

BOARD OF TRUSTEES MEETING MINUTES
INC. VILLAGE OF WESTBURY
VILLAGE HALL MEETING ROOM AND CONFERENCE ROOM
THURSDAY, OCTOBER 19, 2023
5:30 P.M.

Present: Mayor Peter I. Cavallaro
Trustee Steven L. Corte
Trustee Beaumont A. Jefferson
Trustee Vincent Abbatiello
Trustee William B. Wise

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, 2023 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, 2023. 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 August 15, 2023, other than the GASB 68 Report relating to pension contributions provided by the Office of the State Comptroller to the Village on August 30, 2023; Nassau County Mortgage tax provided on August 30, 2023; and remaining items received by September 15, 2023.

Mr. Hauser noted that the audit of the financial statements for the year ended May 31, 2023 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, 2023 was on a cash basis of accounting. The audit findings identified no material weaknesses or significant deficiencies in internal control.

Mr. Hauser then reviewed with the Board the Management's Discussion and Analysis (MD&A) report and village-wide financial statements. Total assets increased from \$8,893,138 in 2022 to \$10,108,507 in 2023. The overall increase is a result of an increase in due from other funds offset by decreases in prepaid expenses in 2023. Total liabilities increased from \$774,172 in 2022 to \$2,278,301 in 2023. This increase is primarily related to the increase in accounts payable and in due to other funds. At May 31, 2023, the Village's governmental funds had a combined fund

balance of \$7,099,421. The fund balance at year end for the General Fund totaled \$4,049,514.00 which was an increase of \$178,604 from the prior year. Actual revenues in the General Fund were greater than the final budgeted revenues by \$682,809 primarily due to licenses and permits and federal aid. Actual expenditures in the General Fund were less than budgeted by \$586,563 primarily due to less than anticipated expenditures in general government, transportation and home and community services.

At year-end, the Village had \$12,677,881 in general obligation bonds and other long-term debt. During the year, the Village paid \$1,377,215 of principal on its outstanding indebtedness. During the fiscal year 2023, the Village issued \$750,000 in public improvement serial bonds to finance the improvement of Village roads and infrastructure. The Village's net bonded indebtedness may not exceed ten percent of the full valuation of the taxable real estate of the Village, or \$268,484,148. Accordingly, the Village's net bonded indebtedness currently represents approximately 2.8% of the Village's debt limit. During 2023, the Village maintained its Moody's bond rating of AA+/Stable, demonstrating the Village's ability to maintain and pay debt.

A new GASB 87 requirement relating to capitalization of leases was also discussed. However, it was determined that none of the Village's leases met the reporting threshold which is \$10,000.00. Mr. Hausner recommended that the Village create a Lease Policy. Trustee Abbatiello inquired as to sanitation truck leases and Clerk-Treasurer Kiernan responded that the sanitation truck leases were included on the debt schedule.

Mayor Cavallaro inquired as to the changes in the total post-employment benefits (OPEB) liability. Mr. Hauser explained that the post-employment benefits which are a reporting requirement under Government Accounting Standards Board 75 are calculated by reviewing cost of post-employment items such as medical, dental, disability, life-insurance and excludes pension income benefits which are reported separately as part of Government Accounting Standards Board 68. The Village had a full actuarial valuation performed this year. The actuarial valuation was determined using actuarial assumptions and other inputs and a discount rate was based on the May 31, 2023 S&P Municipal Bond 20 Year High Grade Rate Index. Mortality rates were based on the Pub-2010 Public Retirement Plans Mortality Tables projected to the valuation date with Scale MP-2021. Every firm preparer uses different assumptions. The Village's total OPEB liability of \$3,678,301 was measured as of May 31, 2023 and was determined by an actuarial valuation as of June 1, 2022. The net change year over was \$2,242,825 less than the previous year.

Mayor Cavallaro noted that he would like to see any typographical edits noted before final acceptance. Mr. Hauser said that he would email final documents tomorrow.

2. Resolution to Accept the Audit for the Fiscal Year Ending May 31, 2023 for the Village of Westbury as Prepared by Nawrocki Smith LLP CPAs

On motion by Trustee Abbatiello, seconded by Trustee Wise, it was RESOLVED to accept the Audit for the fiscal year ending May 31, 2023, 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 William Wise	Aye
Trustee Vincent Abbatiello	Aye

3. Resolution to Accept the Audit for the Fiscal Year Ending May 31, 2023 for the Village of Westbury Justice Court as Prepared by Nawrocki Smith LLP CPAs

On motion by Trustee Jefferson, seconded by Trustee Corte, it was RESOLVED to accept the Audit for the fiscal year ending May 31, 2023 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 William Wise	Aye
Trustee Vincent Abbatiello	Aye

4. Resolution to Approve Board of Trustees Meeting Minutes of October 5, 2023

On motion by Trustee Abbatiello, seconded by Trustee Corte, it was RESOLVED to approve the Work Session/Regular Meeting Minutes of October 5, 2023, as prepared by Attorney Vikse and distributed by Clerk-Treasurer Kiernan. The Board was polled, all present voting "Aye" (5-0).

Mayor Peter I. Cavallaro	Aye
Trustee Steven Corte	Aye
Trustee Beaumont Jefferson	Aye
Trustee William Wise	Aye
Trustee Vincent Abbatiello	Aye

5. Review and Approval of Claims and Expenditures for the Period October 6, 2023 through October 19, 2023

The Board reviewed claims for the period October 6, 2023 through October 19, 2023 in the amount of \$184,382.50 of which the entire total is from the General Fund. Trustee Abbatiello made a motion to submit bills for payment, seconded by Trustee Jefferson. Motion to approve was passed; The Board was polled, all present voting "Aye" (5-0).

Mayor Peter I. Cavallaro	Aye
Trustee Steven Corte	Aye
Trustee Beaumont Jefferson	Aye
Trustee William Wise	Aye
Trustee Vincent Abbatiello	Aye

6. GPS for Village Vehicles

The Board reviewed two proposals for GPS purchase and installation in Village vehicles.

After discussion, on motion by Trustee Abbatiello, seconded by Trustee Corte, it was RESOLVED to approve the proposal submitted by Verizon Connect, the lowest responsible vendor, which includes no installation fee, and a monthly fee of \$18.95 per month per vehicle which may be cancelled at any time. Attorney Vikse noted that adding GPS to DPW vehicles was not subject to collective bargaining, but that the Village would send a letter notifying the Union President. The Board was polled, all present voting "Aye" (5-0).

Mayor Peter I. Cavallaro	Aye
Trustee Steven Corte	Aye
Trustee Beaumont Jefferson	Aye
Trustee William Wise	Aye
Trustee Vincent Abbatiello	Aye

7. Proposal to Expand Quench Water Beverage Service

Clerk-Treasurer Kiernan expressed the office staff's desire to expand the contract with Quench Water Beverage for water service to 235 Lincoln Place for both the Clerk's office staff on the 1st floor and Building Department staff on the 2nd floor at the current monthly rate at four other building locations in the Village. On motion by Trustee Abbatiello, seconded by Trustee Jefferson, it was RESOLVED to accept the proposal for Quench water beverage service as presented. The Board was polled, all present voting "Aye" (5-0).

Mayor Peter I. Cavallaro	Aye
Trustee Steven Corte	Aye
Trustee Beaumont Jefferson	Aye
Trustee William Wise	Aye
Trustee Vincent Abbatiello	Aye

8. Correction of Errors in Tax Roll: 425 Railroad Avenue and 461 Railroad Avenue

Trustee Corte recused himself. The remaining Board Members discussed three petitions for the correction of errors in the Tax Roll for the year ending May 31, 2024 for 425 Railroad Avenue and 461 Railroad Avenue.

On motion by Trustee Corte, seconded by Trustee Jefferson, it was RESOLVED to accept the petitions as presented to correct the errors in the Tax Roll for the year ending May 31, 2024 for 425 Railroad Avenue and 461 Railroad Avenue as follows:

WHEREAS, the fee owner of 425 and 461 Railroad Avenue, Cornerstone Westbury, LLC (“Cornerstone”), notified the Village that, although these properties are leased to the Nassau County Industrial Development Agency (“IDA”) and are subject to a Payment in Lieu of Taxes Agreement (“PILOT Agreement”), and therefore should be tax exempt, the properties appeared to remain on the assessment and tax rolls; and

WHEREAS, the properties should have been tax exempt as follows:

- 461 Railroad Avenue- tax years 2022-23 and 2023-24
- 425 Railroad Avenue- tax year 2023-24; and

WHEREAS, Cornerstone paid taxes to the Village of Westbury as follows:

- 461 Railroad Avenue- tax years 2022-23 (\$9,539.69) and 2023-24 (\$9,845.61 plus interest of \$590.74, total of \$10,436.35)
- 425 Railroad Avenue- tax years 2023-24 (\$6,779.15 plus interest of \$406.75, total of \$7,185.90); and

WHEREAS, during those same years, Cornerstone paid a payment to the IDA which was distributed to the relevant local governments, one of which was the Village of Westbury; and

WHEREAS, entering a property which is wholly exempt from taxation onto the taxable portion of the assessment roll constitutes an unlawful entry pursuant to Section 550 (7)(a) of the NYS Real Property Tax Law; and

WHEREAS, Section 556 (1) NYS Real Property Tax Law allows the Village to correct an illegal entry on the tax rolls; and

WHEREAS, Section 556 (1)(a) NYS Real Property Tax Law allows the Village to refund overpayments or issue a credit for overpayments for up to three prior years;

NOW, THEREFORE, BE IT RESOLVED that the Village shall issue tax refunds to Cornerstone upon Cornerstone providing proof of payment of both the PILOT and taxes for each property and tax year under issue.

Motion was made by Trustee Abbatiello for the adoption of the foregoing resolution, and seconded by Trustee Jefferson. The Board was polled, “Ayes” 4 with 1 recusal.

Mayor Cavallaro	Aye	
Trustee Corte		Recused
Trustee Jefferson	Aye	
Trustee Wise	Aye	
Trustee Abbatiello	Aye	

9. Correction of Errors in Tax Roll: 14 Melrick Court

Trustee Corte recused himself. The remaining Board Members discussed three petitions for the correction of errors in the Tax Roll for the year ending May 31, 2024 for 14 Melrick Court.

On motion by Trustee Corte, seconded by Trustee Jefferson, it was RESOLVED to accept the petitions as presented to correct the errors in the Tax Roll for the year ending May 31, 2024 for 14 Melrick Court, as follows:

WHEREAS, the Village Assessor Corte became aware that the veteran’s exemption that had been applied to 14 Melrick Court was inadvertently dropped from the tax roll; and

WHEREAS, Assessor Corte verified that the homeowner, David Moonasar, was in fact eligible for such veteran exemption; and

WHEREAS, “an incorrect entry of assessed valuation on an assessment roll or on a tax roll for a parcel which, except for a failure on the part of the assessor to act on a partial exemption, would be eligible for such partial exemption” constitutes a clerical error pursuant to Section 550 (2)(c) of the NYS Real Property Tax Law; and

Whereas, Section 556 (1)(a) NYS Real Property Tax Law allows the Village to refund overpayments or issue a credit for overpayments for up to three prior years;

NOW, THEREFORE, BE IT RESOLVED that the following refunds will be issued to David Moonasar as an overpayment of taxes for 14 Melrick Court:

2021-22	\$290.20
2022-23	\$255.48
<u>2023-24</u>	<u>\$264.34</u>
TOTAL	\$794.02

Motion was made by Trustee Abbatiello for the adoption of the foregoing resolution, and seconded by Trustee Jefferson. The Board was polled, “Ayes” 4 with 1 recusal.

Mayor Cavallaro	Aye
Trustee Corte	Recused
Trustee Jefferson	Aye
Trustee Wise	Aye
Trustee Abbatiello	Aye

10. Ellison Avenue Water Line Issue

After a second meeting with representatives from PSEG, National Grid, the Westbury Water District, and Long Island Railroad relating to water main breaks from the roadway into individual properties on Ellison Avenue, it was discovered to be a PSEG equipment failure. An electric pipe for corrosion came undone during a storm or possibly during roadwork. A regulator that counteracts the electric current failed.

11. Myrtle Ave parking, draft bill 8 of 2023

Mayor Cavallaro introduced bill 8 of 2023 to codify existing parking changes on Myrtle Avenue. A public hearing will be set for bill 8 of 2023 on Thursday, December 7, 2023.

12. Discuss future needed code update regarding sanitation chapter reference

Village Attorney Vikse reported that since the sanitation code has been changed, she discovered that other areas in the code referencing sanitation chapters also need to be updated.

13. Winthrop Avenue between South Grand Street and Fulton Street parking matter

Mayor Cavallaro discussed with the Board a resident request to remove the 2-hour parking limit on the north side of Winthrop Avenue from South Grand Street to Fulton Street. The Board discussed the request. Mayor Cavallaro asked Superintendent Brilliantino to notify the resident that the Board would consider the change if a petition was provided to the Board requesting the change with signatures from a majority of affected residents. No action was taken.

14. Intermunicipal Agreement between the Town of North Hempstead and the Incorporated Village of Westbury for the pass-through of grant funding from the County of Nassau with respect to 2023 youth programming services

On motion by Trustee Jefferson, seconded by Trustee Corte, it was RESOLVED to approve the Intermunicipal Agreement between the Town of North Hempstead and the Incorporated Village of Westbury for the pass-through of grant funding from the County of Nassau with respect to 2023 youth programming services. The Board was polled, all present voting "Aye" (5-0).

Mayor Peter I. Cavallaro	Aye
Trustee Steven Corte	Aye
Trustee, Beaumont Jefferson	Aye
Trustee William Wise	Aye
Trustee Vincent Abbatiello	Aye

15. Westbury Arts Building Roof

The Board discussed a leak in the Westbury Arts Building. Building Superintendent Brilliantino had one quote to repair the Roof. The Board requested that he provide three quotes prior to making a decision, since the leak did not appear to be an emergency.

16. September 11 Memorial Street Sign Request in Honor of Firefighters who passed due to 9/11 related illnesses

Mayor Cavallaro reported that he had received an email requesting that certain streets be ceremonially renamed in honor of local firefighters who passed away due to 9/11 related illnesses. No action had been taken by the Board at the October 5, 2023 meeting where this matter had initially been discussed. Mayor Cavallaro reiterated that the Village's policy had always been that we should not spend public funds on this type of matter and that many requests for noble causes or individuals come to the Board. Mayor Cavallaro will be reaching out to the Westbury Fire Department Chief to discuss the matter further. It was noted that a street in the

Village was recently renamed Firefighter's Way.

17. Trustee Abbatiello left at 6:55pm

18. Crowne Castle Request

Mayor Cavallaro stated that Crown Castle had provided certain supplementary documentation as requested by the Board at its meeting of October 5, 2023, and stated that it appears that this is an eligible facilities request, which the Board usually approves by resolution. Trustee Jefferson made the following motion:

WHEREAS, Crown Castle and the Village are parties to a Franchise Agreement which allows Crown Castle to maintain certain cellular equipment in the Village's right-of-way; and

WHEREAS, Crown Castle has applied for approval to modify the small-cell wireless facility which currently services T-Mobile, on a Verizon utility pole located outside of 401 Rutland Street in the Village of Westbury; and

WHEREAS, the Village has reviewed such application and determined that such application constitutes an eligible facilities request, since the application falls within the Federal Communications Commission's 2013 guidance, which provides that a local municipality shall approve an application which falls within certain limits; namely, that the new equipment not exceed 10% or 20 feet of the nearest existing antenna, and that the attachment not protrude more than 20 feet or the width of the tower at the level of attachment, and that there be no excavation outside of the current tower site limits; and now, therefore it is

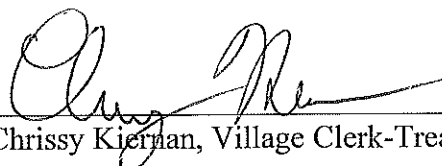
RESOLVED by the Board of Trustees of the Incorporated Village of Westbury, that the application of Crown Castle as outlined above is hereby APPROVED.

Motion to adopt the foregoing Resolution was made by Mayor Cavallaro and seconded by Trustee Corte and the roll call for adoption resulted in the following:

The Board was polled, all present voting "Aye" (4-0).

Mayor Peter I. Cavallaro	Aye
Trustee Steven Corte	Aye
Trustee Beaumont Jefferson	Aye
Trustee William Wise	Aye
Trustee Vincent Abbatiello	Absent

On a motion by Mayor Cavallaro, seconded by Trustee Corte, the meeting was adjourned at 7:00pm.

Submitted by: 
Chrissy Kieran, Village Clerk-Treasurer