

Agenda  
Regular Meeting  
North Castle Town Board  
Town Hall  
15 Bedford Road  
Armonk, NY  
[ONLINE AT NCTV](#)  
May 27, 2026

**PLEASE NOTE:**

- The Meeting will be held in person in Town Hall Meeting Room.
- View the meeting in person, on [NCTV](#) or [ONLINE AT NCTV](#)
- The Public may comment on agenda items via Zoom.
  - Zoom Meeting Link: <https://northcastleny.zoom.us/j/86762015084>
  - Meeting ID: **867 6201 5084** Passcode: **2733000**
  - Devices used to login to the meeting should clearly identify participants name.

**EXECUTIVE SESSION: 5:30 PM – 6:45 PM**

- Boards and Committees
- Maters of Personnel

**WORK SESSION: 6:45 PM – 7:30 PM**

- Discussion with Superintendent of Recreation and Parks Matt Trainor and the Parks and Recreation Advisory Board regarding Pickleball Courts.

**I. ANNOUNCEMENTS & PUBLIC COMMENT**

- A. Community Announcements/Town Clerk Report
- B. Public Comment

**II. PUBLIC HEARINGS**

- A. Consider approval of a Special Use Permit (SUP) Application from Livbo Corp. for a Cigar Bar, the Socialite Members Club, 911 N. Broadway, North White Plains.

- 1. Receipt of Environmental Assessment Form (EAF).
  - 2. Receipt of letter from the Planning Board, dated May 12, 2026.
  - 3. Adoption of the Resolution.

- B. Consider adoption of proposed Local Law to amend the Town Code, Chapter 325: Vehicle and Traffic as follows:

- 1. Town Code Chapter 325-44 Schedule IIA: One-Way Streets to amend direction of travel on William Street and McClure Street in North White Plains.
  - 2. Town Code Chapter 325-55 Schedule XIII: No Parking Any Time to amend parking on portions of William Street, McClure Street and Old Orchard Street, in North White Plains.
  - 3. Town Code Chapter 325-33 Parking Lots to amend McClure Street off-street parking areas.
  - 4. Adoption of Local Law.

**III. OLD BUSINESS**

- A. Approval of Town Board Minutes: May 13, 2026.

**IV. MISCELLANEOUS**

- A. Receipt and presentation of Annual Comprehensive Financial Report for year ended December 31, 2025 and letter dated May 20, 2026 by The Bonadio Group.
- B. Consider approval of recommendation from Town Engineer KSCJ

Consulting Re Eagle Ridge, 3 North Castle Drive, Armonk to establish a Subdivision Performance Bond and Subdivision Inspection Fee.

- C. Consider authorization for the Supervisor to sign the Certificate of Final Completion of the North Castle Community Park Turf Fields from Shaw Sports Turf.
- D. Consider approval of Payment Requisition No. 2 from Shaw Integrated and Turf Solutions, Inc. for the Artificial Turf Field Improvements.

#### V. AGREEMENTS

- A. Consider approval of proposal from Hardesty & Hanover, LLC (H&H) to provide an evaluation and detail plans for a crosswalk on Old Route 22; and to authorize the Supervisor to sign the agreement.
- B. Consider approval of a proposal from AI Engineers to create bid specifications for water service connections on William and James Streets and authorize the Supervisor to sign the agreement.

#### VI. PERSONNEL

- A. Consider the probationary appointment of Michelle MacDevitt to the position of Full-Time Library Assistant, North Castle Public Library, effective June 1, 2026.
- B. Consider the probationary appointment of Joseph Patti to the position of hourly Library Clerk, North Castle Public Library, effective June 11, 2026.
- C. Consider receipt of letter of resignation from William Seegmuller, Assistant Building Inspector, Building Department, effective May 22, 2026.
- D. Consider receipt of letter of resignation from Yvonne Henriquez, Office Assistant, Building Department, effective May 27, 2026.
- E. Consider the appointment of Lauren Lombardi to the position of Records Digitization Intern in the Town Clerk's Office, effective June 1, 2026.

#### VII. CONSENSUS

- A. Audit and approval of payments as indicated on Warrant No. 10 dated May 27, 2026.
- B. Receipt of Cable Franchise Fees for the 1st Quarter 2026 from Cablevision/Altice and Verizon FIOS.
- C. Release of Highway Bonds.
- D. Receipt of Article 78 Proceeding In The Matter of the Petition of Michael Fareri vs. Town of North Castle Building Inspector, 12 Bedford Road, LLC and Antonette Ruocco.
- E. Receipt of Notice of Claim in the Matter of Christina Calicchia vs. Town of North Castle.
- F. Receipt of 30-Day Advance Notice of Liquor License Class Change Application from Airport Mart, Inc., 240 Airport Road, West Harrison, NY.

#### VIII. UPDATES

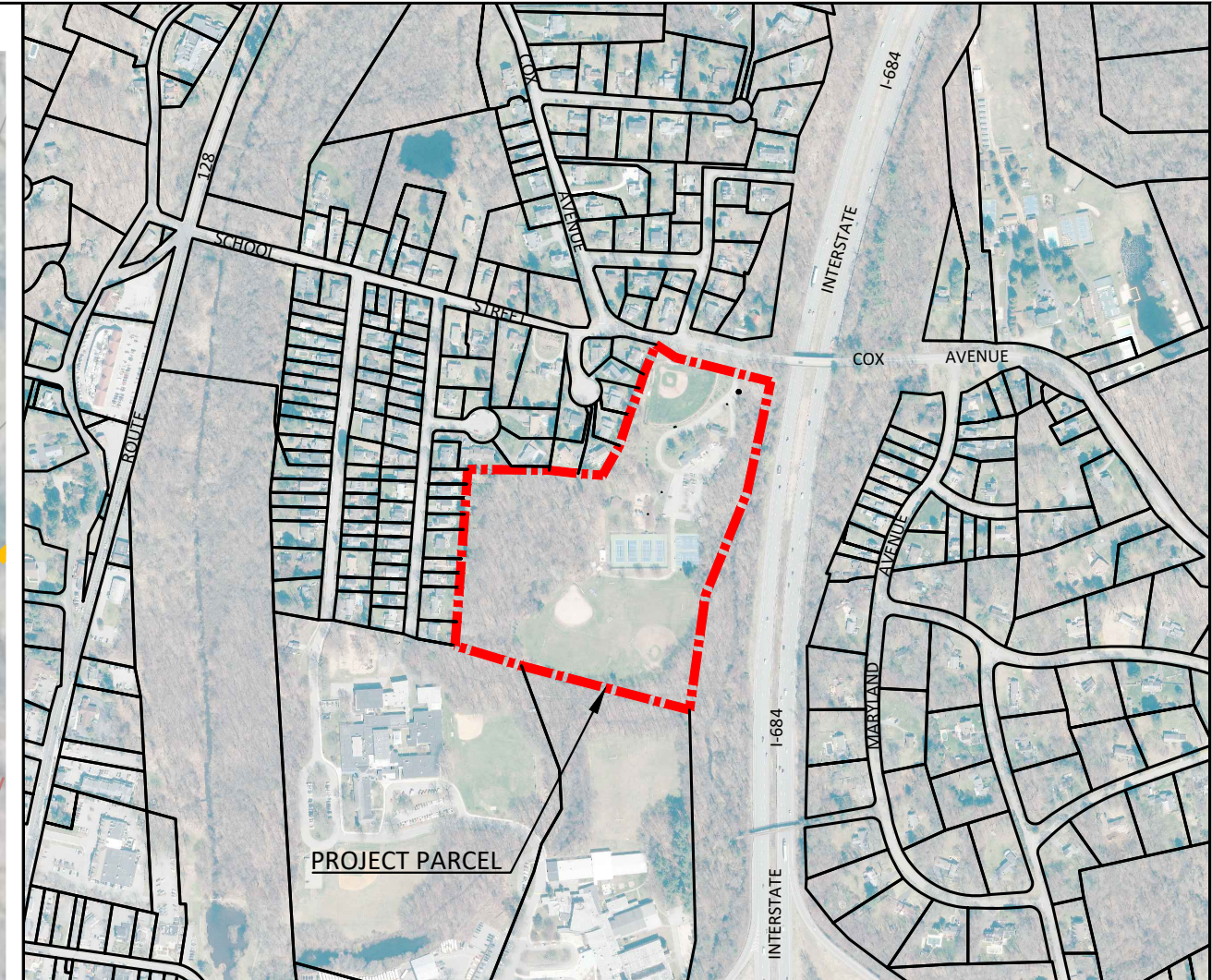
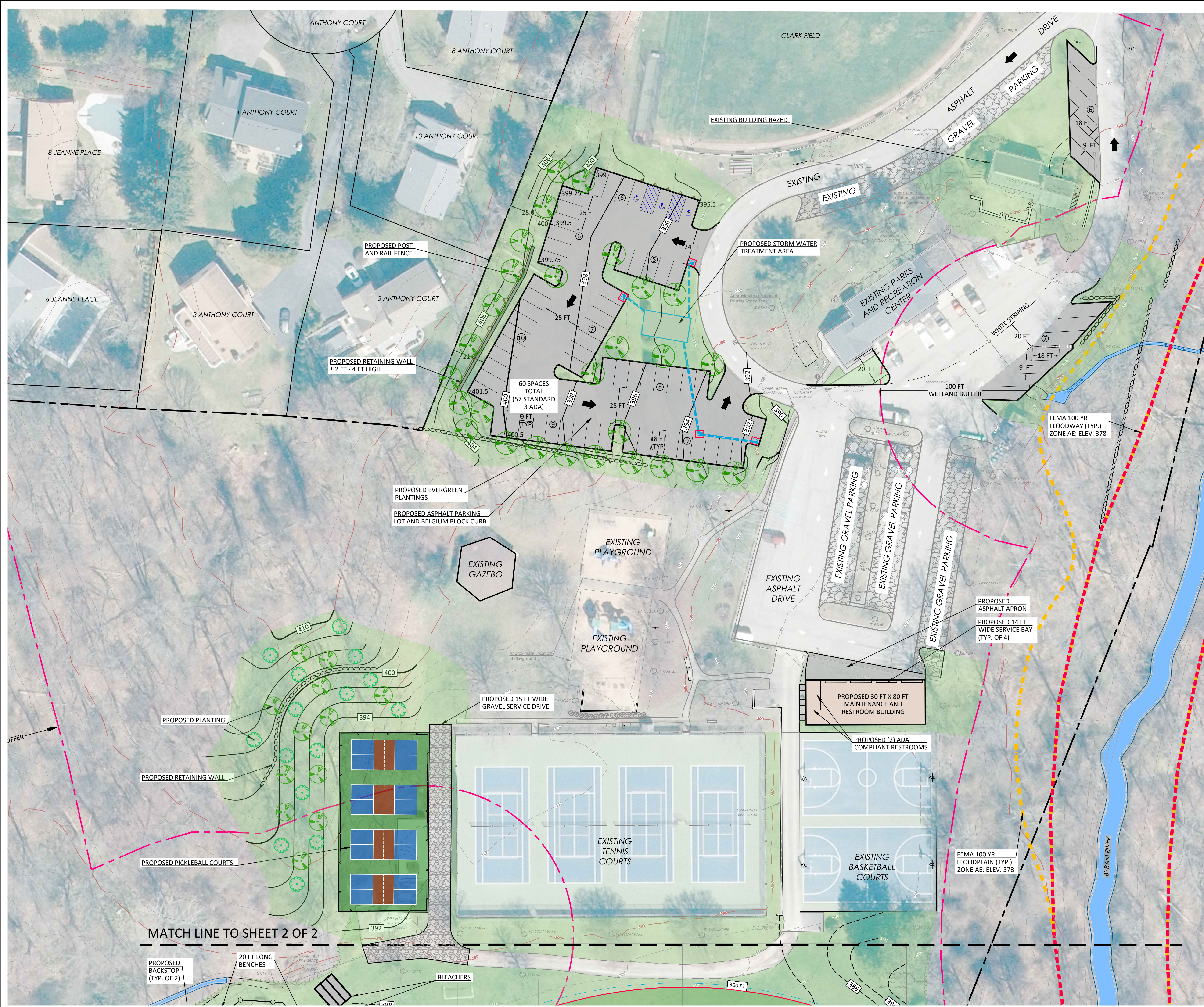
- A. Town Board Liaison Update.
- B. Administrator Update.

#### AGENDA - SUBJECT TO CHANGE

- Speakers should sign up by printing name, street name or hamlet.
- Speakers will be recognized in the order in which they signed up.
- Speakers should state name and street name or hamlet when called to speak.
- Speakers should address comments to Supervisor and Town Board.
- Speakers should limit comments to **3 minutes** in an effort to conduct an orderly meeting and allow everyone a chance to speak.

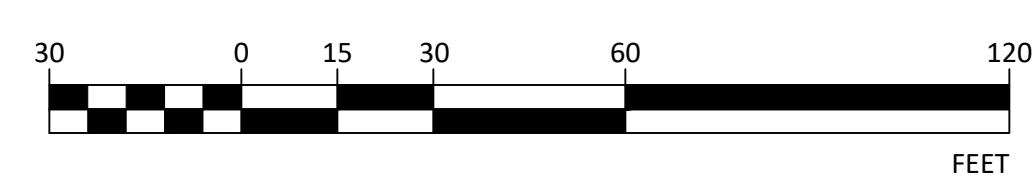
- All speakers are expected to comment with respect and civility.
- Personal attacks on Town Employees and Town Consultants will not be permitted.
- The Supervisor reserves the right to stop a speaker's comments if they are not in accordance with this approved public comment policy.

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LOCATION MAP  
NOT TO SCALE

**SITE DATA:**  
 OWNER: TOWN OF NORTH CASTLE  
 15 BEDFORD ROAD  
 ARMONK, NEW YORK 10504  
 PROJECT SITE: 85 COX AVENUE  
 ARMONK, NEW YORK 10504  
 TAX MAP ID NUMBER: SECTION 108.01, BLOCK 5, LOT 33  
 LOT AREA: ± 19.5 AC (± 847,400 SF)  
 ZONING DISTRICT: ONE FAMILY RESIDENCE (R-3/4A)



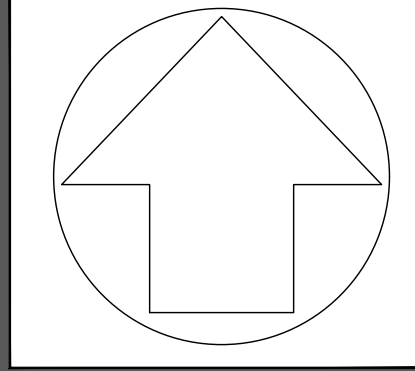
**BALL FIELDS, PICKLEBALL, MAINTENANCE BUILDING AND PARKING IMPROVEMENTS CONCEPT**

**JOHN A. LOMBARDI PARK**

TOWN OF NORTHCASTLE WESTCHESTER COUNTY, NEW YORK



CIVIL ENGINEERING  
 LANDSCAPE ARCHITECTURE  
 SITE & ENVIRONMENTAL  
 PLANNING

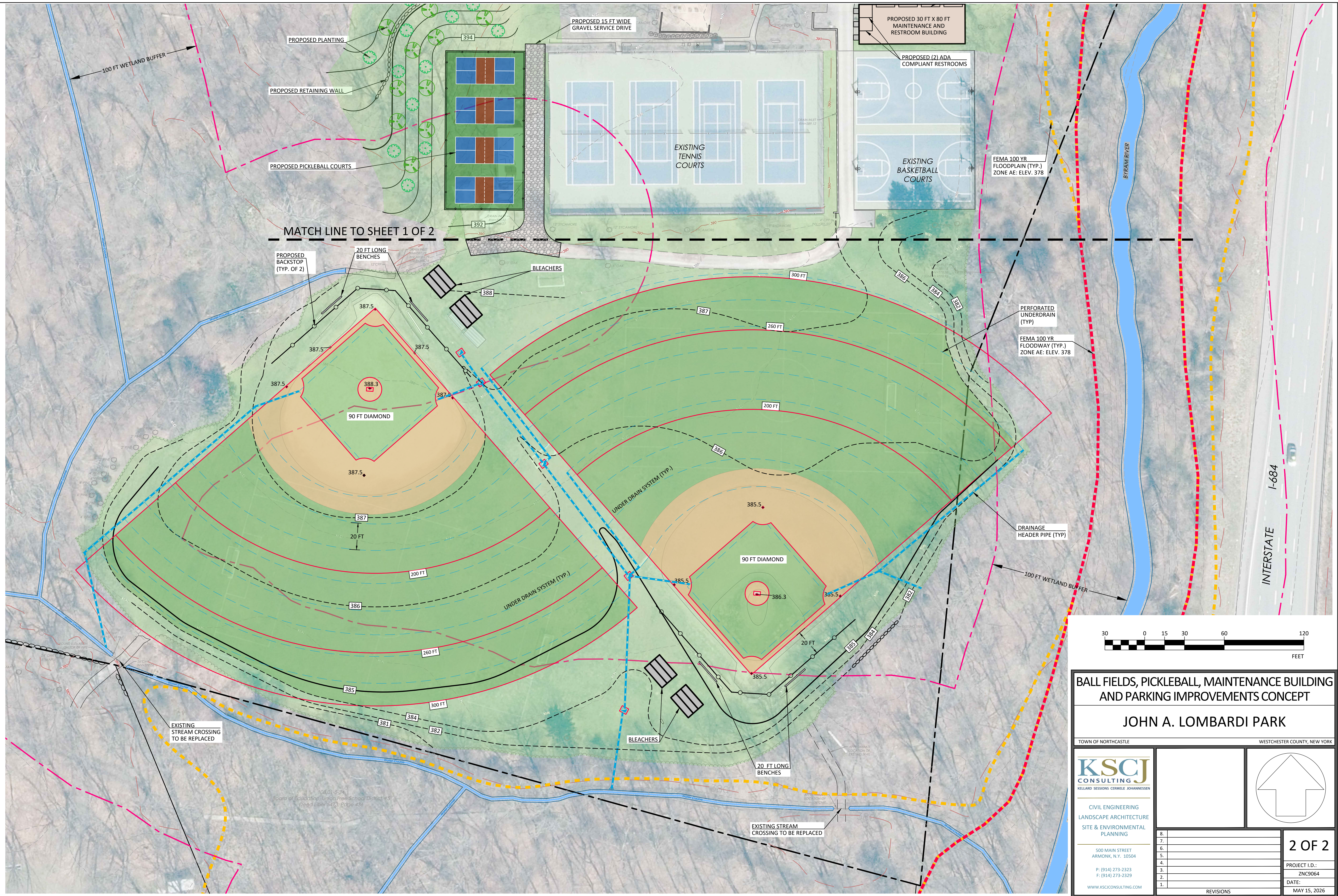


NO.	REVISIONS
8.	
7.	
6.	
5.	
4.	
3.	
2.	
1.	

**1 OF 2**  
 PROJECT I.D.: ZNC9064  
 DATE: MAY 15, 2026

UNAUTHORIZED ADDITIONS, MODIFICATIONS AND / OR ALTERATIONS TO THESE PLANS IS A VIOLATION OF SECTION 7209(2) OF THE NEW YORK STATE EDUCATION LAW

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**BALL FIELDS, PICKLEBALL, MAINTENANCE BUILDING AND PARKING IMPROVEMENTS CONCEPT**

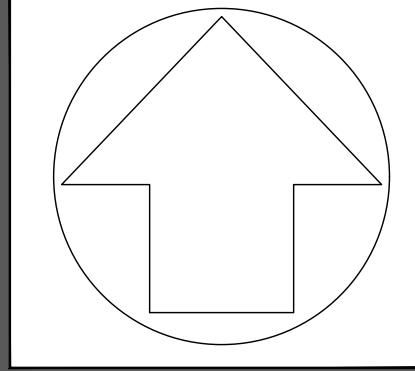
**JOHN A. LOMBARDI PARK**

TOWN OF NORTHCASTLE WESTCHESTER COUNTY, NEW YORK



CIVIL ENGINEERING  
LANDSCAPE ARCHITECTURE  
SITE & ENVIRONMENTAL  
PLANNING

500 MAIN STREET  
ARMONK, N.Y. 10504  
P: (914) 273-2323  
F: (914) 273-2329  
WWW.KSCJCONSULTING.COM



8.		<b>2 OF 2</b> PROJECT I.D.: ZNC9064 DATE: MAY 15, 2026
7.		
6.		
5.		
4.		
3.		REVISIONS
2.		
1.		

UNAUTHORIZED ADDITIONS, MODIFICATIONS AND / OR ALTERATIONS TO THESE PLANS IS A VIOLATION OF SECTION 7209(2) OF THE NEW YORK STATE EDUCATION LAW

LAW OFFICE OF  
**JAMES MONTELEON, PLLC**

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*James Rocco Monteleon, Esq.*  
Phone: 914-600-1777  
Fax: 914-600-1877  
james@jrm.legal

April 23, 2026

Joseph A. Rende, Supervisor  
Members of the Town Board  
15 Bedford Road  
Armonk, NY 10504

**Application of Livbo Corp. for Special Use Permit –  
Socialite Members Club, 911 N. Broadway, Units E & F**

Dear Supervisor Rende and Members of the Town Board:

This office represents Livbo Corp. (the “Applicant”), which is authorized to submit this application to the Town Board pursuant to Chapter 355, Article VII of the Town of North Castle Zoning Code, seeking a Special Use Permit for a private membership club to be known as the Socialite Members Club, to be located at 911 N. Broadway, units “E” and “F” (the “Premises”).

Again I thank the Board for its time, questions, and consideration during the April 22, 2026, board meeting and hope moving forward it will be productive for all parties.

**The Property**

Sir John’s Plaza (the “Owner”) owns the premises known as 911 N. Broadway (Tax Map Designation: Section 122.12, Block 4, Lot 51), located within the Central Business District zoning district. The property consists of twelve (12) commercial units (A through L), and the proposed membership club will operate within Units “E” and “F.” Both units total approximately 1650 Sq.ft.

**The Proposed Use and Conformance with the Zoning Code**

The Socialite Members Club is a not-for-profit corporation organized and operated solely for the use and benefit of its members and their guests. The proposed use falls squarely within the Town Code definition of a “membership club,” defined as land and facilities “operated for the use and benefit of members and their guests primarily for recreational purposes.”

Consistent with the Code definition and § 355-40, the club will not regularly render services to the general public, and access will be strictly limited to dues-paying members and their invited guests through a controlled computerized membership system.

445 Hamilton Avenue, Suite 605, White Plains, NY 10601  
Tel: (914) 600-1777 | Fax: (914) 600-1877 | [www.jrm.legal](http://www.jrm.legal)

The proposed use is low-intensity and entirely contained within an existing commercial building, with no exterior alterations or expansion. The club will provide a quiet, upscale indoor environment designed for social, recreational, and informal business use, including:

- Lounge seating areas, with books, magazines, and newspapers
- Sale of cigars and cigar accessories;
- Food and beverage service prepared in a dedicated food preparation area, primarily serving members and their guests, consistent with § 355-40(2)(b);
- Soft background music and televisions; and
- A conference room equipped with Wi-Fi and video conferencing capabilities.

There will be no live entertainment, no nightclub component, and no amplified sound beyond ambient background audio.

### **Interior Improvements and Building Systems**

The Applicant proposes a full interior renovation of the Premises to create a high-quality, code-compliant, and properly ventilated environment. Improvements will include:

- Installation of new epoxy flooring throughout the Premises;
- Upgraded wall assemblies with finished wood paneling and enhanced sealing at all perimeter walls to prevent any migration of smoke into adjacent tenant spaces;
- Installation of new HVAC equipment, including upgraded air conditioning units equipped with dual-stage filtration systems;
- Use of two (2) Energy Recovery Ventilation (ERV) systems (or equivalent), designed to continuously circulate and refresh indoor air;
- Installation of Blue Ox Model OX1100 commercial-grade air purification units (or equivalent) to further enhance indoor air quality (specifications and literature attached);
- Construction of a bar area and dedicated food preparation space (with no commercial kitchen, ovens, or fryers; limited to light preparation equipment such as convection ovens and air fryers);
- ADA-compliant restroom facilities;
- Installation of televisions, lounge furniture including leather chairs and couches, and other interior finishes consistent with a professional cigar lounge setting;
- Installation of a security system;
- Installation of secure member cigar lockers; and
- Installation of cigar display cabinets for retail and storage purposes.

These improvements are specifically designed to ensure that the Premises operates as a self-contained environment with enhanced air handling, filtration, and containment systems, thereby minimizing any potential off-site impacts.

### **Compliance with Special Use Permit Standards (§ 355-40)**

Pursuant to § 355-40, the Applicant submits that the proposed club satisfies all applicable criteria:

- **Use and Operational Characteristics:** The membership model inherently limits occupancy, traffic, and intensity of use, ensuring a low-impact recreational use consistent with the intent of the Code.
- **Accessory Uses:** Food and beverage service is expressly contemplated as a customary accessory use to a membership club.
- **Management and Control:** The club will be operated pursuant to a formal organizational structure, with organizational documents provided in accordance with § 355-40(5) (Attached).
- **Compatibility:** The use is entirely indoors with no outdoor activity, minimal noise, and no late-night entertainment component, thereby avoiding adverse external impacts.

The proposal also advances the purpose of § 355-40(1) by providing a controlled recreational use that serves community needs while protecting the surrounding environment.

### **Central Business District Use Analysis**

To the extent the Town Board evaluates permissibility within the Central Business District, the Applicant submits that the proposed use is either expressly permitted as a membership club or, alternatively, constitutes a use that is substantially similar in character and impact to other permitted indoor commercial and assembly uses.

The proposed club is fully contained within an existing commercial building, generates minimal traffic, and operates in a controlled, membership-based format. As such, it is consistent with the intent of the Central

Business District to accommodate a mix of low-impact commercial, service, and gathering uses. The absence of general public access, combined with limited occupancy and subdued operations, further distinguishes the use from higher-intensity hospitality or entertainment establishments.

### **Public Health Law Compliance**

As a bona fide membership club operated solely for its members, the Socialite Members Club is permitted to allow cigar smoking on the Premises in accordance with New York State Public Health Law § 1399-q(1)(e). Such activity will be strictly limited to cigars or other tobacco products, but under no circumstances will hookah or marijuana be permitted.

## Planning Considerations

From a planning perspective, the proposed use activates existing commercial space with a controlled, membership-based operation that aligns with the character of the Central Business District. The project introduces a professional, low-traffic environment that complements nearby uses and enhances the diversity of offerings within the Town.

## Submission Materials

In support of this application, and in accordance with the Town Board's procedural requirements, the Applicant submits the following:

1. Completed Special Use Permit Application and checklist;
2. Completed Short Environmental Assessment Form (EAF);
3. Site plans depicting the Premises, parking, access, and related features; and
4. Application fee in the amount of \$250.00.

## Request

The Applicant respectfully requests that this matter be placed on an upcoming Town Board agenda for review and scheduling of a public hearing pursuant to Chapter 355, Article VII of the Town Code. Thank you for your time and consideration. We look forward to working with the Town Board and its consultants throughout the review process.

Trusting all meets with your consent and approval, I remain,

Very truly yours,



JAMES ROCCO MONTELEON, ESQ



**TOWN OF NORTH CASTLE**

Town Hall - 15 Bedford Road

Armonk, New York 10504

northcastleny.com

Established 1736

**ALISON SIMON**

Town Clerk

(914) 273-3000 x42

asimon@northcastleny.com

**SPECIAL USE PERMIT APPLICATION**

**FEE \$250**

APPLICANT: LIVBO CORP. \_\_\_\_\_

ADDRESS: 445 Hamilton Avenue, ste 605, White Plains, NY 10601

PHONE: 914-564-5698/914-600-1777 E-MAIL james@jrm.legal

PROPERTY OWNER:\* John Magnotta

\* Property owner must complete Verification form on attached page 2.

ADDRESS: 915 N.Broadway, North White Plains, NY 10603

PHONE: 914-946-9429

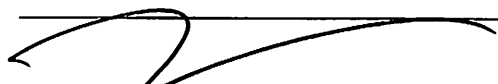
PREMISES: Tax ID# 122.12-4-51

situated on the WEST side of N. Broadway (street) 604 Feet from the  
intersection of Hillandale Ave (street)

Description of proposed use and improvements to the premises:  
(Include overall square footage of building(s) when applicable.)

See Attached Letter

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

  
\_\_\_\_\_  
Signature of Applicant

4-23-26  
\_\_\_\_\_  
Date

**SPECIAL USE PERMIT APPLICATION**

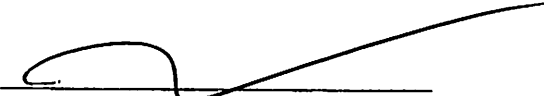
Page 2

**VERIFICATION BY PROPERTY OWNER**

I, JOHN MAGNOTTA, being duly sworn, depose and say that I am the property owner in the foregoing application, that I have read the same and that the same is true and correct.

  
\_\_\_\_\_  
Signature of Property Owner

Sworn to before me this 31<sup>st</sup>  
day of March, 20 26.

  
\_\_\_\_\_  
Notary Public

JAMES ROCCO MONTELEON  
Notary Public, State of New York  
Registration No. 02MO6320512  
Qualified in Westchester County  
Commission Expires March 9, 2028

617.20  
Appendix B  
Short Environmental Assessment Form

**Instructions for Completing**

**Part 1 - Project Information.** The applicant or project sponsor is responsible for the completion of Part 1. Responses become part of the application for approval or funding, are subject to public review, and may be subject to further verification. Complete Part 1 based on information currently available. If additional research or investigation would be needed to fully respond to any item, please answer as thoroughly as possible based on current information.

Complete all items in Part 1. You may also provide any additional information which you believe will be needed by or useful to the lead agency; attach additional pages as necessary to supplement any item.

<b>Part 1 - Project and Sponsor Information</b> <i>LIVBO CORP. - JAMES MONTELEON</i>			
Name of Action or Project: <b>LIVBO CORP. (Application of Livbo Corp)</b>			
Project Location (describe, and attach a location map): <b>911 N. Broadway, North White Plains, NY (122.12-4-51)</b>			
Brief Description of Proposed Action: <b>Application for a "membership club," special permit for the operation of the Socialite Cigar Bar and Lounge and retail sales.</b>			
Name of Applicant or Sponsor: <b>LIVBO Corp.</b>		Telephone: <b>914-564-5698</b>	
		E-Mail: <b>james@jrm.legal</b>	
Address: <b>445 Hamilton Avenue, Ste 605</b>			
City/PO: <b>White Plains</b>		State: <b>NY</b>	Zip Code: <b>10601</b>
1. Does the proposed action only involve the legislative adoption of a plan, local law, ordinance, administrative rule, or regulation? If Yes, attach a narrative description of the intent of the proposed action and the environmental resources that may be affected in the municipality and proceed to Part 2. If no, continue to question 2.			NO YES
			X
2. Does the proposed action require a permit, approval or funding from any other governmental Agency? If Yes, list agency(s) name and permit or approval:			NO YES
			X
3.a. Total acreage of the site of the proposed action? _____ acres			
b. Total acreage to be physically disturbed? _____ acres			
c. Total acreage (project site and any contiguous properties) owned or controlled by the applicant or project sponsor? _____ acres			
4. Check all land uses that occur on, adjoining and near the proposed action.			
<input type="checkbox"/> Urban <input type="checkbox"/> Rural (non-agriculture) <input type="checkbox"/> Industrial <input checked="" type="checkbox"/> Commercial <input checked="" type="checkbox"/> Residential (suburban) <input type="checkbox"/> Forest <input type="checkbox"/> Agriculture <input type="checkbox"/> Aquatic <input type="checkbox"/> Other (specify): _____ <input type="checkbox"/> Parkland			

5. Is the proposed action, a. A permitted use under the zoning regulations?	NO	YES	N/A
		X	
b. Consistent with the adopted comprehensive plan?		X	
6. Is the proposed action consistent with the predominant character of the existing built or natural landscape?	NO	YES	
			X
7. Is the site of the proposed action located in, or does it adjoin, a state listed Critical Environmental Area? If Yes, identify: _____	NO	YES	
		X	
8. a. Will the proposed action result in a substantial increase in traffic above present levels?	NO	YES	
		X	
			X
			X
9. Does the proposed action meet or exceed the state energy code requirements? If the proposed action will exceed requirements, describe design features and technologies: _____	NO	YES	
			X
10. Will the proposed action connect to an existing public/private water supply? [If Yes, does the existing system have capacity to provide service? <input type="checkbox"/> NO <input type="checkbox"/> YES] If No, describe method for providing potable water: _____	NO	YES	
			X
11. Will the proposed action connect to existing wastewater utilities? [If Yes, does the existing system have capacity to provide service? <input type="checkbox"/> NO <input type="checkbox"/> YES] If No, describe method for providing wastewater treatment: _____	NO	YES	
			X
12. a. Does the site contain a structure that is listed on either the State or National Register of Historic Places? b. Is the proposed action located in an archeological sensitive area?	NO	YES	
		X	
		X	
13. a. Does any portion of the site of the proposed action, or lands adjoining the proposed action, contain wetlands or other waterbodies regulated by a federal, state or local agency? b. Would the proposed action physically alter, or encroach into, any existing wetland or waterbody? If Yes, identify the wetland or waterbody and extent of alterations in square feet or acres: _____	NO	YES	
		X	
		X	
14. Identify the typical habitat types that occur on, or are likely to be found on the project site. Check all that apply: <input type="checkbox"/> Shoreline <input type="checkbox"/> Forest <input type="checkbox"/> Agricultural/grasslands <input type="checkbox"/> Early mid-successional <input type="checkbox"/> Wetland <input type="checkbox"/> Urban <input type="checkbox"/> Suburban			
15. Does the site of the proposed action contain any species of animal, or associated habitats, listed by the State or Federal government as threatened or endangered?	NO	YES	
		X	
16. Is the project site located in the 100 year flood plain?	NO	YES	
		X	
17. Will the proposed action create storm water discharge, either from point or non-point sources? If Yes, a. Will storm water discharges flow to adjacent properties? <input type="checkbox"/> NO <input type="checkbox"/> YES b. Will storm water discharges be directed to established conveyance systems (runoff and storm drains)? If Yes, briefly describe: _____	NO	YES	
		X	

18. Does the proposed action include construction or other activities that result in the impoundment of water or other liquids (e.g. retention pond, waste lagoon, dam)? If Yes, explain purpose and size: _____	NO	YES
_____	X	
19. Has the site of the proposed action or an adjoining property been the location of an active or closed solid waste management facility? If Yes, describe: _____	NO	YES
_____	X	
20. Has the site of the proposed action or an adjoining property been the subject of remediation (ongoing or completed) for hazardous waste? If Yes, describe: _____	NO	YES
_____	X	
<b>I AFFIRM THAT THE INFORMATION PROVIDED ABOVE IS TRUE AND ACCURATE TO THE BEST OF MY KNOWLEDGE</b>		
Applicant/sponsor name: <u>JAMES MONTELEON</u>	Date: <u>4-4-26</u>	
Signature: _____		

**Part 2 - Impact Assessment. The Lead Agency is responsible for the completion of Part 2.** Answer all of the following questions in Part 2 using the information contained in Part 1 and other materials submitted by the project sponsor or otherwise available to the reviewer. When answering the questions the reviewer should be guided by the concept "Have my responses been reasonable considering the scale and context of the proposed action?"

	No, or small impact may occur	Moderate to large impact may occur
1. Will the proposed action create a material conflict with an adopted land use plan or zoning regulations?		
2. Will the proposed action result in a change in the use or intensity of use of land?		
3. Will the proposed action impair the character or quality of the existing community?		
4. Will the proposed action have an impact on the environmental characteristics that caused the establishment of a Critical Environmental Area (CEA)?		
5. Will the proposed action result in an adverse change in the existing level of traffic or affect existing infrastructure for mass transit, biking or walkway?		
6. Will the proposed action cause an increase in the use of energy and it fails to incorporate reasonably available energy conservation or renewable energy opportunities?		
7. Will the proposed action impact existing: a. public / private water supplies? b. public / private wastewater treatment utilities?		
8. Will the proposed action impair the character or quality of important historic, archaeological, architectural or aesthetic resources?		
9. Will the proposed action result in an adverse change to natural resources (e.g., wetlands, waterbodies, groundwater, air quality, flora and fauna)?		

	No, or small impact may occur	Moderate to large impact may occur
10. Will the proposed action result in an increase in the potential for erosion, flooding or drainage problems?		
11. Will the proposed action create a hazard to environmental resources or human health?		

**Part 3 - Determination of significance. The Lead Agency is responsible for the completion of Part 3.** For every question in Part 2 that was answered “moderate to large impact may occur”, or if there is a need to explain why a particular element of the proposed action may or will not result in a significant adverse environmental impact, please complete Part 3. Part 3 should, in sufficient detail, identify the impact, including any measures or design elements that have been included by the project sponsor to avoid or reduce impacts. Part 3 should also explain how the lead agency determined that the impact may or will not be significant. Each potential impact should be assessed considering its setting, probability of occurring, duration, irreversibility, geographic scope and magnitude. Also consider the potential for short-term, long-term and cumulative impacts.

- Check this box if you have determined, based on the information and analysis above, and any supporting documentation, that the proposed action may result in one or more potentially large or significant adverse impacts and an environmental impact statement is required.
- Check this box if you have determined, based on the information and analysis above, and any supporting documentation, that the proposed action will not result in any significant adverse environmental impacts.

\_\_\_\_\_  
Name of Lead Agency

\_\_\_\_\_  
Date

\_\_\_\_\_  
Print or Type Name of Responsible Officer in Lead Agency

\_\_\_\_\_  
Title of Responsible Officer

\_\_\_\_\_  
Signature of Responsible Officer in Lead Agency

\_\_\_\_\_  
Signature of Preparer (if different from Responsible Officer)

- GENERAL NOTES:**
- 1) Verify all conditions and dimensions on the job site.
  - 2) Written dimensions on these drawings shall have precedence over scaled dimensions and are nominal.
  - 3) Engineer not responsible for supervision of construction or observation of work in progress.
  - 4) Engineer to be notified of any change in plan and approved by him.
  - 5) All work shall conform to all codes having jurisdiction, where conflicts of or between codes occur, the more stringent code shall supersede all others.
  - 6) All contractors and/or sub-contractors are to plan the approved standards: A.I.S.C., Federal, U.S. etc., and the highest standards of their trade. All construction shall be performed to these standards.
  - 7) Any plumbing or electrical work, to be done under separate applications.
  - 8) All lumber to be minimum 850 p.s.i. construction grade lumber.
  - 9) All concrete to be minimum 4,000 P.S.I. (concrete compressive strength at 28 days).
  - 10) All structural steel to be A-36 (steel yield strength of 36,000 P.S.I.).
  - 11) No work to commence until approval is obtained from the Town of New Castle Building Department; and all necessary permits have been secured.
  - 12) All smoke/heat detectors to be hardwired with battery back-up.
  - 13) Use only new materials, without defects.
  - 14) Set all work straight, plumb and level or with indicated slope.
  - 15) Any variations from conditions as shown on these drawing shall be brought to the attention of the Engineer. Work shall not proceed until clarification has been received. Discrepancies and omissions on drawings and specifications shall be reported to the engineer in writing for clarification.
  - 16) Drawings are not to be scaled - use dimensions only. contractor and/or Sub-Contractor must check all conditions at the job site.
  - 17) All new interior stud partitions are to be carried up and secured tight against ceiling, roof deck or structural steel unless otherwise noted on plan.
  - 18) All gypsum board walls and ceilings to be 5/8" firecode sheetrock.
  - 19) All plumbing and electrical work shall be filed for by licensed Contractors who shall perform the work in conformance with the code having jurisdiction. The Contractors shall obtain a final certificate of Occupancy or Compliance upon completion of his work.
  - 20) The contractor shall be required to repair and patch any areas that are altered or damaged during the process of alterations.
  - 21) The contractor is cautioned to make continuous observations of the existing structure during the performance of his work and should become aware of any situation that may require further investigation or study (such as cracks in masonry and partitions, additional deflections, etc.). He then shall notify the engineer.
  - 22) The engineer shall be sole judge as the adequacy of the work performed as related to approval of work for payment by the owner. The engineer shall have the right to order the removal of defective work and material and have such areas corrected at no additional cost to the owner. The governmental inspectors shall also judge the work for minimum compliance with codes. Approval by such inspectors does not preclude decisions by the engineer. The general contractor shall make all necessary field adjustments as dictated by job conditions at no additional cost to the owner.
  - 23) Any deviation from this plans shall cause the work to cease in the affected area until the change has been approved by the Engineer.
  - 24) These drawings and specifications are valid only if they bear the impressed seal and original signature of the Engineer whose name appears hereon.
  - 25) Any unauthorized alterations of or additions to these drawings is a violation of section 7209 (2) of the New York State Education Law. Such authorization shall only be in writing, signed and sealed by the Engineer.
  - 26) All work shall comply with the 2025 Existing Building Code.
  - 27) All work shall be Type IB Construction.

**ALTERATIONS AND EXISTING CONDITIONS NOTES:**

- 1) Verify all dimensions and elevations at the job site.
- 2) All cutting and patching to be done by hand.
- 3) Where existing work is to be cut, Contractor shall provide all shoring, bracing, wedging and dry-packing and shall be responsible for the safety of the structure during this operation.
- 4) The Contractor shall be required to repair and patch any areas that are altered or damaged during the process of alterations.
- 5) The Contractor is cautioned to make continuous observations of the existing structure during the performance of his work and should become aware of any situations that require further investigation or study (such as cracks in masonry and partitions, additional deflections, etc.). He shall notify the Engineer.

**APPLICABLE CODE**  
**EXISTING BUILDING CODE OF NY 2025**  
**CHAPTER 10 - CHANGE OF OCCUPANCY**  
**BUILDING ELEMENTS AND MATERIALS**  
**MEANS OF EGRESS**  
**ACCESSIBILITY**  
**PLUMBING**  
**OTHER REQUIREMENTS**  
**CHANGE OF OCCUPANCY**

**EGRESS**  
**OCCUPANCY LOAD:**  
**1-500 NUMBER OF EXITS REQUIRED: 2**  
**NUMBER OF EXITS PROVIDED: 4**

**EXIT ACCESS TRAVEL DISTANCE**

**OCCUPANCY: A**  
**WITH SPRINKLER SYSTEM: MAXIMUM 200',**  
**MAXIMUM PROVIDED: 42'**

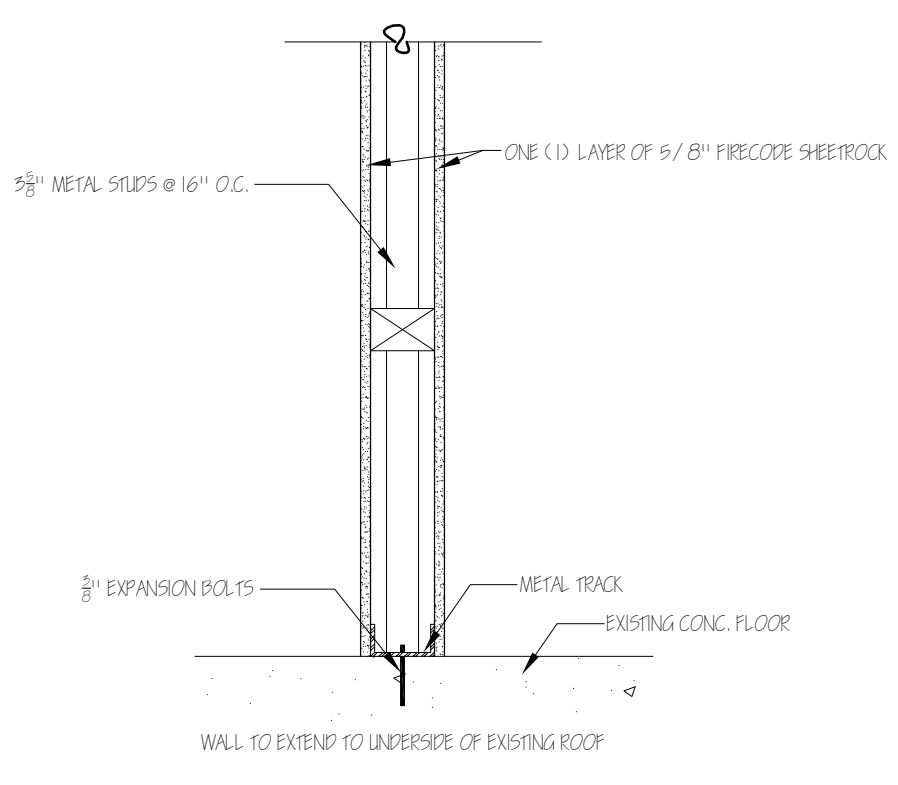
**EGRESS WIDTH**  
**PER OCCUPANT WITH SPRINKLER SYSTEM: .3"**  
**GROUND FLOOR**  
**TOTAL NUMBER OF PERSONS: 50**  
**50 x .3 = 15"**  
**PROVIDED: 144"**

**OCCUPANCY**  
**GROUND FLOOR: A- ASSEMBLY - 1501 gsf**

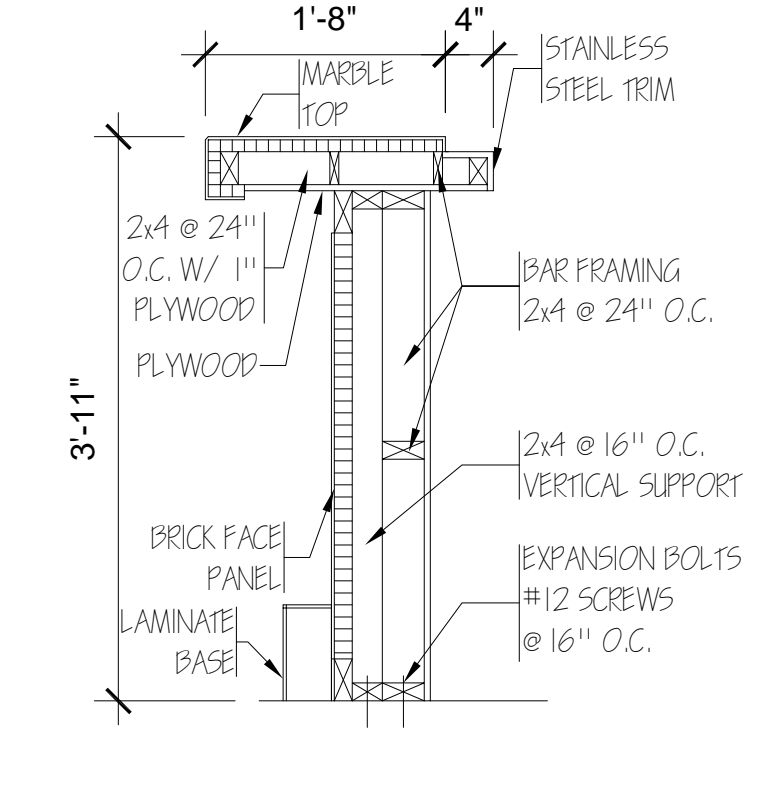
**REQUIRED PLUMBING FIXTURES**

**ASSEMBLY: OCCUPANCY A**  
**WATER CLOSETS, MALE 1 PER 40 OCCUPANTS**  
**WATER CLOSETS, FEMALE 1 PER 40 OCCUPANTS**  
**LAVATORIES, FEMALE 1 PER 75 OCCUPANTS**  
**LAVATORIES, MALE 1 PER 75 OCCUPANTS**

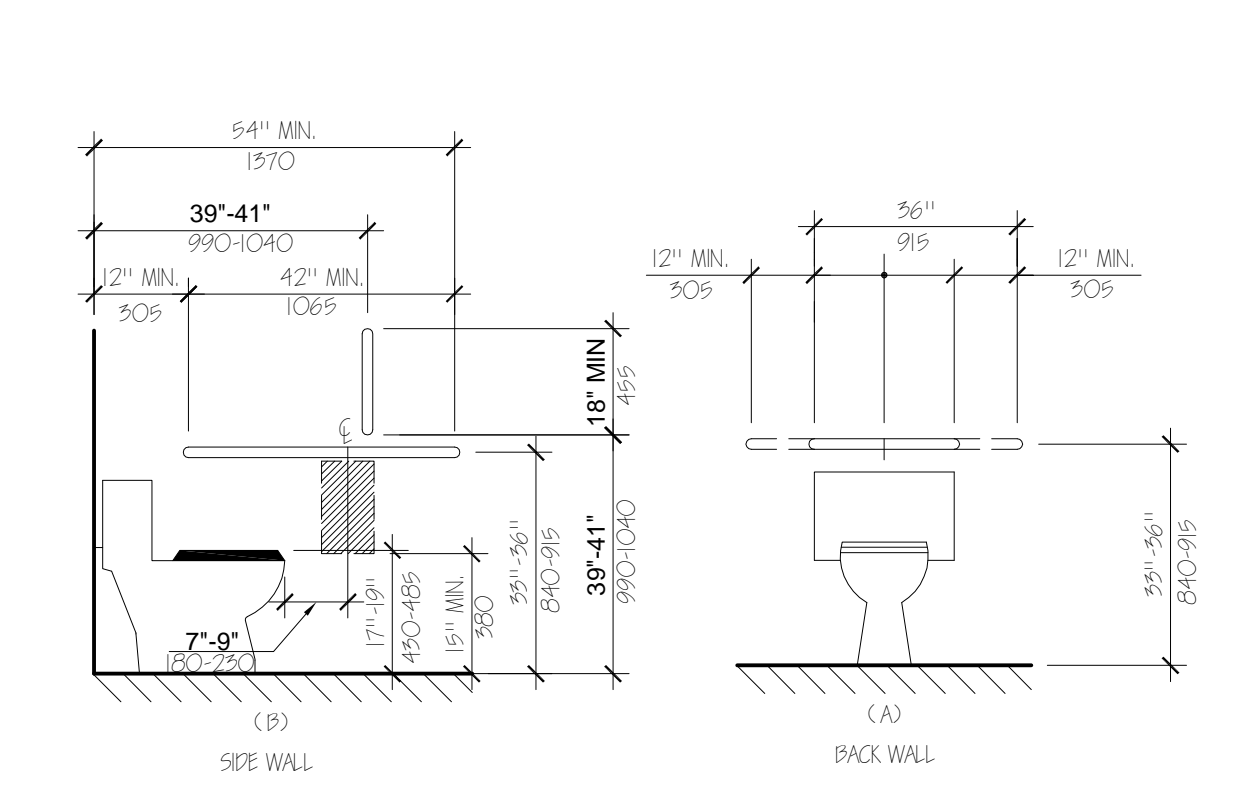
**CONSTRUCTION CLASSIFICATION: TYPE IIB**



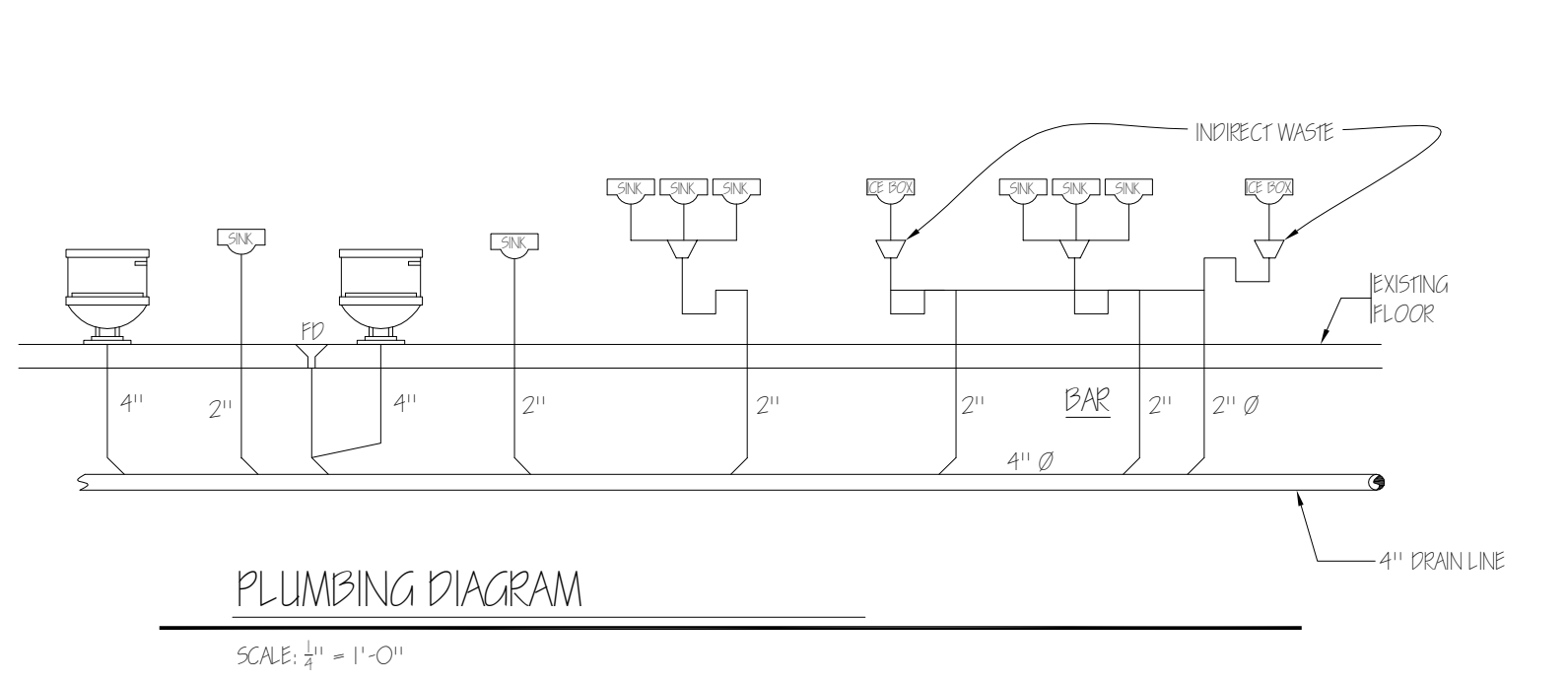
**ONE HOUR FIRE RATED PARTITION (UL 305)**  
 SCALE: 3/4" = 1'-0"



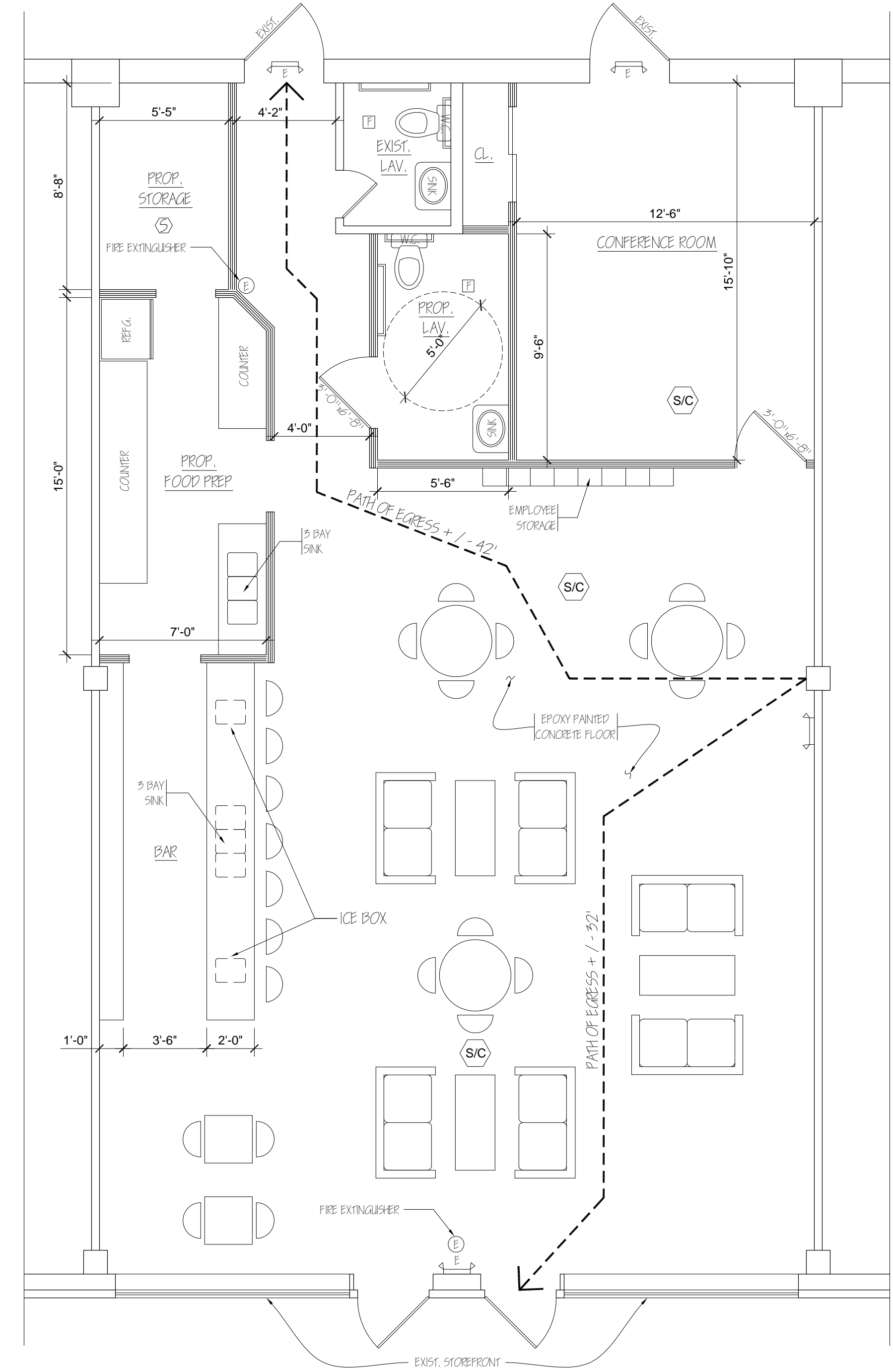
**BAR COUNTER TOP DETAIL**  
 SCALE: 3/4" = 1'-0"



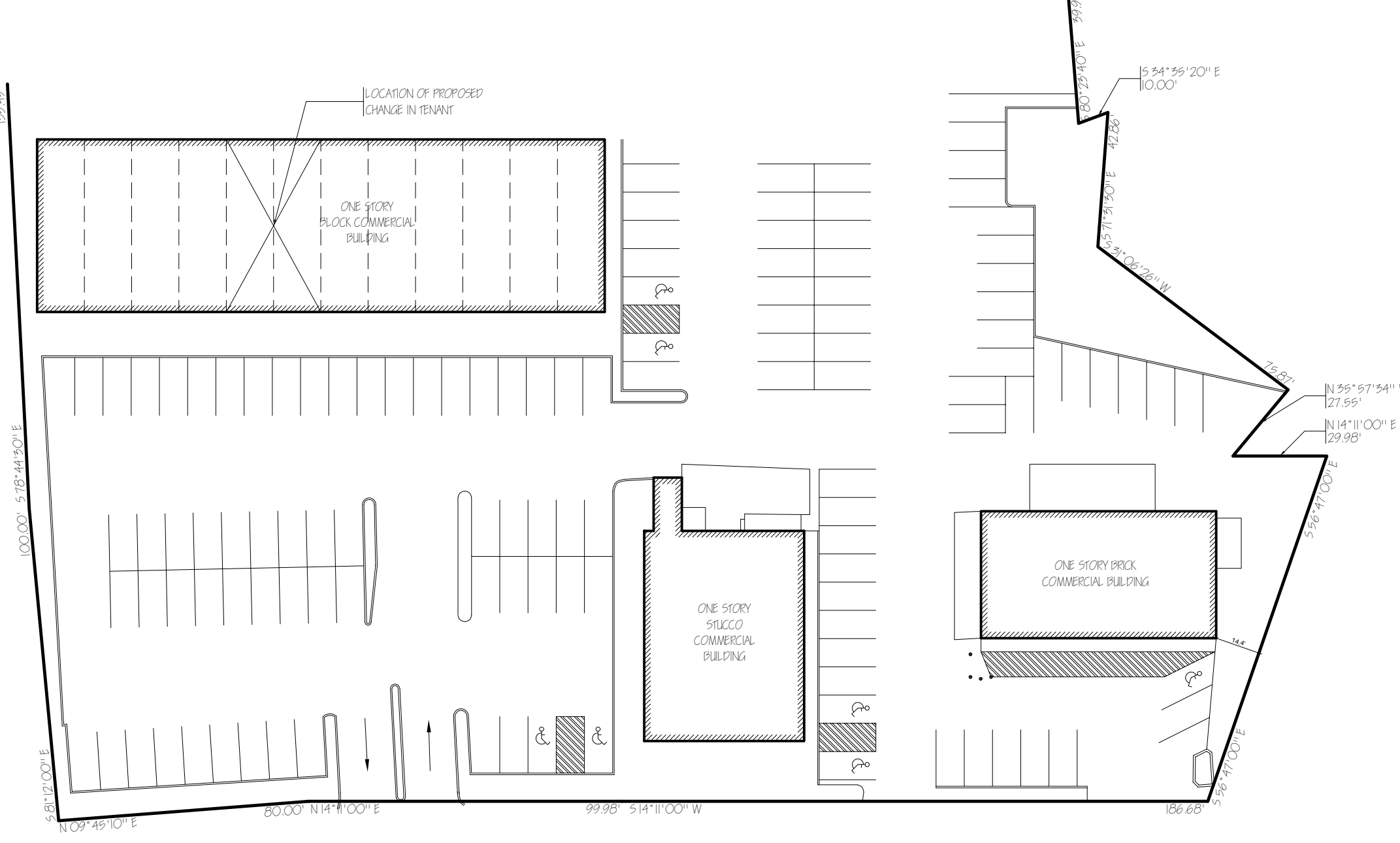
**GRAB BARS AT WATER CLOSSETS**  
 NPS



**PLUMBING DIAGRAM**  
 SCALE: 1/2" = 1'-0"



**PROPOSED FIRST FLOOR PLAN**  
 CLG. HT. 8'-0"  
 SCALE: 1/4" = 1'-0"



**SITE PLAN**  
 SCALE: 1" = 40'

- LEGEND**
- (S) - SMOKE DETECTOR HARDWIRED W/ BATTERY BACK-UP VERIFY W/ APPROVED COMMERCIAL GRADE
  - (SC) - SMOKE/HEAT DETECTOR & CARBON MONOXIDE DETECTOR COMBINATION
  - E - EXIT SIGN W/ BATTERY BACK-UP
  - (dashed line) - EXISTING WALL TO REMAIN
  - (solid line) - NEW 5/8" METAL STUD @ 16" O.C. W/ 5/8" TYPE "X" FIRE CODE SHEETROCK ON EACH SIDE
  - - FIRE EXTINGUISHER
  - - EXHAUST FAN TO EXTERIOR (100 CFM)

**NOTE**  
 LIGHTING BY OTHERS

To the best of my knowledge, belief, and professional judgment of the undersigned, Steven A. Costa P.E., the plans and specification depicted on these drawings are in compliance with the applicable provision so the New York State Uniform Fire Prevention and Building Code and the New York Energy Conservation Construction Code currently in effect.  
 Any unauthorized alteration of or addition to this drawing is a violation of Section 7209 (2) of the New York State Education Law. Such authorization shall only be in writing and sealed by the Engineer. All ideas, designs, arrangements and plans indicated or represented by this drawing are owned by and are the exclusive property of Steven A. Costa, P.E. and were created, evolved and developed for use on, and in connection with the project. None of such items, designs, arrangements or plans shall be used by, copied, reproduced or disclosed to any person, firm or corporation for any purpose whatsoever without the written permission of Steven A. Costa, P.E. (Copyright 2025).

Block: 4	Proposed Change In Tenant @ 909 N. Broadway North White Plains, N.Y. Socialite Members Club Corp.	Scale: as noted
Lot: 52		Date: 03/09/26
Sec: 122.12		Drawn by: J.M.A.S.
App. No.		Check'd by: S.A.C
	<b>Steven A. Costa, P.E.</b> Consulting Engineer 756 Palisade Avenue Yonkers, NY 10703 sacpe756@aol.com (914) 968 - 5422	Sheet No. 1
Lic. No.: 064369-01		of: 1



**PLANNING BOARD**  
**Christopher Carthy**

**TOWN OF NORTH CASTLE**  
**WESTCHESTER COUNTY**  
**17 Bedford Road**  
**Armonk, New York 10504-1898**

**Telephone: (914) 273-3542**  
**Fax: (914) 273-3554**  
[www.northcastleny.com](http://www.northcastleny.com)

May 12, 2026

Supervisor Joseph A. Rende and Town Board Members  
Town of North Castle  
15 Bedford Road  
Armonk, New York 10504

**Subject:** Special Use Permit Approval for a Membership Club | Socialite Members Club Cigar Bar  
Tax Map Designation: 122.12-4-52

Dear Supervisor Rende and Town Board Members:

As requested, the Planning Board reviewed the special use permit request at 911 N. Broadway, NWP. The requested special use permit appears to be reasonable and would not create any adverse planning impacts .

At the May 11, 2026 meeting, the Planning Board recommended (5-0) that the Town Board grant the requested special use permit.

Sincerely,

Adam R. Kaufman, AICP  
Director of Planning

**STAFF REPORT - TOWN OF NORTH CASTLE PLANNING DEPARTMENT**

April 16, 2026



APPLICATION NUMBER - NAME  
 Socialite Members Club – Membership Club  
 Special Use Permit

SBL 122.12-4-52

MEETING DATE  
 April 22, 2026

PROPERTY ADDRESS/LOCATION  
 911 N. Broadway (Sir John's Plaza), NWP

**BRIEF SUMMARY OF REQUEST**

The Socialite Members Club is a not-for-profit corporation organized and operated solely for the use and benefit of its members and their guests.

The club will offer the following amenities:

- Lounge and table seating
- Sale of cigars and cigar accessories;
- Food and beverage service prepared in a dedicated food preparation area
- A conference room equipped with computers, Wi-Fi, and video conferencing capabilities.

There will be no live entertainment, no nightclub component, and no amplified sound beyond ambient background audio.



PENDING ACTION:       Plan Review       Town Board Referral       Preliminary Discussion

EXISTING ZONING	EXISTING LAND USE	SURROUNDING ZONING & LAND USE	SITE IMPROVEMENTS	SIZE OF PROPERTY
CB Zoning District	Shopping Center	Commercial Uses	None	2.02 acres

**PROPERTY HISTORY**

Existing shopping center with Planning Board approval from 1990.  
  
 2020 - Parking Lot Improvement, Overnight Parking and Change of Use Approvals Resolution adopted by Planning Board

**COMPATIBILITY with the COMPREHENSIVE PLAN**

The Comprehensive Plan states the following:  
  
 In North White Plains, the emphasis should be on improving the Route 22 corridor (see Chapter 6) to enhance the attraction and viability of retail.

**STAFF RECOMMENDATIONS**

<u>Procedural Comments</u>	<u>Staff Notes</u>
<ol style="list-style-type: none"> <li>1. The Town Board will need to schedule a Public Hearing regarding the proposed special use permit.</li> <li>2. The Proposed Action would be classified as a Type II Action pursuant to the State Environmental Quality Review Act (SEQRA).</li> <li>3. The application will need to be forwarded to the Chief of Police, Fire Inspector and the North White Plains Fire Chief so that they may make any pertinent recommendations to the Planning Board including, but not limited to, the designation of no-parking zones, emergency vehicle access or any other issued deemed important to providing emergency services.</li> <li>4. The application for site plan approval will need to be referred to the Westchester County Planning Board pursuant to § 239-m of New York State General Municipal Law (GML).</li> <li>5. Pursuant to § 355-35 of the Town Code, the special permit application should be referred to the Planning Board for review and comment.</li> <li>6. The Applicant will be required to obtain site development plan approval for change of use from the Planning Board.</li> <li>7. Any new signage would require referral to the Architectural Review Board pursuant to Section 355-16(3) of the Town Code.</li> </ol>	<p>Construction or expansion of a primary or accessory/apurtenant, nonresidential structure or facility involving less than 4,000 square feet of gross floor area and not involving a change in zoning or a use variance and consistent with local land use controls, but not radio communication or microwave transmission facilities;</p>
<p><u>General Comments</u></p> <ol style="list-style-type: none"> <li>1. No exterior alterations or expansion is proposed as part of the application.</li> <li>2. The Applicant should indicate the number of members proposed for the club.</li> <li>3. The application states that food and beverage is <i>primarily</i> for members and guests. Food and beverage services should be limited solely to members and guests since this club will not have outings and catered events (e.g., golf club).</li> <li>4. Pursuant to Section 355-40.1(3) of the Town Code, the Applicant shall demonstrate that a landscape buffer of at least 25 feet in width is proposed along all lot lines adjoining or across the street from properties in residence districts.</li> <li>5. Pursuant to Section 355-40.1(5) of the Town Code, the Applicant should submit organizational documents that describe the organizational structure and operating rules of the club.</li> <li>6. The site plan should demonstrate that the club contains adequate off-street parking facilities for the propose use.</li> <li>3. Pursuant to Section 355-37 of the Town Code, the Town Board must determine that: <ul style="list-style-type: none"> <li>• The location and size of the use, the nature and intensity of the operations involved in it or conducted in connection with it, the size of the site in relation to it and the location of the site with respect to streets giving access to it are such that it will be in harmony with the appropriate and orderly development of the district in which it is located.</li> <li>• The location, nature and height of buildings, walls, fences and the nature and extent of existing or proposed plantings on the site are such that the use will not hinder or discourage the appropriate development and use of adjacent land and buildings.</li> </ul> </li> </ol>	<p>An exhibit depicting the required 25 feet should be submitted.</p> <p>The Town Attorney should revise these documents.</p> <p>The Town Code requires 1 space for each 3 members, plus 1 for each 3 seats in meeting and/or dining rooms.</p>

<ul style="list-style-type: none"><li>• Operations in connection with any special use will not be more objectionable to nearby properties by reason of noise, fumes, vibration or other characteristics than would be the operations of any permitted uses not requiring a special permit.</li><li>• Parking areas will be of adequate size for the particular use, properly located and suitably screened from adjoining residential uses, and the entrance and exit drives shall be laid out so as to achieve maximum convenience and safety.</li><li>• Where required, the provisions of the Town Flood Hazard Ordinance.</li><li>• The Board finds that the proposed special permit use will not have a significant adverse effect on the environment.</li></ul>	
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## R E S O L U T I O N

**Action:** Special Use Permit Approval for a Membership Club  
**Application Name:** Socialite Members Club Special Use Permit  
**Applicant:** Livbo Corp.  
**Owner:** John A Magnotta Realty Inc.  
**Zone:** CB Zoning District  
**Location:** 911 N. Broadway (Sir John’s Plaza), NWP  
**Property ID:** 122.12-4-52  
**Date of Approval:** May 27, 2026

WHEREAS, the Socialite Members Club is a not-for-profit corporation organized and operated solely for the use and benefit of its members and their guests; and

WHEREAS, the club will provide lounge and table seating, sale of cigars and cigar accessories, food and beverage service prepared in a dedicated food preparation area and a conference room equipped with computers, Wi-Fi, and video conferencing capabilities; and

WHEREAS, there will be no live entertainment, no nightclub component, and no amplified sound beyond ambient background audio; and

WHEREAS, on May 11, 2026, the Planning Board reviewed and discussed the project and positively recommended that the Town Board consider the proposed special use permit (5-0 vote); and

WHEREAS, the application for special use permit was referred to the Westchester County Planning Board pursuant to Section 239 L, M and N of the New York State General Municipal Law and Section 277.61 of the County Administrative Code; and

WHEREAS, a duly advertised public hearing on said application was conducted on May 27, 2026, at which time all those wishing to be heard were given the opportunity to be heard; and

WHEREAS, § 355-37 of the North Castle Code establishes certain general standards for all special permit uses; and

WHEREAS, in order for the Town Board to approve a special use permit, the Town Board must find that all of the conditions and standards have been met; and

WHEREAS, § 355-37 of the North Castle Code establishes certain general standards for all special permit uses; and

WHEREAS, in order for the Town Board to approve a special use permit, the Town Board must find that all of the conditions and standards have been met; and

WHEREAS, pursuant to § 355-37(A) of the Town Code, in order to grant a special permit, the Town Board must find that “the location and size of the use, the nature and intensity of the operations involved in it or conducted in connection with it, the size of the site in relation to it and the location of the site with respect to streets giving access to it are such that it will be in harmony with the appropriate and orderly development of the district in which it is located and that it complies with all special requirements for such use established in” the Town Code; and

WHEREAS, the subject property is located within the CB Zoning District; and

WHEREAS, the Club is proposing appropriate improvements to the shopping center space; and

WHEREAS, the Town Board and Planning Board have studied the proposed club and have determined that the club is compatible with the neighborhood and surrounding commercial character; and

WHEREAS, based upon the submitted information, while the club is visible from the road and surrounding properties, the Town Board finds that the proposed club would not have a significant negative visual impact; and

WHEREAS, the Town Board, based upon its review of the entire record, finds that the location and size of the use, the nature and intensity of the operations involved in it or conducted in connection with it, the size of the site in relation to it and the location of the site with respect to streets giving access to it are such that it will be in harmony with the appropriate and orderly development of the district in which it is located and that it complies with all requirements for such use established in the Town Code; and

WHEREAS, pursuant to § 355-37(B) of the Town Code, “the location, nature and height of buildings, walls, fences and the nature and extent of existing or proposed plantings on the site are such that the use will not hinder or discourage the appropriate development and use of the adjacent land and buildings;” and

WHEREAS, the Town Board, based upon its review of the entire record finds that the location, nature and height of buildings, walls, fences and the nature and extent of existing or proposed plantings on the site are such that the use will not hinder or discourage the appropriate development and use of the adjacent land and buildings; and

WHEREAS, pursuant to § 355-37(C), “operations in connection with any special permit use will not be more objectionable to nearby properties by reason of noise, fumes, vibration or other characteristics than would be the operations of any permitted uses not requiring a special permit;” and

WHEREAS, the proposed uses will be the similar to other commercial uses in the shopping center; and

WHEREAS, the Town Board, based upon its review of the entire record finds that the operations in connection with this special permit use will not be more objectionable to nearby properties by reason of noise, fumes, vibration or other characteristics than would be the operations of any permitted uses not requiring a special permit; and

WHEREAS, pursuant to § 355-37(D) of the Town Code, “parking areas will be of adequate size for the particular use, properly located and suitably screened from adjoining residential uses, and the entrance and exit drives shall be laid out so as to achieve maximum convenience and safety;” and

WHEREAS, the site plan depicts an adequate number of off-street parking spaces for members and staff; and

WHEREAS, the Town Board, based upon its review of the entire record finds that the proposed parking areas are of adequate size for the proposed use, properly located and suitably screened from adjoining residential uses, and the entrance and exit driveways are laid out so as to achieve maximum convenience and safety; and

WHEREAS, pursuant to § 355-37(E) of the Town Code, “where required, [with] the provisions of the Town Flood Hazard Ordinance;” and

WHEREAS, no development is proposed within the floodplain; and

WHEREAS, the Town Board, based upon its review of the entire record finds that development is not proposed within the floodplain; and

WHEREAS, pursuant to § 355-37(F), it is required that “the Town Board finds that the proposed special permit use will not have a significant adverse effect on the environment;” and

WHEREAS, the membership club would be considered a Type II Action pursuant to SEQRA is will not have a significant adverse impact upon the environment; and

WHEREAS, § 355-40.I of the North Castle Code establishes certain specific standards for all Membership Club special permit uses; and

WHEREAS, in order for the Town Board to approve a special use permit, the Town Board must find that all of the conditions and standards have been met; and

WHEREAS, pursuant to § 355-40.I(2) of the Town Code where clubs do not front on or have direct access to a major or a collector road as shown on the Town Development Plan Map, the intensity of use shall be limited by the Town Board to the extent necessary to assure that the excepted average traffic generation of such use will not exceed that which would be expected if the premises were developed for permitted residential purposes; and

WHEREAS, the Town Board finds that the club has direct access to a major or collector road as shown on the Town Development Map (NYS Route 22); and

WHEREAS, pursuant to § 355-40.I(3) of the Town Code a landscaped buffer area of at least 25 feet in width shall be required along all lot lines adjoining or across the street from properties in residence districts; and

WHEREAS, the Town Board finds that the existing and proposed screening of the club is adequate; and

WHEREAS, pursuant to § 355-40.I(4) of the Town Code all active recreational facilities, such as tennis courts and swimming pools, shall be located out of doors; and

WHEREAS, the proposal does not propose any recreational amenities; and

NOW THEREFORE BE IT RESOLVED, that this special permit shall be deemed to authorize only the particular use of uses specified in the permit and shall expire if work is not initiated within one year from the date of issue, or if said use or uses shall cease for more than one year for any reason or if all required improvements are not completed within two years from the date of issue or if all such required improvements are not maintained and all conditions and standards complied with throughout the duration of the use; and

BE IT FURTHER RESOLVED, that the special permit be, and it hereby is, approved, subject to the conditions set forth below:

**Conditions:**

1. Membership shall be limited to XXX members.
2. Activities of the club will be limited to lounge and table seating, sale of cigars and cigar accessories, food and beverage service prepared in a dedicated food preparation area and a conference room equipped with computers, Wi-Fi, and video conferencing capabilities.
3. The Applicant shall obtain Planning Board site plan approval. At that time, the site plan shall demonstrate that the club contains adequate off-street parking facilities for the proposed use. The Town Code requires 1 space for each 3 members, plus 1 for each 3

seats in meeting and/or dining rooms.

4. The building plans shall be forwarded to the Building Department so that they may review the plan for conformance with the NYS Building Code.
5. Compliance with all applicable local laws and ordinances of the Town of North Castle.
6. All operations associated with the golf club shall be in full compliance with the Noise Chapter of the Town Code.
7. Use of facilities shall be limited to bona fide members of the club and their guests and shall not be open to the public either directly or indirectly through the guise of special, temporary, honorary or other type of membership.
8. No exterior amplification of sound that is audible outside of the property shall be permitted for any purpose.
9. Restaurant facilities shall be of a type operated for member and their guests and shall not be open to the public.

TOWN OF NORTH CASTLE

A LOCAL LAW to amend the Code of the Town of North Castle by amending Chapter 325 entitled Vehicles and Traffic.

BE IT ENACTED by the Town Board of the Town of North Castle as follows:

1. Chapter 325-44 Schedule IIA: One-Way Streets is hereby amended to add the following:

<u>Name of Street</u>	<u>Direction of Travel</u>	<u>Limits</u>
William Street	South	Between James Street and McClure Street
McClure Street	East	Between William Street and Old Orchard Street

2. Chapter 325-55 Schedule XIII: No Parking Any Time is hereby amended to add the following:

<u>Name of Street</u>	<u>Side</u>	<u>Limits</u>
William Street	Both	From its intersection with James Street south to its intersection with McClure Street
McClure Street	Both	From its intersection with William Street east to its intersection with Old Orchard Street
Old Orchard Street	West	From its intersection with William Street south to its intersection with McClure Street

3. Chapter 325-33 Parking Lots is hereby amended to add the following:

K. McClure Street off-street parking areas. No person or persons shall stand or park a vehicle within the two designated Quarry Park parking areas anytime between dusk and dawn.

4. Effective Date. This local law shall be effective immediately upon filing of same with the Secretary of State of the State of New York.



**REGEN HUFNAGLE**  
Chief of Police

## TOWN OF NORTH CASTLE

15 BEDFORD ROAD  
Armonk, New York 10504

Established 1736



DEPARTMENT OF POLICE  
Tel: 914-273-9500  
Fax: 914-273-5412

May 4, 2026

To: North Castle Town Board; Town Administrator Hay  
From: Chief R. Hufnagle; Lt. Thomas McCormack; Jamie Norris  
Re: Quarry Park Parking and Traffic Safety Proposal

Currently, the Highway and Parks/Recreation Departments are performing maintenance and upgrades to Quarry Park in North White Plains. In connection therewith, Lieutenant Tom McCormack and North Castle Highway Department General Foreman Jamie Norris performed a site visit of the area near the Park, in regard to parking and traffic safety improvements needed in that area.

Foreman Norris explained that William Street (between James St. and McClure St.) is insufficiently wide enough for a vehicle to travel if even a single vehicle is parked along the roadway in that area. Furthermore, we are in receipt of a letter from a William St. resident who reports vehicles having to back down McClure St. if two vehicles are travelling in opposite directions on that roadway, which is certainly a safety issue.

Lt. McCormack and Foreman Norris discussed addressing this issue by making McClure St. a one-way roadway. However, to accomplish that, William St. between McClure St. and James St. would have to be designated as one-way as well. William St. between McClure St. and James St., is essentially a continuous roadway with McClure St., due to its configuration and the lack of a turnaround. Lt. McCormack and Foreman Norris feel that the one-way traffic should be designated to travel southbound on William St. from James St. and then continue one-way onto McClure St. and out onto Old Orchard St.

Foreman Norris reported that, as part of the upgrades to Quarry Park, and recognizing the parking challenges in the area, he created 2 off-street parking areas on McClure St. These areas are actually within the Park, and restrictions would be needed to ensure the availability of spaces for Park users. He recommended that parking be permitted in these areas only when the Park is open, which is dawn to dusk. Lt. McCormack suggested that parking restrictions should be implemented as follows to prevent traffic hazards:

No parking on both sides of the roadway on William St between James and McClure Streets;  
No parking on both side of the roadway on McClure St;  
No parking along the west side of Old Orchard St. between William St. and McClure St.

We therefore respectfully request that the following changes be added to the North Castle Town Code:



**A New York State Accredited Law Enforcement Agency**

**Chapter 325-44 Schedule IIA: One-Way Streets** is hereby amended to add the following:

<b><u>Name of Street</u></b>	<b><u>Direction of Travel</u></b>	<b><u>Limits</u></b>
William Street	South	Between James Street and McClure Street
McClure Street	East	Between William Street and Old Orchard Street

**Chapter 325-55 Schedule XIII: No Parking Any Time** is hereby amended to add the following:

<b><u>Name of Street</u></b>	<b><u>Side</u></b>	<b><u>Limits</u></b>
William Street	Both	From its intersection with James Street south to its intersection with McClure Street
McClure Street	Both	From its intersection with William Street east to its intersection with Old Orchard Street
Old Orchard Street	West	From its intersection with William Street south to its intersection with McClure Street

**Chapter 325-33 Parking Lots** is hereby amended to add the following:

K. McClure Street off-street parking areas. No person or persons shall stand or park a vehicle within the two designated Quarry Park parking areas anytime between dusk and dawn.

## **REQUIRED COMMUNICATIONS**

May 20, 2026

The Town Supervisor and Town Council  
Town of North Castle  
North Castle, New York

Dear Town Supervisor and Town Council:

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Town of North Castle (the Town) for the year ended December 31, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated April 7, 2026. Professional standards also require that we communicate to you the following information related to our audit.

### **Significant Audit Matters**

#### ***Qualitative Aspects of Accounting Practices***

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Town are described in Note 1 to the financial statements.

No new accounting policies were adopted and the application of existing policies was not changed during.

We noted no transactions entered into by the Town during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

6 Wembley Court  
Albany, NY 12205  
p (518) 464-4080  
f (518) 464-4087

[www.bonadio.com](http://www.bonadio.com)

**Significant Audit Matters** (Continued)

**Qualitative Aspects of Accounting Practices** (Continued)

The most sensitive estimate(s) affecting the Town's financial statements was (were):

Management's estimate of the depreciable lives of capital assets is based on judgments regarding the length of time an asset will provide a value to the Town.

Management's estimate of compensated absences is based upon unused hours of sick and vacation time and the estimated rate of pay.

Management's estimate of the other post-employment benefits is based on an actuarial calculation from a third party.

Management's estimate of the net pension asset, net pension liability, and related deferred inflows/outflows of resources is based on actuarial assumptions utilized by an actuary applied to the pension plans' census information.

We evaluated the key factors and assumptions used to develop each estimate in determining that they are reasonable in relation to the financial statements taken as a whole.

***Financial Statement Disclosures***

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure(s) affecting the financial statements was (were):

The disclosure of the Town's long-term debt in the footnotes to the financial statements describes all of the debt the Town has outstanding at year end including the amounts that are due in the next fiscal year.

The disclosure of the Town's pension plans in the footnotes of the financial statements describes the plans and the related pension asset or liability along with the deferred inflows/outflows of resources.

The disclosure of the Town's other post-employment benefits (OPEB) liability in the footnotes to the financial statements describes the overall outstanding unfunded actuarial accrued liability and the outstanding net OPEB obligation at year end.

The disclosure of the Town's contingencies describes the Town's litigation and other contingencies.

The financial statement disclosures are neutral, consistent, and clear.

***Difficulties Encountered in Performing the Audit***

We encountered no significant difficulties in dealing with management in performing and completing our audit.

***Corrected and Uncorrected Misstatements***

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

***Disagreements with Management***

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

***Management Representations***

We have requested certain representations from management that are included in the management representation letter dated the date of this letter.

***Management Consultations with Other Independent Accountants***

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to the Town’s financial statements or a determination of the type of auditor’s opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

***Other Audit Findings or Issues***

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Town’s auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

**Other Matters**

We applied certain limited procedures to required supplementary information, which are (is) required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on comparative fund financial statements, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

**Other Matters**

We were not engaged to report on statistical information, which accompany the financial statements but are not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

**Restriction on Use**

This information is intended solely for the information and use of the Town Council and management of Town of North Castle and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Bonadio & Co., LLP

**TOWN OF NORTH CASTLE, NEW YORK**

**Annual Comprehensive Financial Report for  
the Year Ended December 31, 2025  
Together with Independent  
Auditor's Report**

**Prepared by  
Town of North Castle  
Finance Department**

# TOWN OF NORTH CASTLE

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**INTRODUCTORY SECTION (UNAUDITED)**

TOWN OF NORTH CASTLE  
PRINCIPAL OFFICIALS

		<u>Term Ends</u>
Supervisor:	Joseph A. Rende	12/31/25
Town Board:	Barbara DiGiacinto	12/31/25
	Josè L. Berra	12/31/27
	Matthew Milim	12/31/25
	Saleem Hussain	12/31/27
Town Clerk:	Alison Simon	12/31/27
Town Administrator	Kevin Hay	

# TOWN OF NORTH CASTLE – ORGANIZATIONAL CHART

VOTERS

TOWN SUPERVISOR

TOWN COUNCILMEN

TOWN CLERK

TOWN JUSTICES

TOWN ADMINISTRATOR

## TOWN DEPARTMENTS

POLICE

RECREATION AND PARKS

FINANCE

HIGHWAY / DPW

PLANNING

ASSESSOR

WATER & SEWER

BUILDING & ENG

RECEIVER OF TAXES

CODE ENFORCER

## BOARDS AND COMMITTEES

ARCHITECTURAL REVIEW BOARD

ASSESSMENT BOARD OF REVIEW

BEAUTIFICATION COMMITTEE

BOARD OF ETHICS

BUDGET & FIN. ADVISORY COMMITTEE

COMMUNICATIONS COMMITTEE

COMPREHENSIVE PLAN STEERING COMMITTEE

CONSERVATION BOARD

ELIJAH MILLER HOUSE COMMITTEE

HOUSING BOARD

LANDMARKS PRESERVATION COMMITTEE

LIBRARY BOARD

OPEN SPACE COMMITTEE

PARK & RECREATION ADVISORY BOARD

PLANNING BOARD

RESIDENTIAL PROJECT REVIEW COMMITTEED

ROAD NAMING COMMITTEE

ZONING BOARD OF APPEALS



**TOWN OF NORTH CASTLE**  
**Town Hall - 15 Bedford Road**  
**Armonk, New York 10504**  
**northcastleny.com**

Established 1736

**KEVIN HAY**  
Town Administrator

(914) 273-3000 x52  
khay@northcastleny.com

May 20, 2026

To the Honorable Supervisor and Town Board of the Town of North Castle, New York

The Annual Comprehensive Financial Report ("ACFR") for the Town of North Castle, New York ("Town") for the fiscal year ended December 31, 2025 is herewith submitted. The New York State Comptroller's Office requires the Town to submit an annual report of the financial record and transactions presented in conformity with generally accepted accounting principles ("GAAP"). The Town has elected to have these statements audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. This ACFR is issued pursuant to this requirement and Town Board policy.

This report consists of management's responsibilities concerning the finances of the Town. Consequently, management assumes full responsibility for the completeness and reliability of all information present in this report. To provide a reasonable basis for making these representations, management of the Town has established a comprehensive internal control framework that is designed to both protect the Town's assets from loss, theft or misuse and to compile sufficient, reliable information for the preparation of the Town's financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, the Town's comprehensive framework of internal controls has been designed to provide reasonable, rather than absolute, assurance that the financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

The Town's financial statements have been audited by Bonadio & Co., LLP, a firm of licensed certified public accountants. The goal of the independent audit is to provide reasonable assurance that the financial statements of the Town for the year ended December 31, 2025 are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements and assessing the accounting principles used and significant estimates made by management. The independent auditor concluded based upon the audit, that there was reasonable basis for rendering unmodified opinions that the Town's basic financial statements, for the year ended December 31, 2025, are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report. The financial section also includes a narrative introduction, overview and analysis of the December 31, 2025 financial statements to accompany the basic financial statements in the form of Management's Discussion and Analysis ("MD&A"). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The Town's MD&A can be found immediately following the report of the independent auditor.

### **Profile of the Town**

The Town was incorporated in 1788 by New York State as a separate political entity vested with independent taxing and debt authority. There are no incorporated villages situated within the Town's

borders. The Town has portions of five independently governed school districts, which rely on the taxing powers granted by New York State to raise revenues for school district purposes. The school districts use the Town's assessment roll as the basis for taxation of property within the Town.

In 2012, the Town hired a Town Administrator, setting up a Town Board-Administrator form of governance. The Town Board is the legislative, appropriating, governing and policy determining body of the Town and consists of four councilpersons, elected at large to serve a four-year term, plus the Supervisor. Councilpersons may serve an unlimited number of terms. It is the responsibility of the Town Board to enact, by resolution, all legislation including ordinances and local laws. Annual budgets for the Town must be approved by the Board; modifications and transfers between budgetary appropriations must also be authorized by the Board on the recommendation of the Supervisor and Town Administrator. Budgetary appropriations are monies allocated to a specific category of expense in the Town Budget and any transfer from one expense category to another would need authorization from the Town Board.

The Town Supervisor is elected for a two-year term of office. The Supervisor is a full member of and the presiding officer of the Town Board. Duties of the Supervisor include that of Chief Financial Officer. The Town Administrator is the Town's Chief Operating Officer and handles the administration of the Town's daily functions, including contract negotiations and departmental management. Additionally, under the supervision of the Town Supervisor, the Town Administrator prepares the annual budget.

The Town provides a wide range of governmental services to its residents. Highway construction and maintenance of roads is a Town function. Recreation is provided and parks are maintained through the Town government. Water, sewer, lighting, fire protection and ambulance services are furnished by various special districts, which have been formed within the Town. Other services performed at the Town level include property assessment, police protection, zoning administration and planning. The Town provides refuse collection services to all properties and pays the cost thereof from the General Fund.

The annual budget serves as the foundation for the Town's financial planning and control. All departments are required to file detailed estimates of revenues (other than real property taxes) and expenditures for the next fiscal year with the Town Administrator and Director of Finance on or before October 20<sup>th</sup>. Estimates for each fire district situated within the Town must also be filed with the Director of Finance by this date (the Town has no authority to amend the budget submitted by the fire districts). After reviewing these estimates, the Town Administrator prepares a tentative budget which includes his/her recommendations. The tentative budget is filed with the Town Clerk no later than October 30<sup>th</sup>. Subsequently, the Town Administrator and Director of Finance present the tentative budget to the Town Board at the regular or special hearing, which must be held on or before November 10<sup>th</sup>. The Town Board reviews the tentative budget and makes such changes as it deems necessary and that are consistent with the provision of the law. Following this review process, the tentative budget, including any modifications, as approved by the Town Board becomes the preliminary budget. A public hearing, notice of which must be duly published in the Town's official newspaper, on the preliminary budget is required to be held no later than December 10<sup>th</sup>. At the hearing, any person may express their opinion concerning the preliminary budget; however, there is no requirement or provision that the preliminary budget or any portion thereof be voted on by members of the public. After the public hearing, the Town Board may further change and revise the preliminary budget. The Town Board, by resolution, adopts the preliminary budget as submitted or amended no later than December 20<sup>th</sup> at which time the preliminary budget becomes the adopted budget of the Town for the ensuing fiscal year. Budgetary control during the year is the responsibility of the Town Administrator and Supervisor. However, any changes or modification to the annual budget, including the transfer of appropriations among line items, must be approved by resolution of the Town Board. Line items are subsections of broader categories such as Personnel Expenses or Contractual Spend. An example of line items within Personnel Expenses, could be Salaries, Overtime, Stipends, etc. Budget to actual comparisons are provided in this report for each individual fund for which an annual budget has been adopted. For the General, Highway, Public Library and Special District funds, these comparisons are presented as part of the basic financial statements. For other

governmental funds with annual budgets, the comparisons are presented in the governmental funds subsection of this report. During the course of the year, management, including department heads, have the authority to overspend across budgeted line items as long as they are within a specific category and the entire spend for that category does not exceed the total budgeted amount for that category.

## **Factors Affecting Financial Condition**

The information represented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment within which the Town operates.

## **Local Economy**

The Town is situated in the central portion of Westchester County, which continues to rank amongst the most affluent counties in the United States. The Town encompasses approximately 26 square miles and is primarily suburban residential in nature. However, the Town has a significant commercial base, which includes the world headquarters for International Business Machine ("IBM"), Swiss Re and several other large corporations. The population of the Town according to the 2010 estimated census is 11,841, which represents an increase of 9% since the 2000 official census report.

## **Completed Projects**

The following projects were completed in the year ending 12/31/25:

- Drainage Improvements (various streets).
- Reconstruction of various Town roads.
- Built new Dog Park for Town residents.
- Replaced roofs at Hergenhan Community Center & Highway Mechanics Garage
- Constructed parking lot in downtown Armonk (Verizon Parkin Lot)
- Purchased various Town vehicles.
- Completed Wampus North Bridge

## **Long-Term Financial Planning**

The Town's future projects include the following:

- Utilize road maintenance plan to increase the Town's Pavement Condition Index.
- Maintain Town equipment and truck replacement schedule using budgeted monies.
- Review of Town owned buildings and land for maximum benefit determination.
- New Highway Garage.
- Wastewater Efficiency Project.
- PFAS Remediation of Water District 2 & 4.
- Start Turf Field Project at Community Park and Town Pool Improvement Project.
- Evaluate Town Hall Complex for optimum functioning.

## **Relevant Financial Policies**

In 2010 the Town Board adopted a formal fund balance policy, establishing an unreserved / undesignated fund balance in the General Fund of 10% to 20% of Operating funds expenditures with a 5% minimum level required, unless unforeseen expenditures occur. If the Town's reserves fall below 10%, the policy requires the reserve balance to be restored within three to five years through financial operations. The Town

continues to maintain reserves at adequate levels due to management's demonstrated commitment to being structurally balanced. The Town's investment policy and purchasing policy are adopted and reviewed annually. The Town's multi-year capital plan is reviewed and modified annually. Since the enactment of the tax cap, North Castle's annual tax levy increase has not exceeded the cap limits.

### **Awards and Acknowledgments**

The Town has been awarded a Certificate of Achievement for Excellence in Financial Reporting for its ACFR from the Government Finance Officers Associations ("GFOA") for the fiscal year ended December 31, 2025. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized ACFR whose contents conform to program standards. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to GFOA to determine its eligibility for another certificate.

Preparation of this report could not be accomplished without the efficient and dedicated services of the members of the entire Town Staff, as well as our independent auditor, who assisted in its preparation. Thank you to all who participated in the process.

Respectfully submitted,

*Kevin Hay*

Kevin Hay  
Town Administrator



Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**Town of North Castle  
New York**

For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

December 31, 2024

*Christopher P. Morrill*

Executive Director/CEO

## FINANCIAL SECTION

**INDEPENDENT AUDITOR'S REPORT**

May 20, 2026

To the Town Board of the  
Town of North Castle, New York

***Opinions***

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of North Castle, New York (Town) as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Town, as of December 31, 2025, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Town and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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***Responsibilities of Management for the Financial Statements (Continued)***

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, schedule of changes in total OPEB liability and related ratios, schedule of proportionate share of net pension liability (assets), and schedule of contributions-pension plans be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town's basic financial statements. The accompanying comparative fund financial statements, budgetary schedules, and project-length schedule - capital projects fund are presented for additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the comparative fund financial statements, budgetary schedules, and project-length schedule - capital projects fund are fairly stated in all material respects in relation to the basic financial statements as of and for the year ended December 31, 2025 as a whole.

***Supplementary Information (Continued)***

We also have previously audited, in accordance with auditing standards generally accepted in the United States of America, the governmental activities, each major fund, and the aggregate remaining fund information as of and for the year ended December 31, 2024 (which are not presented with the accompanying financial statements), and we expressed unmodified opinions on the respective financial statements of the governmental activities, each major fund, and the aggregate remaining fund information. That audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town's basic financial statements as a whole. The comparative fund financial statements, budgetary schedules, and project-length schedule - capital projects fund for the year ended December 31, 2024, are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the 2024 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2024 comparative fund financial statements, budgetary schedules, and project-length schedule are fairly stated in all material respects in relation to the basic financial statements from which they have been derived.

***Other Information***

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

## TOWN OF NORTH CASTLE, NEW YORK

### Management's Discussion and Analysis (Unaudited)

December 31, 2025

---

#### INTRODUCTION

As management of the Town of North Castle, New York (Town), we offer readers of the Town's financial statements this narrative overview and analysis of the financial activities of the Town for the fiscal year ended December 31, 2025. It should be read in conjunction with the basic financial statements, which immediately follow this section, to enhance understanding of the Town's financial performance.

#### USING THIS ANNUAL REPORT

This annual report consists of a set of financial statements and notes. The Statement of Net Position and the Statement of Activities provide information about the activities of the Town as a whole and present a long-term view of the Town's finances. Fund financial statements begin thereafter. For governmental activities, these statements tell how these services were financed in the short-term, as well as what remains for future spending. Fund financial statements also report the Town's operations in more detail than the government-wide statements by providing information about the Town's most significant funds. The remaining statements provide financial information about activities for which the Town acts solely as a trustee or agent for the benefit of those outside of the government.

#### FINANCIAL HIGHLIGHTS

Key financial highlights for fiscal year ended 2025 are as follows:

- On the government-wide financial statements, the assets and deferred outflows of resources of the Town fell short of its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$39,966,704.
- As of the close of the current fiscal year, the Town's governmental funds reported combined ending fund balances of \$28,324,518 representing a decrease in fund balance of \$5,285,378 from the prior year.
- At the end of the current fiscal year, unassigned fund balance for the General Fund was \$12,982,985, which is 49.9% of total General Fund expenditures for 2025; a decrease from the previous year of \$7,959,672.

#### OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the Town's basic financial statements, which are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to financial statements. This report also contains other supplementary information in addition to the basic financial statements.

## TOWN OF NORTH CASTLE, NEW YORK

### Management's Discussion and Analysis (Unaudited)

December 31, 2025

---

#### GOVERNMENT-WIDE FINANCIAL STATEMENTS

The *government-wide financial statements* are designed to provide readers with a broad overview of the Town's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the Town's assets and liabilities, with the difference between the two reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator as to whether the financial position of the Town is improving or deteriorating.

The *statement of activities* presents information showing how the Town's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*.

Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (for example, uncollected taxes, earned but unused vacation leave, and other post-employment benefit obligations ("OPEB")).

The government-wide financial statements distinguish functions of the Town that are *governmental activities* (those principally supported by taxes and intergovernmental revenues). The governmental activities of the Town include general government support, public safety, health, transportation, economic opportunity and development, culture and recreation, home and community services, and interest.

The government-wide financial statements can be found on the pages immediately following this section as the first two pages of the basic financial statements.

#### FUND FINANCIAL STATEMENTS

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Town, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Town can be divided into two categories: governmental funds and fiduciary funds.

##### Governmental Funds

*Governmental funds* are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

## TOWN OF NORTH CASTLE, NEW YORK

### Management's Discussion and Analysis (Unaudited)

December 31, 2025

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The Town maintains five individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statements of revenues, expenditures, and changes in fund balances for the General Fund, Highway Fund, Public Library Fund, Special Districts Fund, and Capital Projects Fund, which are considered to be major funds.

The Town adopts an annual appropriated budget for its General Fund, Highway Fund, Public Library Fund and Special Districts Fund. A budgetary comparison statement has been provided for these funds within the basic financial statements to demonstrate compliance with the respective budgets. The governmental fund financial statements can be found in the basic financial statements section of this report.

#### **Fiduciary Funds**

*Fiduciary funds* are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are *not* reflected in the government-wide financial statements because the resources of those funds are *not* available to support Town programs. The Town maintains two types of fiduciary funds; Custodial Funds are used to report fiduciary activities that are not required to be reported in pension (and other employee benefit) trust funds, investment funds, or Private Purpose Trust Funds. Private Purpose Trust Funds are used to report certain trust arrangements under which principal and income benefit individuals, private organizations, or other governments, but not the Town itself.

The fiduciary fund financial statements can be found in the basic financial statements section of this report.

#### **NOTES TO FINANCIAL STATEMENTS**

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to financial statements are located following the basic financial statements section of this report.

#### **OTHER INFORMATION**

Additional statements and schedules can be found immediately following the notes to financial statements. These include the comparative statements for the governmental funds and schedules of budget to actual comparisons.

#### **GOVERNMENT-WIDE FINANCIAL ANALYSIS**

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. For the Town, assets and deferred outflows of resources fell short of liabilities and deferred inflows of resources by \$39,966,704 at the close of 2025.

**TOWN OF NORTH CASTLE, NEW YORK**

**Management's Discussion and Analysis (Unaudited)  
December 31, 2025**

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**NET POSITION**

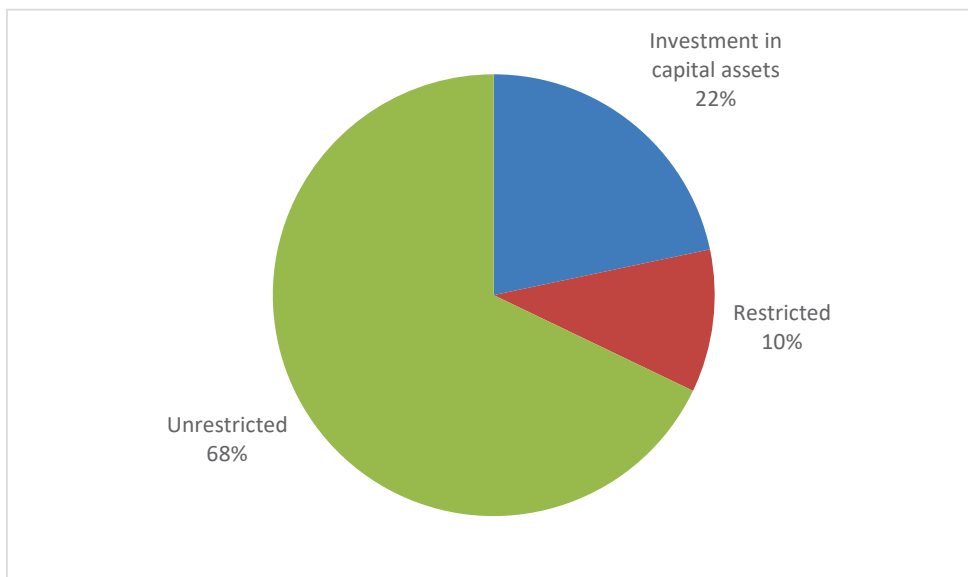
	<b>Fiscal Year 2025</b>	<b>Fiscal Year 2024</b>	<b>Percent Change</b>
<b>Assets:</b>			
Current and other assets	\$ 37,079,272	\$ 39,648,051	-6%
Capital assets, net of depreciation	45,789,105	47,517,544	-4%
Noncurrent assets	<u>1,279,730</u>	<u>1,458,708</u>	-12%
Total assets	<u>84,148,107</u>	<u>88,624,303</u>	-5%
Deferred outflows of resources	12,141,903	14,707,548	-17%
Total assets and deferred outflows	<u>96,290,010</u>	<u>103,331,851</u>	-7%
<b>Liabilities:</b>			
Current liabilities	13,484,714	10,962,259	23%
Long-term debt outstanding	<u>105,519,003</u>	<u>105,489,474</u>	0%
Total liabilities	<u>119,003,717</u>	<u>116,451,733</u>	2%
Deferred inflows of resources	17,252,997	22,280,931	-23%
Total liabilities and deferred outflows	<u>136,256,714</u>	<u>138,732,664</u>	-2%
<b>Net position</b>			
Investment in capital assets	24,220,930	24,049,518	1%
Restricted	11,667,956	5,845,335	100%
Unrestricted	<u>(75,855,590)</u>	<u>(65,295,666)</u>	16%
Total net position	<u><u>\$(39,966,704)</u></u>	<u><u>\$(35,400,813)</u></u>	13%

**TOWN OF NORTH CASTLE, NEW YORK**

**Management’s Discussion and Analysis (Unaudited)  
December 31, 2025**

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**Net Position Distribution December 31, 2022**



By far, the largest component of the Town's net position is its investment in capital assets (land improvements, building improvements, infrastructure, machinery and equipment and construction-in-progress). The Town uses these capital assets to provide services to its citizens. Consequently, these assets are not available for future spending. Although the Town's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The restricted net position of \$11,667,956 represents resources that are subject to external restrictions on how they may be used. These restrictions are as follows:

	<u>Fiscal Year</u> <b>2025</b>	<u>Fiscal Year</u> <b>2024</b>	<u>Percent</u> <b>Change</b>
Workers' compensation benefits	\$ 1,692	\$ 1,692	0%
Capital projects	6,648,009	-	100%
Special districts	<u>5,018,255</u>	<u>5,843,643</u>	-14%
<b>Total</b>	<u><u>\$ 11,667,956</u></u>	<u><u>\$ 5,845,335</u></u>	100%

Net position subject to external restrictions on how they may be used is \$35,888,886 with the remaining balance of unrestricted net position, which is a deficit of \$75,855,590 that must be financed from future operations. This deficit does not mean that the Town does not have resources available to meet its obligations in the ensuing year. Rather, it is the result of having long-term commitments of other post-employment benefits of \$76,640,534 and net pension obligations of \$11,071,605 that are greater than currently available resources. Payments for these liabilities will be budgeted in the year that actual payment will be made.

**TOWN OF NORTH CASTLE, NEW YORK**

**Management's Discussion and Analysis (Unaudited)  
December 31, 2025**

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**Change in Net Position**

	<b>Fiscal Year 2025</b>	<b>Fiscal Year 2024</b>	<b>Percent Change</b>
<b>Revenue:</b>			
Program revenue:			
Charges for services	\$ 5,499,471	\$ 5,962,950	-8%
Operating grants and contributions	374,254	8,197	100%
Capital grants and contributions	458,296	434,820	5%
General revenue:			
Real property taxes	23,496,974	23,374,705	1%
Other tax items	2,022,634	2,262,710	-11%
Non-property tax items	3,477,869	3,329,299	4%
Miscellaneous local sources	631,849	314,631	101%
Use of money and property	2,458,582	2,918,710	-16%
Sale of property and compensation for loss	181,355	139,218	30%
State aid	<u>1,029,769</u>	<u>1,032,394</u>	0%
Total revenue	<u>39,631,053</u>	<u>39,777,634</u>	0%
<b>Expenses:</b>			
General support	5,176,802	4,906,438	6%
Public safety	13,564,600	14,823,290	-8%
Health	511,381	1,600,759	-68%
Transportation	11,451,648	6,489,554	76%
Economic assistance and opportunity	201,953	272,056	-26%
Culture and recreation	6,413,632	6,427,193	0%
Home and community services	6,448,839	6,249,624	3%
Debt service interest	<u>428,089</u>	<u>537,623</u>	-20%
Total expenses	<u>44,196,944</u>	<u>41,306,537</u>	7%
Change in Net Position	(4,565,891)	(1,528,903)	199%
Net position - beginning of year	<u>(35,400,813)</u>	<u>(33,871,910)</u>	5%
Net position - end of year	<u><u>\$(39,966,704)</u></u>	<u><u>\$(35,400,813)</u></u>	13%

# TOWN OF NORTH CASTLE, NEW YORK

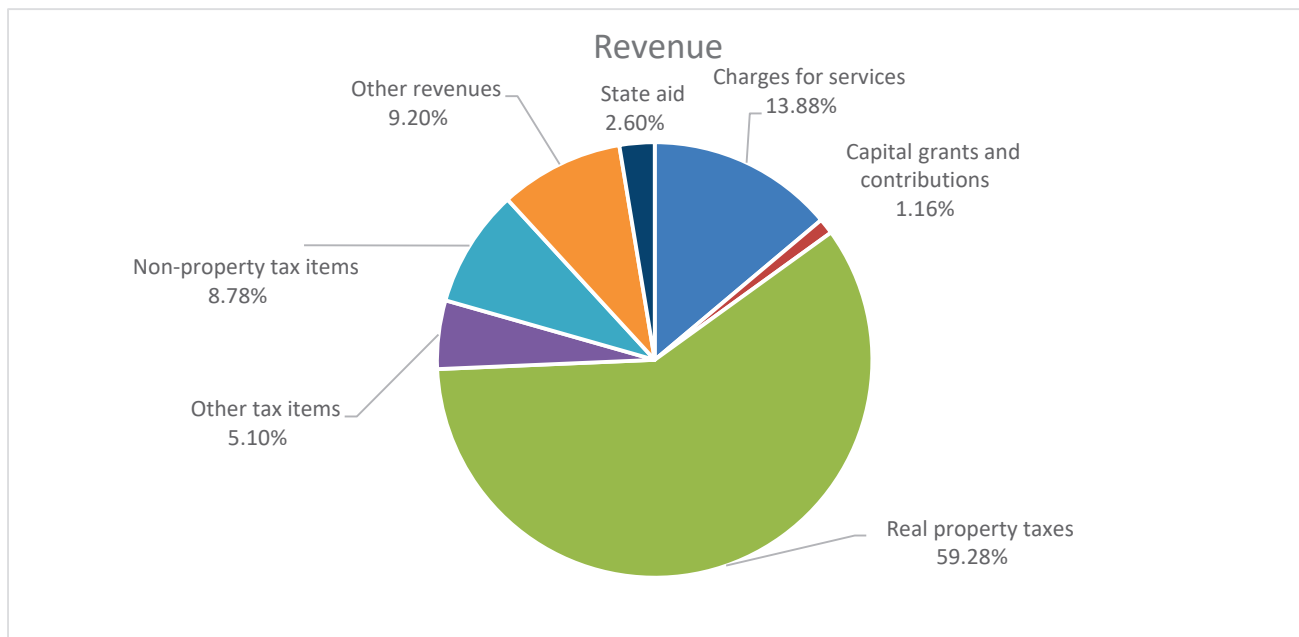
## Management’s Discussion and Analysis (Unaudited) December 31, 2025

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### GOVERNMENTAL ACTIVITIES

For the fiscal year ended December 31, 2025, revenues from governmental activities totaled \$39,631,053. Revenues from tax and other tax items of \$28,997,477 comprised the largest revenue source and accounted for 73.2% of all revenues. There was little change in revenues from 2024 to 2025 with a slight reduction of \$146,581 representing about 0.37% of 2025 revenues. However, there were some significant changes to be noted that contributed to 2025 revenues that need to be noted:

- Sales tax revenues of \$3,477,869 increased by \$148,570 compared to 2024. It continues to be a significant component of revenues to the Town.
- Interest earnings of \$2,115,202 reduced by \$349,997 as compared to 2024. Although still an important contributor to the Town’s revenues, the amount earned from interest will continue to fall in coming years as rates have fallen and the Town’s fund balance has reduced due to its usage for different capital projects in Town.
- Fees earned from building permits were \$1,717,560, a reduction of \$474,461 as compared to 2024. Building permit fees are difficult to permit and although an important revenue source for the Town, it's contribution to Town revenues are dependent upon level of construction activity in the Town.
- The Town had a large increase in miscellaneous sources of income, which exceeded 2024 amounts by \$317,218. Most of that increase came in from insurance recoveries, Town Clerk fees and sale of old equipment.
- The Town used some of its ARPA funds money that it had allocated as of the end of 2024. \$374,254 was spent towards a purchase of new mini-van, construction expenses for new parking lot and replacing the bridge in Wampus Park. The remaining ARPA funds are expected to be spent in 2026.



## TOWN OF NORTH CASTLE, NEW YORK

### Management's Discussion and Analysis (Unaudited)

December 31, 2025

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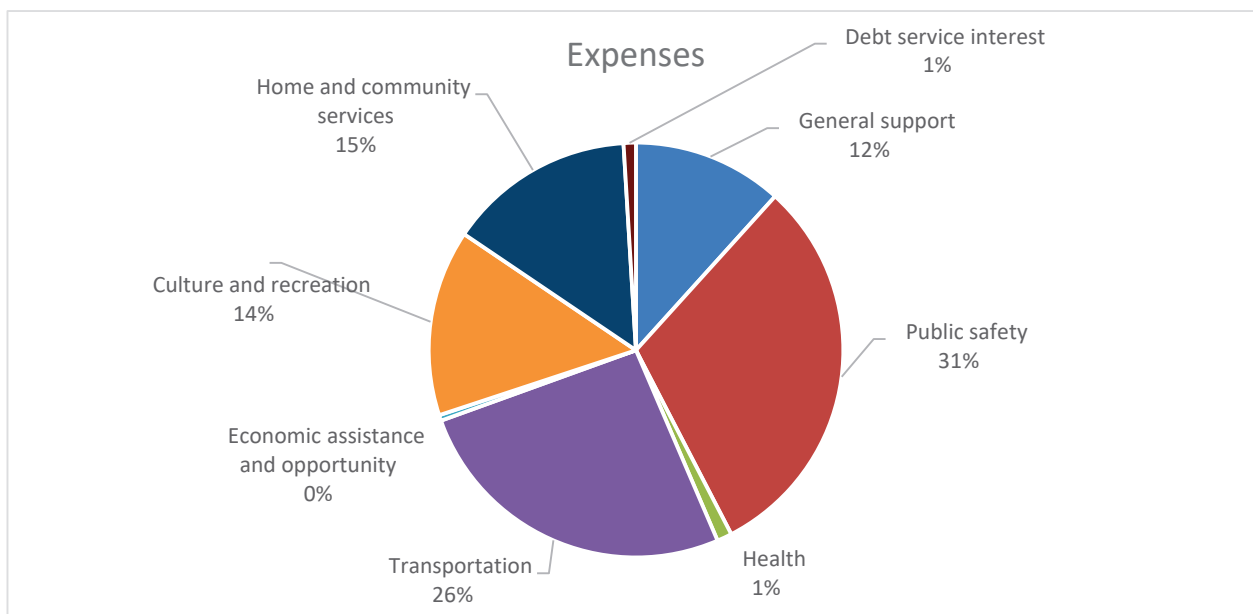
For the fiscal year ended December 31, 2025, expenses from governmental activities totaled \$44,196,944. The largest components of governmental activities expenses are public safety \$13,564,600 (30.7%), transportation \$11,451,648 (25.9%), home and community services \$6,448,839 (14.6%), culture and recreation \$6,413,632 (14.5%), and general government support \$5,176,802 (11.7%). On an operational basis, expenses increased by \$2,890,407, primarily as a result of a combination of the following significant factors:

- Retirement costs were a major factor in the increase in costs year over year. Total retirement costs for the Town were \$2,952,973, which were higher by \$462,165 as compared to 2024 costs. These costs are not in the Town's control and are dependent upon contribution rates set by the NYS Retirement System.
- Many of the street lights in the Town were in need of repairs and maintenance. This work led to many of them being upgraded and the total cost for the operation of the street lights was \$248,239, an increase of \$139,602 as compared to the prior year. It is expected that this is a one-time cost and will not be recurring in nature.
- Significant winter storm activity in the Town caused higher than expected use of salt supplies. The actual expense for 2025 was \$512,942, an increase of \$441,113 from 2024.
- The Town added a new recreational park for dogs in Town. This was a much-requested item from residents and the Town incurred a cost of approximately \$55,000 in creating this space.
- New personnel were hired in the police and building department that led to an increase in salary costs in those departments. The year over year increase in salary costs for these two departments was \$506,915.
- The Town faced much higher-than-expected legal costs for a number of reasons. Some were due to litigation against the Town and others were due to legal advice needed for different projects in Town. Total costs were \$341,968, an increase of \$184,742 as compared to 2024.
- The infrastructure in the Town is old and causes many unplanned maintenance and repairs to take place. Some large maintenance projects that the Town had to undertake in 2025 were replacing the roofs of the Highway garage and the Recreation Center, sewage line repair in the Police Department locker & shower room and replacement of air conditioner in the Annex building. The costs related to Building maintenance in 2025 was \$656,743, which was \$401,209 higher as compared to 2024 expenses.

**TOWN OF NORTH CASTLE, NEW YORK**

**Management’s Discussion and Analysis (Unaudited)  
December 31, 2025**

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**Financial Analysis of the Town's Funds**

As noted earlier, the Town uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

**Governmental Funds**

The focus of the Town's *governmental funds* is to provide information on near-term inflows, outflows and balances of *spendable resources*. Such information is useful in assessing the Town's financing requirements. In particular, *unassigned fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the Town's governmental funds reported combined ending fund balances of \$28,324,518 a decrease of \$5,285,378. The non-spendable fund balance component is \$769,248, consisting of amounts representing prepaid items. Fund balance of \$11,667,956 is restricted primarily for special district funds and capital projects. The assigned fund balance classification aggregates \$5,184,318, consisting primarily of amounts reserved for the highway and library funds. The remaining fund balance of \$10,702,996 is unassigned and represents the remaining positive fund balance in the General Fund after amounts that have been restricted, committed or assigned for other purposes.

## TOWN OF NORTH CASTLE, NEW YORK

### Management's Discussion and Analysis (Unaudited) December 31, 2025

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The General Fund is the primary operating fund of the Town. At the end of the current fiscal year, unassigned fund balance of the General Fund was \$12,982,985, representing 94.8% of the total General Fund balance of \$13,697,457. This is a reduction of \$7,306,520 from the prior year, when the total unassigned fund balance was \$21,003,977. Two useful measures of liquidity are the percentage of unassigned fund balance to total expenditures, which is 49.9% and the total fund balance to total expenditures, which is 52.6%. The prior year percentages for these two liquidity measures were 86.74% and 89.43%. Even though the ratios have come down, they are still very healthy and ensure that the Town has sufficient liquidity in case of any emergencies.

The fund balance of the General Fund decreased by \$7,959,672 during the fiscal year ended December 31, 2025. Actual expenditures and other financing uses were \$36,420 less than the amount contained in the final budget, representing 0.1% of the total budget. Actual revenues and other financing sources came in \$1,239,038 more than the final budget, a variance of 5.2%.

The General Fund's balance reduced by \$7,959,672 primarily due to funding for various capital projects and other infrastructure maintenance needs. One of the major spend by the Town was in the building of two new turf fields at an approximate budgeted cost of \$4.5 million. This has been a significant addition to the Town's recreation offerings to its residents. Another significant project has been the construction of the parking lot in downtown Armonk near to the library building. This project cost the Town approximately \$1.4 million. This project revamped the entire area and created an additional 60 parking spots in the area. The other important infrastructure project that was started is improvements to the Town Pool. The Town has committed \$1 million to this project and is possible that more funds will be allocated to this project. Apart from these projects, the Town buildings were in need of some emergency repairs this year. The highway garage and the Hergenhan Center both needed their roofs replaced and it cost the Town almost \$400,000 to replace them. The other major expense that used up Fund Balance which was out of the Town's control was retirement costs. These costs were higher as compared to last year by \$462,165.

The Highway Fund's total fund balance at the end of the current fiscal year is \$4,985,908, a decrease of \$856,433 from the prior year. This decrease was due to purchase of additional equipment that was slated to be bought in prior years. Fund balance decrease was expected and planned for at the time of the Budget. The Library Funds' total fund balance at the end of 2025 was \$254,878, an increase of \$110,360. The increase was essentially due to lack of any major building repairs. In the last couple of years, the library buildings had undergone significant renovations and has resulted in lower repair and maintenance expenses.

The Special Districts' Funds' total fund balance at the end of the current fiscal year is \$2,738,266, a decrease of \$3,101,766. Water District 4 has embarked upon a large capital project of laying water pipelines and the initial phase of this project has a budget of \$3million. The project will later be raising debt and Fund Balance will increase once Debt is raised to pay for this Capital Project. Accordingly due to significant funding from the General Fund and the Special Districts' Funds, the Capital Projects fund balance increased in 2025 by \$6,522,133 to \$6,648,009. This is because of the multiple Capital Projects that the Town is doing to improve its infrastructure.

**TOWN OF NORTH CASTLE, NEW YORK**

**Management’s Discussion and Analysis (Unaudited)  
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There was a positive variance between the original and final revenue budget versus the actual results for the General Fund, with the final budget at \$23,898,719 and the actual results at \$25,137,757, a net variance of \$1,239,038. The increase was mainly due to an increase in interest earnings over the budgeted amount. In addition the Town experienced an overall increase in revenues.

	Original Budget	Final Budget	Actual (Budgetary Basis)	Final Budget Variance with Budgetary Actual
<b>REVENUE:</b>				
Real property taxes and tax returns	\$ 16,733,959	\$ 16,733,959	\$ 17,162,368	\$ 428,409
Department income	2,127,460	2,127,460	2,159,945	32,485
Licenses and permits	2,005,500	2,005,500	1,717,560	(287,940)
State aid	850,000	850,000	1,029,769	179,769
Federal aid	-	-	374,254	374,254
Other revenue	2,181,800	2,181,800	2,693,861	512,061
Total revenue	<u>23,898,719</u>	<u>23,898,719</u>	<u>25,137,757</u>	<u>1,239,038</u>
<b>EXPENDITURES:</b>				
General governmental support	5,122,966	5,122,966	5,142,774	(19,808)
Public safety	13,692,127	13,692,127	13,158,246	533,881
Other expenditures	7,022,692	7,153,692	7,631,347	(477,655)
Debt service	98,041	98,041	98,039	2
Total expenditures	<u>25,935,826</u>	<u>26,066,826</u>	<u>26,030,406</u>	<u>36,420</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers out	-	-	(7,067,023)	(7,067,023)
CHANGE IN FUND BALANCE	<u>(2,037,107)</u>	<u>(2,168,107)</u>	<u>(7,959,672)</u>	<u>(5,791,565)</u>
FUND BALANCE - beginning of year	21,657,129	21,657,129	21,657,129	
FUND BALANCE - end of year	<u>\$ 19,620,022</u>	<u>\$ 19,489,022</u>	<u>\$ 13,697,457</u>	

**Capital Assets**

The Town's investment in capital assets for governmental activities at December 31, 2025, net of \$57,681,937 of accumulated depreciation, was \$45,789,105. This investment in capital assets includes land, land improvements, buildings and improvements, infrastructure, machinery and equipment and construction-in-progress.

More detailed information on capital assets can be found in Note 3. D. Capital Assets in the notes to the financial statements.

## TOWN OF NORTH CASTLE, NEW YORK

### Management's Discussion and Analysis (Unaudited) December 31, 2025

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Major capital asset activity during the current fiscal year included the following:

#### Governmental Activities

- Highway equipment
- Various capital projects

Capital Assets (Net of Accumulated Depreciation)

	Fiscal Year 2025	Fiscal Year 2024	Percent Change
Land	\$ 5,523,079	\$ 4,006,620	38%
Land improvements	11,629,236	12,408,198	-6%
Construction in progress	-	1,516,459	-100%
Buildings and improvements	9,299,813	9,095,859	2%
Machinery and equipment	5,384,369	5,656,681	-5%
Infrastructure	<u>13,952,608</u>	<u>14,833,727</u>	-6%
Total capital assets	<u>\$ 45,789,105</u>	<u>\$ 47,517,544</u>	-4%

#### Long-term Debt

In 2025, Moody's Investors Services reaffirmed the Town's rating of Aaa to the Town. The Aaa rating, which is the highest rating achievable, reflects the Town's substantial, diverse and wealthy tax base that includes Fortune 500 corporate headquarters, a low debt burden and adequate reserve levels. The stable outlook reflects Moody's belief that the Town continues to restore structure balance and its reserves.

At the end of the current fiscal year, the Town had total bonded debt outstanding of \$20,701,000. As required by New York State Law, all bonds issued by the Town are general obligation bonds, backed by the full faith and credit of the Town.

More detailed information on long-term debt can be found in Note 3. F. Long-term Liabilities in the notes to the financial statements.

Known as the constitutional debt limit, and pursuant to New York State Local Finance Law §104, the Town must limit total outstanding long-term debt to no more than 7% of the five-year average of full valuation of real property. As of December 2025, the Town has only utilized 2.00% of its constitutional debt limit, and has the authority to issue an additional \$437,536,904 of general obligation long term debt.

The Town anticipates a modest capital budget for 2025. Essential equipment will be considered to maintain the Town's long range equipment replacement plan and road improvements.

## TOWN OF NORTH CASTLE, NEW YORK

### Management's Discussion and Analysis (Unaudited)

December 31, 2025

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#### Economic Factors and Next Year's Budget

According to New York State Department of Labor, the unemployment rate for the Town was 3.30% as of December 31, 2025. This compares favorably with the rate of 4.60% for New York State and with the 4.4% national unemployment rate. The collective bargaining agreements for CSEA Unit 1, Unit 2 and Unit 3 are all active until December 31, 2026. Town management is currently under negotiations for their renewal. The PBA contract is valid until December 31, 2027. Contractual amounts were used in preparing the 2026 budget.

#### Factors Bearing on the Town's Future

At the time of completion of this audit, federal funds rate and inflation are two causes of concern to businesses and governments throughout the State of New York and across the United States. Fund balance has been used for multiple infrastructure projects and with lower level of interest rates, interest income is much lower than what it has been in the last few years. Although sales tax revenue has been increasing, it will not be enough to cover the gap in earnings of interest income. Inflation has also directly impacted the Town's expenses. Cost for materials and services have all risen, and any continued increase in the prices of goods and services will adversely impact the Town's finances. Lastly, the last contract settlements with the PBA and the Unions have also resulted in wage growth. Due to constraints in revenue and increases in expenditures, balancing the budget by using fund balance only will not be prudent and the difference will have to be covered by an increase in property taxes.

#### Requests for Information

This financial report is designed to provide a general overview of the Town's finances for all those with an interest in those finances. Questions and comments concerning any of the information provided in this report should be addressed to:

Abbas Sura, Director of Finance  
Town of North Castle  
15 Bedford Road  
Armonk, New York 10504

**TOWN OF NORTH CASTLE, NEW YORK**

**Statement of Net Position  
December 31, 2025**

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	Governmental Activities
<b>ASSETS</b>	
Cash and cash equivalents	\$ 32,259,568
Taxes receivable, net	1,000,132
Other Receivables:	
Accounts	1,717,437
Leases	184,643
Water rents	188,659
Due from other governments	959,585
Prepaid items	<u>769,248</u>
Total current assets	<u>37,079,272</u>
Noncurrent Assets:	
Leases receivable, net	1,279,730
Capital Assets:	
Non-depreciable	5,523,079
Depreciable, net	<u>40,266,026</u>
Total noncurrent assets	<u>47,068,835</u>
Total assets	<u>84,148,107</u>
Deferred outflows of resources:	
Deferred outflows of resources - ERS	2,385,612
Deferred outflows of resources - PFRS	5,660,230
Deferred outflows of resources - OPEB	<u>4,096,061</u>
Total deferred outflows	<u>12,141,903</u>
Total assets and deferred outflows of resources	<u>96,290,010</u>

The accompanying notes are an integral part of these statements.

(Continued)

**TOWN OF NORTH CASTLE, NEW YORK**

**Statement of Net Position (Continued)**  
**December 31, 2025**

	Governmental Activities
<b>LIABILITIES</b>	
Accounts payable	3,961,108
Retainages payable	117,634
Other liabilities	3,747,519
Accrued interest	224,905
Current portion of long-term liabilities	<u>5,433,548</u>
Total current liabilities	<u>13,484,714</u>
Non-current liabilities:	
Compensated absences	1,765,380
Total other postemployment benefits, net of current	73,183,563
Net pension liability - ERS	3,458,451
Net pension liability - PFRS	7,613,154
Bonds payable, net of current	<u>19,498,455</u>
Total long-term liabilities	<u>105,519,003</u>
Total liabilities	<u>119,003,717</u>
Deferred inflows of resources:	
Deferred inflows of resources - Leases	1,330,859
Deferred inflows of resources - ERS	77,075
Deferred inflows of resources - PFRS	430,023
Deferred inflows of resources - OPEB	<u>15,415,040</u>
Total deferred inflows	<u>17,252,997</u>
Total liabilities and deferred inflows of resources	<u>136,256,714</u>
<b>NET POSITION</b>	
Net investment in capital assets	24,220,930
Restricted for:	
Workers' compensation benefits	1,692
Capital projects	6,648,009
Special districts -	
Water	1,857,977
Sewer	2,942,970
Street Lighting	41,071
Fire	98,978
Parking	3,062
Ambulance	74,197
Unrestricted	<u>(75,855,590)</u>
Total net position	<u>\$ (39,966,704)</u>

The accompanying notes are an integral part of these statements.

**TOWN OF NORTH CASTLE, NEW YORK**

**Statement of Activities  
For the Year Ended December 31, 2025**

Functions/Programs	Expenses	Program Revenue			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
<b>PRIMARY GOVERNMENT:</b>					
Governmental activities -					
General governmental support	\$ 5,176,802	\$ 115,075	\$ -	\$ -	\$ (5,061,727)
Public safety	13,564,600	-	-	-	(13,564,600)
Health	511,381	-	-	-	(511,381)
Transportation	11,451,648	40,079	-	450,721	(10,960,848)
Economic opportunity and development	201,953	-	-	-	(201,953)
Culture and recreation	6,413,632	1,106	-	7,575	(6,404,951)
Home and community services	6,448,839	5,343,211	374,254	-	(731,374)
Interest	428,089	-	-	-	(428,089)
Total governmental activities	<u>\$ 44,196,944</u>	<u>\$ 5,499,471</u>	<u>\$ 374,254</u>	<u>\$ 458,296</u>	<u>(37,864,923)</u>
<b>GENERAL REVENUES:</b>					
Real property taxes					23,496,974
Other tax items					789,881
Payments in lieu of taxes					550,274
Interest and penalties on real property taxes					682,479
Non-property tax distribution from County - sales tax					3,477,869
Franchise fees - cable TV					268,242
Use of money and property					2,458,582
Sale of property and compensation for loss					181,355
State aid - mortgage tax					898,501
State aid - other aid					131,268
Miscellaneous					363,607
Total general revenues					<u>33,299,032</u>
Change in net position					(4,565,891)
Total net position - beginning of year					<u>(35,400,813)</u>
Net position - end of year					<u>\$ (39,966,704)</u>

The accompanying notes are an integral part of these statements

**TOWN OF NORTH CASTLE, NEW YORK**

**Balance Sheet - Governmental Funds  
December 31, 2025**

	General Fund	Highway Fund	Public Library Fund	Special Districts Fund	Capital Projects Fund	Total
<b>ASSETS</b>						
Cash and cash equivalents	\$ 14,350,735	\$ 4,206,841	\$ 319,163	\$ 5,578,055	\$ 7,804,774	\$ 32,259,568
Taxes receivable, net	1,000,132	-	-	-	-	1,000,132
Other Receivables:						
Accounts	281,782	1,430,501	-	-	-	1,712,283
Leases	-	-	-	1,464,373	-	1,464,373
Water rents	-	-	-	188,659	-	188,659
Due from other governments	959,585	-	-	-	-	959,585
Due from other funds	3,189,037	19,254	-	69,912	-	3,278,203
Prepaid items	712,780	56,468	-	-	-	769,248
<b>Total assets</b>	<b>\$ 20,494,051</b>	<b>\$ 5,713,064</b>	<b>\$ 319,163</b>	<b>\$ 7,300,999</b>	<b>\$ 7,804,774</b>	<b>\$ 41,632,051</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>						
<b>LIABILITIES:</b>						
Accounts payable	\$ 1,774,171	\$ 727,156	\$ 64,285	\$ 331,874	\$ 1,063,622	\$ 3,961,108
Due to other funds	378,203	-	-	2,900,000	-	3,278,203
Retainages payable	24,491	-	-	-	93,143	117,634
Other liabilities	3,747,519	-	-	-	-	3,747,519
<b>Total liabilities</b>	<b>5,924,384</b>	<b>727,156</b>	<b>64,285</b>	<b>3,231,874</b>	<b>1,156,765</b>	<b>11,104,464</b>
<b>DEFERRED INFLOWS OF RESOURCES:</b>						
Property tax revenues	872,210	-	-	-	-	872,210
Leases	-	-	-	1,330,859	-	1,330,859
<b>Total deferred inflows of resources</b>	<b>872,210</b>	<b>-</b>	<b>-</b>	<b>1,330,859</b>	<b>-</b>	<b>2,203,069</b>
<b>FUND BALANCE:</b>						
Nonspendable	712,780	56,468	-	-	-	769,248
Restricted	1,692	-	-	5,018,255	6,648,009	11,667,956
Assigned	-	4,929,440	254,878	-	-	5,184,318
Unassigned	12,982,985	-	-	(2,279,989)	-	10,702,996
<b>Total fund balance</b>	<b>13,697,457</b>	<b>4,985,908</b>	<b>254,878</b>	<b>2,738,266</b>	<b>6,648,009</b>	<b>28,324,518</b>
<b>Total liabilities, deferred inflow of resources and fund balance</b>	<b>\$ 20,494,051</b>	<b>\$ 5,713,064</b>	<b>\$ 319,163</b>	<b>\$ 7,300,999</b>	<b>\$ 7,804,774</b>	<b>\$ 41,632,051</b>

The accompanying notes are an integral part of these statements.

**TOWN OF NORTH CASTLE, NEW YORK**

**Reconciliation of the Balance Sheet - Governmental Funds - to the Statement of Net Position  
December 31, 2025**

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Total fund balance - governmental funds \$ 28,324,518

Total net position reported for governmental activities in the statement of net position is different because:

Pension related government-wide activity:	
Deferred outflows of resources - ERS	2,385,612
Deferred outflows of resources - PFRS	5,660,230
Net pension liability - ERS	(3,458,451)
Net pension liability - PFRS	(7,613,154)
Deferred inflows of resources - ERS	(77,075)
Deferred inflows of resources - PFRS	(430,023)

Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the funds	45,789,105
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Other Post Employment Benefit related government-wide activity:	
Deferred outflows of resources	4,096,061
Deferred inflows of resources	(15,415,040)
Total other postemployment benefits	(76,640,534)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds:

Real property taxes	872,210
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Long-term liabilities that are not due and payable in the current period are not reported in the funds:

Accrued interest payable	(224,905)
Accrued interest receivable	5,154
Bonds payable	(21,475,032)
Compensated absences	(1,765,380)

Total net position of governmental activities	<u>\$ (39,966,704)</u>
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The accompanying notes are an integral part of these statements.

**TOWN OF NORTH CASTLE, NEW YORK**

**Statement of Revenues, Expenditures, and Changes in Fund Balance - Governmental Funds  
For the Year Ended December 31, 2025**

	General Fund	Highway Fund	Public Library Fund	Special Districts Fund	Capital Projects Fund	Total
<b>REVENUES:</b>						
Real property taxes	\$ 12,183,504	\$ 7,295,300	\$ 1,739,125	\$ 3,148,590	\$ -	\$ 24,366,519
Other tax items	1,232,753	-	-	-	-	1,232,753
Nonproperty tax items	3,746,111	-	-	-	-	3,746,111
Departmental income	2,159,945	-	1,106	1,465,706	-	3,626,757
Intergovernmental charges	-	40,079	-	-	-	40,079
Use of money and property	2,144,242	-	13,820	300,520	-	2,458,582
Licenses and permits	1,717,560	-	-	-	-	1,717,560
Fines and forfeitures	115,075	-	-	-	-	115,075
Sale of property and compensation for loss	71,390	99,314	651	10,000	-	181,355
State aid	1,029,769	450,721	7,575	-	-	1,488,065
Federal aid	374,254	-	-	-	-	374,254
Miscellaneous	363,154	20	433	-	-	363,607
<b>Total revenues</b>	<b>25,137,757</b>	<b>7,885,434</b>	<b>1,762,710</b>	<b>4,924,816</b>	<b>-</b>	<b>39,710,717</b>
<b>EXPENDITURES:</b>						
General governmental support	5,142,774	-	-	1,349	3,544,890	8,689,013
Public safety	13,158,246	-	-	479,195	-	13,637,441
Health	4,995	-	-	506,554	-	511,549
Transportation	424,520	7,421,386	-	247,908	-	8,093,814
Economic opportunity and development	206,965	-	-	-	-	206,965
Culture and recreation	4,456,899	-	1,652,350	16,000	-	6,125,249
Home and community services	2,537,968	-	-	2,803,557	-	5,341,525
Debt service -						
Principal	91,457	1,050,000	-	662,543	-	1,804,000
Interest	6,582	270,481	-	309,476	-	586,539
<b>Total expenditures</b>	<b>26,030,406</b>	<b>8,741,867</b>	<b>1,652,350</b>	<b>5,026,582</b>	<b>3,544,890</b>	<b>44,996,095</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(892,649)</b>	<b>(856,433)</b>	<b>110,360</b>	<b>(101,766)</b>	<b>(3,544,890)</b>	<b>(5,285,378)</b>
<b>OTHER FINANCING SOURCES (USES):</b>						
Transfers in	-	-	-	-	10,067,023	10,067,023
Transfers out	(7,067,023)	-	-	(3,000,000)	-	(10,067,023)
<b>Total other financing sources and uses</b>	<b>(7,067,023)</b>	<b>-</b>	<b>-</b>	<b>(3,000,000)</b>	<b>10,067,023</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(7,959,672)</b>	<b>(856,433)</b>	<b>110,360</b>	<b>(3,101,766)</b>	<b>6,522,133</b>	<b>(5,285,378)</b>
<b>FUND BALANCE - beginning of year</b>	<b>21,657,129</b>	<b>5,842,341</b>	<b>144,518</b>	<b>5,840,032</b>	<b>125,876</b>	<b>33,609,896</b>
<b>FUND BALANCE - end of year</b>	<b>\$ 13,697,457</b>	<b>\$ 4,985,908</b>	<b>\$ 254,878</b>	<b>\$ 2,738,266</b>	<b>\$ 6,648,009</b>	<b>\$ 28,324,518</b>

The accompanying notes are an integral part of these statements.

**TOWN OF NORTH CASTLE, NEW YORK**

**Reconciliation of the Statement of Revenue, Expenditures, and Changes In Fund Balance - Governmental Funds  
to the Statement of Activities  
For the Year Ended December 31, 2025**

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Net change in fund balance - governmental funds \$ (5,285,378)

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report outlays as expenditures. However, in the statement of activities, the cost of those assets are allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlay exceeded depreciation expense in the current period.

Capital outlay expenditures	2,800,336
Depreciation expense	(4,528,775)

Pension expense resulting from the pension related actuary reporting is not recorded as an expenditure in the governmental funds but is recorded in the statement of activities	331,750
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Revenues in the statement of activities that do not provide current

Real property taxes	(79,664)
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Governmental funds report the effect of premiums when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities	134,788
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Repayment of long-term debt principal is an expenditure in the governmental funds but the repayment reduces long-term liabilities in the statement of net position. Also, governmental funds report the effect of issuance cost, premiums, discounts, and similar items when debt is issued, whereas these amounts are deferred and amortized on the statement of activities.

Principal paid on bonds	1,804,000
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Some expenses reported in the statement of activities do not require the use of current financial resources and; therefore, are not reported as expenditures in governmental funds.

Accrued interest	23,662
Compensated absences	(53,036)
Other post employment benefit obligations	<u>286,426</u>

Change in net position of governmental activities	<u>\$ (4,565,891)</u>
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The accompanying notes are an integral part of these statements.

**TOWN OF NORTH CASTLE, NEW YORK**

**Statement of Fiduciary Net Position - Fiduciary Funds**

**December 31, 2025**

	<u>Custodial Funds</u>	<u>Private Purpose</u>
<b>ASSETS</b>		
Cash	\$ 20,147,742	\$ 25,362
Receivables		
Taxes for other governments	<u>31,987,878</u>	<u>-</u>
Total assets	<u>52,135,620</u>	<u>25,362</u>
<b>LIABILITIES</b>		
Accounts payable	-	15,114
Due to local governments	<u>52,135,620</u>	<u>-</u>
Total liabilities	<u>52,135,620</u>	<u>15,114</u>
<b>NET POSITION</b>		
Restricted	<u>-</u>	<u>10,248</u>
Total net position	<u><u>\$ -</u></u>	<u><u>\$ 10,248</u></u>

The accompanying notes are an integral part of these statements.

**TOWN OF NORTH CASTLE, NEW YORK**

**Statement of Changes Fiduciary Net Position - Fiduciary Funds  
For the Year Ended December 31, 2025**

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	<u>Custodial Funds</u>	<u>Private Purpose</u>
<b>ADDITIONS</b>		
Property tax collections for other governments	\$ 96,090,217	\$ -
Payments in lieu of taxes collected for other governments	954,355	-
Other Revenue	<u>-</u>	<u>20,121</u>
Total additions	<u>97,044,572</u>	<u>20,121</u>
<b>DEDUCTIONS</b>		
Payments of property taxes to other governments	96,090,217	-
Payments of payments in lieu of taxes to other governments	954,355	-
Other private purpose activities contractual	<u>-</u>	<u>20,121</u>
Total deductions	<u>97,044,572</u>	<u>20,121</u>
Net change in fiduciary net position	-	-
Net position, beginning of year	<u>-</u>	<u>10,248</u>
Net position, end of year	<u>\$ -</u>	<u>\$ 10,248</u>

The accompanying notes are an integral part of these statements.

## TOWN OF NORTH CASTLE, NEW YORK

### Notes to Financial Statements

December 31, 2025

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#### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Town of North Castle, New York (Town) was established in 1788 and operates in accordance with Town Law and the various other applicable laws of the State of New York. The Town Board is the legislative body responsible for overall operation. The Town Supervisor serves as chief executive and chief financial officer. The Town provides the following services to its residents: public safety, health, transportation, economic opportunity and development, culture and recreation, home and community services and general and administrative support.

The accounting policies of the Town conform to generally accepted accounting principles as applicable to governmental units and the Uniform System of Accounts as prescribed by the State of New York. The Governmental Accounting Standards Board ("GASB") is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the Town's more significant accounting policies:

##### A. Financial Reporting Entity

The financial reporting entity consists of a) the primary government which is the Town, b) organizations for which the Town is financially accountable and c) other organizations for which the nature and significance of their relationship with the Town are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete as set forth by GASB.

In evaluating how to define the Town, for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the Town's reporting entity was made by applying the criteria set forth by GASB, including legal standing, fiscal burden and financial accountability. Based upon the application of these criteria, there are no other entities which would be included in the financial statements.

##### B. Government-Wide Financial Statements

The government-wide financial statements (i.e. the Statement of Net Position and the Statement of Activities) report information on all non-fiduciary activities of the Town as a whole. For the most part, the effect of interfund activity has been removed from these statements, except for interfund services provided and used.

The Statement of Net Position presents the financial position of the Town at the end of its fiscal year. The Statement of Activities demonstrates the degree to which direct expenses of a given function or segment, are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include (1) charges to customers or applicants who purchase, use or directly benefit from goods or services, or privileges provided by a given function or segment, (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment and (3) interest earned on grants that is required to be used to support a particular program. Taxes and other items not identified as program revenues are reported as general revenues. The Town does not allocate indirect expenses to functions in the Statement of Activities.

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

**C. Fund Financial Statements**

The accounts of the Town are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts which comprise its assets, liabilities, fund balances, revenues and expenditures. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance related legal and contractual provisions. The Town maintains the minimum number of funds consistent with legal and managerial requirements. The focus of governmental fund financial statements is on major funds as that term is defined in professional pronouncements. Each major fund is to be presented in a separate column, with non-major funds, if any, aggregated and presented in a single column. Fiduciary funds are reported by type. Since the governmental fund statements are presented on a different measurement focus and basis of accounting than the government-wide statements' governmental activities column, reconciliation is presented on the pages following, which briefly explains the adjustments necessary to transform the fund based financial statements into the governmental activities column of the government-wide presentation. The Town's resources are reflected in the fund financial statements in two broad fund categories, in accordance with generally accepted accounting principles as follows:

- a. Governmental Funds - Governmental Funds are those through which most general government functions are financed. The acquisition, use and balances of expendable financial resources and the related liabilities are accounted for through governmental funds. The following are the Town's major governmental funds:
  - General Fund - The General Fund constitutes the primary operating fund of the Town and is used to account for and report all financial resources not accounted for and reported in another fund.
  - Special Revenue Funds - Special revenue funds are established to account for and report the proceeds of specific revenue sources that are restricted, committed or assigned to expenditures for specified purposes other than debt service or capital projects. The major special revenue funds of the Town are as follows:
    - Highway Fund - The Highway Fund is used to account for road and bridge maintenance and improvements as defined in the Highway Law of the State of New York. The majority of revenue resources consist of property taxes, intergovernmental charges, state aid and transfers from the general fund.
    - Public Library Fund - The Public Library Fund is used to account for the activities of the Town's Public Library. The majority of revenue resources consist of property taxes.
    - Special Districts Fund - The Special Districts Fund is provided to account for the operation and maintenance of the Town's water, sewer, street lighting, fire protection, parking and ambulance districts. The majority of revenue resources consist of property taxes, departmental income and rental income.
  - Capital Projects Fund - The Capital Projects Fund is used to account for and report financial resources that are restricted, committed or assigned to expenditures for capital outlays, including the acquisition or construction of major capital facilities and other capital assets.

## TOWN OF NORTH CASTLE, NEW YORK

### Notes to Financial Statements

December 31, 2025

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b. Fiduciary Funds (Not included in Government-Wide Financial Statements)- Fiduciary funds are used to account for assets held by the Town in a trustee or custodial capacity. The Town has the following fiduciary fund:

- Custodial Funds - used to report fiduciary activities that are not required to be reported in pension (and other employee benefit) trust funds, investment trust funds, or private-purpose trust funds. The Town records property taxes collected on behalf of other local governments as custodial funds.
- Private Purpose Trust Funds - These funds are used to account for assets held by the Town in accordance with terms of a trust agreement. Established criteria govern the use of the funds.

#### D. Measurement Focus, Basis of Accounting and Financial Statement Presentation

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as current financial resources (current assets less current liabilities) or economic resources (all assets and liabilities). The basis of accounting indicates the timing of transactions or events for recognition in the financial reports.

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. The Fiduciary Fund are reported using the economic resources measurement focus and utilizes the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Property taxes are considered to be available if collected within sixty days of the fiscal year end. A ninety-day availability period is used for revenue recognition for all other governmental fund revenues. Property taxes associated with the current fiscal period as well as charges for services and intergovernmental revenues are considered to be susceptible to accrual and have been recognized as revenues of the current fiscal period. Fees and other similar revenues are not susceptible to accrual because generally they are not measurable until received in cash. If expenditures are the prime factor for determining eligibility, revenues from Federal and State grants are accrued when the expenditure is made. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

However, debt service expenditures, as well as expenditures related to compensated absences and other post-employment benefit obligations are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under leases are reported as other financing sources.

**E. Assets, Liabilities and Net Position or Fund Balances**

- Cash and Cash Equivalents - Cash and investments consist of funds deposited in demand deposit accounts, and amounts with the New York Cooperative Liquid Assets Securities System (NYCLASS).

The Towns' deposit and investment policies are governed by State statutes. The Town has adopted its own written investment policy, which provides for the deposit of funds in FDIC insured commercial banks or trust companies located within the State. The Town is authorized to use demand deposit accounts, time deposit accounts and certificates of deposit. Permissible investments include NYCLASS, obligations of the U.S. Treasury, U.S. Agencies and obligations of New York State or its political subdivisions and accordingly, the Town's policy provides for no credit risk on investments.

Collateral is required for demand deposit accounts, time deposit accounts and certificates of deposit at 100% of all deposits not covered by Federal deposit insurance. The Town has entered into custodial agreements with the various banks which hold their deposits. These agreements authorize the obligations that may be pledged as collateral. Such obligations include, among other instruments, obligations of the United States and its agencies and obligations of the State and its municipal and Town subdivisions.

- Taxes Receivable - Real property taxes attach as an enforceable lien on real property and are levied on January 1st. The Town collects county, town, highway and special districts taxes which are due April 1st and payable without penalty to April 30th. School district taxes for the period July 1st to June 30th are levied on July 1st and are due on September 1st with the first half payable without penalty until September 30th and the second half payable without penalty until January 31st. The Town guarantees the full payment of the County and Towns warrants and assumes the responsibility for uncollected taxes. The Town also has the responsibility for conducting in-rem foreclosure proceedings.

The Town functions in both a fiduciary and guarantor relationship with the County of Westchester and the various Towns located within the Town with respect to the collection and payment of real property taxes levied by such jurisdictions. County taxes are included in the Town's levy and are payable without penalty for thirty days. The County Charter provides for the Town to collect County and Towns taxes and remit them as collected to the respective municipality. However, the Town must remit to the County sixty percent of the amount levied by May 25th and the balance of forty percent on October 15th. With respect to School taxes, the Charter provides that the Town satisfy the warrant of each school by April 5th. Thus, the Town's fiduciary responsibility is from the date of the levy until the due date of the respective tax warrant at which time the Town must satisfy its obligation to the municipalities regardless of the amounts collected. The County tax warrant is due in October and uncollected County taxes have been accounted for in a manner similar to Town taxes. The collection of Towns taxes is deemed a financing transaction until the warrants are satisfied.

- Lease-related amounts are recognized at the inception of leases in which the Town is the lessor. The deferred inflow of resources is recorded in an amount equal to the corresponding lease receivable plus certain additional amounts received from the lessee at or before the commencement of the lease term that relate to future periods, less any lease incentives paid to, or on behalf of, the lessee at or before the commencement of the lease term. The inflow of resources is recognized in a systematic and rational manner over the term of the lease.
- Other Receivables - Other receivables include amounts due from other governments and individuals for services provided by the Town. Receivables are recorded and revenues recognized as earned or as specific program expenditures are incurred. Allowances are recorded when appropriate.

**TOWN OF NORTH CASTLE, NEW YORK**

**Notes to Financial Statements**

**December 31, 2025**

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- Due From/To Other Funds - During the course of its operations, the Town has numerous transactions between funds to finance operations, provide services and construct assets. To the extent that certain transactions between funds had not been paid or received as of December 31, 2025, balances of interfund amounts receivable or payable have been recorded in the fund financial statements.
- Inventory - There are minimal to no inventory values presented in the balance sheets of the respective funds of the Town. Purchases of inventoriable items at various locations are recorded as expenditures at the time of purchase and year-end balances at these locations are not material.
- Prepaid Expenses/Items - Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items using the consumption method in both the government-wide and fund financial statements. Prepaid expenses/expenditures consist of employee retirement and other costs which have been satisfied prior to the end of the fiscal year, but represent items which have been provided for in the subsequent years budget and will benefit such periods. Reported amounts in the fund financial statements are equally offset by nonspendable fund balance, in the fund financial statements, which indicates that these amounts do not constitute "available spendable resources" even though they are a component of current assets.
- Capital Assets - Capital assets, which include property, plant, equipment and infrastructure assets (e.g., roads, bridges, sidewalks and similar items) are reported in the governmental activities column in the government-wide financial statements. Capital assets are defined by the Town as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed.

In the case of the initial capitalization of general infrastructure assets (i.e., those reported by governmental activities), the Town chose to include all such items regardless of their acquisition date or amount. The Town was able to estimate the historical cost for the initial reporting of these assets through back trending (i.e., estimating the current replacement cost of the infrastructure to be capitalized and used an appropriate price-level index to deflate the cost to the acquisition year or estimated acquisition year).

Major outlays for capital assets and improvements are capitalized as projects are constructed. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives is not capitalized.

Land and construction-in-progress are not depreciated. Property, plant, equipment and infrastructure of the Town are depreciated using the straight line method over the following estimated useful lives.

	<u>Life in Years</u>
Land improvements	20
Buildings and improvements	20-50
Infrastructure	30-50
Machinery and equipment	5-20

The costs associated with the acquisition or construction of capital assets are shown as capital outlay expenditures on the governmental fund financial statements. Capital assets are not shown on the governmental funds balance sheet.

## TOWN OF NORTH CASTLE, NEW YORK

### Notes to Financial Statements

December 31, 2025

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Capital assets also include lease assets with a term greater than one year. The Town does not implement a capitalization threshold for lease assets. Lease assets are amortized on a straight-line basis over the term of the lease.

- Unearned/Deferred Revenues - Unearned/deferred revenues arise when assets are recognized before revenue recognition criteria has been satisfied. In government-wide financial statements, unearned revenues consist of revenue received in advance and/or revenue from grants received before the eligibility requirements have been met.
- Deferred inflows in fund financial statements are those where asset recognition criteria have been met, but for which revenue recognition criteria have not been met. The Town has reported a deferred inflow of \$872,210 for real property taxes in the General Fund. Such amounts have been deemed to be measurable but not available pursuant to generally accepted accounting principles.
- Long-Term Liabilities - In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the Statement of Net Position. Bonds payable are reported net of the applicable bond premium or discount.
- In the fund financial statements, governmental funds recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of the debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as Capital Projects or Debt Service funds expenditures.
- Compensated Absences - Compensated absences are payments to employees for accumulated time such as paid vacation, paid holiday, sick pay, and sabbatical leave. A liability for compensated absences that is attributable to services already rendered, and that are not contingent on a specific event that is outside the control of the Town and its employees earn the right to the benefits. Compensated absences that relate to future services, or that are contingent on a specific event that is outside the control of the Town and its employees, are accounted for in the period in which such services are rendered or in which such events take place. For purposes of measuring the liability, leave is assumed to be used on a last-in, first-out (LIFO) basis, such that the most recently earned leave is used first.

The Town uses the vesting method to calculate the compensated absences balance. The various collective bargaining agreements provide for the payment of accumulated vacation and sick leave upon separation from service. The liability for such accumulated leave is reflected in the government-wide Statement of Net Position as current and long-term liabilities. A liability for these amounts is reported in the governmental funds only if the liability has matured through employee resignation or retirement. The liability for compensated absences includes salary related benefits, where applicable.

- Net Position - In the government-wide fund financial statements, net position is reported in three categories:
  - Net investment in capital assets consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of these assets. Accounts payable in the capital projects fund and retainage payable in the government-wide statements are considered capital related debt and are used in the calculation of next investment in capital assets.
  - Restricted net position consists of net position with constraints placed on the use either by (1) external groups such as creditors, granters, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.

## TOWN OF NORTH CASTLE, NEW YORK

### Notes to Financial Statements

December 31, 2025

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- Unrestricted net position consists of any remaining net position that does not meet the definition of restricted or net investment in capital assets. When both restricted and unrestricted resources are available for use, it is the Town's policy to use restricted resources first and then unrestricted resources as they are needed.
- Fund Balances - Generally, fund balance represents the difference between current assets and current liabilities. In the fund financial statements, governmental funds report fund classifications that comprise a hierarchy based primarily on the extent to which the Town is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Under this standard the fund balance classifications are as follows:
  - Nonspendable fund balance includes amounts that cannot be spent because they are either not in spendable form (inventories, prepaid amounts, long-term receivables) or they are legally or contractually required to be maintained intact (the corpus of a permanent fund).
  - Restricted fund balance is to be reported when constraints placed on the use of the resources are imposed by grantors, contributors, laws or regulations of other governments or imposed by law through enabling legislation. Enabling legislation includes a legally enforceable requirement that these resources be used only for the specific purposes as provided in the legislation. This fund balance classification will be used to report funds that are restricted for debt service obligations and for other items contained in General Municipal Law.
  - Committed fund balance will be reported for amounts that can only be used for specific purposes pursuant to formal action of the Town Board prior to year-end. The Town Board is the highest level of decision-making authority for the Town. Commitments may be established, modified, or rescinded only through resolutions approved by the Town Board.
  - Assigned fund balance, in the General Fund, will represent amounts constrained either by the entity's highest level of decision making authority or a person with delegated authority from the governing board to assign amounts for a specific intended purpose. An assignment cannot result in a deficit in the unassigned fund balance in the General Fund. This classification will include amounts designated for balancing the subsequent year's budget and encumbrances. Assigned fund balance in all other governmental funds represents any positive remaining amount after classifying nonspendable, restricted or committed fund balance amounts.
  - Unassigned fund balance, in the General Fund, represents amounts not classified as nonspendable, restricted, committed or assigned. The General Fund is the only fund that would report a positive amount in unassigned fund balance. For all governmental funds other than the General Fund, unassigned fund balance would necessarily be negative, since the fund's liabilities, together with amounts already classified as nonspendable, restricted and committed would exceed the fund's assets.

#### F. Encumbrances

In governmental funds, encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of monies are recorded in order to reserve applicable appropriations, is generally employed as an extension of formal budgetary integration in the General, Highway, Public Library and Special Districts funds. Encumbrances outstanding at year-end are reported as assigned fund balance since they do not constitute expenditures or liabilities.

## TOWN OF NORTH CASTLE, NEW YORK

### Notes to Financial Statements December 31, 2025

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#### G. Use of Estimates

The preparation of the financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements. Estimates also affect the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

#### H. Deferred Outflows and Inflows of Resources

In addition to assets and liabilities, the Statement of Net Position will sometimes report a separate section for deferred outflows and inflows of resources. These separate financial statement elements, deferred outflows and inflows of resources, represent a consumption of net assets that applies to a future period and so will not be recognized as an outflow or inflow of resources (expenses/expenditure/revenues) until then.

#### I. Order of Fund Balance Spending Policy

The Town's policy is to apply expenditures against nonspendable fund balance, restricted fund balance, committed fund balance, assigned fund balance, and unassigned fund balance at the end of the fiscal year. For all funds, nonspendable fund balances are determined first and then restricted fund balances for specific purposes are determined. Any remaining fund balance amounts for funds other than the general fund are classified as restricted fund balance. In the general fund, committed fund balance is determined next and then assigned. The remaining amounts are reported as unassigned. Assignments of fund balance cannot cause a negative unassigned fund balance.

## 2. Stewardship Compliance and Accountability

### A. Budgetary Data

The Town generally follows the procedures enumerated below in establishing the budgetary data reflected in the financial statements:

- a) Prior to October 20th, the head of each administrative unit shall submit to the budget officer an estimate of revenues and expenditures for such administrative unit for the ensuing year.
- b) The budget officer, upon completion of the review of the estimates, shall prepare a tentative budget and file such budget in the office of the Town Clerk on or before October 30th.
- c) On or before November 10th, the Town Clerk shall present the tentative budget to the Town Board.
- d) The Town Board shall review the tentative budget and may make such changes, alterations and revisions as it shall consider advisable and which are consistent with law. Upon completion of such review, the tentative budget and any modifications, as approved by the Town Board, shall become the preliminary budget.
- e) On or before December 10th, the Town Board shall hold a public hearing on the preliminary budget.
- f) After the public hearing, the Town Board may further change, alter and revise the preliminary budget subject to provisions of the law.

## TOWN OF NORTH CASTLE, NEW YORK

### Notes to Financial Statements

December 31, 2025

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- g) The preliminary budget as submitted or amended shall be adopted by resolution no later than December 20th.
- h) Formal budgetary integration is employed during the year as a management control device for General, Highway, Public Library and Special Districts funds.
- i) Budgets for General, Highway, Public Library and Special Districts funds are legally adopted annually on a basis consistent with generally accepted accounting principles. The Capital Projects Fund is budgeted on a project basis. An annual budget is not adopted for the Special Purpose Fund.
- j) The Town Board has established legal control of the budget at the function level of expenditures. Transfers between appropriation accounts, at the function level, require approval by the Town Board. Any modification to appropriations resulting from increases in revenue estimates or supplemental reserve appropriations also require a majority vote by the Board. Examples of line items within Personnel Expenses are Salaries, Overtime, Stipends, etc.
- k) Appropriations in General, Highway, Public Library and Special Districts funds lapse at the end of the fiscal year, except that outstanding encumbrances are reappropriated in the succeeding year pursuant to the Uniform System of Accounts promulgated by the Office of the State Comptroller.

#### B. Property Tax Limitation

The Town is not limited as to the maximum amount of real property taxes which may be raised (See Note 5).

### 3. DETAILED NOTES ON ALL FUNDS

#### A. Cash and Cash Equivalents

##### Custodial Credit Risk

Custodial credit risk is the risk that in the event of a bank failure, the Town's deposits may not be returned to it. While the Town does not have a specific policy for custodial credit risk, New York State statutes govern the Town's investment policies, as discussed in Note 1.

The Town participates in the New York Cooperative Liquid Assets Securities System (NYCLASS), a multi-municipal cooperative investment pool agreement pursuant to New York State General Municipal Law, whereby it holds a portion of the investments in cooperation with other participants. At December 31, 2025, the Town held \$6,466,800 in investments consisting of various investments in securities issued by the United States and its agencies. NYCLASS is rated 'AAAm' by S&P Global Ratings. The investments are highly liquid, and the amount held represents the amortized cost of the investment pool shares, which are considered to approximate fair value. Due to the highly liquid nature of these investments, they are classified as cash equivalents in the financial statements. Additional information concerning NYCLASS, including the annual report, can be found on its website at [www.newyorkclass.org](http://www.newyorkclass.org).

**TOWN OF NORTH CASTLE, NEW YORK**

**Notes to Financial Statements  
December 31, 2025**

	<u>Bank Balance</u>	<u>Carrying Amount</u>
Cash	\$ 46,090,181	\$ 45,946,789
Cash equivalents	<u>6,466,800</u>	<u>6,485,883</u>
	<u>\$ 52,556,981</u>	<u>\$ 52,432,672</u>
Collateralized with securities held by the pledging financial institution's trust department or agent in the Town's name	\$ 7,049,838	
Covered by FDIC insurance	<u>45,507,143</u>	
Total	<u>\$ 52,556,981</u>	

**B. Taxes Receivable**

Taxes receivable at December 31, 2025 consisted of the following:

Current year	\$ 245,321
Overdue	<u>754,811</u>
	<u>\$ 1,000,132</u>

**C. Lease Agreements**

**Lessor Agreements**

The Town leases various buildings and land. The leases contain a rate of 2.27% and remaining terms of 2 - 270 months. Over the term of the leases, the Town will receive \$1,680,907 related to the leases. During the year the Town recognized \$196,012 as lease revenue and \$39,307 as interest revenue.

<u>Lease revenue:</u>	<u>Year Ending 2025</u>
Land	\$ 196,012
Interest revenue	<u>39,307</u>
	<u>\$ 235,319</u>

Future minimum lease payments due to the Town are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2026	\$ 184,643	\$ 31,200	\$ 215,843
2027	190,675	26,946	217,621
2028	139,312	23,095	162,407
2029	139,118	19,989	159,107
2030	113,875	10,905	124,780
2031-2035	308,878	70,506	379,384
2036-2040	<u>387,872</u>	<u>33,893</u>	<u>421,765</u>
	<u>\$ 1,464,373</u>	<u>\$ 216,534</u>	<u>\$ 1,680,907</u>

**TOWN OF NORTH CASTLE, NEW YORK**

**Notes to Financial Statements  
December 31, 2025**

**D. Capital Assets**

Changes in the Town's capital assets are as follows:

	Beginning Balance	Additions	Disposals	Ending Balance
Governmental activities:				
Capital assets that are not depreciated:				
Land	\$ 4,006,620	\$ 1,516,459	\$ -	\$ 5,523,079
Construction in progress	1,516,459	-	(1,516,459)	-
 Total non-depreciable cost	 <u>5,523,079</u>	 <u>1,516,459</u>	 <u>(1,516,459)</u>	 <u>5,523,079</u>
Capital assets that are depreciated:				
Land improvements	17,239,858	-	-	17,239,858
Buildings and improvements	19,685,538	626,085	-	20,311,623
Machinery and equipment	16,590,060	2,174,251	(570,390)	18,193,921
Infrastructure	42,202,561	-	-	42,202,561
Total depreciable historical cost	<u>95,718,017</u>	<u>2,800,336</u>	<u>(570,390)</u>	<u>97,947,963</u>
Less accumulated depreciation:				
Land improvements	4,831,660	778,962	-	5,610,622
Buildings and improvements	10,589,679	422,131	-	11,011,810
Machinery and equipment	10,933,379	2,446,563	(570,390)	12,809,552
Infrastructure	<u>27,368,834</u>	<u>881,119</u>	<u>-</u>	<u>28,249,953</u>
Total accumulated depreciation	<u>53,723,552</u>	<u>4,528,775</u>	<u>(570,390)</u>	<u>57,681,937</u>
Total cost, net	<u>47,517,544</u>	<u>(211,980)</u>	<u>(1,516,459)</u>	<u>45,789,105</u>
Governmental activities capital assets	<u>\$ 47,517,544</u>	<u>\$ (211,980)</u>	<u>\$ (1,516,459)</u>	<u>\$ 45,789,105</u>

Depreciation expense was charged to the Town's functions and programs as follows:

	Assets Being Depreciated
General government support	\$ 78,887
Safety	126,174
Transportation	2,979,682
Culture and recreation	298,933
Home and community services	<u>1,045,099</u>
Total depreciation expense	<u>\$ 4,528,775</u>

**TOWN OF NORTH CASTLE, NEW YORK**

**Notes to Financial Statements  
December 31, 2025**

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**E. Pension Plans**

**Plan Description**

The Town participates in the New York State and Local Employees' Retirement System ("ERS") and the New York State and Local Police and Fire Retirement System ("PFRS") ("Systems"). These Systems are cost-sharing multiple-employer defined benefit pension plans. The Systems provide retirement, disability and death benefits to plan members. Obligations of employers and employees to contribute and benefits to employees are governed by the New York State Retirement and Social Security Law. The Systems issue a publicly available financial report that includes financial statements and required supplementary information for the Systems. That report may be obtained by writing to the New York State and Local Employees' Retirement System, 110 State Street, Albany, New York 12224.

**Funding Policy**

The Systems are non-contributory except for employees who joined the New York State and Local Employees' Retirement System after July 27, 1976, who contribute 3% of their salary for the first ten years of service. For employees who joined after April 1, 2012, employees in NYSERS contribute 3% of their salary until April 1, 2013 and then contribute 3% to 6% of their salary throughout their active membership.

Contributions made to the Systems for the current and two preceding years were as follows:

		ERS		PFRS
2025	\$	1,258,538	\$	1,813,349
2024	\$	1,032,669	\$	1,568,811
2023	\$	832,587	\$	1,322,971

The ERS and PFRS contributions were equal to 100% of the actuarially required contribution for each respective fiscal year.

New York State Employee Retirement System

**Pension Liabilities, pension Expense, and Deferred Outflows of Resources and Deferred inflows of Resources Related to Pensions**

At December 31, 2025, the Town reported a liability (asset) of \$3,458,451 for its proportionate share of the net pension liability (asset). The net pension liability (asset) was measured as of March 31, 2025, and the total pension liability (asset) used to calculate the net pension liability (asset) was determined by the actuarial valuation as April 1, 2024. The Town's proportion of the net pension liability (asset) was based on a projection of the Town's long-term share of contributions to the pension plan relative to the projected contributions of all participating members, actuarially determined.

At December 31, 2025, the Town's proportion was 0.0201709%, which was an increase from its proportion measured December 31, 2024 of 0.0205486%.

**TOWN OF NORTH CASTLE, NEW YORK**

**Notes to Financial Statements  
December 31, 2025**

For the year ended December 31, 2025, the Town recognized pension expense of \$865,748 related to the NYS Retirement System. These expenses are liquidated through the general fund, highway fund, public library fund and special district fund. At December 31, 2025, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 858,411	\$ 40,492
Changes of Assumptions	145,041	-
Net difference between projected and actual earnings on pension plan investments	271,340	-
Changes in proportion and differences between the Town's contributions and proportionate share of contributions	166,917	36,583
Contributions subsequent to the measurement date	943,903	-
Total	<u>\$ 2,385,612</u>	<u>\$ 77,075</u>

\$943,903 reported as deferred outflows of resources related to pensions resulting from the Town's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability (asset) in the year ended December 31, 2026.

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Plan's Year Ending March 31,	2026	\$ 670,407
	2027	923,937
	2028	(270,733)
	2029	41,023
	2030	-
	Thereafter	-
		<u>\$ 1,364,634</u>

**Actuarial Assumptions**

The total pension liability at March 31, 2025 was determined by using an actuarial valuation as of April 1, 2024, with update procedures used to roll forward the total pension liability to March 31, 2025. The actuarial valuation used the following actuarial assumptions:

Inflation	2.9%
Salary scale	4.3 % in ERS, indexed by service
Investment Rate of Return including inflation	5.9% compounded annually, net of investment expenses
Cost of living adjustments	1.5% annually
Decrements	Developed from the Plan's 2020 experience study of the period April 1, 2015 through March 31, 2020
Mortality improvement	Society of Actuaries Scale MP-2021

**TOWN OF NORTH CASTLE, NEW YORK**

**Notes to Financial Statements**

**December 31, 2025**

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected return, net of investment expenses and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The previous actuarial valuation as of April 1, 2024 used a long-term expected rate of return of 5.9%. The target allocation and best estimates of arithmetic of real rates of return for each major asset class are summarized as of March 31, 2025 in the following table:

Asset Type	Target Allocations in	Long-Term expected real rate of return in %
Domestic Equity	25%	3.54%
International Equity	14%	6.57%
Private Equity	15%	7.25%
Real Estate	12%	4.95%
Opportunistic Portfolio	3%	5.25%
Credit	4%	5.40%
Real Assets	4%	5.55%
Fixed Income	22%	2.00%
Cash	1%	0.25%
	100%	

**Discount Rate**

The discount rate used to calculate the total pension liability was 5.9%. The projection of cash flows used to determine the discount rate assumes that contributions from plan members will be made at the current contribution rates and that contributions from employers will be made at statutorily required rates, actuarially. Based upon the assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**Sensitivity of the Proportionate Share of the Net Pension Liability to the Discount Rate Assumption**

The following presents the Town's proportionate share of the net pension liability (asset) calculated using the discount rate of 5.9 percent, as well as what the Town's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1 percent lower or 1 percent higher than the current rate:

**TOWN OF NORTH CASTLE, NEW YORK**

**Notes to Financial Statements  
December 31, 2025**

	1% Decrease 4.9%	Current Assumption 5.9%	1% Increase 6.9%
Proportionate Share of Net Pension Liability (Asset)	<u>\$ 10,009,193</u>	<u>\$ 3,458,451</u>	<u>\$ (2,011,422)</u>

**Pension Plan Fiduciary Net Position**

The components of the current-year net pension liability of the plan as of March 31, 2025, were as follows:

	Pension Plan's Fiduciary Net Position
Total pension liability	\$ 247,600,239
Net position	<u>(230,454,512)</u>
Net pension liability (asset)	<u>\$ 17,145,727</u>
Fiduciary net position as percentage of total pension	93.08%

New York State and Local Police and Fire Retirement System

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

At December 31, 2025, the Town reported a liability (asset) of \$7,613,154 for its proportionate share of the net pension liability (asset). The net pension liability (asset) was measured as of March 31, 2025, and the total pension liability (asset) used to calculate the net pension liability (asset) was determined by the actuarial valuation as of April 1, 2024. The Town's proportion of the net pension liability (asset) was based on a projection of the Town's long-term share of contributions to the pension plan relative to the projected contributions of all participating members, actuarially determined.

At December 31, 2025, the Town's proportion was 0.1252810%, which was an increase from its proportion measured December 31, 2024 of 0.1125178%.

For the year ended December 31, 2025, the Town recognized pension expense of \$1,761,474 related to the NYS Retirement System. These expenses are liquidated through the general fund. At December 31, 2025, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 2,535,841	\$ -
Change of Assumptions	1,143,202	-
Net difference between projected and actual earnings on pension plan investments	292,625	-
Change in proportion and differences between the Town's contributions and proportionate share of contributions	328,550	430,023
Contributions subsequent to the measurement date	<u>1,360,012</u>	<u>-</u>
Total	<u>\$ 5,660,230</u>	<u>\$ 430,023</u>

**TOWN OF NORTH CASTLE, NEW YORK**

**Notes to Financial Statements**

**December 31, 2025**

\$1,360,012 reported as deferred outflows of resources related to pensions resulting from the Town's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2026.

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Plan's Year Ending March 31,	2026	\$	1,888,955
	2027		1,171,907
	2028		52,141
	2029		497,527
	2030		259,665
	Thereafter		-
		\$	<u>3,870,195</u>

**Actuarial Assumptions**

The total pension liability at March 31, 2025 was determined by using an actuarial valuation as of April 1, 2024, with update procedures used to roll forward the total pension liability to March 31, 2025. The actuarial valuation used the following actuarial assumptions:

Inflation	2.9%
Salary scale	6.0% in PFRS, indexed by service
Investment Rate of Return, including inflation	5.9% compounded annually, net of investment expenses
Cost of living adjustments	1.5% annually
Decrements	Developed from the Plan's 2020 experience study of the period April 1, 2015 through March 31, 2020
Mortality improvement	Society of Actuaries Scale MP-2021

The long-term expected rate of return on pension plan investments was determined using a building-block method in which the best-estimate ranges of expected future real rates of return (expected return, net of investment expenses and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic of real rates of return for each major asset class are summarized as of March 31, 2025 in the following table:

Asset Type	Target Allocations in %	Long-Term Expected Real Rate of Return in %
Domestic Equity	25%	3.54%
International Equity	14%	6.57%
Private Equity	15%	7.25%
Real Estate	12%	4.95%
Opportunistic Portfolio	3%	5.25%
Credit	4%	5.40%
Real Assets	4%	5.55%
Fixed Income	22%	2.00%
Cash	1%	0.25%
	100%	

**TOWN OF NORTH CASTLE, NEW YORK**

**Notes to Financial Statements  
December 31, 2025**

**Discount Rate**

The discount rate used to calculate the total pension liability was 5.9%. The projection of cash flows used to determine the discount rate assumes that contributions from plan members will be made at the current contribution rates and that contributions from employers will be made at statutorily required rates, actuarially. Based upon the assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore the long term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**Sensitivity of the Proportionate Share of the Net Pension Liability to the Discount Rate Assumption**

The following presents the Town's proportionate share of the net pension liability (asset) calculated using the discount rate of 5.9 percent, as well as what the Town's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1 percent lower or 1 percent higher than the current rate:

	1% Decrease (4.9%)	Current Assumption (5.9%)	1% Increase (6.9%)
Proportionate Share of Net Pension Liability (Asset)	\$ 16,052,657	\$ 7,613,154	\$ 647,557

Pension Plan Fiduciary Net Position

The components of the current-year net pension liability of the plan as of March 31, 2025, were as follows:

	Pension Plan's Fiduciary Net Position
Total pension liability	\$ 48,718,477
Net pension	(42,641,620)
Net pension liability	\$ 6,076,857
Fiduciary net position as a percentage of total pension liability	87.53%

**F. Long-Term Liabilities**

The following table summarizes changes in the Town's long-term indebtedness for the year ended December 31, 2025:

	Beginning Balance	Issued	Redeemed	Ending Balance	Amounts Due With One Year
Government activities:					
Bonds & notes payable:					
General Obligation debt:					
Capital construction	\$ 22,505,000	\$ -	\$ 1,804,000	\$ 20,701,000	\$ 1,859,000
Unamortized premium on obligations	908,820	-	134,788	774,032	117,577
	<u>23,413,820</u>	<u>-</u>	<u>1,938,788</u>	<u>21,475,032</u>	<u>1,976,577</u>
Other liabilities:					
Total other postemployment benefits	77,701,931	4,208,343	5,269,740	76,640,534	3,456,971
Net pension Liability - ERS (A)	3,025,590	432,861	-	3,458,451	-
Net pension Liability - PFRS (A)	5,336,517	2,276,637	-	7,613,154	-
Compensated absences (A)	1,712,344	53,036	-	1,765,380	-
Total other liabilities	<u>87,776,382</u>	<u>6,970,877</u>	<u>5,269,740</u>	<u>89,477,519</u>	<u>3,456,971</u>
Total long-term liabilities	<u>\$ 111,190,202</u>	<u>\$ 6,970,877</u>	<u>\$ 7,208,528</u>	<u>\$ 110,952,551</u>	<u>\$ 5,433,548</u>

**TOWN OF NORTH CASTLE, NEW YORK**

**Notes to Financial Statements  
December 31, 2025**

(A) Additions and deletions to net pension liability are shown net because it is impracticable to determine these amounts separately.

The current portion of compensated absences, if any, is the amount left unpaid at the end of the reporting period that normally would be liquidated with expendable available financial resources.

The liability for compensated absences and total other post-employment benefit obligations are liquidated primarily by the general, highway, public library and special districts funds. The Town's indebtedness for bonds is satisfied by the general, highway and special districts funds.

**Bonds Payable**

Bonds payable at December 31, 2025 are comprised of the following individual issues:

Bond Issue	Original	Issued	Maturity	Interest Rate	Balance
Firehouse acquisition	1,100,000	2006	2026	3.973%	\$ 60,000
Sewer No. 2 treatment plant upgrade	3,345,000	2007	2037	3.630%	2,035,000
Sewer nitrogen removal - Environmental Facilities Corporation	5,245,000	2009	2033	4.270%	1,981,000
Public improvements	645,000	2010	2026	1.250%	50,000
Public improvements	2,500,000	2011	2026	1.50% - 2.65%	205,000
Public improvements	9,545,000	2014	2044	1.50%-5.0%	7,420,000
Water Project EFC Project # 18170	535,582	2017	2037	1.067%-3.574%	335,000
Public improvements	4,000,000	2017	2029	2.0% - 5.0%	1,430,000
Public improvements	8,960,000	2021	2036	2.0% - 5.0%	7,185,000
					<u>\$ 20,701,000</u>

**Interest**

Interest on all debt for the year was composed of:

Interest paid - long-term debt	\$ 586,539
Add: Interest accrued in the current year	224,905
Less: Interest accrued in prior year	(248,567)
Amortization of bond premium	<u>(134,788)</u>
Total expense	<u>\$ 428,089</u>

**Payments to Maturity**

The annual requirements to amortize all bonded debt outstanding as of December 31, 2025 are as follows:

The above general obligation bonds are direct obligations of the Town, for which its full faith and credit are pledged and are payable from taxes levied on all taxable real property within the Town.

**TOWN OF NORTH CASTLE, NEW YORK**

**Notes to Financial Statements  
December 31, 2025**

Fiscal Year Ending December 31,	Principal	Interest	Total
2026	\$ 1,859,000	\$ 656,222	\$ 2,515,222
2027	1,603,000	587,179	2,190,179
2028	1,661,000	524,548	2,185,548
2029	1,731,000	459,048	2,190,048
2030	1,412,000	404,125	1,816,125
2031-2035	7,125,000	1,343,974	8,468,974
2036-2040	3,300,000	493,246	3,793,246
2041-2044	<u>2,010,000</u>	<u>103,775</u>	<u>2,113,775</u>
Total	<u>\$ 20,701,000</u>	<u>\$ 4,572,117</u>	<u>\$ 25,273,117</u>

**Compensated Absences**

In accordance with the Town's collective bargaining agreements, all employees may accumulate sick leave based upon length of service. Upon retirement, employees are compensated for accumulated sick leave pursuant to contract provisions. Vacation time earned during the year is generally taken in the year earned; however, with permission, certain employees may carryover vacation leave to the following year. Police employees may accumulate compensatory time up to a maximum of 96 hours. The value of compensated absences has been reflected in the government-wide financial statements. Payment of vacation is dependent upon many factors; therefore, timing of future payments is not readily determinable. The liability is recorded in the government-wide financial statements for compensated absences to pay estimated accrued vacation time at year end.

**Other Post Employment Benefit Obligations**

**Plan Description**

The Town provides certain health care benefits for retired employees through a single employer defined benefit plan. The plan provides for continuation of retiree group health benefits for certain retirees and their spouses and can be amended by action of the Town subject to applicable collective bargaining and employment agreements. The plan does not issue a stand-alone financial report as there are no legally accumulated assets in a trust for the sole purpose of paying benefits under the plan that meets the criteria of GASB 75, paragraph 4.

**Benefits Provided**

The various collective bargaining agreements stipulate the employees covered and the percentage of contribution. Contributions by the Town may vary according to length of service. The cost of providing post-employment health care benefits is shared between the Town and the retired employee. Substantially all of the Town's employees may become eligible for those benefits if they reach normal retirement age while working for the Town.

**Employees Covered by Benefit Terms**

At December 31, 2025, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	124
Active employees	<u>118</u>
Total participants	<u><u>242</u></u>

**TOWN OF NORTH CASTLE, NEW YORK**

**Notes to Financial Statements**

**December 31, 2025**

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**Total OPEB Liability**

The Town's total OPEB liability of \$76,640,534 was measured as of December 31, 2025 and was determined by an actuarial valuation as of January 1, 2024. The changes in the OPEB liability are as follows:

Balance at December 31, 2024	<u>\$ 77,701,931</u>
Changes for the Year	
Service cost	877,529
Interest	3,330,814
Changes of benefit terms	-
Changes in assumptions or other inputs	(1,957,831)
Differences between expected and actual experience	-
Benefit payments	<u>(3,311,909)</u>
Net changes	<u>(1,061,397)</u>
Balance at December 31, 2025	<u>\$ 76,640,534</u>

**Actuarial Assumptions and Other Inputs**

The total OPEB liability in the January 1, 2024 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	7.00%
Payroll Growth	3.00%
Discount Rate	4.38%
Healthcare Cost Trend Rates	7.0% for 2026, decreasing 0.25% annually to an ultimate rate of 4.5% by 2036.
Share of Benefit-Related Costs	Medical coverage, including prescription drugs as part of the medical plan, is offered to retirees on a fully insured basis through the New York State Health Insurance Plan (NYSHIP) aka the Empire Plan. Life insurance is not available in retirement. Dental and vision coverage is available with varying benefits by union. For union employees, coverage is provided through Dutchess Dental & Vision Gold 12 via CSEA Employee Benefit Fund. For Police, coverage is available for dental through Delta Dental.

The discount rate was based on an end of year measurement date of December 31, 2025 and is consistent with the prescribed discount rate methodology under GASB 75, using an average of two 20-year bond indices (e.g., S&P Municipal Bond 20 Year High Grade Rate Index - 4.43% and Fidelity GO AA 20 Years - 4.33%) as of December 31, 2025.

Mortality was based on the Society of Actuaries Pub-2010 Public Retirement Plans Healthy Male and Female Total Dataset Headcount-Weighted Mortality tables based on Employee and Healthy Annuitant Tables for both pre and post retirement, projected with mortality improvements using the most current Society of Actuaries Mortality Improvement Scale MP-2021.

**TOWN OF NORTH CASTLE, NEW YORK**

**Notes to Financial Statements**

**December 31, 2025**

**Sensitivity of the Total OPEB Liability to Changes in the Discount Rate**

The following presents the OPEB liability of the Town, as well as what the Town’s total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current discount rate:

	1% Decrease (3.38%)	Current Discount (4.38%)	1% Increase (5.38%)
Total OPEB Liability	<u>\$ 89,802,260</u>	<u>\$ 76,640,534</u>	<u>\$ 66,472,783</u>

**Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates**

The following presents the OPEB liability of the Town, as well as what the Town’s total OPEB liability would be if were calculated using healthcare cost trend rates that are one percentage point lower or one percentage point higher than the current healthcare cost trend rates:

	1% Decrease (6%)	Healthcare Current Heath Care Rate (7%)	1% Increase (8%)
Total OPEB Liability	<u>\$ 65,412,845</u>	<u>\$ 76,640,534</u>	<u>\$ 91,256,651</u>

**OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB**

For the year ended December 31, 2025, the Town recognized OPEB expense of \$3,025,483. These expenses are liquidated through the general fund, highway fund, public library fund and special district fund. At December 31, 2025, the Town reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes of Assumptions	<u>\$ 4,096,061</u>	<u>\$ 15,415,040</u>
	<u>\$ 4,096,061</u>	<u>\$ 15,415,040</u>

**TOWN OF NORTH CASTLE, NEW YORK**

**Notes to Financial Statements**  
**December 31, 2025**

The Town's contributions made subsequent to the measurement date will be recognized as a reduction of the total OPEB liability in the year ended December 31, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

For years ending December 31,

2026	\$	(1,587,352)
2027		(3,217,417)
2028		(2,801,393)
2029		(2,559,577)
2030		(163,704)
Thereafter		<u>(989,536)</u>
	\$	<u>(11,318,979)</u>

**G. Revenues and Expenditures**

**Interfund Transfers**

The interfund transfers reflected below have been reflected as transfers:

	Interfund		Interfund	
	Revenue	Expenditures	Receivable	Payables
General fund	\$ -	\$ 7,067,023	\$ 3,189,037	\$ 378,203
Highway fund	-	-	19,254	-
Special districts fund	-	3,000,000	69,912	2,900,000
Capital projects fund	10,067,023	-	-	-
Public library fund	-	-	-	-
Total government activities	<u>\$ 10,067,023</u>	<u>\$ 10,067,023</u>	<u>\$ 3,278,203</u>	<u>\$ 3,278,203</u>

**H. Net Position**

The components of net position are detailed below:

*Net Investment in Capital Assets* - the component of net position that reports the difference between capital assets less both the accumulated depreciation and the outstanding balance of debt, excluding unexpended proceeds, that is directly attributable to the acquisition, construction or improvement of those assets.

*Restricted for Workers' Compensation Benefits* - the component of net position that has been established to set aside funds to be used for a specific purpose in accordance with Section 6-j of the General Municipal Law of the State of New York.

*Restricted for Special Districts* - the component of net position that represents funds restricted for water, sewer, street lighting, fire protection, parking and ambulance purposes under New York State Law or by external parties and/or statutes.

*Unrestricted* - all other net position that do not meet the definition of "restricted" or "net investment in capital assets".

**TOWN OF NORTH CASTLE, NEW YORK**

**Notes to Financial Statements  
December 31, 2025**

**I. Fund Balances**

The components of fund balance are detailed below:

Certain elements of restricted fund balance are described above. Those additional elements which are not reflected in the Statement of Net Position but are reported in the governmental funds balance sheet are described below.

Prepaid Expenditures has been established to account for employee retirement and other payments made in advance. The amount is classified as nonspendable to indicate that funds are not "available" for appropriation or expenditure even though they are a component of current assets.

Purchases on order are assigned and represent the Town's intention to honor the contracts in process at year-end. The subsequent year's appropriations will be amended to provide authority and complete the transactions.

Designations of fund balance are not legally required segregations but represent intended use for a specific purpose. At December 31, 2025, the Town Board has assigned the amounts below to be appropriated from the ensuing year's budget.

Unassigned fund balance in the General Fund represents amounts not classified as nonspendable, restricted, committed or assigned.

	General	Highway	Public Library	Special Districts	Capital Projects	Total
Nonspendable						
Prepaid items	\$ 712,780	\$ 56,468	\$ -	\$ -	\$ -	\$ 769,248
Restricted						
Capital Projects	-	-	-	-	6,648,009	6,648,009
Workers Compensation	1,692	-	-	-	-	1,692
Special Districts	-	-	-	5,018,255	-	5,018,255
	<u>1,692</u>	<u>-</u>	<u>-</u>	<u>5,018,255</u>	<u>6,648,009</u>	<u>11,667,956</u>
Assigned						
Highway	-	4,929,440	-	-	-	4,929,440
Public Library	-	-	254,878	-	-	254,878
	<u>-</u>	<u>4,929,440</u>	<u>254,878</u>	<u>-</u>	<u>-</u>	<u>5,184,318</u>
Unassigned	<u>12,982,985</u>	<u>-</u>	<u>-</u>	<u>(2,279,989)</u>	<u>-</u>	<u>10,702,996</u>
Total fund balance	<u>\$ 13,697,457</u>	<u>\$ 4,985,908</u>	<u>\$ 254,878</u>	<u>\$ 2,738,266</u>	<u>\$ 6,648,009</u>	<u>\$ 28,324,518</u>

## TOWN OF NORTH CASTLE, NEW YORK

### Notes to Financial Statements December 31, 2025

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#### 4. SUMMARY DISCLOSURE OF SIGNIFICANT CONTINGENCIES

##### A. Litigation

The Town is a defendant in various actions, all of which are within the limits of the Town's insurance coverage. Counsel for the insurance carrier is defending these claims. Consequently, an unfavorable decision in any of the actions will not have an adverse effect on the Town's financial condition.

The Town is also defendant in numerous tax certiorari proceedings, the results of which generally require tax refunds on the part of the Town. However, the amount of possible refunds cannot be determined at the present time. Any refunds resulting from adverse settlements will be funded in the year in which the payments are made.

##### B. Risk Management

The Town maintains various conventional liability insurance policies to protect against potential losses. The general liability policy provides coverage of \$1 Million Per Occurrence and \$3 million Policy Aggregate. The Town's public officials and law enforcement liability policies provide coverage of \$1 million each. In addition, the umbrella policy provides a \$10 million policy aggregate. Settled claims resulting from these risks have not exceeded commercial coverage in any of the past three fiscal years.

In addition, the Town purchases conventional insurance for workers' compensation benefits and purchases conventional health insurance from various providers.

##### C. Commitments and Contingencies

The Town participates in various Federal grant programs. Accordingly, the Town's compliance with applicable grant requirements may be established at a future date. The amount of expenditures which may be disallowed by the granting agencies cannot be determined at this time, although the Town anticipates such amounts, if any, to be immaterial.

#### 5. OTHER MATTERS

On June 24, 2011, the NYS Governor signed Chapter 97 of the Laws of 2011 ("Tax Levy Limitation Law"). This applies to all local governments.

The following is a brief summary of certain relevant provisions of the Tax Levy Limitation Law. The summary is not complete and the full text of the Tax Levy Limitation Law should be read in order to understand the details and implementations thereof.

The Tax Levy Limitation Law imposes a limitation on increases in the real property tax levy, subject to certain exceptions. The Tax Levy Limitation Law permits the Town to increase its overall real property tax levy over the tax levy of the prior year by no more than the "Allowable Levy Growth Factor," which is the lesser of one and two-one hundredths or the sum of one plus the Inflation Factor; provided, however that in no case shall the levy growth factor be less.

The "Inflation Factor" is the quotient of: (i) the average of the 20 National Consumer Price Indexes determined by the United States Department of Labor for the twelve-month period ending six months prior to the start of the coming fiscal year minus the average of the National Consumer Price Indexes determined by the United States Department of Labor for the twelve-month period ending six months prior to the start of the prior fiscal year, divided by (ii) the average of the National Consumer Price Indexes determined by the United States with the result expressed as a decimal to four places.

**TOWN OF NORTH CASTLE, NEW YORK**

**Notes to Financial Statements  
December 31, 2025**

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The Town is required to calculate its tax levy limit for the upcoming year in accordance with the provision above and provide all relevant information to the New York State Comptroller prior to adopting its budget. The Tax Levy Limitation Law sets forth certain exclusions to the real property tax levy limitation of the Town, including exclusions for certain portions of the expenditures for retirement system contributions and tort judgments payable by the Town. The Town Board may adopt a budget that exceeds the tax levy limit for the coming fiscal year, only if the Town Board first enacts, by a vote of at least sixty percent of the total voting power of the Town Board, a local law to override such limit for such coming fiscal year.

**6. PROPERTY TAX ABATEMENT**

The Town has two real property tax abatement agreements entered into by the Westchester County IDA (IDA) under Article 18-A of the real property tax law. These agreements provide for abatement of real property taxes in exchange for a payment in lieu of taxes (PILOT) in compliance with the IDA’s Uniform Tax Exemption Policy (the Policy). In accordance with the policy, the IDA grants PILOTs in accordance with various activities for various activities such as new construction, purchasing of an existing facility, or the improvement or expansion of an existing facility. The IDA also has policies for recapture of PILOTs should the applicant not meet certain criteria. All policies are available on the IDA’s website.

The following information relates to the PILOT agreements entered into under the agreements for the year ended December 31, 2025:

Start Date	Agreement	Taxable Assessed		Tax Value	PILOT Received	Taxes Abated
		Value	Tax Rate			
01/01/1998	IBM Engel	\$ 6,139,500	173.35	\$ 1,064,282	\$ 398,134	\$ 666,148
01/01/2012	Burman	\$ 730,000	173.35	\$ 126,546	\$ 152,140	\$ (25,594)

**7. AMERICAN RESCUE PLAN**

The American Rescue Plan Act (ARPA) was passed by Congress in March 2021 and provided a total of \$1.9 trillion stimulus funding. The Town of North Castle was allocated \$1,254,458 in ARPA funds. These funds were received by the Town in two equal installments in 2021 and 2022. As of December 31, 2025, these funds have been fully obligated. All funds must be spent by December 31, 2026. The money may only be spent on eligible items per the ARPA.

For the year ended December 31, 2025, expenditures for the projects totaled \$374,254.

As of December 31, 2025 the Town has recorded \$872,210 of unearned revenue within the General Fund for future American Rescue Plan project related expenditures.

## REQUIRED SUPPLEMENTARY INFORMATION

**TOWN OF NORTH CASTLE, NEW YORK**

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - General Fund (Unaudited)  
For the Year Ended December 31, 2025**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>REVENUES:</b>				
Real property taxes	\$ 12,108,959	\$ 12,108,959	\$ 12,183,504	\$ 74,545
Other tax items	1,125,000	1,125,000	1,232,753	107,753
Nonproperty tax items	3,500,000	3,500,000	3,746,111	246,111
Departmental income	2,127,460	2,127,460	2,159,945	32,485
Use of money and property	1,974,800	1,974,800	2,144,242	169,442
Licenses and permits	2,005,500	2,005,500	1,717,560	(287,940)
Fines and forfeitures	150,000	150,000	115,075	(34,925)
Sale of property and compensation for loss	-	-	71,390	71,390
State aid	850,000	850,000	1,029,769	179,769
Federal aid	-	-	374,254	374,254
Miscellaneous	57,000	57,000	363,154	306,154
	<u>23,898,719</u>	<u>23,898,719</u>	<u>25,137,757</u>	<u>1,239,038</u>
<b>EXPENDITURES:</b>				
General governmental support	5,122,966	5,122,966	5,142,774	(19,808)
Public safety	13,692,127	13,692,127	13,158,246	533,881
Health	5,642	5,642	4,995	647
Transportation	473,690	473,690	424,520	49,170
Economic opportunity and development	282,571	282,571	206,965	75,606
Culture and recreation	3,700,270	3,831,270	4,456,899	(625,629)
Home and community services	2,560,519	2,560,519	2,537,968	22,551
Debt service - principal	91,457	91,457	91,457	-
Debt service - interest	6,584	6,584	6,582	2
	<u>25,935,826</u>	<u>26,066,826</u>	<u>26,030,406</u>	<u>36,420</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(2,037,107)</u>	<u>(2,168,107)</u>	<u>(892,649)</u>	<u>1,275,458</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers out	-	-	(7,067,023)	(7,067,023)
	<u>-</u>	<u>-</u>	<u>(7,067,023)</u>	<u>(7,067,023)</u>
<b>CHANGE IN FUND BALANCE</b>	<u>(2,037,107)</u>	<u>(2,168,107)</u>	<u>(7,959,672)</u>	<u>(5,791,565)</u>
<b>FUND BALANCE - beginning of year</b>	<u>21,657,129</u>	<u>21,657,129</u>	<u>21,657,129</u>	<u>-</u>
<b>FUND BALANCE - end of year</b>	<u>\$ 19,620,022</u>	<u>\$ 19,489,022</u>	<u>\$ 13,697,457</u>	<u>\$ (5,791,565)</u>

\* Budgetary appropriations are monies allocated to a specific function levels as noted in the Town Budget and any transfer from one function level to another would need authorization from the Town Board. This table shows Budgets at the functional level of expenditures, which is the level at which the Town Board approves the budget

**TOWN OF NORTH CASTLE, NEW YORK**

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Highway Fund (Unaudited)**

**For the Year Ended December 31, 2025**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>REVENUES:</b>				
Real property taxes	\$ 7,295,300	\$ 7,295,300	\$ 7,295,300	\$ -
Intergovernmental charges	115,000	115,000	40,079	(74,921)
Sale of property and compensation for loss	-	-	99,314	99,314
State aid	400,000	400,000	450,721	50,721
Miscellaneous	-	-	20	20
	<u>7,810,300</u>	<u>7,810,300</u>	<u>7,885,434</u>	<u>75,134</u>
<b>EXPENDITURES:</b>				
Transportation	7,440,819	8,700,713	7,421,386	1,279,327
Debt service - principal	1,050,000	1,050,000	1,050,000	-
Debt service - interest	270,481	270,481	270,481	-
	<u>8,761,300</u>	<u>10,021,194</u>	<u>8,741,867</u>	<u>1,279,327</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(951,000)</u>	<u>(2,210,894)</u>	<u>(856,433)</u>	<u>1,354,461</u>
CHANGE IN FUND BALANCE	(951,000)	(2,210,894)	(856,433)	1,354,461
FUND BALANCE - beginning of year	<u>5,842,341</u>	<u>5,842,341</u>	<u>5,842,341</u>	<u>-</u>
FUND BALANCE - end of year	<u>\$ 4,891,341</u>	<u>\$ 3,631,447</u>	<u>\$ 4,985,908</u>	<u>\$ 1,354,461</u>

\* Budgetary appropriations are monies allocated to a specific function levels as noted in the Town Budget and any transfer from one function level to another would need authorization from the Town Board. This table shows Budgets at the functional level of expenditures, which is the level at which the Town Board approves the budget

**TOWN OF NORTH CASTLE, NEW YORK**

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Public Library Fund  
(Unaudited)**

**For the Year Ended December 31, 2025**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>REVENUES:</b>				
Real property taxes	\$ 1,739,125	\$ 1,739,125	\$ 1,739,125	\$ -
Departmental income	1,000	1,000	1,106	106
Use of money and property	13,000	13,000	13,820	820
Sale of property and compensation for loss	500	500	651	151
State aid	-	-	7,575	7,575
Miscellaneous	1,500	1,500	433	(1,067)
<b>Total revenues</b>	<u>1,755,125</u>	<u>1,755,125</u>	<u>1,762,710</u>	<u>7,585</u>
<b>EXPENDITURES:</b>				
Culture and recreation	<u>1,755,125</u>	<u>1,755,125</u>	<u>1,652,350</u>	<u>102,775</u>
<b>Total expenditures</b>	<u>1,755,125</u>	<u>1,755,125</u>	<u>1,652,350</u>	<u>102,775</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>110,360</u>	<u>110,360</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	-	-	-	-
<b>Total other financing sources and uses</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>CHANGE IN FUND BALANCE</b>	<u>-</u>	<u>-</u>	<u>110,360</u>	<u>110,360</u>
<b>FUND BALANCE - beginning of year</b>	<u>144,518</u>	<u>144,518</u>	<u>144,518</u>	<u>-</u>
<b>FUND BALANCE - end of year</b>	<u>\$ 144,518</u>	<u>\$ 144,518</u>	<u>\$ 254,878</u>	<u>\$ 110,360</u>

\* Budgetary appropriations are monies allocated to a specific function levels as noted in the Town Budget and any transfer from one function level to another would need authorization from the Town Board. This table shows Budgets at the functional level of expenditures, which is the level at which the Town Board approves the budget

**TOWN OF NORTH CASTLE, NEW YORK**

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Special District Funds  
(Unaudited)  
For the Year Ended December 31, 2025**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>REVENUES:</b>				
Real property taxes	\$ 3,148,589	\$ 3,148,589	\$ 3,148,590	\$ 1
Departmental income	1,656,590	1,656,590	1,465,706	(190,884)
Use of money and property	238,905	238,905	300,520	61,615
Sale of property and compensation for loss	-	-	10,000	10,000
	<u>5,044,084</u>	<u>5,044,084</u>	<u>4,924,816</u>	<u>(119,268)</u>
<b>EXPENDITURES:</b>				
General governmental support	2,370	2,370	1,349	1,021
Public safety	479,195	479,195	479,195	-
Health	496,000	496,000	506,554	(10,554)
Transportation	180,000	180,000	247,908	(67,908)
Culture and recreation	16,000	16,000	16,000	-
Home and community services	3,797,879	6,714,574	2,803,557	3,911,017
Debt service - principal	662,543	662,543	662,543	-
Debt service - interest	309,476	309,476	309,476	-
	<u>5,943,463</u>	<u>8,860,158</u>	<u>5,026,582</u>	<u>3,833,576</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(899,379)</u>	<u>(3,816,074)</u>	<u>(101,766)</u>	<u>3,714,308</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers out	-	-	(3,000,000)	(3,000,000)
Total other financing sources and uses	-	-	(3,000,000)	(3,000,000)
CHANGE IN FUND BALANCE	(899,379)	(3,816,074)	(3,101,766)	714,308
FUND BALANCE - beginning of year	<u>5,840,032</u>	<u>5,840,032</u>	<u>5,840,032</u>	-
FUND BALANCE - end of year	<u>\$ 4,940,653</u>	<u>\$ 2,023,958</u>	<u>\$ 2,738,266</u>	<u>\$ 714,308</u>

\* Budgetary appropriations are monies allocated to a specific function levels as noted in the Town Budget and any transfer from one function level to another would need authorization from the Town Board. This table shows Budgets at the functional level of expenditures, which is the level at which the Town Board approves the budget

TOWN OF NORTH CASTLE, NEW YORK

Schedule of Changes in Total OPEB Liability and Related Ratios (Unaudited)  
For the Year Ended December 31, 2025

	Last Ten Fiscal Years *							
	2025	2024	2023	2022	2021	2020	2019	2018
Total OPEB Liability								
Service cost	\$ 877,529	\$ 893,339	\$ 939,074	\$ 834,276	\$ 1,374,426	\$ 1,346,812	\$ 709,699	\$ 571,475
Interest	3,330,814	3,304,198	2,873,059	3,895,058	1,909,925	1,942,587	2,754,970	2,928,941
Changes of benefit terms	-	-	-	-	-	-	-	-
Differences between expected and actual experience	-	-	-	-	-	-	-	-
Changes in assumptions	(1,957,831)	(3,071,487)	3,814,847	(20,716,472)	(568,369)	(3,877,952)	16,626,716	-
Benefit payments	(3,311,909)	(3,445,314)	(3,307,407)	(2,988,883)	(2,410,807)	(2,413,278)	(2,178,640)	(2,232,498)
Total change in total OPEB liability	(1,061,397)	(2,319,264)	4,319,573	(18,976,021)	305,175	(3,001,831)	17,912,745	1,267,918
OPEB Plan Fiduciary Position	-	-	-	-	-	-	-	-
Total OPEB liability - beginning	77,701,931	80,021,195	75,701,622	94,677,643	94,372,468	97,374,299	79,461,554	78,193,636
Total OPEB liability - ending	\$ 76,640,534	\$ 77,701,931	\$ 80,021,195	\$ 75,701,622	\$ 94,677,643	\$ 94,372,468	\$ 97,374,299	\$ 79,461,554
Covered-employee payroll	\$ 12,458,656	\$ 12,458,656	\$ 10,941,322	\$ 10,941,322	\$ 10,286,449	\$ 10,286,449	\$ 10,166,288	\$ 9,788,443
Total OPEB liability as a percentage of covered-employee-payroll	615.16%	623.68%	731.37%	691.89%	920.41%	917.44%	781.62%	811.79%

Notes to schedule:

	2025	2024	2023	2022	2021	2020	2019	2018
Discount rate	4.22%	4.22%	3.88%	4.18%	2.05%	2.02%	2.90%	3.80%
Healthcare trend rate:								
Initial rate	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%	8.00%	8.00%
Decreasing per year	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.50%	0.50%
Ultimate rate	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	5.00%	5.00%
Ultimate rate year	2036	2036	2034	2034	2032	2032	2026	2026

\* This schedule is intended to show information for 10 years. Additional years will be displayed as the information becomes available.

Plan Assets

There are no assets accumulated in a trust that meets the criteria of GASB 75, paragraph 4.

**TOWN OF NORTH CASTLE, NEW YORK**

**Schedule of Proportionate Share of Net Pension Liability (Asset) (Unaudited)  
For the Year Ended December 31, 2025**

<b>New York State Employees' Retirement System Plan</b>	Last 10 Fiscal Years									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Proportion of the net pension liability (asset)	2.017090%	0.020549%	0.020352%	0.020366%	0.020183%	0.020343%	0.022707%	0.023652%	0.022835%	0.024640%
Proportionate share of the net pension liability (asset)	\$ 3,458,451	\$ 3,025,590	\$ 4,364,375	\$ (1,664,857)	\$ 20,097	\$ 5,386,982	\$ 1,608,829	\$ 763,339	\$ 2,145,584	\$ 3,954,784
Covered payroll	\$ 8,031,489	\$ 7,182,792	\$ 6,630,112	\$ 6,851,765	\$ 7,042,855	\$ 7,107,843	\$ 7,022,401	\$ 7,223,542	\$ 7,266,448	\$ 6,944,581
Proportionate share of the net pension liability (asset) as a percentage of its covered-employee-payroll	43.06%	42.12%	65.83%	-24.30%	0.29%	75.79%	22.91%	10.57%	29.53%	56.95%
Plan fiduciary net position as a percentage of the total pension liability (asset)	93.08%	93.88%	90.78%	103.65%	99.95%	86.39%	96.27%	98.24%	94.70%	90.70%

<b>New York State Police and Fire Retirement System Plan</b>	Last 10 Fiscal Years									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Proportion of the net pension liability (asset)	0.125281%	0.112518%	0.117862%	0.126910%	0.123312%	0.131046%	0.120315%	0.115707%	0.122412%	0.144124%
Proportionate share of the net pension liability (asset)	\$ 7,613,154	\$ 5,336,517	\$ 6,494,767	\$ 720,905	\$ 2,141,044	\$ 7,004,329	\$ 2,017,754	\$ 1,169,512	\$ 2,537,177	\$ 4,267,201
Covered payroll	\$ 5,928,997	\$ 5,447,342	\$ 5,153,730	\$ 5,025,720	\$ 4,786,538	\$ 4,432,466	\$ 4,333,852	\$ 4,209,759	\$ 4,322,100	\$ 4,393,866
Proportionate share of the net pension liability (asset) as a percentage of its covered-employee-payroll	128.41%	97.97%	126.02%	14.34%	44.73%	158.02%	46.56%	27.78%	58.70%	97.12%
Plan fiduciary net position as a percentage of the total pension liability (asset)	87.53%	89.72%	87.43%	98.66%	95.79%	84.86%	95.09%	96.93%	93.50%	90.20%

**TOWN OF NORTH CASTLE, NEW YORK**

**Schedule of Contributions - Pension Plans (Unaudited)  
For the Year Ended December 31, 2025**

	Last 10 Fiscal Years									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
<b>New York State Employees' Retirement System Plan</b>										
Contractually required contribution	\$ 1,258,538	\$ 1,032,669	\$ 832,587	\$ 763,481	\$ 1,106,104	\$ 1,010,750	\$ 993,869	\$ 1,041,429	\$ 1,089,221	\$ 1,349,325
Contributions in relation to the contractually required contribution	<u>1,258,538</u>	<u>1,032,669</u>	<u>832,587</u>	<u>763,481</u>	<u>1,106,104</u>	<u>1,010,750</u>	<u>993,869</u>	<u>1,041,429</u>	<u>1,089,221</u>	<u>1,349,325</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 8,031,489	\$ 7,182,792	\$ 6,630,112	\$ 6,851,765	\$ 7,042,855	\$ 7,107,843	\$ 7,022,401	\$ 7,223,542	\$ 7,266,448	\$ 6,944,581
Contributions as a percentage of covered-employee-payroll	15.67%	14.38%	12.56%	11.14%	15.71%	14.22%	14.15%	14.42%	14.99%	19.43%
<b>New York State Police and Fire Retirement System Plan</b>										
Contractually required contribution	\$ 1,813,349	\$ 1,568,811	\$ 1,322,971	\$ 1,240,059	\$ 1,209,625	\$ 941,739	\$ 898,884	\$ 935,012	\$ 971,624	\$ 1,319,633
Contributions in relation to the contractually required contribution	<u>1,813,349</u>	<u>1,568,811</u>	<u>1,322,971</u>	<u>1,240,059</u>	<u>1,209,625</u>	<u>941,739</u>	<u>898,884</u>	<u>935,012</u>	<u>971,624</u>	<u>1,319,633</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 5,928,997	\$ 5,447,342	\$ 5,153,730	\$ 5,025,720	\$ 4,786,538	\$ 4,432,466	\$ 4,333,852	\$ 4,209,759	\$ 4,322,100	\$ 4,393,866
Contributions as a percentage of covered-employee-payroll	30.58%	28.80%	25.67%	24.67%	25.27%	21.25%	20.74%	22.21%	22.48%	30.03%

## **SUPPLEMENTARY INFORMATION**

**TOWN OF NORTH CASTLE, NEW YORK**

**Comparative Balance Sheets - General Fund  
December 31, 2025 and 2024**

	<u>2025</u>	<u>2024</u>
<b>ASSETS</b>		
Cash:		
Demand deposits	\$ 14,350,135	\$ 23,975,941
Petty cash	600	600
Taxes receivable	1,000,132	1,229,629
Other receivables:		
Other	281,782	291,280
Leases	-	-
Due from other governments	959,585	858,628
Due from other funds	3,189,037	189,037
Prepaid expenditures	<u>712,780</u>	<u>651,460</u>
 Total assets	 <u>\$ 20,494,051</u>	 <u>\$ 27,196,575</u>
<b>LIABILITIES</b>		
Accounts payable	\$ 1,774,171	\$ 792,858
Due to other funds	378,203	378,203
Retainage Payable	24,491	-
Other liabilities	<u>3,747,519</u>	<u>3,416,511</u>
 Total liabilities	 <u>5,924,384</u>	 <u>4,587,572</u>
 <b>DEFERRED INFLOWS OF RESOURCES</b>	 <u>872,210</u>	 <u>951,874</u>
<b>FUND BALANCE</b>		
Non-spendable	712,780	651,460
Restricted	1,692	1,692
Unassigned	<u>12,982,985</u>	<u>21,003,977</u>
 Total fund balance	 <u>13,697,457</u>	 <u>21,657,129</u>
 Total liabilities, deferred inflows of resources and fund balance	 <u>\$ 20,494,051</u>	 <u>\$ 27,196,575</u>

TOWN OF NORTH CASTLE, NEW YORK

Comparative Schedules of Revenues, Expenditures, and Changes in Fund Balance -  
Budget and Actual - General Fund  
For the Years Ended December 31, 2025 and 2024

	2025				2024			
	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
	REVENUES:							
Real property taxes	\$ 12,108,959	\$ 12,108,959	\$ 12,183,504	\$ 74,545	\$ 11,972,162	\$ 11,972,162	\$ 12,994,439	\$ 1,022,277
Other tax items	1,125,000	1,125,000	1,232,753	107,753	971,000	971,000	1,478,663	507,663
Nonproperty tax items	3,500,000	3,500,000	3,746,111	246,111	3,300,000	3,300,000	3,607,430	307,430
Departmental income	2,127,460	2,127,460	2,159,945	32,485	1,742,460	1,742,460	2,163,087	420,627
Use of money and property	1,974,800	1,974,800	2,144,242	169,442	1,224,800	1,224,800	2,647,096	1,422,296
Licenses and permits	2,005,500	2,005,500	1,717,560	(287,940)	1,805,500	1,805,500	2,192,021	386,521
Fines and forfeitures	150,000	150,000	115,075	(34,925)	125,000	125,000	144,411	19,411
Sale of property and compensation for loss	-	-	71,390	71,390	-	-	129,278	129,278
State aid	850,000	850,000	1,029,769	179,769	650,000	650,000	1,032,394	382,394
Federal aid	-	-	374,254	374,254	-	-	8,197	8,197
Miscellaneous	57,000	57,000	363,154	306,154	5,000	5,000	32,955	27,955
	<u>23,898,719</u>	<u>23,898,719</u>	<u>25,137,757</u>	<u>1,239,038</u>	<u>21,795,922</u>	<u>21,795,922</u>	<u>26,429,971</u>	<u>4,634,049</u>
EXPENDITURES:								
General governmental support	5,122,966	5,122,966	5,142,774	(19,808)	4,619,848	4,995,920	4,315,335	680,585
Public safety	13,692,127	13,692,127	13,158,246	533,881	12,348,615	13,446,927	12,552,563	894,364
Health	5,642	5,642	4,995	647	5,044	5,044	5,003	41
Transportation	473,690	473,690	424,520	49,170	447,178	466,403	425,928	40,475
Economic opportunity and development	282,571	282,571	206,965	75,606	267,376	277,944	232,674	45,270
Culture and recreation	3,700,270	3,831,270	4,456,899	(625,629)	3,385,692	4,491,488	4,150,781	340,707
Home and community services	2,560,519	2,560,519	2,537,968	22,551	2,155,257	2,403,076	2,356,843	46,233
Debt service - principal	91,457	91,457	91,457	-	163,312	163,312	163,311	1
Debt service - interest	6,584	6,584	6,582	2	13,160	13,160	13,160	-
	<u>25,935,826</u>	<u>26,066,826</u>	<u>26,030,406</u>	<u>36,420</u>	<u>23,405,482</u>	<u>26,263,274</u>	<u>24,215,598</u>	<u>2,047,676</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(2,037,107)</u>	<u>(2,168,107)</u>	<u>(892,649)</u>	<u>1,275,458</u>	<u>(1,609,560)</u>	<u>(4,467,352)</u>	<u>2,214,373</u>	<u>6,681,725</u>
OTHER FINANCING SOURCES (USES):								
Transfers out	-	-	(7,067,023)	7,067,023	-	(17,048)	(17,048)	-
	<u>-</u>	<u>-</u>	<u>(7,067,023)</u>	<u>7,067,023</u>	<u>-</u>	<u>(17,048)</u>	<u>(17,048)</u>	<u>-</u>
CHANGE IN FUND BALANCE	(2,037,107)	(2,168,107)	(7,959,672)	(5,791,565)	(1,609,560)	(4,484,400)	2,197,325	6,681,725
FUND BALANCE - beginning of year	<u>21,657,129</u>	<u>21,657,129</u>	<u>21,657,129</u>	<u>-</u>	<u>19,459,804</u>	<u>19,459,804</u>	<u>19,459,804</u>	<u>-</u>
FUND BALANCE - end of year	<u>\$ 19,620,022</u>	<u>\$ 19,489,022</u>	<u>\$ 13,697,457</u>	<u>\$ (5,791,565)</u>	<u>\$ 17,850,244</u>	<u>\$ 14,975,404</u>	<u>\$ 21,657,129</u>	<u>\$ 6,681,725</u>

**TOWN OF NORTH CASTLE, NEW YORK**

**Comparative Balance Sheets - Highway Fund  
December 31, 2025 and 2024**

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	<u>2025</u>	<u>2024</u>
<b>ASSETS</b>		
Cash - demand deposits	\$ 4,206,841	\$ 4,681,730
Due from other funds	19,254	19,254
Accounts receivable	1,430,501	1,517,878
Prepaid items	<u>56,468</u>	<u>-</u>
Total assets	<u>\$ 5,713,064</u>	<u>\$ 6,218,862</u>
<b>LIABILITIES</b>		
Accounts payable	<u>727,156</u>	<u>376,521</u>
Total liabilities	<u>\$ 727,156</u>	<u>\$ 376,521</u>
<b>FUND BALANCE</b>		
Nonspendable	56,468	-
Assigned	<u>4,929,440</u>	<u>5,842,341</u>
Total fund balance	<u>4,985,908</u>	<u>5,842,341</u>
Total liabilities and fund balance	<u>\$ 5,713,064</u>	<u>\$ 6,218,862</u>

TOWN OF NORTH CASTLE, NEW YORK

Comparative Schedules of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual - Highway Fund

For the Years Ended December 31, 2025 and 2024

	2025			Variance with Final Budget Positive (Negative)	2024			Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget	Actual		Original Budget	Final Budget	Actual	
REVENUES:								
Real property taxes	\$ 7,295,300	\$ 7,295,300	\$ 7,295,300	\$ -	\$ 7,313,152	\$ 7,313,152	\$ 7,313,152	\$ -
Intergovernmental charges	115,000	115,000	40,079	(74,921)	115,000	115,000	39,293	(75,707)
Miscellaneous sources	-	-	20	20	-	-	1,045	1,045
Sale of property and compensation for loss	-	-	99,314	99,314	-	-	8,847	8,847
State aid	400,000	400,000	450,721	50,721	200,000	200,000	423,948	223,948
Total revenues	<u>7,810,300</u>	<u>7,810,300</u>	<u>7,885,434</u>	<u>75,134</u>	<u>7,628,152</u>	<u>7,628,152</u>	<u>7,786,285</u>	<u>158,133</u>
EXPENDITURES:								
Transportation	7,440,819	8,700,713	7,421,386	1,279,327	6,574,185	8,400,777	6,618,725	1,782,052
Debt service -principal	1,050,000	1,050,000	1,050,000	-	1,015,000	1,015,000	1,015,000	-
Debt service - interest	270,481	270,481	270,481	-	311,838	311,838	311,838	-
Total expenditures	<u>8,761,300</u>	<u>10,021,194</u>	<u>8,741,867</u>	<u>1,279,327</u>	<u>7,901,023</u>	<u>9,727,615</u>	<u>7,945,563</u>	<u>1,782,052</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(951,000)</u>	<u>(2,210,894)</u>	<u>(856,433)</u>	<u>1,354,461</u>	<u>(272,871)</u>	<u>(2,099,463)</u>	<u>(159,278)</u>	<u>1,940,185</u>
CHANGE IN FUND BALANCE	(951,000)	(2,210,894)	(856,433)	1,354,461	(272,871)	(2,099,463)	(159,278)	1,940,185
FUND BALANCE - beginning of year	<u>5,842,341</u>	<u>5,842,341</u>	<u>5,842,341</u>	-	<u>6,001,619</u>	<u>6,001,619</u>	<u>6,001,619</u>	-
FUND BALANCE - end of year	<u>\$ 4,891,341</u>	<u>\$ 3,631,447</u>	<u>\$ 4,985,908</u>	<u>\$ 1,354,461</u>	<u>\$ 5,728,748</u>	<u>\$ 3,902,156</u>	<u>\$ 5,842,341</u>	<u>\$ 1,940,185</u>

**TOWN OF NORTH CASTLE, NEW YORK**

**Comparative Balance Sheets - Public Library Fund  
December 31, 2025 and 2024**

	<u>2025</u>	<u>2024</u>
<b>ASSETS</b>		
Cash:		
Demand deposits	\$ 318,748	\$ 250,246
Petty cash	<u>415</u>	<u>415</u>
Total assets	<u>\$ 319,163</u>	<u>\$ 250,661</u>
<b>LIABILITIES AND FUND BALANCE</b>		
<b>LIABILITIES</b>		
Accounts payable	<u>\$ 64,285</u>	<u>\$ 106,143</u>
<b>FUND BALANCE</b>		
Assigned	<u>254,878</u>	<u>144,518</u>
Total liabilities and fund balance	<u>\$ 319,163</u>	<u>\$ 250,661</u>

The accompanying notes are an integral part of these statements.

TOWN OF NORTH CASTLE, NEW YORK

Comparative Schedules of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual - Public Library Fund  
For the Years Ended December 31, 2025 and 2024

	2025			Variance with Final Budget Positive (Negative)	2024			Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget	Actual		Original Budget	Final Budget	Actual	
REVENUES:								
Real property taxes	\$ 1,739,125	\$ 1,739,125	\$ 1,739,125	\$ -	\$ 1,740,047	\$ 1,740,047	1,740,047.00	\$ -
Departmental income	1,000	1,000	1,106	106	1,000	1,000	1,893.00	893
Use of money and property	13,000	13,000	13,820	820	13,000	13,000	10,220	(2,780)
Sale of property and compensation for loss	500	500	651	151	500	500	93	(407)
State aid	-	-	7,575	7,575	-	-	10,872	10,872
Miscellaneous	1,500	1,500	433	(1,067)	1,500	1,500	1,440	(60)
Total revenues	1,755,125	1,755,125	1,762,710	7,585	1,756,047	1,756,047	1,764,565	8,518
EXPENDITURES:								
Culture and recreation	1,755,125	1,755,125	1,652,350	102,775	1,749,047	1,855,489	1,724,539	130,950
Total expenditures	1,755,125	1,755,125	1,652,350	102,775	1,749,047	1,855,489	1,724,539	130,950
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	-	110,360	110,360	7,000	(99,442)	40,026	139,468
OTHER FINANCING SOURCES (USES):								
Transfers in	-	-	-	-	-	-	17,048	17,048
Total other financing sources (uses)	-	-	-	-	-	-	17,048	17,048
CHANGE IN FUND BALANCE	-	-	110,360	110,360	7,000	(99,442)	57,074	156,516
FUND BALANCE - beginning of year	144,518	144,518	144,518	-	87,444	87,444	87,444	-
FUND BALANCE - end of year	\$ 144,518	\$ 144,518	\$ 254,878	\$ 110,360	\$ 94,444	\$ (11,998)	\$ 144,518	\$ 156,516

TOWN OF NORTH CASTLE, NEW YORK

Comparative Balance Sheet - Special Districts Fund  
December 31, 2025

(With Comparative Totals for 2024)

	Water Districts							Sewer Districts				
	No. 1	No. 2	No. 4	No. 5	No. 6	No. 8	No. 9	No. 1	No. 2	No. 3	No. 4	Quarry Heights
<b>ASSETS</b>												
Cash:												
Demand deposits	\$ 618,853	\$ 863,709	\$ 665,701	\$ 294,987	\$ 4,590	\$ (9,563)	\$ (113)	\$ 735,496	\$ 911,957	\$ 705,507	\$ 193,915	\$ 379,147
Receivables:												
Water rents	113,699	44,775	23,357	6,828	-	-	-	-	-	-	-	-
Accounts receivable	-	-	-	-	-	-	-	-	-	-	-	-
Lease	924,342	-	-	-	-	-	-	-	540,031	-	-	-
Due from other funds	63,939	28,466	228,685	10,813	-	-	-	-	38,009	-	-	-
Total assets	<u>\$ 1,720,833</u>	<u>\$ 936,950</u>	<u>\$ 917,743</u>	<u>\$ 312,628</u>	<u>\$ 4,590</u>	<u>\$ (9,563)</u>	<u>\$ (113)</u>	<u>\$ 735,496</u>	<u>\$ 1,489,997</u>	<u>\$ 705,507</u>	<u>\$ 193,915</u>	<u>\$ 379,147</u>
<b>LIABILITIES</b>												
Accounts payable	75,673	7,845	144,921	1,287	-	716	21,837	758	58,972	1,706	306	710
Due to other funds	200,000	-	3,000,000	-	-	-	-	-	-	-	-	-
Total liabilities	<u>275,673</u>	<u>7,845</u>	<u>3,144,921</u>	<u>1,287</u>	<u>-</u>	<u>716</u>	<u>21,837</u>	<u>758</u>	<u>58,972</u>	<u>1,706</u>	<u>306</u>	<u>710</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	<u>832,219</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>498,640</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCE</b>												
Assigned	612,941	929,105	-	311,341	4,590	-	-	734,738	932,385	703,801	193,609	378,437
Unassigned	-	-	(2,227,178)	-	-	(10,279)	(21,950)	-	-	-	-	-
Total fund balance	<u>612,941</u>	<u>929,105</u>	<u>(2,227,178)</u>	<u>311,341</u>	<u>4,590</u>	<u>(10,279)</u>	<u>(21,950)</u>	<u>734,738</u>	<u>932,385</u>	<u>703,801</u>	<u>193,609</u>	<u>378,437</u>
Total liabilities, deferred inflows of resources, and fund balance (deficits)	<u>\$ 1,720,833</u>	<u>\$ 936,950</u>	<u>\$ 917,743</u>	<u>\$ 312,628</u>	<u>\$ 4,590</u>	<u>\$ (9,563)</u>	<u>\$ (113)</u>	<u>\$ 735,496</u>	<u>\$ 1,489,997</u>	<u>\$ 705,507</u>	<u>\$ 193,915</u>	<u>\$ 379,147</u>

TOWN OF NORTH CASTLE, NEW YORK

Comparative Balance Sheet - Special District Funds  
 December 31, 2025 (Continued)  
 (With Comparative Totals for 2024)

	Carried Forward	Street Lighting Districts			Fire Protection District	Parking District	Ambulance Districts		Long Pond District	Eliminations	Totals	
		No. 1	No. 2	No. 3	No. 1	No. 1	No. 1	No. 2	No. 1		2025	2024
<b>ASSETS</b>												
Cash:												
Demand deposits	\$ 5,364,186	\$ 26,024	\$ (3,723)	\$ 23,412	\$ 98,978	\$ 3,062	\$ (8,081)	\$ 74,197	\$ -	\$ -	\$ 5,578,055	\$ 5,633,209
Receivables:												
Water rents	188,659	-	-	-	-	-	-	-	-	-	188,659	193,001
Accounts receivable	-	-	-	-	-	-	-	-	-	-	-	-
Leases	1,464,373	-	-	-	-	-	-	-	-	-	1,464,373	1,637,506
Due from other funds	369,912	-	-	-	-	-	-	-	-	(300,000)	69,912	169,912
Total assets	<u>\$ 7,387,130</u>	<u>\$ 26,024</u>	<u>\$ (3,723)</u>	<u>\$ 23,412</u>	<u>\$ 98,978</u>	<u>\$ 3,062</u>	<u>\$ (8,081)</u>	<u>\$ 74,197</u>	<u>\$ -</u>	<u>\$ (300,000)</u>	<u>\$ 7,300,999</u>	<u>\$ 7,633,628</u>
<b>LIABILITIES</b>												
Accounts payable	314,731	8,136	8,778	229	-	-	-	-	-	-	331,874	266,725
Due to other funds	3,200,000	-	-	-	-	-	-	-	-	(300,000)	2,900,000	-
Total liabilities	<u>3,514,731</u>	<u>8,136</u>	<u>8,778</u>	<u>229</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(300,000)</u>	<u>3,231,874</u>	<u>266,725</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	<u>1,330,859</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,330,859</u>	<u>1,526,871</u>
<b>FUND BALANCE</b>												
Assigned	4,800,947	17,888	-	23,183	98,978	3,062	-	74,197	-	-	5,018,255	5,840,032
Unassigned	(2,259,407)	-	(12,501)	-	-	-	(8,081)	-	-	-	(2,279,989)	-
Total fund balance	<u>2,541,540</u>	<u>17,888</u>	<u>(12,501)</u>	<u>23,183</u>	<u>98,978</u>	<u>3,062</u>	<u>(8,081)</u>	<u>74,197</u>	<u>-</u>	<u>-</u>	<u>2,738,266</u>	<u>5,840,032</u>
Total liabilities, deferred inflows of resources, and fund balance (deficits)	<u>\$ 7,387,130</u>	<u>\$ 26,024</u>	<u>\$ (3,723)</u>	<u>\$ 23,412</u>	<u>\$ 98,978</u>	<u>\$ 3,062</u>	<u>\$ (8,081)</u>	<u>\$ 74,197</u>	<u>\$ -</u>	<u>\$ (300,000)</u>	<u>\$ 7,300,999</u>	<u>\$ 7,633,628</u>

TOWN OF NORTH CASTLE, NEW YORK

Comparative Schedules of Revenues, Expenditures and Changes in Fund Balance – Special Districts Fund  
 For the Years Ended December 31, 2025  
 (With Comparative Totals for 2024)

	Water Districts							Sewer Districts				
	No. 1	No. 2	No. 4	No. 5	No. 6	No. 8	No. 9	No. 1	No. 2	No. 3	No. 4	Quarry Heights
REVENUES:												
Real property taxes	\$ 32,216	\$ 515,950	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 94,708	\$ 1,209,771	\$ 73,000	\$ 24,000	\$ 26,000
Departmental income	594,738	388,471	360,392	107,829	-	13,926	-	-	350	-	-	-
Use of money and property	83,170	3,435	4,935	936	-	-	-	-	208,044	-	-	-
Sale of property and compensation for loss	10,000	-	-	-	-	-	-	-	-	-	-	-
Federal aid	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total revenues</b>	<b>720,124</b>	<b>907,856</b>	<b>365,327</b>	<b>108,765</b>	<b>-</b>	<b>13,926</b>	<b>-</b>	<b>94,708</b>	<b>1,418,165</b>	<b>73,000</b>	<b>24,000</b>	<b>26,000</b>
EXPENDITURES:												
General governmental support	310	310	-	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-	-	-	-	-
Home and community services	640,796	284,676	556,309	94,328	-	20,594	21,950	40,985	1,049,465	44,516	10,319	39,619
Debt service - principal	25,000	270,000	-	-	-	-	-	-	367,543	-	-	-
Debt service - interest	6,850	245,950	-	-	-	-	-	-	56,676	-	-	-
<b>Total expenditures</b>	<b>672,956</b>	<b>800,936</b>	<b>556,309</b>	<b>94,328</b>	<b>-</b>	<b>20,594</b>	<b>21,950</b>	<b>40,985</b>	<b>1,473,684</b>	<b>44,516</b>	<b>10,319</b>	<b>39,619</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>47,168</b>	<b>106,920</b>	<b>(190,982)</b>	<b>14,437</b>	<b>-</b>	<b>(6,668)</b>	<b>(21,950)</b>	<b>53,723</b>	<b>(55,519)</b>	<b>28,484</b>	<b>13,681</b>	<b>(13,619)</b>
OTHER FINANCING SOURCES (USES):												
Insurance recoveries	-	-	-	-	-	-	-	-	-	-	-	-
Bans redeemed from appropriations	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	(3,000,000)	-	-	-	-	-	-	-	-	-
<b>Total other financing sources and uses</b>	<b>-</b>	<b>-</b>	<b>(3,000,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CHANGE IN FUND BALANCE</b>	<b>47,168</b>	<b>106,920</b>	<b>(3,190,982)</b>	<b>14,437</b>	<b>-</b>	<b>(6,668)</b>	<b>(21,950)</b>	<b>53,723</b>	<b>(55,519)</b>	<b>28,484</b>	<b>13,681</b>	<b>(13,619)</b>
<b>FUND BALANCE - beginning of year</b>	<b>565,773</b>	<b>822,185</b>	<b>963,804</b>	<b>296,904</b>	<b>4,590</b>	<b>(3,611)</b>	<b>-</b>	<b>681,015</b>	<b>987,904</b>	<b>675,317</b>	<b>179,928</b>	<b>392,056</b>
<b>FUND BALANCE - end of year</b>	<b>\$ 612,941</b>	<b>\$ 929,105</b>	<b>\$ (2,227,178)</b>	<b>\$ 311,341</b>	<b>\$ 4,590</b>	<b>\$ (10,279)</b>	<b>\$ (21,950)</b>	<b>\$ 734,738</b>	<b>\$ 932,385</b>	<b>\$ 703,801</b>	<b>\$ 193,609</b>	<b>\$ 378,437</b>

TOWN OF NORTH CASTLE, NEW YORK

Comparative Schedule of Revenues, Expenditures, and Changes in Fund Balance - Special Districts Funds  
 For the Years Ended December 31, 2025 (Continued)  
 (With Comparative Totals for 2024)

	Carried Forward	Lighting Districts			Fire Protection District	Parking District	Ambulance Districts		Long Pond District	Totals	
		No. 1	No. 2	No. 3	No. 1	No. 1	No. 1	No. 2	No. 1	2025	2024
<b>REVENUES:</b>											
Real property taxes	\$ 1,975,645	\$ 80,000	\$ 95,000	\$ 5,000	\$ 479,695	\$ -	\$ 125,250	\$ 372,000	\$ 16,000	\$ 3,148,590	\$ 3,144,344
Departmental income	1,465,706	-	-	-	-	-	-	-	-	1,465,706	1,422,245
Use of money and property	300,520	-	-	-	-	-	-	-	-	300,520	261,394
Sale of property and compensation for loss	10,000	-	-	-	-	-	-	-	-	10,000	1,000
Miscellaneous	-	-	-	-	-	-	-	-	-	-	1,060
<b>Total revenues</b>	<b>3,751,871</b>	<b>80,000</b>	<b>95,000</b>	<b>5,000</b>	<b>479,695</b>	<b>-</b>	<b>125,250</b>	<b>372,000</b>	<b>16,000</b>	<b>4,924,816</b>	<b>4,830,043</b>
<b>EXPENDITURES:</b>											
General governmental support	620	-	108	223	-	-	-	398	-	1,349	816
Public safety	-	-	-	-	479,195	-	-	-	-	479,195	479,195
Health	-	-	-	-	-	-	110,882	395,672	-	506,554	459,085
Transportation	-	92,557	153,023	2,328	-	-	-	-	-	247,908	108,578
Culture and recreation	-	-	-	-	-	-	-	-	16,000	16,000	16,000
Home and community services	2,803,557	-	-	-	-	-	-	-	-	2,803,557	2,497,731
Debt service - principal	662,543	-	-	-	-	-	-	-	-	662,543	645,689
Debt service - interest	309,476	-	-	-	-	-	-	-	-	309,476	328,063
<b>Total expenditures</b>	<b>3,776,196</b>	<b>92,557</b>	<b>153,131</b>	<b>2,551</b>	<b>479,195</b>	<b>-</b>	<b>110,882</b>	<b>396,070</b>	<b>16,000</b>	<b>5,026,582</b>	<b>4,535,157</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(24,325)</b>	<b>(12,557)</b>	<b>(58,131)</b>	<b>2,449</b>	<b>500</b>	<b>-</b>	<b>14,368</b>	<b>(24,070)</b>	<b>-</b>	<b>(101,766)</b>	<b>294,886</b>
<b>OTHER FINANCING SOURCES (USES):</b>											
Insurance recoveries	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-
Transfers out	(3,000,000)	-	-	-	-	-	-	-	-	(3,000,000)	-
<b>Total other financing sources and uses</b>	<b>(3,000,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(3,000,000)</b>	<b>-</b>
<b>CHANGE IN FUND BALANCE</b>	<b>(3,024,325)</b>	<b>(12,557)</b>	<b>(58,131)</b>	<b>2,449</b>	<b>500</b>	<b>-</b>	<b>14,368</b>	<b>(24,070)</b>	<b>-</b>	<b>(3,101,766)</b>	<b>294,886</b>
<b>FUND BALANCE - beginning of year</b>	<b>5,565,865</b>	<b>30,445</b>	<b>45,630</b>	<b>20,734</b>	<b>98,478</b>	<b>3,062</b>	<b>(22,449)</b>	<b>98,267</b>	<b>-</b>	<b>5,840,032</b>	<b>5,545,146</b>
<b>FUND BALANCE - end of year</b>	<b>\$ 2,541,540</b>	<b>\$ 17,888</b>	<b>\$ (12,501)</b>	<b>\$ 23,183</b>	<b>\$ 98,978</b>	<b>\$ 3,062</b>	<b>\$ (8,081)</b>	<b>\$ 74,197</b>	<b>\$ -</b>	<b>\$ 2,738,266</b>	<b>\$ 5,840,032</b>

**TOWN OF NORTH CASTLE, NEW YORK**

**Comparative Balance Sheets - Capital Projects Fund  
December 31, 2025 and 2024**

	<u>2025</u>	<u>2024</u>
<b>ASSETS</b>		
Cash - demand deposits	\$ 7,804,774	\$ 180,082
	<u>-</u>	<u>-</u>
Total assets	<u>\$ 7,804,774</u>	<u>\$ 180,082</u>
<b>LIABILITIES AND FUND BALANCE</b>		
<b>LIABILITIES</b>		
Accounts payable	\$ 1,063,622	\$ 2,970
Retainages payable	<u>93,143</u>	<u>51,236</u>
Total liabilities	<u>1,156,765</u>	<u>54,206</u>
<b>FUND BALANCE</b>		
Restricted	<u>6,648,009</u>	<u>125,876</u>
Total fund balance	<u>6,648,009</u>	<u>125,876</u>
Total liabilities and fund balance	<u>\$ 7,804,774</u>	<u>\$ 180,082</u>

**TOWN OF NORTH CASTLE, NEW YORK**

**Comparative Schedules of Revenues, Expenditures, and Changes in Fund Balance -  
Capital Projects Fund  
For the Years Ended December 31, 2025 and 2024**

	<u>2025</u>	<u>2024</u>
REVENUES:		
State aid	\$ -	\$ -
Total revenues	<u>-</u>	<u>-</u>
EXPENDITURES:		
General governmental support	-	-
Capital outlay	<u>3,544,890</u>	<u>5,370</u>
Total expenditures	<u>3,544,890</u>	<u>5,370</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(3,544,890)</u>	<u>(5,370)</u>
OTHER FINANCING SOURCES (USES):		
Transfers in	<u>10,067,023</u>	<u>-</u>
Total other financing sources and uses	<u>10,067,023</u>	<u>-</u>
CHANGE IN FUND BALANCE	6,522,133	(5,370)
FUND BALANCE - beginning of year	<u>125,876</u>	<u>131,246</u>
FUND BALANCE - end of year	<u>\$ 6,648,009</u>	<u>\$ 125,876</u>

TOWN OF NORTH CASTLE, NEW YORK

Project-Length Schedule - Capital Projects Fund  
 Inception of Project through December 31, 2025  
 For the Years Ended December 31, 2025 and 2024

Project Name	Project Number	Budget 01/01/25	Amendments 2025	Budget 12/31/25	Funding Source	Expenditures			Revenues			Fund Balance 12/31/25	BANS O/S
						Prior Year	2025	Total	Prior Year	2025	Total		
NWP Community Center Expansion	H7	\$ 1,190,944	\$ -	\$ 1,190,944	Fund Balance & Grants	\$ 1,172,333	\$ -	\$ 1,172,333	\$ 1,190,944	\$ -	\$ 1,190,944	\$ 18,611	\$ -
Handicap Ramp	H16	33,547	-	33,547	Fund Balance & Grants	8,000	-	8,000	44,602	-	44,602	36,602	-
Kent Parking Lot	H17	1,400,000	-	1,400,000	Fund Balance	-	1,285,031	1,285,031	-	1,400,000	1,400,000	114,969	-
IBM Turf Fields	H18	4,500,000	-	4,500,000	Fund Balance	-	232,208	232,208	-	4,500,000	4,500,000	4,267,792	-
Water District #4 New Water Supply Well	H19	3,000,000	-	3,000,000	Fund Balance	64,337	1,898,046	1,962,383	135,000	3,167,023	3,302,023	1,339,640	-
Town Pool Improvements	H20	1,000,000	-	1,000,000	Fund Balance	-	129,605	129,605	-	1,000,000	1,000,000	870,395	-
<b>TOTAL</b>		<b>\$ 11,124,491</b>	<b>\$ -</b>	<b>\$ 11,124,491</b>		<b>\$ 1,244,670</b>	<b>\$ 3,544,890</b>	<b>\$ 4,789,560</b>	<b>\$ 1,370,546</b>	<b>\$ 10,067,023</b>	<b>\$ 11,437,569</b>	<b>\$ 6,648,009</b>	<b>\$ -</b>

## STATISTICAL SECTION

## STATISTICAL SECTION (UNAUDITED)

This part of the Town's Annual Comprehensive Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures and required complementary information says about the government's overall financial health.

### **Financial Trends**

These schedules contain trend information to help the reader understand how the government's financial performance and well-being changed over time.

### **Revenue Capacity**

These schedules contain information to help the reader assess the government's most significant local revenue source, utility system receipts.

Additional data is presented on property tax revenue, the most significant general fund revenue source and a traditional revenue source of interest to readers of this report.

### **Debt Capacity**

These schedules present information to help the reader assess the affordability of the government's current levels of outstanding debt and the government's ability to issue additional debt in the future.

### **Demographic and Economic Information**

These schedules offer demographic and economic indicators to help the reader understand the environment within which the government's financial activities take place.

### **Operating Information**

These schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs.

Sources: Unless otherwise noted, the information in these schedules is derived from the Annual Comprehensive Financial Reports for the relevant year.

**TOWN OF NORTH CASTLE, NEW YORK**

**Net Position by Component  
Last Eight Fiscal Years**

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
PRIMARY GOVERNMENT:								
Invested in capital assets	\$ 14,987,356	\$ 18,231,134	\$ 20,509,758	\$ 18,565,074	\$ 21,389,275	\$ 22,805,601	\$ 24,049,518	\$ 24,220,930
Restricted	4,970,689	5,939,214	5,486,175	4,833,096	5,067,069	5,546,838	5,845,335	11,667,956
Unrestricted	<u>(67,161,099)</u>	<u>(70,915,430)</u>	<u>(74,418,809)</u>	<u>(67,876,666)</u>	<u>(66,799,296)</u>	<u>(62,224,349)</u>	<u>(65,295,666)</u>	<u>(75,855,590)</u>
Total primary government net position	<u>\$ (47,203,054)</u>	<u>\$ (46,745,082)</u>	<u>\$ (48,422,876)</u>	<u>\$ (44,478,496)</u>	<u>\$ (40,342,952)</u>	<u>\$ (33,871,910)</u>	<u>\$ (35,400,813)</u>	<u>\$ (39,966,704)</u>
				(*)				

(\*) The significant change in net position beginning in 2018 is the result of implementing GASB 75. The prior year was not restated on this schedule.

**TOWN OF NORTH CASTLE, NEW YORK**

**Change in Net Position  
Last Eight Fiscal Years**

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
<b>Governmental Activities</b>								
EXPENSES:								
General government support	\$ 4,231,941	\$ 4,769,565	\$ 4,901,125	\$ 4,193,627	\$ 4,050,478	\$ 4,337,645	\$ 4,906,438	\$ 5,176,802
Public safety	10,199,595	11,570,210	12,438,034	11,496,251	10,693,149	10,866,081	14,823,290	13,564,600
Health	271,077	388,332	364,062	454,835	380,425	438,418	1,600,759	511,381
Transportation	9,014,078	6,917,846	7,231,735	4,539,295	7,031,094	5,857,167	6,489,554	11,451,648
Economic opportunity and development	248,255	305,591	291,447	244,582	234,652	248,674	272,056	201,953
Culture and recreation	4,894,341	5,629,854	4,915,748	4,865,034	4,404,748	4,481,479	6,427,193	6,413,632
Home and community services	4,532,758	4,359,364	5,309,214	5,683,167	5,445,704	5,685,486	6,249,624	6,448,839
Interest	791,105	743,858	591,838	554,855	831,488	655,187	537,623	428,089
<b>Total primary government expense</b>	<b>34,183,150</b>	<b>34,684,620</b>	<b>36,043,203</b>	<b>32,031,646</b>	<b>33,071,738</b>	<b>32,570,137</b>	<b>41,306,537</b>	<b>44,196,944</b>
PROGRAM REVENUES:								
Charges for services -								
General government support	346,099	959,843	507,038	359,126	447,070	112,139	144,411	115,075
Public safety	202,433	285,169	215,173	235,020	234,455	-	-	-
Transportation	494,512	192,134	77,180	38,423	37,768	38,523	39,293	40,079
Culture and recreation	1,246,529	1,190,273	438,517	964,846	1,183,512	1,380	1,893	1,106
Home and community services	2,465,310	2,372,917	2,395,138	2,735,742	2,982,902	5,186,583	5,777,353	5,343,211
Operating grants and contributions	3,599	2,790	4,911	28,760	-	323,659	8,197	374,254
Capital grants and contributions	439,941	320,680	387,340	418,552	471,998	320,980	434,820	458,296
<b>Total primary government program revenues</b>	<b>5,198,423</b>	<b>5,323,806</b>	<b>4,025,297</b>	<b>4,780,469</b>	<b>5,357,705</b>	<b>5,983,264</b>	<b>6,405,967</b>	<b>6,332,021</b>
<b>Total primary government net expense</b>	<b>(28,984,727)</b>	<b>(29,360,814)</b>	<b>(32,017,906)</b>	<b>(27,251,177)</b>	<b>(27,714,033)</b>	<b>(26,586,873)</b>	<b>(34,900,570)</b>	<b>(37,864,923)</b>
GENERAL REVENUES:								
Taxes -								
Real property taxes	21,667,582	21,815,655	24,395,578	24,401,495	24,299,278	24,153,531	23,374,705	23,496,974
Other tax items	1,149,132	1,222,455	1,341,430	1,249,471	1,402,698	1,292,508	2,262,710	2,022,634
Non-property taxes	1,895,807	2,166,563	2,454,516	2,902,448	3,217,372	3,224,827	3,329,299	3,477,869
Unrestricted use of money and property	738,470	981,841	593,829	320,113	1,059,339	2,645,364	2,918,710	2,458,582
Unrestricted sale of property and compensation for loss	-	-	-	-	-	-	-	-
Unrestricted State aid	1,125,327	797,510	1,111,674	1,667,642	1,538,667	1,055,157	1,032,394	1,029,769
Gain on sale of real property	50,800	105,975	51,196	143,815	58,102	220,426	139,218	181,355
Donated assets	-	-	-	-	-	-	-	-
Miscellaneous	506,179	605,256	431,468	470,994	363,657	376,566	314,631	631,849
Insurance recoveries	-	-	-	-	-	-	-	-
<b>Total primary government</b>	<b>27,133,297</b>	<b>27,695,255</b>	<b>30,379,691</b>	<b>31,155,978</b>	<b>31,939,113</b>	<b>32,968,379</b>	<b>33,371,667</b>	<b>33,299,032</b>
<b>CHANGE IN NET POSITION TOTAL PRIMARY GOVERNMENT</b>	<b>\$ (1,851,430)</b>	<b>\$ (1,665,559)</b>	<b>\$ (1,638,215)</b>	<b>\$ 3,904,801</b>	<b>\$ 4,225,080</b>	<b>\$ 6,381,506</b>	<b>\$ (1,528,903)</b>	<b>\$ (4,565,891)</b>

TOWN OF NORTH CASTLE, NEW YORK

Fund Balances of Governmental Funds  
Last Ten Fiscal Years

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
GENERAL FUND:										
Nonspendable	\$ 514,353	\$ 515,212	\$ 494,109	\$ 498,188	\$ 513,123	\$ 603,932	\$ 503,295	\$ 538,890	\$ 651,460	\$ 712,780
Restricted	1,692	1,692	1,692	1,692	41,271	1,692	1,692	1,692	1,692	1,692
Assigned	9,700	-	-	-	-	-	-	-	-	-
Unassigned	6,358,897	9,092,551	9,616,317	12,133,753	12,591,068	14,251,804	17,157,398	18,919,222	21,003,977	12,982,985
Reserved	-	-	-	-	-	-	-	-	-	-
Unreserved	-	-	-	-	-	-	-	-	-	-
Total general fund	<u>6,884,642</u>	<u>9,609,455</u>	<u>10,112,118</u>	<u>12,633,633</u>	<u>13,145,462</u>	<u>14,857,428</u>	<u>17,662,385</u>	<u>19,459,804</u>	<u>21,657,129</u>	<u>13,697,457</u>
ALL OTHER GOVERNMENTAL FUNDS:										
Nonspendable	-	-	-	-	-	-	-	-	-	56,468
Restricted	4,814,348	4,757,864	4,456,863	3,939,891	4,404,115	4,623,440	5,154,913	5,545,146	5,840,032	5,018,255
Assigned	1,501,600	3,015,362	1,848,339	1,120,923	1,868,717	7,899,575	5,952,135	6,089,063	5,986,859	5,184,318
Unassigned	-	-	-	-	-	-	-	-	-	(2,279,989)
Reserved	-	-	-	-	-	-	-	-	-	-
Unreserved, reported in special revenue funds	-	-	-	-	-	-	-	-	-	-
Capital projects fund	<u>(799,731)</u>	<u>367,076</u>	<u>512,134</u>	<u>1,997,631</u>	<u>1,080,368</u>	<u>207,964</u>	<u>-</u>	<u>131,246</u>	<u>125,876</u>	<u>6,648,009</u>
Total all other governmental funds	<u>5,516,217</u>	<u>8,140,302</u>	<u>6,817,336</u>	<u>7,058,445</u>	<u>7,353,200</u>	<u>12,730,979</u>	<u>11,107,048</u>	<u>11,765,455</u>	<u>11,952,767</u>	<u>14,627,061</u>
Total governmental funds	<u>\$ 12,400,859</u>	<u>\$ 17,749,757</u>	<u>\$ 16,929,454</u>	<u>\$ 19,692,078</u>	<u>\$ 20,498,662</u>	<u>\$ 27,588,407</u>	<u>\$ 28,769,433</u>	<u>\$ 31,225,259</u>	<u>\$ 33,609,896</u>	<u>\$ 28,324,518</u>

TOWN OF NORTH CASTLE, NEW YORK

Changes in Fund Balances of Governmental Funds  
Last Ten Fiscal Years

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
<b>REVENUES:</b>										
Real property taxes	\$ 22,960,559	\$ 23,825,335	\$ 22,388,486	\$ 24,063,005	\$ 23,018,479	\$ 23,848,794	\$ 24,900,771	\$ 23,895,963	\$ 25,191,982	\$ 24,366,519
Other tax items	1,774,281	1,670,613	1,149,132	1,222,455	1,341,430	1,249,471	1,402,698	1,292,508	1,478,663	1,232,753
Non-property taxes	2,037,387	2,126,623	2,210,188	2,480,309	2,761,562	3,196,922	3,505,755	3,508,927	3,607,430	3,746,111
Departmental income	3,204,735	3,182,722	3,157,085	3,314,884	2,537,816	3,075,754	3,168,947	3,337,662	3,587,225	3,626,757
Intergovernmental changes	124,867	170,661	230,133	190,823	76,080	37,027	37,768	38,523	39,293	40,079
Use of money and property	303,665	403,151	738,470	981,841	593,829	320,113	1,053,392	2,646,161	2,918,710	2,458,582
Licenses and permits	1,129,946	796,868	979,422	909,230	949,789	1,291,247	1,572,884	1,850,301	2,192,021	1,717,560
Fines and forfeitures	151,439	104,852	123,865	126,889	68,261	62,604	106,108	112,139	144,411	115,075
Sale of property and compensation for loss	125,387	419,108	50,800	105,975	51,196	143,815	58,102	220,426	139,218	181,355
Interfund revenues	719	1,515	1,323	1,331	1,100	1,396	-	-	-	-
State aid	1,844,698	1,973,155	1,565,268	1,118,190	1,499,014	2,086,194	2,010,665	1,376,137	1,467,214	1,488,065
Federal aid	3,488	2,441	3,599	2,790	4,911	28,760	-	323,659	8,197	374,254
Miscellaneous	106,664	242,170	454,854	723,127	124,422	41,649	75,274	92,466	36,500	363,607
<b>Total revenues</b>	<b>33,767,835</b>	<b>34,919,214</b>	<b>33,052,625</b>	<b>35,240,849</b>	<b>33,027,889</b>	<b>35,383,746</b>	<b>37,892,364</b>	<b>38,694,872</b>	<b>40,810,864</b>	<b>39,710,717</b>
<b>EXPENDITURES:</b>										
<b>Current -</b>										
General governmental support	3,972,534	4,046,111	3,948,016	4,008,469	4,002,555	3,933,602	4,063,181	4,501,816	4,321,521	8,689,031
Public safety	9,410,390	9,167,481	9,501,390	9,596,373	9,776,980	10,716,402	11,233,179	11,914,456	13,031,758	13,637,441
Health	269,585	345,485	271,077	388,332	361,736	381,716	380,710	439,187	464,088	511,549
Transportation	8,646,612	10,119,203	8,675,151	8,649,723	6,979,755	11,165,973	8,788,802	6,882,095	7,153,231	8,093,814
Economic opportunity and development	221,760	231,596	228,501	247,383	218,472	224,455	244,060	274,220	232,674	206,965
Culture and recreation	4,879,928	4,692,318	4,567,083	4,754,507	3,896,440	4,403,471	4,952,296	5,212,065	5,891,320	6,125,249
Home and community services	3,539,442	3,839,031	4,281,328	3,989,924	3,991,236	4,057,884	4,076,919	4,424,746	4,854,574	5,341,525
Employee benefits (1)	-	-	-	-	-	-	-	-	-	-
<b>Debt service -</b>										
Principal	1,128,998	1,606,000	1,539,001	1,514,421	1,579,000	1,629,000	1,810,545	1,779,389	1,824,000	1,804,000
Interest	706,706	693,349	743,383	719,519	626,959	571,953	938,427	721,536	653,061	586,539
Refunding bond issuance costs	-	-	-	-	-	-	-	-	-	-
Capital Outlay	1,379,494	34,178	117,998	733,085	788,172	1,213,881	312,755	-	-	-
<b>Total expenditures</b>	<b>34,155,449</b>	<b>34,774,752</b>	<b>33,872,928</b>	<b>34,601,736</b>	<b>32,221,305</b>	<b>38,298,337</b>	<b>36,800,874</b>	<b>36,149,510</b>	<b>38,426,227</b>	<b>44,996,095</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(387,614)</b>	<b>144,462</b>	<b>(820,303)</b>	<b>639,113</b>	<b>806,584</b>	<b>(2,914,591)</b>	<b>1,091,490</b>	<b>2,545,362</b>	<b>2,384,637</b>	<b>(5,285,378)</b>
<b>OTHER FINANCING SOURCES (USES):</b>										
Sale of real property	-	-	-	-	-	-	-	-	-	-
BANs redeemed from appropriations	-	457,000	-	-	-	-	-	-	-	-
Bonds issued	-	4,535,582	-	-	-	8,960,000	-	-	-	-
Insurance recoveries	-	-	-	-	-	-	-	-	-	-
Refunding bonds issued	-	-	-	-	-	-	-	-	-	-
Issuance premium	-	211,854	-	-	-	1,044,336	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-	-	-	-	-
Insurance recoveries	-	-	-	-	-	-	-	-	-	-
Transfers in	2,677,941	12,999	-	2,761,383	84,579	1,035,907	-	471,984	17,048	10,067,023
Transfers out	(2,677,941)	(12,999)	-	(2,761,383)	(84,579)	(1,035,907)	-	(471,984)	(17,048)	(10,067,023)
<b>Total other financing sources and uses</b>	<b>-</b>	<b>5,204,436</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,004,336</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CHANGE IN FUND BALANCE</b>	<b>\$ (387,614)</b>	<b>\$ 5,348,898</b>	<b>\$ (820,303)</b>	<b>\$ 639,113</b>	<b>\$ 806,584</b>	<b>\$ 7,089,745</b>	<b>\$ 1,091,490</b>	<b>\$ 2,545,362</b>	<b>\$ 2,384,637</b>	<b>\$ (5,285,378)</b>
<b>DEBT SERVICE AS A PERCENTAGE OF NONCAPITAL EXPENDITURES</b>	<b>5.6%</b>	<b>6.6%</b>	<b>6.8%</b>	<b>6.6%</b>	<b>7.0%</b>	<b>5.9%</b>	<b>7.5%</b>	<b>7.4%</b>	<b>6.8%</b>	<b>5.7%</b>

(1) Beginning in fiscal year 2007, the cost of employee benefits was distributed within the applicable department.

**TOWN OF NORTH CASTLE, NEW YORK**

**Assessed Value and Estimated Actual Value of Taxable Property  
Last Ten Fiscal Years**

<u>Year</u>	<u>Residential Property</u>	<u>Commercial Property</u>	<u>Industrial Property</u>	<u>Special Franchise (1)</u>	<u>Total Taxable Assessed Value</u>	<u>State Special Equalization Rate (2)</u>	<u>Estimate Actual Taxable Value</u>	<u>Total Effective Tax Rate (3)</u>
2016	\$ 91,790,047	\$ 22,704,400	\$ 299,500	\$ 1,752,278	\$ 116,546,225	2.34 %	\$ 4,980,607,906	\$ 162.59
2017	\$ 92,162,992	\$ 22,582,440	\$ 299,500	\$ 1,904,243	\$ 116,949,175	2.19 %	\$ 5,340,144,977	\$ 165.11
2018	\$ 92,353,742	\$ 21,671,790	\$ 299,500	\$ 1,785,993	\$ 116,111,025	2.26 %	\$ 5,137,655,973	\$ 168.03
2019	\$ 92,883,335	\$ 21,426,495	\$ 299,500	\$ 1,810,730	\$ 116,420,060	2.30 %	\$ 5,061,741,739	\$ 169.52
2020	\$ 93,072,986	\$ 21,290,755	\$ 291,700	\$ 1,929,576	\$ 116,585,017	2.38 %	\$ 4,898,530,126	\$ 171.84
2021	\$ 93,794,876	\$ 20,923,235	\$ 291,600	\$ 1,990,034	\$ 116,999,745	2.24 %	\$ 5,223,202,902	\$ 173.55
2022	\$ 94,169,958	\$ 20,642,889	\$ 291,600	\$ 1,963,926	\$ 117,068,373	1.94 %	\$ 6,034,452,216	\$ 173.17
2023	\$ 94,606,453	\$ 19,908,049	\$ 291,600	\$ 1,976,866	\$ 116,782,968	1.65 %	\$ 7,077,755,636	\$ 174.21
2024	\$ 95,588,744	\$ 19,769,749	\$ 291,600	\$ 2,039,906	\$ 117,689,999	1.80 %	\$ 6,538,333,278	\$ 173.54
2025	\$ 96,659,799	\$ 19,346,679	\$ 291,600	\$ 2,329,206	\$ 118,627,284	1.62 %	\$ 7,322,671,852	\$ 173.35

(1) Assessed valuation of transmission lines of Consolidated Edison and Verizon

(2) Provided by the New York State Office of Real Property Services

(3) The Town has a complex rate structure that would make such a calculation extremely difficult, since its revenue base cannot be sufficiently segregated for each applicable rate. The Town substituted an effective tax rate instead.

Note: Estimated actual taxable value is calculated by dividing taxable assessed value by the state special equalization rate. Tax rates are per \$1,000 of assessed value.

Source: Town of North Castle Assessor

**TOWN OF NORTH CASTLE, NEW YORK**

**Direct and Overlapping Property Tax Rates, Per \$1,000 of Assessed Valuation  
Last Ten Fiscal Years**

<u>Year</u>	<u>Overlapping Rates</u>								
	<u>Westchester County</u>								
	<u>Total Effective Tax Rate (1)</u>	<u>Operating</u>	<u>Sewer Districts (Range)</u>				<u>School Districts (Range)</u>		
2016	\$ 162.59	\$ 149.26	\$ 23.89	\$ 26.13	\$ 539.20	\$ 864.80			
2017	\$ 165.11	\$ 139.95	\$ 23.48	\$ 24.64	\$ 532.36	\$ 855.61			
2018	\$ 168.32	\$ 144.62	\$ 23.06	\$ 32.20	\$ 580.80	\$ 894.95			
2019	\$ 169.52	\$ 140.39	\$ 21.54	\$ 25.33	\$ 571.54	\$ 890.30			
2020	\$ 171.84	\$ 134.19	\$ -	\$ -	\$ 549.66	\$ 879.21			
2021	\$ 173.55	\$ 128.30	\$ -	\$ -	\$ 553.18	\$ 864.07			
2022	\$ 173.17	\$ 128.35	\$ -	\$ -	\$ 582.33	\$ 887.04			
2023	\$ 174.21	\$ 133.41	\$ -	\$ -	\$ 627.92	\$ 948.12			
2024	\$ 173.54	\$ 143.02	\$ -	\$ -	\$ 695.63	\$ 1,042.53			
2025	\$ 173.35	\$ 127.27	\$ -	\$ -	\$ 633.83	\$ 957.92			

Source: Town of North Castle Assessor

(1) The Town has a complex rate structure that would make such a calculation extremely difficult, since its revenue base cannot be sufficiently disaggregated for each applicable rate. The Town substituted an effective rate instead.

**TOWN OF NORTH CASTLE, NEW YORK**

**Principal Taxpayers  
Current Year and 10 Years Ago**

2025

<u>Rank</u>	<u>Taxpayer</u>	<u>Type of Business</u>	<u>Taxable Assessed Valuation</u>	<u>Percent of Taxable Assessed Valuation</u>
1	City of New York	Watershed	\$ 8,560,240	7.22%
2	Con Edison	Utility	2,380,924	2.01%
3	County of Westchester	Airport	1,795,800	1.51%
4	Swiss Re America	Commercial	1,227,682	1.03%
5	IBM Corp	Commercial	1,087,300	0.92%
6	Citigroup Corporate	Commercial	975,800	0.82%
7	Fifth Avenue Properties	Residential	706,000	0.60%
8	Columbia II Armonk Square LLC	Commercial	352,600	0.30%
9	North Castle 40 & 42 LLC	Residential	354,300	0.30%
10	Toll Northeast - Subdivision	Residential	318,100	0.27%
	Total		<u>\$ 17,758,746</u>	<u>14.98%</u>

2015

<u>Rank</u>	<u>Taxpayer</u>	<u>Type of Business</u>	<u>Taxable Assessed Valuation</u>	<u>Percent of Taxable Assessed Valuation</u>
1	New York City Bureau	Watershed	\$ 8,262,745	6.97%
2	Westchester County	Airport	1,795,800	1.51%
3	Con Edison	Utility	1,746,274	1.47%
4	IBM	Commercial	1,284,100	1.08%
5	Airport Campus I LLC	Commercial	1,146,000	0.97%
6	Citigroup Inc.	Commercial	888,800	0.75%
7	ASQ LLC	Commercial	486,000	0.41%
8	Lashins	Commercial	445,950	0.38%
9	Fifth Avenue Properties	Residential	390,600	0.33%
10	99 Business Park Drive LLC	Commercial	374,400	0.32%
	Total		<u>\$ 16,820,669</u>	<u>14.19%</u>

Source: Town of North Castle's Assessor's Office

Notes:

(1) The Percent of Taxable Assessed Valuation is the taxable assessed valuation over the total taxable assessed valuation (from Assessed value last 10 tab)

**TOWN OF NORTH CASTLE, NEW YORK**

**Property Tax Levies and Collections  
Last Ten Fiscal Years**

<u>Year</u>	<u>Collected within the Fiscal Year of the Levy</u>			<u>Total Collection to Date</u>		
	<u>Taxes Levied for the Fiscal year (1)</u>	<u>Amount</u>	<u>Percentage of Levy</u>	<u>Collections in Subsequent Years</u>	<u>Amount</u>	<u>Percentage of Levy</u>
2016	\$ 42,198,812	\$ 41,897,524	99.29 %	\$ 186,746	\$ 42,084,270	99.73 %
2017	\$ 41,503,591	\$ 41,291,628	99.49 %	\$ 55,364	\$ 41,346,992	99.62 %
2018	\$ 43,524,164	\$ 42,913,095	98.60 %	\$ 43,041	\$ 42,956,136	98.69 %
2019	\$ 43,496,119	\$ 42,737,914	98.26 %	\$ 311,452	\$ 43,049,366	98.97 %
2020	\$ 43,273,750	\$ 42,849,245	99.02 %	\$ 62,747	\$ 42,911,992	99.16 %
2021	\$ 42,657,075	\$ 42,306,213	99.18 %	\$ 16,800	\$ 42,323,013	99.22 %
2022	\$ 42,741,662	\$ 42,371,683	99.13 %	\$ 62,995	\$ 42,434,679	99.28 %
2023	\$ 43,403,800	\$ 42,970,907	99.00 %	\$ 111,357	\$ 43,082,264	99.26 %
2024	\$ 44,541,978	\$ 44,161,404	99.15 %	\$ 114,312	\$ 44,275,716	99.40 %
2025	\$ 42,974,633	\$ 42,729,313	99.43 %	\$ 50,250	\$ 42,779,563	99.55 %

Source: Town of North Castle Department of Finance

(1) Includes amounts for General, Highway, Library, Special Districts, and the County of Westchester

**TOWN OF NORTH CASTLE, NEW YORK**

**Ratios of Outstanding Debt By Type  
Last Ten Fiscal Years**

<u>Fiscal Year</u>	<u>General Obligation Bonds (2)</u>	<u>Less: Amounts Available in Debt Service Fund</u>	<u>Net Long-Term Debt</u>	<u>Unamortized Premium on Issuance</u>	<u>Total Long-Term Debt</u>	<u>Percentage of Actual Taxable Value of Property</u>	<u>Percentage of Personal Income (1)</u>
2016	\$ 21,857,000	\$ -	\$ 21,857,000	\$ -	\$ 21,857,000	18.75%	1.91 %
2017	\$ 25,243,582	\$ -	\$ 25,243,582	\$ 211,854	\$ 25,455,436	21.59%	info not available
2018	\$ 23,704,582	\$ -	\$ 23,704,582	\$ 194,199	\$ 23,898,781	20.36%	info not available
2019	\$ 22,165,000	\$ -	\$ 22,165,000	\$ 176,544	\$ 22,341,544	19.01%	info not available
2020	\$ 20,586,000	\$ -	\$ 20,586,000	\$ 158,889	\$ 20,744,889	17.59%	info not available
2021	\$ 27,917,000	\$ -	\$ 27,917,000	\$ 1,185,570	\$ 29,102,570	23.86%	info not available
2022	\$ 26,108,000	\$ -	\$ 26,108,000	\$ 1,093,320	\$ 27,201,320	22.30%	info not available
2023	\$ 24,329,000	\$ -	\$ 24,329,000	\$ 1,001,070	\$ 25,330,070	20.83%	info not available
2024	\$ 22,505,000	\$ -	\$ 22,505,000	\$ 908,820	\$ 23,413,820	19.12%	info not available
2025	\$ 20,701,000	\$ -	\$ 20,701,000	\$ 774,032	\$ 21,475,032	17.45%	info not available

(1) Population and personal income data can be found in the schedule of demographic and economic statistics.

(2) Includes unamortized premiums.

Note: Details regarding the Town's outstanding debt can be found in the notes to the financial statements.

**TOWN OF NORTH CASTLE, NEW YORK**

**Direct and Overlapping Governmental Activities Debt  
December 31, 2025**

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<u>Government Unit</u>	<u>Net Long-Term Debt Outstanding</u>	<u>Percentage of Applicable to North Castle (1)</u>	<u>Amount Applicable to North Castle</u>
County of Westchester	\$ 1,397,278,998	1.87 %	\$ 26,062,564
School Districts (as of June 30, 2025):			
Byram Hills	149,364,811	85.53 %	127,755,560
Bedford	329,252,039	2.15 %	7,075,142
Harrison	249,961,127	0.02 %	56,142
Mount Pleasant	143,215,051	1.94 %	2,784,965
Valhalla	95,881,696	27.37 %	<u>26,242,842</u>
			189,977,215
Town direct debt			<u>20,701,000</u>
Net direct and overlapping debt			<u><u>\$ 210,678,215</u></u>

(1) The percentage of overlapping debt applicable is estimated using taxable assessed values.

Applicable percentages were estimated by determining the portion of the Town's taxable assessed value that is within the government's boundaries and dividing it by the Town's total taxable assessed value.

Source: Town of North Castle and County of Westchester Finance Departments

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the Town. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the property taxpayers of the Town. This process recognizes that, when considering the Town's ability to issue and repay long-term debt, the entire debt burden borne by the property taxpayers should be taken into account.

TOWN OF NORTH CASTLE, NEW YORK

Legal Debt Margin Information  
Last Ten Fiscal Years

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Debt limit	\$ 352,729,710	\$ 343,864,570	\$ 347,143,647	\$ 351,474,494	\$ 352,609,310	\$ 356,102,612	\$ 370,615,351	\$ 380,665,493	\$ 414,895,748	\$ 446,448,361
Total net debt applicable to limit	<u>3,668,678</u>	<u>6,926,656</u>	<u>6,266,490</u>	<u>5,671,325</u>	<u>5,046,159</u>	<u>13,847,260</u>	<u>10,595,537</u>	<u>11,231,225</u>	<u>10,052,914</u>	<u>8,911,457</u>
Legal debt margin	\$ 349,061,032	\$ 336,937,914	\$ 340,877,157	\$ 345,803,169	\$ 347,563,151	\$ 342,255,352	\$ 360,019,814	\$ 369,434,268	\$ 404,842,834	\$ 437,536,904
Total net debt applicable to the limit as a percentage of debt limit	1.04%	2.01%	1.81%	1.61%	1.43%	3.89%	2.86%	2.95%	2.42%	2.00%

Legal Debt Margin Calculation for Fiscal Year 2024

Assessment Roll

Year	Budget Year	Assessed Valuation	State Special Equalization Ratio	Full Valuation
2024	2025	\$ 118,627,284	1.62 %	\$ 7,322,671,852
2023	2024	\$ 117,689,999	1.80 %	\$ 6,538,333,278
2022	2023	\$ 116,782,968	1.65 %	\$ 7,077,755,636
2021	2022	\$ 117,068,373	1.94 %	\$ 6,034,452,216
2020	2021	\$ 116,999,745	2.38 %	\$ 4,915,955,672
Total five year valuation				<u>\$ 31,889,168,655</u>
Five year average full valuation of taxable real property				\$ 6,377,833,731
Debt limit - 7% of five year average valuation				<u>446,448,361</u>
Outstanding Town debt:				
Serial bonds				20,701,000
Bond anticipation notes				<u>-</u>
				20,701,000
Less:				
Exclusion for water and sewer districts				11,789,543
Net indebtedness subject to debt limit				<u>8,911,457</u>
Net debt contracting margin				<u>\$ 437,536,904</u>

**TOWN OF NORTH CASTLE, NEW YORK**

**Demographic Statistics  
Last Ten Fiscal Years**

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<u>Fiscal Year</u>	<u>Population (1)</u>	<u>Personal Income</u>	<u>Per Capital_Income (1)</u>	<u>Unemployment Rate (1)</u>
2016	11,841	\$ 1,103,924,589	\$ 93,229	4.60 %
2017	11,841	\$ 1,146,196,959	\$ 96,799	4.60 %
2018	11,841	\$ 1,156,735,449	\$ 97,689	4.10 %
2019	12,212	\$ 1,182,158,236	\$ 96,803	3.90 %
2020	12,231	\$ 1,208,826,423	\$ 98,833	3.80 %
2021	12,408	\$ 1,255,850,904	\$ 101,213	3.90 %
2022	12,105	\$ 1,295,186,580	\$ 106,996	2.70 %
2023	12,105	\$ 1,340,882,955	\$ 110,771	3.70 %
2024	12,036	\$ 1,382,755,860	\$ 114,885	3.00 %
2025	12,264	\$ 1,346,207,016	\$ 109,769	3.30 %

(1) Source: U.S. Department of Commerce, Bureau of Census

**TOWN OF NORTH CASTLE, NEW YORK**

**Principal Employers  
Current Year and 10 Years Ago**

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2025

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<u>Employer</u>	<u>Employees</u>	<u>Percent of Total Employment</u>
IBM*	3,749	74.16%
Breezemont Day Camp	267	5.28%
Byrum Hills School District	246	4.87%
Swiss Reinsurance Co LTD	219	4.33%
Wampus Elementary School	150	2.97%
Coman Hill School	124	2.45%
Opengate Inc	100	1.98%
HC Crittenden Middle School	100	1.98%
World's Best Cheese	50	0.99%
Whippoorwill Club	<u>50</u>	0.99%
Total	<u>5,055</u>	<u>100.00%</u>

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2015

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<u>Employer</u>	<u>Employees</u>	<u>Percent of Total Employment</u>
IBM*	3,000	74.11%
Breezemont Day Camp	267	6.60%
Byram Hills School District	157	3.88%
Wampus Elementary School	150	3.71%
Corman Hill School	124	3.06%
Opengate	100	2.47%
HC Crittenden Middle School	100	2.47%
Swiss Re Insurance	50	1.24%
World's Best Cheese	50	1.24%
Whippoorwill Club	<u>50</u>	1.24%
Total	<u>4,048</u>	<u>100.00%</u>

\* These companies have provided a range rather than a specific number. Mid number of that range has been used for the compilation of these statistics.

**TOWN OF NORTH CASTLE, NEW YORK**

**Full-Time Equivalent Town Government Employees By Function  
Last Ten Fiscal Years**

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<u>Function</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
General government	59	60	60	63	61	75	75	54	59	51
Public safety	41	41	41	38	35	36	36	31	35	35
Culture and recreation	50	46	46	18	18	18	18	23	20	21
Home and community services	<u>8</u>	<u>8</u>	<u>8</u>	<u>13</u>	<u>11</u>	<u>11</u>	<u>11</u>	<u>6</u>	<u>6</u>	<u>15</u>
Total	<u>158</u>	<u>155</u>	<u>155</u>	<u>132</u>	<u>125</u>	<u>140</u>	<u>140</u>	<u>114</u>	<u>120</u>	<u>122</u>

Source: Town's Finance Department

**TOWN OF NORTH CASTLE, NEW YORK**

**Operating Indicator By Function/Program  
Last Ten Fiscal Years**

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
GENERAL GOVERNMENT SUPPORT:										
Building permit issued	611	637	1,382	1,153	1,188	1,609	1,403	1,434	1,311	1,345
PUBLIC SAFETY:										
Police -										
Physical arrests	152	168	136	134	60	90	94	119	112	120
Parking violations	357	598	621	942	586	474	460	395	408	396
Traffic violations	799	894	825	842	238	425	476	1,063	790	1,009
CULTURE AND RECREATION:										
Recreation -										
Adult programs	36	32	31	26	17	25	30	35	34	24
Children's programs	150	128	134	125	65	128	131	134	137	137
Camp	8	9	8	7	4	2	2	2	2	2
Senior citizen's programs	8	10	11	14	7	15	16	18	18	16
Pre-school classes	53	44	40	40	16	35	37	37	36	37
Special events	6	9	8	7	4	6	6	5	5	5
Library -										
Volumes in collections	106,376	102,341	116,529	54,794	51,602	57,646	57,646	223,942	61,663	62,828
Circulation	183,160	172,790	167,673	155,790	84,255	120,528	120,528	93,808	67,931	87,993
HOME AND COMMUNITY SERVICES:										
Water district No. 1 -										
Average daily consumption	315,871	339,653	358,371	292,510	271,451	296,283	259,403	250,247	264,058	294,844
Peak daily consumption	431,772	380,154	456,600	339,728	371,200	434,300	376,300	337,000	367,000	380,000
Water district No. 2 -										
Average daily consumption	147,717	133,615	125,402	125,700	147,346	132,862	143,424	129,590	134,283	142,330
Peak daily consumption	294,500	309,000	299,809	304,460	327,343	319,000	404,000	296,000	308,000	347,000
Water district No. 4 -										
Average daily consumption	369,519	351,283	345,001	357,011	318,105	333,937	325,307	347,926	337,529	339,875
Peak daily consumption	662,280	603,000	702,192	636,600	602,000	531,000	597,000	599,000	640,000	628,000
Water district No. 5 -										
Average daily consumption	72,428	65,328	62,024	67,045	95,203	106,615	84,036	91,795	79,487	79,881
Peak daily consumption	138,390	151,612	142,100	133,200	211,800	176,300	169,750	174,000	164,000	175,000

Source: Various Town's Departments

**TOWN OF NORTH CASTLE, NEW YORK**

**Capital Asset Statistics By Function/Program  
Last Ten Fiscal Years**


	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
GENERAL GOVERNMENT SUPPORT:										
Number of general government buildings	5	5	5	5	5	5	5	5	5	5
PUBLIC SAFETY:										
Number of police stations	1	1	1	1	1	1	1	1	1	1
Patrol cars	17	16	17	17	17	17	17	18	19	20
TRANSPORTATION:										
Miles of streets	94	90	92	92	92	92	92	92	92	92
Number of street lights	659	659	659	659	659	659	659	659	659	659
Number of traffic lights	1	1	1	1	1	1	1	1	1	1
CULTURE AND RECREATION:										
Number of community centers	2	2	2	2	2	2	2	2	2	2
Number of parks/playgrounds	12	12	12	12	12	12	12	12	12	12
Acres of parks	341	341	341	341	341	341	341	341	341	341
Baseball/softball diamonds	10	10	10	10	10	10	10	10	10	10
Outdoor tennis courts	10	10	10	10	10	10	10	10	10	10
Soccer fields	5	5	5	5	5	5	5	5	5	5
Nature trails	1	1	1	1	1	1	1	1	1	2
Picnic areas	2	2	2	2	2	2	2	2	2	2
Libraries	2	2	2	2	2	2	2	2	2	2
HOME AND COMMUNITY SERVICES:										
Miles of water mains	32	32	32	32	32	32	32	32	33	33
Fire hydrants	303	303	303	303	303	303	303	303	309	309
Miles of sanitary sewers	23	23	23	23	23	23	23	23	23	23

Source: Various Town's Departments

**MEMORANDUM**

TO: North Castle Town Board

CC: North Castle Planning Board  
Adam Kaufman, AICP

FROM: John Kellard, P.E.   
KSCJ Consulting  
Consulting Town Engineers

DATE: May 27, 2026

RE: Subdivision Performance Bond & Subdivision Inspection Fee  
Eagle Ridge Subdivision  
3 North Castle Drive  
Section 108.03, Block 1, Lots 62.1

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In accordance with Section 275-17 – “Completion of Improvements or Filing of Bond”, of the Town Code, the applicant must complete the subdivision improvements or post a bond or other security, which guarantees the completion of the work. The bond must be posted by the applicant prior to the Planning Board Chairman signing the Subdivision Plat, which will permit its filing within the Westchester County Clerk’s Office – Division of Land Records.

The applicant has submitted a cost estimate prepared by their project engineer, which estimates the construction costs to complete the required subdivision improvements. The estimate is based on unit prices applied to estimated quantities prepared by Alfonzetti Engineering, P.C. Unit prices are consistent with updated pricing used on other bond estimates within the Town.

The cost estimate prepared by Alfonzetti Engineering, P.C. also utilized a cost estimate prepared for the Water Booster Pump Station by Dolph Rotfeld Engineering, a cost estimate for landscaping, lighting, patios, walkways and fencing, prepared by Imbiano and Quiqley Landscape Architects, P.C. and a proposal by Shawn’s Lawns Inc. for boring work to install the water main across NYS Route 22.

The project has entered the Brownfield Cleanup Program with the New York State Department of Environmental Conservation (NYSDEC) to remove contaminated soils found within the project site. The cleanup work will be performed prior to the start of the subdivision improvements and will include the removal of contaminated soils and the replacement of the soils which are removed. The cost to complete

North Castle Town Board  
Subdivision Performance Bond & Subdivision Inspection Fee  
Eagle Ridge Subdivision – 3 North Castle Drive  
May 27, 2026  
Page 2 of 2

soil cleanup is not included within the cost estimate or security to be posted with the Town, since the clean up work is being permitted through NYSDEC and must be completed prior to the start of the project.

The subdivision cost estimate also does not include proposed site work on the individual building lots or the community clubhouse/pool facility. Bonding and/or inspection fees for this work will be established separately during the site plan review phase for those respective projects.

The purpose of the unit price methodology in preparing the Subdivision Performance Bond is to obtain an estimated total cost for the completion of all improvements associated with the project. Each line item is not to be considered individually, but rather an integral part of the entire cost estimate. When the applicant prepares the Bond, it is important to note that the value of the Bond is for the total price, not the individual line items. A copy of the estimate entitled "Overall Site Cost Estimate", prepared by Alfonzetti Engineering, P.C., dated April 8, 2026, is attached for your review.

Based on the cost estimate provided, I would recommend that the Subdivision Performance Bond for the project be established in the amount of \$17,439,395.00, which guarantee would be posted to ensure the completion of the subdivision roadway, storm drainage, water distribution system, sanitary sewer collection system and other noted site improvements. The Bond amount includes a 10% contingency for unforeseen conditions ( $\$15,853,994.00 + \$1,585,400.00 = \$17,439,395.00$ ).

In accordance with Chapter 275-18C of the Town Code, I would also recommend a Subdivision Inspection Fee be submitted to the Town in the amount of \$792,699.70. The fee is based on 5% of the estimated cost of construction for the subdivision roadways, storm drainage and water distribution, sewage collection and other noted site improvements ( $\$15,853,994.00 \times 0.05 = \$792,699.70$ ), without a contingency.

JK/dc

[https://kellardsessionsconsulti.sharepoint.com/sites/Kellard/Municipal/Northcastle/Corresp/017Subdivisions/2026-05-27\\_NCTB\\_Madonna\\_Eagle\\_Ridge\\_Subdivision\\_Bond\\_&\\_Inspection\\_Fee\\_Memo.docx](https://kellardsessionsconsulti.sharepoint.com/sites/Kellard/Municipal/Northcastle/Corresp/017Subdivisions/2026-05-27_NCTB_Madonna_Eagle_Ridge_Subdivision_Bond_&_Inspection_Fee_Memo.docx)

ALFONZETTI ENGINEERING, P.C.  
14 Smith Avenue, Mt. Kisco, N.Y.

(914) 666-9800

Info@AlfonzettiEng.com

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PROJECT: Eagle Ridge  
Town of North Castle, NY

SCOPE: Overall Site Cost Estimate

DATE: April 8, 2026

Introduction:

The subject site is located at 1 North Castle Drive, in the Town of North Castle, New York. The site is proposed to be developed with 88 townhouses and associated improvements.

Description:

The site is located on approximately 32 acres at 1 North Castle Drive in the Town of North Castle. The project site consists of one lot, with property tax map identification number; 108.03-1-62. The existing site consists of vacant land consisting of meadow areas, wooded areas, and abandoned asphalt road. On the southern end of the site there is a helicopter pad and internal roadways associated with the neighboring IBM property.

The proposed development includes a watermain extension; a water booster pump station; sewermain extension; and roadway construction along with drainage, street lighting, and sidewalks that all must be bonded.

The project site has also entered the Brownfield Cleanup Program (BCP) with New York State Department of Environmental Conservation (NYS DEC) due to the existing contamination on the site. The applicant is currently working through the amount of removals necessary from the site in order for NYS DEC to determine the appropriate track for the cleanup.

The cleanup can start when the NYS DEC has approved the Remedial Action Work Plan (RAWP), which will include the track of the cleanup.

The attached cost estimate for the site work is based on the existing grades and does not account for any soil being removed from the site due to the BCP program. The NYS DEC requires the site be restored to original conditions after cleanup. Therefore, any soil removed from the site would be replaced.

The site as designed is generally a balanced site, with minimal soil removal from the site, due to the development site work.

The project was broken down into 2 separate approvals; one being subdivision approval, and the other being master site plan approval.

This cost estimate is to satisfy a condition of the resolution of approval for the subdivision portion of the project. The cost estimate is used to determine the amount of a surety bond, or other security acceptable to the Town Board for the construction of the sanitary sewer and watermain infrastructure; and for the construction and maintenance of the subdivision roads. In addition, an inspection fee of 5% of the Project total (grand total – cost contingency) will be submitted to the Town.

The phasing of the project is a condition of Master site plan approval, which is being worked on by the construction group, and will be submitted to satisfy the condition of approval for the Master Site Plan resolution.

The timing for the project is to file the Plat as soon as possible; within the next 2-4 weeks.

Once the Plat is filed, we will finalize any outstanding Master Site plan conditions of approval; within 3-6 weeks after Plat is filed.

Concurrently we will be processing the clubhouse/pool site plan approval.

After the final plans have been signed by the chairman and the Town Engineer we will start applying for RPRC approvals and building permits for the individual buildings.

As noted above the cleanup can start when the NYS DEC has approved the cleanup and the appropriate track is determined; which is anticipated for August of 2026. The cleanup may take 2-4 months depending on the amount of soil to be removed.

The time line outlined above does not represent a significant delay from the date of this cost estimate, therefore, a cost of living increase is not needed.

The subdivision cost estimate includes backup data with cost estimates for the booster pump station, landscaping features/items, and the boring under Route 22 estimate from the contractor. We have also included two reports from a geotechnical engineer with test pit/rock probe data throughout the site to determine the estimated rock elevation. Comparing a computer generated final grade surface and a computer generated rock surface the estimated quantity of rock to be removed was computed. The same computer generated rock surface was also used to estimate the trench rock removal for the watermain, sewermain, and drainage piping.

A preliminary lot cost estimate is included in this report. The lot cost estimate is used to determine the inspection fee. The 3% inspection fee, will be based off of the finalized lot cost estimate (excluding the cost contingency).

Alfonzetti Engineering, P.C.  
Ralph Alfonzetti, P.E.

**ALFONZETTI ENGINEERING, P.C.**  
14 Smith Ave, Mt. Kisco, N.Y. 10549

(914) 666-9800

Info@AlfonzettiEng.com

ENGINEERS ESTIMATE - EAGLE RIDGE TOWN HOUSES

Date: March 15, 2024

Revised: March 16, 2026

**SUBDIVISION CONSTRUCTION**

**ROADWAY CONSTRUCTION**

21	acre	Tree Removal/Stump Removal/Clearing and Grubbing	\$15,500.00	\$325,500.00
10612	s.y.	Roadway Fine Grading	\$4.25	\$45,101.00
99456	c.y.	Bulk Cut	\$15.00	\$1,491,840.00
29565	c.y.	General Rock Excavation (Depth to rock is estimated/assumed using testing by SESI Consulting Engineers dated 4/29/22)	\$85.00	\$2,513,025.00
659	c.y.	Disposal of Surplus Cut	\$25.00	\$16,475.00
128362	cy	Bulk Fill	\$20.00	\$2,567,240.00
17747	c.y.	Topsoil Striping and Stockpiling	\$21.00	\$372,687.00
6475	s.f.	Sidewalks	\$22.00	\$142,450.00
6735	l.f.	Belgian Block Curbing	\$55.00	\$370,425.00
3341	c.y.	12" Item 4 (Roadway)	\$77.00	\$257,258.68
2255	tons	4" Asphalt Binder (Roadway)	\$165.00	\$372,106.31
1409	tons	2.5" Asphalt Top Course (Roadway)	\$165.00	\$232,566.44
112	c.y.	4" Item 4 for Parking Lot Pool	\$77.00	\$8,647.77
114	tons	2" Asphalt Top Course for Parking Lot Pool	\$165.00	\$18,762.56
1	ea.	Handicap Space with Sign	\$650.00	\$650.00
4	ea.	Stop Bars	\$155.00	\$620.00
35	ea.	Parking Spaces Striping	\$8.00	\$280.00
2	ea.	Cross Walk	\$750.00	\$1,500.00
14	ea.	Signs	\$350.00	\$4,900.00
Roadway Construction Total				<b>\$8,742,034.76</b>

**Landscape and Site Work**

1	l.s.	Community Plantings (see attached estimate by Imbiano Quigley Landscape Architects, P.C. Date: May, 27, 2025 )	\$367,570.00	\$367,570.00
32	ea.	Lighting (see attached estimate by Imbiano Quigley Landscape Architects, P.C. Date: May, 27, 2025)	\$7,500.00	\$240,000.00
1	l.s.	Fencing (see attached estimate by Imbiano Quigley Landscape Architects, P.C. Date: May, 27, 2025)	\$232,841.00	\$232,841.00
329833	s.f.	Seed & Mulch	\$0.38	\$125,336.54
16056	s.f.	Segmental Retaining Wall	\$70.00	\$1,123,920.00
Landscape and Site Work Total				<b>\$2,089,667.54</b>

**SANITARY SEWER**

90	c.y.	Trench Rock Removal (Depth to rock is estimated/assumed using testing by SESI Consulting Engineers dated 4/29/22)	\$175.00	\$15,750.00
384	ft. depth	Pipe Extra depth (Greater than 8 feet)	\$10.00	\$3,840.00
67	ft. depth	Manhole Extra depth (Greater than 8 feet)	\$265.00	\$17,755.00
89	ea.	Wye Connections	\$30.00	\$2,670.00
214	c.y.	Crushed Stone	\$77.00	\$16,478.00
1332	l.f.	4" PVC SDR35 (From edge of road to sewermain line) (including installation)	\$50.00	\$66,595.50
3044	l.f.	8" PVC SDR35 (including installation)	\$78.00	\$237,393.00
34	ea.	Sewer manholes, including frames and covers	\$6,300.00	\$214,200.00
3044	l.f.	Testing Sewer Pipe	\$2.10	\$6,392.40
34	ea.	Testing Manhole	\$210.00	\$7,140.00
1	l.s.	Pump Pit, Pump, Piping, and Forcemain (including installation)	\$15,000.00	\$15,000.00
1	l.s.	Abandoning Existing Septic	\$6,000.00	\$6,000.00
SANITARY SEWER TOTAL				<b>\$609,213.90</b>

<b>STORM DRAINAGE</b>				
301	c.y.	Trench Rock Removal (Depth to rock is estimated/assumed using testing by SESI Consulting Engineers dated 4/29/22)	\$175.00	\$52,675.00
3	ea.	Outlet Control Structures (including excavation & backfill)	\$8,000.00	\$24,000.00
31	ea.	Drain Inlets (including installation)	\$5,300.00	\$164,300.00
63	ea.	Catch Basins/Manholes, frame and grate (including excavation & backfill)	\$6,300.00	\$396,900.00
2716	l.f.	Drainage Pipe (12" HDPE, including installation)	\$70.00	\$190,120.00
2326	l.f.	Drainage Pipe (15" HDPE, including installation)	\$85.00	\$197,710.00
556	l.f.	Drainage Pipe (18" HDPE, including installation)	\$100.00	\$55,600.00
1047	l.f.	Drainage Pipe (24" HDPE, including installation)	\$125.00	\$130,875.00
53	l.f.	Drainage Pipe (30" HDPE, including installation)	\$135.00	\$7,155.00
858	l.f.	Drainage Pipe (36" HDPE, including installation)	\$165.00	\$141,570.00
121	c.y.	Riprap for Basins and Outlets	\$37.00	\$4,477.00
2	ea.	Stormwater Basin Construction Including Clearing and Grubbing	\$10,000.00	\$20,000.00
1	ea.	Stormwater Headwall	\$4,200.00	\$4,200.00
<b>STORM DRAINAGE TOTAL</b>				<b>\$1,389,582.00</b>
<b>WATERMAIN</b>				
125	c.y.	Trench Rock Removal (Depth to rock is estimated/assumed using testing by SESI Consulting Engineers dated 4/29/22)	\$175.00	\$21,875.00
13	ea.	Hydrant & Valve	\$8,900.00	\$115,700.00
4740	l.f.	8" DIP CL56	\$95.00	\$450,300.00
209	c.y.	Crushed Stone	\$77.00	\$16,093.00
199	tons	Asphalt Pavement	\$200.00	\$39,800.00
1450	l.f.	12" DIP CL56	\$135.00	\$195,750.00
1101	l.f.	1" Copper Service (From edge of road to watermain line)( including installation)	\$80.00	\$88,040.00
21	c.y.	K-Crete Encasing	\$200.00	\$4,200.00
29	ea.	8" Gate Valve	\$2,500.00	\$72,500.00
2	l.s.	Connection in Park and Old Rt. 22 (not including valves)	\$5,000.00	\$10,000.00
1	l.s.	Booster Pump Station Foundation (see attached estimate by AI Engineers Date: September, 24, 2025)	\$50,000.00	\$50,000.00
2	E.A.	Grundfos CR 15-3 (7.5 hp) Service pumps (see attached estimate by AI Engineers Date: September, 24, 2025)	\$10,000.00	\$20,000.00
2	E.A.	Grundfos 60157 LC (125 hp) High Flow Pumps (see attached by AI Engineers Date: September, 24, 2025)	\$70,000.00	\$140,000.00
1	l.s.	Piping (see attached estimate by AI Engineers Date: September, 24, 2025)	\$20,000.00	\$20,000.00
1	l.s.	Pump Station Structure (see attached estimate by AI Engineers Date: September, 24, 2025)	\$240,000.00	\$240,000.00
1	l.s.	Pump Station Internal Piping (see attached estimate by AI Engineers Date: September, 24, 2025)	\$85,000.00	\$85,000.00
1	l.s.	Pump Station Controls (see attached estimate by AI Engineers Date: September, 24, 2025)	\$75,000.00	\$75,000.00
1	l.s.	Electrical (see attached estimate by AI Engineers Date: September, 24, 2025)	\$450,000.00	\$450,000.00
6190	l.f.	Disinfection/testing	\$2.10	\$12,999.00
1	l.s.	126 l.f. 8" DIP Under Armonk Road, 18" Steel Casing, Spacers, Receiving/Jacking Pit (see attached memo by Shawn's Lawn Inc. Date: February 24, 2026)	\$196,000.00	\$196,000.00
<b>WATER MAIN TOTAL</b>				<b>\$2,303,257.00</b>
<b>EROSION &amp; SEDIMENT CONTROL</b>				
5698	l.f.	Temporary Silt Fence	\$6.00	\$34,188.00
1	ea.	Stabilized construction entrance	\$3,500.00	\$3,500.00
72	ea.	Inlet Protection/CB Filters	\$525.00	\$37,800.00
12316	s.f.	Temporary Seeding	\$0.40	\$4,926.40
42655	c.y.	Temporary Sediment Trap Excavation	\$15.00	\$639,825.00
<b>EROSION &amp; SEDIMENT CONTROL TOTAL</b>				<b>\$720,239.40</b>
Project Total				\$15,853,994.60
Cost Contingency			10% of Subtotal	\$1,585,399.46
Grand Total				\$17,439,394.06
Use				<b>\$17,439,395.00</b>

**ALFONZETTI ENGINEERING, P.C.**  
14 Smith Ave, Mt. Kisco, N.Y. 10549

(914) 666-9800

Info@AlfonzettiEng.com

ENGINEERS ESTIMATE - EAGLE RIDGE TOWN HOUSES

Date: April 3, 2025

Revised: March 3, 2026

**LOT CONSTRUCTION**

2512	L.F.	4" PVC SDR35 (Sewer Service) (including installation)	\$50.00	\$125,600.00
13164	L.F.	6" PVC SDR35 (Drainage Pipe) (including installation)	\$63.00	\$829,332.00
2597	L.F.	1" Copper Service (Water Service)( including installation)	\$80.00	\$207,772.80
484	Tons	2" Asphalt TopCourse for Driveways	\$165.00	\$79,860.00
478	C.Y.	4" Item 4 for Driveways	\$77.00	\$36,806.00
12408	L.F.	Temporary Silt Fence	\$6.00	\$74,448.00
3285	C.Y.	Top soil	\$20.00	\$65,700.00
209232	S.F.	Seed & Mulch	\$0.38	\$79,508.16
8650	S.Y.	Fine Grading	\$4.25	\$36,762.50
4053	S.F.	Townhouse Retaining Walls	\$40.00	\$162,120.00
1683	S.F.	Aluminum Fence (see attached estimate by Imbiano Quigley Landscape Architects, P.C. Date: May, 27, 2025)	\$85.00	\$143,055.00
768	S.F.	Patios (see attached estimate by Imbiano Quigley Landscape Architects, P.C. Date: May, 27, 2025)	\$20.00	\$15,360.00
13280	S.F.	Walkways (see attached estimate by Imbiano Quigley Landscape Architects, P.C. Date: May, 27, 2025)	\$20.00	\$265,600.00
1	L.S.	Townhouse Plantings (see attached estimate by Imbiano Quigley Landscape Architects, P.C. Date: May, 27, 2025)	\$381,250.00	\$381,250.00
Lot Construction Total				<b>\$2,503,174.46</b>
Project Total				\$2,503,174.46
Cost Contingency			10.0% of Project Total	\$250,317.45
Grand Total				\$2,753,491.91
Use				<b>\$2,753,492.00</b>



May 27, 2025

Mr. Joseph M. Cermele, PE, CFM  
Kellard Sessions  
500 Main Street  
Armonk, NY 10504

**Re: Eagle Ridge Development**

---

Dear Mr. Cermele,

Attached is the detailed cost estimate for all proposed landscape and site work for the referenced develop.

*Imbiano • Quigley  
Landscape Architects, P.C.*

31 Mamaroneck Ave.  
White Plains, New York 10601  
p: 914-232-0200  
f: 914-232-0232

[www.iqlandarch.com](http://www.iqlandarch.com)

**Community Plantings**

Description	Qty	Size	Rate	Total
Princeton Elm	9	3" – 3- 1/2" Cal	900.00	\$ 8,100.00
Scarlet Oak	17	3" – 3- 1/2" Cal	900.00	\$ 15,300.00
Swamp White Oak	14	3" – 3- 1/2" Cal	900.00	\$ 12,600.00
Black Tupelo	18	3" – 3- 1/2" Cal	975.00	\$ 17,550.00
Red Maple	35	3" – 3- 1/2" Cal	900.00	\$ 31,500.00
Sugar Maple	26	3" – 3- 1/2" Cal	1000.00	\$ 26,000.00
Norway Spruce	22	10-12' Ht.	1400.00	\$ 30,800.00
Norway Spruce	52	8'-10' Ht.	900.00	\$ 46,800.00
White Spruce	53	7'-8' Ht.	700.00	\$ 38,500.00
Shadlow Serviceberry	12	7'-8' Ht.	650.00	\$ 7,800.00
Constellation Dogwood	6	7'-8' Ht.	600.00	\$ 3,600.00
Eastern Redbud	9	7'-8' Ht.	500.00	\$ 4,500.00
Green Giant Arborvitae	34	7'-8' Ht.	550.00	\$ 18,700.00
River Birch	5	10'-12' Ht.	600.00	\$ 3,000.00
Ninebark	20	2-1/2"-3" Ht.	90.00	\$ 1,800.00
Winterberry Holly	20	2-1/2"-3" Ht.	150.00	\$ 3,000.00
Arrowwood Viburnum	20	2-1/2"-3" Ht.	150.00	\$ 3,000.00
Leatherleaf Viburnum	20	3' – 3-1/2' Ht	200.00	\$ 4,000.00
Clethra	20	2-1/2"-3" Ht.	130.00	\$ 2,600.00
Big Blue Liriope	3,228	1 gal.	15.00	\$ 48,420.00
Cheyenne Spirt Coneflower	200	1 gal.	24.00	\$ 4,800.00
Gay Butterflies Butterfly Weed	200	1 gal.	24.00	\$ 4,800.00
Baby Joe Pye Weed	200	1 gal.	24.00	\$ 4,800.00
Blue Fortune Anise Hyssop	100	1 gal.	24.00	\$ 2,400.00
Eve Cullum Garden Phlox	100	1 gal.	24.00	\$ 2,400.00
Switchgrass	200	1 gal.	36.00	\$ 7,200.00
Hameln Fountain Grass	50	1 gal.	40.00	\$ 2,000.00
Rosa Pink Drift Rose	50	3 gal.	75.00	\$ 3,750.00
Catmint	50	1 gal.	24.00	\$ 1,200.00
<b>Seedlings in Prairie Grass</b>				
Red Cedar	30	3/4"- 1" cal.	95.00	\$ 2,850.00
Gray Birch	30	3/4"- 1" cal.	95.00	\$ 2,850.00
Native Hawthorn	10	3/4"- 1" cal.	80.00	\$ 950.00

<b>Seed Mixes</b>				
• Meadow Mix by Pinelands	107,698		0.55	
• Restoration Mix for Bio-Retention Basins by New England Wetland Plants	10,958		0.55	
			<b>Sub-Total</b>	<b>\$367,570.00</b>

**Townhouse Plantings**

Scarlet Oak	10	3" – 3- 1/2" Cal	900.00	\$ 9,000.00
Swamp White Oak	12	3" – 3- 1/2" Cal	900.00	\$ 10,800.00
Red Maple	1	3" – 3- 1/2" Cal	900.00	\$ 900.00
River Birch	1	10' -12' Ht.	1,000.00	\$ 1,000.00
Constellation Dogwood	45	7' -8' Ht.	600.00	\$ 27,000.00
Eastern Redbud	47	7' -8' Ht.	500.00	\$ 23,500.00
Dorothy Wyckoff Andromeda	264	2-1/2" -3" Ht.	350.00	\$ 92,400.00
Winter Gem Boxwood	88	2-1/2" -3" Ht.	400.00	\$ 35,200.00
Bayberry	264	3-1/2' – 3' Ht.	190.00	\$ 50,160.00
Anthony Waterer Spirea	424	2-1/2" -3" Ht.	165.00	\$ 69,960.00
American Holly	88	5' -6' Ht.	700.00	\$ 61,600.00
			<b>Sub-Total</b>	<b>\$381,250.00</b>

**Total for all Plantings**

			<b>Total</b>	<b>\$ 748,820.00</b>
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**Lighting**

Augusta Dark Sky LED-Spring City Light	32		\$ 7,500.00	\$ 240,000
			<b>Total</b>	<b>\$ 240,000.00</b>

**Paving**

Patios (8 total)	768 sq ft		20.00	\$ 15,360.00
Walkways	13,280 sq ft		20.00	\$ 265,600.00
			<b>Sub-Total</b>	<b>\$280,960.00</b>

**Fencing**

42" High Natural Spilt Rail Fence on top of Site Walls	1,228 ft		\$ 97.50	119,970.00
42" High Natural Spilt Rail Fence around Retention Basin	750 ft		\$ 97.50	73,271.00
42" High Black Aluminum Fence on top of Townhouse Retaining Walls	1,683 ft		\$ 85.00	143,280.00
6' Wood and Board Privacy Fence around Community Pool	220 ft		\$180.00	39,600.00
			<b>Sub-Total</b>	<b>\$376,121.00</b>

**Low Retaining Walls**

Townhouse Retaining Walls	4,053 sq.ft.	\$35.00	\$ 141,855.00
		<b>Total</b>	<b>\$ 141,855.00</b>

**Project Sub-Total**

<b>Total</b>	<b>\$1,787,756.00</b>
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AI Engineers

Dolph Rotfeld Engineering Division

Eagle Ridge - Booster Pump Station  
Engineer's Opinion of Probable Construction Cost

<b>Pump Station Foundation</b>	\$ 50,000.00
<i>Includes excavation, subgrade preparation, concrete slab forming and pouring, and installation of prefabricated pump station building. Includes same for emergency generator.</i>	
<b>Service Pumps</b>	\$ 10,000.00
<i>2x Grundfos CR 15-3 (7.5 hp) pumps</i>	
<b>High Flow Pumps</b>	\$ 70,000.00
<i>2x Grundfos 60157 LC (125 hp) pumps</i>	
<b>Piping</b>	\$ 20,000.00
<i>Miscellaneous suction and discharge piping connections of pump station to municipal mains. Also includes connection of internal floor drains to storm drainage system</i>	
<b>Pump Station Structure</b>	\$ 240,000.00
<i>Includes prefabricated pump station building structure, heating and cooling system, ventilation system, lighting, and maintenance craneways</i>	
<b>Pump Station Internal Piping</b>	\$ 85,000.00
<i>Prefabricated pump station piping including pipe, fittings, valves, gauges, ports, and meter</i>	
<b>Pump Station Controls</b>	\$ 75,000.00
<i>Includes control terminals, SCADA system, telemetry, VFD's, etc.</i>	
<b>Electrical</b>	\$ 450,000.00
<i>Includes electrical connection at building structure. Also includes emergency generator, automatic transfer switch, and generator connection to pump station. Does not include installation of conduit to main power supply.</i>	
<b>TOTAL</b>	<b>\$ 1,000,000.00</b>



EXCAVATION CONTRACTORS

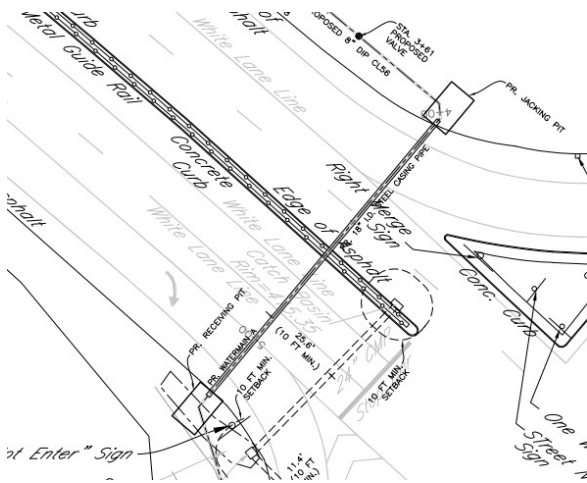
February 24, 2026

Stagg Group  
763 Pitman Ave  
Bronx, NY 10466

Attn.: Jay Martino - Senior Vice President  
Re: Eagle Ridge - North Castle, NY  
Subj.: Jack & Bore Water Main Work at Rt 22

Dear Sir:

Per your request, below is the drawing of the Jack & Bore work at RT 22. We included \$196,000.00 for the 2 pits that we will excavate and backfill, as well as the 126 LF of Casing and Pipe, installed by the Jack & Bore subcontractor.



Please contact me with any questions.

Very truly yours,  
**Shawn's Lawns, Inc.**

Keith Guerzon

Keith Guerzon  
Vice President

1200 High Ridge Road • Stamford, Connecticut 06905 Phone  
(203) 322-3100 • fax (203) 322-7737



185 S. Industrial Blvd  
Calhoun, GA 30701  
866-703-4004  
[www.shawsportsturf.com](http://www.shawsportsturf.com)

Job Name: **IBM Community Field, North Castle**  
Job #: **89247**  
Start Date: **4/13/2026**

**SHAW SPORTS TURF**  
CERTIFICATE OF FINAL COMPLETION

Shaw Sports Turf's Installation of **Legion Pro, 1.75, 40oz** brand turf system at IBM Community Field, North Castle (including all agreed upon Change Orders) is accepted as complete and 5/1/26 is established as the date of "Final Completion". Final payment, including retainage, will be made under the terms of the contract.

**NOTE: This Final Completion is for items included in the Scope of Work.**

**SHAW SPORTS TURF**

**Town of North Castle NY (or Owner Rep)**

\_\_\_\_\_

**Signature:** \_\_\_\_\_

**Project Superintendent**

**Print Name:** \_\_\_\_\_

**Title:** \_\_\_\_\_

**Date:** \_\_\_\_\_

**Company:** \_\_\_\_\_

*Owner's Representative  
(If signed on behalf of Owner)*



John Kellard, P.E.  
David Sessions, RLA, AICP  
Joseph M. Cermele, P.E., CFM  
Jan K. Johannessen, RLA, AICP

**VIA EMAIL**

May 21, 2026

Town Board  
Town of North Castle  
15 Bedford Road  
Armonk, New York 10504

Attn: Mr. Joseph A. Rende,  
Supervisor

RE: IBM Community Park  
Artificial Turf Field Improvements  
Payment Requisition #2

Dear Supervisor Rende:

Enclosed please find the "Application and Certificate for Payment" and related materials for Payment Requisition #2 for the above-referenced project. In accordance with the contract documents, Shaw Integrated and Turf Solutions, Inc. has prepared a payment requisition for the work completed to date through the period ending May 1, 2026.

Review of the application has revealed that Shaw Integrated and Turf Solutions, Inc. is entitled to payment of \$1,574,579.40. This amount is equal to the value of the work completed to date, \$4,112,462.00, less 5% or \$205,623.10, to be held in retainage until final payment is made, as is provided for under the contract documents, less previous payments of \$2,332,259.50.

We have enclosed certified payrolls for DeRosa Sports Construction, Inc. for the period of March 30, 2026 through April 26, 2026.

Also enclosed are certified payrolls for Niko Construction & Trucking Services, Inc. for the period of October 5, 2025 through December 7, 2025, Cruz Trucking, Inc. for the period of October 5, 2025 through December 6, 2025 and Keystone Sports Construction for the period of April 5, 2026 through May 2, 2026.

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CIVIL ENGINEERING | LANDSCAPE ARCHITECTURE | SITE & ENVIRONMENTAL PLANNING

---

500 MAIN STREET | ARMONK, NY 10504 | T: 914.273.2323 | F: 914.273.2329  
WWW.KSCJCONSULTING.COM

Mr. Joseph A. Rende, Supervisor  
IBM Community Park  
Artificial Turf Field Improvements  
Payment Requisition #2  
May 21, 2026  
Page 2 of 2

If you should require any additional information or clarification in this regard, please feel free to contact me.

Very truly yours,

A handwritten signature in black ink, appearing to read "Joseph M. Cermele". The signature is fluid and cursive, with a large initial "J" and "C".

Joseph M. Cermele, P.E., CFM  
KSCJ Consulting  
Consulting Town Engineers

JMC/dc

Enclosures

cc: Shaw Integrated and Turf Solutions, Inc.  
DeRosa Sports Construction, Inc.  
Niko Construction & Trucking Services, Inc.  
Cruz Trucking, Inc.

[https://kellardsessionsconsulti.sharepoint.com/sites/Kellard/Municipal/Northcastle/Corresp/08Parks&Rec/2026-05-21\\_NCTB\\_IBM Park Turf Field Improvements\\_Pay Req #2\\_Ltr.docx](https://kellardsessionsconsulti.sharepoint.com/sites/Kellard/Municipal/Northcastle/Corresp/08Parks&Rec/2026-05-21_NCTB_IBM Park Turf Field Improvements_Pay Req #2_Ltr.docx)



May 16, 2025

Mr. Adam Kaufman  
Director of Planning  
Town of North Castle  
17 Bedford Road  
Armonk, New York 10504

Subject: **Proposal to Provide an Evaluation and Detail Plans for a Crosswalk – Old Route 22, North Castle New York**

Dear Mr. Kaufman:

As requested, we have prepared this proposal to assist you and the Town in evaluating and providing detailed plans for a mid-block crosswalk on Old Route 22 between the municipal parking lot and Beehive Restaurant.

### **Scope of Services**

The Scope of Services is broken into two parts:

- Evaluation of the Crosswalk; and,
- Detail Plans for the Recommended Improvements.

#### **Evaluation of the Crosswalk:**

Existing Conditions – A more detailed field inventory will be completed of the Study Area. We will install an Automatic Traffic Recorder (ATR) in the vicinity of the proposed crosswalk for a one week period to collect volumes and speeds on Old Route 22.

Crash Data – We will request crash data for the latest three years from the Town of North Castle Police Department in the vicinity of the proposed crosswalk to confirm any existing safety concerns.

Sight Distance Analysis – We will review Stopping Sight Distance (SSD) for vehicles approaching the proposed crosswalk location to confirm there are no obstructions.

#### **Detail Plans for the Recommended Improvements:**

For the purposes of this proposal, we are assuming that a survey of the following area will be provided by the Client. Final scope to be determined t:

- Old Route 22 from Labriola Court to approximately 200' north of Kaysal Court,

- 25' west of the edge of pavement on the west side of Old Route 22 (for the full length along Old Route 22),
- 25' east of the edge of pavement on the east side of Old Route 22 (for the full length along Old Route 22)

Conceptual Plan – Before receipt of the survey, we will conceptually lay out the mid-block crosswalk location, pedestrian infrastructure, signage, and pavement markings along Old Route 22 between Kaysal Court and the Gavi Restaurant. The conceptual plan will be provided to the Town of North Castle for review and approval. We will host up to one meeting with the Town of North Castle to discuss the conceptual plan and will address up to one round of comments on the preliminary design.

Signing and Pavement Marking Design – Upon receipt of the survey, a signing and pavement marking plan will be prepared along Old Route 22, between Kaysal Court and the Gavi Restaurant. Pavement markings and pedestrian infrastructure will be designed in accordance with the NYSDOT Highway Design Manual (HDM), as well as the Manual on Uniform Traffic Control Devices (MUTCD). The NYSDOT standard detail sheets used in the design will be incorporated in the plans. The plans will be provided to the Town of North Castle for review and approval. We will host up to one meeting with the Town of North Castle to discuss the plans and will address up to one round of comments on the design.

Perform QA/QC – H&H will complete all deliverables in accordance with NYSDOT Standards. All data and materials collected, processed, and produced as part of the project tasks will be reviewed and checked by H&H engineers and the project manager. QA/QC measures will include reviewing the project deliverables and interim work products to confirm deliverables meet the scope requirements.

## **Schedule and Fee**

All traffic counts will be conducted when schools are open and during appropriate weather conditions. We anticipate that once the traffic counts are obtained and we have all information provided, which was requested from various agencies or others, we will need approximately three weeks to complete the Evaluation and an additional six weeks to complete the detail plans.

Our base fee to complete this Traffic Study, as outlined above, will be \$3,000 for the Evaluation of the Crosswalk and \$6,500 for Detail Plans for the Recommended Improvements. All work will be completed on an hourly basis. Any additional work required by a reviewing agency or others will require written authorization from you before we will proceed. A copy of our Schedule of Hourly charges for 2025 is attached.

Mr. Adam Kaufman

Page 3

May 16, 2025

AUTHORIZATION TO PROCEED

Should you find this proposal acceptable and are ready to authorize the work, please sign in the space provided below and return a copy of the signature page to my attention. This proposal also includes our general terms for your file.

Respectfully submitted,



**Greg Del Rio, PE**  
**Principal Transportation Engineer**  
**Hardesty & Hanover, LLC**

Enclosure

ACCEPTANCE

Our fee to complete this Traffic Study, as described above, will be \$3,000 for the evaluation of the crosswalk and \$6,500 for Detail Plans for the Recommended Improvements. Any additional work required by a reviewing agency or others will require written authorization from you before we will proceed.

Accepted by \_\_\_\_\_

\_\_\_\_\_ Date

\_\_\_\_\_  
Typed or Printed Name and Organization (Required)

\_\_\_\_\_  
Address

\_\_\_\_\_

\_\_\_\_\_

Telephone \_\_\_\_\_

Fax \_\_\_\_\_

Email Address \_\_\_\_\_



**CLASSIFIED MAXIMUM HOURLY RATE SCHEDULE (2025)**

**PROFESSIONAL SUPPORT**

Principal	\$300
Supervising Engineer/Planner/Landscape Architect	275
Project Manager	250
Principal Engineer/Architect/Landscape Architect/Planner	225
Senior Engineer/Architect/Landscape Architect/Planner	175
Engineer/Architect/Landscape Architect/Planner	145
Jr Engineer/Architect/Landscape Architect/Planner	125
Urban Designer	150
Technician and Detailer	135
Engineering Aide	100
Senior Environmentalist	185
Environmentalist	145
Senior Drafter	140
Drafter/CADD Operator	100
Estimator	200

\* Evening meetings will be billed at a minimum of 3.0 hours and at the following rate:

Expert Testimony/Night Meetings	\$300
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\* Hourly rates provided are inclusive of overhead costs and profit

**EQUIPMENT**

Computer Usage/CADD Plotter (Deliverables)	\$12.50/plot
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Mr. Adam Kaufman  
Page 5  
May 16, 2025

Printing Reproduction Processing (8x11)

\$0.10/page

**HARDESTY & HANOVER, LLC**

**STANDARD PROVISIONS FOR INVESTIGATION AND/OR DESIGN SERVICES**

- (1) H&H's Scope of Services and Additional Services.
  - (a) H&H's undertaking to perform professional services extends only to the services specifically described in this Agreement. However, if requested by the Client and agreed to by H&H, H&H will perform Additional Services, which shall be governed by these provisions. Unless otherwise agreed to in writing, the Client shall pay H&H for any Additional Services an amount based upon H&H's then-current hourly rates plus an amount to cover certain direct expenses including telecommunications, in-house reproduction, postage, supplies, project related computer time, and local mileage. Other direct expenses will be billed at 1.15 times cost.
  - (b) If H&H is called upon by Client, or subpoenaed by any other person, to testify or produce records in an action at law, equity, arbitration, or in a pre-trial hearing or conference, as to any work performed by anyone in connection with this project, H&H shall be paid by the Client for all time spent while testifying and preparing therefore and producing such records in accordance with H&H's then-current hourly rates plus an amount to cover certain direct expenses including telecommunications, in-house reproduction, postage, supplies, project related computer time, and local mileage. Other direct expenses will be billed at 1.15 times cost.
  
- (2) Client's Responsibilities. In addition to other responsibilities described herein or imposed by law, the Client shall:
  - (a) Designate in writing a person to act as its representative with respect to this Agreement, such person having complete authority to transmit instructions, receive information, and make or interpret the Client's decisions.
  - (b) Provide all information and criteria as to the Client's requirements, objectives, and expectations for the project including all numerical criteria that are to be met and all standards of development, design, or construction.
  - (c) Provide to H&H all previous studies, plans, or other documents pertaining to the project and all new data reasonably necessary in H&H's opinion, such as site survey and engineering data, environmental impact assessments or statements, upon all of which H&H may rely.
  - (d) Arrange for access to the site and other private or public property as required for H&H to provide its services.
  - (e) Review all documents or oral reports presented by H&H and render in writing decisions pertaining thereto within a reasonable time so as not to delay the services of H&H.
  - (f) Furnish approvals and permits from governmental authorities having jurisdiction over the project and approvals and consents from other parties as may be necessary for completion of H&H's services.
  - (g) Cause to be provided such independent accounting, legal, insurance, cost estimating and overall feasibility services as the Client may require.
  - (h) Give prompt written notice to H&H whenever the Client becomes aware of any development that affects the scope, timing, or payment of H&H's services or any defect or noncompliance in any aspect of the project.
  - (i) Bear all costs incidental to the responsibilities of the Client.

(3) **Period of Services.** Unless otherwise stated herein, H&H will begin work timely after receipt of a properly executed copy of this Agreement and any required retainer amount. This Agreement is made in anticipation of conditions permitting continuous and orderly progress through completion of the services. Times for performance shall be extended as necessary for delays or suspensions due to circumstances that H&H does not control. If such delay or suspension extends for more than six months (cumulatively), H&H's compensation shall be renegotiated.

(4) **Method of Payment.** Compensation shall be paid to H&H in accordance with the following provisions:

(a) Invoices will be submitted periodically for services performed and expenses incurred. Payment of each invoice will be due within 25 days of receipt. The Client shall also pay any applicable sales tax. All retainers will be held by H&H for the duration of the project and applied against the final invoice. Interest will be added to accounts not paid within 25 days at the maximum rate allowed by law. If the Client fails to make any payment due to H&H under this or any other agreement within 30 days after H&H's transmittal of its invoice, H&H may, after giving notice to the Client, suspend services and withhold deliverables until all amounts due are paid in full and may commence proceedings, including filing liens, to secure its right to payment under this Agreement.

(b) If the Client relies on payment or proceeds from a third party to pay H&H and Client does not pay H&H's invoice within 60 days of receipt, H&H may communicate directly with such third party to secure payment.

(c) If the Client objects to an invoice, it must advise H&H in writing giving its reasons within 14 days of receipt of the invoice or the Client's objections will be waived, and the invoice shall conclusively be deemed due and owing. If the Client objects to only a portion of the invoice, payment for all other portions remains due within 25 days of receipt.

(d) The Client agrees that the payment to H&H is not subject to any contingency or condition. H&H may negotiate payment of any check tendered by the Client, even if the words "in full satisfaction" or words intended to have similar effect appear on the check without such negotiation being an accord and satisfaction of any disputed debt and without prejudicing any right of H&H to collect additional amounts from the Client.

(5) **Use of Documents.** All documents, including but not limited to drawings, specifications, reports, and data or programs stored electronically, prepared by H&H are related exclusively to the services described in this Agreement, and may be used only if the Client has satisfied all of its obligations under this Agreement. They are not intended or represented to be suitable for use, partial use or reuse by the Client or others on extensions of this project or on any other project. Any modifications made by the Client to any of H&H's documents, or any use, partial use or reuse of the documents without written authorization or adaptation by H&H will be at the Client's sole risk and without liability to H&H, and the Client shall indemnify, defend and hold H&H harmless from all claims, damages, losses and expenses, including but not limited to attorneys' fees, resulting therefrom. H&H's electronic files and source code developed in the development of application code remain the property of H&H and shall be provided to the Client only if expressly provided for in this Agreement. Any electronic files not containing an electronic seal are provided only for the convenience of the Client, and use of them is at the Client's sole risk. In the case of any defects in the electronic files or any discrepancies between them and the hardcopy of the documents prepared by H&H, the hardcopy shall govern. Because data stored in electronic media format can deteriorate or be modified without H&H's authorization, the Client has 60 days to perform acceptance tests, after which it shall be deemed to have accepted the data.

(6) **Opinions of Cost.** Because H&H does not control the cost of labor, materials, equipment or services furnished by others, methods of determining prices, or competitive bidding or market conditions, any opinions rendered as to

costs, including but not limited to opinions as to the costs of construction and materials, shall be made on the basis of its experience and represent its judgment as an experienced and qualified professional, familiar with the industry. H&H cannot and does not guarantee that proposals, bids or actual costs will not vary from its opinions of cost. If the Client wishes greater assurance as to the amount of any cost, it shall employ an independent cost estimator. H&H's services required to bring costs within any limitation established by the Client will be paid for as Additional Services.

(7) Termination. The obligation to provide further services under this Agreement may be terminated by either party upon seven days' written notice in the event of substantial failure by the other party to perform in accordance with the terms hereof through no fault of the terminating party, or upon thirty days' written notice for the convenience of the terminating party. If any change occurs in the ownership of the Client, H&H shall have the right to immediately terminate this Agreement. In the event of any termination, H&H shall be paid for all services rendered and expenses incurred to the effective date of termination, and other reasonable expenses incurred by H&H as a result of such termination. If H&H's compensation is a fixed fee, the amount payable for services will be a proportional amount of the total fee based on the ratio of the amount of the services performed, as reasonably determined by H&H, to the total amount of services which were to have been performed. If the project is suspended or abandoned in whole or in part for more than three months, H&H shall be compensated for all services performed and expenses incurred prior to receipt of written notice from Client of such suspension or abandonment in an amount as determined in accordance with the provisions set forth in this Agreement, together with all reasonable termination costs and expenses.

(8) Insurance. H&H carries Workers' Compensation insurance, professional liability insurance, and general liability insurance. If the Client directs H&H to obtain increased insurance coverage, H&H will take out such additional insurance, if obtainable, at the Client's expense.

(9) Standard of Care. The standard of care applicable to H&H's services will be the degree of care and skill ordinarily exercised by consultants performing the same or similar services in the same locality at the time the services are provided. No warranty, express or implied, is made or intended by H&H's undertaking herein or its performance of services, and it is agreed that H&H is not a fiduciary with respect to the Client.

(10) LIMITATION OF LIABILITY. In recognition of the relative risks and benefits of the Project to the Client and H&H, the risks have been allocated such that the Client agrees, to the fullest extent of the law, and notwithstanding any other provisions of this Agreement or the existence of applicable insurance coverage, that the total liability, in the aggregate, of H&H and H&H's officers, directors, employees, agents, and subconsultants, to the Client or to anyone claiming by, through or under the Client, for any and all claims, losses, costs or damages whatsoever arising out of, resulting from or in any way related to the services under this Agreement from any cause or causes, including but not limited to, the negligence, professional errors or omissions, strict liability or breach of contract or any warranty, express or implied, of H&H or H&H's officers, directors, employees, agents, and subconsultants, shall not exceed the total compensation received by H&H for basic fee under this Agreement or \$50,000, whichever is greater. Higher limits of liability may be negotiated for additional fee. Under no circumstances shall H&H be liable for extra costs or other consequences due to changed conditions, or for costs related to the failure of contractors to perform work in accordance with the plans and specifications. This Section 10 is intended solely to limit the remedies available to the Client or those claiming by or through the Client, and nothing in this Section 10 shall require the Client to indemnify H&H.

(11) Mutual Waiver of Consequential Damages. In no event shall either party be liable to the other for any consequential, incidental, punitive, or indirect damages including but not limited to loss of income or loss of profits.

(12) Certifications. H&H shall not be required to execute certifications or third-party reliance letters that are inaccurate, that relate to facts of which H&H does not have actual knowledge, or that would cause H&H to violate applicable rules of professional responsibility.

(13) Dispute Resolution. All claims by the Client arising out of this Agreement or its breach shall be submitted first to mediation in accordance with the Construction Industry Mediation Procedures of the American Arbitration Association as a condition precedent to litigation.

(14) Hazardous Substances and Conditions. In no event shall H&H be a custodian, transporter, handler, arranger, contractor, or remediator with respect to hazardous substances and conditions. H&H shall have no responsibility for the discovery, presence, handling, removal or disposal of or exposure of persons to hazardous materials in any form at the Project site, including but not limited to asbestos, asbestos products, polychlorinated biphenyl (PCB), bacteria, mold, fungi, or other toxic substances, infectious materials, or contaminants. To the fullest extent permitted by law, Client shall hold harmless, defend and indemnify H&H and its consultants, and each of their owners, directors, employees, heirs, successors and assigns from any and all claims, suits, demands, damages, losses, judgments, payments, awards, and expenses which directly or indirectly arise from or relate to any such hazardous materials. H&H shall notify the Client of hazardous substances or conditions not contemplated in the scope of services of which H&H actually becomes aware. Upon such notice by H&H, H&H may stop affected portions of its services until the hazardous substance or condition is eliminated.

(15) Construction Phase Services.

(a) If H&H's services include the preparation of documents to be used for construction and H&H is not retained to make periodic site visits, the Client assumes all responsibility for interpretation of the documents and for construction observation, and the Client waives any claims against H&H in any way connected thereto.

(b) If H&H provides construction phase services, H&H shall have no responsibility for any contractor's means, methods, techniques, equipment choice and usage, sequence, schedule, safety programs, or safety practices, nor shall H&H have any authority or responsibility to stop or direct the work of any contractor. H&H's visits will be for the purpose of endeavoring to provide the Client a greater degree of confidence that the completed work of its contractors will generally conform to the construction documents prepared by H&H. H&H neither guarantees the performance of contractors, nor assumes responsibility for any contractor's failure to perform its work in accordance with the contract documents.

(c) H&H is not responsible for any duties assigned to the design professional in the construction contract that are not expressly provided for in this Agreement. The Client agrees that each contract with any contractor shall state that the contractor shall be solely responsible for job site safety and for its means and methods. The Client shall cause any Contractor responsible for construction of work designed or specified by H&H or responsible for any other services relating to H&H's services to indemnify H&H to the fullest extent permitted by law against risks which are not normally borne by the design professions in the form of AIA Document A-201 - General Conditions of the Contract for Construction (1987 Edition), Section 3.18. Client shall also cause such Contractor(s) to name H&H as an additional insured on Contractor's Comprehensive General Liability policy.

(d) Review of Contractor submittals (for example, shop drawings), if included in H&H's Scope of Services, is not conducted for the purpose of determining the accuracy and completeness of details such as dimensions and quantities or for substantiating instructions for installation or performance of equipment or systems designed by the Contractor, all of which remain the responsibility of the Contractor to the extent required

by the Contract Documents. H&H's review shall not constitute approval of safety precautions or of construction means, methods, techniques, sequences, or procedures. H&H's approval of a specific item shall not indicate approval of an assembly of which the item is a component. When professional certification of performance characteristics of materials, systems or equipment is required by the Contract Documents, H&H shall be entitled to rely upon such certification to establish that the materials, systems or equipment will meet the performance criteria required by the Contract Documents.

(e) Periodic site visits, if included in H&H's Scope of Services, shall mean that H&H shall visit the site at intervals, appropriate to the stage of construction, or as otherwise agreed with Client in writing. The purpose of periodic site visits is to become generally familiar with the progress and quality of the work designed by H&H and to determine in general if such work is proceeding in accordance with the Contract Documents. H&H shall not be required to make exhaustive or continuous on-site inspections to check the quality or quantity of the work designed by H&H. On the basis of such on-site observations as an engineer, H&H shall keep Client informed of the progress and quality of the work designed by H&H and shall endeavor to guard the Owner against defects and deficiencies in such work of the Contractor.

(f) Full time project representation services, if included in H&H's Scope of Services, shall mean that H&H shall endeavor to provide further protection for the Owner against defects in the work designed by H&H. The furnishing of such full-time project representation services shall not make H&H responsible for construction means, methods, techniques, sequences or procedures, or for safety precautions and programs. H&H shall not have control or charge of and shall not be responsible for the acts or omissions of the Contractor, Subcontractors, or any other persons performing any of the work. H&H shall not be responsible for the failure of the Contractor, Subcontractors or any other persons performing any work to carry out the work in accordance with the Contract Documents.

(16) If the project is to be designed, bid and/or constructed according to a "fast track" schedule, in consideration of the benefits to the Client of employing the fast track process (in which design services overlap the construction work and are out of sequence with the traditional project delivery method), the receipt and sufficiency of which are hereby acknowledged, and in recognition of the inherent risks of fast tracking to H&H, the Client hereby agrees to waive all claims against H&H, its officers, directors, employees and subconsultants (collectively, Consultant) for design changes and for required modifications by contractor of portions of the Work already constructed due to the Client's decision to employ the fast track process. In addition, the Client hereby agrees, to the fullest extent permitted by law, to indemnify and hold harmless Consultant, against all damages, liabilities or costs, including reasonable attorneys' fees and defense costs, arising out of or in any way connected with the "fast tracking" of this Project, excepting only those damages, liabilities or costs attributable to the sole negligence or willful misconduct by the Consultant. The Client hereby further agrees to compensate the Consultant for all Additional Services required to modify, correct or adjust the Construction Documents and coordinate them in order to meet the Client's program requirements because of the Client's decision to construct the Project in a fast track manner.

(17) No Third-Party Beneficiaries; Assignment and Subcontracting. This Agreement gives no rights or benefits to anyone other than the Client and H&H, and all duties and responsibilities undertaken pursuant to this Agreement will be for the sole benefit of the Client and H&H. The Client shall not assign or transfer any rights under or interest in this Agreement, or any claim arising out of the performance of services by H&H, without the written consent of H&H. H&H reserves the right to augment its staff with subconsultants as it deems appropriate due to project logistics, schedules, or market conditions. If H&H exercises this right, H&H will maintain the agreed-upon billing

rates for services identified in the contract, regardless of whether the services are provided by in-house employees, contract employees, or independent subconsultants.

(18) Confidentiality. The Client consents to the use and dissemination by H&H of photographs of the project and to the use by H&H of facts, data and information obtained by H&H in the performance of its services. If, however, any facts, data or information are specifically identified in writing by the Client as confidential, H&H shall use reasonable care to maintain the confidentiality of that material.

(19) Miscellaneous Provisions. This Agreement is to be governed by the law of the State in which the project is located. This Agreement contains the entire and fully integrated agreement between the parties and supersedes all prior and contemporaneous negotiations, representations, agreements or understandings, whether written or oral. Except as provided in Section 1, this Agreement can be supplemented or amended only by a written document executed by both parties. Provided, however, that any conflicting or additional terms on any purchase order issued by the Client shall be void and are hereby expressly rejected by H&H. Any provision in this Agreement that is unenforceable shall be ineffective to the extent of such unenforceability without invalidating the remaining provisions. The non-enforcement of any provision by either party shall not constitute a waiver of that provision.

(20) To the fullest extent permitted by law, the Client shall hold harmless, defend and indemnify H&H and its consultants, and each of their owners, directors, employees, heirs, successors and assigns from any and all claims, suits, demands, damages, losses, judgments, payments, awards, and expenses arising out of the Client's negligence on this project; Contractor(s)' negligence in performing the work and/or supplying the materials; or the negligence of any other party relative to the project except that, subject to paragraph 10, H&H shall be liable for claims, damages, losses, judgments and expenses due to the sole negligence of H&H, its owners, directors, employees and consultants.

(21) The foregoing conditions are incorporated into any agreement under which services are to be performed by H&H for the Client. If any of H&H's Standard Conditions or portions thereof shall be adjudged null and void, it is agreed that the remaining Standard Conditions or portions thereof shall remain intact and be given full force and effect. These Standard Conditions shall not be construed to indemnify H&H for its own negligence if not permitted by law, or to provide for any indemnification which would, as a result thereof, make the provisions of these Standard Conditions void, or to eliminate or reduce any other indemnification or right which H&H has by law.

May 21, 2026

Mr. Sal Misiti  
Director of Water & Sewer Operations  
North Castle Water and Sewer Department  
15 Business Park Drive  
Armonk, NY 10504

Re: Water District #9 (Quarry Heights)  
William Street and James Street Water Service Connections  
North Castle, New York

Mr. Misiti:

As per your request, **AI Engineers, Inc., Dolph Rotfeld Engineering Division (AIE/DRE)**, is pleased to submit this proposal, scope of work, and fee schedule to the **Town of North Castle (TONC)** for AIE/DRE to provide professional engineering services associated with the preparation of bid drawings and contract documents for residential water service connections to the existing Water District #9 water main infrastructure previously installed by Westchester Joint Water Works (WJWW) in the Quarry Heights section of the Town on William Street and James Street.

## **I. SCOPE OF WORK**

Our scope of work will include the following tasks.

### **Phase 1**

AIE/DRE will review available record information associated with the existing WJWW-installed water main and perform limited field observations of the eight (8) residences proposed to receive new water services. It is assumed that WJWW will provide as-built drawings of the water main installation on William Street and James Street in CAD format for AIE/DRE to use as a base map for the design of water service connections. The eight (8) residences are:

9 William Street	58 James Street
47 James Street	65 James Street
53 James Street	68 James Street
57 James Street	69 James Street

It is assumed that Town personnel and the Town's contractors will be permitted to access these properties. For this task, the Town will need to help coordinate entry onto private properties including but not limited to directly notifying the homeowners of the properties. AIE/DRE's assessment of each property will be limited to the identification of any major access issues, obstacles in service lateral alignments, or otherwise potential impediments to a straightforward service lateral installation. AIE/DRE will coordinate with the Town Water Department to confirm

requirements pertaining to residential service connections and meter pit requirements. AIE/DRE will also coordinate with WJWW if necessary.

## Phase 2

AIE/DRE will prepare public-bid-ready drawings and contract documents for the installation of residential water service laterals for the eight (8) residences capable of being served by the water main infrastructure previously installed by WJWW.

The drawings and documents will generally include the following scope items:

- Installation of new 1-inch copper water service laterals from the existing water main to within five (5) feet of each residence.
- New corporation taps at the existing water main.
- Installation of curb stops and shut-off valves.
- Installation of meter pits where required based on service length and Town requirements.
- Trench restoration, pavement restoration, and landscape restoration requirements.
- Details for trench restoration in the roadway will include sand around the piping and control density backfill (K-Crete) for the trench. Details for pavement restoration in roadway will indicate binder up to existing grade with the understanding that WJWW will resurface the roadway once construction of the new water services is complete.
- Traffic control, maintenance and protection of traffic, and sequencing requirements.
- Technical specifications and bid documents suitable for public bidding.

The drawings will **not** include:

- Interior installations of water meters and backflow preventers.
- Interior plumbing modifications necessary to transition residences from private wells to the public water supply.
- Requirements for abandonment/decommissioning of existing wells.

The bid documents will be prepared based on the following assumptions:

- TONC will provide its typical boiler plate contract document to be used as a template for the bid documents while AIE/DRE will provide technical specifications and bid quantities.
- Bedrock may be encountered at shallow depths.
- No blasting will be permitted.
- Meter pits will generally be required for water services longer than 60 feet.
- The Contractor will furnish all materials necessary for installation of the water services.
- Water meters will be purchased through the Town of North Castle.
- Plumbing permits and inspections associated with interior and exterior plumbing modifications will be obtained through the Town Building Department by the Contractor and/or plumbing subcontractor.

Note: This proposal does not include topographic or boundary surveys, nor does it include geotechnical or subsurface investigation services such as test borings, rock probes, or test pits. For the purposes of preparing bid documents, developing estimated quantities, and establishing

payment line items associated with rock excavation, AIE/DRE will assume that bedrock may be encountered at a depth of approximately twelve inches (12”) below existing grade throughout the project area. Actual subsurface conditions encountered during construction may vary from these assumptions.

### **Phase 3**

As part of this task, AIE/DRE will provide bid support services including responding to contractor questions, issuing addenda if required, attending a pre-bid meeting if requested by the Town, reviewing bids received, evaluate contractors’ experience and ability to successfully execute the contract work, and providing a recommendation of award.

### **Construction Administration**

Upon award of the construction contract to a Contractor, AIE/DRE shall assist the Town by reviewing the Contractor’s bonds and insurances for compliance with the bid document requirements. AIE/DRE shall also support the Town through agreement execution with the Contractor.

A Project Representative from our firm will provide construction administration services during construction for the length of the allocated time in the Contract. This shall include primary oversight and field inspection in that a full-time representative from this office will be present for all construction activities. The Project Representative will observe the Contractor’s work in progress, attend project meetings, document construction activities, field-check the Contractor’s materials and equipment, and confirm payment quantities.

Inspections by AIE/DRE shall endeavor to identify defects and deficiencies in the work of Contractors; by the furnishing of such project representation will not make us responsible for construction means, methods, techniques, sequences or procedures for safety precautions or programs, or for Contractors’ failure to perform their work in accordance with the Contract Documents. On the basis of on-site observations, we shall inform the TONC of our observations of the progress of the work, shall use best efforts to guard the TONC against defects and deficiencies in such work and may recommend the disapproval or rejection of work failing to conform to the Contract Documents.

AIE/DRE shall review and approve or take other appropriate action in respect to shop drawings and samples, the results of tests and inspections and other data which Contractor is required to submit, but only for conformance with the design concept of the project and compliance with the information given in the contract documents. Such review and approval or other action shall not extend to means, methods, sequences, techniques, or procedures of construction or to safety precautions and programs incident thereto; determine the acceptability of substitute materials and equipment proposed by Contractor. We shall review and recommend contractor invoices for certification and payment. We shall review and negotiate proposed change orders with the Contractor, and we shall recommend a course of action, including payment or non-payment of these requests with the TONC retaining all rights of pre-approval for any change orders.

We shall conduct a final inspection to determine if the finished work has been completed in accordance with the contract documents and if contractor has fulfilled all of his obligations thereunder so that we may give written notice to the TONC that the work is acceptable (subject to any conditions therein expressed). Any such recommendation and notice shall be subject to the limitations expressed above and limited to what can be observed of the finished work during the final inspection.

We shall not be responsible for the actions or omissions of any Contractor, Sub-Contractor, or any of the Contractor's or Sub-Contractor's agents or employees or any other persons, except our own employees and agents, at the site or otherwise performing any of the Contractor's work.

## II. MISCELLANEOUS

### Reuse of Documents

Except as may be agreed to in advance, all documents including Drawings and Specifications prepared by (or under the direction of) AIE/DRE pursuant to this Agreement, are instruments of service in respect of the Project. They are not intended or represented to be suitable for reuse by the Town of North Castle or others on extensions of the Project or on any other project. Any reuse without written verification or adaptation by AIE/DRE for the specific purposes intended will be at the TONC's sole risk and without liability or legal exposure to AIE/DRE; and the TONC shall indemnify and hold harmless AIE/DRE from attorneys' fees arising out of or resulting therefrom. Any such verification of adaptation will entitle AIE/DRE to further compensation at rates to be agreed upon by TONC and AIE/DRE.

### Successors and Assigns

The Town of North Castle and AIE/DRE each binds himself and his partners, successors, executors, administrators, assigns and legal representatives to the other part of this Agreement and to the partners, successors, executors, administrators, assigns and legal representatives of such other party, in respect to all covenants, agreements and obligations of this Agreement. Neither the TONC nor AIE/DRE shall assign, sublet or transfer any rights under or interest in (including, but without limitation, moneys that may become due or monies that are due), this Agreement without the written consent of the other, except to the extent that the effect of this limitation may be restricted by law. Unless specifically stated to the contrary in any written consent to an assignment, no assignment will release or discharge the assignor from any duty or responsibility under this Agreement. Nothing contained in this paragraph shall prevent AIE/DRE from employing upon advance notice to the TONC such independent consultants, associates and subcontractors as it may deem appropriate to assist in the performance of services hereunder provided such individual or entity meets the TONC's minimum criteria and the standards of services in connection with public works. Nothing herein shall be construed to give any rights or benefits hereunder to anyone other than the TONC and AIE/DRE. AIE/DRE makes no other representations or warranties, whether expressed or implied, with respect to the services rendered hereunder.

### III. FEE ESTIMATE AND SCHEDULE OF PAYMENT

Our fee for the tasks set forth above shall be allocated as follows:

TASK	FEE
Phase 1 – Existing Conditions Review and Coordination	\$ 12,500.00
Phase 2 – Bid Drawings and Contract Documents	\$ 25,000.00
Phase 3 – Bidding Assistance	\$ 7,500.00
<b>Total Budget for Phases 1-3</b>	<b>\$ 45,000.00</b>
Construction Inspection & Administration* (Budget Estimate)	\$ 45,000.00
<b>Total Project Budget for all Phases</b>	<b>\$ 90,000.00</b>

Fees listed above for Phases 1-3 shall be invoiced on a lump sum basis or a percentage thereof for phases in progress. Any work (and associated cost) conducted by subcontractors to AIE/DRE that has been completed within the scope described in this proposal shall have no bearing on the fees listed above.

\*Construction Inspection and Administration services will be based on the personnel assigned and the hourly rates as shown on the attached schedule. The value provided in the fee schedule above is based on an anticipated construction duration of **six (6) weeks** and the construction administration support services as described herein. This fee shall not be exceeded without prior written authorization from the Town.

Fees do not include reimbursable expenses such as printing and reproduction costs and express delivery other than first class mail and any other sub-consultants deemed to be required and not outlined in the scope of this proposal. All work outside of this scope will be based on the personnel assigned and the hourly rates as in accordance with the enclosed hourly rates. No work shall proceed outside of this scope without prior written authorization.

### **Hourly Rates**

The following hourly fee schedule applies to services rendered for personnel assigned to the tasks:

Principal:	\$ 250.00
Senior Project Manager:	\$ 220.00
Project Manager:	\$ 190.00
Project Coordinator	\$ 175.00
Project Engineer II:	\$ 165.00
Project Engineer I:	\$ 135.00
Associate Engineer:	\$ 110.00
Landscape Architect	\$ 165.00
Engineering Designer/Draftsperson:	\$ 125.00
Construction Inspector:	\$ 125.00
Senior Project Architect	\$ 220.00
Project Architect	\$ 185.00
Survey Party Chief w/ Robotics	\$ 235.00
Survey Party Chief	\$ 185.00
Survey Field Technician	\$ 145.00
Instrument Person	\$ 115.00

This hourly rate schedule includes direct payroll, fringes, benefits, overhead, non-technical services and profit. Field work by personnel in excess of eight hours per day, or work on Saturday and/or Sunday, shall increase the hourly rate by 40%.

AIE/DRE is proud to continue working with the Town of North Castle to support the expansion of public water service within the Quarry Heights neighborhood.

AIE/DRE carries coverage for Workman’s Compensation and NYS Disability insurance. AIE/DRE also carries coverage for general liability and professional liability insurance on which the Town of North Castle will be named additional insured. Certificates will be provided upon execution of this proposal. Monthly invoices will be submitted to the Town which shall be based on task completion. Please indicate your acceptance of this proposal in the designated space below and return to this office.

We look forward to working together with you on this exciting project.

Respectfully submitted,



James Natarelli, P.E.  
Associate Vice President

Agreed to this \_\_\_\_\_ day of \_\_\_\_\_ 2026

Acceptance By: \_\_\_\_\_  
For the Town of North Castle

**TOWN OF NORTH CASTLE**  
**Highway Department**  
**17 Bedford Road**  
**Armonk, NY 10504**

Jamie Norris  
General Foreman

Telephone: 914-273-3000  
Ext. 45  
Fax: 914-273-3328

May 19, 2026

TO: SUPERVISOR RENDE & TOWN BOARD MEMBERS  
FROM: GENERAL FOREMAN JAMIE NORRIS  
RE: RELEASE OF BOND

The below permits have been completed and approved. With your permission, we would like to return bonds as follow.

**Madeline Weiner – Permit 1380 for a driveway alteration at 13 Windmill Pl in the amount of \$1200.00.**

**DBS Construction – Permit 1315 for a curb cut at 4 Alpine Dr in the amount of \$1200.00.**

Work has been completed and approved.

We await your approval.

At IAS Part MDW of the Supreme Court of the State of New York, held in and for the County of Westchester at the Courthouse, 111 Martin Luther King Jr., Bld. White Plains, New York the 12<sup>th</sup> day of May 2026.

SUPREME COURT OF THE STATE OF NEW YORK  
COUNTY OF WESTCHESTER

IN THE MATTER OF THE PETITION OF  
MICHAEL FARERI,

Petitioner,

v.

TOWN OF NORTH CASTLE BUILDING  
INSPECTOR, 12 BEDFORD ROAD, LLC and  
ANTONETTE RUOCCO,

Respondents.

Index No.:

63854/2026

**ORDER TO SHOW CAUSE SEEKING A  
TEMPORARY RESTRAINING ORDER  
AND A PRELIMINARY INJUNCTION  
TO STOP THE DEMOLITION AND  
CONSTRUCTION ACTIVITIES AT 12  
BEDFORD ROAD**

Upon the Verified Petition, verified by Petitioner Michael Fareri, with all exhibits annexed thereto, the Affirmation of Kristen K. Wilson, 'Esq., with all exhibits annexed thereto, all of the pleading and proceedings heretofore had herein and upon due deliberation of this Court, it is hereby:

**ORDERED**, that Respondent, Town of North Castle Building Inspector, 12 Bedford Road, LLC and Antonette Ruocco, or their attorneys, show cause before the Supreme Court State of New York, County of Westchester located at 111 Dr. Martin Luther King Jr. Blvd. White Plains, NY 10601 on the 16<sup>th</sup> day of July, 2026 at on submission a.m./p.m., or as soon thereafter as counsel may be heard, why an order should not be entered pursuant to N.Y. CPLR § 6301 et seq., granting Petitioner's request for a preliminary injunction requiring Respondent Town of North Castle Building Inspector to annul, rescind and vacate building permit No. 2026-0175 issued on April 8,

2026 to 12 Bedford Road, LLC to: 1) renovate and change the use of an existing single-family house to a two-floor office and two-story bedroom apartment; 2) to demolish a garage and shed; and 3) to build a new driveway and parking lot (the "Building Permit) and ordering Respondents 12 Bedford Road, LLC and Antonette Ruocco to cease all demolition and construction activities at 12 Bedford Road (designated on the Tax Map as 108.02-1-16)(the "Property") in order to promote and preserve the health, safety and general welfare of the community including, issuance of an order granting a preliminary injunction:

- (i) Enjoining Respondents 12 Bedford Road, LLC and Antonette Ruocco from any additional demolition or construction work in furtherance of the Building Permit; and
- (ii) Granting such other and further relief as the court may deem just and proper.

*MW*  
*AJSC*

~~**IT IS FURTHER ORDERED THAT PENDING A HEARING AND DETERMINATION OF THIS MOTION,** Respondents are temporarily restrained from performing any demolition or construction work on the Property as contemplated/proposed by the Building Permit and the approvals received from the Town.~~

**IT IS FURTHER ORDERED,** that service of a copy of this Order to Show Cause and the papers upon which it is issued shall be served by overnight delivery and via email upon Town Attorney Roland Baroni, Esq. of Abrams Fensterman, LLC, 81 Main Street, Suite 400, White Plains, N.Y., 10601 counsel for Respondent Building Inspector and Antonette Ruocco, Esq., counsel for 12 Bedford Road, LLC at 200 Business Park Drive, Suite 201, Armonk, N.Y. 10504.

*on or before May 15, 2026, and*  
**IT IS FURTHER ORDERED,** that Respondents' responding papers, *and for any cross-motions* if any, shall be served so as to be received by Petitioner's attorney via email at [kwilson@mdw.law](mailto:kwilson@mdw.law) on or before *June* ~~May~~ 8, 2026; and

**IT IS FURTHER ORDERED**, that if a cross-motion is filed, any opposition papers to the cross motion, if any, shall be served and filed by June 29, 2026; and it is further

ORDERED, that if a cross-motion is filed, any reply papers shall be filed by July 13, 2026; and if it further

ORDERED, that the matter shall be on submission. No appearances are required.

Enter:



Maurice Dean Williams  
Acting, Justice Supreme Court

**Hon. Maurice Dean Williams  
County Court Judge**

SUPREME COURT OF THE STATE OF NEW YORK  
COUNTY OF

-----X

Plaintiff/Petitioner,

- against -

Index No.

Defendant/Respondent.

-----X

**NOTICE OF ELECTRONIC FILING  
(Mandatory Case)  
(Uniform Rule § 202.5-bb)**

**You have received this Notice because:**

- 1) The Plaintiff/Petitioner, whose name is listed above, has filed this case using the New York State Courts E-filing system (“NYSCEF”), and
- 2) You are a Defendant/Respondent (a party) in this case.

● **If you are represented by an attorney:**

Give this Notice to your attorney. (Attorneys: see “Information for Attorneys” pg. 2).

● **If you are not represented by an attorney:**

**You will be served with all documents in paper and you must serve and file your documents in paper, unless you choose to participate in e-filing.**

**If you choose to participate in e-filing, you must have access to a computer and a scanner or other device to convert documents into electronic format, a connection to the internet, and an e-mail address to receive service of documents.**

The **benefits of participating in e-filing** include:

- serving and filing your documents electronically
- free access to view and print your e-filed documents
- limiting your number of trips to the courthouse
- paying any court fees on-line (credit card needed)

**To register for e-filing or for more information about how e-filing works:**

- visit: [www.nycourts.gov/efile-unrepresented](http://www.nycourts.gov/efile-unrepresented) or
- contact the Clerk’s Office or Help Center at the court where the case was filed. Court contact information can be found at [www.nycourts.gov](http://www.nycourts.gov)

To find legal information to help you represent yourself visit [www.nycourthelp.gov](http://www.nycourthelp.gov)

**Information for Attorneys  
(E-filing is Mandatory for Attorneys)**

An attorney representing a party who is served with this notice must either:

- 1) immediately record his or her representation within the e-filed matter on the NYSCEF site [www.nycourts.gov/efile](http://www.nycourts.gov/efile) ; or
- 2) file the Notice of Opt-Out form with the clerk of the court where this action is pending and serve on all parties. Exemptions from mandatory e-filing are limited to attorneys who certify in good faith that they lack the computer hardware and/or scanner and/or internet connection or that they lack (along with all employees subject to their direction) the knowledge to operate such equipment. [Section 202.5-bb(e)]

For additional information about electronic filing and to create a NYSCEF account, visit the NYSCEF website at [www.nycourts.gov/efile](http://www.nycourts.gov/efile) or contact the NYSCEF Resource Center (phone: 646-386-3033; e-mail: [nyscef@nycourts.gov](mailto:nyscef@nycourts.gov)).

Dated: \_\_\_\_\_

Name

Address

Firm Name

Phone

\_\_\_\_\_  
E-Mail

To: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

REQUEST FOR JUDICIAL INTERVENTION

Supreme COURT, COUNTY OF Westchester



Index No: \_\_\_\_\_ Date Index Issued: \_\_\_\_\_

For Court Use Only:

CAPTION Enter the complete case caption. Do not use et al or et ano. If more space is needed, attach a caption rider sheet.

IAS Entry Date

Michael Fareri

Judge Assigned

Plaintiff(s)/Petitioner(s)

-against-

Town of North Castle Building Inspector, 12 Bedford Road, LLC, Antonette Ruocco

RJI Filed Date

Defendant(s)/Respondent(s)

NATURE OF ACTION OR PROCEEDING: Check only one box and specify where indicated.

COMMERCIAL

- Business Entity (includes corporations, partnerships, LLCs, LLPs, etc.)
Contract
Insurance (where insurance company is a party, except arbitration)
UCC (includes sales and negotiable instruments)
Other Commercial (specify):

NOTE: For Commercial Division assignment requests pursuant to 22 NYCRR 202.70(d), complete and attach the COMMERCIAL DIVISION RJI ADDENDUM (UCS-840C).

TORTS

- Asbestos
Environmental (specify):
Medical, Dental or Podiatric Malpractice
Motor Vehicle
Products Liability (specify):
Other Negligence (specify):
Other Professional Malpractice (specify):
Other Tort (specify):

SPECIAL PROCEEDINGS

- Child-Parent Security Act (specify):
CPLR Article 75 - Arbitration
CPLR Article 78 - Proceeding against a Body or Officer
Election Law
Extreme Risk Protection Order
MHL Article 9.60 - Kendra's Law
MHL Article 10 - Sex Offender Confinement
MHL Article 81 (Guardianship)
Other Mental Hygiene (specify):
Other Special Proceeding (specify):

MATRIMONIAL

- Contested
NOTE: If there are children under the age of 18, complete and attach the MATRIMONIAL RJI Addendum (UCS-840M).
For Uncontested Matrimonial actions, use the Uncontested Divorce RJI (UD-13).

REAL PROPERTY Specify how many properties the application includes:

- Condemnation
Mortgage Foreclosure (specify): Residential Commercial
Property Address:

NOTE: For Mortgage Foreclosure actions involving a one to four-family, owner-occupied residential property or owner-occupied condominium, complete and attach the FORECLOSURE RJI ADDENDUM (UCS-840F).

- Partition
NOTE: Complete and attach the PARTITION RJI ADDENDUM (UCS-840P).

- Tax Certiorari (specify): Section: Block: Lot:
Tax Foreclosure
Other Real Property (specify):

OTHER MATTERS

- Certificate of Incorporation/Dissolution
Emergency Medical Treatment
Habeas Corpus
Local Court Appeal
Mechanic's Lien
Name Change/Sex Designation Change
Pistol Permit Revocation Hearing
Sale or Finance of Religious/Not-for-Profit Property
Other (specify):

STATUS OF ACTION OR PROCEEDING Answer YES or NO for every question and enter additional information where indicated.

YES NO

- Has a summons and complaint or summons with notice been filed?
Has a summons and complaint or summons with notice been served?
Is this action/proceeding being filed post-judgment?

NATURE OF JUDICIAL INTERVENTION Check one box only and enter additional information where indicated.

- Infant's Compromise
Extreme Risk Protection Order Application
Note of Issue/Certificate of Readiness
Notice of Medical, Dental or Podiatric Malpractice
Notice of Motion
Notice of Petition
Order to Show Cause
Other Ex Parte Application
Partition Settlement Conference
Request for Preliminary Conference
Residential Mortgage Foreclosure Settlement Conference
Waiver of Court Costs, Fees and Expenses
Writ of Habeas Corpus
Other (specify):

<b>RELATED CASES</b> List any related actions. For Matrimonial cases, list any related criminal or Family Court cases. If none, leave blank. If additional space is required, complete and attach the <b>RJI Addendum (UCS-840A)</b> .				
Case Title	Index/Case Number	Court	Judge (if assigned)	Relationship to instant case

<b>PARTIES</b> For parties without an attorney, check the "Un-Rep" box and enter the party's address, phone number and email in the space provided. If additional space is required, complete and attach the <b>RJI Addendum (UCS-840A)</b> .				
Un-Rep	Parties	Attorneys and Unrepresented Litigants	Issue Joined	Insurance Carriers
	List parties in same order as listed in the caption and indicate roles (e.g., plaintiff, defendant, 3 <sup>rd</sup> party plaintiff, etc.)	For represented parties, provide attorney's name, firm name, address, phone and email. For unrepresented parties, provide party's address, phone and email.	For each defendant, indicate if issue has been joined.	For each defendant, indicate insurance carrier, if applicable.
<input type="checkbox"/>	Name: Fareri, Michael Role(s): Plaintiff/Petitioner	KRISTEN WILSON, MARKS DIPALERMO WILSON PLLC, 245 Main Street Suite 410 , WHITE PLAINS, NY 10601, (914) 844-1909, kwilson@marksdipalermo.com	<input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	
<input type="checkbox"/>	Name: Town of North Castle Building Inspector Role(s): Defendant/Respondent	Roland Baroni, Abrams Fensterman, 81 Main Street, Suite 400, White Plains, NY 10601, rbaroni@abramslaw.com	<input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	
<input type="checkbox"/>	Name: 12 Bedford Road, LLC Role(s): Defendant/Respondent	Antonette Ruocco, Ruocco & Associates LLC, 2 Sterling Road North, Armonk, NY 10504, aruoccoesq@gmail.com	<input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	
<input type="checkbox"/>	Name: Ruocco, Antonette Role(s): Defendant/Respondent	Antonette Ruocco, 2 Sterling Road North, Armonk, NY 10504, aruoccoesq@gmail.com	<input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	
<input type="checkbox"/>	Name: Role(s):		<input type="checkbox"/> YES <input type="checkbox"/> NO	
<input type="checkbox"/>	Name: Role(s):		<input type="checkbox"/> YES <input type="checkbox"/> NO	
<input type="checkbox"/>	Name: Role(s):		<input type="checkbox"/> YES <input type="checkbox"/> NO	
<input type="checkbox"/>	Name: Role(s):		<input type="checkbox"/> YES <input type="checkbox"/> NO	
<input type="checkbox"/>	Name: Role(s):		<input type="checkbox"/> YES <input type="checkbox"/> NO	
<input type="checkbox"/>	Name: Role(s):		<input type="checkbox"/> YES <input type="checkbox"/> NO	

**I AFFIRM UNDER THE PENALTY OF PERJURY THAT, UPON INFORMATION AND BELIEF, THERE ARE NO OTHER RELATED ACTIONS OR PROCEEDINGS, EXCEPT AS NOTED ABOVE, NOR HAS A REQUEST FOR JUDICIAL INTERVENTION BEEN PREVIOUSLY FILED IN THIS ACTION OR PROCEEDING.**

Dated: 05/06/2026

KRISTEN KELLEY WILSON  
Signature

4219903  
Attorney Registration Number

KRISTEN KELLEY WILSON  
Print Name

At IAS Part \_\_\_\_ of the Supreme Court of the State of New York, held in and for the County of Westchester at the Courthouse, 111 Martin Luther King Jr., Bld. White Plains, New York the \_\_\_\_ day of May 2026.

SUPREME COURT OF THE STATE OF NEW YORK  
COUNTY OF WESTCHESTER

IN THE MATTER OF THE PETITION OF  
MICHAEL FARERI,

Petitioner,

v.

TOWN OF NORTH CASTLE BUILDING  
INSPECTOR, 12 BEDFORD ROAD, LLC and  
ANTONETTE RUOCCO,

Respondents.

Index No.:

**ORDER TO SHOW CAUSE SEEKING A  
TEMPORARY RESTRAINING ORDER  
AND A PRELIMINARY INJUNCTION  
TO STOP THE DEMOLITION AND  
CONSTRUCTION ACTIVITIES AT 12  
BEDFORD ROAD**

Upon the Verified Petition, verified by Petitioner Michael Fareri, with all exhibits annexed thereto, the Affirmation of Kristen K. Wilson, 'Esq., with all exhibits annexed thereto, all of the pleading and proceedings heretofore had herein and upon due deliberation of this Court, it is hereby:

**ORDERED**, that Respondent, Town of North Castle Building Inspector, 12 Bedford Road, LLC and Antonette Ruocco, or their attorneys, show cause before the Supreme Court State of New York, County of Westchester located at 111 Dr. Martin Luther King Jr. Blvd. White Plains, NY 10601 on the \_\_\_\_ day of May, 2026 at \_\_\_\_ a.m./p.m., or as soon thereafter as counsel may be heard, why an order should not be entered pursuant to N.Y. CPLR § 6301 et seq., granting Petitioner's request for a preliminary injunction requiring Respondent Town of North Castle Building Inspector to annul, rescind and vacate building permit No. 2026-0175 issued on April 8,

2026 to 12 Bedford Road, LLC to: 1) renovate and change the use of an existing single-family house to a two-floor office and two-story bedroom apartment; 2) to demolish a garage and shed; and 3) to build a new driveway and parking lot (the “Building Permit) and ordering Respondents 12 Bedford Road, LLC and Antonette Ruocco to cease all demolition and construction activities at 12 Bedford Road (designated on the Tax Map as 108.02-1-16)(the “Property”) in order to promote and preserve the health, safety and general welfare of the community including, issuance of an order granting a preliminary injunction:

- (i) Enjoining Respondents 12 Bedford Road, LLC and Antonette Ruocco from any additional demolition or construction work in furtherance of the Building Permit; and
- (ii) Granting such other and further relief as the court may deem just and proper.

**IT IS FURTHER ORDERED THAT PENDING A HEARING AND DETERMINATION OF THIS MOTION,** Respondents are temporarily restrained from performing any demolition or construction work on the Property as contemplated/proposed by the Building Permit and the approvals received from the Town.

**IT IS FURTHER ORDERED,** that service of a copy of this Order to Show Cause and the papers upon which it is issued shall be served by overnight delivery and via email upon Town Attorney Roland Baroni, Esq. of Abrams Fensterman, LLC, 81 Main Street, Suite 400, White Plains, N.Y., 10601 counsel for Respondent Building Inspector and Antonette Ruocco, Esq., counsel for 12 Bedford Road, LLC at 200 Business Park Drive, Suite 201, Armonk, N.Y. 10504.

**IT IS FURTHER ORDERED,** that Respondents’ responding papers, if any, shall be served so as to be received by Petitioner’s attorney via email at [kwilson@mdw.law](mailto:kwilson@mdw.law) on or before May \_\_\_\_, 2026; and

**IT IS FURTHER ORDERED** that reply papers, if any, shall be served so as to be received by Respondents no later than one (1) day prior to the return date hereof.

ENTER:

---

Hon.  
Justice of the Supreme Court

SUPREME COURT OF THE STATE OF NEW YORK  
COUNTY OF WESTCHESTER

IN THE MATTER OF THE PETITION OF  
MICHAEL FARERI,

Petitioner,

v.

TOWN OF NORTH CASTLE BUILDING  
INSPECTOR, 12 BEDFORD ROAD, LLC and  
ANTONETTE RUOCCO,

Respondents.

Index No.:

Hon.

**VERIFIED PETITION**

Petitioner, Michael Fareri (hereinafter “Petitioner” or “Fareri”), by and through his undersigned attorneys, for their Verified Petition in this proceeding, alleges as follows:

**NATURE OF THIS PROCEEDING**

1. Petitioner brings this proceeding pursuant to Article 78 and Section 3001 of the New York Civil Practice Law and Rules (“CPLR”) seeking, in part, a permanent and preliminary injunction from this Court to prevent Respondent 12 Bedford Road, LLC (“12 Bedford Road or the “Applicant”) from taking any further demolition or construction activity pursuant to the building permit issued by Town of North Castle Building Inspector (the “Building Inspector”).

2. The building permit - building permit No. 2026-0175 - was issued in violation both the Town Code and the New York State Fire Code (the “State Fire Code”) on April 8, 2026 to 12 Bedford Road to: 1) renovate and change the use of an existing single-family house on the National Register of Historic Places to a two-floor office and two-story bedroom apartment; 2) to demolish a garage and shed; and 3) to build a new driveway and parking lot (the “Building Permit). See copy of Building Permit annexed hereto as Exhibit A.

3. The Building Permit was issued in violation of the procedure set forth in Town of North Castle Town Code Chapter 195 (“Chapter 195”) when the Landmarks Preservation Committee (the “LPC”) failed to provide the required Certificate of Appropriateness for the final site plan for 12 Bedford Road – a listed property on the National Register of Historic Places (the “National Register”).

4. In addition, the Town Building Inspector erroneously issued the Building Permit because the site plan fails to meet the State Fire Code requirements for the minimum unobstructed vertical clearance of 13’6” (“Minimum Height Clearance”) when only 8’9” is provided.

5. Finally, Respondent’s 12 Bedford Road, LLC architect failed to properly disclose that he is a sitting member of the Town of North Castle’s Board of Architectural Review (“BAR”) before any of the Town’s reviewing boards, commissions and building inspector in violation of both North Castle’s Town Code and New York State General Municipal Law. The Town Building Inspector’s action in issuing the Building Permit is arbitrary and capricious, affected by an error of law and in contravention of applicable code requirements.

6. Upon information and belief, the Applicant is now in violation of the Town Code and the New York State Law or is imminently preparing to act pursuant to the illegally issued Building Permit by demolishing a property registered on the National Register and making alterations in violation of lawful procedure.

7. In an effort to promote the health, safety and general welfare of the community, the Town adopted the Town Zoning Code, incorporating the New York State Building and Fire Code, and adopted special legislation to preserve historic areas throughout the Town. Both 12 Bedford Road and 16 Bedford Road are part of the Bedford Road Historic District (the “Historic District”,

also referred to as the North Castle Landmarks Preservation District No. 1), and are two of the six contiguous houses that are paramount to the significance of the Historic District.

8. As noted in the legislation, the Historic District is listed on the National Register and the uniform spacing, setbacks (and preservation of the front yards) and the architectural design highlights the character of the streetscape.

9. As set forth in the Town of North Castle Town Code §195-16, the Town's Landmarks Preservation Committee (the "LPC") is vested with the jurisdiction to review the exterior architectural features, including the adjacent areas necessary for the proper appreciation of the landmark.

10. Finally, the Town adopted Chapter 127 of the Code of Ethics, consistent with the General Municipal Law, to ensure that municipal officials comply with clear and reasonable standards of ethical conduct. Such standards apply to all municipal officials to ensure that no municipal officer creates a conflict or impairs the proper discharge of duties of other others or himself.

11. The procedural irregularities, the LPC's failure to review and approval the final site plan, the substantive deficiencies by failing to meet the State Fire Code requirements, and the failure to disclose the appearance of a conflict require this Court to annul the Building Permit, remand the application back to the Town for appropriate review and processing, and order Respondent 12 Bedford Road to cease demolition and construction activities pursuant to the Building Permit.

### **THE PARTIES**

12. Petitioner Michel Fareri resides in the Town of North Castle and is the owner of 16 Bedford Road, Armonk, New York ("16 Bedford Road").

13. The property that is proposed to be renovated/redeveloped – 12 Bedford Road, Armonk, New York directly abuts the property at 16 Bedford Road.

14. Both 12 Bedford Road and 16 Bedford Road are part of the Bedford Road Historic District.

15. Upon information and belief, Respondent Town of North Castle Building Inspector is charged with administering and enforcing the Town of North Castle Building Code set forth in Town Code Chapter 127 and all the regulations and laws incorporated by reference, including, but not limited to the State Fire Code.

16. In addition, the Building Inspector is responsible for issuing building permits that comply with all applicable laws and regulations in the Town.

17. Upon information and belief, 12 Bedford Road, LLC is duly formed limited liability corporation that was formed on September 27, 2023, and has an address of 491 Lexington Avenue, Mount Kisco, New York 10549 and is the owner of the property located at 12 Bedford Road, Armonk, New York.

18. Upon information and belief, Respondent Antonette Ruocco, is the co-applicant/owner and/or agent and/or legal representative of 12 Bedford Road, LLC for the site plan submitted to the Town of North Castle.

#### VENUE

19. Pursuant to CPLR § 7804(b) the Westchester County Supreme Court has juridical jurisdiction over this Article 78 Petition.

20. Pursuant to CPLR §§ 504 and 506(b), venue is proper in Westchester County Supreme Court because of the actions taken by Respondents complained of occurred in this

County, the material events took place in this County, and the office of Respondent Town of North Castle Building Inspector is in this County.

### FACTS

21. Petitioner's property – 16 Bedford Road – and 12 Bedford Road are both located in the Historic District.

22. As required under the North Castle Town Code Section 195

23. In addition, under Chapter 127 "Building Code Administration and Enforcement," the Town of North Castle incorporates the New York State Uniform Fire Prevention and Building Code (the "Uniform Code") and the State Energy Conservation Construction Code (the "Energy Code") into the Town's Building Code and charges the Building Department with the administration and enforcement of these Codes.

24. Specifically, Chapter 127-2 "Definitions" states "FCNYS – The 2020 Fire Code of New York State as currently incorporated by reference in 19 NYCRR Part 1225".

25. Chapter 127-2 also defines the "Uniform Code" as the "New York State Uniform Fire Prevention and Building Code, Subchapter A of Chapter XXXIII of Title 19 of the NYCRR, adopted pursuant to Article 18 of the Executive Law."

26. The Uniform Code section 511.2.1 "Dimensions," it states, "Driveways shall provide a minimum unobstructed width of 12 feet and a minimum unobstructed height of 13 feet, 6 inches."

27. In February 2024, Respondent 12 Bedford Road applied to the Town of North Castle Planning Board seeking site plan approval for the renovation of the existing single-family home structure at 12 Bedford Road into an office unit and a two bedroom residential unit and remove a detached garage and shed (the "Preliminary Site Plan").

28. Over the course of approximately 10 months, Respondent 12 Bedford was represented by John G. Scarlato, Jr., as its architect (the "12 Bedford Architect").

29. Upon information and belief, the 12 Bedford Architect is a sitting member of the Town's Architectural Review Board with a term that expires on September 13, 2028.

30. Under the Town Code Chapter 27 "Code of Ethics", it requires that municipal officers disclose his/her interest in a matter in writing to the appropriate municipal official or body.

#### The 12 Bedford Road Property

31. 12 Bedford Road is located in the RO Zoning District and is currently improved with an existing two-family home and a warehouse/office commercial building.

32. On July 17, 2024, the Architectural Review Board ("ARB") approved the proposed alterations to the building. At no time did the 12 Bedford Architect disclose his interest in the 12 Bedford Road application. Although he did not vote on the application, there was no acknowledgement by the ARB that they could review the application in an unbiased way.

33. Furthermore, under both the Town Code of Ethics and the New York General Municipal Law, the 12 Bedford Architect had an obligation to publicly disclose his involvement in the 12 Bedford Application.

34. On June 6, 2024, 12 Bedford Road, appeared before the Zoning Board of Appeals (the "ZBA") seeking the following two variances: 1) pursuant to Town Code § 355-56(G) to allow a significantly reduced driveway width to allow a driveway ranging from 9.5' to 11' when a minimum of 20' is required; 2) pursuant to Town Code § 355-56(G) to allow for 7 parking spaces when 9 are required. See copy of June 2024 ZBA meeting annexed hereto as Exhibit B.

35. During the June 6 ZBA public hearing, Petitioner raised concerns over the change from a single-family home with a home office to a mixed-use building with residents and a separate

commercial use. Importantly, Petitioner raised the specific requirement in the New York State Fire Code regarding the Minimum Height Clearance and asked how the Town could process an application that failed to meet this requirement.

36. On August 1, 2024, 12 Bedford returned to the ZBA and Petitioner again raised concerns about the clearance above the driveway for trucks and other larger emergency vehicles to access the parking area in the back. Ultimately, the ZBA granted the necessary variances for parking and also for driveway width. The ZBA did not address the State Fire Code requirement for the required Minimum Height Clearance *See* copy of August 2024 ZBA meeting annexed hereto as Exhibit C.

37. At no time did the 12 Bedford Architect disclose his membership on the BAR.

38. Upon information and belief, on July 2, 2024, 12 Bedford Road LLC appeared before the Landmarks Preservation Committee to obtain a Certificate of Appropriateness, and the matter was adjourned until August 5, 2025.

39. Upon information and belief, the LPC granted the CA on August 5, 2024, four months prior to the site plan being finalized. *See* Copy of the CA annexed hereto as Exhibit D included within the final site plan submission.

40. The CA included as part of the final site plan submission to the Planning Board indicates that it was granted pursuant to Town Code §126. However, there is no such section in the Town Code, and it is unclear what plans were considered by the LPC.

41. Upon information and belief, the relevant Town Code Chapter under which the LPC must act is Chapter 195 “Landmarks Preservation” and § 195-18 “Certificate of appropriateness for alteration, demolition or new construction affecting landmarks or historic

districts” is the correct section under which the LPC should have been reviewing the 12 Bedford Road application.

42. Under § 195-18(B), the LPC is required to consider, among other factors, properties which contribute to the character of the historic district and whether alterations and changes are compatible with the district in which the property is located. *See* Town Code § 195-18(B).

43. Importantly, the LPC is to consider the structure and the adjacent areas necessary for the proper appreciation of the landmark and the visual compatibility with surrounding properties.

44. Upon information and belief, and after a diligent review of the Town’s website, the LPC did not meet in August 2024, posted no agenda or meeting notice, and posted no meeting minutes memorializing its decisions.

45. Under Town Code § 195-11, all meetings of the LPC shall be open to the public.

46. Upon information and belief, Petitioner was not provided an opportunity to be heard at any public meeting or public hearing that was held.

47. Upon information and belief, the LPC did not follow the proper procedure in reviewing the 12 Bedford Road application and failed to consider the impact on the surrounding properties and the neighborhood.

48. Upon information and belief, the LPC did not review the final site plan submission as the Planning Board did not grant final approval until December 9, 2024, and reviewed significant and substantive changes to the site plan prior to and during its December 9, 2024, meeting. A copy of the interim site plan considered and approved by the LPC is annexed hereto as Exhibit E.

49. Significantly, the LPC did not see the proposed (and final) site plan layout that includes a parking area at the front of 12 Bedford Road.

50. As shown on the Final Site Plan, the original plans were dated January 12, 2024 and revised on February 29, 2024 (for Planning Board), April 9, 2024 (for the ZBA), May 20, 2024 (for BAR and LPC), June 25, 2024 to ZBA, July 10, 2024 (revisions per LPC), October 15, 2024 (revisions per Planning Board), and November 21, 2024 (revisions per Planning Board). *See Ex. D.*

51. Upon information and belief, at no time did the 12 Bedford Architect disclose his membership on the BAR.

KSCJ Consulting Memo and The Planning Board Final Site Plan Resolution

52. The Planning Board's consultant, KSCJ, reviewed the proposed site plan and commented on same throughout the Planning Board's process. See copy of KSCJ memo annexed hereto as Exhibit F.

53. The public hearing was opened on September 23, 2024 on the proposed site plan.

54. As is evidenced by the KSCJ memo, there were significant comments made as late as December 9, 2024 to the proposed site plan. Importantly, KSCJ's memo notes the limited width of the driveway due to the eastern building and the eastern property line and that the height clearance is limited to 9' due to the second floor overhang.

55. Some of these site plan changes include the addition of a proposed pull over/pull off/parking area in the front of the building to accommodate the impacts associated with a non-conforming driveway and driving conflicts with cars exiting and entering the site.

56. On December 9, 2024, the Planning Board voted on the Final Site Plan Resolution (the "Resolution").

57. Upon information and belief, at no time did the 12 Bedford Architect disclose his membership on the Planning Board.

#### The Buiding Permit

58. Petitioner informed the Buidling Inspector of his concerns given the proposed intensity of use of 12 Bedford Road, the close proximity of 16 Bedford Road and potential need for emergency access, and the failure to comply or even address the State Fire Code deficiencies related to the Minimum Height Clearance.

59. There is nothing in the Resolution or in the minutes addressing this deficiency.

60. Petitioner raised these concerns at the ZBA and at the Planning Board public hearings.

61. Notwithstanding these issues, the failure of the LPC to issue a CA pursuant to §195-18 on the Final Site Plan, and the 12 Bedford Architect failing to repeatedly disclose his position on the record in violation of Town Code and the Public Officers Law, the Building Inspector issued the Building Permit on April 9, 2026.

62. Based on the Final Site Plan and the Building Permit issued pursuant to same, Petitioner seeks from the Court in this action: 1) an order vacating and annulling the Building Permit; and 2) a permanent and preliminary injunction precluding any further demolition or construction in furtherance of the Building Permit.

**ARGUMENT**

**FIRST CAUSE OF ACTION  
(Arbitrary and Capricious Action)**

**THE TOWN BUILDING INSPECTOR ACTED ARBITRARILY AND CAPRICIOUSLY  
WHEN HE ISSUED THE BUILDING PERMIT IN VIOLATION OF NEW YORK  
STATE FIRE CODE AND THE TOWN CODE**

63. Petitioner repeats and realleges each and every allegation set forth above as if set forth herein.

64. The Building Inspector acted in an arbitrary and capricious manner when he issued the Building Permit based on the Final Site Plan Resolution in violation of the Town’s required procedure under Chapter 195 and in violation of the State Fire Code.

65. The record is clear that the LPC did not provide the requisite CA for the final site plan as the site plan was not finalized until December 9, 2024 and the changes that were made between when the CA was issued and when the Final Site Plan Resolution was adopted directly impact the aesthetics of the site, the use of the front yard for parking and negative impacts to the Historic District as a result of the increase in intensity of use on a site that simply is not large enough for such a change.

66. As a result, the Building Permit must be vacated and the Application remanded back to the Planning Board and the Landmarks Preservation Committee for further review and consideration consistent with the Town Code and the New York State Fire Code.

**SECOND CAUSE OF ACTION  
(Preliminary and Permanent Injunction)**

67. Petitioner repeats and realleges each and every allegation set forth above as if set forth herein.

68. Effective April 9, 2026, the Building Permit permits the demolition and construction activities proposed on the Final Site Plan and these activities are currently taking place every day.

69. Since a structure on the National Register is being demolished and altered pursuant to a Building Permit that was issued in violation of both the Town Code and the State Fire Code, this Court should issue an Order granting Petitioner a preliminary and permanent injunction enjoining any further demolition or construction activity until and unless the Town properly reviews the proposed site plan and a building permit.

70. Moreover, this Court should issue a temporary restraining order pursuant to CPLR § 6301 as it is clear that each day there is immediate and irreparable harm with demolition activities already occurring.

71. Furthermore, as set forth above, it is clear that the LPC review process was incomplete in that the Final Site Plan was never reviewed and the LPC failed to hold a properly noticed meeting. Additionally, the Final Site Plan does not comply with the State Fire Code. Petitioner has a very strong likelihood of success on the merits of the claims regarding the issuance of the Building Permit.

72. Finally, the balance of the equities to pause all work pending a proper review of the Final Site Plan tips heavily in favor of Petitioner. Once changes are made to a structure on the National Register, such changes are essentially irreversible and permanent. These impacts directly impact Petitioner but also anyone else that enjoys the benefits of the Historic District. The properties in the Historic District enjoy an additional and more critical level of review for a reason and this safety measure was ignored.

73. On the other hand, there is no harm to the Building Inspector if a TRO and Preliminary Injunction are issued. Similarly, any harm to 12 Bedford Road LLC is non-existent. Any harm was caused as a result of its failure to follow the proper process required under both the Town Law and New York State. Petitioner should not bear the risk or the burden that 12 Bedford Road created as it was trying to move as expeditiously as it could through a truncated and incomplete land use approval process.

### **THIRD CAUSE OF ACTION**

#### **(Violation of Town Code of Ethics and General Municipal Law)**

#### **THE 12 BEDFORD ARCHITECT FAILED TO PROPERLY DISCLOSE HIS INTEREST TO THE PLANNING BOARD, ZONING BOARD OF APPEALS, AND**

74. Petitioner repeats and realleges each and every allegation set forth above as if set forth herein.

75. Under General Municipal Law § 809, applicants in land use matters must disclose the names and addresses of any municipal officers and employees that may have an interest in the applicant and the nature and extent of the interest. *See* Gen. Mun. Law § 809.

76. Similarly, under the Town Code Chapter 27 “Code of Ethics”, a “Municipal Officer or Employee” includes the members of any municipal board, whether elected or appointed, including members of commissions, committees and other boards in the Town.

77. Under §27-6 “Discolsure of Interest in legislation and other matters”, the Code continues and states that a municipal official must disclose his interest in a matter when the matter could result in the direct or indirect material benefit to him. Such disclosure must be in writing. *See* Town Code § 27-6.

78. As set forth above, the 12 Bedford Architect is a member of the BAR and is a municipal official.

79. He failed to publicly disclose his position as an active member of the Town's BAR when he presented the 12 Bedford Road application in front of the Town's Planning Board, ZBA and LPC.

80. Such failure to disclose taints the entire review process, is a violation of the General Municipal Law and the Town's Code of Ethics.

81. As a result, the Building Permit must be vacated and the Application remanded back to the Planning Board and the Landmarks Preservation Committee for further review and consideration consistent with the Town Code and the New York State Fire Code.

#### **PRIOR APPLICATION**

82. No prior application has been made for the relief requested herein.


#### **RELIEF REQUESTED**

WHEREFORE, Petitioner respectfully requests that this Court issue a judgment in favor of Petitioner against Respondents:

- A. Annuling the Building Permit and remanding the Application back to the Landmarks Preservation Committee and the Planning Board to reconsider the proposed site plan and to require compliance with the New York State Fire Code;
- B. Such other additional relief as this Court may deem just and proper; and
- C. Granting costs and attorney fees and expenses in accordance with CPLR §§ 7806 and 8601.

Dated: White Plains, New York  
May 5, 2026

Marks DiPalermo Wilson PLLC

By:   
Kristen K. Wilson  
235 Main Street, Suite 510  
White Plains, New York 10601  
(914) 844-1909  
*Attorneys for Petitioner*

SUPREME COURT OF THE STATE OF NEW YORK  
COUNTY OF WESTCHESTER

IN THE MATTER OF THE PETITION OF  
MICHAEL FARERI,

Petitioner,

v.

TOWN OF NORTH CASTLE BUILDING  
INSPECTOR and 12 BEDFORD ROAD, LLC  
and ANTONETTE RUOCCO,

Respondents.

Index No.:

Hon.

**VERIFICATION OF ARTICLE 78  
PETITION**

Michael Fareri, of full legal age and being duly sworn, says:

1. I am the petitioner in this matter.
2. I reside in the Town of North Castle and am the owner of 16 Bedford Road, Armonk, New York ("16 Bedford Road").
3. The property that is proposed to be renovated/redeveloped – 12 Bedford Road, Armonk, New York ("12 Bedford Road") directly abuts my property at 16 Bedford Road.
4. Both 12 Bedford Road and 16 Bedford Road are part of the Bedford Road Historic District (the "Historic District", also referred to as the North Castle Landmarks Preservation District No. 1), and are two of the six contiguous houses that are paramount to the significance of the Historic District.
5. As noted in the legislation, the Historic District is listed on the National Register and the uniform spacing, setbacks (and preservation of the front yards) and the architectural design highlights the character of the streetscape.

6. As set forth in the Town of North Castle Town Code §195-16, the Town's Landmarks Preservation Committee (the "LPC") is vested with the jurisdiction to review the exterior architectural features, including the adjacent areas necessary for the proper appreciation of the landmark.
7. As set forth in the Verified Petition, the LPC approved the proposed non-final demolition and site plan on August 4, 2024 and issued a certificate of appropriateness (the LPC Certificate of Appropriateness).
8. However, between the time the LPC issued the Certificate of Appropriateness and the final site plan approval by the Planning Board on December 9, 2024 (approximately 4 months later), the site plan underwent significant exterior changes impacting the appearance of the building, including, but not limited to, the driveway location.
9. In addition, design details regarding parking, adequacy of driveway width based on existing conditions, and the overall functioning of the site were discussed, and changes were made during this four month deliberation process.
10. As such, the LPC never had the opportunity to review the final site plan and the LPC Certificate of Appropriateness is null and void as the Certificate of Appropriateness does not relate to the final site plan with the changes in driveway orientation and layout of the site.
11. Additionally, 12 Bedford Road historically accommodated four on-site parking spaces, accessed by a driveway measuring approximately 12 feet in width. The historic use of 12 Bedford Road was as a single-family home and was compliant with zoning and safety regulations.

12. However, the new proposed mixed use requires a minimum driveway width of 20', 9 off-street parking spaces and a minimum unobstructed vertical clearance of 13' 6" to allow for appropriate emergency access. Although the applicant, 12 Bedford Road, LLC (the "Applicant") received a variance for the driveway width and a variance for the number of required parking spaces from the Town Zoning Board of Appeals, the Applicant fails to meet the New York State Fire Code requirements for minimum clearance.
13. To date, the Applicant has failed to address this deficiency, and such failure renders the building permit null and void.
14. As the abutting owner, I am directly impacted by the significant change in the appearance of 12 Bedford Road, the detrimental impact to the Historic District, the increase in intensity of use and the creation of a potential fire hazard due to the extreme height/access limitation for emergency vehicles.
15. Furthermore, the Building Inspector improperly issued the building permit as the Applicant failed to follow the appropriate process for obtaining the Certificate of Appropriateness for the final site plan that was ultimately approved.
16. I am directly impacted by both the procedural missteps and the failure to comply with the New York State Fire Code requirements.

17. I have reviewed the Article 78 Petition in this matter and the statements in the Petition are true to my knowledge, except as those statements made upon information and belief which I believe to be true.

  
\_\_\_\_\_  
Michael Fareri

Sworn to before me this 5<sup>th</sup> day of May, 2026

  
\_\_\_\_\_  
NOTARY PUBLIC

KRISTEN K WILSON  
NOTARY PUBLIC-STATE OF NEW YORK  
No. 02WI6230605  
Qualified in Westchester County  
My Commission Expires November 01, 2027

SUPREME COURT OF THE STATE OF NEW YORK  
COUNTY OF WESTCHESTER

IN THE MATTER OF THE PETITION OF  
MICHAEL FARERI,

Petitioner,

v.

TOWN OF NORTH CASTLE BUILDING  
INSPECTOR, 12 BEDFORD ROAD, LLC and  
ANTONETTE RUOCCO,

Respondents.

Index No.:

Hon.

**EMERGENCY AFFIRMATION OF  
KRISTEN K. WILSON**

**KRISTEN K. WILSON**, an attorney duly licensed to practice law before the Courts of the State of New York, hereby affirms, pursuant to Civil Practice Law and rules (the “CPLR”) § 2106, under penalties of perjury, the following:

1. I am counsel to Petitioner in the above-captioned matter.
2. I submit this affirmation along with the accompanying verified petition with exhibits (the “Verified Petition”) in support of Petitioner’s motion seeking a temporary restraining order and preliminary injunction requiring/mandating that Respondent Town of North Castle Building Inspector (hereinafter “Town Building Inspector”) to annul, rescind and vacate building permit No. 2026-0175 issued on April 8, 2026 to 12 Bedford Road, LLC to: 1) renovate and change the use of an existing single-family house to a two-floor office and two-story bedroom apartment; 2) to demolish a garage and shed; and 3) to build a new driveway and parking lot (the “Building Permit) and ordering Respondents 12 Bedford Road, LLC and Antonette Ruocco to cease all demolition and construction activities at 12 Bedford Road (designated on the Tax Map as

108.02-1-16)(the “Property”) immediately; and grant such other and further relief as the court may deem just and proper.

3. As set forth in the accompanying Verified Petition, this Court should issue a temporary restraining order pursuant to CPLR § 6301 as it is clear that each day there is immediate and irreparable harm with demolition activities already occurring.

4. Furthermore, it is clear that the Landmark Preservation Committee’s (“LPC”) review process was incomplete in that the Final Site Plan was never reviewed and the LPC failed to hold a properly noticed meeting. Additionally, the Final Site Plan does not comply with the State Fire Code. Based on these procedural irregularities and substantive review failures, Petitioner has a very strong likelihood of success on the merits of the claims regarding the issuance of the Building Permit.

5. Finally, the balance of the equities to pause all work pending a proper review of the Final Site Plan tips heavily in favor of Petitioner. Once changes are made to a structure on the National Register, such changes are essentially irreversible and permanent. These impacts directly impact Petitioner and also anyone else that enjoys the benefits of the Historic District. The properties in the Historic District enjoy an additional and more critical level of review for a reason and this safety measure was ignored.

6. Balancing the clear and immediate harm to Petitioner against any potential harm against the Respondents, there is no harm to the Building Inspector if a TRO and Preliminary Injunction are issued. Similarly, any harm to 12 Bedford Road LLC is non-existent. Any harm was caused as a result of its failure to follow the proper process required under both the Town Law and New York State. Petitioner should not bear the risk or the burden that 12 Bedford Road created

as it was trying to move as expeditiously as it could through a truncated and incomplete land use approval process.

7. Pursuant to Section 202.7(f) of the Uniform Civil Rules for the Supreme and County Courts, I have made a good faith effort to notify Roland Baroni, Esq. by email and phone and Antonette Ruocco, Esq. by phone that Petitioner would be submitting to the Court an application seeking interim relief on May 12, 2026. A copy of the email to the Town of North Castle's attorney is annexed hereto as Exhibit A.

### CONCLUSION

For the reasons set forth above and within the accompanying filings and exhibits, it is respectfully submitted that the Court should grant Petitioner's request for an order granting a temporary restraining order and preliminary injunction ordering Respondent Town Building Inspector to annul/vacate and rescind the Building Permit and enjoining Respondents 12 Bedford Road, LLC and Antonette Ruocco from any demolition and construction work pursuant to the Building Permit at the Property.

Dated: May 5, 2026  
White Plains, New York

  
Kristen K. Wilson, Esq.

**CERTIFICATE OF COMPLIANCE**

I hereby certify pursuant to Rule 202.8-b(c) of the Uniform Civil Rules for the Supreme Court and County Court that, within the foregoing Affirmation of Kristen K. Wilson, the total number of words, inclusive of point headings and footnotes and exclusive of pages containing the caption, signature block and certificate of compliance, or any authorized addendum containing statutes, rules and regulations, etc. is 625 and thus complies with Rule 202.8-b(a).

Dated: May 5, 2026  
White Plains, New York

MARKS DIPALERMO WILSON PLLC

  
\_\_\_\_\_  
Kristen K. Wilson

# Exhibit A



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**Town of North Castle - Article 78 - OTSC**

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**From** Wilson, Kristen K. <kwilson@ryeny.gov>

**Date** Wed 5/6/2026 5:18 PM

**To** RBaroni@Abramslaw.com <rbaroni@abramslaw.com>

**Cc** Kristen Wilson <kwilson@mdw.law>

Hi Roland,

I left a message with your office at approximately 3:10 p.m. Today. I have been retained by Michael Fareri, owner of 16 Bedford Road, Armonk, New York. I am commencing an Article 78 proceeding by Order to Show Cause against the Town's Building Inspector as well as 12 Bedford Road, LLC. In my emergency affidavit, I have asked for interim relief on May 12, 2026. I am using my City of Rye email as my firm account (cc'd) is blocked by your firm. I was blocked about a year ago when I was emailing with Mary Desmond on a matter and somehow my email was flagged as a threat. So, my apologies, but this is the best alternative I can use. You may be able to email me directly at kwilson@mdw.law but my emails are being blocked by your server.

I recently spoke with and informed the owner/representative of 12 Bedford Road, LLC, Antonette Ruocco as well.

Thank you,  
Kristen

Kristen K. Wilson, Esq.  
Corporation Counsel  
City of Rye  
(914) 967-7074

# **Exhibit A**



## TOWN OF NORTH CASTLE

17 Bedford Road

Armonk, N.Y. 10504

914-273-3000 ext. 44 Fax 914-273-3554

Building@northcastleny.com

# BUILDING PERMIT

**Permit No.:** 2026-0175

**SBL:** 108.03-1-7

**Zoned:** RO

**Location:** 12 BEDFORD RD

**Date:** 04/09/2026

**Expiration Date:** 04/08/2028

**Cost of Construction:** \$310,000.00

**Total Fees:** \$6,650.00

**Owner:**

12 BEDFORD ROAD LLC

12 BEDFORD RD

ARMONK, NY 10504

**Contractor:**

Fresh Builds LLC

16 West Main Street

Pawling, NY 12564

A permit is hereby given by the Building Department, TOWN OF NORTH CASTLE, COUNTY OF WESTCHESTER, for the structure or work described herein.

**Project Description:**

Renovation of existing two-story house into a two-floor office at front of house and rear two story to bedroom apartment. Removal of old detached garage and shed. New driveway and parking lot.

**Required Inspections:**

FINAL FOUNDATION FINAL FRAMING FOOTING HVAC ROUGH GAS TEST  
INSULATION/ AIR LEAKAGE/ FENESTRATION ROUGH PLUMBING

**Conditions:**

Inspection of 2-hour Fire Wall Required

**Additional Conditions:**

1. The Building permit shall be visibly displayed at the work site and shall remain visible until the authorized work has been inspected.
2. All work shall be performed in accordance with the Town of North Castle code, the NYS Uniform code and the construction documents which have been submitted with and accepted as part of the application for the building permit.
3. The permit holder shall immediately notify the Building Inspector of any change occurring during the course of the work. If the Building Inspector determines that such change warrants a new or amended building permit, such change shall not be made until and unless a new or amended building permit reflecting such change is issued.
3. Building permits shall become invalid unless the authorized work is commenced within 12 months following the date of issuance. Building permits shall expire 24 months after the date of issuance.
4. It is the responsibility of the owner or agent to call for all of the required inspections listed on this permit at least one day in advance and **Town approved plans must be on site at all times.**
5. Occupancy of these premises is prohibited until after a final inspection has been conducted, all fees have been paid and a Certificate of Occupancy or Compliance has been issued.

**TOWN OF NORTH CASTLE**

**BUILDING PERMIT**

**Permit No: 2026-0175**

**Description of Work:**

Renovation of existing two-story house into a two-floor office at front of house and rear two story to bedroom apartment. Removal of old detached garage and shed. New driveway and parking lot.

**THIS PERMIT MUST BE PROMINENTLY DISPLAYED ON THE  
BUILDING OR SITE DURING CONSTRUCTION AND PLANS MUST BE  
ON SITE AT ALL TIMES FOR INSPECTIONS**

**IT IS REQUIRED THAT UPON COMPLETION OF WORK THAT A FINAL INSPECTION BE MADE  
WITH THE BUILDING DEPARTMENT IN ORDER FOR A FINAL CERTIFICATE TO BE ISSUED!**

**Issue Date: 04/09/2026**

**Expiration Date: 04/08/2028**

# **Exhibit B**

**TOWN OF NORTH CASTLE  
ZONING BOARD OF APPEALS  
15 Bedford Road, Armonk, NY 10504  
June 6, 2024 7:30 p.m.**

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**ZONING BOARD MEMBERS:**

**Ray Rodriguez, Chairman  
John L. Stipo  
Robert Greer  
Scott Stopnik  
Ed Lashins**

**ALSO PRESENT:**

**Gerald Reilly, Esq. Town Counsel  
Rob Melillo, Building Insp.  
Lori J. Zawacki, Secretary**

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The meeting was called to order at 7:30 p.m. Roll call by the Secretary. All 5 members were present.

**Approval of Minutes**

Bob Greer made a motion to accept the Minutes of the May 2, 2024, meeting and the motion was 2<sup>nd</sup> by Scott Stopnik.

The Chairman called for the first application and the Public Hearing was opened.

***JOHN SWANSBURG & HARRIET MENOCAI, 103 Mianus River Road, Bedford, NY 10506 and know on the Town Tax Assessment Maps as Section 96.01, Block 1, Lot 2 and located in a R4A Zoning District. In order to obtain site plan approval, the applicant will need the following:***

***Pursuant to Section 355-21 of the Town Code the minimum front yard setback in the R4A Zoning District is 75 feet, where the existing non-conforming house and proposed renovation is 68 feet, 4 inches, requiring a variance of 6 feet 8 inches.***

This application was represented by Seth Ticehurst.

Mr. Ticehurst stated that the owner would like to proceed with renovations to the home, which was originally constructed in the 1700s, it is existing non-conforming, 68 feet 8 inches from the property line. Any renovations would result in the same setback. The land coverage will remain under the allowable threshold. There will be a small increase in the building area. We had a very positive meeting with the Planning Board, and they referred us to ARB and ZBA. We received approval from ARB. The Architect is here tonight and can answer any questions you may have.

Mr. Lashins stated he visited the site and it was difficult to find.

Mr. Stopnik asked if there were any concerns or comments from any noticed neighbors.

The Secretary stated there were none and no noticed neighbor present tonight.

Chairman Rodriguez stated since it is existing non-conforming I do not think it is a substantial variance. There will be no environmental impact or impact to the character of the neighborhood. The alternative would be to leave it the way it is and it is still non-conforming. With that said I make a motion to approve.

The motion was 2<sup>nd</sup> by Bob Greer.

Roll call by the Secretary: John Stipo – Yes, Ed Lashins – Yes, Ray Rodriguez – Yes, Bob Greer – Yes, and Scott Stopnik – Yes. The variance was granted by a unanimous vote of 5-0.

The Chairman called for the next application and the Public Hearing was opened.

***KENNETH & NANCY DILLON, 45 Nethermont Avenue, N. White Plains, NY 10603 and known on the Town Tax Assessment Maps as 122.16, Block 4, Lot 2 and located in the R-5 Zoning District. In order to construct a new front porch and masonry stairway to the first floor door, the applicants will need the following:***

***Pursuant to Section 355-21 of the Town Code, the minimum front yard setback (porch) is 30 feet, where 8 feet are provided, requiring a variance of 22 feet.***

***Pursuant to Section 355-15C of the Town Code, the minimum setback (steps) is 27 feet where 4 feet are provided requiring a variance of 23 feet.***

This application was represented by John Scarlato, Architect for the project.

Mr. Scarlato stated this property is located on the corner of Nethermont Avenue and Roberta Place, with an existing garage with a stairway to the 2nd floor on the Roberta Place Side. Last year when they were trying to repair it since it was in poor condition, it was determined that it would make more sense to have a masonry stairway into the hill, with railing to a small landing and then into the kitchen. It would also look much better as this was the main approach to the house and where everyone entered. With the setbacks required because of 2 front yards the variances were needed to complete the project. We did a hip roof on the end to soften it.

Mr. Stopnik asked are you clearing everything in the way.

Mr. Scarlato said we are trying to keep all the large stuff.

Mr. Dillion, the owner stated we want to keep our Dogwood tree.

Chairman Rodriguez stated is it existing non-conforming?

Mr. Scarlato stated the whole thing is.

Mr. Lashins stated it really is tough when a corner lot is considered to have 2 fronts. I visited the site and took pictures and this will be more into the setback than those along Roberta Place.

There was a discussion between the Board, Mr. Dillion and Mr. Scarlato that the neighboring house had frontage on Freedom Road and not Roberta Place. Also Mr. Scarlato had letters from the immediate neighbors on Roberta Place facing the project who were all in support of the project.

Chairman Rodriguez stated we do have to take into consideration it is existing non-conforming. Is the variance substantial, yes, but then again not going any further than where you are. There is no environmental impact and as far as the character of the neighborhood, I think it will actually improve it. It looks very nice. The alternative is either put a ladder there or put stairs somewhere else.

Mr. Ed Loberman, a noticed neighbor, stated he has lived next to the applicants for 40 years and they are great neighbors. He just needed some explanation as to the numbers in the variance as when he read the notice it was hard to understand. It was determined that Mr. Loberman was referring to the Nethermont front of the house and the variances were requested for the Roberta front of the house. Mr. Loberman thanked all.

There were no other neighbors present and the public hearing was closed.

Chairman Rodriguez made his motion to grant the variances.

The motion was 2<sup>nd</sup> by Scott Stopnik.

Roll call by the Secretary: John Stipo- Yes, Ed Lashins - Yes, Ray Rodriguez – yes, Bob Greer – Yes and Scott Stopnik – Yes. The variances were granted by a unanimous vote of 5-0.

The Chairman called for the next application and the Public Hearing was opened.

***DEBORAH LANE, 2 Banks Farm Road, Bedford, NY 10506, and known on the Town Tax Assessment Maps as Section 95.01, Block 2, Lot 43 and located in the R2A Zoning District. In order to construct a new second floor addition, the applicant will need the following:***

***Pursuant to Section 355-21 of the Town Code, the minimum side yard setback (rear sunroof) is 30 feet, where 28 feet are provided, requiring a variance of 2 feet.***

This application was represented by Mr. John Scarlato, Architect for the project.

Mr. Scarlato stated the lot is 2 acres and it is an existing ranch house with an enclosed porch they would like to rebuild. A small portion of the porch encroaches into the setback so they seeking the variance for the rear portion of the structure. They want to rebuild with a gable roof instead of a shed roof. The property line is very uneven. It is not the whole room, only 2 feet. It is existing non-conforming.

Mr. Stipo stated I would make a motion to grant.

Chairman Rodriguez stated this is not a substantial variance and I do not see an environmental impact at all and no impact on the neighborhood. The only alternative is leave it as existing.

Mr. Stipo adopted Mr. Rodriguez's findings and made his motion.

The motion was 2<sup>nd</sup> by Ed Lashins.

Roll call by the Secretary: Scott Stopnik, - Yes, Bob Greer – Yes, Ray Rodriguez – Yes, Ed Lashins – Yes and John Stipo – Yes. The variance was granted by a unanimous vote of 5-0.

*12 BEDFORD ROAD LLC, regarding premises at 12 Bedford Road, Armonk, NY 10504 and known on the Town Tax Assessment Maps as Section 108.03, Block 1, Lot 7 and located in the RO Zoning District. In order to obtain site plan approval, the applicant will need the following:*

*Pursuant to Section 355-56G of the Town Code, the driveway is required to be a minimum of 20 feet wide, where the proposed driveway is 11.5 feet wide at the first floor and 9 feet wide from the 2<sup>nd</sup> floor overhang, requiring a variance of 11 feet.*

*Pursuant to Section 355-57 of the Town Code, the minimum required off-street parking spaces is 9 spaces, where 7 spaces are provided, requiring a variance of 2 spaces.*

This application was represented by John Scarlato, Architect for this project. Also present was the owner of the property and applicant, Ms. Ruocco.

Mr. Scarlato stated this is the first house as you come around the corner on Bedford Road located in the Historic District so we are very limited in what we can do. The front part of the property will be an office for the owner and the rear a 2 bedroom apartment. Both will be 2 floors. Most of the houses along this street are a combination of office and apartment. We will restore the house and keep it looking like it does presently with Hardiboard and replace all the windows. Since we are converting to office the zoning requires the driveway needs to be 20ft wide. There is no difference between an office building and a house. The lot is 50ft wide and this house has been used as a home occupation for years. The driveway is what it is, so there is not much we can do about it and has functioned as a driveway for years. The parking calculations for the Town Zoning code required us to include the front porch which wraps around the house. Since it is historic we can never close or remove it in so in theory we would have the required parking without the square footage of the porch.

Chairman Rodriguez stated regarding the driveway, I visited the property right before the meeting and there is no way you can have a 20ft driveway on that property.

Mr. Scarlato stated this will never be a big office with the amount of square feet we have and has functioned as a land surveyor office for over 50 years. We are working with Historic Preservation to maintain their requirements. I think we came up with a good plan for residential and office.

Chairman Rodriguez asked how many employees will you have in the office.

Ms. Stated right now it would be me and a paralegal maybe one more.

Chairman Rodriguez stated I read in the plans you will be removing the garage and there is no parking? Where will the parking be located?

Mr. Scarlato stated the garage is being removed as it is in poor condition. Our spaces are along the Olive Branch line on that side of the driveway.

Mr. Stipo asked if the owner property will live in the house

Mr. Scarlato stated No, it will be an apartment. It's a 2 bedroom apartment.

Mr. Scarlato explained the floor plans for the apartment as well as the office

Mr. Lashins asked if the Town is represented by anyone since it is so close to Town Hall.

Mr. Scarlato stated they are before the Planning Board as well as multiple other Boards.

There was a short discussion regarding any changes to the plan like 2 offices on the property and Mr. Reilly explained that any changes would require a new site plan and return to Planning Board as well as Town Board for possible Special Use Permit

Mr. Scarlato then explained if they kept the garage, it would mean less parking spaces and showed how they would back out of the spaces. He also explained his theory once again how the porch was in the calculation, and it was restricting them. We are at a Catch 22.

Chairman Rodriguez stated I follow your logic, however, parking is a problem in the Town and is there a possible way you can work one more space?

There was a short discussion regarding the 5 spaces and if 2 were residential and 3 office there were no extra. Also brought up was residential may be empty during the day or part of the day and the office is closed at night.

Noticed neighbor Michael Fareri, owner of 16 and 20 Bedford Road stated the 7 properties on Bedford Road are federally historic and were built in the 1800s. The property in question was owned by Mr. McDonald, a land surveyor going back to 1900. He also owned 16 Bedford Road.

Mr. Fareri went over the setup of the property and the additions that were added and the heights and distances as to why the requested variances were needed. He stated it was always a home office use and now it is being converted to a commercial use and residential apartment. He cited NYS Building Code about minimum width. He went on to cite the NYS Fire Code about the distance of clearance being 20 ft for commercial. It wasn't a problem when Mr. McDonald owned both properties, but now I own 16 Bedford Road. I do not believe this Board can entertain this application at all. The ZBA can't overstep NYS Building & Fire Codes. He stated a solution would be for the owner to work with him and with an easement readjust to accommodate the use of the property. He stated there might be a question as to whether there was a certificate of occupancy.

He stated he had the same problem with 20 Bedford Road, and he put in the 20ft driveway. He stated he was surprised the neighbor hadn't come to him sooner to discuss this situation and get relief without variances which I think you are required to do. These are my concerns.

Mr. Lashins asked Mr. Reilly if the ZBA can only grant a variance form the Town Code, not the State code.

Mr. Reilly stated that is correct. The ZBA can grant a variance on the application. You have a variance for parking and for driveway width. Those are the only 2 items you can grant a variance on. I don't know if the Planning Board addressed this issue. Remember if you feel there are any issues of law, let everyone speak and you do not have to vote tonight. There is no need to rush. I heard that the property owner would like to speak. The best thing is to have everyone speak and we can do research.

Mr. Greer asked if you are doing a 2 bedroom apartment and there are 4 or 5 cars how will you allocate only 2 spaces for the residential?

Mr. Reilly stated the Planning Board has made the determination on how many parking spaces, not the applicant in this office and apartment combination.

Mr. Fareri stated the Code requires 9 spaces with the porch included and that is what we had to do next door. If this is denied this property would have to go back to residential where a parking variance would not be required. I did not go to the Planning Board because it is not a public hearing at this time. He then stated if you granted these variances the Planning Board would probably not grant the site plan since it doesn't conform with NYS Code. These Codes are for fire safety and ambulances being able to get to each location.

He once again stated the driveway width issues and why they are 20 feet for commercial with multiple traffic scenarios. He stated as a neighbor he would support a use of all residential.

The owner of the property, Ms. Ruocco, stated she hopes that Mr. Fareri stating he would support all residential is on the record. That might not be off the table. I purchased the property as I am a lawyer and wanted a homey front porch type of office. I bought this because it is historical. I am a trustee of the North Castle Historical Society. I am a real estate lawyer and there are exceptions for when things are historical landmarked. Mr. McDonald made the application for this. I would not have bought this house without a CO or being able to live in it. Mr. Fareri indicated I did not approach or meet with him. Nothing could be further from the truth, I went to his office, and he showed me the plans, how he was going to buy both properties (12 & 16) and put a driveway in between. I am sure that would have been commercial. I am not building or increasing the size of the structures like he did on 20. I am using it exactly the way it is. Mr. McDonald had more employees than me and they managed to park. I don't know where. I have nothing but good intentions. I live here and I am raising my kids here and I want my small office there. It is a modest little office I invite you to see for yourself. I am trying to make it look more historical than it is by replacing things that were done over the years. We don't plan on big trucks going in the back. People have lived there for many generations. The idea that an ambulance would not get to the house is ridiculous. I think he wished he bought both properties. I don't want a big driveway I want it the way it is. If I can't have my dream of an office, then I will put 2 apartments, but I will not make it look commercial and stay true to why I bought it. I think Mr. Fareri's comments are for his own self-interest. He is great at what he does commercially, and I admire what he has done in this Town. This is a personal agenda here tonight as he is the only one present, speaks volume. Thank you for your time.

Mr. Lashins asked a question about the 2<sup>nd</sup> floor of the building, and it was determined it was in fact 12 Bedford that he visited when it was an office. There was a short discussion and Mr. Fareri pointed out the parking area when it was used years ago and once again, brought up spaces and distance. He stated he was sorry if her dreams would not come true, but he didn't create the rules.

Mr. Melillo, the Building Inspector stated I don't necessarily agree with Michael here. The Codes he is citing apply to new buildings and only new buildings. If this is under the New York State Historical Registry there is a whole separate Code. The Code gives relief under these items for the Fire Code and the Building Code. I would review this as 2 separate applications. I don't think the Board has to think about the New York State Building Code that falls under my purview. You need to just focus on the Town Laws. I will discuss these items with the Planning Board.

Chairman Rodriguez thanked the Building Inspector for clearing up those issues and stated Mr. Fareri, you stated the purchaser didn't reach out to you, however she stated she met with you in person. Can you tell me which is true.

Mr. Fareri stated I invited the applicant to my office when I heard she purchased the property as I thought this was something that could get done together. She stated that she wanted her office there and I said I still wanted to work with her needs.

Chairman Rodriguez stated, So, you did meet.

Mr. Fareri stated he then invited the Architect to advise him of all the problems.

Chairman Rodriguez stated you represented to us you never had a conversation.

Mr. Fareri stated there was never a conversation to remediate the problems, I only identified the problems.

Mr. Lashins stated I just asked you about an office on this property from years ago and that was commercial so why are you talking about changing to commercial.

Mr. Fareri stated that it was in the Town Code and considered to be residential at that point and time. He went in the building permit applications in 1955 and 1963 again.

Mr. Stopnik asked if this was granted what impact does it have on your property.

Mr. Fareri stated the height conditions and getting a vehicle and also the parking variance.

Mr. Stopnik stated whether this is commercial or residential wouldn't those height issues and vehicles getting in there be the same?

Mr. Fareri talked about 2 way traffic for commercial vehicles. If it was all residential, they would not need parking variance.

Mr. Lashins stated you are here as a property owner let the powers that be determine whether these constraints are adequate. How are you affected as an adjoining property owner.

Mr. Fareri stated as commercial property it would have more traffic.

Mr. Scarlato stated the last owner owned the 2 properties as he stated but it didn't work because of that as they were 2 separate lots with 2 separate tax bills.

Ms. Ruocco showed in one of the photos where a small area used for parking was located on 16 Bedford Road. He has this large commercial area and this would be my little 3 man operation. I don't feel this would be a problem for him. We are not enclosing the porch and one spot for every one bedroom. We didn't approach him for relief as she wants her own property and not to rely on easements. Aesthetically I don't think it would look right. It needs to look as residential as possible.

Mr. Greer stated we should push off to the next meeting.

Mr. Reilly stated that the height issue will be handled by the Building Inspector and the 2 variances will run with the land forever. It's property and not personality. The 2 variances before you are the issues for you to decide. It is up to the Board.

Chairman Rodriguez stated we are going to keep it within our purview, just the 2 issues before us. I don't see an alternative for the width of the driveway. It's physically impossible.

Mr. Lashins stated is the only way is to involve the neighbor.

Mr. Reilly stated the applicant has the right to have their own application and not be tied to the neighbor.

Chairman Rodriguez stated I would like to see if you could possibly come up with one more parking space, this is a concern for me.

Mr. Greer stated let's say you made it residential and use for law office.

Ms. Ruocco said it would be a violation.

Mr. Farer stated if you put those over for another month, maybe we can talk and find a solution.

Ms. Ruocco stated I want to do this without my neighbor.

Chairman Rodriguez stated anything you could do to come up with more space would be met well.

The driveway issued was discussed among the Members and applicants. The decision for both variances would be together. It was decided they would adjourn to work on it.

Scott Stopnik made a motion to adjourn the Public Meeting to our next meeting.

The meeting was closed.

Respectfully submitted,

Lori J. Zawacki

# Exhibit C

**TOWN OF NORTH CASTLE  
ZONING BOARD OF APPEALS  
15 Bedford Road, Armonk, NY 10504  
August 1, 2024 7:30 p.m.**

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**ZONING BOARD MEMBERS:**

**Ray Rodriguez, Chairman  
John L. Stipo  
Robert Greer  
Scott Stopnik  
Ed Lashins**

**ALSO, PRESENT:**

**Gerald Reilly, Esq. Town Counsel  
Rob Melillo, Building Insp.  
Lori J. Zawacki, Secretary**

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The meeting was called to order at 7:30 p.m. Roll call by the Secretary. All 5 members were present.

**Approval of Minutes**

Scott Stopnik made a motion to accept the Minutes of the July 11, 2024, meeting and the motion was 2<sup>nd</sup> by Ray Rodriguez.

The Chairman called for the first application.

**STEPHEN ROSSI, 1 Overlook Road North, N. White Plains, NY 10603 and known on the Town Tax Assessment Maps as Section 122.08, Block 2, Lot 66 and located in the R1/2A Zoning District. In order to construct the proposed deck, the applicant will need the following:**

**Pursuant to Section 355-21 of the Town Code the minimum side yard setback (deck) is 20 feet, where 15.76 feet are provided requiring a variance of 4.24 feet.**

**Pursuant to Section 355-21 the minimum front yard setback (deck) is 40 feet, where 30.08 feet are provided requiring a variance of 9.92 feet.**

This application was represented by Arben Sela, Architect for the project.

Mr. Sela stated the existing deck is in disrepair and we are demolishing it and replacing with the exact same footprint and kind of squaring it off at the corners. We are keeping within the same setbacks. The deck was permitted and a CO was issued back in 1986.

Mr. Reilly stated it was given a permit and a CO then but it should have gone to the ZBA at that time and did not.

Mr/. Stopnik asked how it got issued without going to the Board.

Mr. Reilly stated it was a long time ago and upon this review it was discovered.

Mr. Rodriguez stated it is existing non- conforming. How many square feet are you actually adding to the deck.

Mr. Sela stated 48 square feet. Just squaring off the corners. We are not affecting anything else outside of what is already existing.

Mr. Rodriguez stated could you go through the five criteria for us.

Mr. Sela stated deck will be basically the same and will not affect the character of the neighborhood and there are no environmental issues.

Mr. Greer asked if they had any feedback from any neighbors.

Mr. Sela stated no.

Mr. Greer asked if there were any neighbors present.

The neighbors from 5 Overlook were in favor of the project.

Mr. Lashins asked if any of those present were the neighbors who would be directly affected by this project.

The neighbor from 5 Overlook stated he was in direct line and if it doesn't bother us it shouldn't bother anybody. We are the close one and happy to see the deck fixed.

Mr. Stopnik stated it is a big improvement of what is there now.

Mr. Lashins asked for clarification on the plan of the 15.76 side yard setback and 30.08 front yard. Mr. Sela cleared up the matter.

Mr. Rodriguez stated overall it is not substantial and it sounds like it will improve the neighborhood and there will be no environmental effects. It is self-created and there seems like there is no alternative and fine with the neighbors. For those reasons I move to approve.

The motion was 2<sup>nd</sup> by Bob Greer.

Roll call by the Secretary: John Stipo- Yes, Ed Lashings- Yes, Ray Rodriguez – Yes, Bob Greer – Yes, and Scott Stopnik, Yes. The variances were granted by a unanimous vote of 5-0.

The Chairman called for the next application and the Public hearing was opened.

**HENRYK P. GUDAS & KRISTINA GUDAS, 16 Davis Drive, Armonk, NY 10504 and known on the Town Tax Assessment Maps as Section 94.04, Block 2, Lot 49 and located in**

**the R2A Zoning District. In order to obtain site plan approval, the applicants will need the following:**

**Pursuant to Section 355-26© of the Town Code, the total allowable gross land coverage is 26,251 sq. ft., where the applicant is proposing 33,191 sq. ft., requiring a variance of 6,940 sq. ft.**

This application was represented by Rick Boelander, JMC, Civil Engineer on the project. He stated they are proposing minor improvements to the property. One is a 3-car garage along with the façade of the house being completely done. We went before the ARB and were approved. We are working with Kellard on storm water mitigation. We are asking for a 6,940 sq. ft. variance and there is an existing non-conformity on the property of 4950 sq. ft. This is a unique site, a flag lot and also a 1000 feet driveway to get to the house. It is a self-created hardship and he wants to do improvements to his house. There are not really any alternatives to the garage. We believe it definitely fits in with the neighborhood. The environmental impacts are being addressed and mitigated. There is a small 720 ft. wetland buffer in the front of the property which we are ironing out.

Mr. Stopnik asked how far along are you with Kellard, is it almost a done deal?

Mr. Boelander stated its not a done deal but the comments are mostly just cleaning up the technical comments are very limited.

Mr. Lashins stated some of the work has started already.

Mr. Boelander stated yes there is a 6-foot deer fence all around the property for his dog. All the windows have been replaced. He brought in fill without a permit so we went through the process of testing the fill which came back clean and now we are just moving forward.

Mr. Reilly asked if there is an existing violation.

Rob Melillo, Building Inspector stated there is a stop work order on the job currently for all the work.

Mr. Reilly asked if it is in the Court system.

Mr. Melillo stated, No.

Mr. Reilly stated there is a letter form the Planning Board which states 7800 feet for gross land coverage and you are asking for 6940 sq. ft., which one is correct?

Mr. Boelander stated the 6940 sq. ft. is correct. That was the latest calculation after working with the Conservation Board.

Mr. Reilly stated Mr. Kaufman is not here tonight, but I did have a conversation with him and he advises that both he and the Planning Board are in favor of this application.

Mr. Rodriguez stated and you explain why work was started without the permits.

Mr. Boelander stated I wish I could answer that. The client is in the business and he says things are different in Connecticut.

Mr. Stipo stated I would like to see the Engineer's approval before we vote on it.

Mr. Stopnik stated in terms of coverage?

Mr. Stipo Yes.

Mr. Vinny Masi a neighbor at 664 Bedford Road, Armonk, stated the insignificant pond he was referring to is Westmoreland Sanctuary. It's a gift with one third in North Castle and two thirds in Bedford. It's a natural preserve. When they were bringing in fill it was brought to my attention and I went to talk to the guy. There was a big CAT excavator on the premises. We lost a lot of trees, is the fill staying.

Mr. Boelander stated yes.

There was a short discussion between Mr. Masi and Mr. Boelander as to why the mound was so high near his property as well as the steep slopes and the fact that Mr. Masi would have lights from car shining right into his house with this project and the fact that he has been looking at Westmoreland Sanctuary for 22 years and now he has to look at a landfill. The 2 ponds and stormwater pollution plan were discussed.

Mr. Stipo stated I would need a favorable report from the Engineer before I can decide.

Mr. Stopnik asked how long it would take to get the report.

Mr. Boelander stated the next available meeting for the Planning Board would be in September to get that report.

Mr. Rodriguez asked if there is an existing garage on the property.

Mr. Boelander stated yes, a 2-car garage that would be converted to gym space.

There was a short discussion between all the Board members and Mr. Reilly that it would be in everyone's best interest that the matter be adjourned until the applicant received the final engineering report for this Board to review. Also, the Conservation Report was requested. It was decided the meeting would be adjourned to the October 2024 of this Board. If the material is not in by October the applicant may need to re-notice. The importance of all noticed neighbors was discussed.

The matter was adjourned to the October 10, 2024 meeting.

The Chairman called for the next application and the Public Hearing was opened.

**ALESSANDRO MAIDA, 298 Bedford Banksville Road, Bedford, NY 10506 and known on the Town Tax Assessment Maps as Section 95.01, Block 2, Lot 51 and located in an R2A Zoning District. In order to obtain site plan approval for legalization of a detached**

**accessory apartment that was previously approved as an office, the applicant will need the following:**

**Pursuant to Section 355-40K(4)(a) a variance is required for an accessory apartment built after 1984. The structure was built in 1997.**

This application was represented by Scott O'Neill, Architect from Stow Designs. The owners bought the property in 2017 and we are requesting a variance for a detached accessory apartment over a 2-car garage that was previously approved for an office. It was built after 1984. The office has been converted to an apartment and meets all specifications and requirements of the Code. The owners plan is to have his mother in law live in the apartment, but in the meantime, he will be renting it to the public. Only long term uses, no altering of the neighborhood or detriment to nearby properties.

Mr. Reilly stated do you understand there was a variance granted by this same Board back in 2023 which they received about a 40% coverage variance based upon the assertion that there would be no accessory apartments. This application is in violation of that variance. The variance runs with the land but the fact that an accessory apartment is in violation of the coverage variance.

Mr. Rodriguez stated I remember the application and it was only to be an office and all family members were going to be in the main house. What changed?

Mr. O'Neill stated I had no idea that this was granted without an apartment.

There was a short discussion about the legality of this application.

Mr. Maida the owner stated he is working with the other Architect as well as Mr. O'Neill and I am trying to legalize this so I can get my mother in law into the house as she takes care of my children.

Mr. Reilly stated whether it's your mother in law or you rent it doesn't matter the impact I think the Board should consider is having an accessory apartment, you will need to start the coverage issue over again. This matter was specifically addressed in the resolution of the granting of that variance.

Mr. Maida asked what can I do to get this?

Mr. Reilly stated you were here and as you can see in the minutes you will see the verbal discussion between the Chairman and your architect.

There was a short discussion about withdrawing this application and the applicant consulting with his attorney for advice on how to proceed with this matter.

The application was withdrawn without prejudice.

The Chairman called for the next application and the Public Hearing was opened.

**SUMMIT CLUB PARTNERS, LLC, 568 & 570 Bedford Road, Armonk, NY and known on the Town Tax Assessment Maps as Section 101.02, Block 1, Lots 28.1 and 28.2 and located**

**in the R2A/GCCFO Zoning District. In order to operate the Summit Golf club, the applicant will need the following:**

**A variance from Section 355-57 (A) of the Town Code for 65 parking spaces, where 385 spaces are required for all the uses at the property, and 324 spaces are proposed, to enable a “credit” for the Summit Club Residences, which do not require golf club parking in addition to the parking provided for their residences.**

This application was represented by Anne Klein, Esq. Attorney representing the applicants. I was here a couple years ago for a fence variance and back again as we were advised we would a parking variance as well. Last year we received all required permits and approvals to permit the golf course community. We received our Special Permit from the Town Board to operate the golf course club. We are currently before the Planning Board to construct a new maintenance facility. It was determined there we needed the additional parking spaces per the calculation. Per the rules and regulations 60% of residents are required to be members of the Club and they have parking at their residences. There is no need for them to park at the golf club.

We are constructing 324 spaces between the 2 lots and request a variance of 65 spaces for a credit as per the parking spaces at their residences. No parking will be off site. There will be no detriment to the community and this really does not change the character off the neighborhood. There has been an existing golf club since 1960. There is plenty of parking at the property as it used to house a 400-person ballroom. This variance was discussed with the Town Board and they were favorable to this parking credit variance. Jeff Mendel is the owner and is here to answer any questions.

Mr. Lashins inquired about the discrepancy of what the applicant was requesting and what the memo from Mr. Kaufman contained.

Ms. Klein stated I do not know where he came up with those numbers but we both come to the same sum for requirement. We submitted a parking table from JMC and that is where the variance information is contained.

Mr. Lashins stated why would you ask for 65 when you only need 61.

Ms. Klein stated it was the market rate units that specified and correlated with the exact amount.

Mr. Lashins also inquired about valet parking.

Ms. Klein stated that would only be for the golf club special events and there are plenty of spaces in the lots and internal drives along the residential roads.

Mr. Greer made a motion to grant the variance and the motion was 2<sup>nd</sup> by John Stipo.

Roll call by the Secretary: John Stipo – Yes, Ed Lashins – Yes, Ray Rodriguez – yes, Bob Greer – Yes and Scott Stopnik Yes. The variance was granted by a unanimous vote of 5-0.

The Chairman called for the next application and the Public Hearing was opened.

**12 BEDFORD ROAD LLC, regarding premises at 12 Bedford Road, Armonk, NY 10504 and known on the Town Tax Assessment Maps as Section 108.03, Block 1, Lot 7 and located in the RO Zoning District. In order to obtain site plan approval, the applicant will need the following:**

**Pursuant to Section 355-56G of the Town Code, the driveway is required to be a minimum of 20 feet wide, where the proposed driveway is 11.5 feet wide at the first floor and 9 feet wide from the 2<sup>nd</sup> floor overhang, requiring a variance of 11 feet.**

**Pursuant to Section 355-57 of the Town Code, the minimum required off-street parking spaces is 9 spaces, where 7 spaces are provided, requiring a variance of 2 spaces.**

This application was represented by John Scarlato, Architect on the project, and returning from the June 6, 2024 meeting of the ZBA.

Mr. Scarlato stated per your request I went back to the drawing board and worked with the Engineer and brought the parking closer to the house with the handicap spot and were able to squeeze one more space in. Obviously, there is nothing we can do with the driveway as it is located at the property line between the houses. We reduced the parking to one space and still need the same variance on the driveway.

Mr. Rodriguez stated there is no alternative to the driveway.

Mr. Scarlato stated no. We would like to keep the house working with itself and not enter into easements.

Mr. Rodriguez stated we know there is one neighbor opposed to it, are there any other neighbors present.

Mr. Reilly stated the neighbor states he proposed an alternative but you would not speak with him.

Mr. Scarlato stated I spoke to him as well as the owner. He wants to merge, but we really are not open to that and he never really officially stated that.

There was a short discussion about alternatives and how the main concern was for the parking. Also, the safety issue about emergency vehicles was discussed and stated no trucks would enter the property anyway they would be right on Bedford Road. Mr. Lashins also brought up disclosure in leases and it was determined that was not something this Board would get involved in.

Mr. Melillo stated he had a meeting with Mr. Fareri after the last ZBA meeting and his analysis of the building code was wrong. That driveway is not required to have a width under New York State for Fire Code.

Once again, the issue of the porch and how it counted in the parking calculation was discussed.

Mr. Rodriguez asked Mr. Scarlato to discuss the 5 criteria regarding this application.

Mr. Scarlato stated he does not feel it is substantial as the building will not change at all and not being expanded. They are using the zoned use.

Mr. Reilly stated you have addressed the parking space and that you do not want to share the driveway with anyone.

Mr. Greer stated didn't. Fareri offer an alternative where you would not need the variance?

The owner stated the information that Mr. Fareri portrayed to the Board was not the facts. She did meet with him and some of the information they discussed upon following up found out not to be true. Other portions of their discussion were stated by the owner who felt he was only looking out for his interests and she had the right to request a variance on her property only and wanted no options from Mr. Fareri. I feel I have a reasonable request on my own. I admire his work but do not want to be tied up with him. The Fire Safety issue is nonexistent. The previous owner never had an issue with safety. She said her property would not cause congestion however, further down the road with the new project by Mr. Fareri is much more congestion. I respectfully request you grant my variance request.

There was a short discussion as to whether the applicant was in the building at this time. It was determined the whole property inside and out would be under construction.

The Public Hearing was closed.

Mr Lashins made a motion to grant the variances requested.

The motion was 2<sup>nd</sup> by Scott Stopnik.

Roll call by the Secretary: John Stipo- Yes, Ed Lashins – Yes, Ray Rodriguez – Yes, Bob Greer – Yes and Scott Stopnik – Yes. The variances were granted by a unanimous vote of 5-0.

The Chairman called for the next application and the Public Hearing was opened.

**MERAKI TAVERNA, 450 Main Street, Armonk, NY and known on the Town Tax Assessment Maps as Section 108.01, Block 6, Lot 22 and located I the CB Zoning District. In order to obtain site plan approval for the expansion of the restaurant to the adjacent vacant space, the applicant will need the following:**

**A Variance for 15 off-street parking spaces to support the proposed restaurant use pursuant to Section 355-57 of the Town Code.**

This application was represented by Joseph Crocco, Architect on the project.

Mr. Crocco stated Meraki opened three years ago and the opportunity to operate the space next door came up and in order to do that they need a 15-car parking variance. The new space is for seating and a new bar. I just handed out a parking study for spaces available and times.

Christ Longo, part owner of the Meraki Taverna stated they used business hours of operation. The busiest for the 2 restaurants are the evening hours 6pm to 10 pm where the other tenants are closed at that time span. Then we took the actual spaces and analyzed over a week every two hours. The determination never went above 42% utilization. I also factored in the full use of the

other tenants' spaces and we also were never close to full utilization. Our sales by hour also indicated the evening hours were the busiest with plenty of spaces available in the lot.

Mr. Reilly asked if the Planning Board had seen this study they just showed the ZBA.

Mr. Longo stated they have not seen the actual paperwork but we have discussed it with them and they had no objection to same.

There was a short discussion on which space would be taken over.

Mr. Reilly stated this is a site plan application. They need this variance to continue with the Planning Board who has the parking expertise.

Mr. Lashins state you are asking for 15 spaces. What is the minimum parking for the use of that space.

Mr. Crocco stated it would be about 7 spaces as it was a retail space.

Mr. Lashins stated my point is if there was some other use there is would be less for this. Also, there are 25 spaces land banked in this shopping center and you are not really asking for that much.

There was a short discussion about the possibility of a Parking District in the future. Also, once again the calculation method was discussed.

The Public Meeting was closed.

Mr. Crocco said there will be no change to the character of the neighborhood and no environmental effect. It's the smallest variance we can ask for an do not have an alternative and can't rent it if he can't use for seating and if self-created that should not preclude it from being rented.

Motion by Scott Stopnik and 2<sup>nd</sup> by Bob Greer.

Roll call by the Secretary: John Stipo – Yes, Ed Lashins – Yes, Ray Rodriguez – Yes, Bob Greer – Yes and Scott Stopnik – Yes. The variance was granted by a unanimous vote of 5-0.

Motion to close the meeting.

Respectfully submitted,

Lori J. Zawacki

# **Exhibit D**

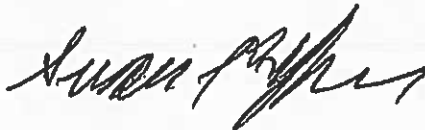
Landmarks Preservation Committee  
Town of North Castle

Certificate of Appropriateness  
**12 Bedford Road Landmarked Property**

Applicant seeks to make certain improvements to the existing front of the house, specifically new columns, new siding, new roof and window replacement. The Landmarks Preservation Committee has reviewed the application and seen the siding and roof samples on site as well as received email pictures of said samples.

A quorum being present, a majority of the Committee voted to grant the certificate. Hence, a certificate of Appropriateness is granted pursuant to Section 126 of the Town Code.

Susan Geffen  
Linda Fernberg



Co Chairs of the LPC  
August 5, 2024

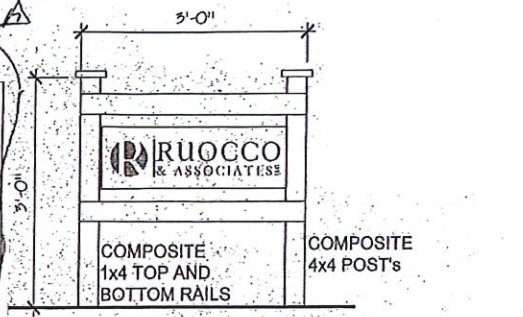
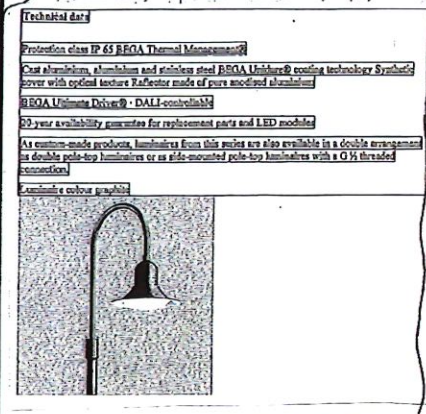
Final Plan - Approved by Planning Board - See Resolution

WARNING: THESE DOCUMENTS ARE NOT VALID UNLESS SEALED AND SIGNED IN INK, NO SCANS, REPRODUCTIONS OR COPIES ARE AUTHORIZED BY WITHOUT WRITTEN AUTHORIZATION OF JOHN G. SCARLATO JR., ARCHITECT.

APPROVED BY TOWN OF NORTH CASTLE PLANNING BOARD RESOLUTION, DATED 12/9/2024. Christopher Carthy, Chairman, Town of North Castle Planning Board. ENGINEERING PLANS REVIEWED FOR CONFORMANCE TO RESOLUTION: Joseph Lermale, Joseph M. Cermele, PE, KELLARD SESSIONS CONSULTING CONSULTING TOWN ENGINEERS.

NORTH CASTLE ZONING COMPARISON CHART. ADDRESS: 12 BEDFORD ROAD. SECTION: 108.03. BLOCK: 1. LOT: 7. ZONE: R0. PROPOSED USE(S): OFFICE AND TWO BEDROOM DWELLING UNIT. TABLE with columns: DESCRIPTION, REQUIRED/ALLOWED, EXISTING, PROPOSED.

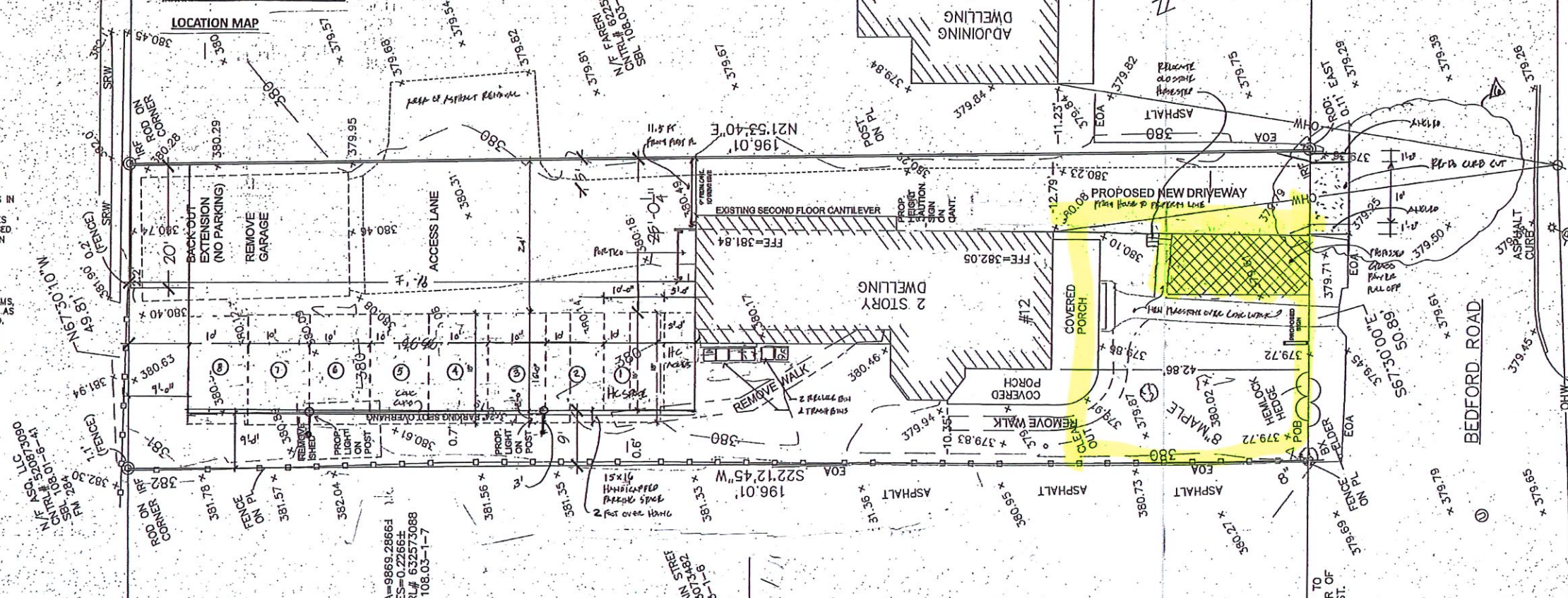
- General notes: 1. THE PROJECT SHALL CONFORM TO THE INDIVIDUAL CLASSIFICATION OF WORK AS DEFINED IN THE 2020 BUILDING CODE OF NEW YORK STATE CHAPTER 1 IDENTIFIED BELOW. 2. CONTRACTOR SHALL PROTECT & BRACE ALL WORK FROM DAMAGE DURING CONSTRUCTION. 3. ALL WORK SHALL ALSO CONFORM TO THE 2020 BUILDING CODE, RESIDENTIAL CODE, FIRE CODE, ENERGY CONSERVATION CONSTRUCTION CODE, MECHANICAL CODE, FUEL GAS CODE AND PROPERTY MAINTENANCE CODES OF NEW YORK STATE AS APPLICABLE.



PARKING CALCULATION. Area of office 1583 sq ft including porch. 250 sq ft of office needs parking space. 1,583 - 250 = 6.3 so round up to 7 spaces. 2 parking spaces need of residential unit. 9 Total parking spaces needed (VARIANCE GRANTED FOR 1 SPACE) AUGUST 1, 2024.

CLIMATIC & GEOGRAPHIC DESIGN CRITERIA FOR RESIDENTIAL DISTRICTS. TABLE with columns: CLIMATE ZONE, WIND SPEED, SEVERE EFFECTS, REGION, etc.

INFORMATION FOR PLOT PLAN TAKEN FROM SURVEY OF PROPERTY BY: ROWAN LAND SURVEYOR, 30 OLD ALBANY POST ROAD, HARRISON N.Y. 10524. DATED: 12-7-23. ALTERED BY: JOHN G. SCARLATO JR., ARCHITECT ON 12/12/23.



SEAL: JOHN G. SCARLATO JR. ARCHITECT. REGISTERED ARCHITECT, STATE OF NEW YORK. AREA=9869.28664 ACRES=0.22664 CNTRL# 632573088 SBL 108.03-1-7

John G. Scarlato Jr. Architect. 33 Byram Hill Road, Armonk, NY 10504. Phone: (914) 273-7350. JGSCARLATO@GMAIL.COM

12 BEDFORD ROAD LLC. 12 BEDFORD ROAD ARMONK, N.Y. 10504. ADDITION AND INTERIOR ALTERATIONS AND RENOVATIONS. EXTERIOR ELEVATIONS PLOT PLAN ZONING CHART GENERAL NOTES.

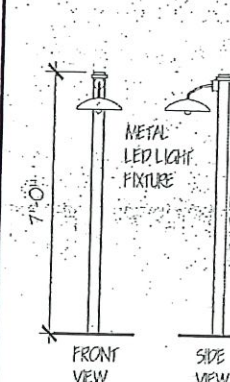
DRAWING NO. A-1. REGISTERED ARCHITECT JOHN G. SCARLATO JR. STATE OF NEW YORK.

PLOT PLAN SCALE: 1" = 10'-0"

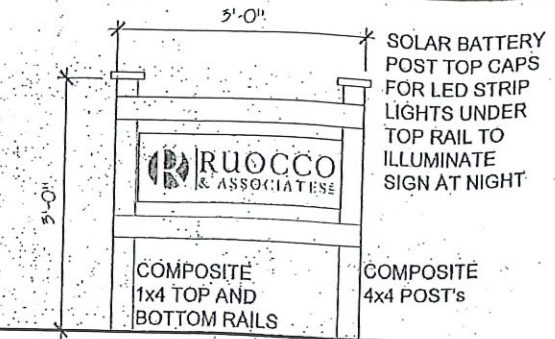
# **Exhibit E**

Plan Approved by ARB + LPC

WARNING: THESE DOCUMENTS ARE NOT VALID UNLESS SEALED AND SIGNED IN INK, NO SCANS, REPRODUCTIONS OR COPIES ARE AUTHORIZED BY WITHOUT WRITTEN AUTHORIZATION OF JOHN G. SCARLATO JR., ARCHITECT.



PROPOSED YARD SIGN NOT TO SCALE



APPROVED BY TOWN OF NORTH CASTLE PLANNING BOARD RESOLUTION, DATED \_\_\_\_\_ DATE: \_\_\_\_\_  
CHRISTOPHER CARRHY, CHAIRMAN, TOWN OF NORTH CASTLE PLANNING BOARD  
ENGINEERING PLANS REVIEWED FOR CONFORMANCE TO RESOLUTION:  
JOSEPH M. CERVELLE, PE, KELLAP2 SESSIONS CONSULTING CONSULTING TOWN ENGINEERS

NORTH CASTLE ZONING COMPARISON CHART

ADDRESS: 12 BEDFORD ROAD	SECTION: 108.03	BLOCK: 1	LOT: 7	ZONE: R0
PROPOSED USE(S): OFFICE AND TWO BEDROOM DWELLING UNIT				
DESCRIPTION	REQUIRED/ALLOWED	EXISTING	PROPOSED	
MINIMUM LOT AREA	5000	5593	5593	
FRONTAGE	50	60.89	59.69	
WIDTH	60	59.35	59.35	
DEPTH	100	104.01	109.01	
MINIMUM SETBACK (FRONT)	30	42.88 (7.74 PORCH) 35.11a	35.11a	
MINIMUM SETBACK (SIDE/REAR)	8/15	10.25/23.14	N/A	
MINIMUM SETBACK (REAR)	30	53.52a	63	
MAXIMUM BUILDING HEIGHT (STOREY FEET)	2 1/2	27.22	N/A	
MAXIMUM BUILDING COVERAGE	30%	22%	18.5%	
MINIMUM DWELLING UNIT SIZE	VARIES PER REGULATIONS	2419 (2715 W/PORCH)	1132 (DWELLING) / 1287 (OFFICE)	
MAXIMUM PERMITTED FLOOR AREA	0.25	0.245	N/A	
MIN. REQ'D PARKING PER DWLG UNIT	2	2	2	
MIN. REQ'D PARKING OFFICE	(1 PER 250 SQ FT)	N/A	6	

PARKING CALCULATION  
Area of interior office space 1287 sq ft divided by 250 sq ft per required parking spaces.  
Area of office and open porch off the office 1,583 sq ft  
1,583 - 250 sq ft = 6. 3 parking spaces needed.  
2 parking space needed for residential unit  
Total Parking spaces needed for project is 9 parking space

- General notes:
1. THIS PROJECT SHALL CONFORM TO THE MINIMUM CLASSIFICATION OF WORK AS DEFINED IN THE 2023 BUILDING CODE OF WESTCHESTER COUNTY AS IDENTIFIED BELOW.
  2. ALL WORK SHALL ALSO CONFORM TO THE 2023 BUILDING CODE, INTERNATIONAL CODE, FIRE CODE, ENERGY CONSERVATION CONSTRUCTION CODE, AMERICAN NATIONAL STANDARD CODE AND PROPERTY MAINTENANCE CODE OF WESTCHESTER COUNTY AS APPLICABLE.
  3. CONTRACTOR SHALL PROTECT & MAINTAIN ALL WORK FROM DAMAGE DURING CONSTRUCTION.
  4. ALL WORK TO BE FINISHED SHALL BE IN COMPLIANCE WITH THE 2023 BUILDING CODE, INTERNATIONAL CODE, FIRE CODE, ENERGY CONSERVATION CONSTRUCTION CODE, AMERICAN NATIONAL STANDARD CODE AND PROPERTY MAINTENANCE CODE OF WESTCHESTER COUNTY AS APPLICABLE. ALL WORK TO BE IN COMPLIANCE WITH THE 2023 BUILDING CODE, INTERNATIONAL CODE, FIRE CODE, ENERGY CONSERVATION CONSTRUCTION CODE, AMERICAN NATIONAL STANDARD CODE AND PROPERTY MAINTENANCE CODE OF WESTCHESTER COUNTY AS APPLICABLE. ALL WORK TO BE IN COMPLIANCE WITH THE 2023 BUILDING CODE, INTERNATIONAL CODE, FIRE CODE, ENERGY CONSERVATION CONSTRUCTION CODE, AMERICAN NATIONAL STANDARD CODE AND PROPERTY MAINTENANCE CODE OF WESTCHESTER COUNTY AS APPLICABLE.
  5. ALL WORK TO BE FINISHED SHALL BE IN COMPLIANCE WITH THE 2023 BUILDING CODE, INTERNATIONAL CODE, FIRE CODE, ENERGY CONSERVATION CONSTRUCTION CODE, AMERICAN NATIONAL STANDARD CODE AND PROPERTY MAINTENANCE CODE OF WESTCHESTER COUNTY AS APPLICABLE.
  6. ALL WORK TO BE FINISHED SHALL BE IN COMPLIANCE WITH THE 2023 BUILDING CODE, INTERNATIONAL CODE, FIRE CODE, ENERGY CONSERVATION CONSTRUCTION CODE, AMERICAN NATIONAL STANDARD CODE AND PROPERTY MAINTENANCE CODE OF WESTCHESTER COUNTY AS APPLICABLE.
  7. ALL WORK TO BE FINISHED SHALL BE IN COMPLIANCE WITH THE 2023 BUILDING CODE, INTERNATIONAL CODE, FIRE CODE, ENERGY CONSERVATION CONSTRUCTION CODE, AMERICAN NATIONAL STANDARD CODE AND PROPERTY MAINTENANCE CODE OF WESTCHESTER COUNTY AS APPLICABLE.
  8. ALL WORK TO BE FINISHED SHALL BE IN COMPLIANCE WITH THE 2023 BUILDING CODE, INTERNATIONAL CODE, FIRE CODE, ENERGY CONSERVATION CONSTRUCTION CODE, AMERICAN NATIONAL STANDARD CODE AND PROPERTY MAINTENANCE CODE OF WESTCHESTER COUNTY AS APPLICABLE.
  9. ALL WORK TO BE FINISHED SHALL BE IN COMPLIANCE WITH THE 2023 BUILDING CODE, INTERNATIONAL CODE, FIRE CODE, ENERGY CONSERVATION CONSTRUCTION CODE, AMERICAN NATIONAL STANDARD CODE AND PROPERTY MAINTENANCE CODE OF WESTCHESTER COUNTY AS APPLICABLE.
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  11. ALL WORK TO BE FINISHED SHALL BE IN COMPLIANCE WITH THE 2023 BUILDING CODE, INTERNATIONAL CODE, FIRE CODE, ENERGY CONSERVATION CONSTRUCTION CODE, AMERICAN NATIONAL STANDARD CODE AND PROPERTY MAINTENANCE CODE OF WESTCHESTER COUNTY AS APPLICABLE.
  12. ALL WORK TO BE FINISHED SHALL BE IN COMPLIANCE WITH THE 2023 BUILDING CODE, INTERNATIONAL CODE, FIRE CODE, ENERGY CONSERVATION CONSTRUCTION CODE, AMERICAN NATIONAL STANDARD CODE AND PROPERTY MAINTENANCE CODE OF WESTCHESTER COUNTY AS APPLICABLE.
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  14. ALL WORK TO BE FINISHED SHALL BE IN COMPLIANCE WITH THE 2023 BUILDING CODE, INTERNATIONAL CODE, FIRE CODE, ENERGY CONSERVATION CONSTRUCTION CODE, AMERICAN NATIONAL STANDARD CODE AND PROPERTY MAINTENANCE CODE OF WESTCHESTER COUNTY AS APPLICABLE.
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  16. ALL WORK TO BE FINISHED SHALL BE IN COMPLIANCE WITH THE 2023 BUILDING CODE, INTERNATIONAL CODE, FIRE CODE, ENERGY CONSERVATION CONSTRUCTION CODE, AMERICAN NATIONAL STANDARD CODE AND PROPERTY MAINTENANCE CODE OF WESTCHESTER COUNTY AS APPLICABLE.
  17. ALL WORK TO BE FINISHED SHALL BE IN COMPLIANCE WITH THE 2023 BUILDING CODE, INTERNATIONAL CODE, FIRE CODE, ENERGY CONSERVATION CONSTRUCTION CODE, AMERICAN NATIONAL STANDARD CODE AND PROPERTY MAINTENANCE CODE OF WESTCHESTER COUNTY AS APPLICABLE.
  18. ALL WORK TO BE FINISHED SHALL BE IN COMPLIANCE WITH THE 2023 BUILDING CODE, INTERNATIONAL CODE, FIRE CODE, ENERGY CONSERVATION CONSTRUCTION CODE, AMERICAN NATIONAL STANDARD CODE AND PROPERTY MAINTENANCE CODE OF WESTCHESTER COUNTY AS APPLICABLE.
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  20. ALL WORK TO BE FINISHED SHALL BE IN COMPLIANCE WITH THE 2023 BUILDING CODE, INTERNATIONAL CODE, FIRE CODE, ENERGY CONSERVATION CONSTRUCTION CODE, AMERICAN NATIONAL STANDARD CODE AND PROPERTY MAINTENANCE CODE OF WESTCHESTER COUNTY AS APPLICABLE.

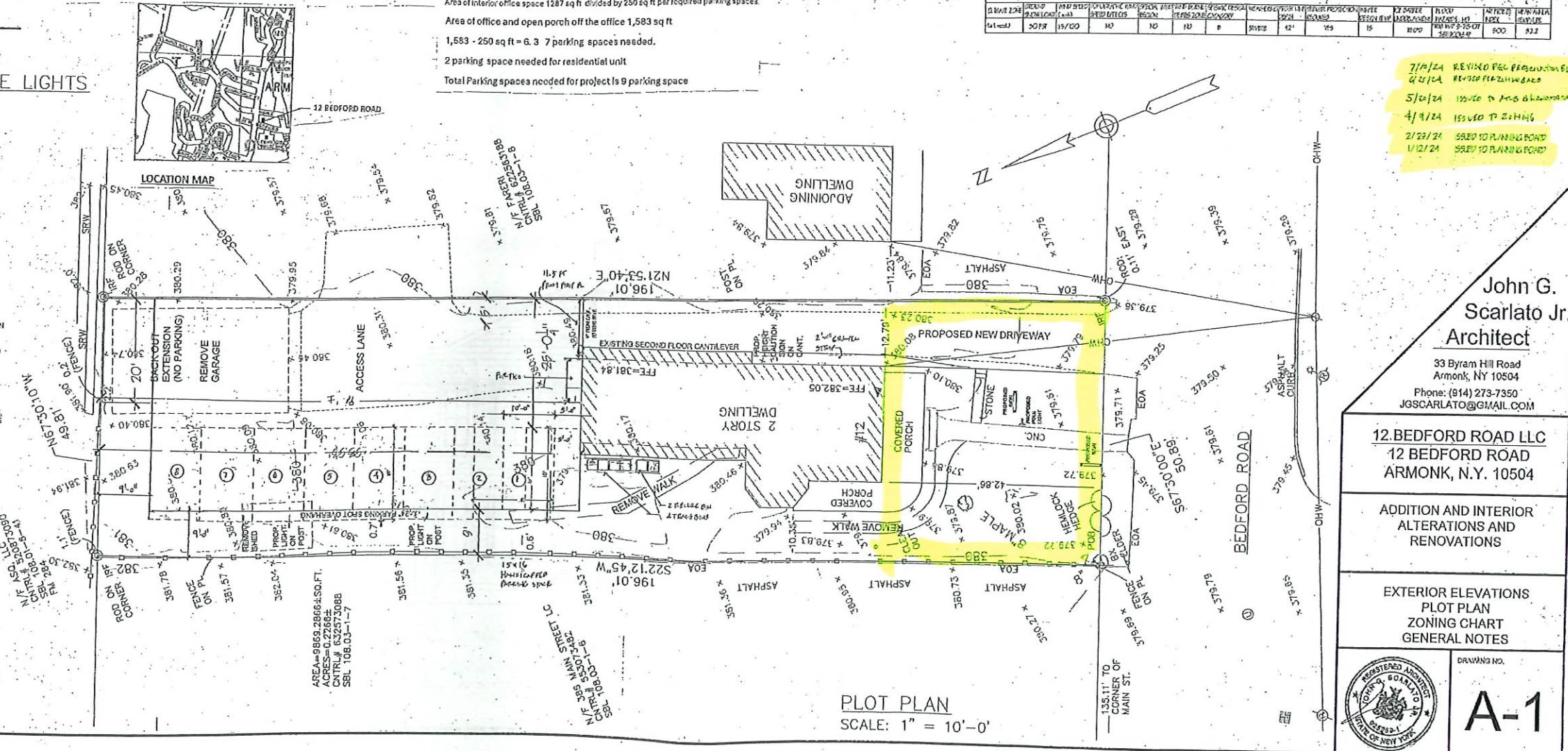
CLIMATIC & GEOGRAPHIC DESIGN CRITERIA FOR RESIDENTIAL DISTRICTS

CLIMATE ZONE	WIND SPEED	TEMPERATURE	PRECIPITATION	RELATIVE HUMIDITY	WIND DIRECTION	WIND PERIOD	WIND VELOCITY	WIND DIRECTION	WIND VELOCITY	WIND DIRECTION	WIND VELOCITY
1	15/100	10	10	10	10	10	10	10	10	10	10

INFORMATION FOR PLOT PLAN TAKEN FROM SURVEY OF PROPERTY BY:  
ROWAN LAND SURVEYOR  
30 OLD ALBANY POST ROAD  
HARRISON, N.Y. 10524  
(914) 815-3381  
rowanlandsurveying@aol.com  
DATED: 12-7-23  
ALTERED BY:  
JOHN G. SCARLATO JR., ARCHITECT  
ON: 12/12/23  
TO INCLUDE (BUT NOT LIMITED TO):  
1. FRONT, RIGHT SIDE, LEFT SIDE AND REAR SETBACK LINES IN DASHED RECTANGULAR SHAPE.  
2. DIMENSIONS TO SAID SETBACK LINES IN FEET AND INCHES FORMAT (x'-y").  
3. ESTIMATED PROPOSED NEW SETBACKS AS DELINEATED TO AREAS OF PROPOSED NEW CONSTRUCTION (IF APPLICABLE) IN DECIMAL FORMAT (x.x' ±) WITH ± SYMBOL.  
4. RECTANGULAR HATCHED AREA(S) LABELED "PROPOSED ( ) STORY ADDITION".  
5. DEFINITION OF NEW STAIRS, PLATFORMS, DECKS, WALKS, DRIVEWAYS AND MISC. AS REQUIRED, ALL LABELED AS PROPOSED.  
THIS PLOT PLAN IS NOT A PROPERTY SURVEY. ONLY A SURVEY CONTAINING THE INK OR EMBOSSED SEAL OF A LICENSED LAND SURVEYOR IS A VALID LEGAL DOCUMENT. THIS PLOT PLAN IS FOR DEMONSTRATION OF ZONING COMPLIANCE AND LOCATION OF PROPOSED WORK ONLY.



JOHN G. SCARLATO JR. ARCHITECT



PLOT PLAN  
SCALE: 1" = 10'-0"

- 7/10/24 REVIEW FOR PRESENTATION
- 4/21/24 REVIEW FOR APPROVAL
- 5/10/24 REVIEW FOR APPROVAL
- 4/1/24 REVIEW FOR APPROVAL
- 2/23/24 SEND TO PLANNING BOARD
- 1/12/24 SEND TO PLANNING BOARD

Last Revised 7/10/24

John G. Scarlato Jr. Architect  
33 Byram Hill Road  
Armonk, NY 10504  
Phone: (914) 273-7350  
JGSCARLATO@GMAIL.COM

12.BEDFORD ROAD LLC  
12 BEDFORD ROAD  
ARMONK, N.Y. 10504

ADDITION AND INTERIOR ALTERATIONS AND RENOVATIONS

EXTERIOR ELEVATIONS  
PLOT PLAN  
ZONING CHART  
GENERAL NOTES

DRAWING NO. A-1

# Exhibit F




John Kellard, P.E.  
 David Sessions, RLA, AICP  
 Joseph M. Cermele, P.E., CFM  
 Jan K. Johannessen, RLA, AICP

## MEMORANDUM

TO: North Castle Planning Board

CC: Adam Kaufman, AICP

FROM: John Kellard, P.E.   
 KSCJ Consulting  
 Consulting Town Engineers

DATE: February 26, 2024  
 Updated April 8, 2024  
**Updated December 9, 2024**

RE: 12 Bedford Road, LLC  
 12 Bedford Road  
 Section 108.03, Block 1, Lot 7

---

As requested, KSCJ Consulting has reviewed the site plans and supporting documents submitted in conjunction with the above-referenced application. The applicant is proposing to renovate the existing, single-family structure with a home office into a duplex, two (2) bedroom apartment and duplex office space. The existing structures (garage and shed) within the rear yard will be removed and the driveway will be expanded to accommodate seven (7) parking spaces. The 9,869 s.f. parcel is located within the RO Zoning District.

### GENERAL COMMENTS

1. The applicant should provide dimensions for all parking spaces, back out areas and driveway width. Section 355-56(G) of the Town Code requires driveways with more than five (5) parking spaces to access the spaces with a driveway having a minimum width of 20 feet. The existing structure appears to have a side yard of ten (10) or less feet.

The applicant is proposing seven (7) parking spaces, six (6) 10' x 16' spaces with a two (2) foot overhang and a 15' x 16' handicap space with a two (2) foot overhang. A twenty-four (24) foot back up aisle is also provided.

The driveway to Bedford Road is limited in width due to the limited width of the side yard between the existing building and eastern property line. At the rear corner of the building, the width is

---

CIVIL ENGINEERING | LANDSCAPE ARCHITECTURE | SITE & ENVIRONMENTAL PLANNING

500 MAIN STREET | ARMONK, NY 10504 | T: 914.273.2323 | F: 914.273.2329  
 WWW.KSCJCONSULTING.COM

North Castle Planning Board  
12 Bedford Road, LLC – 12 Bedford Road  
February 26, 2024  
Updated April 8, 2024  
**Updated December 9, 2024**  
Page 2 of 3

limited to 11.5 feet with a second floor overhang providing further restriction to nine (9) feet. The drive would be widened to ±12-13 feet at the front property line.

The Board will need to determine whether the limited drive aisle width is sufficient to accommodate the seven (7) spaces within the rear yard. Perhaps the applicant can provide a porous grass-crete pull off area along the driveway in front of the building, which would permit vehicles to pass should such condition occur.

**A grass paver pull off area is proposed within the front yard. Comment addressed.**

2. The applicant is proposing to expand the rear parking area to accommodate seven (7) parking spaces which will result in an increase in on-site impervious coverage. The applicant should quantify the proposed change of impervious surfaces on-site and provide stormwater mitigation for the increase in runoff generated by the net increase of impervious surface, for the 25-year 24-hour storm event.

The applicant should illustrate the existing on-site drainage pipes and proposed stormwater collection and discharge improvements. Discharge should connect to the existing drainage system within Bedford Road.

**The infiltration system will have no discharge, therefore, connection to the stormwater system is not required. The applicant should increase the size of the drainage pipes within the driveway from the proposed four (4) inch diameter to six (6) inch diameter.**

3. **The applicant should illustrate the proposed sump pump discharge from the basement and footing drains of the structure. The applicant should include size, slope and type of drain pipe. Discharge should be to the existing drainage system within Bedford Road or mitigated to the satisfaction of the Town Highway Department.**
4. The applicant should prepare an Erosion and Sediment Control Plan, which includes construction access, silt fence, inlet protection, etc. Please provide details of all erosion and sediment structures.

**Comment addressed.**

5. The applicant should illustrate proposed grading on the Site Plan. Please provide a driveway profile.

**Comment addressed.**

North Castle Planning Board  
12 Bedford Road, LLC – 12 Bedford Road  
February 26, 2024  
Updated April 8, 2024  
**Updated December 9, 2024**  
Page 3 of 3

6. **The applicant should provide construction details for all on-site improvements, inclusive of driveway pavements, curbing, sidewalks, etc. Please detail the new driveway curb cut. A Curb Cut Permit will be required from the Town Highway Department prior to Building Permit.**
7. The applicant should address the location and details for storage of the refuse and recycling materials.

**Comment addressed.**

8. The applicant should illustrate the existing utilities servicing the building and clarify whether new services will be required.

**Comment addressed.**

As additional information becomes available, we will continue our review. It is noted that an itemized response to all comments will facilitate completeness and efficiency of review.

**PLANS REVIEWED, PREPARED BY JOHN G. SCARLATO, JR. ARCHITECT, DATED OCTOBER 15, 2024:**

- Exterior Elevations, Plot Plan, Zoning Chart, General Notes (A-1)
- Exterior Elevations, Sections (A-2)
- Basement/Foundation (A-3)
- First Floor Construction Plan (A-4)
- Second Floor Construction Plan (A-5)
- Demolition Plans (A-6, A-7)
- Reflected Ceiling/Electric Plans (A-8, A-9)
- Landscape Existing and Proposed Plans (L-1), dated November 20, 2024

**PLANS REVIEWED, PREPARED BY CHRISTOPHER S. UTSCHIG, P.E.:**

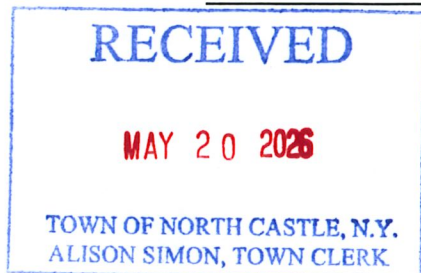
- Site Plan (1 of 2), dated November 27, 2024
- Construction Details (2 of 2), dated February 26, 2024
- Lighting Plan (1 of 1), dated February 26, 2024

JK/dc

[https://kellardsessionsconsulti.sharepoint.com/sites/Kellard/Municipal/Northcastle/Corresp/018SitePlans/2024-12-09\\_NCPB\\_12 Bedford Road, LLC - 12 Bedford\\_Review Memo.docx](https://kellardsessionsconsulti.sharepoint.com/sites/Kellard/Municipal/Northcastle/Corresp/018SitePlans/2024-12-09_NCPB_12 Bedford Road, LLC - 12 Bedford_Review Memo.docx)

## NOTICE OF CLAIM

Pursuant to General Municipal Law § 50-e



**Claimant:** Christina Calicchia

v.

**Respondent:** Town of North Castle

---

**To: Town of North Castle**  
**15 Bedford Road, Armonk, NY 10504**

**The name and post-office address of each claimant, and of his/her attorney, if any:**

Christina Calicchia, 31 Farm Lake Court, Carmel, New York 10512

LFK Law Practice, P.C. 445 Hamilton Avenue, Suite 1102, White Plains NY 10601  
Tel: (833) 453-5529, [info@lfklaw.net](mailto:info@lfklaw.net)

**The place where the act(s) took place is (be specific):**

Near NY 120 King Street overpass spanning Interstate 684 northbound in North Castle, Westchester County, New York

**This claim accrued:**

On February 23, 2026 at approximately 4:32 p.m.

**Nature of the claim:**

At approximately 4:32 p.m. on February 23, 2026, Claimant Christina Calicchia was operating her 2021 Hyundai Palisade (VIN: KM8R4DHE8MU233122; NYS Plate: KHF3969) in a lawful and prudent manner, traveling northbound on Interstate 684 near mile post marker 5, in the Town of North Castle, Westchester County, New York.

As Claimant approached the King Street overpass, she directly observed snow removal equipment operating on the overpass above, actively pushing and/or displacing accumulated snow and/or ice off the edge of the overpass structure onto the live northbound travel lanes of Interstate 684 below.

The snow and/or ice so displaced fell from the King Street overpass and struck Claimant's vehicle with sufficient force to cause the front windshield to completely shatter. Glass debris was propelled throughout the interior cabin of the vehicle. (see photographs),

As a direct and proximate result of the impact, Claimant sustained personal injuries and her vehicle sustained significant structural and property damage. Claimant's vehicle was rendered inoperable and was removed from the scene by Glen's Towing.

The incident was investigated by the New York State Police, and a Police Crash Report was prepared (Report No. NY2600273488, Officer Crowley, James K., ID #4584). The Officer's narrative states: "V1 is traveling north on Interstate 684 at mile post marker 5. As V1 is approaching the King Street overpass, snow/ice falls from the overpass and strikes the front windshield of the vehicle causing it to completely shatter."

At all relevant times, **TOWN OF NORTH CASTLE** owned, operated, maintained, and controlled the King Street overpass and Interstate 684. Upon information and belief, **TOWN OF NORTH CASTLE** had contracted with the Snow Removal Contractor to perform snow and ice clearing operations at or about the overpass, and **TOWN OF NORTH CASTLE** retained the right and responsibility to direct, supervise, and ensure that such operations were performed in a safe manner that did not create hazards to motorists on the roadway below.

This claim arises from personal injuries and property damage sustained by Claimant on February 23, 2026, when snow and/or ice was negligently displaced from the NY 120 King Street overpass spanning Interstate 684 northbound in North Castle, Westchester County, New York, and fell onto Claimant's motor vehicle, causing the front windshield to completely shatter while Claimant was lawfully operating her vehicle on the roadway below.

The injuries and damages sustained by Claimant were caused by the negligence, carelessness, recklessness, and/or omissions of **Town of North Castle**, acting through **TOWN OF NORTH CASTLE**, including but not limited to: (a) **TOWN OF NORTH CASTLE**'s own negligence in maintaining, supervising, and controlling snow and ice removal operations on the overpass; (b) **TOWN OF NORTH CASTLE**'s negligent hiring, retention, and/or supervision of the Snow Removal Contractor; and (c) **TOWN OF NORTH CASTLE**'s non-delegable duty of care to maintain its highway infrastructure in a reasonably safe condition for the traveling public. Respondent **TOWN OF NORTH CASTLE** was independently negligent in one or more of the following respects: Failing to inspect the King Street overpass for dangerous accumulations of snow and ice prior to and during snow removal operations; Failing to develop, implement, or enforce safe snow and ice removal protocols for overpass structures that prohibit the displacement of snow and ice onto live travel lanes below; Failing to close, restrict, or otherwise protect the travel lanes below the overpass during snow removal operations; Failing to post warnings or otherwise alert motorists to the ongoing hazardous snow removal operations overhead; Failing to supervise snow removal operations on the overpass to ensure compliance with safe work practices; and Failing to maintain the overpass and the roadway below it in a reasonably safe condition for the traveling public.

Respondent **TOWN OF NORTH CASTLE** was further negligent in its engagement of the Snow Removal Contractor in one or more of the following respects: Hiring or retaining a snow removal contractor that lacked adequate training, equipment, experience, or protocols to safely perform snow and ice removal operations on an elevated overpass structure without endangering

motorists on the roadway below; Failing to adequately investigate and evaluate the Snow Removal Contractor's qualifications, safety record, and operational methods prior to awarding any contract for services at or near the subject overpass; Failing to require, as a condition of the contract, that the Snow Removal Contractor implement adequate safety measures — including but not limited to lane closures, barrier placement, and spotter deployment — during snow removal operations on overpass structures; Failing to supervise, oversee, or monitor the Snow Removal Contractor's operations to ensure compliance with applicable safety standards, contractual requirements, and **TOWN OF NORTH CASTLE** directives; Retaining a contractor whose methods created a foreseeable and unreasonable risk of harm to motorists traveling on the highway below the overpass; and being otherwise negligent in the hiring, retention, oversight, and supervision of the Snow Removal Contractor.

Regardless of whether the Snow Removal Contractor was an independent contractor, **TOWN OF NORTH CASTLE** retained a non-delegable duty of care to maintain its highway infrastructure — including the King Street overpass and the travel lanes of I-684 below it — in a reasonably safe condition. **TOWN OF NORTH CASTLE** cannot insulate itself from liability to Claimant by delegating hazardous operations to a third-party contractor.

**The items of damage or injuries claimed:**

As a direct and proximate result of Respondent's negligence, Claimant Christina Calicchia sustained the following injuries and damages: Personal injuries, including but not limited to physical trauma including but not limited to Traumatic Brain Injury, MULTIPLE CUTS FACE AND HANDS, loss of VISION, loss of MEMORY, pain, and suffering; Total loss or significant property damage to her 2021 Hyundai Palisade, including complete destruction of the front windshield and related structural damage; Towing, storage, and vehicle recovery expenses; Medical expenses, past and future; Lost wages and/or earning capacity; Loss of use of motor vehicle; and Such other consequential and incidental damages as may be proven at trial.

**The items and dollar amount of damages or injuries that are claimed to have been sustained to the extent practicable at that time.**

Claimant Christina Calicchia demands judgment against Respondent in the amount of **\$1,500,000.00** , together with interest, costs, disbursements, attorneys' fees, and such other and further relief as this Court deems just and proper.

*The undersigned Claimant therefore presents this claim for adjustment and payment. You are hereby notified that unless it is adjusted and paid within the time provided by law from the date of presentation to you, the claimant intends to commence an action on this claim.*

*Dated: May 14, 2026*

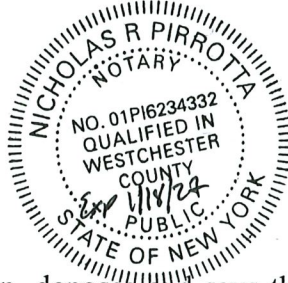
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Lyaman Khashmati, Esq.  
*Attorney for Claimant*  
LFK Law Practice, P.C.  
445 Hamilton Avenue, Suite 1102  
White Plains NY 10601  
(833) 453-5529  
[info@lfklaw.net](mailto:info@lfklaw.net)



VERIFICATION

STATE OF NEW YORK )  
 ) ss:  
COUNTY OF Westchester )



Christina Calicchia, being duly sworn, deposes and says that deponent is the Claimant in the within action; that deponent has read the foregoing Claim and knows the contents thereof; that the same is true to deponent's own knowledge, except as to matters therein stated to be alleged upon information and belief, and that as to those matters, deponent believes it to be true.

Dated: May 14, 2026

Christina Calicchia

Christina Calicchia

Sworn to before me this 14<sup>th</sup> day of May, 2026

Notary Public, State of New York

[Signature]



OFFICE USE ONLY		
<input type="radio"/> Original	<input type="radio"/> Amended	Date _____

## Standardized NOTICE FORM for Providing 30-Day Advance Notice to a Local Municipality or Community Board

1. Date Notice Sent:  1a. Delivered by:

2. Select the type of Application that will be filed with the Authority for an On-Premises Alcoholic Beverage License:

For premises outside the City of New York:

New Application  Removal  Class Change

For premises in the City of New York: (counties of Kings, New York, Bronx, Queens and Richmond):

New Application  New Application and Temporary Retail Permit  Temporary Retail Permit  
 Class Change  Method of Operation  Corporate Change  Renewal  Alteration



For **New** and Temporary Retail Permit applicants, answer each question below using all information known to date  
 For **Renewal** applicants, answer all questions  
 For **Alteration** applicants, attach a complete written description and diagrams depicting the proposed alteration(s)  
 For **Corporate Change** applicants, attach a list of the current and proposed corporate principals  
 For **Removal** applicants, attach a statement of your current and proposed addresses with the reason(s) for the relocation  
 For **Class Change** applicants, attach a statement detailing your current license type and your proposed license type  
 For **Method of Operation Change** applicants, although not required, if you choose to submit, attach an explanation detailing those changes

**Please include all documents as noted above. Failure to do so may result in disapproval of the application.**

**This 30-Day Advance Notice is Being Provided to the Clerk of the Following Local Municipality or Community Board:**

3. Name of Municipality or Community Board:

**Applicant/Licensee Information:**

4. Licensee License ID (if applicable):  Expiration Date (if applicable):

5. Applicant or Licensee Name:

6. Trade Name (if any):

7. Street Address of Establishment:

8. City, Town or Village:  , NY Zip Code:

9. Business Telephone Number of applicant/ Licensee:

10. Business E-mail of Applicant/Licensee:

11. Type(s) of alcohol sold or to be sold:  Beer & cider  Wine, Beer & Cider  Liquor, Wine, Beer & Cider

12. Extent of Food Service:  Full Food menu; full kitchen run by a chef/cook  Menu meets legal minimum food requirements; food prep area required

13. Type of Establishment:

Seasonal Establishment  Juke Box  Disc Jockey  Recorded Music  Karaoke

14. Method of Operation: (check all that apply)  Live Music (give details i.e., rock bands, acoustic, jazz, etc.):

Patron Dancing  Employee Dancing  Exotic Dancing  Topless Entertainment

Video/Arcade Games  Third Party Promoters  Security Personnel

Other (specify):

15. Licensed Outdoor Area:  None  Patio or Deck  Rooftop  Garden/Grounds  Freestanding Covered Structure  
 (check all that apply)  Sidewalk Cafe  Other (specify):

<b>OFFICE USE ONLY</b>		
<input type="radio"/> Original	<input type="radio"/> Amended	Date _____

16. List the floor(s) of the building that the establishment is located on:

17. List the room number(s) the establishment is located in within the building, if appropriate:

18. Is the premises located within 500 feet of three or more on-premises liquor establishments?  Yes  No

19. Will the license holder or a manager be physically present within the establishment during all hours of operation?  Yes  No

20. If this is a transfer application (an existing licensed business is being purchased) provide the name and ID number of the licensee:  
 Name  License ID Number

21. Does the applicant or licensee own the building in which the establishment is located?  Yes (if YES, SKIP 23-26)  No

**Owner of the Building in Which the Licensed Establishment is Located**

22. Building Owner's Full Name:

23. Building Owner's Street Address:

24. City, Town or Village:  State:  Zip Code:

25. Business Telephone Number of Building Owner:

**Representative or Attorney Representing the Applicant in Connection with the Application for a License to Traffic in Alcohol at the Establishment Identified in this Notice**

26. Representative/Attorney's Full Name:

27. Representative/Attorney's Street Address:

28. City, Town or Village:  State:  Zip Code:

29. Business Telephone Number of Representative/Attorney:

30. Business E-mail Address of Representative/Attorney:

I am the applicant or licensee holder or a principal of the legal entity that holds or is applying for the license. Representations in this form are in conformity with representations made in submitted documents relied upon by the Authority when granting the license. I understand that representations made in this form will also be relied upon, and that false representations may result in disapproval of the application or revocation of the license.

By my signature, I affirm - under **Penalty of Perjury** - that the representations made in this form are true.

31. Printed Principal Name:  Title:

By checking this box I agree, and it is my intent, to electronically sign this document. By submitting this e-document to the New York State Liquor Authority in this way, I understand that my electronic signature I added to the signature line below is the legal equivalent of having placed my handwritten signature and affirmation on the submitted document and I am affirming the truth of the information contained therein.

**Principal Signature:**

**Date:**