

Changing Tides



A publication of the Property Owners of Eaton's Neck Beach



Dear Eaton's Neck Friends, Family, and Neighbors



Happy New Year! As we continue to embrace the opportunities of 2025, I hope this letter finds you and your families in good health and high spirits. The cold winter months are upon us, and I wish you all warmth and comfort during this season.

I would like to take a moment to express our deepest gratitude to Ryan Schaefer-Walker, Anthony Fusaro, and Yvonne Lambertson for their time, dedication, and service to the POENB Board. Their commitment has played an integral role in shaping and supporting our community, and their contributions will not be forgotten. On behalf of all members, thank you for everything you've done to make Eaton's Neck the special place we all cherish.

With their departure, I am pleased to welcome Paul Dippolito, Michael Ian Cohen, and Heather Warrington to the POENB Board. Thank you for stepping up to volunteer your time and energy to our community. Your willingness to serve speaks volumes about your dedication to Eaton's Neck, and we look forward to your fresh perspectives and contributions.

As always, the POENB Board remains committed to enhancing the quality of life in our neighborhood. Whether it's maintaining our beautiful beaches, fostering community spirit, or addressing the needs and concerns of our residents, we are here to serve you. Please don't hesitate to reach out with any suggestions, ideas, or issues you'd like to discuss.

Thank you for your continued support and involvement in our association. Together, we make Eaton's Neck a truly exceptional place to call home. Stay warm, and I look forward to seeing many of you at upcoming community events.

Warm regards,
Thomas J. Kehoe, Jr.
President, Property Owners of Eaton's Neck Beach Association

January 2025

Property Owners of Eaton's Neck Beach, Inc.
Draft Budgeted Income Statement (2025) and Actual Income Statement (2024)

	Comments	2025 Budget	2024 Actual
REVENUE			
1 Beach Usage/Party Rental In	Flat	\$ 1,800.00	\$ 1,829.27
2 Interest Income - Bank		\$ -	\$ 0.08
3 50/50 Raffle Income		\$ -	\$ -
4 Changing Tides Ad Income	Flat	\$ 2,500.00	\$ 1,745.00
5 Membership Income			
Standard		\$ 43,800.00	\$ 31,891.67
Special Class/Senior		\$ 25,400.00	\$ 24,137.22
Total Membership		\$ 69,200.00	\$ 56,028.89
6 Merchandise Sales	Flat	\$ 3,500.00	\$ 3,540.00
7 Social Income			
Parti Gras		\$ -	\$ 3,413.53
4th of July		\$ -	\$ 758.30
Endless Summer		\$ -	\$ -
Britannia Yacht Dinner		\$ -	\$ 3,335.00
Total Social Income	Break Even	\$ 10,100.00	\$ 7,506.83
8 Watercraft Income	3% increase	\$ 3,340.00	\$ 3,240.00
9 Total Income		\$ 90,440.00	\$ 73,890.07
## Gross Profit		\$ 90,440.00	\$ 73,890.07
EXPENSES			
## Bank Charges & Fees		\$ -	\$ -
## PO Box			\$ -
## Office Expenses			\$ -
## Beach Expenses		\$ 25,645.00	\$ 28,364.68
Ted McCarthy	-19%	\$ 15,000.00	\$ 18,537.00
Herman Lindau & Son - F	10% increase	\$ 7,645.00	\$ 6,950.00
Misc. - storm clean up/dirt pile/fall tree	Flat	\$ 3,000.00	\$ 2,877.68
## Beach Improvements		\$ 6,000.00	\$ 2,000.00
Shower - PB	\$ 2,000		
Grills - PB	\$ 1,000		
Benches - VG	\$ 3,000		
Beach Security Expense -			
## Internet Service for Security Camera at PB	12%	\$ 1,415.71	\$ 1,264.03
Total Beaches		\$ 33,060.71	\$ 31,628.71
## Loan Repayment - VG Bulkhead		\$ -	\$ -
## Changing Tides Expense	10%	\$ 4,269.49	\$ 3,881.35
## Membership Expenses		\$ -	\$ -
## Merchandise Expenses	Flat	\$ 3,200.00	\$ 3,185.25
## Insurance (P&C, D&O)	10%	\$ 15,126.35	\$ 13,751.23
## Meeting Expenses	10%	\$ 793.24	\$ 721.13
## PayPal Fees	10%	\$ 907.63	\$ 825.12
## Sales Tax		\$ -	\$ -
## Social Expenses			
Easter Egg Hunt			\$ 437.63
Parti Gras			\$ 3,947.95
4th of July			\$ 2,000.00
Endless Summer			\$ -
Britannia Yacht Dinner			\$ 2,263.12
Halloween Parade			\$ -
Movie Nights			\$ 286.93
Turkey Trot			\$ 169.89
Total Social Expenses	10%	\$ 10,016.07	\$ 9,105.52
## Software/Website Expenses	10%	\$ 1,519.93	\$ 1,381.75
Mail Chimp			
GoDaddy			
Blue Host			
Quick Books Payment Fees			\$ 13.60
## Uncategorized Expense		\$ -	\$ 15.75
Utilities			
Prices Bend Utilities	10%	\$ 6,223.87	\$ 5,688.06
Outback Port-a-Potty (May 15 to Sept 1)			\$ 1,293.00
Winter Bro (May 15 - Sept 30)			\$ 3,330.00
TrueBlue Irrigation			\$ 100.00
Sweezy Fuel			\$ 272.00
SCWA (Billed Quarterly)			\$ 317.00
PSEG (Quarterly)			\$ 346.06
Valley Grove Utilities	10%	\$ 1,333.06	\$ 1,211.87
TrueBlue Irrigation			\$ 317.00
Sweezy Fuel			\$ 272.00
SCWA (Billed Quarterly)			\$ 361.00
PSEG (Quarterly)			\$ 244.00
Other			\$ 17.87
## Total Utilities		\$ 7,556.92	\$ 6,869.93
## Expenses Subtotal		\$ 84,007.27	\$ 71,379.34
## Beach Infrastructure Funds	Increased by \$2.6K	\$ 6,000.00	\$ 3,400.00
## Total Expenses		\$ 90,007.27	\$ 74,779.34
## Net Income		\$ 432.73	\$ (889.27)

On our cover: This month's photo "New Year's Day Polar Plunge at the Sluice" was taken by Kelly Gifford

Property Owners of Eaton's Neck Beach, Inc.

Draft Budgeted Balance Sheet (as of Decembbber 31, 2025) and Balance Sheet (as of December 31, 2024)

Comments	2025 Budget	2024 Actual
<u>Current Assets</u>		
Bank Accounts		
50/50 Proceeds		\$ 640.25
Beach Infrastructure Funds - Bank Account		\$ 8,800.00
POENB Operating Account		\$ 12,857.05
PayPal Bank		\$ -
Petty Cash		\$ -
Total for Bank Accounts		\$ 22,297.30
Accounts Receivable		\$ -
Other Current Assets		\$ -
Beach Reservation Deposit		\$ -
Undeposited Funds		\$ -
Total Other Current Assets		\$ 22,297.30
Total Current Assets		\$ 22,297.30

2025 - Budget			
Membership Class	Early (before 3/31)	Non-early (on/after 4/1)	
Special Class	\$ 230	\$ 235	
Standard	\$ 325	\$ 345	

2025 Watercraft Storage Spot	
Small (Kayak, Paddleboard, Canoe)	\$35
Large	\$125

Definition of Special Class Member

1. Seniors who are **65** years of age or older - only one member of the household must be 65 or older to qualify.
2. Military on active duty
3. Veterans
4. New eligible property owners - property **closing date** in the POENB area within 6 months of 1/1/25



Notice of Key Issue vote

Please join us for POENB's February Association meeting on Wednesday, February 5th, 2025 at 7PM
The meeting will take place in person at the Eaton's Neck Fire House

At that meeting, we will conduct a Key Issue Vote to approve the proposed 2025 Budget. Voting will be conducted with on vote per member household and the issue shall be carried by a simple majority of votes cast. As always, please email the Board at info@eatonsneck.org with any questions

POENB Minutes for Friday, January 10, 2025

The meeting was held in person at the Eaton's Neck Firehouse from 7:05 pm to 8:15 pm. The Pledge of Allegiance was recited followed by a roll call of officers.

Officer Roll Call

- Tom Kehoe - President
- Steve Neuf - Vice President
- Sally Neal - Treasurer and Recording Secretary
- Nancy Regan - Corresponding Secretary
- Paul Dippolito - Assistant Vice President
- Michael Ien Cohen - Assistant Vice President
- Heather Warrington - Assistant Vice President

Attendance

There were 12 members physically in attendance, not including seven officers.

Tom Kehoe's motion to accept last month's minutes as published on the POENB Website was seconded.

Introduction of New Board Members - Tom Kehoe
Tom introduced the three new board members, Paul Dippolito, Michael Ien Cohen and Heather Warrington and thanked the outgoing board members, Ryan Schaefer-Walker, Yvonne Lamberston and Anthony Fusaro for their service.

Correspondence - Nancy Regan

An asterisk signifies the topic is covered in greater detail in a separate section.

1. Bevin Seawall* John Ballow emailed three updates on the Bevin Seawall.
2. PSE&G - Given the recent high winds, John Ballow exchanged emails with David Lyons, COO of PSE&G about how thankful EN residents were that PSE&G had acted expeditiously to “bury the lines.”
3. Washout of a section of the PB Beach - Dane Nau emailed the Board to alert them that the PB beach area at the end of Worchester Court had washed out and requested that the Board notify the TOH.
4. POENB budget process and timeline - Ryan Cote emailed the Board about the budget approval process per POENB’s by-laws. An email sent by the Board incorrectly stated that a key issue vote on the budget would occur at the January 10 meeting. The January 10th meeting includes a presentation and Q&A from members on the proposed 2025 budget. The key vote will occur at the February meeting.
5. POENB support letter for building permits from the TOH - Joseph Cartolano asked that the Board sign a letter to Edmund J. Smyth supporting Joe’s request that the TOH review and expedite the remaining approvals and paperwork related to work on his property. The Board agreed to sign the letter.

Board and Committee Reports - Tom Kehoe moderating

1. Beach Committee - Steve Neuf stated that the dilapidated bench at VG will be removed as soon as it is feasible. Several members at the meeting offered to help Steve remove the bench and the cement foundation into which the bench is secured. Steve stated that a new commercial grade bench will be purchased and installed in the early spring.
2. Social Committee - Paul, Michael, and Heather stated that they are exploring opportunities to increase ad revenue from the CT and are investigating getting local business owners to potentially sponsor (in full or in part) some of POENB’s social events.

Treasurer’s Report and 2025 Budget Presentation - Sally Neal

The Treasurer’s Report (pgs 2 & 3) includes the Income Statement for the period January 1, 2024 to December 31, 2024 and a partial Balance Sheet as of December 31, 2024.

Sally Neal distributed a 3-page document that included: (1) 2024 actual income statement and balance sheet for fiscal year 2024, (2) the proposed budgeted income statement for 2025, and (3) the



proposed membership dues and watercraft fees for 2025.

Sally stated that POENB budgets to “break even” (revenues equal expenses) every year.

Although POENB is a non-profit organization (501-c-4), there are no prohibitions against POENB turning a profit.

The profit prohibition relates to HOW the excess funds (profits) are spent.

All excess funds must be spent to advance POENB’s three-fold mission:

1. Protect and maintain the beaches
2. Advocate for the public safety and social welfare of all residents within the POENB region with government and corporate entities (i.e., PSE&G, NYS, TOH, SC), and
3. Sponsor social events to foster and maintain a sense of community.

Sally then oriented the attendees to several key items in the financial document.

- The left-hand side of the page shows each revenue, expense and balance sheet line item.
- A number is placed next to each major line item for ease of navigation.
- The 2024 financials are more detailed than the 2025 budget because actual revenues and expenses



are recorded at a lower level than the budget is prepared

•The column after the revenue & expense line items contains information about whether and by how much the 2024 actual amount is adjusted to estimate the 2025 budget.

Sally reviewed the process by which the budget was prepared. The expense budget is prepared first using the 2024 actuals as a guide. The 2024 actual expenses are then adjusted to create the 2025 budgeted expenses based on existing contract terms, inflations and other factors.

All revenue NOT related to either membership dues or watercraft storage are assumed to be equal to their corresponding expenses. For example, total revenues received from social events is assumed to equal the cost of conducting all social events.

As was done in 2024, watercraft storage fees are NOT included in the price of membership. Watercraft storage fees must be paid for separately. In 2025, the first small watercraft (kayaks, paddleboard, canoes) spot will be \$35 and large watercraft will cost \$125. These prices are significantly less than storage spots charged by the TOH.

Total membership revenues must equal total expenses to make the budget balance.

However, total membership revenue must be disaggregated by determining the number and type of members and the price of each type of membership.

In 2025, it is assumed that membership will increase slightly from 243 to 245 and that the split between senior members and standard members will continue to be 40/60.

In 2025, the Board retained two classes of members as well as “early payment” discount provided if a resident joins POENB on or before March 31.

However, the Board changed the name and definition of one of the classes of membership to “Special Class” from “Senior.”

Residents eligible for the “Special Class” membership may be:

1.Seniors who are 65 years of age or older - only ONE member of the household must be 65 or older to qualify



EATON'S NECK FIRE DEPARTMENT

Eaton's Neck Fire Department

The officers and members of the department wish everyone a happy and healthy New Year 2025. Please remember to call 911 in the event of an emergency!

The department responded to a record number of calls in 2024. This record emphasizes the need for more new members. Two thirds of the calls were medical emergencies! The department is proud that members who serve as EMTs are dedicated and highly trained. One of the outstanding factors for Eaton's Neck is that we have three Advanced Life Support EMTs with the highest level of skills and protocols to help with breathing, air circulation and airway management. The ALS providers also employ more sophisticated medical procedures than basic EMT's. This is a definite plus for the small community we live in. The fact that Eaton's Neck has three ALS providers is outstanding! Many other larger communities may have one ALS provider in their rescue squad or none.

The first drill of January was a thorough review and practice for dealing with Cardiac Arrest cases. Included in the drill were the use of AED (Automated External Defibrillators) and the Lucas machine which provides repeated continuous chest compressions to patients in cardiac arrest at the scene and during transportation to hospital.

Yours for fire safety, Rich Baer

2.Military on active duty

3.Veterans

4.New eligible property owners - who's property closing date in the POENB area was within 6 months of 1/1/25

In 2024, POENB had total revenues and total expenses of approximately \$74K. However, the organization experienced a loss of approximately \$890. This small loss was primarily attributable to an increase in PB beach clean-up and landscaping (e.g., removal of old dangerous equipment, fall tree and dirt pile removal, etc.).

Total revenues and expenses for 2025 are budgeted to be approximately \$90K.

Finally, the Board proposes to increase the amount

set aside for the capital reserve or beach infrastructure fund. This “rainy day” fund is intended to protect POENB’s members from unexpected events related to erosion, weather related or environmental damage, and/or major equipment repairs.

Better practices state that non-profits should maintain a minimum of 3 to 12 months of their annual operating expenses in reserve. Since POENB’s 2025 budget operating expenses are ~\$90K, that would mean that the “rainy day” fund should be \$22.5K to \$90K. As of 12.31.24, the fund contained \$8,800 (which includes the 2024 contribution of \$3.4K).

Therefore, the Board has budgeted \$6,000 in 2025 for “unexpected” and “unplanned” expenses related to POENB’s assets.

As of December 31, 2024 POENB had approximately \$21.9K in its bank accounts.

After the 2024 financials and the 2025 budget were presented, members asked several questions/made several comments:

(1)What type of shower facility will be installed at PB? A simple shower on a slab would be installed closer to the parking lot. The existing shower, near the kayak rack on Birmingham, would not be removed.

(2)The budget is very tight and most of the expenses are fixed. Has the board considered other opportunities to generate revenue so that POENB isn’t so “membership fee” heavy? For example, asking for members to “sponsor” selected equipment - like benches, a grill or playground equipment - or buying an engraved stone similar to ones on the walkway at VG. Yes. The Board is currently exploring several opportunities to generate profit (revenues exceed expenses).

(3)The beach improvements focus on PB. VG needs attention as well. The VG kayak rack is overgrown with weeds and VG has no chairs. The Board and the Beach Committee will keep possible VG improvements on its list and, if additional revenue can be generated, it may be possible to enhance VG. The Board will also ask the landscaper to pay additional attention to the weeds near the VG kayak rack in the spring.

(4)Why aren’t firefighters and EMTs included in the Special Class? The Board did discuss including them. However, given the number of residents who are ENFD volunteers and POENB members, the rates on “standard” members would need to

be significantly increased to balance the budget. (5)If we want to increase membership, perhaps we should “go big” and make lots of improvements to the beaches. Why doesn’t POENB borrow money? POENB raised money for the VG bulkhead via privately placed bonds and POENB was able to pay the bond back ahead of schedule (3 years vs. a contractual term of 5 years). The Board can look into the feasibility of that option.

Bevin Seawall Briefing - John Ballow

John Ballow is POENB’s designated representative at the Eaton’s Neck Community Working Group (ENCWG). The ENCWG advocates for permanently repairing the failing Bevin Seawall on behalf of all property owners and residents who live above Bevin Road (~ 700 homes).



In May 2024, VOA hired Hayduk and Island Structures Engineering who found the Seawall structure to be “failed, blighted, and unsafe.” Given its existing condition, if the Seawall failed, persons living in the 700 homes would need to be evacuated.

As discussed during the December meeting, ENFD’s Chief, John Pokorny, stated that representatives from ENFD met with Bill Raisch (VOA), SC Office of Emergency Management (OEM), Stephanie Bontempi SC Legislator, USGC, TOH Fire Marshal, TOH Maritime Services, Northport FD, (first call) NYS Department of Transportation (DOT), and others to discuss protocols and actions required for an emergency evacuation. While discussions are continuing, responsibilities have not yet been determined as to who should write, test and sign off on a written plan and when these activities should be completed.

John Ballow said that he and Tom Kehoe (President POENB) have been in routine written and in-person communication with VOA Mayor Greg Letica and other VOA officials re the Seawall.

John summarized the use of funds the VOA has received to repair or plan to repair the Seawall: 1. \$50K was obtained through the efforts of NYS Assemblyperson Keith Brown. VOA has used half of these funds to install rocks against the Seawall. The VOA plans to use the remaining funds to install additional rocks on the other side of the wall


2. \$1 million grant for “emergency repairs” was obtained from Sen. Schumer and Rep. Tom Suozzi. However, VOA intends to turn this grant down because one of the grant’s conditions requires VOA to match it 20% (or \$200K). VOA’s total reserves are \$400K and VOA doesn’t want to spend half of their reserve on a temporary “emergency repair” solution. VOA’s annual budget is approximately \$1.8 million of which \$1.4 million is allocated to the police.

3. \$1 million “Hazard Mitigation Subgrant” from the NY Division of Homeland Security and Emergency Services. VOA has spent \$350K on GEI, a consulting firm. It appears that GEI’s plan is “partial project” that focuses exclusively on installing sand and 4 small, tapered beach groins along the Seawall section of Asharoken Avenue. This partial project is aligned with DEC recommendations. However, this partial project contrasts with a full project (recommended by ENCWG and others) that would examine and propose changes from PSE&G’s Power Plant to the Seawall and include (1) elevating and rerouting” a 900-foot section of Asharoken Avenue near the Seawall, (2) buttressing/re-building the existing Seawall, and (3) installing five beach groins (e.g., 50-foot rock jetties) and sand perpendicular to the Seawall shore line.

The deliverables from the GEI (\$350K) project are due on January 2026 include (1) design recommendations, (2) permits required to implement the recommendations, (3) and written RFP contracts that are ready to go out for bid. It is estimated that implementing this partial plan will cost at least \$10 million.

John noted that the many local officials (VOA and TOH) appear to have a “wait for FEMA” attitude - meaning that if the Seawall was breached, they expect FEMA would take the lead and pay for repairs. However, members questioned this assumption given the number of catastrophic clean-ups FEMA is funding/may fund (e.g., Maui fires, FL / NC hurricanes, LA fires and Harbor Road/Mill Pond Dam in Stony Brook - which has NOT received any money yet).

Members asked John about other actions that



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POENB could take to “turn the heat up on” VOA and other government officials. John stated that the ENCWG could file a notice of claim -a legal document that must be filed before a lawsuit can be brought against a government entity. A member asked if the ENFD could make a presentation on how EN homeowners could be prepared if the Seawall was breached & residents had no access to services for several days.

Next Meeting

Next month’s meeting is scheduled for Wednesday, February 5, 2025 at 7:00 pm at the EN Firehouse. The primary focus of this meeting will be a key issue vote on approving the 2025 budget. All members are encouraged to attend.



Bundle up and embrace the chilly weather! While it's cold outside, the real estate market is heating up with multiple hot offers. Seize the opportunity, call me today to discuss.



Carole Kilcullen Bishop
 Licensed Associate Real Estate Broker
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 PREMIER PROPERTIES

*If your property is currently listed with another broker, please disregard. It is not our intention to solicit the listings of other brokers.

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Lindstadt Snow Plowing

Exclusive for Eaton's Neck Residents (Driveways)



Jerry Hehir, Owner
 812 Fort Salonga Rd.
 Northport, NY
 Phone: 516 769 1111
 Please call or text if interested
 info@lindstadtgutters.com



Handyman Services

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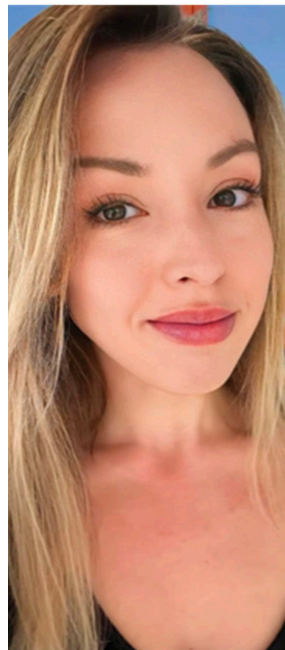
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"Hi Neighbor, my name is Candace Clements. I am a fellow resident of Eaton's Neck and a licensed NYS Insurance Agent with Ackerly Insurance Agency. I work with over 15 premium insurance companies and provide low-cost homeowners, auto, marine, and commercial insurance."

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