



**TOWN OF ORANGETOWN  
REGULAR TOWN BOARD MEETING MINUTES  
July 22, 2025**

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:  
Denis Troy, Deputy Supervisor  
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, Acting Director of OBZPAE  
Eamon Reilly, Commissioner of DEME  
Aric Gorton, Superintendent of Parks, Recreation & Building Maint.  
Bob Urban, Human Resource Coordinator  
Brendon Carton, IT Department  
Donald Butterworth, Police Chief  
James Acheson, Police Captain

**Pledge of Allegiance to the Flag**

**ANNOUNCEMENTS:**

**Senator Weber is sponsoring a Blood Drive at Orangetown Town Hall on Monday, July 28th from 12 pm - 5 pm. To register: <https://www.nysenate.gov/senators/bill-weber>.**

**Splashdown in Orangetown--Adult Night at the Splash Pad--Friday, September 5th from 6 pm - 8:30 pm. Proceeds to benefit the Penguin Plunge, \$10 per person suggested donation. Visit [orangetown.com](http://orangetown.com) for more information.**

**PRESENTATIONS:**

- **Presentation for the repurposing of office space at 2 Blue Hill Plaza to residential use**
- **PKF O'Conner Davies presenting results of the Annual Comprehensive Financial Report for the fiscal year ended December 31, 2024 (Exhibit 07-22-A)**

**DISCUSSION:**

Workshop of Agenda Items

**RESOLUTION NO. 343  
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

## Summary of Public Comments:

Diana Reynolds, Lauren Taylor, Sharon Siegel & Bryan White, Blauvelt, are concerned / complained about a house on Hobbs Drive, Blauvelt being rented out for large parties. Stacey Maher, Pearl River, informed the Town Board that she is being solicited to use her pool. Maureen Gernon, Pearl River, wondered about the utility work, wrongfully done, on John St and stated there was no water issue, no notice, no letters or calls.

**RESOLUTION NO. 344**  
**CLOSE PUBLIC COMMENT PORTION**

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

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. 345**  
**ACCEPT PROPOSAL / EMERGENCY STORMWATER DRAINAGE PIPE REPAIR PROJECT PINE GLEN DRIVE BLAUVELT / ENVIRONMENTAL CONSTRUCTION**

**RESOLVED**, upon the recommendation of the Superintendent of Highways, the Town Board hereby accepts the proposal submitted by Environmental Construction, Stony Point, NY for Emergency Stormwater Drainage Pipe Repair Project Pine Glen Drive in the amount of \$31,000 to be charged to Account #H.5110.200.08.

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.346**  
**APPOINT DEIRDRE FITZGIBBONS / POLICE RADIO DISPATCHER (CAD) / PROBATIONARY EFFECTIVE JULY 28, 2025**

**RESOLVED**, that upon the recommendation of the Chief of Police, appoint Deirdre Fitzgibbons, from Rockland County Civil Service list #62-608/23031, to the position of Police Radio Dispatcher – CAD (Probationary), effective July 28, 2025, at a salary of \$57,632.

Councilperson Jerry Bottari 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. 347**  
**AWARD MINI-BID / SCHULTZ FORD-LINCOLN / SEVEN POLICE VEHICLE INTERCEPTORS**

**RESOVLED**, upon the the recommendation of the Chief of Police, and in accordance with NYS OGS Vehicle Marketplace Solicitation #40440-23166, the Town Board hereby awards the Mini-Bid for seven (7) new police vehicles (interceptors) to Schultz Ford-Lincoln of Nanuet, NY, the lowest qualified bidder, for a total cost of \$307,300.00, to be funded through the police department's Asset Forfeiture Program.

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. 348****APPROVE MEMORANDUM OF UNDERSTANDING WITH THE COUNTY OF ROCKLAND, RELATING TO THE ROCKLAND COUNTY INTELLIGENCE CENTER AND REGIONAL INVESTIGATIVE RESOURCE CENTER**

**WHEREAS**, the County of Rockland, through the Office of the Rockland County District Attorney and Rockland County Sheriff, is desirous of entering into agreements with local municipal police departments to arrange for reimbursement and payment to each local police department for assigning officers to the Rockland County Intelligence Center (RCIC) and the Rockland County Regional Investigative Center (RCIC), which are County agencies that provide coordinated law enforcement resources and intelligence to the County and local municipal police departments; and

**WHEREAS**, the Town Board, in consultation Chief of Police, has determined that it is in the best interests of the Town Orangetown to continue to participate with the County of Rockland and other local police departments in this important venture; and

**WHEREAS**, General Municipal Law Article 5-G expressly authorizes municipal governments to perform together that which each such government individually is authorized to perform by means of an inter-municipal agreement,

**NOW, THEREFORE, BE IT RESOLVED**, that the Town Board hereby approves a certain Intermunicipal Agreement ("IMA") by and between the County of Rockland and the Town of Orangetown and other local municipal police departments as set forth therein, and which IMA was previously approved by Resolution 275 of 2025 of the Rockland County Legislature, pursuant to which the Town agrees that as a part of its participation in RIRC and RCIC, to be entitled to reimbursement and payment to the extent set forth in the IMA for the Town Police Department providing personnel to the agencies, in accordance with the terms of the said IMA from the time of the Town's execution of the agreement through December 31, 2025; and

**IT IS FURTHER RESOLVED**, that the Supervisor is hereby authorized to sign such IMA and to take further steps as may be necessary to effectuate its terms.

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. 349****APPROVE / MEMORIAL BENCH / RAIL TRAIL IN BLAUVELT**

**RESOLVED**, upon the recommendation of the Superintendent of Parks, Recreation & Building Maintenance, the Town Board hereby accepts, with gratitude, the donation of a memorial bench to be placed along the Rail trail in Blauvelt. Engraving to read:

*In Loving Memory of Joseph S. Gravino  
The World's Best Son, Daddy & Husband*

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. 350****APPROVE / PRICE INCREASE / ALL TOWN-OWNED EV CHARGING STATIONS**

**RESOLVED**, based upon the recommendation of the Finance Director, the Town Board hereby approves an increase in the rate that it charges on all EV charging stations to \$0.35/kWh, effective immediately. This applies to EV chargers that are owned or operated by the Town and does not apply to private entities. This is the first increase in 6 years and is in-line with the average price in New York.

**RESOLUTION NO. 350 - Continued**

Councilperson Dan Sullivan 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. 351  
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 (Exhibit 07-22-B) for a total of \$2,329,497.89.

Councilperson Paul Valentine 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.352  
ENTER EXECUTIVE SESSION**

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

**RESOLVED**, at 8:00 pm, the Town Board entered Executive Session to discuss the proposed acquisition/sale/lease of real property when publicity might affect value and to discuss matters relating to personnel.

Councilperson Paul Valentine 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. 353  
RE-ENTER RTBM / ADJOURNED / MEMORY**

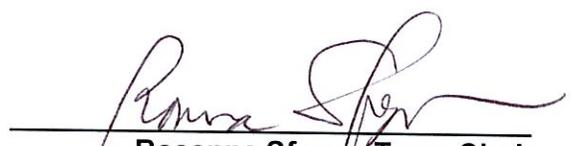
**RESOLVED**, at 8:50 pm, the Town Board re-entered the Regular Town Board Meeting and adjourned in memory of: **Elizabeth Civan-Flynn**, Resident of Pearl River; **Michael Halpin**, Resident of Pearl River and **William Munch**, Resident of Orangeburg.

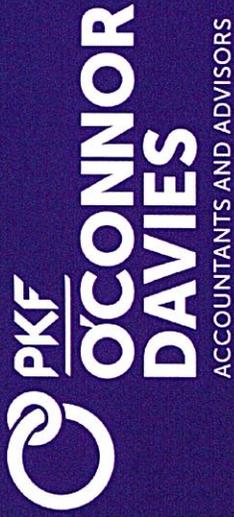
Councilperson Paul Valentine offered the above resolution, which was seconded by Councilperson Dan Sullivan and was Adopted:

Motion: 5 - 0

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

Noes: None

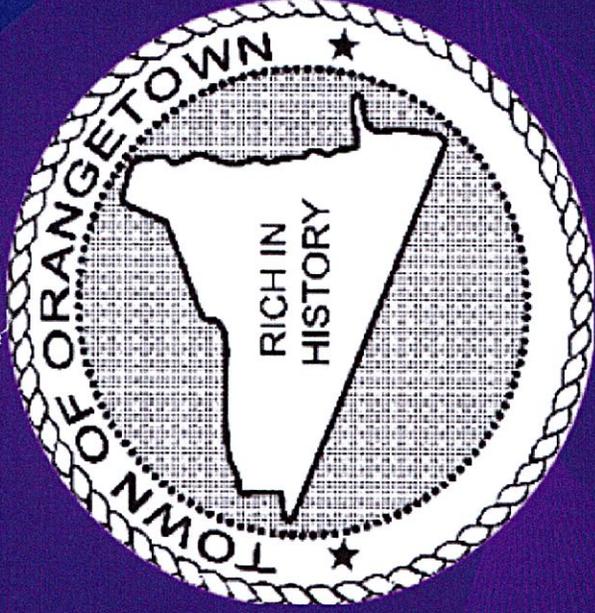
  
\_\_\_\_\_  
**Rosanna Sfraga, Town Clerk**



# Town of Orangetown, New York Report to the Town Board December 31, 2024

Nicholas DeSantis, Partner  
Robert A. Daniele, Partner

July 22, 2025



**EXHIBIT**  
07-22-1

**KNOW  
GREATER  
VALUE.**

# Agenda

Summary Overview/Deliverables

Financial Statement Walkthrough

General Fund

- 2024 Budget to Actual Summary
- 2024 Schedule of Revenues and Expenditures - Budget and Actual
- Fund Balance Analysis – 5 Year Comparison

Town Outside Villages Fund

- 2024 Budget to Actual Summary – Police
- 2024 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

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
  - o Independent Auditors' Report on the basic financial statements
  - o Required communications to those charged with governance
  - o Management letter
  - o 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 18 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



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, 2023

*Christopher P. Morill*

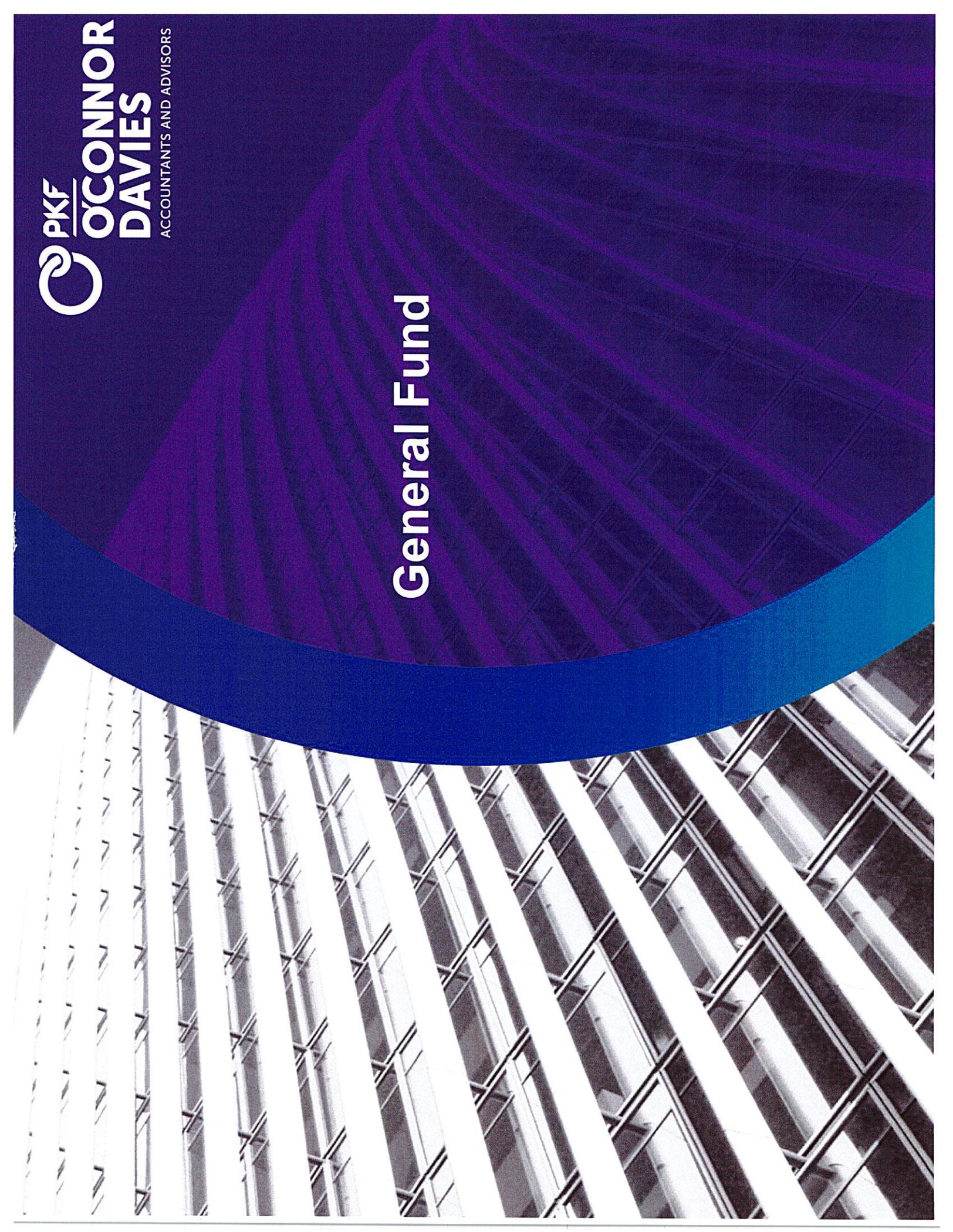
Executive Director/CEO



**O'CONNOR  
DAVIES**

ACCOUNTANTS AND ADVISORS

# General Fund



# General Fund – 2024 Budget to Actual Summary

Pages 78-84 - Basic Financial Statements

	Original Budget	Final Budget	Actual	Variance with Final Budget
Total Revenues	\$ 15,099,693	\$ 16,092,026	\$ 16,321,796	\$ 229,770
Total Expenditures	16,707,840	17,572,128	16,830,360	741,768
Excess (Deficiency) of Revenues Over Expenditures	(1,608,147)	(1,480,102)	(508,564)	971,538
Total Other Financing Sources (Uses): Transfers out	-	(128,045)	(128,045)	-
Total Other Financing Uses	-	(128,045)	(128,045)	-
Net Change in Fund Balance	(1,608,147)	(1,608,147)	(636,609)	971,538
Fund Balance - Beginning of Year	1,608,147	1,608,147	14,125,937	12,517,790
Fund Balance - End of Year	\$ -	\$ -	\$ 13,489,328	\$ 13,489,328

# General Fund – 2024 Schedule of Revenues and Expenditures Compared to Budget

Pages 78, 80-81 Basic Financial Statements

## REVENUES and OTHER Financing Sources

	Budget		Actual	Variance with Final Budget
	Original	Final		
Real Property Taxes	\$ 3,216,579	\$ 3,216,579	\$ 3,223,940	\$ 7,361
Other Tax Items	136,034	136,034	141,793	5,759
Non-property taxes	750,000	750,000	774,890	24,890
Departmental Income	756,200	756,200	980,506	224,306
Use of Money and Property	730,000	730,819	725,936	(4,883)
Licenses and permits	324,400	324,400	224,709	(99,691)
Fines and Forfeitures	440,000	698,338	698,338	-
Interfund revenues	5,351,480	5,351,480	5,351,480	-
State aid	3,190,000	3,554,676	3,617,124	62,448
Federal aid	-	368,500	368,500	-
Miscellaneous	205,000	205,000	214,580	9,580
<b>Total Revenues</b>	<b>\$ 15,099,693</b>	<b>\$ 16,092,026</b>	<b>\$ 16,321,796</b>	<b>\$ 229,770</b>

Pages 78, 82-84 Basic Financial Statements

## EXPENDITURES

	Budget		Actual	Variance with Final Budget
	Original	Final		
Current:				
General Government Support	\$ 7,714,147	\$ 8,278,315	\$ 7,948,772	\$ 329,543
Public safety	223,472	237,093	188,438	48,655
Health	30,000	30,000	29,500	500
Transportation	583,902	583,902	546,235	37,667
Economic opportunity and development	204,000	204,000	198,802	5,198
Culture and Recreation	2,817,308	3,353,807	3,208,330	145,477
Home and community services	205,000	205,000	168,366	36,634
Employee Benefits	4,930,011	4,680,011	4,541,917	138,094
Sub-Total Expenditures	16,707,840	17,572,128	16,830,360	741,768
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	-	128,045	128,045	-
Total Other Financing Sources (Uses)	-	128,045	128,045	-
<b>Total Expenditures</b>	<b>\$ 16,707,840</b>	<b>\$ 17,700,173</b>	<b>\$ 16,958,405</b>	<b>\$ 741,768</b>

# Fund Balance – General Fund Retrospective

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

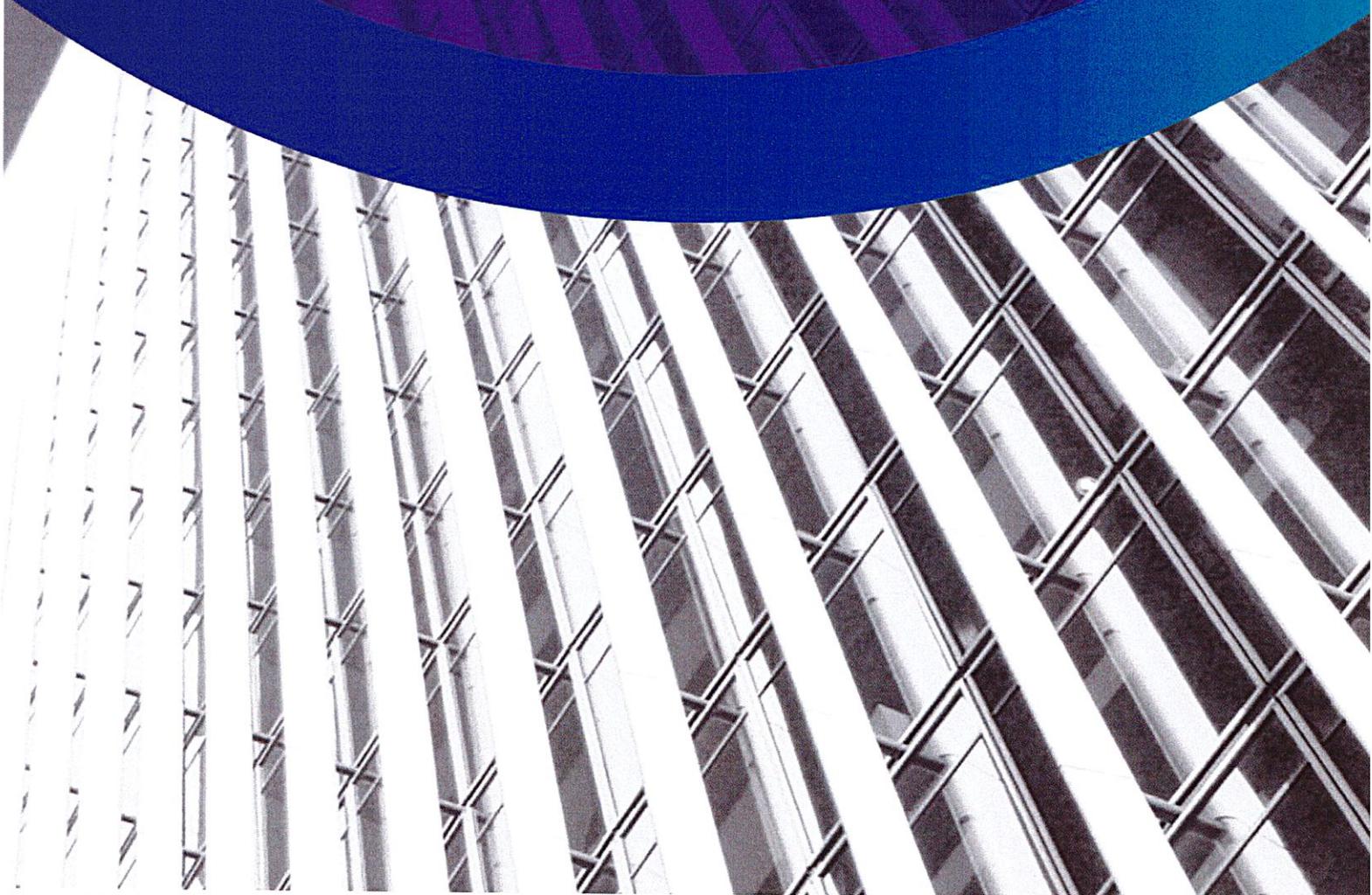
	2024	2023	2022	2021	2020
<i>Nonspendable-</i>					
Prepaid expenditures	\$ 351,973	\$ 341,026	\$ 238,565	\$ 270,662	\$ 266,677
Advances	3,152,007	3,652,007	4,152,007	4,552,007	4,952,007
	<u>3,503,980</u>	<u>3,993,033</u>	<u>4,390,572</u>	<u>4,822,669</u>	<u>5,218,684</u>
<i>Restricted:</i>					
Law enforcement	-	-	-	-	236
Debt Service	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>236</u>
<i>Assigned-</i>					
<i>Purchases on order:</i>					
General government support	9,101	234,850	14,289	91,832	46,517
Public safety	30,122	9,272	13,138	-	2,138
Transportation	26,000	29,000	67,000	-	40,760
Culture and recreation	67,583	35,025	15,781	522,499	24,647
Subsequent year's expenditures	1,050,000	1,300,000	800,000	600,000	700,000
	<u>1,182,806</u>	<u>1,608,147</u>	<u>910,208</u>	<u>1,214,331</u>	<u>814,062</u>
Total Assigned Fund Balances	8,802,542	8,524,757	11,229,319	7,488,368	4,907,497
<i>Unassigned</i>					
Total Fund Balances	\$ 13,489,328	\$ 14,125,937	\$ 16,530,099	\$ 13,525,368	\$ 10,940,479
	<u>8,802,542</u>	=	52.0%		
<i>Unassigned</i>	<u>16,923,496</u>				
2025 adopted Budget					



**O'CONNOR  
DAVIES**

ACCOUNTANTS AND ADVISORS

# Town Outside Villages Fund



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

Pages 87-91 Basic Financial Statements

2024

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES</b>				
Real property taxes	\$ 29,420,300	\$ 29,420,300	\$ 29,420,949	\$ 649
Other tax items	759,550	759,550	789,906	30,356
Non-property taxes	1,218,000	1,218,000	1,473,914	255,914 <sup>1</sup>
Departmental income	350,000	350,000	236,717	(113,283) <sup>2</sup>
Intergovernmental charges	435,000	435,000	406,047	(28,953)
Use of money and property	700,000	700,000	1,142,035	442,035 <sup>3</sup>
Sale of Property & Comp for loss	-	-	6,050	6,050
State aid	15,000	15,000	21,518	6,518
Federal aid	-	-	1,968,508	1,968,508 <sup>4</sup>
Miscellaneous	21,000	21,000	22,493	1,493
<b>Total Revenues</b>	<b>32,918,850</b>	<b>32,918,850</b>	<b>35,488,137</b>	<b>2,569,287</b>
<b>EXPENDITURES</b>				
Current				
General government support	1,505,058	1,505,058	1,491,537	13,521
Public safety	18,860,358	18,860,358	18,052,317	808,041
Employee benefits	13,347,258	13,347,258	13,357,594	(10,336)
<b>Total Expenditures</b>	<b>33,712,674</b>	<b>33,712,674</b>	<b>32,901,448</b>	<b>811,226</b>
Deficiency of Revenues Over Expenditures	(793,824)	(793,824)	2,586,689	3,380,513
<b>FUND BALANCE</b>				
Beginning of Year	793,824	793,824	4,972,269	4,178,445
End of Year	\$ -	\$ -	\$ 7,558,958	\$ 7,558,958

1. Sales tax allocated to TOV police resulting in such revenue exceeding the budget by \$256K. (\$1.47 million actual vs. \$1.22 million budget).
2. Police fees dropped slightly in 2024, from \$886K in 2022 to \$250k in 2023. Filming that was very active in 2022 and not the case in 2023 and 2024.
3. Earnings on investments were significant in 2024 compared to 2023 due to the rise in interest rates which began in 2023.
4. Receipt of \$1.9 million in Equitable Sharing Program – Amounts Restricted for Law Enforcement.

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 92-96 Basic Financial Statements

2024

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES</b>				
Real property taxes	\$ 1,527,835	\$ 1,527,835	\$ 1,529,596	\$ 1,761
Other tax items	78,604	78,604	86,963	8,359
Non-property taxes	882,000	882,000	1,042,068	160,068 <sup>1</sup>
Departmental income - permit, safety inspection fees	2,850,000	2,850,000	4,056,561	1,206,561 <sup>2</sup>
Intergovernmental charges	110,000	110,000	104,924	(5,076)
Use of money and property	120,000	120,000	187,476	67,476
State aid	75,710	75,710	97,110	21,400
Miscellaneous	-	-	129	129
<b>Total Revenues</b>	<b>5,644,149</b>	<b>5,644,149</b>	<b>7,104,827</b>	<b>1,460,678</b>
<b>EXPENDITURES</b>				
Current				
General government support	1,298,943	1,300,036	1,300,036	-
Public safety	2,042,410	2,049,452	1,883,980	165,472
Transportation	327,500	327,500	241,350	86,150
Home and community services	1,776,640	1,776,640	1,663,016	113,624
Employee benefits	963,623	907,362	779,536	127,826
<b>Total Expenditures</b>	<b>6,409,116</b>	<b>6,360,990</b>	<b>5,867,918</b>	<b>493,072</b>
Excess (Deficiency) of Revenues Over Expenditures	(764,967)	(716,841)	1,236,909	1,953,750
Transfers Out	-	(56,261)	(56,261)	-
<b>Net Change in Fund Balance</b>	<b>(764,967)</b>	<b>(716,841)</b>	<b>1,180,648</b>	<b>1,953,750</b>
<b>FUND BALANCE</b>				
Beginning of Year	764,967	773,102	5,898,828	5,125,726
End of Year	\$ -	\$ -	\$ 7,079,476	\$ 7,079,476

1. Non-property taxes – sales tax – TOV Other allocation exceed the budget by \$160k. (Conservative budget in 2024).

2. Building permit fees– exceeded the budget by \$1.2 million.

Expenditure savings in all categories – from public safety to employee benefits.

# Fund Balance -- Town Outside Village - Retrospective

Town Outside Villages Fund - Police and Other  
Page 67 Basic Financial Statements

	Increase (Decrease) 2024 vs 2023	2024	2023	2022	2021	2020
Nonspendable- Prepaid expenditures	\$ 135,330	\$ 1,334,822	\$ 1,199,492	\$ 1,012,166	\$ 1,056,508	\$ 914,569
Restricted- Law Enforcement	1,933,508	2,155,127	221,619	150,712	75,086	70,050
Assigned- <i>Purchases on order:</i> Public safety	111,906	163,697	51,791	276,807	69,278	46,914
Home and Community services	9,178	16,178	7,000	24,663	8,290	-
Subsequent Year's Expenditures - TOV Other Assigned major funds	700,000 877,415	2,200,000 8,768,610	1,500,000 7,891,195	1,500,000 2,436,655	300,000 2,938,893	300,000 1,965,447
Total Assigned	1,698,499	11,148,485	9,449,986	4,238,125	3,316,461	2,312,361
Total Fund Balances	\$ 3,767,337	\$ 14,638,434	\$ 10,871,097	\$ 5,401,003	\$ 4,448,055	\$ 3,296,980

Assigned  
2025 adopted Budget

8,768,610  
42,366,894 = 20.7%

# Other Funds

- Sewer Fund (pages 97-99) - Ended the year with revenues that exceeded expenditures by \$484,943 resulting in ending fund balance of \$4,388,669 of which \$3,954,791 is considered assigned for sewer purposes. Sewer Fund appears to be financially stable.
- Highway Fund (Part-Town & Town-wide) (pages 100-105) – Ended the year with revenues that exceeded expenditures by \$301,531 resulting in ending fund balance of \$2,091,207. (Town is utilizing \$200,000 to balance the 2025 budget). Highway Fund appears financially stable.
- Debt Service Fund (pages 106-108) – Expenditures exceeded revenues by \$265,437 and ending fund balance is \$1,475,388, restricted for debt.
- Capital Projects Fund (pages 109-112) - Approximately 23 active projects. Fund balance of \$10,263,426, restricted for capital projects – \$10,021,766 GO bonds issued in 2024; No bonds issued in 2023;
- Special Districts Fund (Pages 113-115) Within Non-major Gov Funds) – ended the year with revenues exceeding expenditures by \$8,323, Fund balance assigned for the Special Districts Funds is \$2,347,595. (Water, Blauvelt Fire Protection, South Orangetown Ambulance, South Nyack Legacy).

	Sewer Fund	Highway Fund	Debt Service Fund	Capital Projects Fund	Non - Major Inc Sp. Districts Funds
<b>Nonspendable -</b>					
Prepaid expenditures	\$ 210,003	\$ 245,863	\$ -	\$ -	\$ 27,303
<b>Restricted:</b>					
Capital projects	-	-	-	10,263,426	-
Debt service	-	-	975,388	-	-
Debt service - subsequent year's	-	-	500,000	-	-
Parklands	-	-	-	-	777,503
<b>Total Restricted</b>	-	-	1,475,388	10,263,426	777,503
<b>Committed -</b>					
Capital improvements	-	-	-	66,889	-
Assigned - purchases on order	223,875	43,418	-	-	-
Subsequent year's expenditures	-	200,000	-	-	-
Major Funds	3,954,791	1,601,926	-	-	-
Special Districts	-	-	-	-	2,365,266 **
Pearl River Parking	-	-	-	-	298,428
<b>Total Assigned</b>	4,178,666	1,845,344	-	-	2,663,694
<b>Total Fund Balances</b>	\$ 4,388,669	\$ 2,091,207	\$ 1,475,388	\$ 10,330,315	\$ 3,468,500

\*\* due to dissolution of the Village of Nyack, the Town absorbed such activities in a special district fund - entitles South Nyack Legacy. [pkfod.com](http://pkfod.com)

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

Page 126 Basic Financial Statements

	2024	2023
<b>OPERATING REVENUES</b>		
Greens fees	\$ 2,359,934	\$ 2,187,520
Cart rental	560,605	546,708
Facility rental	27,304	26,304
Permit cards	-	176,084
<b>Total Operating Revenues</b>	<b>2,947,843</b>	<b>2,936,616</b>
<b>OPERATING EXPENSES</b>		
Rental of equipment	7,875	117,562
Landscaping materials	168,665	-
Utilities	9,579	7,029
Contractual and other	2,177,811	2,049,261
Employee benefits	22,152	20,170
Employee benefits - OPEB	(81,925)	(33,838)
Depreciation	264,471	149,194
<b>Total Operating Expenses</b>	<b>2,568,628</b>	<b>2,309,378</b>
Income from Operations	379,215	627,238
<b>NON-OPERATING REVENUES (EXPENSES)</b>		
Interest income	59,469	49,017
Interest expense	(39,458)	(20,518)
<b>Total Non-Operating Expenses</b>	<b>20,011</b>	<b>28,499</b>
Change in Net Position	399,226	655,737
<b>NET POSITION</b>		
Beginning of Year	3,099,607	2,443,870
End of Year	<b>\$ 3,498,833</b>	<b>\$ 3,099,607</b>

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

Page 129 Basic Financial Statements

	2024	2023
<b>OPERATING REVENUES</b>		
Greens fees	\$ 891,142	\$ 828,538
Cart rental	140,631	131,400
Other income	23,271	17,584
Total Operating Revenues	<u>1,055,044</u>	<u>977,522</u>
<b>OPERATING EXPENSES</b>		
Rental of equipment	2,493	45,422
Utilities	14,710	12,866
Supplies	74,000	54,259
Contractual and other	818,157	740,475
Employee benefits	22,211	18,935
Employee benefits - OPEB	(9,105)	(20,437)
Depreciation	51,853	29,760
Total Operating Expenses	<u>974,319</u>	<u>881,280</u>
Income from Operations	80,725	96,242
<b>NON-OPERATING REVENUES</b>		
Interest income	18,297	12,694
Interest income	(3,413)	-
Change in Net Position	95,609	108,936
<b>NET POSITION</b>		
Beginning of Year	<u>153,528</u>	<u>44,592</u>
End of Year	<u>\$ 249,137</u>	<u>\$ 153,528</u>

# Other Considerations (Cont'd)

— Debt Service requirements (Page 54-55 Basic Financial Statements) – Bonds and Direct Borrowings. Debt service requirements are approximately \$5 million for next year and \$5.3 million for 2026. The Town has a Aa2 bond rating reaffirmed by Moody's.

Pages 54-55 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, 2024	
					Interest Rates	Amount Outstanding at December 31, 2024
Public Improvements	2008	45,480,718	April, 2038	4.2700		24,800,000
Public Improvements	2011	3,369,194	November, 2040	3.7210 - 4.7460		2,085,000
Public Improvements	2012	1,605,800	May, 2042	2.7230 - 4.0980		1,050,000
Various Purposes	2015	2,700,000	January, 2030	2.5000 - 4.0000		1,290,000
Various Purposes	2016	3,107,500	January, 2029	2.0000 - 4.0000		1,315,000
Public Improvements	2018	8,207,564	March, 2033	3.0000 - 3.2500		5,332,600
Blue Hill Golf Course	2018	150,000	March, 2033	3.0000 - 3.2500		97,400
Sewer Improvements	2019	1,454,000	August, 2048	0.0000		1,163,280
Sewer Improvements	2019	421,207	August, 2049	1.4170 - 3.7990		355,000
Public Improvements/Blue Hill	2020	9,525,000	May, 2038	5.000		8,090,000
Sewer Improvements/Blue Hill	2020	3,805,000	September, 2026	5.000		1,390,000
Public Improvements	2022	26,255,000	June, 2050	3.5000-5.000		25,745,000
Public Improvements/Blue Hill	2024	10,760,000	July, 2038	4.0000-5.000		10,760,000
						<u>\$ 83,473,280</u>

onds and Direct Borrowings	Environmental Facilities Corporation (excludes Energy Performance Contract Debt)					
	Governmental Activities		Business-type Activities		Totals	
	Principal	Interest	Principal	Interest	Principal	Interest
Year Ended December 31,						
2025	\$ 4,827,139	\$ 2,029,280	\$ 156,331	\$ 54,496	\$ 4,983,470	\$ 2,083,776
2026	4,966,413	1,917,869	162,057	48,413	5,128,470	1,966,282
2027	4,481,033	1,779,023	72,437	40,484	4,553,470	1,819,507
2028	4,642,321	1,665,331	76,149	37,026	4,718,470	1,702,357
2029	4,818,366	1,547,289	80,104	33,393	4,898,470	1,580,682
2030-2034	23,233,216	6,053,862	439,134	111,784	23,672,350	6,165,646
2035-2039	19,933,878	3,778,998	368,472	31,298	20,302,350	3,810,296
2040-2044	6,402,350	2,290,078	-	-	6,402,350	2,290,078
2045-2049	7,243,880	1,034,400	-	-	7,243,880	1,034,400
2050	1,570,000	31,400	-	-	1,570,000	31,400
	<u>\$ 82,118,596</u>	<u>\$ 22,127,530</u>	<u>\$ 1,354,684</u>	<u>\$ 356,894</u>	<u>\$ 83,473,280</u>	<u>\$ 22,484,424</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 (ACFR Program ) for 18 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 2025 and beyond**

- GASB Statement No. 102 – Certain Risk Disclosures*
- GASB Statement No. 103 – Financial Reporting Model Improvements*
- GASB Statement No. 104 – Disclosure of Certain Capital Assets*

Town of Orangetown

DATE: July 22, 2025

WARRANT

Warrant Reference	Warrant #	Amount
Approved for payment in the amount of		
	070225	\$ 185,768.62 Utilities & Rockland Paramedics
	070925	\$ 1,331,990.28 Utilities, Employee Benefits & Golf Mgmt Fees
	072225	\$ 811,738.99 2025 Expenses
		\$ 2,329,497.89

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**  
07-22-B

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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:** 7/16/25  
**CC:** DEPARTMENT HEADS



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The audit for the Town Board Meeting of 7/22/2025 consists of 3 warrants for a total of \$2,329,497.89.

The first warrant had 14 vouchers for \$185,768 and had the following items of interest.

1. Rockland Paramedics - \$132,083 for July paramedic services.

The second warrant had 31 vouchers for \$1,331,990 and includes the following items of interest.

2. NYS Dept. of Civil Service - \$1,054,709 for healthcare benefits.
3. Troon Golf - \$198,047 for golf course maintenance contracts.

The third warrant had 148 vouchers for \$811,738 and includes the following items of interest.

1. Charles Capasso & Sons - \$111,197 for recycling.
2. Crown, Castle Fiber - \$5,980 for connectivity.
3. Dutra Excavating - \$11,000 for manhole replacement.
4. Ferguson Enterprises - \$6,526 for Salyer house repairs.
5. Gentile, Steven - \$10,836 for 207c payments.
6. Global Montello Group Corp - \$17,193 for fuel.
7. Goosetown Enterprises - \$10,160 for equipment leases.
8. Guardian - \$13,731 for Police dental expenses.
9. Kuehne Chemical Co. - \$8,056 for sewer chemicals.
10. NYPA - \$21,237 for streetlight project.
11. PKF O'Connor Davies - \$26,750 for annual audit.

12. Prestige Autobody - \$6,061 for Police car repair.
13. Rockland County Solid Waste – \$5,868 for waste removal.
14. Sentry Equipment Corp. - \$135,895 for clarifier repair at DEME.
15. Tilcon NY - \$21,835 for Highway materials.
16. Turco Golf - \$130,510 for Blue Hill bunker project (bonded).

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

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