

Board of Trustees  
Village of Tarrytown  
Regular Meeting No. 25  
One Depot Plaza  
Tarrytown NY 10591  
October 18<sup>th</sup>, 2021  
7:00 p.m.

PRESENT: Mayor Butler presiding; Deputy Mayor McGovern; Trustees: Brown Kim, Rinaldi and Zollo; Village Administrator Slingerland; Assistant Village Administrator Ringel; Village Attorney Zalantis; Village Treasurer Hart and Village Clerk Gilligan

The meeting began with the Pledge to the Flag.

REGULAR MEETING: 7:00 P.M.

The meeting started with a moment of silence in honor of former U.S. Secretary of State Colin Powell who passed away today.

#### BOARD MISCELLANEOUS AND LIAISON REPORTS

Trustee Rinaldi reported that the Children's StoryWalk that was located at Patriot's Park has gone missing. Any information regarding its whereabouts would be greatly appreciated.

Deputy Mayor McGovern thanked everyone who participated in the Trunk or Treat. There were about fifteen cars decorated and the event was well attended. Deputy Mayor McGovern thanked the Parks and Recreation Committees, the Fire and Police Departments as well as the staff for hosting such a successful event. This upcoming Saturday the Village will be hosting a movie night featuring the movie Hotel Transylvania 2 starting at 6:30 pm in Pierson Park. All are invited to attend.

Mayor Butler continued the meeting by awarding a Certificate of Appreciation to Kathleen D'Eufemia for 50 years of Public Service to the Village of Tarrytown. A copy of the Certificate of Appreciation is attached to these minutes.

Administrator Slingerland thanked the Board of Trustees on Kathy's behalf, as she was unable to attend the meeting this evening.

#### CHANGES AND/OR ADDITIONS TO THE AGENDA

There were no changes to the agenda

#### PRESENTATION – AUDIT REPORT FISCAL YEAR 6/1/2020 THROUGH 5/31/2021 BY NAWROCKI & SMITH LLP

David Tellier, CPA and Partner of Nawrocki & Smith Accounting Firm, noted their Scope of Services Rendered:

- Audit of the financial statements for the year ended May 31, 2021 in accordance with U.S. generally accepted auditing standards and Government Auditing Standards.
- Audit of the Justice Court Funds, and issuance of financial statements prepared in accordance with the cash basis of accounting for the year ended May 31, 2021.
- Issuance of a management letter, presenting our findings and recommendations on improving accounting procedures and internal controls.
- Preparation of the Village's financial statements.
- Preparation of the Village's New York State Annual Update Document ("AUD")
- Presentation of the results of the fiscal 2021 financial statement audit to the Village Board.

Mr. Tellier started his presentation by thanking Village Treasurer Hart, Deputy Treasurer Morales and the entire staff for their excellent cooperation throughout the audit.

The Treasurer's staff provided them with all the necessary documents. Fieldwork was performed through a combination of remote and onsite work due to COVID-19. All planned audit procedures were successfully implemented, and the New York State AUD was filed on time. The Financial Statement Highlights are as follows:

- An unmodified opinion on the financial statements and an unmodified opinion on an audit performed in accordance with Government Auditing Standards with no material weaknesses or significant deficiencies in internal control.

Findings and Recommendations: No material weaknesses or significant deficiencies in internal control were identified, with two current year recommendations relating to interfund activity and fund balance, and two prior year recommendations related to the Justice Court. David Tellier, CPA and Partner provided his contact information along with Christopher Angotta's contact information in order for the Village to reach out anytime during the year with any questions or concerns.

Administrator Slingerland wished to note that this past budget year was one of the most difficult he has ever had to deal with. He thanked all of the Department Heads and staff for their hard work and cooperation with saving money, controlling costs, and minimizing the impact on the taxpayers.

Jim Hart, Village Treasurer, noted that he has called Nawrocki & Smith Accounting Firm during the year, and the entire team has always been very responsive. He thanked the entire staff at the Accounting Firm.

### ADMINISTRATORS REPORT

Administrator Slingerland noted the following:

- The Rotary of the Tarrytowns will be celebrating their 100<sup>th</sup> Anniversary on November 8, 2021. Throughout COVID-19, the Rotary raised almost \$150,000.00 to help provide food to families impacted by COVID-19. A benefit will be held on November 15, 2021 celebrating the 100<sup>th</sup> Anniversary with proceeds going to the food pantry.
- Thanked the Tarrytown Police, Fire and Public Works Departments for their response to the accident that happened on October 13, 2021, which involved a landscaping truck that rolled over on Route 9. All of the departments did a great job controlling the scene.
- Discussed having a Town Hall Meeting on October 26, 2021 regarding the Cannabis legislation.

The Board of Trustees discussed amongst themselves whether now is the right time to hold this type of meeting considering there are many variables that have still not been determined by New York State. The Board ultimately decided to bring the matter back to a work session to discuss a future Town Hall Meeting date on a motion made by Trustee Rinaldi, and seconded by Trustee Zollo

Roll Call: Trustee Brown; Yes, Trustee Kim; Yes, Trustee Rinaldi; Yes, Trustee Zollo; Yes, Deputy Mayor McGovern; Yes, Mayor Butler; Yes

- There will be a meeting on Wednesday October 20, 2021 at the Senior Center to discuss the possibility of transferring the dispatch of 911 calls for the Fire Department to 60 Control.

SCHEDULE A PUBLIC HEARING – RESIDENCY REQUIREMENTS TREE WARDEN –  
CHAPTER 52 – 2

On a motion made by Trustee Zollo, seconded by Deputy Mayor McGovern, the following resolution was approved 6-0

BE IT RESOLVED that the Board of Trustees of the Village of Tarrytown does hereby schedule a Public Hearing for the Regular Board of Trustees Meeting on Monday, November 1, 2021 at 7:00 pm to consider a proposed code change to amend the Code of the Village of Tarrytown, entitled, Residency Requirements to allow a person residing outside the Village of Tarrytown to be appointed as Tree Warden.

BE IT FURTHER RESOLVED that the Board of Trustees hereby directs the Village Clerk and the Village Administrator to take the necessary and appropriate actions to advertise, publish and circulate the required notices needed to hold this hearing.

Roll Call: Trustee Brown; Yes, Trustee Kim; Yes, Trustee Rinaldi; Yes, Trustee Zollo; Yes, Deputy Mayor McGovern; Yes, Mayor Butler; Yes

OPPORTUNITY FOR THE PUBLIC TO ADDRESS THE BOARD ONLY ON ITEMS  
LISTED ON THE AGENDA, OTHER THAN PUBLIC HEARING ITEMS. SPEAKERS  
SHALL HAVE THREE (3) MINUTES EACH TO ADDRESS THE BOARD OF TRUSTEES

Jill Swanson from the Tarrytown Ambulance Corps. spoke about their response to the accident on October 13, 2021. The ambulance arrived on scene within three minutes of being requested. The crew quickly assessed the scene, and determined there were three patients assessed for serious injuries. Along with another ambulance, they were able to get the patients to the hospital very quickly. Ms. Swanson noted that it is always good to see the Tarrytown Emergency Services come together, and work together to serve the residents of Tarrytown

Peter Bartalacci commented on the marijuana legislation. Mr. Bartalacci received a letter from the Town of Greenburgh that the following places have opted out of the Marijuana Legislation: Town of Eastchester, North Salem, Yorktown, Lewisboro, Larchmont, Bronxville, Ardsley, Rye Brook, Somers, North Castle, and Mt. Kisco. The Towns that are considering opting out are Harrison, Rye, Mamaorneck, Scarsdale, and Dobbs Ferry. He feels that the logical choice at this time would be to opt out as most places are since there is not a lot of clear legislation. If you do not opt out, you lose the ability to opt out in the future. Mr. Bartalacci feels that Tarrytown should opt out, figure out if there is public support, wait for the legislation to clear and then make an informed decision.

Louise O' Sullivan spoke about the October 13, 2021 accident. She is very appreciative of all the hard work our Emergency Services do for the Village. Her concerns are the traffic from Rose Hill to Broadway, and the speed at which they travel. She has witnessed many dangerous actions taking place over the past ten years due to the speed of the traffic and feels something needs to be done to alleviate this issue before more accidents occur. While she understands that it is a combination of State, County, and Village owned roads, Ms. O'Sullivan hopes that the Village can look into a way to slow traffic down between Rose Hill, down Benedict to Broadway.

PHASE VIII HILLSIDE PLACE/ROSEHILL/ALTAMONT/S. GROVE – WATER MAIN  
REPLACEMENT – SURVEY

On a motion made by Trustee Zollo, seconded by Deputy Mayor McGovern, the following resolution was approved 6-0

WHEREAS, as part of the long-term capital plan to continue making improvements to the Tarrytown water system, the Village requested proposals for surveying and subsurface exploration that is required for the preparation of construction bid documents for the Hillside Place/Rosehill/Altamont/S.Grove Area Water Main Replacement Project; and

WHEREAS on October 8, 2021 the Village received two proposals for the necessary survey work, and two proposals for the exploration work. A summary of the bids is as follows:

<u>Company - Survey Work</u>	<u>Bid Amount</u>
TC Merritts LS	\$27,500 (@\$5.73/LF)
Summit LS	\$28,800 (@\$6.00/LF)

<u>Company – Soil Boring/Analysis</u>	<u>Bid Amount</u>
D.K. Drilling of NY	\$15,025 (5 borings in one day)
SOR Testing	\$15,200 (5 borings in one day)

WHEREAS, the proposals have been reviewed by the Village Engineer and the Village's Water Engineering Consultant, Professional Consulting LLC and it is their recommendation that the contract be awarded to the lowest bidders, TC Merritts LS for the survey work, and D.K. Drilling of NY for the Soil Boring/Analysis per their bids of \$27,500 and \$15,025.

NOW, THEREFORE, BE IT RESOLVED that the Board of Trustees of the Village of Tarrytown does hereby authorize and direct the Village Administrator to execute a contract with TC Merritts LS for the survey work, and D.K. Drilling of NY for the soil boring/analysis for the Hillside/Rosehill/Altamont/S.Grove Water Main Project, and

BE IT FURTHER RESOLVED that the Village Administrator, Superintendent of Public Works and Village Engineer are authorized to take the necessary and appropriate actions to move ahead with these services.

Roll Call: Trustee Brown; Yes, Trustee Kim; Yes, Trustee Rinaldi; Yes, Trustee Zollo; Yes, Deputy Mayor McGovern; Yes, Mayor Butler; Yes

INTER-MUNICIPAL AGREEMENT (IMA) WITH WESTCHESTER COUNTY FOR LOSEE PARK RIVERWALK GRANT TO MATCH NYSDOS GRANT

On a motion made by Trustee Brown, seconded by Trustee Zollo, the following resolution was approved 6-0

WHEREAS, the Village applied for a grant in the amount of approximately \$470,000 from Westchester County and applied for and received approximately \$200,000 from New York State Department of State for the RiverWalk Extension at Losee Park project, which has been completed; and

WHEREAS, the Village is now in receipt of an IMA from Westchester County to formalize the grant agreement and receive funds for the construction of the RiverWalk Extension at Losee Park; and

WHEREAS, the Board of Trustees previously appropriated the Village portion for this project in the 2018-2019 Capital Budget and fully completed the construction in 2020.

NOW THEREFORE BE IT RESOLVED that the Board of Trustees of the Village of Tarrytown does hereby authorize the Village Administrator to take the necessary and appropriate actions to execute and submit an Inter-Municipal Agreement (IMA) between the Village of Tarrytown and Westchester County for the Losee Park RiverWalk extension grant.

DESIGNATION OF RESPONSIBLE LOCAL OFFICIAL (RLO) FOR BRIDGE NEW YORK H-BRIDGE GRANT

On a motion made by Trustee Zollo, seconded by Deputy Mayor McGovern, the following resolution was approved 6-0

WHEREAS, the Village of Tarrytown is in receipt of two (2) grants for BIN 8761.63 and BIN 8761.64 from the NYS DOT, for repairs of the H-Bridge; and

WHEREAS, a NYS DOT official informed the Village that a municipal resolution is required naming a Responsible Local Official (RLO) has to be named to the NYS DOT Equitable Business Opportunity (EBO) system.

NOW THEREFORE, be it resolved that the Board of Trustees of the Village of Tarrytown hereby designate Richard Slingerland, Village Administrator, as the Responsible Local Official (RLO) to be named to the NYS DOT Equitable Business Opportunity (EBO) system, and authorizes the Village staff to take the necessary and appropriate actions to effect this designation.

PARKS AND RECREATION COUNCIL APPOINTMENT

On a motion made by Deputy Mayor McGovern, seconded by Trustee Zollo, the following resolution was approved 6-0

BE IT RESOLVED that the Board of Trustees of the Village of Tarrytown does hereby appoint Xavier Canfin as the Irvington School District student member of the Parks and Recreation Advisory Council for a term to expire in December of 2022

APPROVAL OF THE MINUTES OF THE BOARD OF TRUSTEES MEETING OF OCTOBER 4, 2021

On a motion made by Trustee Zollo, seconded by Trustee Rinaldi, the following resolution was approved 6-0

BE IT RESOLVED that the Board of Trustees of the Village of Tarrytown does hereby approve the minutes of the Board of Trustees Meeting held on Monday, October 4, 2021 as submitted by the Village Clerk.

APPROVAL OF THE MINUTES OF THE BOARD OF TRUSTEES OCTOBER 13, 2021 WORK SESSION

On a motion made by Deputy Mayor McGovern, seconded by Trustee Kim, the following resolution was approved 6-0

BE IT RESOLVED that the Board of Trustees of the Village of Tarrytown does hereby approve the minutes taken for the Action Item of the Board of Trustees in the Work Session held on Wednesday, October 13, 2021 as submitted by the Village Clerk.

APPROVAL OF AUDITED VOUCHERS

On a motion made by Deputy Mayor McGovern, seconded by Trustee Zollo, the following resolution was approved 6-0

BE IT RESOLVED that the Board of Trustees of the Village of Tarrytown does hereby approve Abstract No. 7 of Audited Vouchers in the total amount of \$1,097,168.39 as presented by the Village Treasurer, to be paid in the following amounts:

General	\$ 472,892.99
Water	\$ 134,209.98
Sewer Fund	\$ 6,698.68
Capital	\$ 426,689.03
Library	\$ 36,601.49
Trust & Agency	\$ <u>20,076.22</u>
Total	\$ 1,097,168.39

Roll Call: Trustee Brown; Yes, Trustee Kim; Yes, Trustee Rinaldi; Yes, Trustee Zollo; Yes, Deputy Mayor McGovern; Yes, Mayor Butler; Yes

OPPORTUNITY FOR THE PUBLIC TO ADDRESS THE BOARD ON ITEMS NOT INCLUDED ON THE AGENDA. SPEAKERS WILL HAVE THREE (3) MINUTES BEFORE YIELDING TO THE NEXT SPEAKER.

John Stiloski first thanked Mayor Butler for being a great neighbor, for serving our country and for serving as Mayor. Mr. Stiloski spoke about the previous night’s debate and how the company that he owns was mentioned several times during the debate. Mr. Stiloski noted that the Village has grown on the industries that provided services here, and provided jobs to blue-collar workers. Condominiums have been built, and everything is very nice, but if someone loses their job, there is no place for them to work. While he understands that, at times, several of his trucks can be outside, he is always at the ready in an emergency and his business coincides with emergency services. He has full respect for law enforcement and the Board of Trustees, but he cannot believe that his business is the subject of a political debate. With all of the issues in Tarrytown, we shouldn’t be worried about tow trucks. The Board has the responsibility to do what is right for the Village and leave the global issues to other people. He was born here, raised here and loves this Village. He is not happy with what is going on at this time though.

Mike Love spoke about the marijuana legislation. He referenced Peter Bartalaccis earlier statements about the other municipalities in Westchester opting out, Mr. Love asked the Board to check the facts, as Mr. Bartalaccis statement was wrong. Mr. Love asked the Board that if they opt out, what are the Villages other alternatives for tax revenue other than a developer. Will the Village give away parkland and let people develop and turn this Village into a Town and then a City? If the Village opts in, and gets the additional revenue, it will not cost anything except for the acceptance of a new industry. Why pass up the tax dollars.

Robert Wingate first spoke about the Rotary Anniversary and how the Rotary and Non-for Profits go above and beyond in many ways to help this community especially throughout the pandemic. He was one of the founding directors of It Takes a Village 10591, which has lifted its restrictions in regards to adults who need rides, especially to medical appointments. He did have a policy comment about traffic. Going Eastbound on North Broadway up the hill on Central Ave. there are drivers who are attempting to make a left hand turn onto Broadway, which is causing accidents. He would recommend making that section right turn only to prevent future accidents.

Paul Gomez first read an excerpt from the minutes from December 16, 2019 in which Administrator Slingerland was quoted as saying that “Asbury Terrace, Franklin Courts and Franklin Towers are not for sale, nor is it the Villages plan to tear down those affordable housing units”. A year later, Asbury Terrace was sold. A proposal is now in place to bring in private business interests to Franklin Towers and Franklin Courts. This is a major issue he wants to see addressed. His other issue is with the sale of Asbury Terrace. Asbury Terrace’s Articles of

Incorporation states in section three that in the event of the dissolution of the company, or the winding up of the company's property, the company's property shall not be conveyed or distributed to any individual or organization created or operated for profit. Asbury Terrace was sold to a for profit organization. Mr. Gomez asked the Board what will be done since laws were broken. He continued by stating that article number 11 noted that the justification for selling the property was due to the difficulty in recruiting board members. He does not want to see the same thing happen to Franklin Towers and Franklin Courts. Mr. Gomez concluded by stating that he grew up in affordable housing, his parents still live in affordable housing, and he wants to see things done right by them and the entire community. Mayor Butler requested that Village Attorney Zalantis explain the Villages role with the Asbury Terrace, Franklin Courts and Franklin Towers. Attorney Zalantis noted that there was information on the Villages website. Asbury Terrace is a private housing corporation. It has nothing to do with the Village, and the Village cannot control what they do or don't do. The sale of Asbury Terrace was authorized by the Attorney General, went through the courts, and went through its process. You are asking something of the Village that we have no control over. As for the Tarrytown Municipal Housing Authority, that is also a separate entity. In the Housing Authority's case, they will have to present to the Villages land use boards, and the public will be able to participate in that process. As of now, nothing has been filed though. Trustee Brown noted that the sale of Asbury Terrace enabled the building at the YMCA, which in turn enabled more affordable housing.

Mark Frey has looked into matter regarding Asbury Terrace, and reviewed the Villages website. There is a letter posted from Nixon Peabody that states it is a 5013-C. The documents state that the company's property shall not be conveyed or distributed to any individual or organization created or operated for profit. Mr. Frey stated that the Board of Directors violated state law. Rose Noonan and Sadie McKeown who decided about the disposition of funds are the same people that are on the Housing Board. Ultimately, the Board of Trustees appoints the people that are appointed to the Housing Board. Mr. Frey believes that the Board of Trustees needs to pay more attention to the Housing Authority Board and its operation. As it stands now, out of 106 unit only 60 units will remain Section 8. The ones that remain affordable will only be affordable to people who make 80% of AMI. He recommends that the Board review all of the documents that are on the website.

Malice Amato spoke how during the pandemic her rent was changed to market rent and she is now in the process of being evicted. While she understands that every place needs improvement, but when when it happens during a pandemic homes and families are disrupted with noise and dust. She has lived here over forty years, and feel that this is a sense of economic racism. She feels that the residents should be allowed to buy into the places they live in. There was no notice about the construction and there is a lack of respect to the residents.

Heather Haggerty hopes that the Board will be able to help the residents of Asbury and Franklin Courts and Towers address some of their issues. Ms. Haggerty then spoke about her concerns regarding the traffic on Central Ave. With a new restaurant opening, there will be loading zones and garbage pickup on Central Ave. Central Ave. is not a place where people can double park. This new restaurant will be heavy with pickup such as Door dash and Uber Eats. She is requesting of the Board to rethink some of the loading zones. She does not want the overflow to park on Kaldenberg Place and there is not enough room. The infrastructure cannot keep up with the traffic and parking demands. If something could be put on Broadway, it will help alleviate the traffic and parking problems we currently face. Deputy Mayor McGovern and Attorney Zalantis recommended that she attend the next Planning Board Meeting on Monday evening.

Mike Love reminded the Board that if they chose to opt out of the cannabis legislation, the registered voters only require a 10% vote to overturn the decision. Trustee Brown confirmed with Administrator Slingerland that the 10% on a petition only forces a referendum, that is does not overturn the Boards vote.

Malice Amato spoke about her traffic concerns near the mailbox by 1 River Plaza. She feels a crosswalk needs to be installed, as it is a very dangerous area to cross on the yield lane. Mayor Butler asked if we could get her a point of contact to point her in the right direction as she is talking about private property. Trustee Rinaldi hopes that there is a way for people to file anonymous complaints. Trustee Kim inquired if there are and groups on the State level that can enforce received complaints. Administrator Slingerland replied that there is the New York State Division of Housing and they might have some advocacy programs. Attorney Zalantis said that the Village would do some research to see whom tenants can file complaints with.

Mark Frey informed the Board that the Supreme Court and everyone else who reviewed the petition noticed that exhibit N was missing. Exhibit N is where the Board Resolutions should have been. The degree of oversight is shameful. Mayor Butler asked Mark Frey if he could help find some contact information on where the tenants of Asbury Terrace can file complaints and request help with issues they are experiencing.

#### ADJOURNMENT

On a motion made by Trustee Kim, seconded by Trustee Zollo, the meeting was adjourned at approximately 8:36 pm by a vote of six in favor, none opposed.

Kristine Gilligan  
Village Clerk





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**PRESENTATION TO THE BOARD OF TRUSTEES**  
**2021 FISCAL YEAR AUDIT OF**  
**VILLAGE OF TARRYTOWN, NEW YORK**

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**OCTOBER 18, 2021**

**DAVID TELLIER, CPA, PARTNER**

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This report is intended solely for the informational use of the  
Audit Committee, Board of Trustees and Management of the Village



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## Scope of Services Rendered

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- Audit of the financial statements for the year ended May 31, 2021 in accordance with U.S. generally accepted auditing standards and Government Auditing Standards
- Issuance of a management letter, presenting our findings and recommendations on improving accounting procedures and internal controls
- Audit of the Justice Court Funds, and issuance of financial statements prepared in accordance with the cash basis of accounting for the year ended May 31, 2021
- Preparation of the Village's financial statements
- Preparation of the Village's New York State Annual Update Document ("AUD")
- Presentation of the results of the fiscal 2021 financial statement audit to the Village Board



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## Audit “Readiness” and Responsiveness

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- Satisfactory closing of books and records
  - Fieldwork commenced July 19<sup>th</sup>
- Excellent audit cooperation throughout fieldwork
- All planned audit procedures successfully implemented
- Fieldwork performed through a combination of remote and onsite work due to COVID-19
- Nine audit adjustments to the financial statement amounts as presented
- No material weaknesses or significant deficiencies in internal control were identified
- New York State AUD filed on time



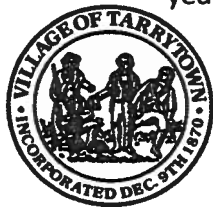


# Financial Statement Highlights

- An unmodified opinion on the financial statements and an unmodified opinion on an audit performed in accordance with Government Auditing Standards (pages 1-2 and 62-63)
  - No material weaknesses or significant deficiencies in internal control
- Management’s Discussion and Analysis (pages 3-13)
  - Provides an overview and analysis of financial statements
  - Comparative financial data
  - Analysis of key variances
- District-wide financial statements (“full accrual”) (pages 14-15)
  - Comparative ratios

Current Assets	\$ 17,886,000	\$ 19,589,106	\$ (1,703,106)	-8.69%
Current Liabilities	5,392,192	9,136,313	(3,744,121)	-40.98%
Working Capital	12,493,808	10,452,793	2,041,015	19.53%
Current Ratio	3.32	2.14		

- Current ratio increase is primarily due to the payment of BAN payable of \$3.6 million
- Capital assets, net of depreciation totals \$82.4 million with a net decrease of \$347K in the current year
- Total OPEB related items of \$77.7 million with a net increase of \$4.8 million in the current year (current year payments of \$1.5 million)



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# Financial Statement Highlights (continued)

- Governmental fund financial statements (“current focus”) (pages 16-19)
  - General Fund

Total Assets	\$ 14,995,350	\$ 13,870,247	\$ 1,125,103	8.11%
Total Liabilities	1,005,185	753,800	251,385	33.35%
Fund Balance	13,990,165	13,116,447	873,718	6.66%

- Fund balance of \$14.0 million, of which \$8.1 million is unassigned, \$1.7 million is assigned funds (consisting of amounts appropriated for subsequent year and amounts designated for special purposes), \$3.9 million is restricted funds, and \$298K is nonspendable
- Comparison of current year activity to prior:

Total Revenues	\$ 25,128,292	\$ 24,997,432	\$ 130,860	0.52%
Total Expenses	23,474,456	23,420,795	53,661	0.23%
Other Financing Uses	(780,118)	(330,825)	(449,293)	-135.81%
Change in Fund Balance	873,718	1,245,812	(372,094)	-29.87%

- Revenues were under budget by \$354K
- Expenditures were under budget by \$1.9 million



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# Financial Statement Highlights (continued)

○ Water Fund

Total Assets	\$ 2,056,593	\$ 1,913,576	\$ 143,017	7.47%
Total Liabilities	130,717	768,907	(638,190)	-83.00%
Fund Balance	1,925,876	1,144,669	781,207	68.25%

Total Revenues	\$ 4,858,498	\$ 5,184,333	\$ (325,835)	-6.28%
Total Expenses	4,022,291	3,976,983	45,308	1.14%
Other Financing Sources	(55,000)	(535,000)	480,000	89.72%
Change in Fund Balance	781,207	672,350	108,857	16.19%

○ Capital Projects Fund

Total Assets	\$ 6,584,202	\$ 4,440,924	\$ 2,143,278	48.26%
Total Liabilities	-	3,790,423	(3,790,423)	-100.00%
Fund Balance	6,584,202	650,501	5,933,701	912.17%

Total Revenues	\$ 1,335,998	\$ 1,947,379	\$ (611,381)	-31.40%
Capital Outlay	2,594,822	8,503,085	(5,908,263)	-69.48%
Other Financing Sources	7,192,525	6,140	7,186,385	117042.10%
Change in Fund Balance	5,933,701	(6,549,566)	12,483,267	190.60%



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## Financial Statement Highlights (continued)

○ Non-Major Governmental Funds (Sewer Fund, Library Fund, Special Purpose Fund)

Total Assets	\$ 2,063,753	\$ 1,508,596	\$ 555,157	36.80%
Total Liabilities	46,742	48,929	(2,187)	-4.47%
Fund Balance	2,017,011	1,459,667	557,344	38.18%

Total Revenues	\$ 1,330,885	\$ 1,258,168	\$ 72,717	5.78%
Total Expenses	2,030,992	2,092,331	(61,339)	-2.93%
Other Financing Sources	920,118	865,825	54,293	6.27%
Change in Fund Balance	220,011	31,662	188,349	594.87%

- Notes to the financial statements (pages 20-51)
  - Presentation generally consistent with prior years
  - Change in Accounting Principle (Note 3, page 29)
  - Prior period adjustment (Note 16, page 51)



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## Financial Statement Highlights (continued)

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- Supplementary schedules (pages 52-61)
  - Consistent with prior year
  - Schedules required by Governmental Accounting Standards Board including:
    - Budget and Actual Schedule - General Fund
    - Budget and Actual Schedule - Water Fund
    - Budget and Actual Schedule - Library Fund
    - Schedule of Changes in the Village's Total Pension Liability - LOSAP
    - Schedule of Changes in the Village's Total OPEB Liability and Related Ratios
    - Schedule of Village's Proportionate Share of the Net Pension Liability - NYSERS & NYSPFRS
    - Schedule of Village Pension Contributions - NYSERS & NYSPFRS
    - Combining Balance Sheet - Non-Major Governmental Funds
    - Combining Schedules of Revenues, Expenditures and Changes in Fund Balance - Non-Major Governmental Funds



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## Findings and Recommendations

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- No material weaknesses or significant deficiencies in internal control were identified
- Current year recommendations
  - Two current year recommendations relating to interfund activity and fund balance
- Prior year recommendations
  - Two prior year recommendations related to the justice court are outstanding
- Required Auditor Communications
  - Our responsibility under generally accepted auditing standards
  - All significant accounting policies disclosed
  - Management judgments and accounting estimates adequately disclosed
  - There were no:
    - Disagreements with management
    - Difficulties encountered in performing the audit
  - All accounting and auditing developments fully considered
  - No contrary judgments about the quality of the Village's accounting principles
  - Nine proposed audit adjustments
  - No audit adjustments passed
  - Independence



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# Contact Information

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Office of the Mayor  
Village of Tarrytown

*Certificate of Appreciation*

WHEREAS, Kathleen D' Eufemia was hired on October 1st, 1971 to work for the Village of Tarrytown after a successful career in the private sector using her skills in stenography ; and

WHEREAS, while serving the Village, Kathy has worked for eight Village Mayors, ranging from Mayor Anthony Veteran to current Mayor Thomas D. Butler Jr. , and she worked for ten Village Administrators starting from 1977 to present; and

WHEREAS, over the years Kathy has held several titles within the Village of Tarrytown offices, serving key roles in the Village Administrator's office and as secretary to the Planning and Zoning Boards; and

WHEREAS, Kathy has continued to serve the Village of Tarrytown and has provided valuable service and organizational memory about the history, and vital information needed to keep the Village running smoothly, and has now achieved 50 years of service in her various roles.

NOW, THEREFORE, BE IT RESOLVED, that I, Thomas D. Butler, by virtue of the authority vested in me as Mayor of the Village of Tarrytown and on behalf of the entire Board of Trustees, Village committees, Village staff, and all of our citizens, do hereby tender to Kathleen D' Eufemia this certificate of public recognition, and extend our congratulations to her upon achieving this notable milestone of 50 years of service to the Village of Tarrytown, and hereby declare:

*Tuesday , October 19, 2021*  
*Kathleen D'Eufemia DAY*  
*IN THE VILLAGE OF TARRYTOWN*

*Thomas D. Butler, Jr. Mayor*  
*Given over my hand and the Seal of the Village of Tarrytown, New York*  
*this 18h Day of October, 2021.*

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*Thomas D. Butler, Jr. Mayor*

