to do some work for us on a Tier 3 level at \$300.00 an hour, but we had to have certain information that we don't have, and I can't seem to get it from anybody at this point in time. So **Wini**.....**Councilwoman Harris** responded we don't have to notify anybody that we are going to stop it at a certain date. **Supervisor Shepler** replied no they notified me that they wanted it stopped. **Councilwoman Harris** replied OK. **Supervisor Shepler** noted alright so



this was totally their decision. Not the Town's decision. **Councilman Galusha** responded so they are done as far as the end of January, and.....**Supervisor Shepler** responded well I contacted Frontier originally the **Martins** had indicated, **Wini** had indicated that they wanted to have the turnoff on the 28<sup>th</sup> of February. So this was like the 29<sup>th</sup> of January, and I contacted Frontier and I got it all set up to be disconnected on the 28<sup>th</sup> of February, and then this whole issue reared its ugly head on the 30<sup>th</sup> of January at 7:30 in the evening. And I have been working and trying to get it repaired. I have been to the pole a couple of times not that it reset anything. I've been in touch with **Fred** who all of a sudden decided he wanted nothing to do with the Town any longer, and wasn't going to be able to help us due to health issues which is fine, but so that is where I have been at is trying to get it up and running again. And I have been working with **Wini** and she is fully aware of what has been going on. I have kept her fully apprised of what is going on, and they just decided that it is time to call it a day. **Councilman Galusha** replied so have you notified Frontier that we are disconnecting. **Supervisor Shepler** responded I notified them yesterday effective immediately. I got an email back saying well you said the 28<sup>th</sup> of February. That is what we are planning on. I sent them another email today indicating that it was my understanding that we could be shut off at any point in time and therefore we are requesting to be turned off. Disconnected immediately. I have yet to hear back from them. We shut off the electric to the poles so that is no longer going to be an issue for payment. That will go to the.....That bill cycle I believe ends on the middle of the month sometime like the 15<sup>th</sup> or the 18<sup>th</sup>. Something like that. **Councilman Galusha** asked so is the power actually shut off. **Supervisor Shepler** replied yes it is. **Councilman Galusha** replied OK. **Supervisor Shepler** noted because that was a part of the agreement with the group that was paying for it was they pay for the poles and that they would pay for Frontier. So the poles are shut off, and we called and confirmed that today. And they are shut off according to National Grid. My issue right now is trying to get the date moved back to Tuesday for immediate shut off for Frontier. I am trying to get that done. I am hoping we can do it, but with some of the changes I am hoping that it is going to be conceivable. **Councilman Galusha** replied OK. **Supervisor Shepler** responded alright. It is not (inaudible), but unfortunately the equipment is old and hasn't been maintained. **Councilman Galusha** noted that raises the question of what are we going to do with the equipment. **Supervisor Shepler** replied I think that we can offer it for sale, and we could have offered it for sale 2 years ago, but the Board choose not to. I think we ought to at this point in time look at putting the equipment up for sale. And the majority of the equipment is in decent shape. The radios need to be upgraded so I would say \$150,000.00. **Councilwoman Harris** asked people are going to bring back their equipment. **Supervisor Shepler** replied what. **Councilwoman Harris** replied the people are they going to bring back the equipment that they have at their house. **Supervisor Shepler** replied no that is theirs. Meanwhile **Councilman Galusha** asked how much. **Councilman Needham** replied 150. **Councilman Galusha** responded \$150,000.00. **Supervisor Shepler** noted they bought and paid for that. Everybody bought and paid for their own equipment. That is not theirs, mine or anybody's. **Councilman Galusha** asked how did you come up with \$150,000.00. **Supervisor Shepler** replied well it was \$200,000.00 initially. **Councilman Galusha** replied OK. **Supervisor Shepler** continued noting and it has been running for 5 years, 6 years, and the radios need to be upgraded and it's not 50,000 worth of equipment. **Councilwoman Harris** asked is Albany still using it. **Supervisor Shepler** responded no they haven't used it in months. **Councilman Galusha** responded so basically to dispose of this we are going to have to put it out for bid right. **Supervisor Shepler** replied we do. We have to put it out to bid. **Councilman Galusha** noted I think we probably need to find some type of.....I don't know how we do this, but this is pretty specialized equipment. We probably need to find some place to market it because just putting it out

February 10, 2021 Regular Board Meeting

publicly in Warren County is.....**Supervisor Shepler** interrupted noting well I can call New York State, and ask them, the people who worked with us initially on the grant and so forth and see if they have a.....Because they were the ones who told us that we could do this at least 2 years ago. To contact them and see if they have a area or for lack of better terminology a magazine type thing that we could advertise in. The **Town Clerk** noted you might be able to get on a surplus Government Auction site or something. **Councilman Galusha** replied yeah but the problem with those you don't.....You might not necessarily have the right buyers on their, and somebody may come along and say I'll give you 1,000 bucks for it, and if that is the high bid you are stuck. The **Town Clerk** replied you can put a reserve. **Councilman Galusha** noted unless you put a minimum a reserve on it. **Supervisor Shepler** noted and you could put in your bid that it is contingent upon approval of the Board. In other words you (inaudible) have a minimum listed one, and two the Board has to be in agreement. If somebody comes in and offers you a \$1,000.00 for each pole that is 5 poles. \$5,000.00 just isn't going to cut it. It won't even cover the cost of taking it down or anything. And it would have to be something that they would have to do. **Councilman Galusha** replied well we are not going to take it down then they are going to have to get us an insurance certificate. **Supervisor Shepler** replied exactly, exactly that is just common practice yes. Because they will be on Town property and private property. **Councilman Galusha** noted **Doug** looks anxious to make that motion to adjourn. **Supervisor Shepler** responded alright do I have somebody who is going to make a motion to adjourn.

**ADJOURNMENT:** On a motion introduced by **Councilwoman Harris** and seconded by **Councilman Needham** the meeting was adjourned at **7:42 pm**.

**Motion Carried: Ayes~5 Brown, Galusha, Harris, Needham, Shepler**

Respectfully Submitted,

Susan E. Staples, Town Clerk

February 22, 2021

Attachments:

### ACA compliance

Greg Layton <glayton@jaegerflynn.com>

Tue 11/17/2020 3:06 PM

To: Susan Shepler <supervisor@townofthurmanny.com>

Cc: Laura Conway <lconway@jaegerflynn.com>

📎 1 attachments (321 KB)

Town of Thurman Affordable Care Act 2021 Compliance Checklist 10-27-20.pdf;

Hi Susan,

Please find the attached compliance checklist for the Affordable Care Act. You are not a large employer so you don't have to worry about the pay or play rules. You will see on page 5 that full time employment is considered 30 hours a week to be eligible for benefits. The carriers have adopted these guidelines as well. Hope this helps.

Thanks,

**Greg Layton**

Assistant Vice President, Marketing

Jaeger & Flynn Associates, Inc.

42 South St., Glens Falls, NY 12801

Phone: 518.792.0042 x143 Fax: 518.792.0233

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# ACA COMPLIANCE OVERVIEW



## Affordable Care Act: 2021 Compliance Checklist

The Affordable Care Act (ACA) has made a number of significant changes to group health plans since the law was enacted in 2010. Since that time, a number of changes have been made to various ACA requirements that employers and plan sponsors should be aware of. It is important for employers to periodically review their benefit plans in order to maintain compliance with these various requirements.

Changes to some ACA requirements take effect in 2021 for employers sponsoring group health plans, such as increased dollar limits. To prepare for 2021, employers should review these upcoming requirements and develop a compliance strategy.

This ACA Overview provides an ACA compliance checklist for 2021. Please contact Jaeger & Flynn Assoc., Inc. for assistance or if you have questions about changes that were required in previous years.

### LINKS AND RESOURCES

- U.S. Department of Health and Human Services' (HHS) [Final Notice of Benefit & Payment Parameters for 2021](#) established the cost-sharing limits for 2021.
- Internal Revenue Service (IRS) [Revenue Procedure 2020-36](#) indexed the affordability contribution percentages for 2021.

### Plan Design Changes

The following plan design requirements have changed for 2021:

- Limits on cost-sharing for essential health benefits
- Coverage affordability percentages under the employer shared responsibility rules
- Health flexible spending account (FSA) salary contribution limits

### Penalty Calculations

The following amounts related to ACA penalties have changed for 2021:

- Maximum penalties for ACA reporting violations
- Dollar amounts for calculating employer shared responsibility penalties

Provided to you by Jaeger & Flynn Assoc., Inc.

# ACA COMPLIANCE OVERVIEW



## Plan Design Changes

### Grandfathered Plan Status

A grandfathered plan is one that was already in existence when the ACA was enacted on March 23, 2010. If you make certain changes to your plan that go beyond permitted guidelines, your plan is no longer grandfathered. **However, grandfathered status does not automatically expire as of a specific date.** A plan may maintain its grandfathered status as long as no prohibited changes are made. Once a plan relinquishes grandfathered status, it cannot be regained and the plan must comply with additional reforms under the ACA.

Contact Jaeger & Flynn Assoc., Inc. if you have questions about changes you have made, or are considering making, to your plan.

#### Review your plan's grandfathered status:

- If you have a grandfathered plan, determine whether it will maintain its grandfathered status for the 2021 plan year. Grandfathered plans are exempt from some of the ACA's mandates. A grandfathered plan's status will affect its compliance obligations from year to year.
- If your plan will lose its grandfathered status for 2021, confirm that the plan has all of the additional patient rights and benefits required by the ACA for non-grandfathered plans. This includes, for example, coverage of preventive care without cost-sharing requirements.
- If your plan will keep its grandfathered status, continue to provide the Notice of Grandfathered Status in any plan materials provided to participants and beneficiaries that describe the benefits provided under the plan (such as the plan's summary plan description and open enrollment materials). [Model language](#) is available.

### Cost-Sharing Limits

Effective for plan years beginning on or after Jan. 1, 2014, non-grandfathered health plans are subject to limits on cost sharing for essential health benefits (EHB). The ACA's overall annual limit on cost sharing (also known as an out-of-pocket maximum) applies for all non-grandfathered group health plans, whether insured or self-insured. Under the ACA, a health plan's out-of-pocket maximum for EHB may not exceed **\$8,550** for self-only coverage and **\$17,100** for family coverage, effective for plan years beginning on or after Jan. 1, 2021.

Health plans with more than one service provider may divide the out-of-pocket maximum across multiple categories of benefits, rather than reconciling claims across multiple service providers. Thus, health plans and issuers may structure a benefit design using separate out-of-pocket maximums for EHB, provided that the combined amount does not exceed the annual out-of-pocket maximum limit for that year. For example, in 2021, a health plan's self-only coverage may have an out-of-pocket maximum of \$6,000 for major medical coverage and \$2,550 for pharmaceutical coverage, for a combined out-of-pocket maximum of \$8,550.

Beginning with the 2016 plan year, **the self-only annual limit on cost sharing applies to each individual, regardless of whether the individual is enrolled in self-only coverage or family coverage.** This embeds an individual out-of-pocket maximum in family coverage so that an individual's cost sharing for essential health benefits cannot exceed the ACA's out-of-pocket maximum for self-only coverage.

# ACA COMPLIANCE OVERVIEW



Note that the ACA's cost-sharing limit is higher than the out-of-pocket maximum for high deductible health plans (HDHPs). In order for a health plan to qualify as an HDHP, the plan must comply with the lower out-of-pocket maximum limit for HDHPs. HHS provided [FAQ](#) guidance on how this ACA rule affects HDHPs with family deductibles that are higher than the ACA's cost-sharing limit for self-only coverage.

According to HHS, an HDHP that has a \$10,000 family deductible must apply the annual limitation on cost sharing for self-only coverage (\$8,550 in 2021) to each individual in the plan, even if this amount is below the \$10,000 family deductible limit. Because the \$8,550 self-only maximum limitation on cost sharing exceeds the 2021 minimum annual deductible amount for HDHPs (\$2,800), it will not cause a plan to fail to satisfy the requirements for a family HDHP.

## Check your plan's cost-sharing limits:

- Review your plan's out-of-pocket maximum to make sure it complies with the ACA's limits for the 2021 plan year (\$8,550 for self-only coverage and \$17,100 for family coverage).
- If you have an HSA-compatible HDHP, keep in mind that your plan's out-of-pocket maximum must be lower than the ACA's limit. For 2021, the out-of-pocket maximum limit for HDHPs is **\$7,000** for self-only coverage and **\$14,000** for family coverage.
- If your plan uses multiple service providers to administer benefits, confirm that the plan will coordinate all claims for EHBs across the plan's service providers, or will divide the out-of-pocket maximum across the categories of benefits, with a combined limit that does not exceed the maximum for 2021.
- Confirm that the plan applies the self-only maximum to each individual in the plan, regardless of whether the individual is enrolled in self-only coverage or family coverage.

## Health FSA Contributions

For plan years beginning on or after Jan. 1, 2013, an employee's annual pre-tax salary reduction contributions to a health FSA must be limited to \$2,500 (as adjusted). The \$2,500 limit was increased to:

- <sup>\$14,000</sup> \$2,550 for 2015 and 2016;
- \$2,600 for 2017;
- \$2,650 for 2018;
- \$2,700 for 2019; and
- \$2,750 for 2020.

For taxable years beginning in 2021, the IRS announced that health FSA limit will remain at \$2,750.

The limit does not apply to non-elective employer contributions to the health FSA (such as matching contributions or flex credits), though employer contributions that employees may elect to receive in cash or as a taxable benefit will count toward the limit. Other ACA requirements may impact or limit the total amount that may be contributed to a health FSA, but non-elective employer contributions generally do not reduce the health FSA limit for the employee. Additionally, the

# ACA COMPLIANCE OVERVIEW



health FSA limit does not impact contributions under other employer-provided coverage. For example, employee salary reduction contributions to an FSA for dependent care or adoption care assistance are not affected by the health FSA limit.

## Update your health FSA's contribution limit:

- Work with your advisors to monitor IRS guidance on the health FSA limit for 2021.
- Once the 2021 health FSA limit is announced, confirm that your health FSA will not allow employees to make pre-tax contributions in excess of the limit for the 2021 plan year.
- If the 2021 limit is announced too late for your open enrollment, you can use the 2020 limit to ensure compliance.
- Communicate the health FSA limit to employees as part of the open enrollment process.

## Summary of Benefits and Coverage (SBC)

Health plans and health insurance issuers must provide an **SBC** to applicants and enrollees to help them understand their coverage and make coverage decisions. Plans and issuers must provide the SBC to participants and beneficiaries who enroll or re-enroll during an open enrollment period, as well as to participants and beneficiaries who enroll other than through an open enrollment period (including individuals who are newly eligible for coverage and special enrollees).

The SBC must follow strict formatting requirements. The Departments of Health and Human Services, Labor and the Treasury (Departments) provided templates and related materials, including instructions and a uniform glossary of coverage terms, for use by plans and issuers. On Nov. 8, 2019, the Departments issued an updated template and related materials for the SBC. These materials are required to be used for plan years beginning on or after Jan. 1, 2021. **This means that the updated template must be used for the 2021 plan year's open enrollment period.**

## Provide the appropriate SBC template:

- For self-funded plans, the plan administrator is responsible for creating and providing the SBC.
- For insured plans, the issuer is required to provide the SBC to the plan sponsor. Both the plan and the issuer are obligated to provide the SBC, although this obligation is satisfied for both parties if either one provides the SBC. If you have an insured plan, confirm whether your health insurance issuer will assume responsibility for providing the SBCs.

# ACA COMPLIANCE OVERVIEW



## Employer Shared Responsibility Rules

Under the ACA's employer shared responsibility rules, applicable large employers (ALEs) are required to offer affordable, minimum value (MV) health coverage to their full-time employees (and dependent children) or pay a penalty. These employer shared responsibility requirements are also known as the "employer mandate" or "pay or play" rules.

An ALE will be subject to penalties if one or more full-time employees receive a subsidy for purchasing health coverage through an Exchange. An individual may be eligible for an Exchange subsidy either because the ALE does not offer coverage to that individual, or offers coverage that is "unaffordable" or does not provide "minimum value."

This checklist will help you evaluate your possible liability for a pay or play penalty for 2021. *Please keep in mind that this summary is a high-level overview of these rules. It does not provide an in-depth analysis of how the rules will affect your organization. Please contact Jaeger & Flynn Assoc., Inc. for more information on these rules and how they may apply to you.*

### Applicable Large Employer Status

The ACA's employer shared responsibility rules apply only to ALEs. ALEs are employers with **50 or more** full-time employees (including full-time equivalent employees, or FTEs) on business days during the preceding calendar year. Employers determine each year, based on their current number of employees, whether they will be considered an ALE for the following year.

#### Determine your ALE status for 2021:

- Calculate the number of full-time employees for each calendar month in 2020. A full-time employee is one who is employed, on average, at least 30 hours of service per week or 130 hours for the calendar month.
- Calculate the number of FTEs for each calendar month in 2020 by calculating the aggregate number of hours of service (but not more than 120 hours for any employee) for all employees who were not full-time employees for that month and dividing the total hours of service by 120.
- Add the number of full-time employees and FTEs (including fractions) calculated above for each month in 2020. Add up these monthly numbers and divide the sum by 12. Disregard fractions.
- If your result is 50 or more, you are likely an ALE for 2021.
- Keep in mind that there is a special exception for employers with seasonal workers. If your workforce exceeds 50 full-time employees (including FTEs) for 120 days or fewer during the 2020 calendar year, and the employees in excess of 50 who were employed during that time were seasonal workers, you will not be an ALE for 2021.
- Companies under common ownership may have to be combined to determine their ALE status.

### Offering Coverage to Full-time Employees

To correctly offer coverage to full-time employees, ALEs must determine which employees are full-time employees under the employer shared responsibility rule definition. A full-time employee is an employee who was employed, on average, at least **30 hours of service per week** (or **130 hours of service in a calendar month**).



# ACA COMPLIANCE OVERVIEW



The IRS provided two methods for determining full-time employee status for purposes of offering coverage—the **monthly measurement method** and the **look-back measurement method**.

## MONTHLY MEASUREMENT METHOD

Involves a month-to-month analysis where full-time employees are identified based on their hours of service for each month. This method is not based on averaging hours of service over a prior measurement method. Month-to-month measuring may cause practical difficulties for employers that have employees with varying hours or employment schedules, and could result in employees moving in and out of employer coverage on a monthly basis.

## LOOK-BACK MEASUREMENT METHOD

An optional safe harbor method for determining full-time status that can provide greater predictability for determining full-time status. The details of this method are based on whether the employees are ongoing or new, and whether new employees are expected to work full time or are variable, seasonal or part time.

This method involves a **measurement period** for counting hours of service, an **administrative period** that allows time for enrollment and disenrollment, and a **stability period** when coverage may need to be provided, depending on an employee's average hours of service during the measurement period.

**If an employer meets the requirements of the safe harbor, it will not be liable for penalties for employees who work full time during the stability period, if they did not work full-time hours during the measurement period.**

### Determine your full-time employees:

- Use the monthly measurement method or the look-back measurement method to confirm that health coverage will be offered to all full-time employees (and dependent children). If you have employees with varying hours, the look-back measurement method may be the best fit for you.
- To use the look-back measurement method, you will need to select your measurement, administrative and stability periods. Please contact Jaeger & Flynn Assoc., Inc. for more information.

## Applicable Penalties

An ALE is only liable for a penalty under the employer shared responsibility rules if at least one full-time employee receives a subsidy for coverage purchased through an Exchange. Employees who are offered health coverage that is affordable and provides MV are generally not eligible for these Exchange subsidies.

Depending on the circumstances, one of two penalties may apply under the employer shared responsibility rules—the **4980H(a) penalty** or the **4980H(b) penalty**.

### The 4980H(a) Penalty—Penalty for ALEs not Offering Coverage

Under Section 4980H(a), an ALE will be subject to a penalty if it does not offer coverage to “substantially all” full-time employees (and dependents) and any one of its full-time employees receives a premium tax credit or cost-sharing reduction toward his or her Exchange plan. The 4980H(a) penalty will not apply to an ALE that intends to offer coverage

# ACA COMPLIANCE OVERVIEW



to all of its full-time employees, but that fails to offer coverage to a few of these employees, regardless of whether the failure to offer coverage was inadvertent.

An ALE will satisfy the requirement to offer minimum essential coverage to “substantially all” of its full-time employees and their dependents if it offers coverage to **at least 95%**—or fails to offer coverage to no more than 5% (or, if greater, five)—of its full-time employees (and dependents). According to the IRS, the alternative margin of five full-time employees is designed to accommodate relatively small ALEs, because a failure to offer coverage to a handful of full-time employees might exceed 5% of the ALE’s full-time employees.

Under the ACA, the monthly penalty assessed on ALEs that do not offer coverage to substantially all full-time employees and their dependents is equal to **the ALE’s number of full-time employees (minus 30) X 1/12 of \$2,000 (as adjusted), for any applicable month**. After 2014, the \$2,000 amount is indexed for the calendar year, as follows:

\$2,080 for 2015	\$2,160 for 2016	\$2,260 for 2017	\$2,320 for 2018	\$2,500 for 2019	\$2,570 for 2020	\$2,700 for 2021
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## The 4980H(b) Penalty—Penalty for ALEs Offering Coverage

ALEs that do offer coverage to substantially all full-time employees (and dependents) may still be subject to penalties if at least one full-time employee obtains a subsidy through an Exchange because:

- The ALE did not offer coverage to all full-time employees; or
- The ALE’s coverage is unaffordable or does not provide minimum value.

The monthly penalty assessed on an ALE for each full-time employee who receives a subsidy is **1/12 of \$3,000 (as adjusted) for any applicable month**. However, the total penalty for an ALE is limited to the 4980H(a) penalty amount. After 2014, the \$3,000 amount is indexed as follows:

\$3,120 for 2015	\$3,240 for 2016	\$3,390 for 2017	\$3,480 for 2018	\$3,750 for 2019	\$3,860 for 2020	\$4,060 for 2021
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## Affordability of Coverage

Under the ACA, an ALE’s health coverage is considered affordable if the employee’s required contribution to the plan does not exceed **9.5%** of the employee’s household income for the taxable year (as adjusted each year). The adjusted percentage is **9.83%** for 2021.

“Household income” means the modified adjusted gross income of the employee and any members of the employee’s family. Because an employer generally will not know an employee’s household income, the IRS provided three affordability safe harbors that ALEs may use to determine affordability based on information that is available to them. These safe harbors allow an ALE to measure affordability based on the employee’s **Form W-2 wages**, the employee’s **rate of pay** or the **federal poverty level** for a single individual. ALEs using an affordability safe harbor may rely on the adjusted affordability contribution percentages.

## Minimum Value

Under the ACA, a plan provides MV if the plan’s share of total allowed costs of benefits provided under the plan is **at least 60%** of those costs. Three approaches may be used for determining MV: a **Minimum Value (MV) Calculator, design-based**

# ACA COMPLIANCE OVERVIEW



**safe harbor checklists or actuarial certification.** In addition, any plan in the small group market that meets any of the “metal levels” of coverage (that is, bronze, silver, gold or platinum) provides MV.

In addition, plans that do not provide inpatient hospitalization or physician services (referred to as non-hospital/non-physician services plans) **do not provide MV.** An employer may not use the MV Calculator (or any actuarial certification or valuation) to demonstrate that a non-hospital/non-physician services plan provides MV. As a result, a **non-hospital/non-physician services plan should not be adopted for the 2015 plan year or beyond.**

## Calculate potential penalties for 2020 and/or 2021:

- Review the cost of your health plan coverage to determine whether it’s affordable for your employees by using one or more of the affordability safe harbors.
- Determine whether the plan provides MV by using one of the four available methods.
- Calculate any penalties that may apply under these rules using the formulas above.

## Reporting of Coverage

The ACA requires ALEs to report information to the IRS and to their full-time employees regarding the employer-sponsored health coverage they offer. The IRS will use the information that ALEs report to verify employer-sponsored coverage and administer the employer shared responsibility provisions. This reporting requirement is found in **Code Section 6056.**

The ACA also requires every health insurance issuer, sponsor of a self-insured health plan, government agency that administers government-sponsored health insurance programs and any other entity that provides MEC to file an annual return with the IRS reporting information for each individual who is provided with this coverage. Related statements must also be provided to individuals. This reporting requirement is found in **Code Section 6055.**

The IRS has provided relief from the penalty for failing to furnish a statement to individuals as required under Section 6055 for 2019 and 2020 in certain cases. Specifically, the penalty for failing to furnish a Form 1095-B to responsible individuals will not apply in cases where the reporting entity:

1. Prominently posts a notice on its website stating that responsible individuals may receive a copy of their 2019 or 2020 Form 1095-B, as applicable, upon request; and
2. Furnishes a 2019 or 2020 Form 1095-B, as applicable, to any responsible individual upon request within 30 days of the date the request is received.

The individual mandate penalty has been reduced to zero, beginning in 2019. As a result, an individual does not need the information on Form 1095-B in order to calculate his or her federal tax liability or file a federal income tax return. However, reporting entities required to furnish Form 1095-B to individuals must continue to expend resources to do so.

Both of these reporting requirements took effect in 2015. **Returns are due in early 2021 for health plan coverage offered or provided in 2020.**

# ACA COMPLIANCE OVERVIEW



- Returns generally must be filed with the IRS by **Feb. 28** (or **March 31**, if filed electronically) of the year after the calendar year to which the returns relate. For the 2020 calendar year, returns must be filed by **March 1, 2021** (since Feb. 28 is a Sunday), or **March 31, 2021**, if filed electronically.
- Written statements generally must be provided to employees no later than **Jan. 31** of the year following the calendar year in which coverage was provided. For the 2020 calendar year, the deadline to furnish individual statements was set to be Feb. 1, 2021 (since Jan. 31 is a Sunday). However, the IRS has provided an **additional 30 days** for furnishing the 2020 Form 1095-B and Form 1095-C, extending the due date to **March 2, 2021**.

ALEs with self-funded plans are required to comply with both reporting obligations, while ALEs with insured plans will only need to comply with Section 6056. To simplify the reporting process, the IRS allows ALEs with self-insured plans to use a single combined form for reporting the information required under both Section 6055 and 6056.

ALEs that sponsor self-insured plans	ALEs that sponsor insured plans	Non-ALEs that sponsor self-insured plans	Non-ALEs that sponsor insured plans
<p>Must report:</p> <ol style="list-style-type: none"> <li>1. Information under Section 6055 about MEC provided; and</li> <li>2. Information under Section 6056 about offers of health coverage.</li> </ol>	<p>Must report information under Section 6056. These employers are not required to report under Section 6055.</p>	<p>Must report information under Section 6055. These employers are not required to report under Section 6056.</p>	<p>These employers are not required to report under either Section 6055 or Section 6056.</p>

## Forms Used for Reporting

Under both Sections 6055 and 6056, each reporting entity must file all of the following with the IRS:

- A separate **statement** for each individual; and
- A single **transmittal form** for all of the returns filed for a given calendar year.

Under Section 6055, reporting entities will generally file Forms 1094-B (a transmittal) and 1095-B (an information return). Under Section 6056, entities will file Forms 1094-C (a transmittal) and 1095-C (an information return) for each full-time employee for any month. Entities that are reporting under both Sections 6055 and 6056 will file using a combined reporting method, on **Form 1094-C** and **Form 1095-C**.

Requirement	File with the IRS:	Furnish to each individual:
Section 6055	<ul style="list-style-type: none"> <li>• One Form 1094-B; and</li> <li>• A separate Form 1095-B for each responsible individual</li> </ul>	A copy of his or her Form 1095-B*
Section 6056	<ul style="list-style-type: none"> <li>• One Form 1094-C; and</li> <li>• A separate Form 1095-C for each full-time employee</li> </ul>	A copy of his or her Form 1095-C
Both Sections 6055 & 6056	<ul style="list-style-type: none"> <li>• One Form 1094-C; and</li> </ul>	A copy of his or her Form 1095-C

# ACA COMPLIANCE OVERVIEW



- A separate Form 1095-C for each full-time employee and each responsible individual

*\*Note, though, that penalty relief is available for 2019 and 2020 calendar year reporting under certain circumstances for reporting entities that furnish Forms 1095-B to responsible individuals only upon request.*

## Electronic Reporting

Any reporting entity that is required to file at least 250 returns under Section 6055 or Section 6056 must file electronically. The 250-or-more requirement applies separately to each type of return and separately to each type of corrected return. Entities filing fewer than 250 returns during the calendar year may choose to file in paper form, but are permitted (and encouraged) to file electronically. Electronic filing will be done using the ACA Information Returns (AIR) Program. More information on the AIR Program is available on the [IRS website](#).

Individual statements may also be furnished electronically if certain notice, consent and hardware and software requirements are met (similar to the process currently in place for the electronic furnishing of employees' Forms W-2).

## Penalties

A reporting entity that fails to comply with the Section 6055 or Section 6056 reporting requirements may be subject to the general reporting penalties for failure to file correct information returns (under Code Section 6721) and failure to furnish correct payee statements (under Code Section 6722).

Penalties may be waived if the failure is due to reasonable cause and not to willful neglect, or may be reduced if the failure is corrected within a certain period of time. Also, lower annual maximums apply for reporting entities that have average annual gross receipts of up to \$5 million for the three most recent taxable years. **The penalty amounts for failures related to returns and statements required to be filed or furnished in 2021 have not been released at this time.** The penalty amounts for returns and statements required to be filed or furnished in 2020 are as follows:

Penalty Type	Per Violation	Annual Maximum	Annual Maximum for Employers with ≤\$5 Million in Gross Receipts
General	\$270	\$3,339,000	\$1,113,000
Corrected within 30 days	\$50	\$556,500	\$194,500
Corrected after 30 days, but before Aug. 1	\$110	\$1,669,500	\$556,500
Intentional disregard	\$550*	None	N/A

*\*For failures due to intentional disregard, the penalty is equal to the greater of either the listed penalty amount or 10% of the aggregate amount of the items required to be reported correctly.*

# ACA COMPLIANCE OVERVIEW



## Prepare for health plan reporting:

- Determine which reporting requirements apply to you and your health plans.
- Determine the information you will need for reporting and coordinate internal and external resources to help compile the required data.
- Complete the appropriate forms. Furnish statements to individuals on or before Feb. 1, 2021, and file returns with the IRS on or before March 1, 2021 (March 31, 2021, if filing electronically).

## Employee Notice of Exchange

Employers are required to provide all new hires with a written notice about the ACA's health insurance Exchanges. This notice must be provided **at the time of hiring**. In general, the notice must:

- Inform employees about the existence of the Exchange and describe the services provided;
- Explain how employees may be eligible for a premium tax credit or a cost-sharing reduction if the employer's plan does not meet certain requirements; and
- Inform employees that if they purchase coverage through the Exchange, they may lose any employer contribution toward the cost of employer-provided coverage, and that all or a portion of the employer contribution to employer-provided coverage may be excludable for federal income tax purposes.

The DOL provided **model Exchange notices** for employers to use, which will require some customization. The notice may be provided by first-class mail, or may be provided electronically if the requirements of the DOL's electronic disclosure safe harbor are met.

## Ensure that the Exchange notice is provided to all new hires at the time of hiring:

- Customize the appropriate model Exchange notice.
- Confirm that the notice has been provided to all current employees.
- Prepare to provide the customized notice to all new employees when hired.

Ensure that

# Town of Thurman

## Resolution # 51 of 2012

Introduced By: Al Vasak  
Seconded By: Robert Hitchcock

Supervisor	Evelyn Wood	Yea <u>X</u>	Nay <u>   </u>
Councilman	Charles E. Bills	Yea <u>X</u>	Nay <u>   </u>
Councilman	Al Vasak	Yea <u>X</u>	Nay <u>   </u>
Councilman	Leon J. Galusha	Yea <u>   </u>	Nay <u>   </u> <i>absent</i>
Councilman	Robert Hitchcock	Yea <u>X</u>	Nay <u>   </u>

### Resolution to Adopt Travel Policy

BE IT RESOLVED that the Thurman Town Board adopts the attached Travel Policy.

STATE OF NEW YORK )

)SS:

COUNTY OF WARREN )

I, Cynthia R. Hyde, Town Clerk of the Town of Thurman of the County of Warren, do hereby certify that the foregoing is a true and correct copy and the whole thereof, of a Resolution duly adopted by the Town Board of the Town of Thurman of the County of Warren, on the 13 day of November, 2012.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the official seal of the Town of Thurman this 13 day of November, 2012.

Cynthia R. Hyde

Cynthia R. Hyde  
Clerk of the Town of Thurman  
County of Warren

*Travel*

## Town of Thurman Travel Policy

### Travel Policy Statement

The purpose of this Travel Policy is to help employees and elected officials understand and apply the Town of Thurman's travel rules and regulations and to provide instructions regarding reimbursement for expenses while in travel status. Travel is paid for with public funds and all travelers should exercise care when incurring travel expenses. The Town Board sets rules and regulations for reimbursement of expenses incurred while traveling on official business. When traveling on official Town business, only actual, necessary and reasonable business expenses will be reimbursed. All travelers are responsible for having a clear understanding of the Town's Policy and adhere to the policy.

#### General Guidelines and Responsibilities

- Travel between the employee's home and official station is considered commuting and is not reimbursable.
- Vouchers must be submitted on a timely basis. Records/receipts can be lost and memories grow dim when there is too much time between business travel and submission of travel expenses.
- Employees and Elected Officials must obtain Board permission prior to travel for expenses to be reimbursable.
- Employees and Elected Officials may be personally responsible for improper costs incurred and any such improper costs will be recovered as decided by the Town Board.

### Mileage Reimbursement

Routine travel for the purpose of official duties, for example bank deposits or ACO response, does not require preapproval to be reimbursed. The rate of mileage reimbursement shall be set by the Town Board.

### Preapproval Process

All travel for training and conferences or other purposes that will require reimbursement for anything other than mileage must be preapproved by the Town Board. Prior approval must have occurred for expenses to be reimbursable.

### Day Trips vs. Overnight

The minimum distance necessary to qualify for an overnight stay is 50 miles.

### Cash Advance

Cash advances must be approved by the Town Board and should be requested at the time an employee requests travel approval. When approved for a cash advance the employees must maintain



the appropriate documentation (see Required Documentation) and complete the appropriate form. All documentation and any unused funds must be completed and turned in within 1 week of the employee's return from travel.

#### **Required Documentation**

Original receipts are required in order for an expense to be reimbursed. When an employee wishes to be reimbursed for expenses related to travel on official business they must submit their receipts and the appropriate voucher within 1 month of the employee's return from training.

#### **Reimbursable Expenses**

Business related expenses such as:

- Telephone calls
- Internet connection fees
- Baggage transfer and storage expenses
- Supplies and materials

#### **Nonreimbursable Expenses**

- Expenses for speeding fines, parking tickets, alcohol, laundry, valet services, entertainment (e.g., theater tickets, in-room movies), and transportation charges not directly related to Town business, and other personal charges.

#### **Official Station**

The official station is the employee's usual work location. The purpose of an official station is to establish when the employee is in travel status and eligible for reimbursement of travel expenses. Travel between the employee's home and official station is considered commuting and is not reimbursable. The employee's home is considered to be in the city or town in which the employee primarily resides when working at his or her official station.

#### **Employee or Elected Official Process to be Reimbursed**

- Be certain the department's budget has sufficient funds to cover the travel
- Fill out Travel Request Form; if necessary also complete request for cash advance to submit with Travel Request form
- After Board Approval make travel arrangements, retain all original documentation and keep careful record of expenses, be certain expenses are permissible and do not exceed the maximum rate set.

- Upon return from travel complete and return all necessary documentation and receipts along with a completed voucher if necessary and turn in to the Town Bookkeeper within the allotted timeframe.

**Procedures for Auditing Travel Expenses**

- Review Board approval for travel and expenses to ensure voucher and original receipts are present as well as that math are correct.
- Check to be certain that expenses are permissible.
- Approve any reimbursable expenses.

**Claims that are Disallowed**

Any claim disallowed shall be the responsibility of the employee or elected official who incurred the expense. The Town Board may disallow claims which are not documented by original receipt, are not reimbursable expenses, exceed the maximum allowance, or are otherwise in violation of the Town's Travel Policy. The Town Board shall determine the best method of recovering the cost of any Disallowed Claims.

**Maximum Rates**

The maximum rates for reimbursement are set forth below. From time to time the Town Board may adjust these rates as necessary. There may be incidents when the maximum rates must be exceeded, which requires Town Board approval to be reimbursable.

- Breakfast - \$11.00
- Lunch - \$16.00
- Dinner - \$34.00
- Incidentals - \$5.00
- Hotel - \$94.00

If a conference or training provides meals as part of its package meal reimbursement will not be allowed for those meals provided.

**Credit Card Use**

Any use of municipal credit cards must be in compliance with the Town of Thurman's Credit Cards Use Policy.

**VOUCHER**

TOWN OF THURMAN  
311 ATHOL ROAD  
PO BOX 29  
ATHOL, NY 12810

Voucher number \_\_\_\_\_

DO NOT WRITE IN THIS BOX

Date Voucher Received	
Fund- Appropriation	Amount
A1410.4	
TOTAL	\$ -
Abstract No.	

Department

Town Clerk

CLAIMANT'S  
NAME  
AND  
ADDRESS

SUSAN STAPLES  
1200 RIVER ROAD  
THURMAN, NY 12885

Dates	Invoice No.	Quantity	Description of Materials or Services	Unit Price	Amount
12-08-2020			Town Clerk Mileage for 2020. See attached sheets for more info.  TOTAL miles 942	942 x 1.575 =	541.65
			TOTAL miles 265 x 0.575 = 152.375  <u>152.38</u>		
				TOTAL	\$541.65

CLAIMANT'S CERTIFICATION

Susan Staples certify that the above account in the amount of \$ 541.65 is true and correct; that the items, services and disbursements charged were rendered to or for the municipality on the dates stated; that no part has been paid or satisfied; that taxes, from which the municipality is exempt, are not included; and that the amount claimed is actually due.

12-08-2020  
DATE

Susan Staples  
SIGNATURE

Town Clerk  
TITLE

(Space Below for Municipal Use)

<p><b>DEPARTMENT APPROVAL</b></p> <p>The above services or materials were rendered or furnished to the municipality on the dates stated and the charges are correct</p> <p>_____</p> <p>Date _____ Authorized Official _____</p>	<p><b>APPROVAL FOR PAYMENT</b></p> <p>This claim is approved and ordered paid from the appropriations indicated above.</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>DATE _____ AUDITING BOARD _____</p>
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*1 Mile Round Trip to Post Office*

January 02, 2020 Mileage

Home-Town Hall-Post Office-Town Hall- Home 7-1-1-7= 16 miles

January 13, 2020 Mileage

Home- Town Hall- Bank- Town Hall- Home= 7-5-5-7= 24 miles

January 22, 2020

Home- Town Hall- Bank- Town Hall- Home= 7-5-5-7= 24 miles

January 28, 2020

Home-Town Hall-Post Office-Town Hall - Home 7-1-1-7= 16 miles

January 29, 2020

Home- Town Hall- Bank- Town Hall- Home= 7-5-5-7= 24 miles

February 04, 2020

Home- Town Hall- Bank- Town Hall- Home= 7-5-5-7= 24 miles

February 05, 2020

Home-Town Hall-Post Office-Town Hall - Home 7-1-1-7= 16 miles

February 13, 2020

Home-Town Hall-Post Office-Town Hall- Home 7-1-1-7= 16 miles

February 19, 2020

Home- Town Hall- Bank- Town Hall- Home= 7-5-5-7= 24 miles

February 25, 2020

Home- Town Hall- Bank- Town Hall- Home= 7-5-5-7= 24 miles

March 03, 2020

Home- Town Hall-Post Office- Bank-Town Hall- Home= 7-1-5-5-7 = 25 miles

March 9, 2020

Home- Town Hall-Post Office- Bank-Town Hall- Home= 7-1-5-5-7 = 25 miles

Mileage to Bank

March 17, 2020	Home-Town Hall- Bank-Home= 7+5+7 = 19 miles
March 23, 2020	Home-Town Hall- Bank-Home= 7+5+7 = 19 miles
March 31, 2020	Home-Town Hall- Bank-Home= 7+5+7 = 19 miles
April 06, 2020	Home-Town Hall- Bank-Home= 7+5+7 = 19 miles
April 13, 2020	Home-Town Hall- Bank-Home= 7+5+7 = 19 miles
April 20, 2020	Home-Town Hall- Bank-Home= 7+5+7 = 19 miles
April 28, 2020	Home-Town Hall- Bank-Home= 7+5+7 = 19 miles
April 28, 2020	Home-Town Hall- Bank-Home= 7+5+7 = 19 miles
April 30, 2020	Home-Town Hall- Bank-Home= 7+5+7 = 19 miles
May 05, 2020	Home-Town Hall- Bank-Home= 7+5+7 = 19 miles
May 11, 2020	Home-Town Hall- Bank-Home= 7+5+7 = 19 miles
May 26, 2020	Home-Town Hall- Bank-Home= 7+5+7 = 19 miles
May 29, 2020	Home-Town Hall- Bank-Home= 7+5+7 = 19 miles
June 08, 2020	Home-Town Hall- Bank-Home= 7+5+7 = 19 miles
June 16, 2020	Home-Town Hall- Bank- Home= 7+5+7=19 miles
June 25, 2020	Home-Town Hall- Bank- Home= 7+5+7=19 miles
June 30, 2020	Home-Town Hall- Bank- Home= 7+5+7=19 miles
July 06, 2020	Home-Town Hall- Bank- Home= 7+5+7=19 miles
July 15, 2020	Home-Town Hall- Bank- Home= 7+5+7=19 miles
July 23, 2020	Home-Town Hall- Bank- Home= 7+5+7=19 miles
July 29, 2020	Home-Town Hall- Bank- Home= 7+5+7=19 miles

*Duplicate*

August 04, 2020	Home-Town Hall- Bank- Home= $7+5+7=19$ miles
August 10, 2020	Home-Town Hall- Bank- Home= $7+5+7=19$ miles
August 20, 2020	Home-Town Hall- Bank- Home= $7+5+7=19$ miles
August 27, 2020	Home-Town Hall- Bank- Home= $7+5+7=19$ miles
August 31, 2020	Home-Town Hall- Bank- Home= $7+5+7=19$ miles
September 15, 2020	Home-Town Hall- Bank- Home= $7+5+7=19$ miles
September 23, 2020	Home-Town Hall- Bank- Home= $7+5+7=19$ miles
September 30, 2020	Home-Town Hall- Bank- Home= $7+5+7=19$ miles
October 06, 2020	Home-Town Hall- Bank- Home= $7+5+7=19$ miles
October 15, 2020	Home-Town Hall- Bank- Home= $7+5+7=19$ miles
October 21, 2020	Home-Town Hall- Bank- Home= $7+5+7=19$ miles
October 29, 2020	Home-Town Hall- Bank- Home= $7+5+7=19$ miles
November 10, 2020	Home-Town Hall- Bank- Home= $7+5+7=19$ miles
November 18, 2020	Home-Town Hall- Bank- Home= $7+5+7=19$ miles
November 30, 2020	Home-Town Hall- Bank- Home= $7+5+7=19$ miles

## Office of the State Comptroller - Travel Manual

### Travel in Proximity of Official Station or Home

When an employee is assigned to work at an alternate work location which is less than 35 miles from either his or her home or his or her official station, the employee is not considered to be in travel status, but rather is considered to be traveling in the proximity of his or her official station. When traveling in the proximity of home or official station, an employee using a personal vehicle is, as outlined below, entitled to reimbursement of transportation expenses associated with travel:

- from home to an alternate work location.
- between the official station and an alternate work location.
- between alternate work locations.
- from an alternate work location to the employee's home.

When travel is from an employee's home to an alternate work location, or from an alternate work location to home, at a minimum, transportation expenses must be reimbursed using the lesser of 1) mileage between the employee's home and the alternate work location or 2) mileage between the employee's official station and the alternate work location, multiplied by the IRS mileage reimbursement rate. This reimbursement method is called the "lesser of mileage rule." Agency management has the discretion to establish a reimbursement policy that provides for reasonable reimbursement of transportation expenses in excess of the amount calculated under the "lesser of mileage rule." [Click here for examples of the application of the lesser of mileage rule.](#)

When travel is between an employee's official station and an alternate work location, or between two or more alternate work locations, transportation expenses must be reimbursed by payment for the actual mileage between such locations, multiplied by the IRS mileage reimbursement rate.

The expense of meals or lodging within the proximity of the employee's official station will not normally be reimbursed unless it is in the best interest of the State, as determined by the head of the agency's finance office. Reimbursement for travel in the proximity of the employee's home or the employee's official station is subject to the audit of the Comptroller. Commuting costs generally should not be allowed between any employee's home and his or her official station. On the rare occasion, these may result in tax consequences associated with the reimbursement, some of which may be significant to the employee. For additional information, please refer to the *Guide to Financial Operations Chapter XIII, Section 6*.

### Reimbursement Allowances

#### *Overnight Travel Reimbursement*

Employees may choose one of two methods for expense reimbursement for overnight travel, whichever is to their advantage. Travelers may not, however, combine the two methods on the same overnight trip. An overnight trip is defined as dinner, lodging and breakfast the following morning. Breakfast and dinner are reimbursable meals; lunch is not.

#### Unreceipted Method (Method 1)

This method provides for a fixed rate allowance for meals, lodging and incidental expenses regardless of where lodging is obtained, including lodging with relatives or friends. Rates are established based on the city or county where lodging is obtained or the location to which the employee was traveling (whichever rate is less), and such location must be indicated on the expense report. No receipts are required to claim this method of reimbursement, but receipts are required for travel card charges – even if the charges are related to



Susan Staples correct mileage

On Back



01-2010

14  
14  
14  
14  
14  

---

-70 miles

02-2010

14  
14  
14  
14  
14  

---

-70 miles

03/2010

14  
14  
14  
14  
14  

---

-70 miles

04/2010

14  
14  
14  
14  
19 Duplicate Entry  

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89 miles

05/2010

14  
14  
14  
14  

---

56 miles

06/2010

14  
14  
14  
14  

---

56 miles

07/2010

14  
14  
14  
14  

---

56 miles

08/2010

14  
14  
14  
14  
14  

---

70 miles

09/2010

14  
14  

---

14  
42

10/2020  
14  
14  
14  
14  

---

56 miles

11/2020  
14  
14  
14  

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42 miles

TOTAL Miles to deduct 677

942  
- 677  

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265 miles due

$$265 \times 0.575 = 152.375$$

152.38

Thurman ACO report January 2021

Nothing to show