



**TOWN OF ORANGETOWN  
REGULAR TOWN BOARD MEETING MINUTES  
June 22, 2021**

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

Present were:

Councilperson Thomas Diviny  
Councilperson Paul Valentine  
Councilperson Denis Troy  
Councilperson Jerry Bottari  
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  
Rick Oliver, Deputy Building Inspector  
Eamon Reilly, Commissioner of DEME  
Aric Gorton, Superintendent of Parks, Recreation & Building Maint.  
Bob Urban, Human Resource Coordinator  
Anthony Bevelacqua, Director of Automated Systems  
Donald Butterworth, Police Chief

**Pledge of Allegiance to the Flag**

**ANNOUNCEMENTS:**

**THE TOWN BOARD WISHED ESTA BAITLER A HAPPY 65<sup>TH</sup> BIRTHDAY (June 21<sup>st</sup>).**

**JULY 4, 2021 SUNDAY, 9:00 P.M. - PEARL RIVER PARKS & ACTIVITY COMMITTEE, INC. WILL BE HOSTING FIREWORKS AT THE PEARL RIVER CENTRAL AVENUE FIELD**

**PUBLIC HEARING / RTBM OF JULY 13, 2021 AT 7:05 P.M. / RE: PERFORMANCE STANDARDS / TOWN CODE CHAPTERS 6, 14, 24 AND 43**

**PUBLIC HEARING / RTBM OF JULY 13, 2021 AT 7:15 P.M. / PROPOSED ZONE CHANGE FOR BNE REAL ESTATE GROUP / THE RESERVE AT PEARL RIVER LOCATED ON VETERANS DRIVE PEARL RIVER TAX LOT 73.10-1-6**

**MOTOR-FEST SPONSORED BY THE ORANGEBURG VOLUNTEER FIRE ASSOCIATION / SATURDAY, JULY 24<sup>TH</sup> / 12 pm - 6 pm / DUTCH HILL FIRE HOUSE FREE SPECTATOR ADMISSION**

**PRESENTATIONS:**

**RAYMOND W. DEMEOLA VFW POST 1615**

**PRESENT AWARD TO JEFFREY BENCIK, DIRECTOR OF FINANCE -  
"CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE IN FINANCIAL**

**REPORTING" by the Government Finance Officers Association (GFOA) for fiscal year ended December 2019.**

**PKF O'CONNER DAVIES AUDIT PRESENTATION (Exhibit 06-C-21)**

\*\*\*

**RESOLUTION NO. 263  
OPEN PUBLIC HEARING / LOCAL LAW / OPT OUT OF ADULT USE CANNABIS /  
MARIJUANA RETAIL DISPENSERS AND ON-SITE CONSUMPTION SITES**

**RESOLVED**, that the Public Hearing on a proposed local law, to opt out of adult cannabis/marijuana retail dispensers and on-site consumption sites, is hereby opened.

Councilperson Thomas Diviny offered the above resolution, which was seconded by Councilperson Paul Valentine and was Adopted:

Motion: 5 - 0

Ayes: Councilperson Paul Valentine, Councilperson Thomas Diviny, Councilperson Denis Troy, Councilperson Jerry Bottari, Supervisor Teresa M. Kenny

Noes: None

Rosanna Sfraga, Town Clerk presented the Affidavits of Publication and Postings, which are labeled Exhibit 06-B-21 and made a part of these minutes.

Robert Magrino, Town Attorney, explained that cities, towns, and villages can opt-out of allowing adult-use cannabis retail dispensaries or on-site consumption licenses from locating within the Town. To opt-out of allowing adult-use cannabis dispensaries or on-site consumption licenses, the Town must pass a local law by December 31, 2021.

Summary of Public Comments:

Mike Mandel, Jim & Barbara Enright, Pearl River; Eileen Larkin, Palisades, and Barbara Delo, Blauvelt, support this local law to opt-out.

**RESOLUTION NO. 264  
CLOSE / PUBLIC HEARING / LOCAL LAW / OPT OUT OF ADULT USE CANNABIS /  
MARIJUANA RETAIL DISPENSERS AND ON-SITE CONSUMPTION SITES**

**RESOLVED**, that the Public Hearing re: Local Law to opt out of adult use cannabis / marijuana retail dispensers and on-site consumption sites, is hereby closed.

Councilperson Denis Troy offered the above resolution, which was seconded by Councilperson Thomas Diviny and was Adopted:

Motion: 5 - 0

Ayes: Councilperson Paul Valentine, Councilperson Thomas Diviny, Councilperson Denis Troy, Councilperson Jerry Bottari, Supervisor Teresa M. Kenny

Noes: None

**RESOLUTION NO. 265  
ADOPT LOCAL LAW 5 OF 2021, SUBJECT TO PERMISSIVE REFERENDUM,  
AMENDING THE TOWN CODE TO ESTABLISH A NEW CHAPTER 10D ENTITLED  
"CANNABIS REGULATION", SPECIFICALLY CODIFYING THE TOWN BOARD'S  
INTENT TO OPT-OUT FROM ALLOWING CANNABIS RETAIL DISPENSERIES  
AND ON-SITE CONSUMPTION SITES WITHIN THE UNINCORPORATED AREAS  
OF THE TOWN, AND REQUESTING THE CANNABIS CONTROL BOARD TO  
PROHIBIT SUCH RETAIL DISPENSERIES AND ON-SITE CONSUMPTION SITES  
WITHIN THE TOWN OF ORANGETOWN, AS AUTHORIZED BY N.Y.S. CANNABIS  
LAW ARTICLES 4 AND 6**

**WHEREAS**, the Town Board of the Town of Orangetown (the "Town Board") is the duly elected legislative body of the Town, and which, among other things, is authorized to take

**RESOLUTION NO. 265 - Continued**

all measures and do all acts, by local law, not inconsistent with any general law, which shall be deemed expedient and desirable for the good government of the Town and the general welfare of its inhabitants; and

**WHEREAS**, the Town Board has before it for consideration a proposed local law which, if adopted, would amend the Town Code to establish a new Chapter 10D, entitled "Cannabis Regulation", and, more specifically, codify the Town Board's intent to opt-out from allowing cannabis retail dispensaries and on-site consumption sites within the unincorporated areas of the Town, and request that the N.Y.S. Cannabis Control Board prohibit such retail dispensaries and on-site consumption sites within the unincorporated areas of the Town; and

**WHEREAS**, by resolution 2021-212 duly adopted at a regular Board meeting held on May 25, 2021, the Town Board determined to proceed with its consideration of the proposed local law, toward which end it 1) set the proposed law down for a public hearing, and 2) declared itself to be lead agency under the State Environmental Quality review Act and determined the proposed action to be a Type II action under to 6 NYCRR § 617.5 (26), (33), *namely*, the adoption of regulations, policies, procedures and local legislative decisions relating to routine and continuing agency administration and management not including new programs affecting the environment for which reason the action is not subject to further review under SEQRA; and

**WHEREAS**, pursuant to resolution 2021-212, following notice duly and properly given, a public hearing on the proposed local law was conducted on June 22, 2021, at which time members of the public were afforded the opportunity to speak or otherwise to provide comment,

**WHEREAS**, the Board has determined, given, among other things, the relative close proximity of the various commercial locations within which cannabis establishments might be located to parks, schools, churches and residential zones throughout the Town, coupled further with the as yet unresolved issues addressing enforcement and other guidelines related to cannabis sale and use, impeding the Town's ability to adopt time, manner and place regulations which remain within its purview under the law, including the option to timely opt-out, that, at the current time, it would not be in the interests of Town residents to allow retail sales and on-site consumption establishments within the Town,

**NOW, THEREFORE, BE IT RESOLVED**, that the Town Board hereby adopts Local Law No. 5 of 2021, amending the Town Code to establish a new Chapter 10D, entitled "Cannabis Regulation", and, more specifically, codifying the Town Board's intent to opt-out from allowing cannabis retail dispensaries and on-site consumption sites within the unincorporated areas of the Town, and request that the N.Y.S. Cannabis Control Board prohibit such retail dispensaries and on-site consumption sites within the Town.

*This resolution is subject to permissive referendum.*

Councilperson Denis Troy offered the above resolution, which was seconded by Councilperson Jerry Bottari and was Adopted:

Motion: 5 - 0

Ayes: Councilperson Paul Valentine, Councilperson Thomas Diviny, Councilperson Denis Troy, Councilperson Jerry Bottari, Supervisor Teresa M. Kenny

Noes: None

**TOWN OF ORANGETOWN  
LOCAL LAW NO. 5 OF 2021**

**TOWN BOARD TO ADD A NEW CHAPTER TO THE TOWN CODE OF THE TOWN OF ORANGETOWN TO BE IDENTIFIED AS**

**CHAPTER 10D ENTITLED "CANNABIS REGULATION"**

**LOCAL LAW NO. 5 - Continued**

BE IT ENACTED BY THE TOWN BOARD OF THE TOWN OF ORANGETOWN AS FOLLOWS:

**A local law to opt out of allowing cannabis retail dispensaries and on-site consumption sites as otherwise authorized under Article 4 of the Cannabis Law of the State of New York.**

The Town Board of the Town of Orangetown hereby adopts a new Chapter 10D of the Town Code, entitled "Cannabis Regulation", initially for the purpose of requesting that the N.Y.S. Cannabis Control Board prohibit the establishment of retail dispensary licenses and/or on-site consumption licenses contained in Article 4 of Chapter 7-a within the jurisdiction of the unincorporated areas of the Town of Orangetown as authorized by Article 6 thereof. As adopted, this Local Law shall read as follows:

**CHAPTER 10D CANNABIS REGULATION****ARTICLE I Town Opt-out****Section 1. Legislative Intent****§10D-1 Legislative Intent.**

It is the intent of this local law to request the Cannabis Control Board of the State of New York ("Cannabis Control Board"), as established pursuant to the New York Cannabis Law, Chapter 7-a of the Consolidated Laws of the State of New York ("Cannabis Law"), to permit the Town of Orangetown ("Town") to opt out of allowing cannabis retail dispensaries and on-site cannabis consumption sites within the unincorporated areas of the Town of Orangetown, that would otherwise be allowed under Article 4 of the Cannabis Law.

The recently established Cannabis Law, Chapter 7-a provides in Article 6, §131 that the licensure and establishment of a retail dispensary license and/or on-site consumption license under the provisions of Article Four of Chapter 7-a shall not be applicable to a town, which, after the effective date of the Cannabis Law, which was March 31, 2021, and before December 31, 2021, adopts a local law, subject to permissive referendum as governed by §24 of the Municipal Home Rule Law of the State of New York, requesting the Cannabis Control Board to prohibit the establishment of such retail dispensary licenses and/or on-site consumption licenses contained in Article Four of the Cannabis Law, within the jurisdiction of the town.

The Town Board finds that, at the current time, it is in the best interests of the residents of the Town of Orangetown to adopt a local law as per Cannabis Law §131 prohibiting and requesting the Cannabis Control Board to prohibit the establishment of retail dispensary licenses and on-site consumption licenses that would otherwise be allowed under Article 4 of the Cannabis Law. The Town Board finds that permitting such establishments without reviewing the unique and novel impact that the establishment of such businesses would have on the health, safety and welfare of the residents of the Town of Orangetown, given, among other things, the relative close proximity of commercial locations within which such establishments might be located to parks, school, churches and residential zones throughout the Town, coupled with as yet unresolved issues addressing enforcement of the new laws and guidelines related to cannabis use, would not be, at the current time, in the interests of Town residents. The Town adopts this local law in accordance with the timeframe and guidelines as set forth in Chapter 7-a, subsequent to March 31, 2021 and prior to December 31, 2021.

**Section 2. Authority****§10D-2 Authority.**

This local law is adopted pursuant to Cannabis Law § 131 which expressly authorizes a town board to adopt a local law requesting the Cannabis Control Board to prohibit the establishment of cannabis retail dispensary licenses and/or on-site consumption licenses within the jurisdiction of the town and is subject to a permissive referendum, the procedure of which is governed by Municipal Home Rule Law § 24.



**LOCAL LAW NO. 5 - Continued**

**Section 3. Local Opt-Out**

**§10D-3 Cannabis Opt-Out**

The Town Board of the Town of Orangetown hereby opts out from allowing the establishment of retail cannabis dispensaries and on-site cannabis consumption sites within the unincorporated areas of the Town and requests the Cannabis Control Board prohibit the licensing and establishment of such dispensaries and consumption sites within the unincorporated areas of Town of Orangetown.

**Section 4. Severability.**

**§10D-4 Severability**

If any clause, sentence, paragraph, subdivision, or part of this Local Law or the application thereof to any person, firm or corporation, or circumstance, shall be adjusted by any court of competent jurisdiction to be invalid or unconstitutional, such order or judgment shall not affect, impair, or invalidate the remainder thereof, but shall be confined in its operation to the clause, sentence, paragraph, subdivision, or part of this Local Law or in its application to the person, individual, firm or corporation or circumstance, directly involved in the controversy in which such judgment or order shall be rendered.

**Section 5. Permissive Referendum**

**§10D-5 Permissive Referendum.**

This local law is subject to a referendum on petition in accordance with Cannabis Law § 131 and the procedure outlined in Municipal Home Rule Law § 24.

**Section 6. Effective date.**

**§10D-6 Effective date**

This local law shall take effect in accordance with Municipal Home Rule Law §24, namely, forty-five days after its adoption and upon filing with the Secretary of State within twenty days after the time period for filing a petition in accordance with Municipal Home Rule §24 has expired. In the event a valid petition protesting against this local law is filed within forty-five days after its adoption, then this local law shall not be effective until approved by the affirmative vote of a majority of the qualified electors of the Town of Orangetown voting on a proposition for its approval in accordance with the requirements of Municipal Home Rule Law §24.

\*\*\*

**DISCUSSION:  
WORKSHOP OF AGENDA ITEMS**

**RESOLUTION NO. 266  
OPEN PUBLIC COMMENT PORTION**

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

Councilperson Jerry Bottari offered the above resolution, which was seconded by Councilperson Thomas Diviny and was Adopted:

Motion: 5 - 0

Ayes: Councilperson Paul Valentine, Councilperson Thomas Diviny, Councilperson Denis Troy, Councilperson Jerry Bottari, Supervisor Teresa M. Kenny

Noes: None

## Summary of Public Comments:

Michele Hamilton, Jim Uleman, Rina Finkelstein, Orangetown Subcommittee of the Rockland People's Panel on Policing (RPPP), this committee has analyzed the Orangetown Police Reform Report and have found several areas of common ground. They wish to work with the Town, in order to build a policing practice that can earn the trust of the entire community. The RPPP agrees with (1) The Town Board should consider establishing a new Town Committee to continue the work that this Committee and Governor's Cuomo's Executive Order have started. They are requesting the Town to work with them to establish a civilian review board (CRB), which would operate independently of the town officials and the police department, and would have effective oversight power. (2) Create a call center to direct calls towards a licensed mental health professional. They believe all of Orangetown Police Officers should get crisis intervention training (CIT) with a specifically anti-racist focus. Also, they requested the Town to help them in pressing the County to establish a CAHOOTS-type system in Rockland or an innovative program which could save lives of residents in crisis and reduce the risk to police officers. (3) They agree with the commitment to increase Diversity (Anti-Bias) Training for the Orangetown Police Department.

Mike Mandel, Pearl River, thanked the Highway Department for their help with the Pearl River Parks Activity Committee's carnival. Everyone is invited to the Pearl River 4<sup>th</sup> of July celebration, starting at 7pm.

Eileen Larkin, Palisades and Barbara Delo, Blauvelt, supports any resources to help people with Mental Health Crisis.

**RESOLUTION NO. 267**  
**CLOSE PUBLIC COMMENT PORTION**

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

Councilperson Denis Troy offered the above resolution, which was seconded by Councilperson Thomas Diviny and was Adopted:

Motion: 5 - 0

Ayes: Councilperson Paul Valentine, Councilperson Thomas Diviny, Councilperson Denis Troy,  
 Councilperson Jerry Bottari, Supervisor Teresa M. Kenny

Noes: None

**RESOLUTION NO. 268**  
**APPROVE / Overage / STREET LIGHT REPAIRS / ALL BRIGHT ELECTRIC**

**RESOLVED**, that upon the recommendation of the Town Attorney and Director of Finance, and as authorized by the Supervisor's Office, approve the overage for 34 street light repairs by All Bright Electric per their agreement with the Town in the amount of \$6,460 for time and materials to be charged from account #B.5182.452.17.

Councilperson Thomas Diviny offered the above resolution, which was seconded by Councilperson Paul Valentine and was Adopted:

Motion: 5 - 0

Ayes: Councilperson Paul Valentine, Councilperson Thomas Diviny, Councilperson Denis Troy,  
 Councilperson Jerry Bottari, Supervisor Teresa M. Kenny

Noes: None

**RESOLUTION NO. 269**  
**ACCEPT RESIGNATION / MARTYN RYAN / MEMBER / ORANGETOWN ENVIRONMENTAL COMMITTEE / EFFECTIVE JUNE 22, 2021**

**RESOLVED**, that the Town Board hereby accepts the resignation of MARTYN RYAN as Member of the Orangetown Environmental Committee, effective June 22, 2021

Councilperson Denis Troy offered the above resolution, which was seconded by Councilperson Jerry Bottari and was Adopted:

**RESOLUTION NO. 269 - Continued**

Motion: 5 - 0

Ayes: Councilperson Paul Valentine, Councilperson Thomas Diviny, Councilperson Denis Troy,  
Councilperson Jerry Bottari, Supervisor Teresa M. Kenny

Noes: None

**RESOLUTION NO. 270**

**APPOINT LISA DEFECIANI / MEMBER / ORANGETOWN ENVIRONMENTAL COMMITTEE / EFFECTIVE JUNE 23, 2021 THROUGH DECEMBER 31, 2021 / TO FILL THE UNEXPIRED TERM OF MARTYN RYAN**

**RESOLVED**, that the Town Board appoint LISA DEFECIANI as Member of the Orangetown Environmental Committee, effective June 23, 2021 through December 31, 2021 to fill the unexpired term of Martyn Ryan.

Councilperson Jerry Bottari offered the above resolution, which was seconded by Supervisor Teresa M. Kenny and was Adopted:

Motion: 5 - 0

Ayes: Councilperson Paul Valentine, Councilperson Thomas Diviny, Councilperson Denis Troy,  
Councilperson Jerry Bottari, Supervisor Teresa M. Kenny

Noes: None

**RESOLUTION NO. 271**

**TERMINATION / EMPLOYEE NO. 1330 / BY REASON OF DISABILITY RESULTING FROM OCCUPATIONAL INJURY / CIVIL SERVICE LAW SECTION 71**

**WHEREAS**, Employee No.1330 suffered a work related injury on January 22, 2019, and has been unable to perform the duties of his position for the Town of Orangetown for a period in excess of one year by reason of a disability resulting from an occupational injury, as defined in the New York State Workers' Compensation Law; and

**WHEREAS**, by letter dated June 11, 2021, Employee No. 1330 was notified that Town Board, intended to conduct a hearing to consider the nature and status of his injury, inviting Employee No. 1330 to appear and to provide medical documentation, testimony or any other information he deemed relevant for the Board to consider prior to terminating leave with pay pursuant to Article 10 of the Collective Bargaining Agreement; and

**WHEREAS**, on June 22, 2021, the Town Board having conducted a hearing and having found that Employee No. 1330 has been absent from work and unable to perform the duties of his position for a period in excess of one year, and

**WHEREAS**, Employee No. 1330 having had an opportunity to be heard and offering no evidence that he is physically capable of returning to work at this time and/or no evidence showing that he no longer suffers from a disability resulting from an occupational injury,

**NOW THEREFORE, BE IT RESOLVED**, that the Town Board hereby terminates Employee No. 1330 from employment with the Town of Orangetown, effective June 22, 2021, pursuant to §71 of the Civil Service Law, subject to reinstatement rights provided for therein and provided further that this determination will not alter or affect any benefit to which the employee is entitled under the provisions of the New York State Workers' Compensation laws.

Supervisor Teresa M. Kenny offered the above resolution, which was seconded by Councilperson Paul Valentine and was Adopted:

Motion: 5 - 0

Ayes: Councilperson Paul Valentine, Councilperson Thomas Diviny, Councilperson Denis Troy,  
Councilperson Jerry Bottari, Supervisor Teresa M. Kenny

Noes: None

**RESOLUTION NO. 272**  
**APPROVE/ LEND ASSISTANCE / 2021 PEARL RIVER CARNIVAL / JUNE 17-20, 2021**

**RESOLVED**, upon the recommendation from the Superintendent of Highways, that the Town Board hereby authorizes the Town of Orangetown Highway Department to lend assistance which includes the use of trash receptacles, field clean up, large dumpster & message board, for the Pearl River Carnival to be held from June 17-20, 2021 at the Central Avenue Field (Thurs and Fri 6:00 pm - 10:00 pm, and Sat and Sun 4:00 pm to 10:00 pm).

Councilperson Jerry Bottari offered the above resolution, which was seconded by Councilperson Denis Troy and was Adopted:

Motion: 5 - 0

Ayes: Councilperson Paul Valentine, Councilperson Thomas Diviny, Councilperson Denis Troy,  
Councilperson Jerry Bottari, Supervisor Teresa M. Kenny

Noes: None

**RESOLUTION NO. 273**  
**AWARD CONTRACT / TOWN HALL / HVAC MAINTENANCE AND AUTOMATION CONTROL / JOHNSON CONTROLS**

**RESOLVED**, that upon the recommendation of the Superintendent of Parks and Recreation award the contract for HVAC Mechanical Service and Automation Control to Johnson Controls of Hawthorne, NY as per Sourcewell Contract: 030917 – JHN in the amount of \$25,879.00 for Mechanical Service and \$3,665.00 for Automation Services for a term of one year.

**BE IT FURTHER RESOLVED**, that the Supervisor or her designee is authorized to enter into an agreement with G&G Enterprises, in accordance with the bid award and terms of this resolution, subject to review and approval of the Town Attorney's Office.

Councilperson Paul Valentine offered the above resolution, which was seconded by Councilperson Thomas Diviny and was Adopted:

Motion: 5 - 0

Ayes: Councilperson Paul Valentine, Councilperson Thomas Diviny, Councilperson Denis Troy,  
Councilperson Jerry Bottari, Supervisor Teresa M. Kenny

Noes: None

**RESOLUTION NO. 274**  
**APPROVE / LEND ASSISTANCE / ORANGEBURG FIRE ANTIQUE APPARATUS CAR SHOW / JULY 24, 2021**

**RESOLVED**, the Superintendent of Highways and the Chief of Police have forwarded for approval by the Town Board, authorization for the Highway Department and Police Department to lend assistance which includes the use of barricades and trash barrels from the Highway Department, and auxiliary police detail from the Police Department for Orangeburg Fire Antique Apparatus/ Car Show on Saturday, July 24, 2021 (11 am - 4 pm).

Councilperson Paul Valentine offered the above resolution, which was seconded by Councilperson Jerry Bottari and was Adopted:

Motion: 5 - 0

Ayes: Councilperson Paul Valentine, Councilperson Thomas Diviny, Councilperson Denis Troy,  
Councilperson Jerry Bottari, Supervisor Teresa M. Kenny

Noes: None

**RESOLUTION NO. 275  
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 three (3) warrants for a total of \$1,298,234.84.

Councilperson Denis Troy offered the above resolution, which was seconded by Councilperson Jerry Bottari and was Adopted:

Motion: 5 - 0

Ayes: Councilperson Paul Valentine, Councilperson Thomas Diviny, Councilperson Denis Troy, Councilperson Jerry Bottari, Supervisor Teresa M. Kenny

Noes: None

**RESOLUTION NO. 276  
ENTER EXECUTIVE SESSION**

In attendance, at this Executive Session were Supervisor Teresa M. Kenny, Councilpersons Denis Troy, Thomas Diviny, Paul Valentine and Jerry Bottari, and Rob Magrino.

**RESOLVED**, at 8:09 pm, the Town Board enter Executive Session to discuss personnel matters and the proposed acquisition/sale/lease of real property when publicity might affect value.

Councilperson Thomas Diviny offered the above resolution, which was seconded by Councilperson Paul Valentine and was Adopted:

Motion: 5 - 0

Ayes: Councilperson Paul Valentine, Councilperson Thomas Diviny, Councilperson Denis Troy, Councilperson Jerry Bottari, Supervisor Teresa M. Kenny

Noes: None

**RESOLUTION NO. 277  
RE-ENTER RTBM / ADJOURNED / MEMORY**

**RESOLVED**, at 8:52 pm, the Town Board re-entered the Regular Town Board Meeting and adjourned in memory of: **Diane Morrison**, *Resident of Blauvelt*; **Theresa V. O'Brien**, *Resident of Pearl River*; **John Roche**, *Resident of Pearl River*; and **Katerine McAndrew**, *Resident of Pearl River*.

Councilperson Denis Troy offered the above resolution, which was seconded by Councilperson Thomas Diviny and was Adopted:

Motion: 5 - 0

Ayes: Councilperson Paul Valentine, Councilperson Thomas Diviny, Councilperson Denis Troy, Councilperson Jerry Bottari, Supervisor Teresa M. Kenny

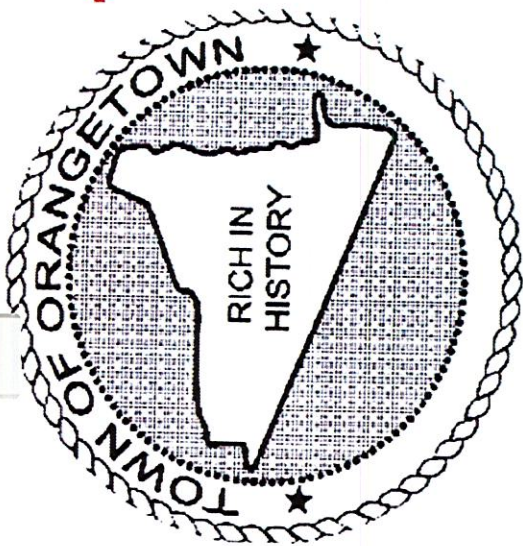
Noes: None

---

**Rosanna Sfraga, Town Clerk**







# Town of Orangetown, New York Report to the Town Board December 31, 2020

Nicholas DeSantis, Partner  
Robert A. Daniele, Partner

**KNOW  
GREATER  
VALUE**

June 22, 2021



**EXHIBIT**  
06-C-21, 6/22/21

## Summary Overview/Deliverables

## Financial Statement Walkthrough

### General Fund

- 2020 Budget to Actual Summary
- 2020 Budget to Actual – Revenues
- 2020 Budget to Actual – Expenditures
- Fund Balance Analysis – 5 Year Comparison
- Unassigned Fund Balance as a % of Total expenditures

### Town Outside Villages Fund

- 2020 Combined Balance Sheet
- 2020 Budget to Actual Summary – Police
- 2020 Budget to Actual Summary – Other
- Fund Balance Analysis – 5 Year Comparison
- Assigned Fund Balance as a % of Total Expenditures

### Other Funds (Sewer, Highway, Debt Service, Capital Projects)

#### Blue Hill Golf Course Fund

#### Broadacres Golf Course Fund

#### Internal Service Funds – Workers' Compensation and Risk Retention

#### Other Considerations – Outstanding Bonds

#### 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

## Comprehensive Annual Financial Report (“CAFR”)

- The Town has received the Certificate of Achievement for Excellence in Financial Reporting for 14 consecutive years.

### Components:

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



# General Fund – 2020 Budget to Actual Summary

Page 59 - Basic Financial Statements

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Total Revenues	\$ 14,044,081	\$ 14,044,081	\$ 13,667,471	\$ (376,610)
Total Expenditures	15,238,165	15,078,566	13,822,646	1,255,920
Deficiency of Revenues Over Expenditures	(1,194,084)	(1,034,485)	(155,175)	879,310
Total Other Financing Sources (Uses): Transfers out	(128,902)	(288,501)	(288,501)	-
Net Change in Fund Balance	(1,322,986)	(1,322,986)	(443,676)	879,310
Fund Balance - Beginning of Year, as Restated	1,322,986	1,322,986	11,384,155	10,061,169
Fund Balance - End of Year	\$ -	\$ -	\$ 10,940,479	\$ 10,940,479

# General Fund – 2020 Budget to Actual Revenues

Pages 59, 61-62 Basic Financial Statements

## REVENUES and OTHER Financing Sources

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Real Property Taxes	\$ 3,098,300	\$ 3,098,300	\$ 3,106,692	\$ 8,392
Other Tax Items	130,685	130,685	107,582	(23,103)
Non-property taxes	2,550,000	2,550,000	2,576,761	26,761
Departmental Income	832,020	832,020	453,964	(378,056) 1
Use of Money and Property	328,674	328,674	254,317	(74,357) 2
Licenses and permits	323,800	323,800	206,128	(117,672)
Fines and Forfeitures	425,000	425,000	366,507	(58,493)
Interfund revenues	4,243,602	4,243,602	4,243,602	-
State aid	1,600,000	1,600,000	2,059,633	459,633 3
Federal aid	-	-	86,276	86,276
Miscellaneous	512,000	512,000	206,009	(305,991) 4
<b>Total Revenues</b>	<b>\$ 14,044,081</b>	<b>\$ 14,044,081</b>	<b>\$ 13,667,471</b>	<b>\$ (376,610)</b>

1. Departmental Income – recreational charges for Youth Programs is way down due to COVID-19 as most programs were cancelled.
2. Building permits and licenses were also down due to COVID-19 as less activity occurred as construction was halted for some period. The Town fell short in those estimates by ~118K.
3. State Aid – Mortgage tax revenues increased significantly due to the lower interest rates and increased activity in 2020.
4. Miscellaneous – The Town budgets for the payment from the golf courses (minimum of \$200k annually). Such payments reduce the loan balances.

Overall – The Town's General Fund actual revenues were \$376,610 less than Town's final budget, but included in there is the \$200K payment of the advances to the golf course funds, which will be used to reduce the advances.



# General Fund - 2020 Budget to Actual Expenditures

Pages 59, 63-65 Basic Financial Statements

	Budget		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>EXPENDITURES</b>				
Current:				
General Government Support	\$ 6,995,492	\$ 7,870,719	\$ 7,249,036	\$ 621,683 1
Public safety	210,150	222,332	206,797	15,535
Health	39,833	40,033	40,033	-
Transportation	620,477	665,382	611,149	54,233
Economic opportunity and development	201,500	204,580	187,236	17,344
Culture and Recreation	2,538,123	2,227,065	1,681,962	545,103 2
Home and community services	167,429	125,618	123,737	1,881
Employee Benefits	4,465,161	3,722,837	3,722,696	141
Sub-Total Expenditures	15,238,165	15,078,566	13,822,646	1,255,920
<b>OTHER FINANCING USES</b>				
Transfers out	128,902	288,501	288,501	-
Total Expenditures	\$ 15,367,067	\$ 15,367,067	\$ 14,111,147	\$ 1,255,920

1. General Government Support - savings in all categories including Town Attorney staffing, assessor, budgeted vacancies.
2. Directly attributable to the decline in revenue due to closures/stoppage of youth programs due to COVID-19 pandemic.

# Fund Balance – General Fund Retrospective

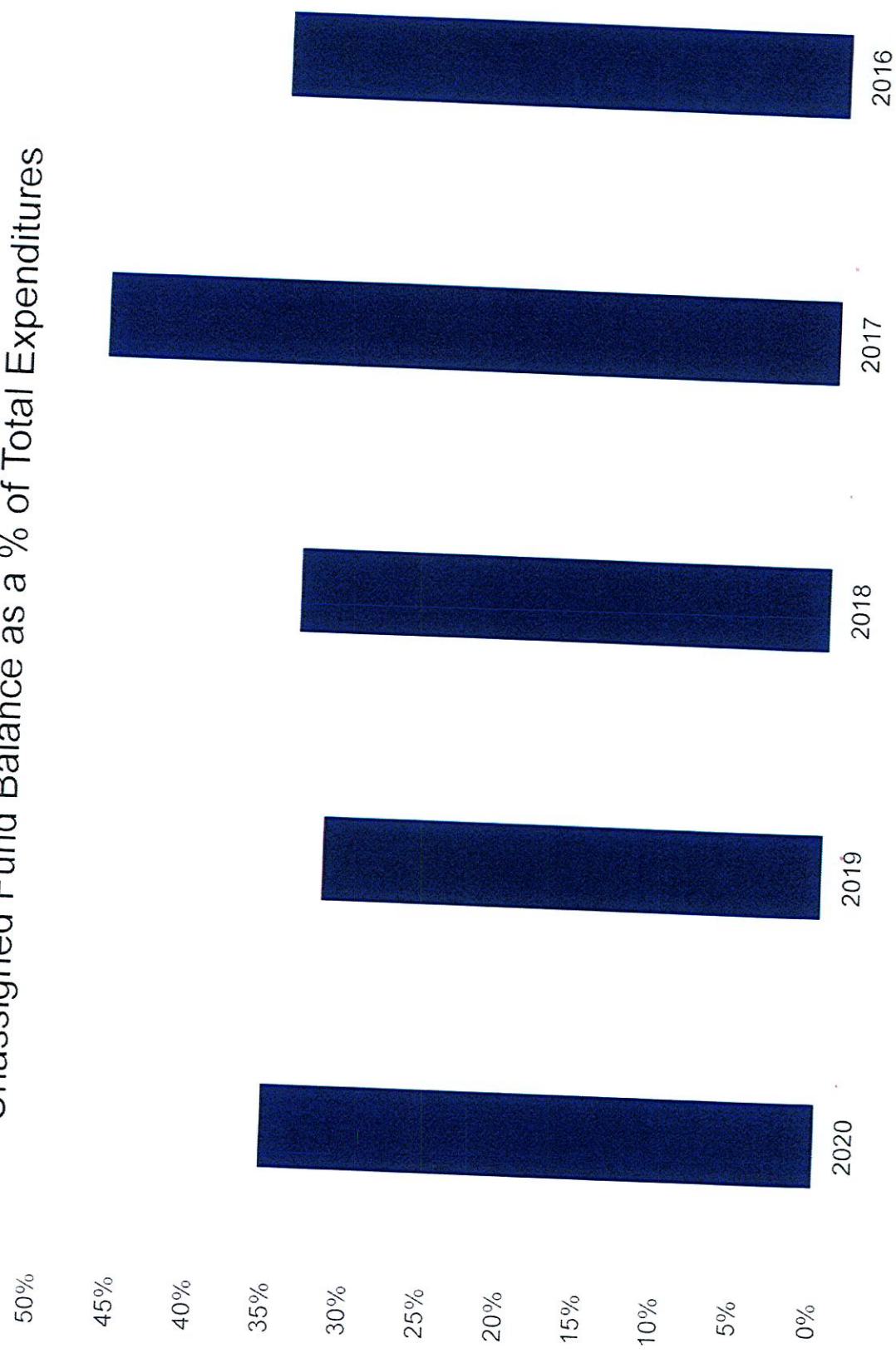
**Fund Balance Comparison  
General Fund**  
Page 50 Draft Basic Financial Statements

	2020	2019	2018	2017	2016
<i>Nonspendable-</i>					
Prepaid expenditures	\$ 266,677	\$ 203,473	\$ 267,044	\$ 308,717	\$ 287,767
Advances	4,952,007	5,202,007	5,402,007	-	-
	5,218,684	5,405,480	5,669,051	308,717	287,767
<i>Restricted:</i>					
Law enforcement	236	236	236	45,229	204
Debt Service	-	-	-	3,584,097	-
	236	236	236	3,629,326	204
<i>Assigned-</i>					
<i>Purchases on order:</i>					
General government support	46,517	45,358	72,591	37,443	16,456
Public safety	2,138	1,790	-	-	6,500
Transportation	40,760	54,232	7,107	-	-
Culture and recreation	24,647	21,606	26,890	49,274	24,909
Subsequent year's expenditures	700,000	1,200,000	1,000,000	700,000	-
<b>Total Assigned Fund Balances</b>	<b>814,062</b>	<b>1,322,986</b>	<b>1,106,588</b>	<b>786,717</b>	<b>47,865</b>
<i>Unassigned</i>					
Total Fund Balances	4,907,497	4,655,453	6,217,846	7,256,929	4,384,399
	\$ 10,940,479	\$ 11,384,155	\$ 12,993,721	\$ 11,981,689	\$ 4,720,235
<i>Unassigned</i>	4,907,497	=	33.9%		
2021 adopted Budget	14,491,395				



# Fund Balance Analysis – General Fund

Unassigned Fund Balance as a % of Total Expenditures





# Town Outside Villages Fund -- 2020 Combined Balance Sheet

Page66 Draft Basic Financial Statements

	2020	2019
<b>ASSETS</b>		
Cash and equivalents	\$ 3,207,643	\$ 3,976,549
Receivables	89,402	30,098
Accounts	308,179	11,363
Due from state and federal	57,924	63,066
Due from other governments	455,505	104,527
Prepaid expenditures	914,569	914,882
Total Assets	<u>\$ 4,577,717</u>	<u>\$ 4,995,958</u>

## LIABILITIES AND FUND BALANCE

Liabilities	\$ 231,603	\$ 527,169
Accounts payable	211,238	194,015
Accrued liabilities	84,321	83,908
Due to other governments	-	566,741
Due to other funds	603,775	529,031
Deposits	149,800	181,900
Unearned revenues		
Total Liabilities	<u>1,280,737</u>	<u>2,082,764</u>
Fund balance	914,569	914,882
Nonspendable	70,050	43,231
Restricted	2,312,361	1,955,081
Assigned	3,296,980	2,913,194
Total Fund Balance	<u>\$ 4,577,717</u>	<u>\$ 4,995,958</u>
Total Liabilities and Fund Balance		

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

Pages 68-72 Draft Basic Financial Statements

2020

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>REVENUES</b>				
Real property taxes	\$ 26,571,336	\$ 26,571,336	\$ 26,571,410	\$ 74
Other tax items	746,997	746,997	754,318	7,321
Departmental income	200,000	200,000	196,399	(3,601)
Intergovernmental charges	73,000	73,000	238,009	165,009 <sup>1</sup>
Use of money and property	146,250	146,250	64,545	(81,705) <sup>2</sup>
Sale of Property & Comp for loss	-	-	2,650	2,650
Interfund revenues	22,380	22,380	-	(22,380)
State aid	20,000	20,000	264,197	244,197 <sup>3</sup>
Federal aid	-	-	354	354
Miscellaneous	29,000	29,000	88,085	59,085
<b>Total Revenues</b>	<b>27,808,963</b>	<b>27,808,963</b>	<b>28,179,967</b>	<b>371,004</b>
<b>EXPENDITURES</b>				
Current				
General government support	1,266,340	1,266,340	1,264,147	(2,193)
Public safety	15,874,854	16,591,337	15,923,906	667,431 <sup>4</sup>
Employee benefits	10,781,862	10,065,379	9,843,123	222,256 <sup>5</sup>
<b>Total Expenditures</b>	<b>27,923,056</b>	<b>27,923,056</b>	<b>27,031,176</b>	<b>887,494</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(114,093)</b>	<b>(114,093)</b>	<b>1,148,791</b>	<b>1,258,498</b>
<b>FUND BALANCE</b>				
Beginning of Year	114,093	114,093	914,494	800,401
End of Year	-	\$ -	\$ 2,063,285	\$ 2,058,899

1. Variance due to invoices for School Resource Officer in arrears not budgeted.

2. Interest rates declined significantly due to the Covid-19 pandemic.

3. Dormitory Authority of the State of New York Grant to purchase 6 police vehicles -\$250K – not budgeted.

4. Several factors contributed to this positive variance: budgeted vacancies, offset by retirements that were not anticipated, while incurring additional OT. Also impact of COVID-19 pandemic.

5. Budget was developed with a 2% increase to the 2019 budget whereas actual 2019 expenditures were much lower.



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

2020

Pages 73-77 Draft Basic Financial Statements

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>REVENUES</b>				
Real property taxes	\$ 1,652,858	\$ 1,652,858	\$ 1,656,813	\$ 3,955
Other tax items	78,568	78,568	78,896	328
Departmental income - permit, safety inspection fees	2,210,000	2,210,000	1,896,691	(313,309) 1
Intergovernmental charges	100,000	100,000	119,764	19,764
Use of money and property	35,750	35,750	11,634	(24,116) 2
State aid	-	-	69,217	69,217 3
Miscellaneous	75,710	75,710	77,398	1,688
<b>Total Revenues</b>	<b>4,152,886</b>	<b>4,152,886</b>	<b>3,910,413</b>	<b>(242,473)</b>
<b>EXPENDITURES</b>				
Current				
General government support	825,336	825,897	825,897	-
Public safety	1,623,669	1,785,780	1,572,348	213,432 4
Transportation	271,400	260,643	260,643	-
Home and community services	1,413,048	1,411,618	1,308,968	102,650 4
Employee benefits	875,626	725,141	707,562	17,579
<b>Total Expenditures</b>	<b>5,009,079</b>	<b>5,009,079</b>	<b>4,675,418</b>	<b>333,661</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(856,193)</b>	<b>(856,193)</b>	<b>(765,005)</b>	<b>91,188</b>
<b>FUND BALANCE</b>				
Beginning of Year	856,193	856,193	1,998,700	1,142,507
End of Year	\$ -	\$ -	\$ 1,233,695	\$ 1,233,695

1. Building permit fees – anticipated increase in building permits budgeted, however COVID-19 pandemic impacted the ability to process permits.
2. Interest rates are down due to COVID-19 pandemic.
3. Additional State received, not anticipated.
4. Savings mainly attributable to maintenance agreements budgeted but not spent, again COVID-19 related. Other savings in capital outlay, budgeted amounts but projects delayed.

# Fund Balance – Town Outside Village – Retrospective

**Fund Balance Comparison**  
Town Outside Villages Fund - Police and Other  
Page 50 Draft Basic Financial Statements

	2020	2019	2018	2017	2016
<b>Increase (Decrease) 2020 vs 2019</b>					
\$ (313)	\$ 914,569	\$ 914,882	\$ 860,088	\$ 842,094	\$ 842,450
<b>Nonspendable-</b>					
Prepaid expenditures	70,050	43,231	105,168	115,193	143,190
<b>Restricted-</b>					
Law Enforcement	46,914	170,285	88,180	179,395	65,311
<b>Assigned-</b>					
Purchases on order:	-	-	-	-	322
Public safety	300,000	800,000	500,000	500,000	700,000
Home and Community services	1,965,447	984,796	2,996,749	1,494,092	2,071,916
<b>Subsequent Year's Expenditures - TOV Other Assigned major funds</b>					
Total Assigned	2,312,361	1,955,081	3,584,929	2,173,487	2,837,549
<b>Total Fund Balances</b>	\$ 3,296,980	\$ 2,913,194	\$ 4,550,185	\$ 3,130,774	\$ 3,823,189

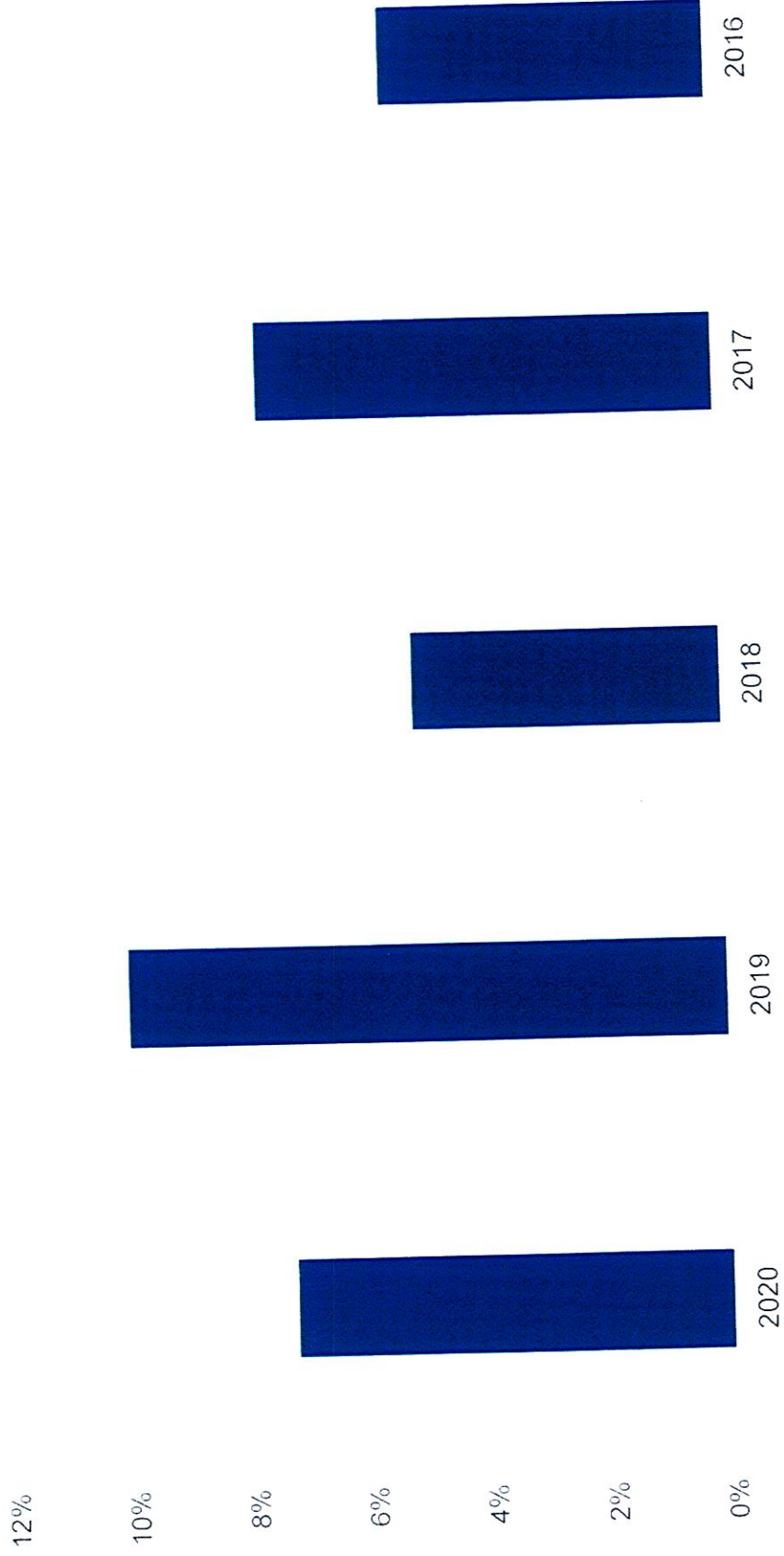
Assigned  
2021 adopted Budget

1,965,447  
32,803,593 = 6.0%



# Fund Balance Analysis – TOV Fund

Assigned Fund Balance as of % of Total Expenditures





# Other Funds

- Sewer Fund (pages 78-80) - Ended the year with revenues that exceeded expenditures by \$782,413 resulting in ending fund balance of \$1,305,722 of which \$1,055,113 is considered assigned for sewer purposes. Sewer Fund appears to be financially stable.
- Highway Fund (Part-Town & Town-wide) (pages 81-84) – Ended the year with revenues that exceeded expenditures by \$461,715 resulting in ending fund balance of \$2,628,956. (Town is utilizing \$300,000 to balance the 2021 budget). Highway Fund appears financially stable.
- Debt Service Fund (pages 87-89) – Revenues exceeded expenditures by \$348,910 and ending fund balance is \$2,634,780, restricted for debt.
- Capital Projects Fund (pages 90-93) - Approximately 30 active projects. Fund balance of \$11,020,945, restricted for capital projects - \$9.1 million in bonds issued in 2020.

	Sewer Fund	Highway Fund	Debt Service Fund	Capital Projects Fund	Special Districts Funds
Nonspendable - Prepaid expenditures	\$ 142,164	\$ 164,784	\$ -	\$ -	\$ -
Restricted:					
Capital projects	-	-	-	11,020,945	-
Debt service Parklands	-	-	1,934,780	-	-
Total Restricted	-	-	1,934,780	11,020,945	337,616
Committed - Capital improvements	-	-	-	66,889	337,616
Assigned - purchases on order	108,445	52,172	-	-	-
Subsequent year's expenditures	-	-	-	-	4,645
Major Funds	1,055,113	300,000	700,000	-	-
Special Districts	-	2,122,000	-	-	-
Pearl River Parking	-	-	-	-	245,662
Total Assigned	1,163,558	2,474,172	-	-	202,012
Total Fund Balances	\$ 1,305,722	\$ 2,638,956	\$ 2,634,780	\$ 11,087,834	\$ 452,319
					\$ 789,935

# Enterprise Fund - Blue Hill Golf Course Fund - Comparative Balance Sheet

Page 106 Draft Basic Financial Statement

	2020	2019
<b>ASSETS</b>		
Current assets	\$ 479,299	\$ 294,245
Cash and equivalents	60,832	64,832
Receivables	620,505	221,127
Accounts	681,337	285,959
Due from other funds	1,160,636	580,204
<b>Total Current Assets</b>	<b>4,573,444</b>	<b>4,634,526</b>
Total Noncurrent Assets - Capital Assets (net)	5,734,080	5,214,730
<b>Total Assets</b>	<b>105,708</b>	<b>92,625</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Deferred amounts on OPEB obligations and bonds		
<b>LIABILITIES</b>		
Current liabilities	228,738	17,635
Accounts payable	10,189	7,449
Accrued interest payable	748	462
Due to other governments	2,384,934	2,634,934
Advances from other funds	27,779	26,435
Unearned revenues	96,255	98,403
Current maturities of bonds payable	2,748,643	2,785,318
<b>Total Current Liabilities</b>	<b>1,055,664</b>	<b>719,353</b>
Noncurrent liabilities	609,751	660,184
Bonds payable, less current maturities	1,665,415	1,379,537
Other post employment benefit obligations payable	4,414,058	4,164,855
<b>Total Noncurrent Liabilities</b>	<b>109,918</b>	<b>84,885</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Deferred amounts on OPEB obligations		
<b>NET POSITION</b>		
Net investment in capital assets	3,890,188	3,852,645
Unrestricted	(2,574,376)	(2,795,030)
<b>Total Net Position</b>	<b>1,315,812</b>	<b>\$ 1,057,615</b>



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

Page 107 Draft Basic Financial Statements

	2020	2019
<b>OPERATING REVENUES</b>		
Greens fees		
Cart rental	\$ 1,921,745	\$ 1,676,580
Facility rental	461,585	566,737
Permit cards	22,000	26,000
Other income	129,255	120,494
	<u>428</u>	<u>13,542</u>
Total Operating Revenues	<u>2,535,013</u>	<u>2,403,353</u>
<b>OPERATING EXPENSES</b>		
Rental of equipment	95,450	95,450
Repairs and maintenance	-	3,216
Utilities	4,522	6,947
Contractual and other	1,892,366	1,707,698
Employee benefits	85,109	100,136
Employee benefits - OPEB	(30,695)	50,803
Depreciation	<u>213,631</u>	<u>229,842</u>
Total Operating Expenses	<u>2,260,383</u>	<u>2,194,092</u>
Income from Operations	<u>274,630</u>	<u>209,261</u>
<b>NON-OPERATING REVENUES (EXPENSES)</b>		
Interest income	2,432	9,115
Interest expense	<u>(18,865)</u>	<u>(25,989)</u>
Total Non-Operating Expenses	<u>(16,433)</u>	<u>(16,874)</u>
Change in Net Position	258,197	192,387
<b>NET POSITION</b>		
Beginning of Year	<u>1,057,615</u>	<u>865,228</u>
End of Year	<u>\$ 1,315,812</u>	<u>\$ 1,057,615</u>

# Enterprise Fund - Broadacres Golf Course Fund - Comparative Balance Sheet

Page 108 Draft Basic Financial Statements

	2020	2019
<b>ASSETS</b>		
Current assets	\$ 189,341	\$ 141,590
Cash and equivalents	<u>2,711,503</u>	<u>2,739,718</u>
Total Noncurrent Assets - Capital Assets (net)	<u>2,900,844</u>	<u>2,881,308</u>
Total Assets	<u>49,089</u>	<u>49,736</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Deferred amounts on OPEB obligations		
Current liabilities	2,566	16,974
Accounts payable	74,583	69,407
Due to other governments	195,505	335,252
Due to other funds	<u>2,567,073</u>	<u>2,567,073</u>
Advances from other funds	<u>2,839,727</u>	<u>2,988,706</u>
Total Current Liabilities	<u>305,679</u>	<u>320,527</u>
Noncurrent liabilities	<u>305,679</u>	<u>320,527</u>
Other post employment benefit obligations payable	<u>3,145,406</u>	<u>3,309,233</u>
Total Noncurrent Liabilities	<u>55,103</u>	<u>45,580</u>
Total Liabilities	<u>2,711,503</u>	<u>2,739,718</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	<u>(2,962,079)</u>	<u>(3,197,452)</u>
Deferred amounts on OPEB obligations	<u>\$ (250,576)</u>	<u>\$ (457,734)</u>
<b>NET POSITION</b>		
Net investment in capital assets	<u>2,711,503</u>	<u>2,739,718</u>
Unrestricted	<u>(2,962,079)</u>	<u>(3,197,452)</u>
Total Net Position	<u>\$ (250,576)</u>	<u>\$ (457,734)</u>



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

Page 110 Draft Basic Financial Statements

	2020	2019
<b>OPERATING REVENUES</b>		
Greens fees	\$ 806,283	\$ 432,510
Cart rental	112,723	102,190
Other income	16,308	10,802
Total Operating Revenues	<u>935,314</u>	<u>545,502</u>
<b>OPERATING EXPENSES</b>		
Rental of equipment	26,860	25,388
Repairs and maintenance	-	300
Utilities	13,756	16,962
Contractual and other	672,867	605,799
Employee benefits	26,336	27,796
Employee benefits - OPEB	(38,643)	29,809
Depreciation	28,215	28,215
Total Operating Expenses	<u>729,391</u>	<u>734,269</u>
<i>Income Loss</i> from Operations	<u>205,923</u>	<u>(188,767)</u>
<b>NON-OPERATING EXPENSES</b>		
Interest income	1,235	1,583
Interest expense	-	-
Total Non-Operating Expenses	<u>1,235</u>	<u>1,583</u>
Loss Before Transfers	207,158	(187,184)
Transfers In	-	50,000
Change in Net Position	207,158	(137,184)
<b>NET POSITION</b>		
Beginning of Year, as restated	(457,734)	(320,550)
End of Year	<u>\$ (250,576)</u>	<u>\$ (457,734)</u>

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

Page 116 Draft Basic Financial Statements

	<u>2020</u>	<u>2019</u>
<b>ASSETS</b>		
Cash and equivalents	\$ 1,122,105	\$ 352,327
Due from other funds	-	107,667
Prepaid expenses	<u>143,483</u>	<u>133,746</u>
Total Assets	<u>1,265,588</u>	<u>593,740</u>
<b>LIABILITIES</b>		
Current liabilities		
Accounts payable	19,728	60,487
Current portion of claims payable	<u>303,000</u>	<u>262,000</u>
Total Current Liabilities	322,728	322,487
Noncurrent liabilities		
Claims payable, less current portion	<u>2,725,413</u>	<u>2,361,703</u>
Total Liabilities	<u>3,048,141</u>	<u>2,684,190</u>
<b>NET POSITION</b>		
Unrestricted	<u>\$ (1,782,553)</u>	<u>\$ (2,090,450)</u>



**Internal Service Fund – Worker’s Compensation  
Benefits Fund – Comparative Statement of Revenues,  
Expenditures and Changes in Fund Balance**

Page 117 Draft Basic Financial Statements

	2020	2019
<b>OPERATING REVENUES</b>		
Charges for services	\$ 2,006,201	\$ 1,997,191
Insurance recoveries	305,076	660,394
Total Operating Revenues	<u>2,311,277</u>	<u>2,657,585</u>
<b>OPERATING EXPENSES</b>		
Insurance	822,923	815,828
Employee benefits	1,181,099	1,996,506
Total Operating Expenses	<u>2,004,022</u>	<u>2,812,334</u>
Loss from Operations	307,255	(154,749)
<b>NON-OPERATING REVENUES</b>		
Interest income	642	6,584
Change in Net Position	307,897	(148,165)
<b>NET POSITION</b>		
Beginning of Year	<u>(2,090,450)</u>	<u>(1,942,285)</u>
End of Year	<u>\$ (1,782,553)</u>	<u>\$ (2,090,450)</u>



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

Page 119 Draft Basic Financial Statements

	<u>2020</u>	<u>2019</u>
<b>ASSETS</b>		
Cash and equivalents	\$ 100,746	\$ 13,265
Accounts receivable	17,475	-
Due from other funds	-	575,000
Prepaid expenses	<u>202,821</u>	<u>140,716</u>
Total Assets	<u>321,042</u>	<u>728,981</u>
<b>LIABILITIES</b>		
Current liabilities		
Accounts payable	16,094	640,973
Due to other funds	-	107,667
Current portion of claims payable	<u>25,000</u>	<u>29,000</u>
Total Current Liabilities	41,094	777,640
Noncurrent liabilities		
Claims payable, less current portion	<u>226,731</u>	<u>260,919</u>
Total Liabilities	<u>267,825</u>	<u>1,038,559</u>
<b>NET POSITION</b>		
Unrestricted	<u>\$ 53,217</u>	<u>\$ (309,578)</u>

# Internal Service Fund – Risk Retention Fund Comparative Statement of Revenues, Expenditures and Changes in Fund Balance

Page 120 Draft Basic Financial Statements

	2020	2019
<b>OPERATING REVENUES</b>		
Charges for services	\$ 1,061,664	\$ 1,412,838
Insurance recoveries & Misc	<u>59,265</u>	<u>955,289</u>
Total Operating Revenues	<u>1,120,929</u>	<u>2,368,127</u>
<b>OPERATING EXPENSES</b>		
Insurance	502,773	493,311
Contractual	52,778	48,114
Judgments and claims	<u>202,583</u>	<u>1,767,315</u>
Total Operating Expenses	<u>758,134</u>	<u>2,308,740</u>
Income (Loss) from Operations	362,795	59,387
<b>NET POSITION</b>		
Beginning of Year	<u>(309,578)</u>	<u>(368,965)</u>
End of Year	<u>\$ 53,217</u>	<u>\$ (309,578)</u>



# Other Considerations (Continued)

- Debt Service requirements (Page 37-38 Draft Basic Financial Statements) – Bonds Only  
Debt service requirements are approximately \$7.2 million for next year. The Town has a  
Aa2 bond rating from Moody's which is partly attributed to the Town's "conservative  
expenditure control".

Pages 37-38, Draft Notes to Financial statements

Purpose	Year of Issue	Original Issue Amount	Final Maturity	Interest Rates	Amount Outstanding at December 31, 2020
Sewer Improvements	2001	\$ 1,025,000	November, 2021	3.4200 %	\$ 110,000
Sewer Reconstruction	2002	5,775,000	May, 2024	5.9313 - 6.1813	1,395,000
Public Improvements	2008	45,480,718	April, 2038	4.2700	30,640,000
Public Improvements	2011	3,369,194	November, 2040	2.4240 - 4.7460	2,510,000
Public Improvements	2012	1,605,800	May, 2042	1.6590 - 4.0980	1,245,000
Public Improvements	2013	3,830,000	July, 2023	2.0000	1,115,000
Blue Hill Golf Course	2014	62,000	February, 2024	2.0000 - 2.2500	26,322
Public Improvements	2014	5,179,000	February, 2024	2.0000 - 2.2500	2,198,678
Various Purposes	2015	2,700,000	January, 2030	2.0000 - 4.0000	2,030,000
Various Purposes	2016	3,107,500	January, 2029	2.0000 - 4.0000	2,235,000
Public Improvements	2018	8,207,564	March, 2033	3.0000 - 3.2500	7,286,900
Blue Hill Golf Course	2018	150,000	March, 2033	3.0000 - 3.2500	133,100
Sewer Improvements	2019	1,454,000	August, 2048	0.0000	1,357,060
Sewer Improvements	2019	421,207	August, 2049	1.3070 - 3.7990	395,000
Public Improvements	2020	9,525,000	May, 2038	2.125 - 5.000	9,525,000
Sewer Improvements	2020	3,805,000	September, 2026	5.000	3,800,000
					<u>\$ 66,002,060</u>

Year Ended December 31,	Governmental Activities		Business-type Activities		Totals	
	Principal	Interest	Principal	Interest	Principal	Interest
2021	\$ 4,507,215	\$ 2,550,668	\$ 96,255	\$ 50,407	\$ 4,603,470	\$ 2,601,075
2022	4,685,652	2,219,500	107,718	38,729	4,793,370	2,258,229
2023	4,825,535	2,040,432	112,935	33,149	4,938,470	2,073,581
2024	4,579,825	1,855,159	118,645	28,391	4,698,470	1,883,550
2025	3,756,589	1,690,800	116,881	22,883	3,873,470	1,713,683
2026-2030	17,464,510	6,284,245	252,840	54,004	17,717,350	6,338,249
2031-2035	15,243,814	3,136,058	163,536	18,824	15,407,350	3,154,882
2036-2040	9,229,157	621,743	83,193	2,814	9,312,350	624,557
2041-2045	457,350	14,878	-	-	457,350	14,878
2046-2049	200,410	2,185	-	-	200,410	2,185
	<u>\$ 64,950,057</u>	<u>\$ 20,415,668</u>	<u>\$ 1,052,003</u>	<u>\$ 249,201</u>	<u>\$ 66,002,060</u>	<u>\$ 20,664,869</u>



# 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 (CAFR Program ) for 14 consecutive years.
- Cost effective purchasing procedures. Covid-related awareness both on revenue and expenditure side.

**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 2021**

*GASB Statement No. 87 – Leases (Extended 18 months due to COVID-19 but is required to be implemented in 2021)*



KNOW  
GREATER  
VALUE

## Contact Information

[www.pkfod.com](http://www.pkfod.com)

*Nicholas DeSantis, Partner*  
[ndesantis@pkfod.com](mailto:ndesantis@pkfod.com)

*Robert Daniele, Partner*  
[rdaniele@pkfod.com](mailto:rdaniele@pkfod.com)

665 Fifth Avenue  
New York, NY 10022  
T: 212.286.2600

20 Commerce Drive  
Suite 301  
Cranford, NJ 07016  
T: 908.272.6200

293 Eisenhower Pkwy  
Suite 170  
Livingston, NJ 07039  
T: 973.535.2880

32 Fostertown Rd  
Newburgh, NY 12550  
T: 845.565.5400

2 Bethesda Metro Center  
Suite 420  
Bethesda, MD 20814  
T: 301.652.3464

500 Mamaroneck Avenue  
Harrison, NY 10528  
T: 914.381.8900

300 Tice Boulevard  
Suite 315  
Woodcliff Lake, NJ 07677  
T: 201.712.9800

3001 Summer Street  
5<sup>th</sup> Floor East  
Stamford, CT 06905  
T: 203.323.2400

100 Great Meadow Road  
Wethersfield, CT 06109  
T: 860.257.1870

240 Westminster Street  
Suite 600  
Providence, RI 0203  
T: 401.621.6200

**EXHIBIT**

06-D-21; 6/22/21

STATE OF NEW YORK }  
COUNTY OF ROCKLAND }  
TOWN OF ORANGETOWN }

SS.

Rosanna Sfraga being duly sworn upon her oath deposes and says;

That, she is, at all times, hereinafter mentioned was, duly elected,  
Qualified and acting Town Clerk of the **TOWN Of ORANGETOWN**, in the County of  
Rockland, State of New York.

That, on the 28th day of May, 2021, she caused to be conspicuously posted and  
fastened up a notice, a true copy of which is annexed hereto and made a part of hereof, in  
the following places, at least one of which is a public place within the **TOWN Of**  
**ORANGETOWN**, New York.

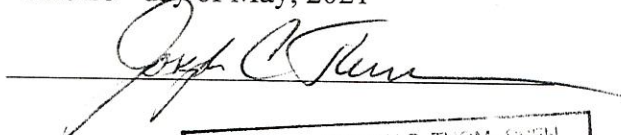
1. Town Hall Bulletin Boards
- 2.
- 3.
- 4.
- 5.



**Rosanna Sfraga, Town Clerk**

Subscribed and sworn to before me

This 28<sup>th</sup> day of May, 2021



**TOWN OF ORANGETOWN  
NOTICE OF PUBLIC HEARING**

NOTICE IS HEREBY GIVEN that pursuant to a resolution of the Town Board of the Town of Orangetown, duly adopted at a meeting held on May 25, 2021, a public hearing will be held by the Town Board on a proposed Local Law in accordance with New York Cannabis Law §131 requesting the cannabis control board *prohibit the establishment of cannabis retail dispensary licenses and on-site premises consumption licenses within the Town of Orangetown.* This public hearing is scheduled for the 22th of June, 2021, at 7:05pm, Orangetown Town Hall, 26 W Orangeburg Rd, Orangeburg, NY.

At the time and place of the public hearing specified above, all interested persons will be given the opportunity to be heard.

By order of the Town Board of the Town of Orangetown.

Dated: May 25, 2021

Rosanna Sfraga, Town Clerk  
Robert Magrino, Town Attorney





**AFFIDAVIT OF PUBLICATION  
FROM**

State of Wisconsin  
County of Brown, ss.:

On the 7 day of June in the year 2021, before me, the undersigned, a Notary Public in and for said State, personally appeared Nicholas Peniston, personally known to me or proved to me on the basis of satisfactory evidence to be the individual(s) whose name(s) is (are) subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their capacity(ies), and that by his/her/their signature(s) on the instrument, the individual(s), or the person upon behalf of which the individual(s) acted, executed, the instrument.

Nicholas Peniston being duly sworn says that he/she is the principal clerk of **THE JOURNAL NEWS**, a newspaper published in the County of Westchester and the State of New York, and the notice of which the annexed is a printed copy, was published in the newspaper area(s) on the date (s) below:

Zone: **Rockland** Run Dates: **06/07/2021**

Signature [Handwritten Signature]

Sworn to before me, this 7 day of June, 2021  
[Handwritten Signature]  
Notary Public, State of Wisconsin, County of Brown

5-15-23

My commission expires  
Legend:

**WESTCHESTER:**  
Amawalk, Ardsley, Ardsley on Hudson, Armonk, Baldwin Place, Bedford, Bedford Hills, Brewster, Briarcliff Manor, Bronxville, Buchanan, Carmel, Chappaqua, Cold Spring, Crompond, Cross River, Croton Falls, Croton on Hudson, Dobbs Ferry, Eastchester, Elmsford, Garrison, Goldens Bridge, Granite Springs, Greenburg, Harrison, Hartsdale, Hastings, Hastings on Hudson, Hawthorne, Irvington, Jefferson Valley, Katonah, Lake Peekskill, Larchmont, Lincoln Dale, Mahopac, Mahopac Falls, Mamaroneck, Millwood, Mohegan Lake, Montrose, Mount Kisco, Mount Vernon, New Rochelle, North Salem, Ossining, Patterson, Peekskill, Pelham, Pleasantville, Port Chester, Pound Ridge, Purchase, Purdys, Putnam Valley, Rye, Scarsdale, Shenorock, Shrub Oak, Somers, South Salem, Tarrytown, Thornwood, Tuckahoe, Valhalla, Verplanck, Waccabuc, White Plains, Yorktown Heights, Yonkers

**ROCKLAND:**  
Blauvelt, Congers, Garnerville, Haverstraw, Hillburn, Monsey, Nanuet, New City, Nyack, Orangeburg, Palisades, Pearl River, Piermont, Pomona, Sloatsburg, Sparkill, Spring Valley, Stony Point, Suffern, Tallman, Tappan, Thiells, Tomkins Cove, Valley Cottage, West Haverstraw, West Nyack

Ad Number: 0004759914

**NANCY HEYRMAN  
Notary Public  
State of Wisconsin**

TOWN OF ORANGETOWN  
NOTICE OF PUBLIC HEARING

NOTICE IS HEREBY GIVEN that pursuant to a resolution of the Town Board of the Town of Orangetown, duly adopted at a meeting held on May 25, 2021, a public hearing will be held by the Town Board on a proposed Local Law in accordance with New York Cannabis Law §131 requesting the cannabis control board prohibit the establishment of cannabis retail dispensary licenses and on-site premises consumption licenses within the Town of Orangetown. This public hearing is scheduled for the 22th of June, 2021, at 7:05pm, Orangetown Town Hall, 26 W Orangeburg Rd, Orangeburg, NY.

At the time and place of the public hearing specified above, all interested persons will be given the opportunity to be heard.

By order of the Town Board of the Town of Orangetown.

Dated: May 25, 2021

Rosanna Sfraga, Town Clerk  
Robert Magrino, Town Attorney 4759914