



## AGENDA

January 17, 2023

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**I. OPEN MEETING**

**II. NEW BUSINESS**

- Approve minutes from December 5, 2022 (Organizational Meeting and Regular Meeting), December 19, 2022 and January 3, 2023.
- Approve Engagement of RBT CPAs for 2023.
- Discussion on new fees for Building Department.

**III. OLD BUSINESS**

- Engineer's Report

**IV. MOTION TO PAY BILLS**

**V. HEARING – 146 East Main Street Fee Appeal**

**VI. ADJOURNMENT**

**VI. EXECUTIVE SESSION - Litigation**



LIMITED LIABILITY PARTNERSHIP  
CERTIFIED PUBLIC ACCOUNTANTS BUSINESS DEVELOPMENT CONSULTANTS

December 31, 2022

Lauri Taylor, Mayor  
Members of the Village Board  
Village of Pawling  
9 Memorial Avenue  
Pawling, New York 12564

Dear Mayor Taylor and Members of the Village Board:

This letter is to confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the services we will provide pertaining to the Village of Pawling (the "Village").

We will perform the following accounting and/or consulting services, at the specific request of Village personnel. Such services can include the following with the respective fees indicated below:

- Assist the Village's Treasurer in closing the accounting records for the year ended May 31, 2023, including, but not limited to:
    - Reconciling Village prepared schedules of cash, receivables and payables to accounting records.
    - Evaluating whether additional receivables or payables should be recorded.
    - Reviewing Village prepared accounting reports and reconciliations for reasonableness.
    - Comparing Village accounting information to prior year and budget and inquiring regarding variances.
    - Proposing adjustments to accounting records as considered necessary.
  - Assist the Village's Treasurer with the preparation of the annual update document (the "AUD") for the year ended May 31, 2023, including, but not limited to:
    - Preparing the AUD includes entering Village accounting information as adjusted into the New York State Office of the State Comptroller's ("NYS OSC") reporting software.
    - Assisting with identifying and correcting AUD edits prior to filing.
    - Reviewing draft AUD with Village personnel.
    - Preparing draft footnotes to the AUD and reviewing same with Village personnel.
    - Filing the AUD on the NYS OSC website.
- Year-end closing and AUD report preparation, dependent upon year-end ready records, not to exceed - \$9,000;
- Footnote preparation - \$800.

**Village of Pawling**

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We will perform the following bookkeeping and other tax-related services, at the specific request of Village personnel for the Village's Parking Fund. Such services can include the following with the respective fees indicated below:

- Calculation of Metro North payment (quarterly).
  - Preparation of monthly bank reconciliations for five bank accounts (quarterly).
  - Calculation of required sales tax deposits (quarterly).
  - Preparation and filing of Sales tax Forms ST-100 (quarterly).
  - Evaluating whether receivables or payables should be record (annually).
  - Proposing adjustments to accounting records as considered necessary (annually).
- Quarterly services - \$600;
- Annual services - based on the standard hourly rates for the assigned personnel.

Additional services can include the following with the respective fees indicated below:

- Make recommendations based on observations and inquiries to improve efficiency of recordkeeping and effectiveness of internal controls (general consulting services).
- Respond to questions, whether by phone, email or in person, regarding the proper accounting for transactions on an on-going basis (general consulting services).

Our fees for these services will be billed based on time spent at discounted hourly rates for assigned personnel according to the following rate schedule:

Partner \$320/hour  
Manager \$288/hour  
Supervisor \$260/hour  
Senior \$217/hour  
In Charge \$168/hour  
Associate \$138/hour

The services provided under the terms of this engagement are provided under the direction and supervision of the Village Treasurer. This engagement cannot be relied upon to disclose errors, fraud, or illegal acts that may exist. However, we will inform the appropriate level of management of any material errors that come to our attention and any fraud or illegal acts that come to our attention, unless they are clearly inconsequential. In addition, we have no responsibility to identify and communicate significant deficiencies or material weaknesses in your internal control as part of this engagement.

Our invoices for these services will be rendered each month as work progresses and are payable on presentation. The terms of this agreement are effective as of the date of this letter and through December 31, 2023.

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Sincerely,

*RBT CPAs, LLP*

*Shannon M. Mannese, CPA, CFE*

Shannon M. Mannese, CPA, CFE  
Partner

Confirmed on behalf of the addressee(s):

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
Date



**Village of Pawling  
Building Department**  
9 Memorial Avenue  
Pawling, New York 12564

Telephone (845) 855-1128  
Fax (845) 855-9317  
www.villageofpawling.org  
Email: bldgsecy@villageofpawling.org

**2023  
Fee  
Schedule**

Type of Work or Service	Fee
<b>Building Permits are valid for 1 year</b>	<b>Renewals 50% of Original Fee</b>
<b>Administrative Application Fee</b>	
Residential	\$150.00
Commercial	\$250.00
<b>Residential (One &amp; Two Family)</b>	
New Construction/Additions	\$1.25 per sq. ft
Alterations, Renovations & Repairs	\$0.80 per sq. ft
Garages/Carport	\$0.50 per sq. ft
Open Deck	\$0.40 per sq. ft
Covered/Screened Deck	\$0.50 per sq. ft
<b>Commercial &amp; Multifamily</b>	
New Construction, Additions, Decks, etc.	\$2.00 per sq. ft
Alterations, Renovations & Repairs	\$1.00 per sq. ft
<b>Demolition</b>	(Includes App. & CO Fee)
Residential	\$150.00
Commercial	\$300.00
<b>Windows and Doors</b>	
Residential	\$140.00
Commercial	\$280.00
<b>Roofing</b>	
Residential	\$0.15 per sq. ft
Commercial	\$0.25 per sq. ft
<b>Siding</b>	
Residential	\$0.15 per sq. ft
Commercial	\$0.25 per sq. ft
<b>Pools</b>	(Includes App. & CO Fee)
(One & Two Family):	\$140.00 Above Ground/\$300 In-Ground
Commercial & Multifamily (In-Ground/No Accessory Structure):	\$600.00
<b>Temporary Structures</b>	\$250.00 (Includes App. & CO Fee)
<b>Sheds (Over 100 Sq. Ft.)</b>	\$150.00 (Includes App. & CO Fee)
<b>Sign Permit</b>	
Residential	\$140.00
Commercial	\$280.00
<b>Certificate of Occupancy/Compliance</b>	
Residential	\$100.00
Commercial	\$250.00
<b>Staff/Engineering Review Fee:</b> Designated for projects where expedited schedule or complexity require use of a 3 <sup>rd</sup> party review	\$125.00/hr.

<b>Type of Work or Service</b>	<b>Fee</b>
<b>SYSTEM UPGRADES/REPLACEMENT</b>	
<b>Electrical</b>	(Includes App. & CO Fee)
Residential	\$120.00
Commercial	\$180.00
<b>Fire Alarms (Commercial)</b>	<b>\$250.00</b>
<b>Sprinkler or Standpipe Service</b>	
Residential	\$250.00
Commercial	\$250.00
<b>Plumbing</b>	
Residential	\$10.00 per fixture
Commercial	\$20.00 per fixture
<b>Heating Equipment</b>	(Includes App. & CO Fee)
Residential	\$140.00
Commercial	\$500.00
<b>HVAC</b>	(Includes App. & CO Fee)
Residential	\$150.00
Commercial	\$500.00
<b>Hood (Commercial)</b>	
<b>SITE WORK</b>	
<b>Sewer/Drainage Application – Village Clerk</b>	\$125.00
<b>Sidewalk/Street Closure</b>	\$500.00
<b>Blasting Permit (per site – valid 3 months)</b>	
Residential	\$250.00
Commercial	\$500.00
<b>Driveway/Parking Area</b>	
Residential	\$150.00
Commercial	\$250.00
<b>Fence</b>	(Includes App. & CO Fee)
Residential	\$140.00
Commercial	\$280.00
<b>Sidewalks &amp; Walkways (Residential &amp; Commercial)</b>	\$25.00 per 100 Linear Feet
<b>Concrete Pad</b>	
Residential	\$240.00 (Flat up to 600 Sq. Feet)
Commercial	
<b>Ramps (Residential &amp; Commercial)</b>	\$125.00 per Sq. Ft.
<b>Oil Tank Removal/Install (per tank)</b>	(Includes App. & CO Fee)
Residential	\$140.00
Commercial	\$300.00
<b>MISCELLANEOUS</b>	
<b>Spas/Hot Tub</b>	\$140.00 (Includes App. & CO Fee)
<b>Fireplace/Pellet Stove</b>	(Includes App. & CO Fee)
Residential	\$140.00
Commercial	\$300.00
<b>Generator/Solar</b>	(Includes App. & CO Fee)
Residential	\$150.00
Commercial	\$500.00
<b>Awning</b>	
Residential	\$40.00
Commercial	\$100.00

Type of Work or Service	Fee
<b>ADMINISTRATIVE</b>	
<b>Temporary Certificate of Occupancy (valid 3 months)</b>	
Residential	\$100.00
Commercial	\$200.00
<b>Failed Building Inspection</b>	
Residential	\$125.00
Commercial	\$250.00
<b>Request for Re-inspection</b>	(3 <sup>rd</sup> Re-inspection Paid in Advance)
Residential	\$300.00
Commercial	\$500.00
<b>C.O. &amp; Violation Search, Municipal Search:</b>	
One & Two Family	\$200.00
Commercial & Multi Family	\$300.00
<b>Zoning Letters</b>	
Residential	\$250.00
Commercial	\$500.00
<b>Work Started Prior to Issuance of a Building Permit</b>	
Residential	Double the Fee
Commercial	Double the Fee
<b>Change of Use/Occupancy Application</b>	(Alterations not Included)
Residential (Including Conversions/Live/Work Units)	\$250.00
Commercial	\$250.00
<b>Issuance of Stop Work Order</b>	\$1,000.00
<b>Lift a Stop Work Order</b>	\$500.00
<b>Construction Prior to Issuance of a Building Permit</b>	<b>Double the Fee</b>
<b>OPERATING PERMITS</b>	
	<b>\$250</b>
Fire Prevention Permits	\$250.00/Each
Chapter 22 - Combustible Dust-Producing Operations	
Chapter 24 - Flammable Finishes	
Chapter 25 - Fruit and Crop Ripening	
Chapter 26 - Fumigation and Insecticidal Fogging	
Chapter 31 - Tents, Temporary Special Event Structures	
Chapter 32 - High-Piled Combustible Storage	
Chapter 34 - Tire Rebuilding and Tire Storage	
Chapter 35 - Welding and Other Hot Work	
Chapter 40 - Sugarhouse Alternative Activity Provisions	
Chapter 56 - Explosives and Fireworks	
Section 307 - Open Burning, Recreational Fires, Portable Fireplaces	
Section 308 - Open Flames	
Section 319 - Mobile Food Preparation Vehicles	
Energy Storage Systems	
Exceeds values shown in Table 1206.1 of the FCNYS or Section R327.5 of the RCNYS	
Parking Garages	
Public Assembly Use (Occupancy 50 persons or more)	\$250.00 /Year
Commercial Occupancies (Up to 10,000 Sq. Ft. Gross Floor Area)	\$250.00/3 Years
Each additional 10,000 Sq. Ft.	\$100.00
Multiple Family Dwellings (Up to 10 Residential Units)	\$250.00/Year
Each Additional 5 Residential Units	\$25.00/Year
Individual Tenant Spaces	\$150.00/Each
Re-inspection Fee	\$100/Each

\*\*\*\* - Items not currently included in Fee Schedule