

**Minutes of the regular meeting of the Village of Upper Nyack Board of Trustees held at
7:00 pm on Thursday, April 20th, 2023 held as a hybrid meeting.**

PRESENT	Karen Tarapata Michael Esmay Jeffrey Epstein Kennon Rothchild III Alison Crowther	Mayor Deputy Mayor Trustee Trustee Trustee
ALSO PRESENT	Georgia Grandstaff Richard Fortunato Noelle Wolfson	Village Clerk Treasurer Village Attorney
ABSENT -		

Meeting called to order at 7:00 pm.

- **Treasurer Report (attached).**

Discussion: No change.

- **Public Hearing for 2023-24 Village Budget.**

Motion to close the public hearing on the 2023-24 Village of Upper Nyack Budget by Trustee Epstein, seconded by Trustee Rothchild, and so accepted.

On Call for a Vote:

AYES: Mayor Tarapata, Trustees Crowther, Epstein, Esmay and Rothchild

NOES:

Abstain:

Motion to adopt the 2023-24 Village of Upper Nyack Budget by Trustee Esmay, seconded by Trustee Crowther, and so accepted.

On Call for a Vote:

AYES: Mayor Tarapata, Trustees Crowther, Epstein, Esmay and Rothchild

NOES:

Abstain:

- **Police Report (see recording).**
- **Code Enforcement Officer Report (see recording).**
- **Approve Minutes from March 16th, 2023 and April 3rd, 2023.**

Motion to approve minutes from the Regular Meeting of the Board of Trustees on March 16, 2023 by Trustee Epstein, seconded by Trustee Rothchild, and so accepted.

On Call for a Vote:

AYES: Mayor Tarapata, Trustees Epstein, Esmay and Rothchild

NOES:

Abstain:

Motion to approve minutes from the Annual Organizational Meeting of the Board of Trustees on April 3, 2023 by Trustee Crowther seconded by Trustee Esmay, and so accepted.

On Call for a Vote:

AYES: Mayor Tarapata, Trustees Crowther, Epstein, Esmay and Rothchild

NOES:

Abstain:

- **Public Hearing for proposed Local Law #5 of 2023 repealing and replacing the Village of Upper Nyack Uniform Code Enforcement Law, Local Law #6 of 2022.**

Discussion: The Village clerk read the public notice. Village Land Use Attorney, Noelle Wolfson, explained that the reason for updating our Uniform Code Enforcement Law is to align our law with the model law from the Department of State.

Motion to open the public hearing for proposed Local Law #5 of 2023 made by Trustee Rothchild, seconded by Trustee Epstein, and so accepted.

On Call for a Vote:

AYES: Mayor Tarapata, Trustees Crowther, Epstein, Esmay and Rothchild

NOES:

Abstain:

Discussion/Public Comment: None.

Motion to close the public hearing for proposed Local Law #5 of 2023 made by Trustee Epstein, seconded by Trustee Rothchild, and so accepted.

On Call for a Vote:

AYES: Mayor Tarapata, Trustees Crowther, Epstein, Esmay and Rothchild

NOES:

Abstain:

Motion to adopt Local Law #5 of 2023 made by Trustee Esmay, seconded by Trustee Crowther, and so adopted.

On Call for a Vote:

AYES: Mayor Tarapata, Trustees Crowther, Epstein, Esmay and Rothchild

NOES:

Abstain:

- **Executive Session**

Motion to enter into executive session at 7:35 pm to discuss pending legal matters made by Trustee Rothchild, seconded by Trustee Epstein, and so accepted.

On Call for a Vote:

AYES: Mayor Tarapata, Trustees Crowther, Epstein, Esmay and Rothchild

NOES:

Abstain:

Motion to end executive session at 8:15 made by Trustee Rothchild, seconded by Trustee Epstein, and so accepted.

On Call for a Vote:

AYES: Mayor Tarapata, Trustees Crowther, Epstein, Esmay and Rothchild

NOES:

Abstain:

- **Resolution to authorize action in pending legal case.**

Motion to authorize Noelle Wolfson to respond to the Shipyard State Court
Action made by Trustee Epstein, seconded by Trustee Crowther, and so accepted.

On Call for a Vote:

AYES: Mayor Tarapata, Trustees Crowther, Epstein, and Rothchild

NOES:

Abstain: Trustee Esmay

- **Adjournment**

Motion to adjourn the regular meeting of the Board of Trustees made by Trustee
Crowther, seconded by Trustee Rothchild, and so accepted.

On Call for a Vote:

AYES: Mayor Tarapata, Trustees Crowther, Epstein, Esmay and Rothchild

NOES:

Abstain:

Meeting Adjourned at 8:23 pm.

Richard D. Fortunato, CPA P.C.

Certified Public Accountant

P.O. Box 625
Pomona, New York 10970

Tel. (845) 354 - 8207
Fax (845) 354 - 8208

Memo

To: Village Board
Date: March 2023

From: Richard D. Fortunato CPA

Comments:

2023/2024 Budget Highlights:

Revenue

- **Less than 2% increase 40k (1.88%)**
- **Interest income will increase to approximately 44k with rising interest rates.**
- **State Aid will be 325K - 100k OSMH NYS Grant and 225k Preserve NYS Grant**
- **CHIPS – 100k Projected, Camboan paving project**
- **150k of Village surplus to offset new sweeper equipment**

Expenses

- **Salary changes, see schedule, includes 5% increases – inflation adj**
- **Preserve R&M includes path gravel replacement, land clearing & brush removal, fencing, parking area, summer interns, water electrical service, tree planting.**
- **NYS Retirement consistent.**
- **Health Insurance consistent.**
- **Promotions include 5k for Village Annual Block Party**
- **Old Stone Meeting House repairs include outdoor room, plantings and sidewalk repairs.**
- **Road Repair 120k – 105k Camboan paving and 15k day of crack seal.**
- **Orangetown sewer small decrease – mostly consistent**
- **Carting contract consistent \$24,275 x 12mo**
- **Debt service and bond interest consistent. Bonds at great rates.**

The Village fund balance is projected to be approximately 1.5m at the end of fiscal 5/31/23. This budget will reduce the fund balance to approximately 1.35m at end of fiscal 5/31/24. Still a healthy fund balance.

Debt portfolio is very strong, bond rates very favorable. Keep in mind that borrowing additional funds in the future will be at substantially higher rates.

In my opinion the Village returns a significant portion of its 3m budget to its residents in the form of services and infrastructure.

Call Rich with any questions 845-596-4567 cell

Village of Upper Nyack
Balance Sheet
As of April 20, 2023

	Apr 20, 23
ASSETS	
Current Assets	
Checking/Savings	
NY Class-Capital Projects 002	621,671.20
NY Class-General Fund 001	1,296,051.02
Webster-General Operating 693	147,232.79
Webster-General Payroll 706	80,099.34
Webster-Trust & Agency Fund714	7,648.06
Total Checking/Savings	2,152,702.41
Total Current Assets	2,152,702.41
TOTAL ASSETS	2,152,702.41
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Due To/From Other Funds	
Capital Projects Fund Payable	604,038.00
Trust & Agency Fund Payable	7,624.00
Total Due To/From Other Funds	611,662.00
Security Deposit - Rent	2,000.00
Total Other Current Liabilities	613,662.00
Total Current Liabilities	613,662.00
Total Liabilities	613,662.00
Equity	
3950 Unappropriated Fnd Balance	1,521,203.50
Net Income	17,836.91
Total Equity	1,539,040.41
TOTAL LIABILITIES & EQUITY	2,152,702.41

Village of Upper Nyack
Profit & Loss Budget vs. Actual
June 1, 2022 through April 20, 2023

	Jun 1, '22 - Apr 20, 23	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
Income			
1001 Real Property Tax	2,128,184.28	2,170,000.00	-41,815.72
1090 Int./Pen. Taxes	2,379.17	4,000.00	-1,620.83
1130 Gross Utility Fees	65,917.13	30,000.00	35,917.13
2110 Zoning Fees	1,230.00	1,000.00	230.00
2115 Planning Board Fees	6,580.00	6,000.00	580.00
2401 Interest Earnings	52,884.67	4,000.00	48,884.67
2410 Office Rental	19,350.00	25,000.00	-5,650.00
2555 Co & Violations Search	7,700.00	10,500.00	-2,800.00
2560 Road Opening Permit	1,350.00	2,000.00	-650.00
2590 Building Permits	24,279.99	30,000.00	-5,720.01
2591 Tree Permit	2,640.00	3,000.00	-360.00
2595 Cable TV Permits	0.00	30,000.00	-30,000.00
2770 Other Revenue	102,754.79	30,000.00	72,754.79
2771 Clarkstown - Bulk Pickup	44,580.00	38,000.00	6,580.00
3001 State Aid	174,040.46	310,000.00	-135,959.54
3002 NYS - CHIPS	113,424.99	100,000.00	13,424.99
3005 R.C. - Mortgage Tax	38,638.39	55,000.00	-16,361.61
3006 R.C. - Sales Tax	27,286.00	40,000.00	-12,714.00
3600 Sewer Rent	47,909.49	50,000.00	-2,090.51
4000 Transfer from Surplus	0.00	60,000.00	-60,000.00
Total Income	<u>2,861,129.36</u>	<u>2,998,500.00</u>	<u>-137,370.64</u>
Total Income	<u>2,861,129.36</u>	<u>2,998,500.00</u>	<u>-137,370.64</u>
Gross Profit	<u>2,861,129.36</u>	<u>2,998,500.00</u>	<u>-137,370.64</u>
Expense			
1325 FINANCE			
1325.01 Treasurer Services	42,062.62	49,500.00	-7,437.38
Total 1325 FINANCE	<u>42,062.62</u>	<u>49,500.00</u>	<u>-7,437.38</u>
1355 ASSESSMENT			
1355.40 Assessor Services	9,600.00	8,000.00	1,600.00
Total 1355 ASSESSMENT	<u>9,600.00</u>	<u>8,000.00</u>	<u>1,600.00</u>
1410 VILLAGE CLERK			
1410.01 Village Clerk	49,839.36	60,000.00	-10,160.64
1410.02 Village Clerk- Asstnt 2	52,162.50	60,000.00	-7,837.50
1410.03 Village Clerk- Asstnt 1	53,612.43	57,500.00	-3,887.57
1410.41 Supplies	5,066.84	8,000.00	-2,933.16
1410.43 Postage	413.95	1,000.00	-586.05
1410.44 Legal Advertizing	5,844.00	6,000.00	-156.00
1410.45 Public Information	0.00	1,000.00	-1,000.00
1410.47 Telephone	2,923.59	3,000.00	-76.41
1410.49 Contractual Services	30,487.52	30,000.00	487.52
1410.50 Meetings / Seminars	75.00	500.00	-425.00
1410.51 Promotion / Good Will	9,918.87	10,000.00	-81.13
Total 1410 VILLAGE CLERK	<u>210,344.06</u>	<u>237,000.00</u>	<u>-26,655.94</u>
1420 LEGAL			
1420.40 Attorney Contractual	101,173.09	120,000.00	-18,826.91
Total 1420 LEGAL	<u>101,173.09</u>	<u>120,000.00</u>	<u>-18,826.91</u>
1440 ENGINEERING			
1440.40 Engineer Contractual	32,614.00	40,000.00	-7,386.00
Total 1440 ENGINEERING	<u>32,614.00</u>	<u>40,000.00</u>	<u>-7,386.00</u>

Village of Upper Nyack
Profit & Loss Budget vs. Actual
June 1, 2022 through April 20, 2023

	Jun 1, '22 - Apr 20, 23	Budget	\$ Over Budget
1450 ELECTIONS			
1450.40 Elections Contractual	450.00	500.00	-50.00
Total 1450 ELECTIONS	450.00	500.00	-50.00
1620 VILLAGE HALL			
1620.20 Equipment	19,456.44	20,000.00	-543.56
1620.40 Cleaning	3,604.99	3,000.00	604.99
1620.41 Heating	3,305.68	3,500.00	-194.32
1620.42 Electric	3,772.37	3,000.00	772.37
1620.44 Repairs	62,564.89	15,000.00	47,564.89
1620.47 Water	297.80	440.00	-142.20
Total 1620 VILLAGE HALL	93,002.17	44,940.00	48,062.17
1630 BROADWAY GARAGE			
1630.51 Heating	498.30	500.00	-1.70
1630.52 Electricity	683.73	500.00	183.73
1630.54 Repairs	0.00	1,500.00	-1,500.00
1630.57 Water	179.57	300.00	-120.43
Total 1630 BROADWAY GARAGE	1,361.60	2,800.00	-1,438.40
1640 STONE MEETING HOUSE			
1640.42 Utilities	3,142.48	6,000.00	-2,857.52
1640.44 Repairs & Maintenance	132,463.86	95,000.00	37,463.86
1640.56 Contractual Misc.	4,596.75	2,000.00	2,596.75
Total 1640 STONE MEETING HOUSE	140,203.09	103,000.00	37,203.09
1660 RIVER HOOK PRESERVE			
1660.10 Utilities	1,826.84	1,500.00	326.84
1660.20 Repair and Maintenance	36,661.39	50,000.00	-13,338.61
1660.30 Supplies	1,310.22	3,000.00	-1,689.78
Total 1660 RIVER HOOK PRESERVE	39,798.45	54,500.00	-14,701.55
1910 INSURANCE			
1910.10 Insurance	48,126.10	55,000.00	-6,873.90
Total 1910 INSURANCE	48,126.10	55,000.00	-6,873.90
3620 BUILDING/CODE ENFORCEMENT			
3620.10 Building Inspector Svc	30,260.35	35,000.00	-4,739.65
3620.41 Supplies	8,985.20	2,000.00	6,985.20
3620.48 Training	975.00	500.00	475.00
Total 3620 BUILDING/CODE ENFORCEME...	40,220.55	37,500.00	2,720.55
5110 HIGHWAY DEPARTMENT			
5110.01 Highway Svcs Personnel	235,113.29	192,260.00	42,853.29
5110.02 Highway Svcs OverTime	0.00	50,000.00	-50,000.00
5110.20 Equipment	67,165.72	10,000.00	57,165.72
5110.41 Truck Maintenance	21,448.49	20,000.00	1,448.49
5110.42 Truck Fuel	12,527.17	10,000.00	2,527.17
5110.43 Equip Maintenance	2,271.14	5,000.00	-2,728.86
5110.44 Road Repair/Maint.	26,775.02	25,000.00	1,775.02
5110.45 Contr. Road Repair	406,683.98	370,000.00	36,683.98
5110.46 Building Repair	9,496.30	10,000.00	-503.70
5110.47 Telephone	178.04	500.00	-321.96
5110.48 Utilities	12,286.21	10,000.00	2,286.21

Village of Upper Nyack
Profit & Loss Budget vs. Actual
June 1, 2022 through April 20, 2023

	<u>Jun 1, '22 - Apr 20, 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>
5110.49 Training	2,945.00	1,000.00	1,945.00
5110.52 Tree Safety	3,950.00	10,000.00	-6,050.00
5110.53 Supplies	4,755.90	6,000.00	-1,244.10
5110.57 Catch Basin Repair	33,301.97	6,000.00	27,301.97
5110.59 Cablevision	729.35	1,000.00	-270.65
5110.61 Contr. Service	10,514.30	12,000.00	-1,485.70
Total 5110 HIGHWAY DEPARTMENT	850,141.88	738,760.00	111,381.88
6560 PAYROLL EXPENSES			
6566 Soc.Sec / Medicare	39,823.41	44,600.00	-4,776.59
6567 Unemployment	3,236.69	2,000.00	1,236.69
6569 Payroll Service	4,171.30	3,800.00	371.30
9010 State Retirement	47,942.00	68,000.00	-20,058.00
9040 Workers Compensation	13,478.90	20,000.00	-6,521.10
9060 Health Insurance	159,439.92	180,000.00	-20,560.08
9061 Medicare Reimbursement	7,401.20	9,000.00	-1,598.80
Total 6560 PAYROLL EXPENSES	275,493.42	327,400.00	-51,906.58
8020 PLANNING / ARB			
8020.10 Planning Personnel	47,654.72	53,600.00	-5,945.28
8020.40 Planning Contractual	1,800.00	4,000.00	-2,200.00
Total 8020 PLANNING / ARB	49,454.72	57,600.00	-8,145.28
8120 SEWER SYSTEM			
8120.42 Pumphouse Utilities	6,022.58	4,000.00	2,022.58
8120.44 Repair & Maint.	13,882.00	15,000.00	-1,118.00
8120.60 Treatment	226,198.27	436,000.00	-209,801.73
8120.70 Pump Station Debt Svc	16,147.82	28,000.00	-11,852.18
Total 8120 SEWER SYSTEM	262,250.67	483,000.00	-220,749.33
8130 REFUSE COLLECTION			
8130.40 Refuse Contractual	269,402.23	260,000.00	9,402.23
Total 8130 REFUSE COLLECTION	269,402.23	260,000.00	9,402.23
9600 BONDS & BANS			
9614 Open Space Bond - Prin	90,000.00	90,000.00	0.00
9615 Open Space Bond - Interest	68,693.80	70,000.00	-1,306.20
9616 Refunding Bond - Principle	165,000.00	165,000.00	0.00
9617 Refunding Bond - Interest	53,900.00	54,000.00	-100.00
Total 9600 BONDS & BANS	377,593.80	379,000.00	-1,406.20
Total Expense	2,843,292.45	2,998,500.00	-155,207.55
Net Ordinary Income	17,836.91	0.00	17,836.91
Net Income	17,836.91	0.00	17,836.91