

BOARD OF TRUSTEES MEETING MINUTES  
INC. VILLAGE OF WESTBURY  
VILLAGE HALL CONFERENCE ROOM  
THURSDAY, NOVEMBER 14, 2024  
5:00 P.M.

Present: Mayor Peter I. Cavallaro  
Trustee Steven L. Corte  
Trustee Beaumont A. Jefferson  
Trustee Vincent Abbatiello  
Trustee Pedro Quintanilla

Staff present: Chrissy Kiernan, Village Clerk-Treasurer  
Anna Vikse, Village Attorney  
Joe Brilliantino, Superintendent of Buildings

Also Present by Invitation of the Board: Craig Hauser, CPA Manager, Nawrocki Smith LLP

**Mayor Cavallaro opened the Meeting of the Board of Trustees at approximately 5:30PM with a verification of a quorum.**

**1. Audit Review of Independent Audit Findings for the Village of Westbury and Village of Westbury Justice Court for Fiscal Year-Ending May 31, 2024 as prepared by Nawrocki Smith LLP CPAs**

Mayor Cavallaro invited Craig Hauser, CPA Manager, Nawrocki Smith LLP to present the audit findings to the Board for the Village Audit for fiscal year-end May 31, 2024. Mr. Hauser introduced himself to the Board and provided a summary report to the Board and answered inquiries. Mr. Hauser noted excellent audit cooperation throughout fieldwork which was performed through a combination of on-site work and remote access. All fieldwork was substantially completed by October 15, 2024, other than the GASB 68 Report relating to pension contributions provided by the Office of the State Comptroller to the Village on August 29, 2024.

Mr. Hauser noted that the audit of the financial statements for the year ended May 31, 2024 was prepared in accordance with U.S. generally accepted auditing standards and Government Auditing Standards on a modified accrual basis of accounting and the audit of the Justice Court Funds for the year ended May 31, 2024 was on a cash basis of accounting.

Mr. Hauser then reviewed with the Board, the Management's Discussion and Analysis (MD&A) Report and village-wide financial statements. The Village had negative working capital of \$647,000, mainly due to a \$860,000 liability settlement noting the current ratio of approximately 0.8 to 1.00 or \$.80 to \$1.00. Capital assets, net of depreciation totaled \$28.8 million with a current year increase of \$681,000. The Village has \$6.3 million in serial bonds outstanding. Other post-employment benefit liability totaled \$4.1 million with a current year increase of \$433,000. The Village had a positive net position of \$18.8 million.

In the governmental fund, financial statements there is a positive working capital of \$948,000. The current ratio of approximately 1.4 to 1.0; or \$1.40 to \$1.00. The total combined fund balance is \$5.3 million. There was a decrease in the General Fund fund balance of \$1.4 million; revenues were under budget by \$41,000 and expenditure was over budget by \$627,000. There was a decrease in the Capital Projects Fund fund balance of \$487,000; state and local aid amounted to \$1.7 million and capital outlay of \$2.3 million.

Craig Hauser further explained that there are other required supplementary information provided including the Budget versus Actual Schedule for the General Fund; Other Post-Employment Benefits, Proportionate Share of Net Pension Liability and Schedule of Pension Contributions.

In the Auditor's findings and recommendations, Mr. Hauser reported that there were no materials weaknesses or significant deficiencies in internal control identified, no current year recommendations, and two of the prior year recommendations were in the process of being implemented.

Trustee Abbatiello inquired as to fund balance differences on Page 7 and page 12. Mr. Hauser responded that Page 7 refers to the government wide financials, whereas page 12 is the fund statements. The reconciliation from the governmental fund balance to the government wide fund balance can be found on page 18. This reconciles the fund balances in total, not just the unrestricted portions.

Trustee Abbatiello inquired as to the restatement of the May 31, 2023 current assets. Mr. Hauser explained that this is from the fixed asset third party appraisal report. The construction in progress from the prior year has now closed and some other items were not matching the report. Since the Village did a full appraisal this year, it was decided to do a prior period adjustment in order to have the fixed assets on the financials match the fixed asset appraisal report.

Clerk-Treasurer Kiernan provided a summary of unforeseen expenditures including the retro salary increase, increases in health benefits, liability settlement and expenses associated with the litigation including attorney bills and expert witness expenditures, tax certioraris including a large tax certiorari settlement for one property that was broken into two payments with one of the two payments totaling the entire judgments and claims budget for the fiscal year, and revenues that negatively contributed to the decrease in General Fund fund balance. Clerk-Treasurer Kiernan noted that if it had not been for the liability settlement, we would have had a positive revenue over expenditure net result in the General Fund operating at year-end.

Trustee Jefferson inquired as to wording in the report. It was decided to not request a change.

**2. Resolution to Accept the Audit for the Fiscal Year Ending May 31, 2024 for the Village of Westbury as Prepared by Nawrocki Smith LLP CPAs**

On motion by Trustee Abbatiello, seconded by Trustee Jefferson, it was RESOLVED to accept the Audit for the fiscal year ending May 31, 2024, for the Village of Westbury as prepared by Nawrocki Smith LLP CPAs. The Board was polled, all present voting "Aye" (5-0).

Mayor Peter I. Cavallaro

Aye

Trustee Steven Corte	Aye
Trustee Beaumont Jefferson	Aye
Trustee Vincent Abbatiello	Aye
Trustee Pedro Quintanilla	Aye

**3. Resolution to Accept the Audit for the Fiscal Year Ending May 31, 2024 for the Village of Westbury Justice Court as Prepared by Nawrocki Smith LLP CPAs**

On motion by Trustee Abbatiello, seconded by Trustee Jefferson it was RESOLVED to accept the Audit for the fiscal year ending May 31, 2024 for the Village of Westbury Justice Court as prepared by Nawrocki Smith LLP CPAs. The Board was polled, all present voting “Aye” (5-0).

Mayor Peter I. Cavallaro	Aye
Trustee Steven Corte	Aye
Trustee Beaumont Jefferson	Aye
Trustee Vincent Abbatiello	Aye
Trustee Pedro Quintanilla	Aye

**4. Crown Castle Eligible Facility Request**

Village Attorney Anna Vikse reported that Crown Castle wants to replace certain equipment previously approved by the Board. Last time they had an upgrade like this, there was no formal hearing, but Board did review it and formally approved it by resolution.

The Board discussed the new parameters of the equipment which would be taller and wider, but still within the eligible facilities parameters. The application materials, including photographs were circulated. Mayor Cavallaro noted that we cannot prevent placement of this type of equipment by federal law. The Board informed the Village Attorney that they would invite the applicant to attend the December 5, 2024 meeting where they will review the applicant’s request formally.

**5. Nassau County IDA Public Hearing November 18, 2024**

The Board discussed the application of B2K at Westbury LLC to the Nassau County Industrial Development Agency (IDA). The Bristol is seeking to extend their PILOT and public hearing is scheduled at Village Hall on Monday, November 18, 2024 at 2:00pm. No action was taken.

On a motion by Mayor Cavallaro, seconded by Trustee Corte, the meeting was adjourned at 6:20pm.

Submitted by: \_\_\_\_\_  
Chrissy Kiernan, Village Clerk-Treasurer