

**TOWN OF ORANGETOWN  
REGULAR TOWN BOARD MEETING MINUTES  
September 10, 2024**

This meeting was opened at 7:00 PM. Supervisor Teresa M. Kenny presided and Rosanna Sfraga, Town Clerk, called the roll.

Present were:

Councilperson Paul Valentine  
Councilperson Jerry Bottari  
Councilperson Brian Donohue  
Councilperson Dan Sullivan  
Supervisor Teresa M. Kenny

Also Present:

Allison Kardon, Supervisor's Confidential Assistant  
Carmel Reilly, Director of Economic Development & Tourism  
Rosanna Sfraga, Town Clerk  
Joseph Thomassen, Deputy Clerk  
Robert Magrino, Town Attorney  
Jeff Bencik, Finance Director  
James Dean, Superintendent of Highways  
Jane Slavin, Director of OBZPAE  
Eamon Reilly, Commissioner of DEME  
Aric Gorton, Superintendent of Parks, Recreation & Building Maint.  
Bob Urban, Human Resource Coordinator  
Matthew Lenihan, Computer Network Specialist  
Brendon Carton, IT Department  
Donald Butterworth, Police Chief  
James Acheson, Police Captain  
Michael Shannon, Police Captain

**Pledge of Allegiance to the Flag**

**ANNOUNCEMENTS:**

**September 11th Ceremonies in Orangetown:**

- **Volunteer Fire Association of Tappan's Ceremony of Remembrance on September 11, 2024 at 8:30 am at the Tappan Memorial Triangle in Tappan**
- **The Orangetown Police Benevolent Association's Ceremony on September 11, 2024 at 5:00 pm at Veterans Memorial Park in Orangeburg**
- **Village of Nyack's Ceremony on September 11, 2024 at 6:30 pm at Memorial Park on the Hudson in Nyack**

**The Public Hearing for the proposed zone change for 676 and 680 Western Highway and the north end of Ellsworth Drive, Blauvelt is scheduled for September 24, 2024 at 7:05 pm.**

**PRESENTATIONS:**

**PKF O'Conner Davies presenting results of the Annual Comprehensive Financial Report for the Fiscal Year ended December 31, 2023 (Exhibit 09-10-A)**

**SPECIAL DISTRICTS 2025 BUDGET PRESENTATIONS (Exhibit 09-10-B)**

BLAUVELT VOLUNTEER FIRE DISTRICT (MIKE CONKLIN)  
ROCKLAND PARAMEDICS (K. EGAN)  
SO ORANGETOWN AMBULANCE CORPS (PETE ROIMISHER)  
NYACK AMBULANCE CORPS (BILL MCDOWELL)  
ORANGEBURG LIBRARY (MICHELLE GALLE-LOORAM)  
TAPPAN LIBRARY (SARA NUGENT/VICKI CARAMANTE)  
PALISADES LIBRARY (MARIA GAGLIARDI/MARJORIE GALEN)  
BLAUVELT LIBRARY (CLAIRE MORRISSEY)

**DISCUSSION:**

Workshop of Agenda Items

**RESOLUTION NO. 419**

**OPEN PUBLIC COMMENT PORTION**

**RESOLVED**, that the public portion is hereby opened.

Councilperson Paul Valentine offered the above resolution, which was seconded by Councilperson Brian Donohue and was Adopted:

Motion: 5 - 0

Ayes: Councilperson Paul Valentine, Councilperson Jerry Bottari, Councilperson Brian Donohue, Councilperson Dan Sullivan, Supervisor Teresa M. Kenny

Noes: None

No one from the public made any comments.

**RESOLUTION NO. 420**

**CLOSE PUBLIC COMMENT PORTION**

**RESOLVED**, that the public portion is hereby closed.

Councilperson Brian Donohue offered the above resolution, which was seconded by Councilperson Dan Sullivan and was Adopted:

Motion: 5 - 0

Ayes: Councilperson Paul Valentine, Councilperson Jerry Bottari, Councilperson Brian Donohue, Councilperson Dan Sullivan, Supervisor Teresa M. Kenny

Noes: None

**RESOLUTION NO. 421**

**SET PUBLIC HEARING ON PROPOSED LOCAL LAW / AMENDING CHAPTER 1 ENTITLED "CODE OF ETHICS" / AUDIO AND VIDEO RECORDING**

**RESOLVED** that the Town Board will hold a public hearing on October 8, 2024 at 7:20 p.m., on a proposed Local Law, by amending Chapter 1 entitled "Code of Ethics" to add a section regarding the audio and video recording of individuals on Town related matters.

Councilperson Paul Valentine offered the above resolution, which was seconded by Councilperson Brian Donohue and was Adopted:

Motion: 5 - 0

Ayes: Councilperson Paul Valentine, Councilperson Jerry Bottari, Councilperson Brian Donohue, Councilperson Dan Sullivan, Supervisor Teresa M. Kenny

Noes: None

**RESOLUTION NO. 422**

**DECLARATION OF INTENTION OF TOWN BOARD TO SERVE AS LEAD AGENCY PURSUANT TO SEQRA / AMENDING CHAPTER 1 ENTITLED "CODE OF ETHICS" / AUDIO AND VIDEO RECORDING**

**WHEREAS**, the Town Board has established a Code of Ethics as set forth in Chapter 1 of the Town Code, and

**WHEREAS**, the Town Board has determined that it would be appropriate to address concerns regarding recordings of individuals without consent, by persons covered by the Code of Ethics, and

**WHEREAS**, upon review of the proposed Local Law, Short Environmental Assessment Form, and related documents and filings, the Board makes the following preliminary determinations:

1. The proposed action is one subject to review under the State Environmental Quality Review Act ("SEQRA");
2. The proposed action as a "Type II" (NYCRR 617.5(21) and (33)) action;

**NOW, THEREFORE, BE IT RESOLVED**, that the Town Board hereby declares its intention to serve as Lead Agency for the purpose of environmental review under SEQRA.

Councilperson Jerry Bottari offered the above resolution, which was seconded by Councilperson Dan Sullivan and was Adopted:

Motion: 5 - 0

Ayes: Councilperson Paul Valentine, Councilperson Jerry Bottari, Councilperson Brian Donohue, Councilperson Dan Sullivan, Supervisor Teresa M. Kenny

Noes: None

**RESOLUTION NO. 423**

**APPOINT BRENDAN CARTON / COMPUTER OPERATOR / PERMANENT / GRADE 9, STEP 3 / EFFECTIVE SEPTEMBER 11, 2024**

**RESOLVED**, that upon the recommendation of the Personnel Administrator and Rockland County Personnel, Brendan Carton is hereby appointed to the position of Computer Operator, Permanent, from list# 64068010/24084010 Grade 9, Step 3, effective September 11, 2024, no change in salary.

Councilperson Brian Donohue offered the above resolution, which was seconded by Councilperson Jerry Bottari and was Adopted:

Motion: 5 - 0

Ayes: Councilperson Paul Valentine, Councilperson Jerry Bottari, Councilperson Brian Donohue, Councilperson Dan Sullivan, Supervisor Teresa M. Kenny

Noes: None

**RESOLUTION NO. 424**

**ACCEPT DEDICATION / PUBLIC IMPROVEMENTS / SMK-ERIE SUBDIVISION/TAX LOT 70.13-1-20**

**RESOLVED**, that upon the recommendation of the Town Attorney's Office, the Department of Environmental Management and Engineering, and the Superintendent of Highways, accept for dedication as a public roadway "Private Del Regno Court" located in Blauvelt, New York, and identified as part of Tax Lot 70.13/1/20, and authorize the Town Supervisor or her designee to execute all transfer documents necessary to effectuate the acceptance of this dedication and have the documents thereto recorded with the Rockland County Clerk, the originals to be returned for filing with the Town Clerk.

**RESOLUTION NO. 424**

Councilperson Jerry Bottari offered the above resolution, which was seconded by Councilperson Brian Donohue and was Adopted:

Motion: 5 - 0

Ayes: Councilperson Paul Valentine, Councilperson Jerry Bottari, Councilperson Brian Donohue, Councilperson Dan Sullivan, Supervisor Teresa M. Kenny

Noes: None

**RESOLUTION NO. 425**

**AWARD CONTRACT/ CHIAPPERINO & SONS dba ALL COUNTY ASPHALT MILLING AND PAVING- ROCKLAND ROAD, SPARKILL**

**RESOLVED**, upon the recommendation of the Superintendent of Highways, award the contract for the Milling and Paving of Rockland Road, Sparkill to Chiapperino & Sons dba All County Asphalt, Orangeburg, NY the lowest qualified bidder in the amount of \$78,550 to be charged to account #H.5110.200.24.

Councilperson Brian Donohue offered the above resolution, which was seconded by Councilperson Paul Valentine and was Adopted:

Motion: 5 - 0

Ayes: Councilperson Paul Valentine, Councilperson Jerry Bottari, Councilperson Brian Donohue, Councilperson Dan Sullivan, Supervisor Teresa M. Kenny

Noes: None

**RESOLUTION NO. 426**

**GRANT / UNPAID LEAVE OF ABSENCE / EMPLOYEE # 3176**

**RESOLVED**, that the Town Board hereby, pursuant to the terms and conditions of the current Collective Bargaining Agreement, approves the request of Employee # 3176 for an unpaid Leave of Absence, due to personal medical reasons, with continuing health benefits, beginning August 15, 2024 through September 9, 2024.

Councilperson Brian Donohue offered the above resolution, which was seconded by Councilperson Jerry Bottari and was Adopted:

Motion: 5 - 0

Ayes: Councilperson Paul Valentine, Councilperson Jerry Bottari, Councilperson Brian Donohue, Councilperson Dan Sullivan, Supervisor Teresa M. Kenny

Noes: None

**RESOLUTION NO. 427**

**COMBINE / APPROVE AGENDA ITEMS #10 TO 13 / LEND ASSISTANCE**

**RESOLVED**, the Town Board hereby combines and approves agenda items #10 to 13

Councilperson Brian Donohue offered the above resolution, which was seconded by Councilperson Dan Sullivan and was Adopted:

Motion: 5 - 0

Ayes: Councilperson Paul Valentine, Councilperson Jerry Bottari, Councilperson Brian Donohue, Councilperson Dan Sullivan, Supervisor Teresa M. Kenny

Noes: None

**RESOLUTION NO. 428**

**APPROVE / LEND ASSISTANCE / TAPPAN FIRE DISTRICT/ FIRE TRUCK DEDICATION 21-75 / SATURDAY, SEPTEMBER 28, 2024**

**RESOLVED**, upon the recommendation of the Superintendent of Highways the Town Board hereby authorizes this department to lend assistance which includes the use of barricades, cones, trash bins and message boards for the Tappan Fire Truck Dedication 21-75 on Saturday, September 28, 2024 from 1pm to 10pm.

**RESOLUTION NO. 428**

Councilperson Brian Donohue offered the above resolution, which was seconded by Councilperson Dan Sullivan and was Adopted:

Motion: 5 - 0

Ayes: Councilperson Paul Valentine, Councilperson Jerry Bottari, Councilperson Brian Donohue, Councilperson Dan Sullivan, Supervisor Teresa M. Kenny

Noes: None

**RESOLUTION NO. 429**

**APPROVE / LEND ASSISTANCE / DOMINICAN UNIVERSITY / FIRE IN THE SKY SATURDAY, SEPTEMBER 28, 2024**

**RESOLVED**, upon the completion of the necessary paperwork, the Superintendent of Parks, Recreation & Building Maintenance has forwarded for approval by the Town Board use of the showmobile at a rental cost of \$500.00 a by Dominican University on Saturday, September 28, 2024, with the organization providing a certificate of insurance listing the Town of Orangetown as additionally insured.

Councilperson Brian Donohue offered the above resolution, which was seconded by Councilperson Dan Sullivan and was Adopted:

Motion: 5 - 0

Ayes: Councilperson Paul Valentine, Councilperson Jerry Bottari, Councilperson Brian Donohue, Councilperson Dan Sullivan, Supervisor Teresa M. Kenny

Noes: None

**RESOLUTION NO. 430**

**APPROVE/ LEND ASSISTANCE / 2024 ANNUAL HALLOWEEN PARADE ORANGEBURG FIRE DEPARTMENT/ THURSDAY, OCTOBER 31, 2024**

**RESOLVED**, upon the recommendation from the Superintendent of Highways & Chief of Police, that the Town Board hereby authorizes these departments to lend assistance which includes barricades & trash barrels from the Highway Department and Auxiliary Police from OPD, for the OFD annual Halloween parade to be held on Thursday, October 31, 2024, from 6:30 pm – 9:00 pm.

Councilperson Brian Donohue offered the above resolution, which was seconded by Councilperson Dan Sullivan and was Adopted:

Motion: 5 - 0

Ayes: Councilperson Paul Valentine, Councilperson Jerry Bottari, Councilperson Brian Donohue, Councilperson Dan Sullivan, Supervisor Teresa M. Kenny

Noes: None

**RESOLUTION NO. 431**

**APPROVE / LEND ASSISTANCE / 2024 ORANGEBURG FIRE DEPARTMENT HOLIDAY PARADE / SATURDAY, DECEMBER 14, 2024**

**RESOLVED**, upon the recommendation from the Superintendent of Highways & Chief of Police, that the Town Board hereby authorizes these departments to lend assistance which includes the use of barricades & trash bins from the Highway Dept., and auxiliary police from OPD, for the OFD annual holiday parade to be held on Saturday, December 14, 2024 (rain date: Sunday, December 15, 2024), on various roads in the hamlet of Orangeburg, from 6 pm – 10 pm.

Councilperson Brian Donohue offered the above resolution, which was seconded by Councilperson Dan Sullivan and was Adopted:

Motion: 5 - 0

Ayes: Councilperson Paul Valentine, Councilperson Jerry Bottari, Councilperson Brian Donohue, Councilperson Dan Sullivan, Supervisor Teresa M. Kenny

Noes: None

**RESOLUTION NO. 432  
PAY VOUCHERS**

**RESOLVED**, upon the recommendation of the Director of Finance, Jeffrey Bencik, the Finance Office is hereby authorized to pay vouchers for a total amount of four (4) warrants (Exhibit 09-10-C) for a total of \$1,057,953.45.

Councilperson Brian Donohue offered the above resolution, which was seconded by Councilperson Jerry Bottari and was Adopted:

Motion: 5 - 0

Ayes: Councilperson Paul Valentine, Councilperson Jerry Bottari, Councilperson Brian Donohue, Councilperson Dan Sullivan, Supervisor Teresa M. Kenny

Noes: None

**RESOLUTION NO. 433  
ENTER EXECUTIVE SESSION**

In attendance, at this Executive Session were Supervisor Kenny, Councilpersons Paul Valentine, Jerry Bottari, Dan Sullivan and Brian Donohue, and Robert Magrino.

**RESOLVED**, at 7:55 pm, the Town Board entered Executive Session to discuss matters relating to personnel and to the proposed acquisition/sale/lease of real property when publicity might affect value.

Councilperson Paul Valentine offered the above resolution, which was seconded by Councilperson Brian Donohue and was Adopted:

Motion: 5 - 0

Ayes: Councilperson Paul Valentine, Councilperson Jerry Bottari, Councilperson Brian Donohue, Councilperson Dan Sullivan, Supervisor Teresa M. Kenny

Noes: None

**RESOLUTION NO. 434  
RE-ENTER RTBM / ADJOURNED / MEMORY**

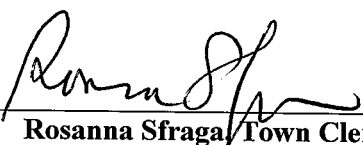
**RESOLVED**, at 9:05 pm, the Town Board re-entered the Regular Town Board Meeting and adjourned in memory of: **Kara Jeanne Fleming**, Resident of Pearl River; **Jeanette HoSang**, Founder of Caribbean Food Delight in Tappan; **Allan Ryff**, Resident of Tappan, Member of the Historical Areas Board of Review & the Orangetown Environmental Committee, and Former Orangetown Town Board Member & Deputy Town Supervisor; **Ruth A. Vezzetti**, Resident of Tappan; and **Paul Yannazzone**, Brother of Traffic Advisory Board Chairman Michael Yannazzone and Uncle of Orangetown Employees Sgt. Michael Yannazzone, Jr. and Chris Yannazzone.

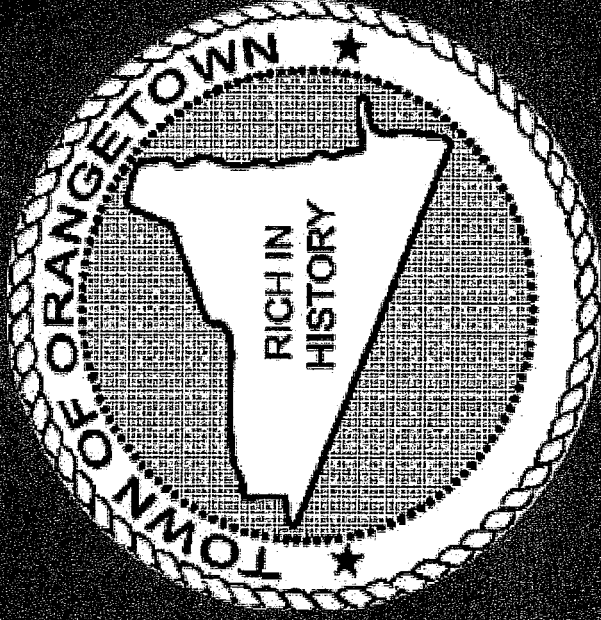
Councilperson Paul Valentine offered the above resolution, which was seconded by Councilperson Brian Donohue and was Adopted:

Motion: 5 - 0

Ayes: Councilperson Paul Valentine, Councilperson Jerry Bottari, Councilperson Brian Donohue, Councilperson Dan Sullivan, Supervisor Teresa M. Kenny

Noes: None

  
\_\_\_\_\_  
Rosanna Sfraga / Town Clerk



# Town of Orangetown, New York Report to the Town Board December 31, 2023

Nicholas DeSantis, Partner  
Robert A. Daniele, Partner

September 10, 2024

EXHIBIT  
09-10-A

**KNOW  
GREATER  
VALUE**

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# Agenda

Summary Overview/Deliverables

Financial Statement Walkthrough

General Fund

- 2023 Budget to Actual Summary
- Fund Balance Analysis – 5 Year Comparison

Town Outside Villages Fund

- 2023 Budget to Actual Summary – Police
- 2023 Budget to Actual Summary – Other
- Fund Balance Analysis – 5 Year Comparison

Other Funds (Sewer, Highway, Debt Service, Capital Projects, Special Districts Funds)

Blue Hill Golf Course Fund  
Broadacres Golf Course Fund

Internal Service Funds – Workers' Compensation and Risk Retention

Other Considerations – Outstanding Debt – Bonds and Direct Borrowings

Summary – Closing Points



## Summary Overview

- Fieldwork completed in April, follow-up in May and completion in June
- Deliverables
  - Independent Auditors' Report on the basic financial statements
  - Required communications to those charged with governance
  - Management letter
  - Town Justice Court audit report
- We did not identify control deficiencies that we consider to be material weaknesses or significant deficiencies concerning internal control over financial reporting
- No uncorrected differences
- Audit results – Independent Auditors' Report - PKFOD issued an **unmodified opinion** on the basic financial statements
- We also audited the Orangetown Housing Authority – a component unit of the Town.

# Financial Statement Walkthrough

## Annual Comprehensive Financial Report ("ACFR")

- The Town has received the Certificate of Achievement for Excellence in Financial Reporting for 17 consecutive years.

### Components:

- Introductory Section (pages i-x)
- Financial Section:
  - o Independent Auditors' Report (pages 1-3)
  - o Management's Discussion & Analysis
  - o Financial Statements
  - o Notes to Financial Statements
  - o Required Supplementary Information
  - o Statistical Section
  - o Federal Awards



Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**Town of Orangetown  
New York**

For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

December 31, 2022

*Christopher P. Monell*

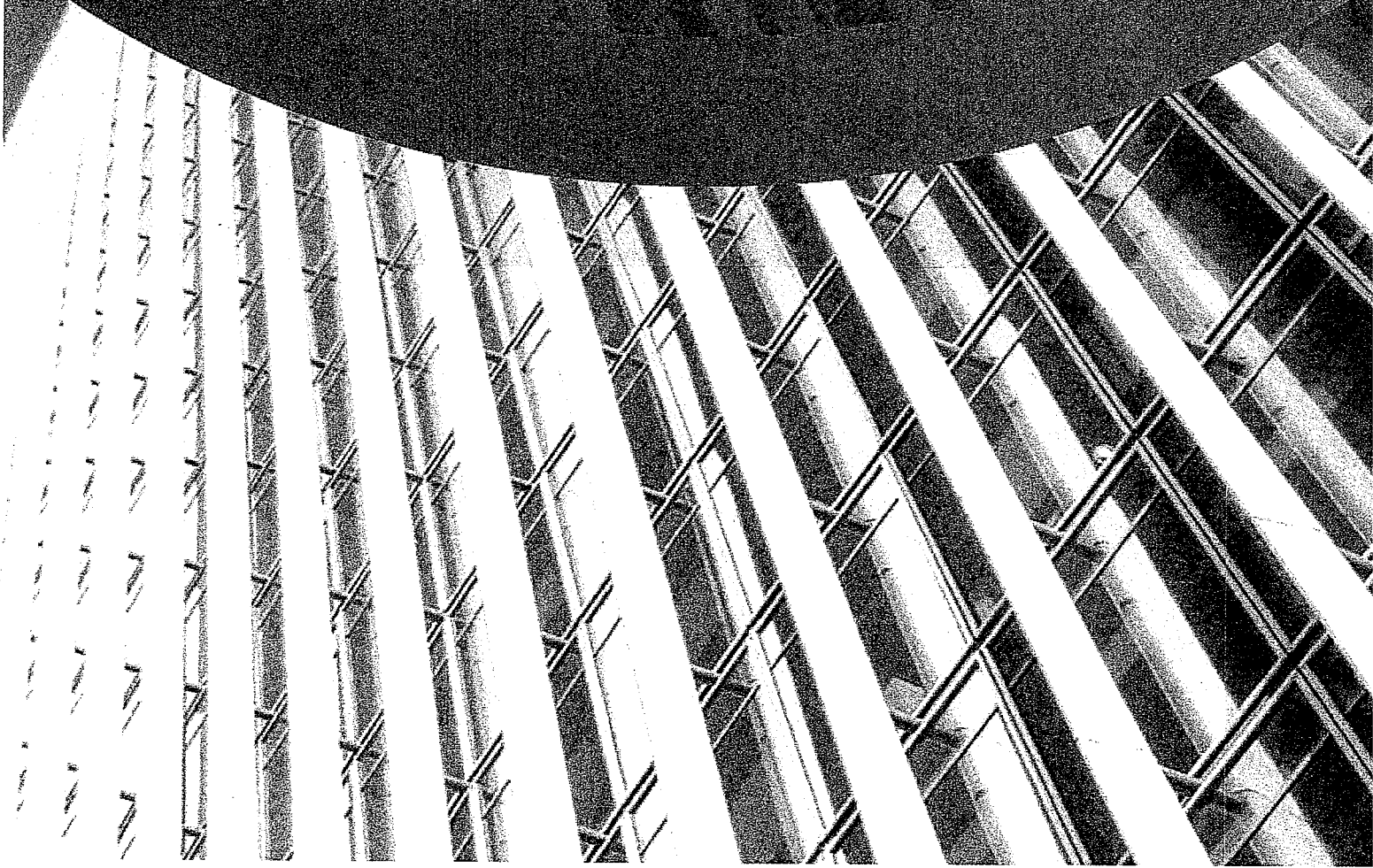
Executive Director/CEO



**O'CONNOR  
DAVIES**

ACCOUNTANTS AND ADVISORS

# General Fund



# General Fund – 2023 Budget to Actual Summary

Pages 74-81 - Basic Financial Statements

	Original Budget	Final Budget	Actual	Variance with Final Budget
Total Revenues	\$ 15,187,573	\$ 15,553,673	\$ 16,040,247	\$ 486,574
Total Expenditures	16,136,051	16,535,651	15,288,490	1,247,161
Excess (Deficiency) of Revenues Over Expenditures	(948,478)	(981,978)	751,757	1,733,735
Total Other Financing Sources (Uses):				
Sale of real property	-	-	142,612	142,612
Transfers out	-	(827,143)	(827,143)	-
Total Other Financing Uses	-	(827,143)	(684,531)	142,612
Net Change in Fund Balance	(948,478)	(1,809,121)	67,226	1,876,347
Fund Balance - Beginning of Year, As Restated	948,478	1,809,121	14,058,711	12,249,590
Fund Balance - End of Year	\$ -	\$ -	\$ 14,125,937	\$ 14,125,937

# Fund Balance – General Fund Retrospective

**Fund Balance Comparison**  
**General Fund**  
 Page 65-66 Basic Financial Statements

	2023	2022	2021	2020	2019
	\$ 341,026	\$ 238,565	\$ 270,662	\$ 266,677	\$ 203,473
	3,652,007	4,152,007	4,552,007	4,952,007	5,202,007
	3,993,033	4,390,572	4,822,669	5,218,684	5,405,480
	-	-	-	236	236
	-	-	-	-	-
	-	-	-	236	236
	234,850	14,289	91,832	46,517	45,358
	9,272	13,138	-	2,138	1,790
	29,000	67,000	-	40,760	54,232
	35,025	15,781	522,499	24,647	21,606
	1,300,000	800,000	600,000	700,000	1,200,000
	1,608,147	910,208	1,214,331	814,062	1,322,986
	8,524,757	11,229,319	7,488,368	4,907,497	4,655,453
	\$ 14,125,937	\$ 16,530,099	\$ 13,525,368	\$ 10,940,479	\$ 11,384,155
	8,524,757	=	52.0%		
	16,399,693				

Increase (Decrease) 2023 vs 2022
\$ 102,461
(500,000)
(897,539)
220,561
(3,866)
(38,000)
19,244
500,000
697,939
(2,704,562)
\$ (2,404,162)

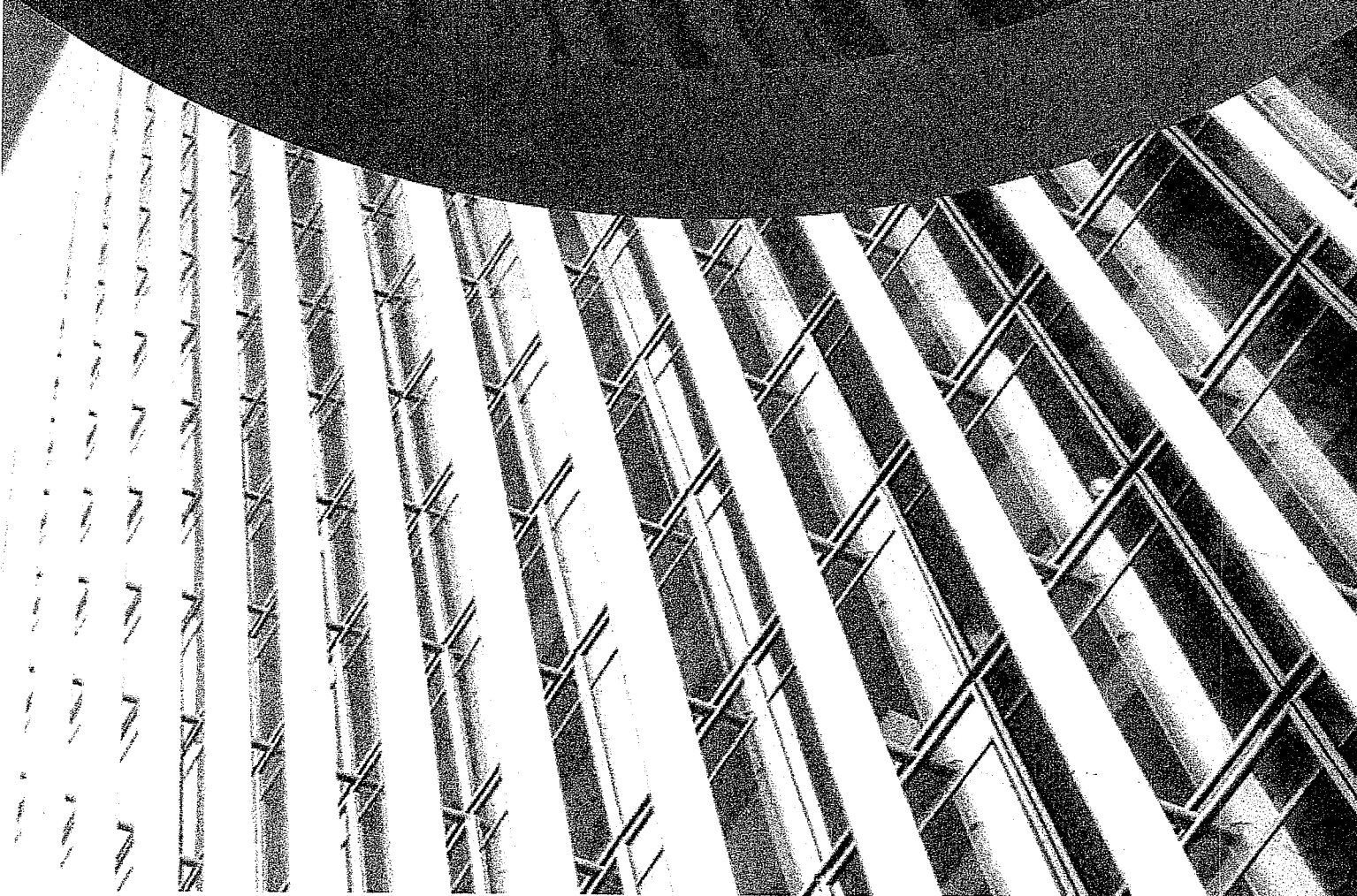




**O'CONNOR  
DAVIES**

ACCOUNTANTS AND ADVISORS

# Town Outside Villages Fund



# Town Outside Villages Fund – Police Budget to Actual Revenues and Expenditures

Pages 70-71 Basic Financial Statements

2023

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES</b>				
Real property taxes	\$ 27,234,974	\$ 27,234,974	\$ 27,234,997	\$ 23
Other tax items	740,472	740,472	731,261	(9,211)
Non-property taxes	1,189,000	1,189,000	1,475,178	286,178 1
Departmental income	400,000	400,000	250,439	(149,561) 2
Intergovernmental charges	225,000	225,000	520,123	295,123 3
Use of money and property	200,000	701,631	852,123	150,492 4
Sale of Property & Comp for loss	-	-	23,550	23,550
State aid	20,000	20,000	45,990	25,990
Federal aid	-	-	10,261	10,261
Miscellaneous	22,000	209,046	202,246	(6,800)
<b>Total Revenues</b>	<b>30,031,446</b>	<b>30,720,123</b>	<b>31,346,168</b>	<b>626,045</b>
<b>EXPENDITURES</b>				
Current				
General government support	1,387,811	1,387,811	1,362,022	25,789
Public safety	17,762,341	18,214,450	17,850,674	363,776
Employee benefits	11,999,351	12,235,919	12,235,919	-
<b>Total Expenditures</b>	<b>31,149,503</b>	<b>31,838,180</b>	<b>31,448,615</b>	<b>389,565</b>
Deficiency of Revenues Over Expenditures	(1,118,057)	(1,118,057)	(102,447)	1,015,610
<b>FUND BALANCE</b>				
Beginning of Year, As Restated	1,118,057	1,118,057	5,074,696	3,956,639
<b>End of Year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,972,249</b>	<b>\$ 4,972,249</b>

1. Sales tax allocated to TOV police resulting in such revenue exceeding the budget by \$286K.
  2. Police fees dropped significantly in 2023, from \$886K in 2022 to \$250K in 2022, once again due to filming that was very active in 2022 and not the case in 2023.
  3. Intergovernmental charges exceed the budget by \$295K due to the addition of school resource offers
  4. Earnings on investments were significant in 2023 compared to 2022 due to the rise in interest rates.
- Expenditures were less than the final budget in Public safety and General government support.



# Town Outside Villages Fund – Other Budget to Actual Revenues and Expenditures

Pages 89-90 Basic Financial Statements

2023

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES</b>				
Real property taxes	\$ 1,759,697	\$ 1,759,697	\$ 1,761,658	\$ 1,961
Other tax items	77,005	77,005	75,356	(1,649)
Non-property taxes	861,000	861,000	1,051,403	190,403 <sup>1</sup>
Departmental income - permit, safety inspection fees	2,380,000	2,380,000	5,183,634	2,803,634 <sup>2</sup>
Intergovernmental charges	120,000	120,000	107,344	(12,656)
Use of money and property	30,000	92,350	139,176	46,826
State aid	75,710	75,710	132,129	56,419
Miscellaneous	-	-	233	233
<b>Total Revenues</b>	<b>5,303,412</b>	<b>5,365,762</b>	<b>8,450,933</b>	<b>3,085,171</b>
<b>EXPENDITURES</b>				
Current				
General government support	890,698	891,360	888,240	3,120
Public safety	2,137,370	2,251,313	1,894,908	356,405
Transportation	325,400	327,080	252,048	75,032
Home and community services	1,705,161	1,788,182	1,571,891	216,291
Employee benefits	928,196	799,800	742,713	57,087
<b>Total Expenditures</b>	<b>5,986,825</b>	<b>6,057,735</b>	<b>5,349,800</b>	<b>707,935</b>
Excess (Deficiency) of Revenues Over Expenditures	(683,413)	(691,973)	3,101,133	3,793,106
<b>FUND BALANCE</b>				
Beginning of Year, As Restated	683,413	691,973	2,797,695	2,105,722
End of Year	\$ -	\$ -	\$ 5,898,828	\$ 5,898,828

1. Non-property taxes – sales tax – TOV Other allocation exceed the budget by \$190K
2. Building permit fees and planning board fees – exceeded the budget by \$2.69 million and \$135K, respectively



# Fund Balance -- Town Outside Village - Retrospective

**Fund Balance Comparison**  
**Town Outside Villages Fund - Police and Other**  
 Page 65-66 Basic Financial Statements

	2023	2022	2021	2020	2019
<i>Nonspendable-</i>					
Prepaid expenditures	\$ 1,199,492	\$ 1,012,166	\$ 1,056,508	\$ 914,569	\$ 914,882
<i>Restricted-</i>					
Law Enforcement	221,619	150,712	75,086	70,050	43,231
<i>Assigned-</i>					
Purchases on order:					
Public safety	51,791	276,807	69,278	46,914	170,285
Home and Community services	7,000	24,663	8,290	-	-
Subsequent Year's Expenditures - TOV Other	1,500,000	1,500,000	300,000	300,000	800,000
Assigned major funds	7,891,195	2,436,655	2,938,893	1,965,447	984,796
Total Assigned	9,449,986	4,238,125	3,316,461	2,312,361	1,955,081
Total Fund Balances	\$ 10,871,097	\$ 5,401,003	\$ 4,448,055	\$ 3,296,980	\$ 2,913,194

Increase (Decrease) 2023 vs 2022
\$ 187,326
70,907
(225,016)
(17,663)
5,454,540
5,211,861
\$ 5,470,094

Assigned  
 2024 adopted Budget

$$\frac{7,891,195}{40,061,699} = 19.7\%$$

# Other Funds

- Sewer Fund (pages 93-95) - Ended the year with revenues that exceeded expenditures by \$1,298,343 resulting in ending fund balance of \$3,903,726 of which \$2,875,290 is considered assigned for sewer purposes. Sewer Fund appears to be financially stable.
- Highway Fund (Part-Town & Town-wide) (pages 96-101) - Ended the year with revenues that exceeded expenditures by \$214,780 resulting in ending fund balance of \$1,789,676. (Town is utilizing \$200,000 to balance the 2024 budget). Highway Fund appears financially stable.
- Debt Service Fund (pages 102-104) - Expenditures exceeded revenues by \$1,518 and ending fund balance is \$1,740,825, restricted for debt.
- Capital Projects Fund (pages 105-108) - Approximately 23 active projects. Fund balance of \$6,637,979, restricted for capital projects - no bonds issued in 2023; \$26.255 Million in bonds issued in 2022 - Building new Town Hall
- Special Districts Fund (Pages 113-115) - ended the year with expenditures exceeding revenues by \$245K for which the majority was related to the South Nyack legacy Fund, from its dissolution which will be restricted for that purpose.

	Sewer Fund	Highway Fund	Debt Service Fund	Capital Projects Fund	Special Districts Funds
<b>Nonspendable -</b>					
Prepaid expenditures	\$ 225,003	\$ 265,244	\$ -	\$ -	\$ 24,671
<b>Restricted:</b>					
Capital projects	-	-	-	6,637,979	-
Debt service	-	-	1,240,825	-	-
Debt service - subsequent year's	-	-	500,000	-	-
Parklands	-	-	-	-	668,954
<b>Total Restricted</b>	-	-	1,740,825	6,637,979	668,954
<b>Committed -</b>					
Capital improvements	-	-	-	66,889	-
Assigned - purchases on order	803,433	33,265	-	-	-
Subsequent year's expenditures	-	200,000	-	-	-
Major Funds	2,875,290	1,291,167	-	-	-
Special Districts	-	-	-	-	2,356,943 **
Pearl River Parking	-	-	-	-	311,112
<b>Total Assigned</b>	3,678,723	1,524,432	-	-	2,668,055
<b>Total Fund Balances</b>	\$ 3,903,726	\$ 1,789,676	\$ 1,740,825	\$ 6,704,868	\$ 3,361,680

\*\* due to dissolution of the Village of Nyack, the Town absorbed such activities in a special district fund - entitles South Nyack Legacy.

# Enterprise Fund – Blue Hill Golf Course Fund – Comparative Statement of Revenues, Expenditures and Changes in Fund Balances

Page 122 Basic Financial Statements

	2023	2022
<b>OPERATING REVENUES</b>		
Greens fees	\$ 2,187,520	\$ 2,151,618
Cart rental	546,708	501,949
Facility rental	26,304	24,792
Permit cards	176,084	141,315
Other income	-	253
Total Operating Revenues	<u>2,936,616</u>	<u>2,819,927</u>
<b>OPERATING EXPENSES</b>		
Rental of equipment	117,562	95,450
Landscaping materials	-	895
Utilities	7,029	7,955
Contractual and other	2,049,261	1,935,278
Employee benefits	20,170	47,743
Employee benefits - OPEB	(33,838)	(229,429)
Depreciation	149,194	185,980
Total Operating Expenses	<u>2,309,378</u>	<u>2,043,872</u>
Income from Operations	<u>627,238</u>	<u>776,055</u>
<b>NON-OPERATING REVENUES (EXPENSES)</b>		
Interest income	49,017	15,375
Interest expense	(20,518)	(26,920)
Total Non-Operating Expenses	<u>28,499</u>	<u>(11,545)</u>
Change in Net Position	655,737	764,510
<b>NET POSITION</b>		
Beginning of Year	2,443,870	1,679,360
End of Year	<u>\$ 3,099,607</u>	<u>\$ 2,443,870</u>



# Enterprise Fund – Broadacres Golf Course Fund – Comparative Statement of Revenues, Expenditures and Changes in Fund Balance

Page 125 Basic Financial Statements

## OPERATING REVENUES

	2023	2022
Greens fees	\$ 828,538	\$ 785,932
Cart rental	131,400	129,283
Other income	17,584	16,464
Total Operating Revenues	<u>977,522</u>	<u>931,679</u>

## OPERATING EXPENSES

Rental of equipment	45,422	33,053
Utilities	12,866	17,144
Supplies	54,259	-
Contractual and other	740,475	713,936
Employee benefits	18,935	27,819
Employee benefits - OPEB	(20,437)	9,640
Depreciation	29,760	28,733

Total Operating Expenses

Income from Operations

Total Operating Expenses	<u>881,280</u>	<u>830,325</u>
Income from Operations	96,242	101,354

## NON-OPERATING REVENUES

Interest income	<u>12,694</u>	<u>3,709</u>
Change in Net Position	108,936	105,063

## NET POSITION

Beginning of Year	44,592	(60,471)
End of Year	<u>\$ 153,528</u>	<u>\$ 44,592</u>

# Internal Service Fund – Worker’s Compensation Benefits Fund – Comparative Balance Sheet

Page 131 Basic Financial Statements

	<u>2023</u>	<u>2022</u>
<b>ASSETS</b>		
Cash and equivalents	\$ 2,158,582	\$ 2,295,495
Accounts receivable	30,849	-
Prepaid expenses	<u>204,657</u>	<u>187,706</u>
Total Assets	<u>2,394,088</u>	<u>2,483,201</u>
<b>LIABILITIES</b>		
Current liabilities		
Accounts payable	17,052	15,845
Current portion of claims payable	<u>298,000</u>	<u>299,000</u>
Total Current Liabilities	315,052	314,845
Noncurrent liabilities		
Claims payable, less current portion	<u>2,686,105</u>	<u>2,692,085</u>
Total Liabilities	<u>3,001,157</u>	<u>3,006,930</u>
<b>NET POSITION</b>		
Unrestricted	<u>\$ (607,069)</u>	<u>\$ (523,729)</u>

# Internal Service Fund – Risk Retention Fund – Comparative Balance Sheet

Page 134 Basic Financial Statements

	<u>2023</u>	<u>2022</u>
<b>ASSETS</b>		
Cash and equivalents	\$ 144,807	\$ 103,708
Accounts receivable	6,692	-
Prepaid expenses	<u>255,082</u>	<u>261,225</u>
Total Assets	<u>406,581</u>	<u>364,933</u>
<b>LIABILITIES</b>		
Current liabilities		
Accounts payable	63,820	45,058
Current portion of claims payable	<u>47,000</u>	<u>47,000</u>
Total Current Liabilities	110,820	92,058
Noncurrent liabilities		
Claims payable, less current portion	<u>420,484</u>	<u>423,883</u>
Total Liabilities	<u>531,304</u>	<u>515,941</u>
<b>NET POSITION</b>		
Unrestricted	<u>\$ (124,723)</u>	<u>\$ (151,008)</u>

# Other Considerations (Cont'd)

- Debt Service requirements (Page 52-53 Basic Financial Statements) – Bonds and Direct Borrowings. Debt service requirements are approximately \$7.2 million for next year and drops to \$6.2 million for 2025 and 2026. The Town has a Aa2 bond rating reaffirmed by Moody's.

Pages 52-53 Notes to Financial statements - General Obligation Bonds and Direct Borrowings

Purpose	Year of Issue	Original Issue Amount	Final Maturity	Interest Rates	Amount Outstanding at December 31, 2023	
					Interest Rates	Amount
Sewer Reconstruction	2002	\$ 5,775,000	May, 2024	6.1813	\$	370,000
Public Improvements	2008	45,480,718	April, 2038	4.2700		26,305,000
Public Improvements	2011	3,369,194	November, 2040	3.5100 - 4.7460		2,195,000
Public Improvements	2012	1,605,800	May, 2042	1.8590 - 4.0980		1,100,000
Blue Hill Golf Course	2014	62,000	February, 2024	2.0000 - 2.2500		6,803
Public Improvements	2014	5,179,000	February, 2024	2.0000 - 2.2500		568,197
Various Purposes	2015	2,700,000	January, 2030	2.0000 - 4.0000		1,480,000
Various Purposes	2016	3,107,500	January, 2029	2.0000 - 4.0000		1,555,000
Public Improvements	2018	8,207,564	March, 2033	3.0000 - 3.2500		5,843,300
Public Improvements	2018	150,000	March, 2033	3.0000 - 3.2500		106,700
Blue Hill Golf Course	2019	1,454,000	August, 2048	0.0000		1,211,750
Sewer Improvements	2019	421,207	August, 2049	1.3370 - 3.7990		365,000
Public Improvements	2020	9,525,000	May, 2038	5.000		8,520,000
Public Improvements	2020	3,805,000	September, 2026	5.000		2,040,000
Sewer Improvements	2020	26,255,000	June, 2050	3.5000-5.000		26,255,000
Public Improvements	2022					
					\$	<u>77,921,750</u>

Bonds and Direct Borrowings Environmental Facilities Corporation (excludes Energy Performance Contract Debt)

Year Ended December 31,	Governmental Activities		Business-type Activities		Totals	
	Principal	Interest	Principal	Interest	Principal	Interest
2024	\$ 5,089,825	\$ 1,946,655	\$ 118,645	\$ 28,391	\$ 5,208,470	\$ 1,975,046
2025	4,291,589	1,821,399	116,881	22,883	4,408,470	1,844,282
2026	4,421,549	1,709,201	121,921	17,206	4,543,470	1,726,407
2027	3,912,885	1,590,087	30,585	11,284	3,943,470	1,601,371
2028	4,046,231	3,160,808	32,239	9,919	4,078,470	3,170,727
2029-2033	20,219,231	6,046,958	178,119	29,619	20,397,350	6,076,577
2034-2038	18,695,645	4,014,420	136,705	7,614	18,832,350	4,022,034
2039-2043	6,397,350	2,532,020	-	-	6,397,350	2,532,020
2044-2048	7,032,350	1,313,219	-	-	7,032,350	1,313,219
2049-2050	3,080,000	124,400	-	-	3,080,000	124,400
	\$ 77,199,955	\$ 24,959,407	\$ 795,005	\$ 100,010	\$ 77,994,960	\$ 24,959,407

## **Summary – Closing Points**

**The continuation of the Towns overall good financial health can be credited to:**

- *Continued leadership of the Town Board and Administration*
- Having remained within the 2% tax cap “Tax levy Limitation Law” since it was enacted in June 2011.
- The Town has received the Certificate of Achievement for Excellence in Financial Reporting (ACFR Program ) for 17 consecutive years.

**Financial Health is important because:**

- *Assists in the computation of the Town’s Tax levy*
- *Improves cash flow and can impact credit rating*
- *Town currently maintains **Aa2 Bond rating from Moody’s***
- *Funds unexpected and unbudgeted contingent expenditures and/or revenue shortfalls while preserving Town programs*
- *Reduces borrowings and interest costs*
- *Enables the Town to meet future challenges*

**Issued Our Communication to Those Charged With Governance**

*“Management letter”, No material weaknesses or significant deficiencies noted.*

**New GASB Pronouncements for 2024**

*GASB Statement No. 101 – Compensated Absences*



Town of Orangetown - Special Districts

	2016 Approved Levy	2017 Adopted Levy	2018 Adopted Levy	2019 Adopted Levy	2020 Adopted Levy	2021 Adopted Levy	2022 Adopted Levy	2023 Adopted Levy	2024 Adopted Levy	2025 Request	Request Change from 2024
<b>Library Districts</b>											
✓ Blauvelt	706,267	720,392	720,392	700,392	700,392	700,392	714,400	714,400	714,400	714,400	0.0% ✓
✓ Orangeburg	497,880	507,838	560,000	571,200	571,200	571,200	571,200	571,200	571,200	582,624	2.0% ✓
✓ Palisades	374,282	381,768	381,768	381,768	381,768	381,768	389,403	389,403	397,191	413,191	4.0% ✓
✓ Tappan	688,569	702,340	716,387	716,387	716,387	716,387	730,715	730,715	730,715	738,022	1.0% ✓
<b>Total Library Districts</b>	\$2,266,998	\$2,312,338	\$2,378,547	\$2,369,747	\$2,369,747	\$2,369,747	\$2,405,718	\$2,405,718	\$2,413,506	\$2,448,237	1.4%
<b>Ambulance Districts</b>											
✓ South Orangetown Ambulance	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	0.0%
✓ Nyack Community Ambulance	397,614	405,566	410,546	418,757	418,757	452,969	475,000	490,000	504,700	574,212	13.8%
<b>Total Ambulance Districts</b>	\$797,614	\$805,566	\$810,546	\$818,757	\$818,757	\$852,969	\$875,000	\$890,000	\$904,700	\$974,212	7.7%
<b>Paramedic District</b>											
✓ Rockland County Paramedics	1,109,435	1,131,624	1,154,256	1,177,341	1,177,341	1,177,341	1,277,341	1,350,000	1,531,715	1,612,155	5.3%
<b>Total Paramedic District</b>	\$1,109,435	\$1,131,624	\$1,154,256	\$1,177,341	\$1,177,341	\$1,177,341	\$1,277,341	\$1,350,000	\$1,531,715	\$1,612,155	5.3%
<b>Fire Protection Districts</b>											
✓ Blauvelt Fire Protection District	810,000	636,500	638,500	638,500	638,500	634,000	639,540	651,400	664,400	698,700	5.2%
<b>Total Fire Protection Districts</b>	\$810,000	\$636,500	\$638,500	\$638,500	\$638,500	\$634,000	\$639,540	\$651,400	\$664,400	\$698,700	5.2%
S. Nyack Legacy District							\$360,877	\$10,000	\$10,000	\$10,000	0.0%

**EXHIBIT**  
09-10-B

Town of Orangetown

DATE: September 10, 2024

WARRANT

Warrant Reference	Warrant #	Amount
Approved for payment in the amount of		
	081424	\$ 182,644.97 utilities
	082124	\$ 81,302.83 utilities & other
	082824	\$ 49,613.21 utilities & other
	091024	\$ 744,392.44
		\$ 1,057,953.45

The above listed claims are approved and ordered paid from the appropriations indicated.

APPROVAL FOR PAYMENT

AUDITING BOARD

Councilman Gerald Bottari

Councilman Paul Valentine

Councilman Daniel Sullivan

Councilman Brian Donohue

Supervisor Teresa M. Kenny

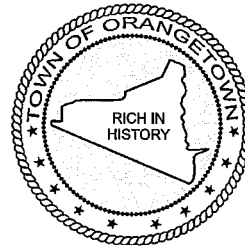
EXHIBIT  
09-10-C

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**TOWN OF ORANGETOWN  
FINANCE OFFICE MEMORANDUM**

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**TO:** THE TOWN BOARD  
**FROM:** JEFF BENCIK, *DIRECTOR OF FINANCE*  
**SUBJECT:** AUDIT MEMO  
**DATE:** 09/5/24  
**CC:** DEPARTMENT HEADS



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The audit for the Town Board Meeting of 09/10/2024 consists of 4 warrants for a total of \$1,057,953.45.

The first warrant had 26 vouchers for \$182,644 and was for utilities.

The second warrant had 23 vouchers for \$81,302 and was for utilities and golf cart leases.

The third warrant had 9 vouchers for \$49,613 and was for utilities and Police dental benefits.

The fourth warrant had 178 vouchers for \$744,392 and had the following items of interest.

1. All Bright Electric (p1) - \$10,700 for street light maintenance contract.
  2. Bortek Industries (p10) - \$12,937 for Highway equipment rental.
  3. Calgi Construction Co. (p11) - \$18,303 for construction manager services for new town hall.
  4. Chestnut Ridge Transport (p12) - \$83,738 for Parks summer bus transportation.
  5. Cotter, Michael (p13) - \$14,850 for title searches.
  6. Dell Marketing (p15) - \$15,717 for Police computer supplies.
  7. Dutra Excavating (p16) - \$5,340 for escrow releases.
  8. Environmental Construction (p17) - \$7,599 for emergency repair of pump main.
  9. FST-HEA (p22) - \$14,426 for building commissioning services for new town hall.
  10. Gabrielli Truck Services (p23) - \$5,335 for Highway truck repairs.
  11. Global Montello (p25) - \$6,268 for fuel.
  12. Hempstead Lincoln Mercury (p28) - \$90,364 for Police vehicles.
  13. Holland Co. (p29) - \$5,994 for sewer chemicals.
-

14. Keane & Beane (p35) - \$5,662 for outside counsel.
15. Kuehne Chemical Co. (p36) - \$16,521 for sewer chemicals.
16. Rockland Paramedic Services (p46) - \$127,642 for Advanced Life Support Services.
17. Schultz Ford (p49) - \$10,097 for Highway repair.
18. State Comptroller (p52) - \$123,590 for Justice fines.
19. State-Line Fire & Safety (p53) - \$8,135 for fire safety equipment.
20. Tilcon, NY (p56) - \$18,023 for Highway materials.
21. Verde Electric (p50) - \$5,600 for street light maintenance.

Please feel free to contact me with any questions or comments.

Jeffrey W. Bencik, CFA  
845-359-5100 x2204