

**VILLAGE OF UPPER BROOKVILLE
BOARD OF TRUSTEES' MEETING
JANUARY 23, 2020**

A regular meeting of the Board of Trustees of the Incorporated Village of Upper Brookville, Nassau County, New York, was held at the Carriage House on the grounds of the Planting Fields Arboretum, located on Planting Fields Road in the Village, on Thursday January 23, 2020 at 5:30 p.m.

Present:	Elliot S. Conway	Mayor
	Antje B. Dolido	Trustee
	Edward J. Madden	Trustee
	Carl A. Friedrich	Trustee
	Innis O'Rourke	Trustee

Also Present: Tracy L. Lynch, Clerk/Treasurer
Peter MacKinnon, Esq. of Humes & Wagner, LLP
Attorneys for the Village
Christopher V. Reino, Cullen & Danowski, LLP
Accountants for the Village

The Mayor called the meeting to order at 5:40 p.m. He requested that the affidavits of mailing and posting of the Public Information Notices in compliance with the Open Meetings Law be presented and annexed to the minutes of this meeting.

MINUTES

The Mayor called for approval of the minutes of the Trustee meeting held on December 16, 2020 and the Special Trustee meeting held on January 13, 2020. On motion duly made and seconded, the minutes were unanimously approved.
(See Attached Exhibits A & B)

PUBLIC COMMENT

No Comment

FINANCIAL REPORT

Financial Audit Discussion

Christopher Reino, a Partner at the Village's Auditor Cullen & Danowski, LLP, presented the Village's financial statements FYE 5/31/2019.

He pointed out that this is the first year the AICPA (American Institute of Certified Public Accountants) is requiring municipalities to file GAAP (Generally Accepted Accounting Principles) financial statements. He explained that the audit report included an adverse opinion as a result of the Village not adhering to the reporting requirements of GASB (General Accounting Standards Board) Statement No. 34 which requires local governments to report the value of their capital assets and the depreciated expense. In the

case of Upper Brookville, capital assets are primarily roads.

The Mayor reported that corrective action was taken in December to address the auditor's opinion when the Board resolved to hire an appraisal company to get a valuation on Village capital assets, including roads and improvements to the police headquarters building. He also reported that the Village entered into a contract with Appraisal Affiliates Inc. who will provide a list of capital assets and their depreciated expense to be included in the audit report FYE 5/31/2020.

Mr. Reino then explained that Village Law requires a board to audit all claims against a village before approving them for payment. The Board may, by resolution, authorize payment for utility services, postage, and freight and express charges in advance of audit. The claims for such advanced payment would then be presented at the next regular board meeting for audit.

The auditor noted an internal control's deficiency in that:

- The Village has yet to resolve to authorize payment for utility services, postage, and freight and express charges in advance of audit
- The audit identified some invoices paid in advance without audit by the Board as a whole.
- In some cases, invoices approved by the Mayor or Deputy Mayor along with the Village Clerk/Treasurer were not contained to the abstract to be approved by the Board at the next meeting.

The Mayor reported that corrective action was taken in December when the Board passed a resolution authorizing the Clerk to pay for utility services, postage, and freight and express charges in advance of audit. The resolution provided that claims for such advanced payments, including temporary labor, contractors and time sensitive bills, up to \$1,500, must be presented at the next regular board meeting for audit.

Approval of Audit

The Mayor then called for approval of the Financial Reports, including the Justice Court Funds, FYE 5/31/2019. After presentation and examination by the Board, the Trustees unanimously

RESOLVED to accept the Financial Reports, including the Justice Court Fund, FYE 5/31/2019 as presented by the Village Auditor. *(See Attached Exhibit C)*

Audit Proposal FYE 5/31/2020

The Clerk presented Cullen & Danowski's audit proposal FYE 5/31/2020. The audit will report the value of the Village's capital assets and the depreciated expense as provided by the Village to comply with the requirements of GAAP financial statements. After discussion, on motion duly made and seconded, the Trustees unanimously

RESOLVED to approve Cullen & Danowski's audit proposal FYE 5/31/2020 for a fee of \$10,500.00. *(See Attached Exhibit D)*

Bills

The Clerk/Treasurer presented all claim forms listed on the Check Detail dated January 17, 2020 totaling \$11,783.99 and January 24, 2020 totaling \$46,955.77 with supporting invoice details and/or purchase contracts.

After bills were presented and made available for review to the Board, on motion duly made and seconded, the Trustees unanimously

RESOLVED, to ratify the bills listed on the Check Detail dated January 17, 2020 in the total sum of \$11,783.99 and approve the bills listed on the Check Detail dated January 23, 2020 for a total sum of \$46,955.77 which are annexed to these minutes. *(See Attached Exhibit E & F)*

Treasurer's Report

After presentation by the Clerk and examination, on motion duly made and seconded, the Board unanimously

RESOLVED, to approve and file the Treasurer's Report for the month ending December 2019. *(See Attached Exhibit G)*

VILLAGE CLERK'S REPORT

Appoint Registrar of Vital Statistics

The Clerk requested the Board approve the appointment of the Town of Oyster Bay Clerk, Richard LaMarca, as Registrar of Vital Statistics for the Village. After discussion, and on motion duly made and seconded, the board unanimously

RESOLVED to appoint Town Clerk Richard LaMarca as Registrar of Vital Statistics for a 2 year term starting January 1, 2020 & expiring on December 31, 2021.

Introduction of Proposed Local Law A-2020 Tax Levy Limit

The Clerk presented for consideration Proposed Local Law A-2020, which would allow the Village to adopt a budget for the fiscal year commencing June 1, 2020, that exceeds the tax levy limit as defined by General Municipal Law 3-C, if it becomes necessary.

After discussion, the Board unanimously concurred that the Village did not project to exceed the tax levy limit and therefore no public hearing would be scheduled.

Tree City Proclamation

The Mayor noted as a Tree City, the Village must proclaim a date to celebrate Arbor

Day. After discussion and on motion duly made and seconded it was

RESOLVED to celebrate Arbor Day on April 25, 2020 and to issue a proclamation, the same date it is celebrated at the Planting Fields Arboretum Historic State Park.

SCAR Assessment Reduction/Village Tax Refunds

The Clerk reported that two residents were awarded assessment reductions in Small Claims Proceeding for the 2019/20 tax year against Nassau County. She noted that the Village was served a copy of the Petition and recommended that the Board authorize the reduction and refund on the Village assessment roll as required by law. After discussion and on motion duly made and seconded, it was

RESOLVED, that the Village Clerk/Treasurer be, and she is hereby authorized to reduce the assessed value for the premises owned by the following residents, and to refund the appropriate Village tax to the respective owner or representative based on the reduction, provided the Village taxes have been paid in full, and copies of applications were submitted to the Village as follows: *(See Attached Exhibit H)*

Deans – Sec. 24, Blk. E, Lot 1066, assessed value of \$2,529, reduced to \$2,303 for a total refund of \$326.34

Arora – Sec. 24, Blk. E, Lot 1038, assessed value of \$4,125, reduced to \$4,110 for a total refund of \$21.66

ROAD COMMISSIONER/CODE INSPECTOR REPORT

No Report

BUILDING DEPARTMENT REPORT

The Clerk/Treasurer referred to the report submitted by the Building Department Clerk for December 2019 activity. *(See Attached Exhibit I).*

MAYOR'S REPORT

ADA Compliant Website

The Mayor reported on the recent upgrade of the Village website to be more accessible to users with a disability. He plans raise the issue at the NYCOM Winter Meeting next month in Albany.

Yadegar Lawsuit

The Mayor reported that a Village resident off Wolver Hollow Road, has filed an Article 78 against the Village Zoning Board in connection with a neighboring property where there is a home renovation project underway. The Village Attorney is responding to the matter, plans to request a dismissal and will keep the Board updated.

Solicitation Law

The Mayor reported on challenges to local solicitation laws in other villages. The Mayor explained the Village's law allows solicitation and requires any person engaging in this type of activity to obtain a permit issued by The Clerk. The Mayor asked the Village Attorney to review the law and suggest any appropriate amendments for discussion next month.

POLICE REPORT

No Report

FIRE & STORM WATER MANAGEMENT REPORT

Trustee Friedrich reported progress on the contract with the East Norwich Fire Company.

ARCHITECTURAL REVIEW REPORT

No Report

LEGAL REPORT

No Report

The Mayor closed the meeting at 7:45 p.m. to enter into Executive Session.

At 8:20 p.m. the Board came out of Executive Session and

RESOLVED to authorize Deputy Police Commissioner Madden to offer a proposal to the other joint protection villages that would both (a) extend the police headquarters lease for a 5-year renewal period at \$1 per year, and (b) provide a 24 month notification period for non-renewal.

FURTHER RESOLVED to authorize the Village Attorney to prepare a local law for a public hearing to be held at the February Board meeting that would permit police-site related parking along the Westerly side of Wolver Hollow Road for a distance to be determined from the intersection of Northern Boulevard.

The meeting was adjourned at 8:40 p.m. The next meeting of the Board of Trustees is scheduled for Thursday February 20, 2020 at 6:00 p.m.

Signed by Tracy Lynch on 2/20/2020

Tracy Lynch
Village Clerk