

THE PUTNAM COUNTY LEGISLATURE

40 Gleneida Avenue
Carmel, New York 10512
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Toni E. Addonizio *Chairwoman*
Neal L. Sullivan *Deputy Chair*
Diane Schonfeld *Clerk*
Robert Firriolo *Counsel*



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|-------------------|---------|
| Nancy Montgomery | Dist. 1 |
| William Gouldman | Dist. 2 |
| Toni E. Addonizio | Dist. 3 |
| Ginny Nacerino | Dist. 4 |
| Carl L. Albano | Dist. 5 |
| Paul E. Jonke | Dist. 6 |
| Joseph Castellano | Dist. 7 |
| Amy E. Sayegh | Dist. 8 |
| Neal L. Sullivan | Dist. 9 |

AGENDA

AUDIT & ADMINISTRATION COMMITTEE MEETING

To Be Held via Audio Webinar Pursuant to Temporary Emergency Orders

Members: Chairman Castellano, Legislators Gouldman & Sayegh

Monday 6:30pm August 24, 2020

1. Pledge of Allegiance
2. Roll Call
3. Approval of Minutes – July 27, 2020
4. 2019 Audit Report/ PFK O'Connor Davies, LLP
5. Correspondence/County Auditor (Attached for Information Only)
 - a. Sales Tax Report
 - b. Board In Revenue Report
 - c. Transfer/Revenue Report
 - d. 2020 Contingency/Sub-Contingency Report
6. Correspondence/Commissioner of Finance
 - a. Overtime/Temporary Report (Attached for Information Only)
 - b. Approval/ Budgetary Amendment 20A041/ Planning Dept./ Data Management Services Using Federal UPWP (Unified Planning Work Program) Funds (Also reviewed in Physical)
 - c. Approval/ Budgetary Amendment 20A043/ Finance/ Account for NYS Indigent Legal Services Second Update Quality Improvement & Caseload Reduction Agreement (Also reviewed in Protective)
 - d. Approval/ Budgetary Amendment 20A044/ Finance/ Closeout Completed Capital Projects (Also reviewed in Physical)

- e. **Approval/ Budgetary Amendment 20A045/ Health Dept./ Fingerprinting those Assigned to Child Advocacy Center (Also reviewed in Health)**
 - f. **Approval/ Budgetary Amendment 20A046/ Health Dept./ Provide Funding for Reorganization discussed at August 13, 2020 Personnel Committee Mtg.**
7. **Approval/ Fund Transfer 20T143/ Emergency Services/ Cover Dispatch Temporary Line (Also reviewed in Protective & Personnel)**
 8. **Approval/ Fund Transfer 20T154/ Temporary/ Additional Funds Needed for Transcription of Minutes per NYS Executive Order due to COVID-19**
 9. **FYI/ County's Deposit & Investment Policies for the Second Quarter Ending June 30, 2020**
 10. **Other Business**
 11. **Adjournment**

#3

AUDIT & ADMINISTRATION COMMITTEE MEETING
Held via Audio Webinar Pursuant to Temporary Emergency Orders

Members: Chairman Castellano, Legislators Gouldman & Sayegh

Monday 6:30pm **July 27, 2020**

The meeting was called to order via audio webinar at 6:37pm by Chairman Castellano who lead in the Pledge of Allegiance. Upon roll call Committee Members Gouldman, Sayegh & Chairman Castellano were present.

Item #3 - Approval of Minutes – June 29, 2020

The minutes were approved as submitted.

Item #4 - Update/ First Quarter Financials/ Putnam County Golf Course & Tilly Foster Farm/ General Manager Mike McCall

General Manager of the Putnam County Golf Course and Tilly Foster Farm Mike McCall stated he would begin with the Putnam County Golf Course (Golf Course).

Golf Course

He stated since the agenda was published, he submitted the second quarter financials as well. He stated the Golf Course is doing very well, they are seeing numbers they have never seen before. He stated compared to last year through June, they are 26% higher this year and 30% higher on average over the last nine (9) years. He stated in July, they are on track to doing close to 6,500 rounds, which they have never done before. He stated the highest they have ever done is 5,400 rounds. He stated this could be attributed to a number of things, but of course we are experiencing times that we have never experienced before. He stated the banquet side has been more effected by the COVID-19 Pandemic as there have not been events held, which has been challenging but golf is carrying the load. He stated the weather has been mostly dry this season, which has been fortunate. He stated the Golf Course has already hit their budget for July, which was \$208,000 and as of July 26, 2020 they were at \$238,000. He stated they are also \$100,000 ahead of their budget for the whole year. He stated both AppliedGolf and Homestyle Caterers utilized the payroll protection plan funds to continue paying employees for about seven (7) weeks until it ran out, which was very helpful. He stated while there have not been events bringing in revenue, there has also been no expense on the catering side. He stated the bright side is that Article 9 work on the siding and roofing at the Golf Course has begun, which would be a challenge to get done if events were being held there. He stated a new Golf Course Superintendent was hired in April and has done a great job. He stated two (2) golf raters from Golf Week Magazine came to the Golf Course and rated it very highly. He stated because of COVID-19, they have not been able to go to the courses they had planned on and they had actually never heard of the Putnam County Golf Course before coming to rate it.

He stated they were shocked at how well the course was laid out and maintained and with the service. He stated they sent emails relaying how pleased they were with the Golf Course, which can now be used in marketing. He stated they are looking forward to being able to hold private events in the banquet rooms again as they have had to cancel and refund or reschedule many for this year.

Legislator Gouldman stated it is great to see that golf is doing so well compared to last year. He stated his concern with the budget for next year being based on this year, which was an anomaly. He stated also, it is great news that the Golf Course was rated by Golf Week Magazine. He questioned if the rating would be published.

General Manager McCall stated it was published locally; the Golf Course put out a press release and a local newspaper wrote an article about it. He stated Golf Week Magazine keeps a database of courses that they submit. He stated they release their top 100 courses; however he does not believe Putnam County Golf Course will be included on that list at this time. He stated the rating gets the Golf Course in the system, which he does not believe has happened before. He stated the review could also come up when searching for the Golf Course.

Legislator Gouldman questioned if there is a national rating system.

General Manager McCall stated yes there are two (2). He stated one is run by Golf Digest and the other is by Golf Week Magazine. He stated they publish different categories of top courses.

Chairman Castellano stated it is great that the raters ended up at the Golf Course and put it on the radar.

Legislator Sayegh questioned how the Golf Course compares to other courses.

General Manager McCall stated he does not have specifics, but all golf courses are doing very well right now. He stated even the private golf clubs are doing more rounds than normal. He stated he believes since people are working from home, they have more time to golf. He stated golf is also one of the few activities available right now since it is a low risk recreational activity and it is easy to social distance while playing. He stated there are more people golfing and people are also playing more frequently; some people are playing five (5) times per week. He stated more statistics will be known toward the end of the year. He stated the quality of the Golf Course is making a big difference.

Legislator Sayegh stated she has seen advertisements for concerts and questioned if they are being held.

General Manager McCall stated the events were advertised in the hope that they would be able to be held. He stated they originally thought such events could be held in Phase 4 of the reopening plan. He stated tickets were sold, and once they determined

the event could not be held they sent emails to everyone that purchased a ticket. He stated buyers knew that there was a possibility of cancellation when they bought the tickets. He stated some events were rescheduled to later in the year hoping it would be possible to hold. He stated they have continued to plan these events because the rules have been changing quickly. He stated they have decided not to advertise anymore for the time being. He stated they recently held a drive-in movie at the Golf Course, which had about 85 vehicles attending, and it went very well. He stated they may have another drive-in movie later in the summer.

Chairman Castellano questioned if the golfers are local residents or if they are coming from other areas.

General Manager McCall stated he could get that information.

Legislator Albano read a portion of the article written about the Golf Course being rated by Golf Week Magazine, which mentioned the well kept conditions of the course and architecture of the building. He stated he is thankful that the Golf Course is kept in such great shape. He stated the Article 9 work is also getting done, which is great.

Legislator Jonke stated it is great to hear that the Golf Course was so positively reviewed by individuals who really know golf.

Legislator Sullivan stated the Golf Course is located in the district he represents, and he has heard positive feedback from residents. He stated the increase of people playing golf could help the game in the long run. He stated the investment made in the Golf Course in recent years is really paying off now. He thanked General Manager McCall and the employees of the Golf Course for doing such a great job. He stated this is a great place for residents to enjoy.

Tilly Foster Farm

General Manager McCall stated the season began great for Tilly's Table and then everything shut down mid-March. He stated on June 9, 2020 they could begin offering outdoor seating on the deck. He stated they tried expanding days, however they found that most business was on Thursday-Sunday therefore they went back to their original schedule. He stated once it began to get hotter, they installed a shade structure to protect customers on the deck area from the sun. He stated indoor seating is also now available. He stated the restaurant was open for only part of June, but generated a small profit. He stated fresh ingredients from the Farm are being used for dishes and there is a chalkboard listing the produce that is being used each day. He stated there is a new chef at Tilly's Table, who moved there from the Golf Course, and he is a great addition. He stated Tilly's Table is beginning to get busier. He stated they are still unable to hold events in the restaurant or barn, which turn a larger profit than daily meals. He stated they are currently behind budget by about \$24,000 and he believes they will be able to make some of that up throughout the rest of the year. He stated they are working on marketing the restaurant, specifically the outdoor deck area. He

stated during this time, he is optimistic but is also being realistic about the situation. He stated they will continue to capitalize on how well golf is doing.

Legislator Sullivan requested that General Manager McCall expand on other activities going on at Tilly Foster Farm such as the produce being grown. He stated it is important to remember that it is still an active farm.

General Manager McCall stated Farmer Lisa Walker is in charge of the animals and harvesting the produce. He stated they are having an issue with deer jumping over the fences, which has not been an issue in the past. He stated Tilly's Table is using as many vegetables as they can and some are donated to the senior centers. He stated they were hoping to coordinate with BOCES to have a farm stand, however they do not know if BOCES will be coming back this year. He stated in the past they have utilized ATI (Alternatives to Incarceration) participants as additional workers, however that was not an option this year, therefore they are short staffed. He stated they are working on the foundation for the creamery area between the two (2) barns.

Legislator Sullivan requested further clarification on what is grown at the Farm and where the produce goes.

General Manager McCall stated they send some to the senior centers and are now delivering produce right to seniors' homes since they are unable to go to the senior center. He stated they are not allowed to sell the produce. He stated excess produce is sometimes donated to food pantries as well. He stated a lot of varieties of fruits and vegetables are being grown. He stated Farmer Lisa Walker plants, harvests, and sorts the produce and cares for the animals. He stated there is another employee who cares for the animals as well. He stated two (2) part time employees were hired to help with these tasks. He stated the Farm is being run by two (2) full time employees, two (2) minor part time employees, and one (1) part time farmer.

Item #5 - Correspondence/County Auditor (Attached for Information Only)

- a. **Sales Tax Report – Duly Noted**
- b. **Board In Revenue Report – Duly Noted**
- c. **Transfer/Revenue Report – Duly Noted**
- d. **2020 Contingency/Sub-Contingency Report – Duly Noted**

Item #6 - Correspondence/Commissioner of Finance

- a. **Overtime/Temporary Report (Attached for Information Only) – Duly Noted**
- b. **Approval/ Budgetary Amendment 20A036/ Finance/ Vacancy Control Factor April – June 2020**

Commissioner Carlin stated this is the second quarter vacancy control factor report. He stated each quarter, the money saved by not filling vacancies is utilized to increase contingency or lower the estimated sales tax revenue if that is what is warranted. He

stated this budgetary amendment is increasing contingency to be used to deal with possible shortfalls throughout the remainder of this year.

Chairman Castellano made a motion to pre-file the necessary resolution; Seconded by Legislator Sayegh. All in favor.

c. Approval/ Budgetary Amendment 20A037/ Social Services/ Amend Social Services 2020 Budget to Reflect Grant Modifications per Spending Adjustment Request Approved by NYS Office of Victim Services (Also reviewed in Health)

Chairman Castellano made a motion to pre-file the necessary resolution; Seconded by Legislator Gouldman. All in favor.

d. Approval/ Budgetary Amendment 20A038/ Office of Senior Resources/ Fund Appropriate Lines for Caregiver Respite Grant through Field Hall Foundation (Also reviewed in Health)

Legislator Sayegh stated she spoke with Office for Senior Resources Director Michael Cunningham about another program they are also looking to get grant finding for; Go Go Grandma. She stated this program would operate similarly to Uber, and it would be for senior citizens.

Legislator Montgomery questioned if the Legislators could have access to the application process for their respective districts. She stated with this information, Legislators could help inform residents how to apply for this program. She stated this is a great program. She questioned what the criteria is for those chosen.

Commissioner Carlin recommended sending a memorandum to Director Cunningham.

Legislator Addonizio stated this grant will provide \$500 to 30 caregivers.

Chairman Castellano made a motion to approve Budgetary Amendment 20A038; Seconded by Legislator Gouldman. All in favor.

e. Approval/ Budgetary Amendment 20A039/ Health Dept./ Reorganization (Also Reviewed in Personnel)

Chairman Castellano made a motion to pre-file the necessary resolution; Seconded by Legislator Gouldman. All in favor.

Item #7 - Update/ Commissioner of Finance Carlin/ Financial Impact of COVID-19 Pandemic

Commissioner Carlin stated Chairwoman Addonizio requested updates on the fiscal ramifications of COVID-19 before the budget process begins. He stated this will be his

third and final update before entering the budget process. He stated the biggest concern is sales tax. He stated for the second quarter of the year, the County received \$13.7 million, which is a decrease of about \$3 million from last year, or 18%. He stated before COVID-19 really began to take effect, at the end of the first quarter the County exceeded the projected sales tax revenue budget. He stated therefore the 2020 year to date sales tax deficit is \$1.1 million. He stated he expects the decrease to continue into the third quarter. He stated all County Departments were asked to look at their budgets for the remainder of the year and identify any areas that can be used toward making up the deficit, which resulted in a budget reduction across the board of \$2.3 million. He stated the vacancy control approved earlier this evening will add another \$400,000. He stated the County is doing well in terms of the sales tax deficit. He stated they will have to reassess in the fourth quarter. He stated they are also watching for what will happen with State aid. He stated the County has been told there could be anywhere between a 20%-50% cut. He stated the Federal government has two (2) bills in front of them, the Republican Senate's HEALS Act, which does not include aid for local governments, and the House Democrat's HEROES Act, which does include aid for local governments. He stated the bills are being negotiated. He stated as of now, the County is doing okay. He stated hopefully we continue on this positive trend; the economy has not completely stopped in Putnam. He stated of course, if budget reductions become necessary they will be prepared to do so. He stated right now, they are not looking to reduce as we only have a \$1.1 million deficit in sales tax and there is no way to know what will happen on the State or Federal level. He stated in terms of the budget process moving forward, the Administration will be holding their budget meetings digitally from the Legislature's meeting room, which is a larger space than they usually use to allow for distancing. He stated outside agencies have been notified to check the website or contact the Legislative Office to confirm where or how the Legislative budget meetings will be held in October.

Legislator Gouldman questioned if the amount received from online sales tax revenue is known at this time.

Commissioner Carlin stated he does not have specific numbers, but the County has been receiving online sales tax and it has been going very well.

Legislator Albano questioned if the sales tax report includes internet sales tax to date.

Commissioner Carlin stated yes, it does. He stated although Putnam County does not have many retail establishments, anything purchased online by a County resident contributes to the County's sales tax revenue.

Legislator Montgomery stated there seems to be an increase in home sales right now, which could contribute to the mortgage tax within the towns. She questioned if there has been any mention of this.

Commissioner Carlin stated he has heard the same, but it would not specifically effect Putnam County since the mortgage tax goes to the towns. He stated the real estate market is booming because people are leaving the metropolitan area. He stated they saw

the same thing after September 11, 2001. He stated he would like to see the towns do well too.

Legislator Montgomery thanked Commissioner Carlin.

Chairman Sullivan questioned what effect the car dealerships have on sales tax.

Commissioner Carlin stated the sales are down. He stated inventory moving forward is a concern, because if the factory shuts down they cannot build the cars. He stated where they end up will depend on the future of the pandemic.

Chairman Castellano stated as a commuter, he has noticed much less drivers on the road. He stated he is sure gasoline sales tax is down as well.

Item #8 - Other Business – None

Item #9 - Adjournment

There being no further business at 7:31pm, Chairman Castellano made a motion to adjourn; Seconded by Legislator Sayegh. All in favor.

Respectfully submitted by Administrative Assistant, Beth Green.

THE PUTNAM COUNTY LEGISLATURE

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- d. **Approval/ Budgetary Amendment 20A038/ Office of Senior Resources/
Fund Appropriate Lines for Caregiver Respite Grant through Field Hall
Foundation (Also reviewed by Health)**
 - e. **Approval/ Budgetary Amendment 20A039/ Health Dept./
Reorganization Approved at Personnel Committee mtg held on June
14, 2020**
- 7. **Update/ Commissioner of Finance Carlin/ Financial Impact of COVID-19
Pandemic**
 - 8. **Other Business**
 - 9. **Adjournment**

cc:all
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#4



2020 AUG - 7 PM 3: 34
LEGISLATURE
PUTNAM COUNTY
CARMEL, NY

COUNTY OF PUTNAM, NEW YORK
Report to Those Charged with Governance
December 31, 2019

July 23, 2020

Prepared by

Alan Kassay, CPA

Partner

akassay@pkfod.com

**KNOW
GREATER
VALUE**

July 23, 2020

**The Honorable Legislature of the
County of Putnam, New York
40 Gleneida Avenue
Carmel, NY 10512**

We have audited the financial statements of County of Putnam, New York as of and for the year ended December 31, 2019 and have issued our report thereon dated July 23, 2020, Professional standards require us to communicate with you regarding audit matters that are, in our professional judgment, significant and relevant to those charged with governance ("TCWG") in overseeing the financial reporting process. This communication is intended to provide you with these required communications as well as other findings and information regarding our audit.

We are pleased to be of service to you and the County of Putnam, New York and appreciate the opportunity to present our audit findings to you. We are also pleased to discuss other matters which may be of interest to you and to answer any questions you may have.

This information is intended solely for the information and use of TCWG and management of the County of Putnam, New York and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

PKF O'Connor Davies, LLP
PKF O'Connor Davies, LLP

Contents

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|---|----|
| Status of the Audit | 4 |
| Required Communications and Other Matters | 5 |
| Internal Control Over Financial Reporting | 9 |
| On the Horizon | 13 |

Appendices

- 1 – Corrected Misstatements
- 2 – Management Representation Letter
- 3 – About PKF O'Connor Davies, LLP

Status of the Audit

Audit of Financial Statements

- Audit fieldwork is complete.
- The financial statements have been drafted and reviewed by management.
- We have issued an unmodified report on the financial statements.

Required Communications and Other Matters

| Required Item | Comments |
|--|---|
| Auditor's responsibility under professional standards and planned scope and timing of the audit | <p>We have communicated such information in our engagement letter to you dated July 12, 2018. Generally, these responsibilities include:</p> <ul style="list-style-type: none"> • Forming and expressing an opinion on the financial statements. • Obtaining reasonable assurance that the financial statements are free of material misstatements, whether caused by error or fraud. • Accumulating and communicating uncorrected misstatements to Those Charged with Governance ("TCWG"). • Maintaining professional skepticism. • Communicating audit related matters that are, in our professional judgment, significant to TCWG. |
| Supplementary information accompanying the financial statements | <p>Our responsibility for the supplementary information accompanying the financial statements is to evaluate the presentation of the supplementary information in relation to the financial statements as a whole and to report on whether the supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole.</p> <p>With respect to such supplementary information, we made certain inquiries of members of management and evaluated the form, content and methods of preparing the information to determine that the information complies with US GAAP, 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.</p> |
| Other information in documents containing audited financial statements | <p>Our responsibility as auditors for other information in documents containing the audited financial statements does not extend beyond the financial information identified in the audit report, and we are not required to perform any procedures to determine that such other information is properly stated.</p> |

| Required Item | Comments |
|--|--|
| <p>Our responsibilities under the Yellow Book</p> | <p>In connection with our audit, we performed tests of the Entity's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our tests was not to provide an opinion on compliance with such provisions.</p> |
| <p>Our responsibilities under Uniform Guidance (Federal Single Audit)</p> | <p>In accordance with Uniform Guidance, we examined, on a test basis, evidence about the Entity's compliance with the types of compliance requirements described in the "U.S. Office of Management and Budget (OMB) Uniform Guidance Compliance Supplement" applicable to each of its major federal programs for the purpose of expressing an opinion on the Entity's compliance with those requirements. While our audit provided a reasonable basis for our opinion, it does not provide a legal determination on the Entity's compliance with those requirements.</p> |
| <p>Responsibilities of management and TCWG</p> | <p>Management's responsibilities include:</p> <ul style="list-style-type: none"> • The fair presentation of the financial statements, including the selection of appropriate accounting policies. • Establishing and maintaining effective internal control. • Complying with laws, regulations, grants and contracts. • Providing the auditors with all financial records and related information and a signed representation letter. <p>TCWG are responsible for communicating with the auditors and overseeing the financial reporting process.</p> <p>Both management and TCWG are responsible for:</p> <ul style="list-style-type: none"> • Setting the proper tone at the top. • Designing and implementing policies and controls to prevent and detect fraud. |
| <p>Qualitative aspects of accounting practices - Accounting Policies</p> | <p>The significant accounting policies are described in Note 1 to the financial statements. There have been no initial selections of accounting policies and no changes in significant accounting policies or their application during the reporting period that had a significant impact on the financial statements.</p> <p>The accounting policies of the Entity conform to U.S. generally accepted accounting principles as applicable to state and local governments. The Entity's reports are based on all applicable GASB pronouncements.</p> |

| Required Item | Comments |
|---|--|
| Qualitative aspects of accounting practices – Significant Unusual Transactions | <p>No matters have come to our attention that would require us to inform you about the methods used to account for significant unusual transactions.</p> |
| Qualitative aspects of accounting practices - Accounting Estimates and Management's Judgment | <p>Accounting estimates made by management are an integral part of the financial statements and are based on management's knowledge and experience about past and current events and assumptions about future events. Actual results could differ from those estimates.</p> <p>Certain accounting estimates are particularly sensitive because of their significance to financial statements and their susceptibility to change. The most sensitive estimates affecting the financial statements are:</p> <ul style="list-style-type: none"> • Actuarial assumptions related to the Other Post Employment Benefit Obligations ("OPEB") • Actuarial assumptions and proportionate share calculations related to pension obligations • Asset lives for depreciable capital assets • Estimates of certain receivable balances and allowances for uncollectible amounts • Estimates for certain operating and long-term liabilities <p>Management believes that the estimates used and assumptions made are adequate based on the information currently available. We evaluated the key factors and assumptions used to develop the estimates in determining that they are reasonable in relation to the financial statements as a whole.</p> |
| Qualitative aspects of accounting practices - Financial Statement Disclosures | <p>Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements are:</p> <ul style="list-style-type: none"> • Other post employment benefit obligations payable • Pension plan information • Outstanding bonded indebtedness • Fund balances <p>The financial statement disclosures are consistent and clear.</p> |

| Required Item | Comments |
|--|--|
| Difficulties encountered in performing the audit | We encountered no significant difficulties in dealing with management relating to the performance of our audit. |
| Corrected and uncorrected misstatements | <p>Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements.</p> <p>In addition, corrected misstatements that were brought to the attention of management as a result of our audit procedures are also included in Appendix 1.</p> |
| Disagreements with management | For purposes of this communication, a disagreement with management is a matter, whether or not resolved to our satisfaction, concerning financial accounting, reporting, or auditing, which could be significant to the financial statements or the auditors' report. No such disagreements arose during the course of the audit. |
| Management representations | We have requested certain representations from management that are included in the management representation letter (see Appendix 2). |
| Management's consultations with other accountants | In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no such consultations with other accountants. |
| Auditor independence | We affirm that PKF O'Connor Davies, LLP is independent with respect to the Entity in accordance with relevant professional standards. |
| Significant issues discussed with management prior to retention | We generally discuss with management a variety of matters, including the application of accounting principles and auditing standards, business conditions affecting the Entity and business plans and strategies that may affect the risks of material misstatement. None of the matters discussed and our responses thereto were a condition to our retention as auditors. |

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered County of Putnam, New York (the "Entity") internal control over financial reporting ("internal control") as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control. Accordingly, we express no such opinion.

Professional standards require that we communicate to you, in writing, all significant deficiencies and/or material weaknesses in internal control that we identify in performing our audit. For this purpose, deficiencies in internal control are categorized as follows:

- A **deficiency in internal control** exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis.
- A **material weakness** is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis.
- A **significant deficiency** is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be deficiencies, significant deficiencies, or material weaknesses and, therefore, there can be no assurance that all such deficiencies have been identified.

We did not identify any deficiencies in internal control that we consider to be material weaknesses, as defined above.

However, we share for your consideration on the following pages other observations about the internal control and operations.

This communication is intended solely for the information and use of management and others charged with governance and is not intended to be and should not be used by anyone other than these specified parties. We will be pleased to discuss these communications and comments in further detail at your convenience, or to assist you in implementing the recommendations.

PKF O'Connor Davies, LLP
Harrison, New York
July 23, 2020

County of Putnam, New York

Other Observations about the Internal Control and Operations

- **Transportation Fund**

During our testing, it was noted that FTA aid of \$94,000 was uncollected as of April 2020. The aid was for transit operating assistance in 2018 and typically has a one-year lag in payments. However, collection has gone past a year and remains uncollected.

Recommendation

We recommend that the County should follow up and make collection efforts with NYSDOT to collect aid in a timely manner.

- **Agency Fund**

During the current year, it was noted that five agency fund accounts had no activity from the prior year.

Recommendation

We recommend that the County analyze the balances in these accounts so that a determination may be made as to the proper disposition of the funds. If it is determined that the amounts are no longer due to depositors, they should be transferred to the appropriate operating fund.

County of Putnam, New York

Other Matters

- **Cybersecurity Best Practices**

The Government Finance Officers Association (“GFOA”) recently published an article entitled “*A Byte of Prevention: Best Practices in Cybersecurity*” to help guide local municipalities in implementing simple, inexpensive and effective strategies that address people, processes and technology to protect organizations from potentially costly and damaging cybersecurity threats. As stewards of sensitive public data, municipal officials and finance officers must understand the significance of this threat, including the large costs governments face in recovering lost data, restoring public trust and recovering from a breach. Most of these ten “best practices” recommendations address the weakest link in cybersecurity – the human factor.

1. Employee Awareness – Train employees to:
 - Be suspicious of emails asking to change a username or password
 - Double check the sender’s email address before opening attachments or links
 - Periodically check the website haveibeenpwned.com to see if their e-mail addresses and passwords have been exposed. If so, employees should report the breach and change passwords for the accounts listed
 - Follow the government’s compliance processes when vendors request changes to payment and bank account information (e.g., accounts payable) and staff members (e.g., direct deposit). These are often “out-of-band” (i.e., not done by e-mail) and are therefore vulnerable
2. Patch Digital Devices – Software patches typically include security updates and fixes for vulnerabilities
 - Ensure that all devices (computers, laptops and smart devices) are updated
 - Do not allow personal devices on government networks
3. Anti-Virus Software
 - Install anti-virus software on all devices and run a full scan at least monthly
 - Update anti-virus software regularly
 - Scan mobile devices before they connect to the network
4. Virtual Private Network (VPN) – Encrypts data and sends it through an established tunnel that can only be accessed from an encrypted key at both ends
 - Give all remote workers VPN access.
 - Do not use unsecured public wireless networks if you can help it. If you can’t, use VPN, which can be set up by your IT administrators or outsourced to third parties
5. Password Security
 - Develop a policy for strong passwords (i.e. one capital letter, a number, a symbol and a minimum length)
 - Require changing of passwords at set intervals (i.e. monthly/quarterly)
 - Train employees about safe social media practices

County of Putnam, New York

Other Matters

- **Cybersecurity Best Practices** *(Continued)*
 6. Administrative Access Controls
 - Implement multi-factor authentication for all administrator accounts (network as well as cloud)
 - Limit the number of administrator (or even super user) accounts as much as possible
 7. Physical Security
 - Activate time-out functions so the session logs out after a certain amount of inactive time
 - Activate biometric security (finger print readers/facial recognition software) where feasible
 - Actively manage laptops and smart devices so the information can be erased if device is lost or stolen
 - Use anti-theft software on mobile devices.
 8. Back-Up and Disaster Recovery – Preferably at offsite locations separate from your operating network
 - Develop back-up and disaster recovery procedures
 - Ensure that all sensitive data are encrypted.
 9. Policies and Procedures
 - Develop policies and procedures that address the use of technology and safe handling of data
 - Procedures should include 1) what staff members are expected to do as “first responders”, 2) what the “incident response team” members should do and 3) the communications your public information office should make
 - Conduct regular exercises to prepare for responding to cyber threats, which should be part of regular disaster recovery training
 10. Consider Cyber Insurance – Generally covers costs associated with hardware replacement, professional services, protecting third parties and cyber ransom
 - Check with your insurance provider about cyber insurance offerings
 - Consider a cyber-security risk assessment (which PKF O'Connor Davies specialists can assist you with)

The full article can be found at <https://www.gfoa.org/byte-prevention-best-practices-cybersecurity>

On the Horizon

GASB Statement No. 87 – Leases

Potentially pervasive changes are coming to lease accounting. Under the provisions of GASB Statement No. 87, nearly every lease will be considered a capital lease. While local governments and school districts would most likely be lessees in these kinds of transactions, some might also be involved in transactions where they are the lessor of these assets.

Under this standard, lessees will now be required to recognize in their entity-wide Statement of Net Position a lease liability and an intangible right-to-use lease asset when the lease begins. The intangible asset will be similar to other capital assets by requiring amortization over the life of the lease term, similar to depreciation of tangible capital assets. Also similar to other capital assets, leases will need to be assessed for impairment.

Lessors will do the opposite. Lessors will recognize a lease receivable and a deferred inflow of resources at the start of a lease. The receivable will be reduced and revenue recognized as lease payments are received each year. The lessor will continue to report the capital asset on its own Statement of Net Position.

Governments should review this standard early to anticipate what changes might need to be made to policies, accounting procedures, laws and regulations. The provisions of this Statement are **effective for fiscal years beginning after December 15, 2019 (i.e., the County's financial statements for the year ended December 31, 2021) with earlier application encouraged.**

Proposed Changes to Government Auditing Standards

The U.S. Government Accountability Office, in July 2018, issued its 2018 revision to Government Auditing Standards (i.e. "Yellow Book"). These changes will be the first changes since 2011 and are designed to ensure the standards continue to meet the needs of the federal, state and local government communities and the public these bodies serve. The following significant new audit requirement was added to the 2018 revision:

As part of an audit under Government Auditing Standards, if auditors become aware of waste or abuse that could be quantitatively or qualitatively material to the financial statements, auditors should perform additional audit procedures to ascertain the potential effect on the financial statements.

Included in the application guidance are these definitions:

Waste is the act of using or expending resources carelessly, extravagantly, or to no purpose. Waste involves the taxpayers not receiving reasonable value for money in connection with any government-funded activities because of an inappropriate act or omission by parties with control over or access to government resources. Importantly, waste can include activities that do not include abuse and does not necessarily involve a violation of law. Rather, waste relates primarily to mismanagement, inappropriate actions, and inadequate oversight.

Abuse is behavior that is deficient or improper when compared with behavior that a prudent person would consider reasonable and necessary business practice given the facts and circumstances, but excludes fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements. Abuse also includes misuse of authority or position for personal financial interests or those of an immediate or close family member or business associate. Because the determination of abuse is subjective, auditors are not required to perform procedures to detect abuse in financial audits. Auditors may discover that abuse is indicative of fraud or noncompliance with provisions of laws, regulations, contracts, and grant agreements.

The 2018 revision of Government Auditing Standards is effective for financial audits for periods ending on or after June 30, 2020. Early implementation is not permitted.

Appendix 1

Corrected Misstatements

Material Journal Entries Corrected by Management

| General Fund | | Debit | Credit |
|---|---------------------------|---------------------|---------------------|
| Adjusting Journal Entries JE # 1 | | | |
| To adjust deferred taxes and allowance per analysis | | | |
| 01.00.00.00.0000.000.000.00.269400. | DEFERRED TAX REVENUE | 1,051,197.00 | |
| 01.00.00.00.0000.000.000.00.234200. | ALLOW UNCOLLECTABLE TAXES | | 989,695.00 |
| 10131000__410010__ | REAL PROPERTY TAXES | | 61,502.00 |
| Total | | 1,051,197.00 | 1,051,197.00 |
| | | | |
| Transportation Fund | | Debit | Credit |
| Adjusting Journal Entries JE # 1 | | | |
| To defer 2018 receivable due from Federal government for Section 5311 FTA funds for | | | |
| 95630000__445111__ | FED AID PART SYSTEM OP | 94,000.00 | |
| 09.00.00.00.0000.000.000.00.269110. | DEFERRED REVENUE | | 94,000.00 |
| Total | | 94,000.00 | 94,000.00 |

Appendix 2

Management Representation Letter

WILLIAM J. CARLIN, Jr. CPA
Commissioner Of Finance



ANITA Z. GILBERT
Chief Deputy Commissioner Of Finance

SHEILA BARRETT
Deputy Commissioner Of Finance

DEPARTMENT OF FINANCE

July 23, 2020

PKF O'Connor Davies, LLP
500 Mamaroneck Avenue Suite 301
Harrison, New York 10528

This representation letter is provided in connection with your audit of the financial statements of the County of Putnam, New York, which comprise the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information as of December 31, 2019, and the respective changes in financial position and, where applicable, cash flows for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, (having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves) as of the date of this letter, the following representations made to you during your audit.

Our Responsibilities

- 1) We acknowledge that we have fulfilled our responsibilities for:
 - a) The preparation and fair presentation of the financial statements in accordance with US GAAP and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
 - b) 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; and
 - c) The design, implementation, and maintenance of internal control to prevent and detect fraud.
- 2) We understand that the term "fraud" refers to intentional acts by one or more individuals among management, those charged with governance, employees, or third parties, involving the use of deception that results in a misstatement in financial statements. Two types of intentional misstatements are relevant to your audit – misstatements resulting from fraudulent financial reporting and misstatements resulting from misappropriation of assets. Fraudulent financial reporting involves intentional misstatements, including omissions of amounts or disclosures in financial statements to deceive financial statement users. Misappropriation of assets involves the theft of an entity's assets.
- 3) We are further responsible for reviewing, accepting and processing the standard, adjusting, or correcting journal entries that you proposed during the course of your engagement. We confirm that we designated a suitably qualified individual who understands the nature and impact of the proposed

entries to the financial statements, and we accept responsibility for the proposed entries that we authorized and processed.

- 4) We acknowledge our responsibility for presenting the combining and individual fund financial statements in accordance with US GAAP, and we believe the combining and individual fund financial statements and schedules is fairly presented in accordance with US GAAP. The methods of measurement and presentation of the combining and individual fund financial statements and schedules have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.

Financial Statements

- 5) The financial statements referred to above are fairly presented in conformity with US GAAP and include all disclosures necessary for such fair presentation. In that connection, we specifically confirm that:
 - a) The County's accounting policies, and the practices and methods followed in applying them, are appropriate and are as disclosed in the financial statements.
 - b) There have been no changes during the period audited in the County's accounting policies and practices.
 - c) All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- 6) Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.
- 7) The following, where they exist, have been appropriately disclosed to you and accounted for and/or disclosed in the financial statements in accordance with the requirements of US GAAP:
 - a) The identity of all related parties and related party relationships and transactions including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties.
 - b) Guarantees, whether written or oral, under which the County is contingently liable, if any.
 - c) The effects of all known actual, possible, pending or threatened litigation, claims, and assessments.
 - d) The identity of the County's related parties and all the related party relationships and transactions of which we are aware.
- 8) We have evaluated events subsequent to the date of the financial statements through the date of this letter, and no such events have occurred which would require adjustment or disclosure in the financial statements. No events, including instances of noncompliance, have occurred subsequent to the balance sheet date and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements.
- 9) We are in agreement with the adjusting journal entries you have proposed, and they have been posted to the County's accounts.

Information Provided

- 10) We have provided you with:
 - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.
 - b) Communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices, if applicable.
 - c) Additional information that you have requested from us for the purpose of the audit.
 - d) Unrestricted access to persons within the County from whom you determined it necessary to obtain audit evidence.
 - e) Completeness and availability of all minutes of the meetings of the Board of Trustees or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 11) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.

- 12) There are no deficiencies in the design or operation of internal control over financial reporting that are reasonably likely to adversely affect the County's ability to initiate, authorize, record, process, and report financial data reliably in accordance with US GAAP.
- 13) We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
 - a) Management,
 - b) Employees who have significant roles in internal control, or
 - c) Others where the fraud could have a material effect on the financial statements.
- 14) We have no knowledge of any allegations of fraud or suspected fraud affecting the County's financial statements communicated by employees, former employees, regulators, or others.
- 15) We are not aware of any instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.

Hosting Services

- 16) We acknowledge that electronic portals used during the audit are only a method of transferring data and the data may be deleted by you at any time.
- 17) We are responsible for maintaining our financial and non-financial information, licensing and hosting of any applications, and downloading and retaining anything you uploaded to such portal in a timely manner.

Government—specific

- 18) We have a process to track the status of audit findings and recommendations.
- 19) We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- 20) We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.
- 21) The County has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.
- 22) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.
- 23) We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that we believe have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.
- 24) We have identified and disclosed to you all instances, which have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that we believe have a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
- 25) We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
- 26) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
- 27) As part of your audit, you assisted with preparation of the financial statements and related notes. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all

management responsibilities; oversee the services by designating an individual, preferably with senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services We have reviewed, approved, and accepted responsibility for those financial statements and related notes. We also understand that as part of your audit, you prepared various adjusting journal entries, both on the fund and entity-wide level, and acknowledge that we have reviewed and approved those entries and accepted responsibility for them.

- 28) The County has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 29) The County has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 30) We have followed all applicable laws and regulations in adopting, approving, and amending budgets.
- 31) The financial statements include all component units and properly disclose all other joint ventures and other related organizations.
- 32) The financial statements properly classify all funds and activities in accordance with GASB Statement No. 34, as amended, and GASB Statement No. 84
- 33) All funds that meet the quantitative criteria in GASB Statement Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- 34) Components of net position (net investment in capital assets; restricted; and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
- 35) Investments and land are properly valued.
- 36) Receivables recorded in the financial statements represent valid claims against debtors for transactions arising on or before the balance sheet date and have been reduced to their estimated net realizable value.
- 37) Provisions for uncollectible receivables have been properly identified and recorded.
- 38) Provision has been made for any material loss that is probable from environmental remediation liabilities associated with the landfill. We believe that such estimate is reasonable based on available information and that the liabilities and related loss contingencies and the expected outcome of uncertainties have been adequately described in the financial statements.
- 39) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- 40) We agree with the findings of specialists in evaluating the other postemployment benefit obligation and any other specialists utilized and have adequately considered the qualifications of the specialists in determining the amounts and disclosures used in the financial statements and underlying accounting records. We did not give or cause any instructions to be given to the specialists with respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of any matters that have had an impact on the independence or objectivity of the specialists.
- 41) We believe that the actuarial assumptions and methods used to measure pension and OPEB liabilities and costs for financial accounting purposes are appropriate in the circumstances.
- 42) Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- 43) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- 44) Deposits and investment securities are properly classified as to risk and are properly disclosed.

- 45) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated.
- 46) Capital assets have been evaluated for impairment as a result of significant and unexpected decline in service utility. Impairment loss and insurance recoveries have been properly recorded.
- 47) We have appropriately disclosed the County's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined the net position is properly recognized under the policy.
- 48) We are following GASB Statement No 54, paragraph 18, to determine the fund balance classifications for financial reporting purposes.
- 49) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
- 50) Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements. The County has included a subsequent event footnote to describe the effects of COVID-19 on the County's finances and operations. The management of the County does not believe that the effects of COVID-19 will affect the County's ability to operate as a going concern.
- 51) With respect to federal award programs, an audit in accordance with Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards ("Uniform Guidance") is required. The schedule of expenditures of federal awards is not presented with the audited financial statements. However, we will make the audited financial statements readily available to the intended users of the schedule of expenditures of federal awards no later than the date we issue the supplementary information and the auditors' report thereon.

Signature: 
Title: County Executive

Signature: 
Title: Commissioner of Finance

Appendix 3

About PKF O'Connor Davies, LLP

FIRM OVERVIEW

Founded in 1891, PKF O'Connor Davies has evolved from an accounting firm to a corps of high-caliber professionals that delivers to a global and growing client base a complete range of audit, tax and advisory services as well as insights and expertise at the highest level. As our business has grown, our commitment to active value creation has allowed us to connect our clients to sound business advice, key players and resources across diverse industries.

An Acknowledged Global Leader

Not only are we one of the nation's most rapidly growing accounting and advisory firms, we are also the lead North American firm in the growing PKF global network of independent accounting and advisory firms. This enables us to provide clients with preferred access to top-tier experts and firms in over 400 locations, in 150 countries around the world. It also establishes us as the primary referral point for international businesses with needs in North America, an advantage for our domestic clients seeking connections outside the U.S.

Active Partner Involvement Dedicated Engagement Teams

We have built strong relationships with our clients by being proactive, thorough and efficient. Firm partners are involved in the day-to-day management of engagements, ensuring a high degree of client service and cost effectiveness. Multi-disciplinary teams ensure solutions are customized to address specific needs and integrated for greater efficiency.

A Higher Standard: Beyond Passive Value Calculation to Active Value Creation

Our focus on value has driven our growth, propelling PKF O'Connor Davies to the Top 27 on *Accounting Today's* 2020 "Top 100 Firms" list and gaining us acclaim as one of the country's fastest-growing firms. With unmatched client focus, we unlock genuine value hidden at key connection points in every engagement within regional, national and international arenas. Through these connections, our team of specialists continually drives efficiencies, uncovers opportunities and manages risk – delivering value where others can't.

Industry Recognition

- **Ranked 27 of "2020's Top 100 Firms"**
– *Accounting Today, 2020*
- **Ranked 7 of the "Top Firms in the Mid-Atlantic"**
– *Accounting Today, 2020*
- **Ranked 10 of "New Jersey's Top Accounting Firms"**
– *NJBIZ, 2019*
- **"Best Multi-Family Office – Over \$10 Billion"**
– *Private Asset Management Awards, 2020*
- **"Tax Advice Award"**
– *Family Wealth Report Awards, 2018*
- **"Best Places to Work in New Jersey"**
– *NJBIZ, 2019*
- **Ranked #1 Best Accounting Internship**
– *Vault, 2020*
- **Ranked 13 of the 50 "Best Accounting Employers to Work for in North America"**
– *Vault, 2021*

Agility, Responsiveness and Recognition

Since our founding, PKF O'Connor Davies has maintained its commitment to gaining a deep understanding of each client's operations and financial history in order to help meet their every challenge and objective. We fulfill this mission by providing resources that match those of larger firms in scope – but with the agility only a mid-sized firm such as ours can demonstrate...and yet, we still rank among them. Our services include:

Accounting and Assurance Services

- Accounting Outsourcing
- Agreed-Upon Procedures (AUPs)
- Audits, Reviews and Compilations
- Elite Accounting Services
- Employee Benefit Plans
- Endowment Fund Accounting
- International Financial Reporting Standards (IFRS)
- IT Audit & Cybersecurity Reviews
- Public Company Accounting Oversight Board (PCAOB)
- Public Sector Audits & Compliance

International Services

- China Desk
- General Data Protection Regulation (GDPR)
- German Desk
- Transfer Pricing

Tax Compliance and Planning Services

- Employee Benefit Planning & Tax Compliance
- International Tax Services
- IRS Representation & Tax Controversies
- Personal Financial Planning
- Private Foundation Services
- State and Local Tax (SALT)
- Tax Compliance & Reporting
- Tax Research and Strategic Planning
- Tax-Exempt Organizations
- Trust and Estate Planning

Advisory Services

- Bankruptcy & Restructuring
- Cybersecurity & Privacy Advisory Services
- Dark Web Monitoring Services
- Digital Forensic Services
- Forensic, Litigation and Valuation Services
- Matrimonial Services
- Management Advisory Services
- Risk Advisory Services
- Specialty Industry Advisory Services
 - Business Solutions
 - Employee Benefit Plan Services
 - Healthcare Advisory Services
 - Hospitality Advisory Services
 - Medical and Dental Advisory Services
 - Public Sector Advisory Services
- Transaction & Financial Advisory Services
- Wealth Services

Family Office Services

- Accounting & Reporting
- Advisory
- Charitable Giving
- Family Advisory Services
- Investment Monitoring & Oversight
- Lifestyle Support
- Personal Financial Management
- Tax Planning
- Wealth Planning

We offer an exceptional breadth of advisory services across diverse industries and sectors.



Bethesda, MD | Cranford, NJ | Harrison, NY | Livingston, NJ | New York, NY | Newburgh, NY (Fostertown Road & 254 Route 17K) | Providence, RI | Shelton, CT | Stamford, CT | Wethersfield, CT | Woodcliff Lake, NJ

www.pkfod.com

#5a

| Sales Tax | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | +or(-) Same Period |
|--------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|--------------|-----------------------|
| January | \$ 3,344,403 | \$ 3,525,302 | \$ 3,779,880 | \$ 4,030,892 | \$ 3,910,113 | \$ 4,117,955 | \$ 4,235,351 | \$ 4,472,651 | \$ 4,699,597 | \$ 4,966,930 | 5,536,978 | 570,048 |
| February | 2,833,208 | 2,875,819 | 3,237,991 | 3,391,572 | 3,270,383 | 3,234,919 | 3,828,416 | 3,797,974 | 4,062,844 | 4,228,841 | 4,573,894 | 345,054 |
| March | 4,461,554 | 4,860,546 | 5,196,932 | 5,283,121 | 5,708,091 | 4,670,041 | 5,932,547 | 5,174,049 | 5,383,664 | 5,792,011 | 5,949,514 | 157,503 |
| April* | 3,620,671 | 3,633,847 | 3,592,228 | 3,676,439 | 4,077,701 | 4,248,878 | 4,354,716 | 4,344,286 | 4,696,971 | 4,674,670 | 3,538,226 | (1,136,444) |
| May | 5,219,967 | 5,149,506 | 5,377,869 | 5,623,343 | 5,793,860 | 6,075,331 | 5,946,190 | 6,367,505 | 6,807,221 | 7,425,730 | 5,011,290 | (2,414,439) |
| June | 3,015,311 | 3,550,014 | 3,866,919 | 3,943,959 | 4,053,988 | 3,621,035 | 4,666,527 | 3,983,941 | 4,182,456 | 4,557,885 | 5,146,439 | 588,554 |
| July | 3,712,462 | 3,668,186 | 3,798,458 | 4,001,259 | 4,320,542 | 4,558,502 | 4,372,322 | 4,952,664 | 4,835,632 | 5,266,612 | 4,871,906 | (394,705) |
| August | 3,642,579 | 3,661,147 | 3,507,857 | 3,946,087 | 4,179,098 | 4,312,904 | 4,286,170 | 4,754,633 | 4,815,929 | 5,368,556 | | |
| September | 5,141,228 | 5,660,295 | 5,904,421 | 6,010,697 | 5,997,983 | 5,347,273 | 6,377,884 | 5,821,648 | 7,067,806 | 7,331,396 | | |
| October | 3,376,691 | 3,644,412 | 3,700,853 | 3,879,547 | 4,179,344 | 4,311,976 | 4,555,008 | 4,449,271 | 4,840,611 | 5,244,815 | | |
| November* | 3,793,653 | 3,627,333 | 3,580,579 | 3,845,331 | 4,513,878 | 4,190,564 | 4,407,709 | 4,616,873 | 4,715,091 | 4,959,534 | | |
| December | 5,320,920 | 5,731,878 | 5,853,693 | 5,735,093 | 5,881,014 | 5,264,022 | 6,092,242 | 6,056,492 | 7,037,269 | 6,186,904 | | |
| Actual | \$ 47,482,647 | \$ 49,588,285 | \$ 51,397,679 | \$ 53,367,340 | \$ 55,885,996 | \$ 53,953,400 | \$ 59,055,082 | \$ 58,791,988 | \$ 63,145,092 | \$ 66,003,884 | 34,628,247 | |
| Budget/(Rev) | \$ 47,504,322 | \$ 47,454,322 | \$ 49,827,038 | \$ 51,984,112 | \$ 52,495,824 | \$ 53,953,400 | \$ 54,739,000 | \$ 57,366,282 | \$ 58,513,608 | \$ 60,484,333 | 64,408,000 | |
| Over/(Under)Budget | (21,675) | 2,133,963 | 1,570,641 | 1,383,228 | 3,390,172 | (0) | 4,316,082 | 1,425,706 | 4,631,484 | 5,519,551 | (29,779,753) | (2,284,431) |

Aid and Incentives for Municipalities (AIM) & AIM Revenue Sharing eff. Nov. 2019

| AIM PAYMENT* | |
|---------------|---------|
| Towns | |
| Carmel | 140,362 |
| Kent | 58,361 |
| Patterson | 31,779 |
| Philipstown | 33,820 |
| Putnam Valley | 41,066 |
| Southeast | 45,592 |
| Total | 350,980 |
| Villages | |
| Brewster | 11,560 |
| Cold Spring | 16,537 |
| Nelsonville | 3,343 |
| Total | 31,440 |

| | 2010 | 2011 | 2012 | 2013 | 2014* | 2015* | 2016* | 2017* | 2018* | 2019* | 2020 | +or(-) Same Period |
|-------------------|-------------|------------|-------------|------------|------------|------------|-------------|------------|------------|------------|--------------|-----------------------|
| January | 5,565.00 | 23,310.00 | 11,730.00 | 46,390.00 | 8,370.00 | 22,190.00 | 43,680.00 | 47,160.00 | 54,980.00 | 52,490.00 | 74,950.00 | 22,460.00 |
| February | 6,660.00 | 25,200.00 | 9,670.00 | 41,930.00 | 9,180.00 | 17,970.00 | 41,610.00 | 41,280.00 | 52,760.00 | 45,070.00 | 72,300.00 | 27,230.00 |
| March | 8,370.00 | 43,330.00 | 9,890.00 | 43,140.00 | 11,640.00 | 26,490.00 | 41,400.00 | 50,480.00 | 59,820.00 | 50,795.00 | 70,650.00 | 19,855.00 |
| April | 8,100.00 | 49,425.00 | 14,020.00 | 40,800.00 | 16,490.00 | 30,930.00 | 37,670.00 | 55,060.00 | 53,730.00 | 50,490.00 | 68,400.00 | 17,910.00 |
| May | 8,100.00 | 46,220.00 | 27,090.00 | 23,800.00 | 17,100.00 | 35,580.00 | 39,120.00 | 61,070.00 | 49,860.00 | 52,975.00 | 63,150.00 | 10,175.00 |
| June | 14,890.00 | 45,300.00 | 52,700.00 | 10,800.00 | 16,760.00 | 37,160.00 | 45,700.00 | 59,190.00 | 39,060.00 | 48,300.00 | 61,050.00 | 12,750.00 |
| July | 51,165.00 | 44,350.00 | 53,380.00 | 11,960.00 | 17,140.00 | 43,010.00 | 52,480.00 | 64,540.00 | 37,260.00 | 47,840.00 | 86,550.00 | 38,710.00 |
| August | 55,720.00 | 47,430.00 | 54,860.00 | 10,260.00 | 16,740.00 | 43,340.00 | 49,600.00 | 62,650.00 | 37,530.00 | 50,180.00 | | |
| September | 29,825.00 | 16,670.00 | 43,240.00 | 7,560.00 | 16,830.00 | 48,370.00 | 46,290.00 | 61,050.00 | 36,180.00 | 43,600.00 | | |
| October | 22,900.00 | 13,170.00 | 48,090.00 | 7,270.00 | 20,130.00 | 54,340.00 | 40,340.00 | 57,380.00 | 41,850.00 | 71,750.00 | | |
| November | 20,430.00 | 12,900.00 | 46,360.00 | 9,090.00 | 18,600.00 | 45,700.00 | 34,120.00 | 56,580.00 | 43,080.00 | 71,400.00 | | |
| December | 20,340.00 | 15,985.00 | 50,830.00 | 8,530.00 | 21,940.00 | 42,260.00 | 39,600.00 | 56,600.00 | 46,780.00 | 76,700.00 | | |
| Actual | 252,065.00 | 383,290.00 | 421,860.00 | 261,530.00 | 190,920.00 | 447,340.00 | 511,610.00 | 673,040.00 | 552,890.00 | 661,590.00 | 497,050.00 | |
| Budget | 285,000.00 | 781,100.00 | 450,000.00 | 217,000.00 | 129,600.00 | 155,000.00 | 525,000.00 | 484,760.00 | 535,000.00 | 550,600.00 | 908,000.00 | |
| Revised Budget | 285,000.00 | 345,000.00 | 450,000.00 | 232,590.00 | | | | | | | | |
| Surplus/(Deficit) | (32,935.00) | 38,290.00 | (28,140.00) | 28,940.00 | 61,320.00 | 292,340.00 | (13,390.00) | 188,280.00 | 17,890.00 | 110,990.00 | (410,950.00) | 149,090.00 |

- *2014 revenue includes US Marshalls
- *2015 revenue includes US Marshalls
- *2016 revenue includes US Marshalls
- *2017 revenue includes US Marshalls
- *2018 revenue includes US Marshalls
- *2019 revenue includes US Marshalls
- *2020 revenue includes US Marshalls

#5b

2020 Transfer/Revenue Report - July

| YEAR PER REF4 | Org Description | ORG | OBJECT | PROJECT | Description | AMOUNT DR/CR | COMMENT |
|---------------|--|----------|--------|---------|------------------------|--------------|--------------------------------|
| 2020 7 20A038 | OSR | 10677700 | 54646 | | CONTRACTS | 15,000.00 D | CAREGIVR RESPITE/FIELD HALL GR |
| 2020 7 20A038 | OSR | 10677700 | 427052 | | GUIDEPOST | 15,000.00 C | CAREGIVR RESPITE/FIELD HALL GR |
| 2020 7 20A040 | TANF | 10067000 | 446123 | | TANF | 81,049.00 C | 2020 TANF SUMMER YTH EMPL PROG |
| 2020 7 20A040 | TANF | 10067000 | 54647 | | SUB CONTRACTORS | 81,049.00 D | 2020 TANF SUMMER YTH EMPL PROG |
| 2020 7 20A042 | Mental Health Legal | 10431000 | 416892 | 10156 | HEAL STUDY | 428,620.00 C | COLUMBIA U HEAL STUDY PROJ YR2 |
| 2020 7 20A042 | Mental Health Legal | 10431000 | 54646 | 10156 | CONTRACTS | 428,620.00 D | COLUMBIA U HEAL STUDY PROJ YR2 |
| 2020 7 20T120 | Personnel | 10143000 | 52130 | | COMPUTER EQUIPMENT | 250.00 D | PURCHASE LARGER MONITOR |
| 2020 7 20T120 | Personnel | 10143000 | 54640 | | EDUCATION AND TRAINING | 250.00 C | PURCHASE LARGER MONITOR |
| 2020 7 20T121 | Health - EHS | 12401000 | 54640 | | EDUCATION AND TRAINING | 600.00 C | FUND MILEAGE REIMBURSEMENT |
| 2020 7 20T121 | Health - EHS | 12401000 | 54675 | | TRAVEL | 600.00 D | FUND MILEAGE REIMBURSEMENT |
| 2020 7 20T121 | Health - EHS | 12401000 | 54410 | | SUPPLIES AND MAT | 600.00 C | FUND MILEAGE REIMBURSEMENT |
| 2020 7 20T121 | Health - EHS | 12401000 | 54675 | | TRAVEL | 600.00 D | FUND MILEAGE REIMBURSEMENT |
| 2020 7 20T121 | Health - EHS | 12401000 | 52130 | | COMPUTER EQUIPMENT | 600.00 C | FUND MILEAGE REIMBURSEMENT |
| 2020 7 20T121 | Health - EHS | 12401000 | 54675 | | TRAVEL | 600.00 D | FUND MILEAGE REIMBURSEMENT |
| 2020 7 20T122 | Health - Community Health Assessment Fed | 26401001 | 54330 | 10066 | MEDICAL SUPPLIES | 107.10 C | FUND TEMP BUDGET |

#52

| YEAR PER REF4 | Org Description | ORG | OBJECT | PROJECT | Description | AMOUNT | DR/CR | COMMENT |
|---------------|--|----------|--------|---------|-----------------------|----------|-------|--------------------------|
| 2020 7 20T122 | Health - Community Health Assessment Fed | 26401001 | 51094 | 10066 | TEMPORARY | 600.00 | D | FUND TEMP BUDGET |
| 2020 7 20T122 | Health - Community Health Assessment Fed | 26401001 | 54664 | 10066 | ADVERTISING | 800.00 | C | FUND TEMP BUDGET |
| 2020 7 20T122 | Health - Community Health Assessment Fed | 26401001 | 51094 | 10066 | TEMPORARY | 800.00 | D | FUND TEMP BUDGET |
| 2020 7 20T122 | Health - Community Health Assessment Fed | 26401001 | 51094 | 10066 | TEMPORARY | 107.10 | D | FUND TEMP BUDGET |
| 2020 7 20T122 | Health - Community Health Assessment Fed | 26401001 | 54330 | 10066 | MEDICAL SUPPLIES | 600.00 | C | FUND TEMP BUDGET |
| 2020 7 20T123 | Health - Nursing | 11401000 | 54313 | | BOOKS AND SUPPLEMENTS | 190.00 | D | LEXIS SUBSCRIPTION |
| 2020 7 20T123 | Health - Nursing | 11401000 | 54311 | | PRINTING AND FORMS | 200.00 | C | LEXIS SUBSCRIPTION |
| 2020 7 20T123 | Health - Nursing | 11401000 | 54313 | | BOOKS AND SUPPLEMENTS | 200.00 | D | LEXIS SUBSCRIPTION |
| 2020 7 20T123 | Health - Nursing | 11401000 | 54510 | | MACHINE MAINTENANCE | 200.00 | C | LEXIS SUBSCRIPTION |
| 2020 7 20T123 | Health - Nursing | 11401000 | 54313 | | BOOKS AND SUPPLEMENTS | 200.00 | D | LEXIS SUBSCRIPTION |
| 2020 7 20T123 | Health - Nursing | 11401000 | 54989 | | MISCELLANEOUS | 190.00 | C | LEXIS SUBSCRIPTION |
| 2020 7 20T124 | Health - EHS | 12401000 | 54313 | | BOOKS AND SUPPLEMENTS | 300.00 | D | LEXIS NEXIS SUPSCRIPTION |
| 2020 7 20T124 | Health - EHS | 12401000 | 54510 | | MACHINE MAINTENANCE | 300.00 | C | LEXIS NEXIS SUPSCRIPTION |
| 2020 7 20T125 | Veterans Services | 10651000 | 55371 | | CHRGBK GASOLINE | 735.00 | C | AUTOMOTIVE CHARGEBACK |
| 2020 7 20T125 | Veterans Services | 10651000 | 55370 | | CHRGBK AUTOMOTIVE | 735.00 | D | AUTOMOTIVE CHARGEBACK |
| 2020 7 20T126 | Highway Facilities | 10511100 | 54753 | | RUBBISH REMOVAL | 2,500.00 | D | FOR CONST DUMPSTER NEEDS |

| YEAR PER REF4 | Org Description | ORG | OBJECT | PROJECT | Description | AMOUNT | DR/CR | COMMENT |
|---------------|--|----------|--------|---------|------------------------|----------|-------|--------------------------------|
| 2020 7 20T126 | Highway Roads & Bridges | 10511000 | 54410 | | SUPPLIES AND MAT | 3,500.00 | C | FOR CONST DUMPSTER NEEDS |
| 2020 7 20T126 | Highway Roads & Bridges | 10511000 | 54753 | | RUBBISH REMOVAL | 3,500.00 | D | FOR CONST DUMPSTER NEEDS |
| 2020 7 20T126 | Highway Facilities | 10511100 | 54410 | | SUPPLIES AND MAT | 2,000.00 | C | FOR CONST DUMPSTER NEEDS |
| 2020 7 20T126 | Highway - Parks | 10711000 | 54753 | | RUBBISH REMOVAL | 2,000.00 | D | FOR CONST DUMPSTER NEEDS |
| 2020 7 20T126 | Highway Facilities | 10511100 | 54410 | | SUPPLIES AND MAT | 2,500.00 | C | FOR CONST DUMPSTER NEEDS |
| 2020 7 20T127 | Legislature | 10101001 | 54612 | 10158 | STENOGRAPHIC SERVICES | 3,000.00 | D | TRANSCRIBING MEETING MINUTES |
| 2020 7 20T127 | Legislature | 10101001 | 54675 | | TRAVEL | 3,000.00 | C | TRANSCRIBING MEETING MINUTES |
| 2020 7 20T128 | Consumer Affairs | 10661000 | 54310 | | OFFICE SUPPLIES | 302.50 | D | OFFICE SUPPLIES LINE SHORTAGE |
| 2020 7 20T128 | Consumer Affairs | 10661000 | 54682 | | SPECIAL SERVICES | 302.50 | C | OFFICE SUPPLIES LINE SHORTAGE |
| 2020 7 20T129 | BCI | 32311000 | 51096 | | HOLIDAY PAY | 1,500.00 | C | RECLASS_1ST SGT. HOLIDAY PAY |
| 2020 7 20T129 | Sheriff | 10311000 | 51096 | | HOLIDAY PAY | 1,500.00 | D | RECLASS_1ST SGT. HOLIDAY PAY |
| 2020 7 20T130 | Sheriff - Civil | 15311000 | 54385 | | UNIFORMS | 69.87 | C | PURCHASE VEST CARR FOR 1ST SGT |
| 2020 7 20T130 | Sheriff | 10311000 | 54385 | | UNIFORMS | 69.87 | D | PURCHASE VEST CARR FOR 1ST SGT |
| 2020 7 20T131 | Early Intervention | 10405900 | 51093 | | OVERTIME | 3,000.00 | C | FUND TEMP ACCOUNT |
| 2020 7 20T131 | Early Intervention | 10405900 | 51094 | | TEMPORARY | 3,000.00 | D | FUND TEMP ACCOUNT |
| 2020 7 20T132 | Health - Community Health Assessment Fed | 26401001 | 54640 | 10066 | EDUCATION AND TRAINING | 200.00 | D | FUND FOR PHEP CONFERENCE |

| YEAR PER REF4 | Org Description | ORG | OBJECT | PROJECT | Description | AMOUNT DR/CR | COMMENT |
|---------------|--|----------|--------|---------|-----------------------|--------------|--------------------------------|
| 2020 7 20T132 | Health - Community Health Assessment Fed | 26401001 | 54313 | 10066 | BOOKS AND SUPPLEMENTS | 200.00 C | FUND FOR PHEP CONFERENCE |
| 2020 7 20T133 | DSS Support Collection | 10108000 | 52130 | | COMPUTER EQUIPMENT | 77.00 C | PORTABLE WEBCAM FOR HEARINGS |
| 2020 7 20T133 | DSS Support Collection | 10108000 | 54782 | | SOFTWARE ACCESSORIES | 77.00 D | PORTABLE WEBCAM FOR HEARINGS |
| 2020 7 20T134 | BCI | 32311000 | 51099 | | CLOTHING ALLOWANCE | 700.00 C | RECLASS FOR 2 PCSEA IN CIVIL |
| 2020 7 20T134 | Sheriff - Civil | 15311000 | 51099 | | CLOTHING ALLOWANCE | 700.00 D | RECLASS FOR 2 PCSEA IN CIVIL |
| 2020 7 20T135 | Corrections | 10315000 | 54385 | | UNIFORMS | 280.00 C | RECLASS TO PROPER ORG FOR UNIF |
| 2020 7 20T135 | Sheriff | 10311000 | 54385 | | UNIFORMS | 280.00 D | RECLASS TO PROPER ORG FOR UNIF |
| 2020 7 20T136 | Health - Nursing | 11401000 | 52120 | | OFFICE EQUIPMENT | 215.00 D | REPLACE MALFUNCTION SHREDDER |
| 2020 7 20T136 | Health - Nursing | 11401000 | 52130 | | COMPUTER EQUIPMENT | 215.00 C | REPLACE MALFUNCTION SHREDDER |
| 2020 7 20T137 | BCI | 32311000 | 52180 | | OTHER EQUIPMENT | 380.00 C | REPLACE BROKEN EVIDENCE PRINTE |
| 2020 7 20T137 | BCI | 32311000 | 52130 | | COMPUTER EQUIPMENT | 575.00 D | HARD DRIVES CHILD EXPL.INVEST |
| 2020 7 20T137 | BCI | 32311000 | 52180 | | OTHER EQUIPMENT | 575.00 C | HARD DRIVES CHILD EXPL.INVEST |
| 2020 7 20T137 | BCI | 32311000 | 52130 | | COMPUTER EQUIPMENT | 380.00 D | REPLACE BROKEN EVIDENCE PRINTE |
| 2020 7 20T138 | Veterans Services | 10651000 | 54783 | | LICENSING SOFTWARE | 50.00 D | TO PURCHASE SOFTWARE |
| 2020 7 20T138 | Veterans Services | 10651000 | 54989 | | MISCELLANEOUS | 50.00 C | TO PURCHASE SOFTWARE |
| 2020 7 20T139 | Health - EHS Water | 12022000 | 52130 | | COMPUTER EQUIPMENT | 75.00 D | PURCHASE COMPUTER |

| YEAR PER REF4 | Org Description | ORG | OBJECT | PROJECT | Description | AMOUNT DR/CR | COMMENT |
|-----------------|--------------------|----------|--------|---------|------------------------|--------------|--------------------------------|
| 2020 7 20T139 | Health - EHS Water | 12022000 | 54314 | | POSTAGE | 75.00 C | PURCHASE COMPUTER |
| 2020 7 20T140 | OEOP Crime Victims | 22071000 | 52130 | | COMPUTER EQUIPMENT | 200.00 C | WEBCAMS FOR CAC |
| 2020 7 20T140 | OEOP Crime Victims | 22071000 | 54782 | | SOFTWARE ACCESSORIES | 200.00 D | WEBCAMS FOR CAC |
| 2020 7 20T141 | JD and PINS | 10612300 | 51093 | | OVERTIME | 4,000.00 D | COVER OT FOR PROB THROUGH 9/30 |
| 2020 7 20T141 | JD and PINS | 10612300 | 58002 | | SOCIAL SECURITY | 306.00 D | COVER OT FOR PROB THROUGH 9/30 |
| 2020 7 20T141 | JD and PINS | 10612300 | 54989 | | MISCELLANEOUS | 306.00 C | COVER OT FOR PROB THROUGH 9/30 |
| 2020 7 20T141 | JD and PINS | 10612300 | 54989 | | MISCELLANEOUS | 4,000.00 C | COVER OT FOR PROB THROUGH 9/30 |
| 2020 7 B120CP20 | Capital Projects | 55197000 | 53000 | 51509 | CAPITAL EXPENDITURES | 50,000.00 C | RESOLUTION 120 - SDEWLK STAIRS |
| 2020 7 B120CP20 | Capital Projects | 55197000 | 532004 | 51509 | CAPITAL PROJECTS | 50,000.00 D | RESOLUTION 120 - SDEWLK STAIRS |
| 2020 7 R#134/20 | OEOP Crime Victims | 22071000 | 54640 | | EDUCATION AND TRAINING | 5,640.00 C | FOR RENOVATIONS TO THE CAC |
| 2020 7 R#134/20 | OEOP Crime Victims | 22071000 | 54710 | | MAINT AND REPAIRS | 29,076.91 D | FOR RENOVATIONS TO THE CAC |
| 2020 7 R#134/20 | OEOP Crime Victims | 22071000 | 54675 | | TRAVEL | 299.64 C | FOR RENOVATIONS TO THE CAC |
| 2020 7 R#134/20 | OEOP Crime Victims | 22071000 | 54310 | | OFFICE SUPPLIES | 550.00 C | FOR RENOVATIONS TO THE CAC |
| 2020 7 R#134/20 | OEOP Crime Victims | 22071000 | 54410 | | SUPPLIES AND MAT | 683.00 C | FOR RENOVATIONS TO THE CAC |
| 2020 7 R#134/20 | OEOP Crime Victims | 22071000 | 446131 | | CRIME VICTIMS BOARD | 21,904.27 C | FOR RENOVATIONS TO THE CAC |
| 2020 7 R#136/20 | District Attorney | 10116500 | 58008 | | HEALTH PLANS | 5,372.00 C | VACANCY CONTROL APR-JUN 20A036 |

| YEAR PER REF4 | Org Description | ORG | OBJECT | PROJECT | Description | AMOUNT DR/CR | COMMENT |
|-----------------|-------------------|----------|--------|---------|--------------------|--------------|--------------------------------|
| 2020 7 R#136/20 | Personnel | 10143000 | 58007 | | LIFE INSURANCE | 234.00 C | VACANCY CONTROL APR-JUN 20A036 |
| 2020 7 R#136/20 | Personnel | 10143000 | 58006 | | DENTAL BENEFITS | 596.00 C | VACANCY CONTROL APR-JUN 20A036 |
| 2020 7 R#136/20 | Personnel | 10143000 | 58002 | | SOCIAL SECURITY | 2,187.00 C | VACANCY CONTROL APR-JUN 20A036 |
| 2020 7 R#136/20 | Personnel | 10143000 | 51000 | | PERSONNEL SERVICES | 28,588.00 C | VACANCY CONTROL APR-JUN 20A036 |
| 2020 7 R#136/20 | Law | 10142000 | 58011 | | FLEX PLAN | 543.00 C | VACANCY CONTROL APR-JUN 20A036 |
| 2020 7 R#136/20 | Law | 10142000 | 58008 | | HEALTH PLANS | 5,372.00 C | VACANCY CONTROL APR-JUN 20A036 |
| 2020 7 R#136/20 | Law | 10142000 | 58007 | | LIFE INSURANCE | 153.00 C | VACANCY CONTROL APR-JUN 20A036 |
| 2020 7 R#136/20 | Law | 10142000 | 58006 | | DENTAL BENEFITS | 298.00 C | VACANCY CONTROL APR-JUN 20A036 |
| 2020 7 R#136/20 | Law | 10142000 | 58002 | | SOCIAL SECURITY | 1,315.00 C | VACANCY CONTROL APR-JUN 20A036 |
| 2020 7 R#136/20 | District Attorney | 10116500 | 58011 | | FLEX PLAN | 543.00 C | VACANCY CONTROL APR-JUN 20A036 |
| 2020 7 R#136/20 | Personnel | 10143000 | 58008 | | HEALTH PLANS | 10,744.00 C | VACANCY CONTROL APR-JUN 20A036 |
| 2020 7 R#136/20 | District Attorney | 10116500 | 58007 | | LIFE INSURANCE | 153.00 C | VACANCY CONTROL APR-JUN 20A036 |
| 2020 7 R#136/20 | District Attorney | 10116500 | 58006 | | DENTAL BENEFITS | 298.00 C | VACANCY CONTROL APR-JUN 20A036 |
| 2020 7 R#136/20 | District Attorney | 10116500 | 58002 | | SOCIAL SECURITY | 1,122.00 C | VACANCY CONTROL APR-JUN 20A036 |
| 2020 7 R#136/20 | District Attorney | 10116500 | 51000 | | PERSONNEL SERVICES | 14,664.00 C | VACANCY CONTROL APR-JUN 20A036 |
| 2020 7 R#136/20 | OSR | 10677200 | 51000 | | PERSONNEL SERVICES | 10,562.00 C | VACANCY CONTROL APR-JUN 20A036 |

| YEAR | PER REF4 | Org Description | ORG | OBJECT | PROJECT | Description | AMOUNT | DR/CR | COMMENT |
|------|------------|--------------------|----------|--------|---------|--------------------|-----------|-------|--------------------------------|
| 2020 | 7 R#136/20 | Law | 10142000 | 51000 | | PERSONNEL SERVICES | 17,195.00 | C | VACANCY CONTROL APR-JUN 20A036 |
| 2020 | 7 R#136/20 | Highway - Parks | 10711000 | 51000 | | PERSONNEL SERVICES | 14,170.00 | C | VACANCY CONTROL APR-JUN 20A036 |
| 2020 | 7 R#136/20 | OSR | 10677200 | 58002 | | SOCIAL SECURITY | 808.00 | C | VACANCY CONTROL APR-JUN 20A036 |
| 2020 | 7 R#136/20 | OSR | 10677300 | 51000 | | PERSONNEL SERVICES | 5,879.00 | C | VACANCY CONTROL APR-JUN 20A036 |
| 2020 | 7 R#136/20 | OSR | 10677300 | 58002 | | SOCIAL SECURITY | 450.00 | C | VACANCY CONTROL APR-JUN 20A036 |
| 2020 | 7 R#136/20 | OSR | 10677400 | 51000 | | PERSONNEL SERVICES | 12,710.00 | C | VACANCY CONTROL APR-JUN 20A036 |
| 2020 | 7 R#136/20 | Personnel | 10143000 | 58011 | | FLEX PLAN | 1,086.00 | C | VACANCY CONTROL APR-JUN 20A036 |
| 2020 | 7 R#136/20 | OSR | 10677500 | 51000 | | PERSONNEL SERVICES | 16,779.00 | C | VACANCY CONTROL APR-JUN 20A036 |
| 2020 | 7 R#136/20 | Highway Facilities | 10511100 | 58008 | | HEALTH PLANS | 5,014.00 | C | VACANCY CONTROL APR-JUN 20A036 |
| 2020 | 7 R#136/20 | Highway Facilities | 10511100 | 58009 | | VISION | 61.00 | C | VACANCY CONTROL APR-JUN 20A036 |
| 2020 | 7 R#136/20 | OSR | 10677800 | 58002 | | SOCIAL SECURITY | 1,084.00 | C | VACANCY CONTROL APR-JUN 20A036 |
| 2020 | 7 R#136/20 | OSR | 10677400 | 58002 | | SOCIAL SECURITY | 972.00 | C | VACANCY CONTROL APR-JUN 20A036 |
| 2020 | 7 R#136/20 | Highway - Parks | 10711000 | 58002 | | SOCIAL SECURITY | 1,084.00 | C | VACANCY CONTROL APR-JUN 20A036 |
| 2020 | 7 R#136/20 | Historian | 10751000 | 51000 | | PERSONNEL SERVICES | 10,301.00 | C | VACANCY CONTROL APR-JUN 20A036 |
| 2020 | 7 R#136/20 | Historian | 10751000 | 58002 | | SOCIAL SECURITY | 788.00 | C | VACANCY CONTROL APR-JUN 20A036 |
| 2020 | 7 R#136/20 | Historian | 10751000 | 58006 | | DENTAL BENEFITS | 298.00 | C | VACANCY CONTROL APR-JUN 20A036 |

| YEAR PER REF4 | Org Description | ORG | OBJECT | PROJECT | Description | AMOUNT | DR/CR | COMMENT |
|-----------------|--------------------------|----------|--------|---------|-----------------------|------------|-------|--------------------------------|
| 2020 7 R#136/20 | Historian | 10751000 | 58008 | | HEALTH PLANS | 5,372.00 | C | VACANCY CONTROL APR-JUN 20A036 |
| 2020 7 R#136/20 | Historian | 10751000 | 58011 | | FLEX PLAN | 543.00 | C | VACANCY CONTROL APR-JUN 20A036 |
| 2020 7 R#136/20 | Contingency | 10199000 | 54980 | | GENERAL CONTINGENCIES | 406,605.00 | D | VACANCY CONTROL APR-JUN 20A036 |
| 2020 7 R#136/20 | OSR | 10677800 | 51000 | | PERSONNEL SERVICES | 14,175.00 | C | VACANCY CONTROL APR-JUN 20A036 |
| 2020 7 R#136/20 | Highway Admin | 10149000 | 58006 | | DENTAL BENEFITS | 596.00 | C | VACANCY CONTROL APR-JUN 20A036 |
| 2020 7 R#136/20 | OSR | 10677500 | 58002 | | SOCIAL SECURITY | 1,284.00 | C | VACANCY CONTROL APR-JUN 20A036 |
| 2020 7 R#136/20 | Highway Admin | 10149000 | 58002 | | SOCIAL SECURITY | 4,071.00 | C | VACANCY CONTROL APR-JUN 20A036 |
| 2020 7 R#136/20 | Highway Facilities | 10511100 | 58006 | | DENTAL BENEFITS | 426.00 | C | VACANCY CONTROL APR-JUN 20A036 |
| 2020 7 R#136/20 | Highway Admin | 10149000 | 58007 | | LIFE INSURANCE | 314.00 | C | VACANCY CONTROL APR-JUN 20A036 |
| 2020 7 R#136/20 | Highway Admin | 10149000 | 58008 | | HEALTH PLANS | 10,744.00 | C | VACANCY CONTROL APR-JUN 20A036 |
| 2020 7 R#136/20 | Highway Admin | 10149000 | 58011 | | FLEX PLAN | 1,086.00 | C | VACANCY CONTROL APR-JUN 20A036 |
| 2020 7 R#136/20 | Sheriff - Communications | 13311000 | 51000 | | PERSONNEL SERVICES | 8,680.00 | C | VACANCY CONTROL APR-JUN 20A036 |
| 2020 7 R#136/20 | Sheriff - Communications | 13311000 | 58002 | | SOCIAL SECURITY | 664.00 | C | VACANCY CONTROL APR-JUN 20A036 |
| 2020 7 R#136/20 | Sheriff - Patrol | 17311000 | 51000 | | PERSONNEL SERVICES | 25,579.00 | C | VACANCY CONTROL APR-JUN 20A036 |
| 2020 7 R#136/20 | Highway Facilities | 10511100 | 51000 | | PERSONNEL SERVICES | 18,208.00 | C | VACANCY CONTROL APR-JUN 20A036 |
| 2020 7 R#136/20 | Highway Admin | 10149000 | 51000 | | PERSONNEL SERVICES | 53,218.00 | C | VACANCY CONTROL APR-JUN 20A036 |

| YEAR PER REF4 | Org Description | ORG | OBJECT | PROJECT | Description | AMOUNT | DR/CR | COMMENT |
|-----------------|--------------------|----------|--------|---------|-----------------------|------------|-------|--------------------------------|
| 2020 7 R#136/20 | Sheriff - Patrol | 17311000 | 58002 | | SOCIAL SECURITY | 1,957.00 | C | VACANCY CONTROL APR-JUN 20A036 |
| 2020 7 R#136/20 | Highway Facilities | 10511100 | 58002 | | SOCIAL SECURITY | 1,393.00 | C | VACANCY CONTROL APR-JUN 20A036 |
| 2020 7 R#136/20 | EMS Dispatch | 13398900 | 58002 | | SOCIAL SECURITY | 1,535.00 | C | VACANCY CONTROL APR-JUN 20A036 |
| 2020 7 R#136/20 | EMS Dispatch | 13398900 | 51000 | | PERSONNEL SERVICES | 20,070.00 | C | VACANCY CONTROL APR-JUN 20A036 |
| 2020 7 R#136/20 | EMS Indian Point | 10014000 | 58002 | | SOCIAL SECURITY | 1,234.00 | C | VACANCY CONTROL APR-JUN 20A036 |
| 2020 7 R#136/20 | EMS Indian Point | 10014000 | 51000 | | PERSONNEL SERVICES | 16,126.00 | C | VACANCY CONTROL APR-JUN 20A036 |
| 2020 7 R#136/20 | Corrections | 10315000 | 58002 | | SOCIAL SECURITY | 3,404.00 | C | VACANCY CONTROL APR-JUN 20A036 |
| 2020 7 R#136/20 | Corrections | 10315000 | 51000 | | PERSONNEL SERVICES | 44,503.00 | C | VACANCY CONTROL APR-JUN 20A036 |
| 2020 7 R#137/20 | Preschool | 10296000 | 58002 | | SOCIAL SECURITY | 102.00 | D | 20A039 HEALTH DEPT REORG |
| 2020 7 R#137/20 | Health Admin | 10401000 | 58002 | | SOCIAL SECURITY | 1,835.00 | C | 20A039 HEALTH DEPT REORG |
| 2020 7 R#137/20 | Early Intervention | 10405900 | 434011 | | ST AID PUBLIC HLTH | 8,636.00 | D | 20A039 HEALTH DEPT REORG |
| 2020 7 R#137/20 | Early Intervention | 10405900 | 58008 | | HEALTH PLANS | 30,416.00 | C | 20A039 HEALTH DEPT REORG |
| 2020 7 R#137/20 | Early Intervention | 10405900 | 58002 | | SOCIAL SECURITY | 4,802.00 | C | 20A039 HEALTH DEPT REORG |
| 2020 7 R#137/20 | Health Admin | 10401000 | 58008 | | HEALTH PLANS | 11,733.00 | C | 20A039 HEALTH DEPT REORG |
| 2020 7 R#137/20 | Contingency | 10199000 | 54980 | | GENERAL CONTINGENCIES | 125,463.00 | D | 20A039 HEALTH DEPT REORG |
| 2020 7 R#137/20 | Early Intervention | 10405900 | 51000 | | PERSONNEL SERVICES | 93,947.00 | C | 20A039 HEALTH DEPT REORG |

| YEAR | PER REF4 | Org Description | ORG | OBJECT | PROJECT | Description | AMOUNT | DR/CR | COMMENT |
|------|------------|--------------------|----------|--------|---------|--------------------|--------------|-------|--------------------------|
| 2020 | 7 R#137/20 | Health Admin | 10401000 | 51094 | | TEMPORARY | 2,664.00 | C | 20A039 HEALTH DEPT REORG |
| 2020 | 7 R#137/20 | Health Admin | 10401000 | 51000 | | PERSONNEL SERVICES | 36,470.00 | C | 20A039 HEALTH DEPT REORG |
| 2020 | 7 R#137/20 | Early Intervention | 10405900 | 51000 | | PERSONNEL SERVICES | 25,778.00 | D | 20A039 HEALTH DEPT REORG |
| 2020 | 7 R#137/20 | Preschool | 10296000 | 51000 | | PERSONNEL SERVICES | 1,339.00 | D | 20A039 HEALTH DEPT REORG |
| 2020 | 7 R#137/20 | Health Admin | 10401000 | 51000 | | PERSONNEL SERVICES | 15,145.00 | D | 20A039 HEALTH DEPT REORG |
| 2020 | 7 R#137/20 | Early Intervention | 10405900 | 51000 | | PERSONNEL SERVICES | 5,404.00 | D | 20A039 HEALTH DEPT REORG |
| | | | | | | | 1,220,330.38 | | Debits |
| | | | | | | | 1,220,330.38 | | Credits |

#5a

2020 Contingency Report

| | | |
|-------------------------------------|----------------------------------|------------------------|
| Beginning Balance 1/1/20 | | \$ 1,685,000.00 |
| Res42 | Tourism- decrease in State Aid | 7,708.00 |
| Res94 | Vacancy Control (January-March) | 130,893.00 |
| Res113/20 | Livescan Grant | 28,901.00 |
| 20A036 | Vacancy Control (April- June) | 406,605.00 |
| 20A039 | Health Department reorganization | 125,463.00 |
| 20A044 | Closeout Capital Projects | 17,394.69 |
| Subtotal General Contingency | | \$ 2,401,964.69 |

Deductions:

| | | |
|--------|--|--------------|
| Res30 | Computer Equipment- DMV | (9,500.00) |
| Res31 | Veteran's Radio Communications | (2,000.00) |
| Res73 | Sheriff's Department PBA contract settlement | (865,090.00) |
| Res90 | COVID-19 | (221,144.00) |
| Res91 | CSEA contract settlement- Dispatchers | (78,696.00) |
| Res103 | PCSEA Contract settlement | (490,374.00) |
| Res106 | Electronic Monitoring costs | (5,000.00) |

(1,671,804.00)

Total **\$ 730,160.69**

Proposed Deductions:

20A046 Health department Reorganization (43,176.00)

(43,176.00)

Pending Balance 8/24/20

\$686,984.69

2020 Subcontingency Report

4982- Salaries

Beginning Balance 1/1/20 \$ 75,000.00

Subtotal Subcontingency \$ 75,000.00

Deductions:

Total 0.00
\$ 75,000.00

Proposed Deductions:

Pending Balance 8/24/20 0.00
\$75,000.00

Note:

R= resolution

A= proposed budgetary amendment

2020 Subcontingency Report

4983- Special Services (District Attorney)

Beginning Balance 1/1/20 \$ 30,000.00

Subtotal Subcontingency \$ 30,000.00

Deductions:

Total 0.00
\$ 30,000.00

Proposed Deductions:

Res125 Budget adjustment due to economic effects of COVID-19 Pandemic (15,000.00)

Pending Balance 8/24/20 (15,000.00)
\$15,000.00

Note:

R= resolution

A= proposed budgetary amendment

2020 Subcontingency Report

4985- Maintenance & Repairs

Beginning Balance 1/1/20 \$ 15,000.00

Subtotal Subcontingency \$ 15,000.00

Deductions:

20LT01 Normal park maintenance nail, paint etc. (9,000.00)

Total \$ 6,000.00

Proposed Deductions:

Pending Balance 8/24/20 \$6,000.00

Note:

R= resolution

A= proposed budgetary amendment

2020 Subcontingency Report

4986- Sheriff

Beginning Balance 1/1/20 \$ 32,962.00

Subtotal Subcontingency \$ 32,962.00

Deductions:

Res46 Sheriff Deputy - Upgrade to Sergeant (17,962.00)

Total \$ (17,962.00)
15,000.00

Proposed Deductions:

Pending Balance 8/24/20 0.00
\$15,000.00

Note:

R= resolution

A= proposed budgetary amendment

KEY

LICENSE PLATE READERS 15,000.00

UPGRADE - SHERIFF DEPUTY 17,962.00

TOTAL SUBCONTINGENCY 32,962.00

#6a

WILLIAM J. CARLIN, Jr. CPA, CPFO
Commissioner Of Finance



ANITA Z. GILBERT
Chief Deputy Commissioner Of Finance

SHEILA M. BARRETT
Deputy Commissioner Of Finance

DEPARTMENT OF FINANCE

MEMORANDUM

2020 AUG - 7 AM 8:34
LEGISLATURE
PUTNAM COUNTY
CARMEL, NY

TO: Diane Schonfeld, Legislative Clerk
DATE: August 7, 2020, 2020
FROM: William J. Carlin, Jr., Commissioner of Finance *wjc*
SUBJECT: **Overtime/Temporary Help Recap for Audit and Administrative Committee Meeting**

Please include the attached report in the Audit and Administrative Committee and the Personnel Committee Agendas for its next meeting.

Enclosure

Overtime Temporary - RECAP - 2020

As of Date: August 6, 2020

| Org Description | Org | Object | Project | Acct. Description | 2019 Actual | 2020 Original Budget | 2020 Revised Budget | 2020 Actual | 2020 Distributed Budget | 2020 Available | 2020 Percent |
|---|-----------------|--------------|--------------|-------------------|------------------|----------------------|---------------------|-------------------|-------------------------|------------------|---------------|
| DSS - Family First Transit | 10102000 | 51093 | 10152 | OVERTIME | 1,234.64 | 0.00 | 5,117.36 | 3,374.70 | 3,032.51 | 1,742.66 | 65.95% |
| Emergency Services - Dispatch | 13398900 | 51094 | | TEMPORARY | 16,070.10 | 20,000.00 | 20,000.00 | 25,703.61 | 11,851.85 | (5,703.61) | 128.52% |
| Health - Early Intervention | 10405900 | 51093 | | OVERTIME | 4,221.75 | 9,000.00 | 6,000.00 | 4,564.90 | 3,555.56 | 1,435.10 | 76.08% |
| Health - Early Intervention | 10405900 | 51094 | | TEMPORARY | 4,280.38 | 14,296.00 | 17,296.00 | 16,688.23 | 10,249.48 | 607.77 | 96.49% |
| Health - Environmental Health | 12401000 | 51094 | | TEMPORARY | 19,468.23 | 23,049.00 | 23,049.00 | 16,341.40 | 13,658.67 | 6,707.60 | 70.90% |
| Health - PH Emergency Preparedness | 26401001 | 51093 | 10066 | OVERTIME | (13.68) | 0.00 | 119,505.00 | 113,359.76 | 70,817.78 | 6,145.24 | 94.86% |
| Health - PH Emergency Preparedness | 26401001 | 51094 | 10066 | TEMPORARY | 2,200.00 | 2,500.00 | 6,183.10 | 7,282.79 | 3,664.06 | (1,099.69) | 117.79% |
| Sheriff - ERT Callouts | 17311000 | 51093 | 10102 | OVERTIME | 74,508.37 | 55,000.00 | 55,000.00 | 37,409.16 | 32,592.59 | 17,590.84 | 68.02% |
| Sheriff - Marine Patrol | 17003000 | 51093 | | OVERTIME | 68,569.29 | 65,000.00 | 65,000.00 | 42,728.40 | 38,518.52 | 22,271.60 | 65.74% |

* New Departments in Bold.



cc: all
Phys
A+A
Aug.

#605

WILLIAM J. CARLIN, Jr. CPA
Commissioner Of Finance

DEPARTMENT OF FINANCE

MEMORANDUM

To: Diane Schonfeld, Legislative Clerk
From: William J. Carlin, Jr., Commissioner of Finance
Re: Budgetary Amendment - 20A041
Date: July 21, 2020

WJC

2020 JUL 22 AM 9:41
LEGISLATURE
PUTNAM COUNTY
CARMEL, NY

At the request of the Commissioner of Planning, Development and Public Transportation, the following budgetary amendment is required.

Increase estimated appropriations:

10802000 54682 Special Services 294,252

Increase estimated revenues:

10802000 449895 Fed Aid - UPWP 294,252

Fiscal Impact - 2020 - \$ 0

Fiscal Impact - 2021 - \$ 0

This Resolution is required to provide for data management services, such as traffic counts, utilizing Federal UPWP funds as per the attached documentation. Please forward to the appropriate committee.

Approved:

Mary Ellen Odell
County Executive

20 A041

NEW YORK METROPOLITAN TRANSPORTATION COUNCIL



PROGRAM, FINANCE AND ADMINISTRATION COMMITTEE (PFAC)

RESOLUTION #503
AMENDMENTS TO THE STATE FISCAL YEAR (SFY) 2020-2021
UNIFIED PLANNING WORK PROGRAMS (UPWP)

WHEREAS, the New York Metropolitan Transportation Council (NYMTC) is a regional council of governments, which is the metropolitan planning organization (MPO) for New York City, Long Island and the lower Hudson Valley; and

WHEREAS, pursuant to 23 CFR 450.308, NYMTC, in cooperation with the State and operators of publicly owned transit, is responsible for developing UPWPs, which document planning activities to be performed with funds provided under Title 23 U.S.C., and Title 49 U.S.C. Chapter 53; and

WHEREAS, NYMTC's SFY 2020-2021 UPWP, which was adopted by NYMTC on February 27, 2020 identifies federally funded planning programs and projects to be undertaken by NYMTC's staff and its member agencies; and

WHEREAS, NYMTC's staff and member agencies are now carrying out their SFY 2020-2021 UPWP projects and need to amend projects as noted in the attached Amendment Actions Summary; and

WHEREAS, the requested amendment impacts the use of funds previously programmed in the SFY 2019-2020 UPWP; and

WHEREAS, NYMTC staff has determined that the funds are available to be reprogrammed through this amendment to the SFY 2020-2021 UPWP; and

WHEREAS, NYMTC staff has reviewed the proposed revision and determines that it is consistent with NYMTC's regional goals and desired outcomes as presented in the Federal Fiscal Years 2018-2045 Regional Transportation Plan;

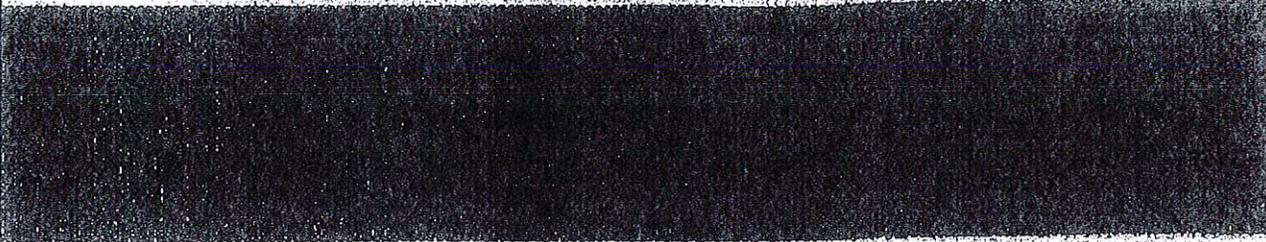
NOW, THEREFORE, BE IT RESOLVED that PFAC hereby adopts the amendment described above to the SFY 2020-2021 Unified Planning Work Program as summarized in the attached table.

This resolution shall take effect on the thirtieth day of April of two thousand and twenty.

ADOPTION: _____

PFAC Resolution #803, April 30, 2020

State Fiscal Year 2020-2021 UPWP Amendment Actions Summary



Action Requested by Putnam County

| | | | | | | |
|---------------|-----------------|-----------|---------|---------|-----------|---|
| PTPN20D00.E02 | Data Management | Add funds | 169,752 | 224,500 | \$394,252 | Previously programmed but unspent funds for this task are being brought into the UPWP. No new funding is requested. |
|---------------|-----------------|-----------|---------|---------|-----------|---|



20A043
Putnam
Amd

#600

WILLIAM J. CARLIN, Jr. CPA
Commissioner Of Finance

DEPARTMENT OF FINANCE

MEMORANDUM

To: Diane Schonfeld, Legislative Clerk
From: William J. Carlin, Jr., Commissioner of Finance
Re: Budgetary Amendment - 20A043
Date: July 29, 2020

WJC

LEGISLATURE
PUTNAM COUNTY
CARMEL, NY

2020 JUL 30 AM 11:29

At the request of the Commissioner of Finance, the following budgetary amendment is required.

Increase estimated appropriations:

25117000 54950 Legal Aid Society 200,000

Increase estimated revenues:

25117000 430251 State Aid - Indigent Legal Services 200,000

Fiscal Impact - 2020 - 0

Fiscal Impact - 2021 - 0

This Resolution is necessary to account for NYS Indigent Legal Services Second Update Quality Improvement and Caseload Reduction Agreement. The contract term runs from 7/1/17 - 6/30/20, as per the attached correspondence. The County acts as a pass through for these funds. Please forward to the appropriate committee.

Approved:

Mary Ellen Odell
County Executive

20A043

STATE OF NEW YORK MASTER CONTRACT FOR GRANTS FACE PAGE

| | |
|--|--|
| <p>STATE AGENCY (Name & Address):</p> <p>NYS Office of Indigent Legal Services A. E. Smith Building, 11th Floor 80 South Swan Street Albany, NY 12210</p> | <p>BUSINESS UNIT/DEPT. ID: OLS01 1350200</p> <p>CONTRACT NUMBER: C2ND637</p> <p>CONTRACT TYPE:</p> <p><input checked="" type="checkbox"/> Multi-Year Agreement <input type="checkbox"/> Simplified Renewal Agreement <input type="checkbox"/> Fixed Term Agreement</p> |
| <p>CONTRACTOR SFS PAYEE NAME:</p> <p>Putnam, County of</p> | <p>TRANSACTION TYPE:</p> <p><input checked="" type="checkbox"/> New <input type="checkbox"/> Renewal <input type="checkbox"/> Fixed Term Agreement</p> |
| <p>CONTRACTOR DOS INCORPORATED NAME:</p> | <p>PROJECT NAME:</p> <p>Second Upstate Quality Improvement and Caseload Reduction</p> |
| <p>CONTRACTOR IDENTIFICATION NUMBERS:</p> <p>NYS Vendor ID Number: 100002443 Federal Tax ID Number: 14-6002759 DUNS Number (if applicable):</p> | <p>AGENCY IDENTIFIER:</p> <p>CFDA NUMBER (Federally funded grants only):</p> |
| <p>CONTRACTOR PRIMARY MAILING ADDRESS:</p> <p>Putnam County Dept. of Planning, Development, and Transportation 841 Fair Street Carmel, NY 10512</p> <p>CONTRACTOR PAYMENT ADDRESS:</p> <p><input type="checkbox"/> Check if same as primary mailing address</p> <p>Putnam County Finance Department 40 Gleneida Ave., Room 202 Carmel, NY 10512</p> <p>CONTRACTOR MAILING ADDRESS:</p> <p><input checked="" type="checkbox"/> Check if same as primary mailing address</p> | <p>CONTRACTOR STATUS:</p> <p><input type="checkbox"/> For Profit <input checked="" type="checkbox"/> Municipality, Code: 370100000000 <input type="checkbox"/> Tribal Nation <input type="checkbox"/> Individual <input type="checkbox"/> Not-for-Profit</p> <p>Charities Registration Number:</p> <p>Exemption Status/Code:</p> <p><input type="checkbox"/> Sectarian Entity</p> |

STATE OF NEW YORK MASTER CONTRACT FOR GRANTS FACE PAGE

| | |
|--|--|
| <p>CURRENT CONTRACT TERM: From: July 1, 2017 To: June 30, 2020</p> <p>CURRENT CONTRACT PERIOD:</p> <p>AMENDED TERM: From: To:</p> <p>AMENDED PERIOD: From: To:</p> | <p>CONTRACT FUNDING AMOUNT <i>(Multi-year – enter total projected amount of the contract; Fixed Term/Simplified Renewal – enter current period amount):</i></p> <p>CURRENT: \$300,000.00</p> <p>AMENDED:</p> <p>FUNDING SOURCE(S):</p> <p><input checked="" type="checkbox"/> State <input type="checkbox"/> Federal <input type="checkbox"/> Other</p> |
|--|--|

FOR MULTI-YEAR AGREEMENTS ONLY – CONTRACT PERIOD AND FUNDING AMOUNT:
 (Out years represent projected funding amounts)

| # | CURRENT PERIOD | CURRENT AMOUNT | AMENDED PERIOD | AMENDED AMOUNT |
|---|----------------|----------------|----------------|----------------|
| 1 | | | | |
| 2 | | | | |
| 3 | | | | |
| 4 | | | | |
| 5 | | | | |

ATTACHMENTS PART OF THIS AGREEMENT:

- Attachment A: A-1 Program-Specific Terms and Conditions
 A-2 Federally Funded Grants

- Attachment B: B-1 Expenditure Based Budget
 B-2 Performance Based Budget
 B-3 Capital Budget
 B-1(A) Expenditure Based Budget (Amendment)
 B-2(A) Performance Based Budget (Amendment)
 B-3(A) Capital Budget (Amendment)

- Attachment C: Work Plan

- Attachment D: Payment and Reporting Schedule

- Other:

IN WITNESS THEREOF, the parties hereto have executed or approved this Master Contract on the dates below their signatures.

CONTRACTOR:

County of Putnam

By: Mary Ellen Odell

Mary Ellen Odell

Printed Name

Title: County Executive

Date: 11/7/19

STATE AGENCY:

NYS Office of Indigent Legal Services

By: William J. Leahy

William J. Leahy

Printed Name

Title: Director - Office of Indigent Legal Services

Date: 5/20/20

STATE OF NEW YORK

County of Putnam

On the 7th day of November, 2019, before me personally appeared Mary Ellen Odell, to me known, who being by me duly sworn, did depose and say that ~~he~~ she resides at Putnam County, New York, that ~~he~~ she is the County Executive of the County Of Putnam, the contractor described herein which executed the foregoing instrument; and that ~~he~~ she signed ~~his~~ her name thereto as authorized by the contractor named on the face page of this Master Contract.

(Notary) Sandra M. Fusco

SANDRA M. FUSCO
NOTARY PUBLIC STATE OF NEW YORK
No. 02FUB168807
QUALIFIED IN PUTNAM COUNTY
COMMISSION EXPIRES JUNE 18, 2022

ATTORNEY GENERAL'S SIGNATURE

STATE COMPTROLLER'S SIGNATURE

Printed Name

Title:

Date:

APPROVED

DEPT. OF AUDIT & CONTROL

Printed Name

Jun 17 2020

Carmen Story

Title:

Date:

FOR THE STATE COMPTROLLER

Contract Number: C2ND637

Page 1 of 1

Master Contract for Grants, Signature Page



William J. Carlin, Jr.
 #Ced WILLIAM J. CARLIN, Jr. CPA
 Commissioner Of Finance

DEPARTMENT OF FINANCE

MEMORANDUM

To: Diane Schonfeld, Legislative Clerk
 From: William J. Carlin, Jr., Commissioner of Finance *WJC*
 Re: Budgetary Amendment - 20A044
 Date: August 10, 2020

2020 AUG 11 PM 12:21
 LEGISLATURE
 PUTNAM COUNTY
 CARMEL, NY

At the request of the Commissioner of Finance, the following budgetary amendment is required.

CAPITAL FUND:

Increase Estimated Appropriations:

| | | |
|----------------------|--------------------------|------------------|
| 59901000 53000 50357 | Transfer to General Fund | 79.51 |
| 59901000 53000 50357 | Transfer to General Fund | 838.50 |
| 59901000 53000 50357 | Transfer to General Fund | 10,000.00 |
| 59901000 53000 50357 | Transfer to General Fund | 6,476.68 |
| | | <u>17,394.69</u> |

Decrease Estimated Appropriations:

| | | |
|----------------------|-------------------------|----------------------|
| 58760000 51094 51315 | FEMA - Snake Hill Rd | 25,046.25 |
| 58760000 53000 51315 | FEMA - Snake Hill Rd | 312,476.47 |
| 58760000 58002 51315 | FEMA - Snake Hill Rd | 1,916.01 |
| 58760000 53000 51428 | FEMA - Maybrook Fence | 39,161.28 |
| 55997000 52680 51512 | OSR - Bus | 838.50 |
| 57997000 53000 51607 | Sportsman Center Study | 10,000.00 |
| 53197000 53000 51620 | Jail Security System | 6,476.68 |
| 55197000 53000 51805 | Tip Project Mgmt - 2018 | 100,000.00 |
| 55197000 53000 51807 | Grant Matched Programs | 8,000,000.00 |
| 55197000 53000 51808 | Airport Park Grant | 126.52 |
| 55197000 53000 51901 | Bridges & Culverts | 500,000.00 |
| 55197000 53000 51902 | Infrastructure | 1,000,000.00 |
| 55197000 52660 51904 | Equipment | 500,000.00 |
| 55197000 53000 51905 | Tip Project Mgmt - 2019 | 100,000.00 |
| 55197000 53000 51907 | Grant Matched Programs | 12,707,000.00 |
| 57997000 53000 51908 | PCGC - Roof Replacement | 100,000.00 |
| 57997000 53000 51909 | PCGC - HVAC & Plumbing | 100,000.00 |
| 55197000 53000 52002 | Highway Infrastructure | 500,000.00 |
| | | <u>24,003,041.71</u> |

Decrease Estimated Revenues:

| | | |
|-----------------------|------------------------------------|----------------------|
| 58760000 445971 51315 | Fed Aid - FEMA - Snake Hill Rd | 339,438.73 |
| 58760000 445971 51428 | Fed Aid - FEMA - Maybrooke Fence | 39,161.28 |
| 55997000 428601 51512 | Transfer From General Fund | 838.50 |
| 57997000 428601 51607 | Transfer From General Fund | 10,000.00 |
| 53197000 428601 51620 | Jail Security System | 6,476.68 |
| 05000 45710I 51805 | Serial Bond Proceeds | 10,000.00 |
| 55197000 435971 51805 | State Aid - TIP Project Manager | 10,000.00 |
| 55197000 445971 51805 | Fed Aid - TIP Project Manager | 80,000.00 |
| 05000 45710I 51807 | 2018 Bond Proceeds | 800,000.00 |
| 55197000 435971 51807 | State Aid - Grant Matched Projects | 800,000.00 |
| 55197000 445971 51807 | Fed Aid - Grant Matched Projects | 6,400,000.00 |
| 55197000 435979 51808 | State Aid - Airport Park Grant | 126.52 |
| 05000 45710J 51901 | Bond Proceeds - 2019 | 500,000.00 |
| 05000 45710J 51902 | Bond Proceeds - 2019 | 1,000,000.00 |
| 05000 45710J 51904 | Bond Proceeds - 2019 | 500,000.00 |
| 55197000 435971 51905 | State Aid - TIP Project Manager | 10,000.00 |
| 55197000 445971 51905 | Fed Aid - TIP Project Manager | 90,000.00 |
| 05000 45710J 51907 | Bond Proceeds - 2019 | 2,541,400.00 |
| 55197000 435971 51907 | State Aid - Grant Matched Projects | 2,541,400.00 |
| 55197000 445971 51907 | Fed Aid - Grant Matched Projects | 7,624,200.00 |
| 05000 45710J 51908 | Bond Proceeds - 2019 | 100,000.00 |
| 05000 45710J 51909 | Bond Proceeds - 2019 | 100,000.00 |
| 05000 45710K 52002 | Bond Proceeds - 2020 | 500,000.00 |
| | | <u>24,003,041.71</u> |

Increase Estimated Revenues:

| | | |
|-----------------------|----------------------------|--------------|
| 59901000 428601 50357 | Transfer to General Fund | 838.50 |
| 59901000 428601 50357 | Transfer to General Fund | 10,000.00 |
| 59901000 428601 50357 | Transfer to General Fund | 6,476.68 |
| 59901000 428601 50357 | Transfer from General Fund | <u>79.51</u> |
| | | 17,394.69 |

GENERAL FUND:

Increase Estimated Appropriations:

| | | |
|----------------|-------------|-----------|
| 10199000 54980 | Contingency | 17,394.69 |
|----------------|-------------|-----------|

Increase Estimated Revenues:

| | | |
|-----------------|----------------------------|-----------|
| 10131000 428501 | Transfer From Capital Fund | 17,394.69 |
|-----------------|----------------------------|-----------|

Fiscal Impact - 2020 - \$ (17,394.69)

Fiscal Impact - 2021 - \$ 0

This Resolution is required to closeout completed capital projects.
Please forward to the appropriate committee.

Approved : : _____
MaryEllen Odell, County Executive

WILLIAM J. CARLIN, Jr. CPA
Commissioner of Finance



CC: All Health (Co. B.)
Audit Reso
#Coe

ANITA Z. GILBERT
Chief Deputy Commissioner of Finance

SHEILA BARRETT
Deputy Commissioner of Finance

DEPARTMENT OF FINANCE

August 12, 2020

Ms. Diane Schonfeld, Clerk
Putnam County Legislature
40 Gleneida Avenue
Carmel, NY 10512

Dear Ms. Schonfeld,

Pursuant to Code Section 5-1, D dated February 14, 2010, I am advising you of the following request to amend the 2020 Department of Social Services budget.

Increase Estimated Revenues:

22073000 446132 National Children's Alliance \$ 1,068

Increase Appropriations:

22073000 OEOP National Children's Alliance
54989 Miscellaneous \$ 1,068

2020 Fiscal Impact -0-
2021 Fiscal Impact -0-

This amendment includes unspent grant funds initially allocated to Personnel in the approved grant budget awarded by the National Children's Alliance for the period January 1, 2020 through December 31, 2020. The funds will be used for the purpose of fingerprinting individuals assigned to the CAC, a requirement to meet the CAC's accreditation standards.

AUTHORIZATION:

Date Department of Finance/Designee: Initiation by \$0 - \$5,000.00

Date County Executive/Designee: Authorized for Legislative Consideration \$5,000.01 - \$10,000.00

Date Chairperson Audit/Designee: \$0 - \$10,000.00

20A045

Date Audit & Administration Committee: \$10,000.01 - \$25,000.00

MARYELLEN ODELL
County Executive

MICHAEL J. PIAZZA, Jr.
Commissioner
37A298@dfa.state.ny.us

JOSEPH A. DeMARZO
Deputy Commissioner
Joseph.Demarzo@putnamcountyny.gov

GRACE M. BALCER
Fiscal Manager
37A279@dfa.state.ny.us



JOANNA GRAINGER
Director of Eligibility
37A252@dfa.state.NY.US

FRANK MAROCCO, ESQ.
Director of Children and
Family Services
Frank.Marocco@dfa.state.ny.us

FAYE THORPE, ESQ.
Counsel for DSS
Faye.Thorpe@dfa.state.ny.us

**DEPARTMENTS OF MENTAL HEALTH
SOCIAL SERVICES AND YOUTH BUREAU**

MEMORANDUM

TO: William Carlin
Commissioner of Finance

FROM: Grace Balcer
Fiscal Manager  

DATE: 8/10/20

RE: 2020 DSS Budgetary Amendment

Your approval is requested to amend the 2020 DSS budget to include unspent grant funds that were initially allocated to Personnel in the approved grant budget awarded by National Children’s Alliance for the period January 1, 2020 through December 31, 2020. The unspent grant funds resulted from an unfilled grant position from 3/2/20 to 4/20/20, and a reduction in hours from 9.5 hrs./wk. to 9 hrs./wk. These funds will be used for the purpose of fingerprinting individuals assigned to the CAC, a requirement to meet the CAC’s accreditation standards. (Supporting documentation attached.)

Increase Appropriations:

| | | |
|----------|--------------------------|---------|
| 22073000 | OEOP Nat. Child Alliance | |
| 54989 | Misc. | \$1,068 |

Increase Estimated Revenues:

| | | |
|----------------|--------------------------|-------|
| 22073000 | OEOP Nat. Child Alliance | |
| 446132 | Nat. Child Alliance | 1,068 |
| CFDA #: 16,834 | | |
| | Fiscal Impact (20) | -0- |
| | Fiscal Impact (21) | -0- |

Should you require additional information, do not hesitate to contact me.

cc: M. Behler



MARYELLEN ODELL
County Executive

MICHAEL J. PIAZZA, Jr.
Commissioner
37A298@dfa.state.ny.us

JOSEPH A. DeMARZO
Deputy Commissioner
Joseph.Demarzo@putnamcountyny.gov

GRACE M. BALCER
Fiscal Manager
37A279@dfa.state.ny.us

JOANNA GRAINGER
Director of Eligibility
37A252@dfa.state.NY.US

FRANK MAROCCO, ESQ.
*Director of Children and
Family Services*
Frank.Marocco@dfa.state.ny.us

FAYE THORPE, ESQ.
Counsel for DSS
Faye.Thorpe@dfa.state.ny.us

**DEPARTMENTS OF MENTAL HEALTH
SOCIAL SERVICES AND YOUTH BUREAU**

March 3, 2020

Ms. Heather Leary, Program Associate
National Children's Alliance
516 C Street NE
Washington DC 20002

Dear Ms. Leary:

Please be advised that the Child Advocacy Center of Putnam County, a program of the Putnam County Department of Social Services, is working with the County Personnel Department to address the fingerprinting requirements. We have developed a policy for new employees to be fingerprinted but appreciate your patience while we research potential conflicts with this new regulation for existing staff in regards to New York State Civil Service Law.

Once confirmed, we will move forward with having all staff, volunteers and team members fingerprinted as needed.

Sincerely,

Michael J. Piazza, Jr.
Commissioner



NATIONAL
CHILDREN'S
ALLIANCE

National Children's Alliance
516 C Street NE
Washington DC 20002
202 548 0090 telephone
202 548 0099 facsimile

I, MICHAEL PIAZZA, the Authorized Representative for CAC, hereby certify that we:

Are Currently

or

Are Not Currently

in compliance with the Fingerprinting Requirements for all individuals who have the potential to interact with minors during the 2020 grant year. Please note that anyone who enters the CAC has a potential to interact with a minor. This includes, but is not limited to, volunteer, board members, consultants, and interns.

The details of this requirement can be found in further detail on the OJP web site at <https://oip.gov/funding/Explore/Interact-Minors.htm>

Signature: _____

Date: _____

3/3/20

Balcer, Grace (DFA)

From: Marla Behler <Marla.Behler@putnamcountyny.gov>
Sent: Monday, August 03, 2020 10:01 AM
To: Balcer, Grace (DFA)
Subject: RE: NCA county budget amend
Attachments: signed finger printing compliance and letter.pdf

ATTENTION: This email came from an external source. Do not open attachments or click on links from unknown senders or unexpected emails.

Grace,

Attached is the letter and compliance document for our current grant that Mike submitted regarding plans to have staff finger printed.

Per our accreditation standards, here is the statement regarding background training. Verbal communication with NCA indicates that new federal guidelines require that the background check be done through finger printing but I haven't seen it documented yet.

E. The CAC has, and demonstrates compliance with, written screening policies for staff and volunteers that include criminal background, sex offender registration, and child abuse registry checks and provides training and supervision to staff and volunteers.

STATEMENT OF INTENT: Due to the sensitive and high-risk nature of CAC work, it is imperative that, at a minimum, the CAC conducts a formal screening process for staff. This process should be documented in a written policy. Staff must receive initial and ongoing training and supervision relevant to their role.

Volunteers perform a wide variety of functions within CACs. Sometimes, CACs can attract people who may not be emotionally prepared for the activities of the CAC and/or may attract potential or actual offenders. Due to the sensitive and high-risk nature of CAC work, it is imperative that, at a minimum, the CAC conducts a formal screening process for onsite volunteers as well. Volunteers must receive training and supervision relevant to their role.

Let me know if there is anything else you need for this.

Marla Behler, MS, LMSW
Program Coordinator
CAC of Putnam County
121 Main Street
Brewster, NY 10509
845-808-1400 x44120 (phone)
845-808-1925 (fax)

www.putnamcac.org

Like us on Facebook @ <http://www.facebook.com/putnamcac>

Follow us on Twitter @ <https://twitter.com/PutnamCAC>

cc: All

8/13
Health MAJ
Catherine Bess.

Michele Alfano-Sharkey

From: Balcer, Grace (DFA) <Grace.Balcer@dfa.state.ny.us>
Sent: Wednesday, August 12, 2020 2:10 PM
To: Michele Alfano-Sharkey
Cc: michael.piazzajr@dfa.state.ny.us; Marla Behler
Subject: DSS Budget Amendment \$1,068 - National Childrens Alliane Grant

Michele,

Please request that the recently submitted budget amendment referenced above be placed on the agenda of the Health Committee meeting scheduled for Thursday, August 13th in order to expedite the process of fingerprinting individuals assigned to the CAC, a requirement to meet the CAC's accreditation standards. *- This will allow the County to process reimbursemen t (M Sharkey)*
Your consideration will be appreciated.

Respectfully,

Grace M. Balcer

Fiscal Manager
Putnam County Depts. Of
Social Service, Mental Health & Youth Bureau
110 Old Route Six, Bldg. 2
Carmel, NY 10512
845 808-1500 x 45210

2020 AUG 12 PM 2:56
LEGISLATURE
PUTNAM COUNTY
CARMEL, NY



cc: all
A+A

#COF Reso

WILLIAM J. CARLIN, Jr. CPA
Commissioner Of Finance

DEPARTMENT OF FINANCE

MEMORANDUM

To: Diane Schonfeld, Legislative Clerk
From: William J. Carlin, Jr., Commissioner of Finance *WJC*
Re: Budgetary Amendment - 20A046
Date: August 17, 2020

2020 AUG 18 AM 9:49
LEGISLATURE
PUTNAM COUNTY
CARMEL, NY

At the request of the Commissioner of Health, the following budgetary transfer is required.

Increase estimated appropriations:

| | | |
|------------------------|--------------------|--------|
| 12401000 51000 (12124) | Personnel Services | 21,849 |
| 21401000 51094 | Temporary | 13,279 |
| | | <hr/> |
| | | 35,128 |

Decrease Estimated Appropriations:

| | | |
|------------------------|--------------------|--------|
| 12401000 51000 (12101) | Personnel Services | 84,257 |
| 12401000 58002 | FICA | 4,774 |
| 21401000 51000 (26101) | Personnel Services | 10,548 |
| 21401000 58002 | FICA | 209 |
| | | <hr/> |
| | | 99,788 |

Increase estimated revenues:

| | | |
|-----------------|-------------------------|-----|
| 21401000.434011 | State-Aid Public Health | 983 |
|-----------------|-------------------------|-----|

Decrease estimated revenues:

| | | |
|-----------------|-------------------------|--------|
| 12401000 434011 | State-Aid Public Health | 22,467 |
|-----------------|-------------------------|--------|

Increase estimated appropriations:

| | | |
|----------------|-------------|--------|
| 10199000 54980 | Contingency | 43,176 |
|----------------|-------------|--------|

Fiscal Impact - 2020 - \$43,176
Fiscal Impact - 2021 - \$ 0

This Resolution is required to provide for the funding for the Health Department reorganization as discussed at the August 13, 2020 committee meeting.

20A046

Please forward to the appropriate committee.

Approved:

MaryEllen Odell
County Executive

| | | HEALTH DEPARTMENT | | | | | |
|---|---|----------------------|--------------------|-----------------|------------------|-------------------|-------------------|
| TABLE A | | PERSONNEL CHANGES | | | | | |
| | | ENVIRONMENTAL HEALTH | | | | | |
| 8/4/2020 | | 2020 | | 2021 | | 2021 | |
| EFFECTIVE DATE OF ALL CHANGES IS SEPTEMBER 14, 2020 | | BUDGET | PROPOSED | 2020 | PROPOSED | 2021 | PERSONNEL |
| | | SALARY | PERSONNEL CHANGE | REVISED | BUDGET | PROPOSED | COST/SAVINGS |
| | | | COST/SAVINGS | BUDGET | | BUDGET | WITHOUT HEALTH |
| | | | | | | BENEFITS APPLIED | |
| 1 | ELIMINATE DIRECTOR OF ENGINEERING | \$112,057 | (\$112,057) | \$0 | \$0 | \$0 | (\$112,057) |
| | FRINGE | \$17,079 | (\$17,079) | \$0 | \$0 | \$0 | (\$53,000) |
| | PuMA POSITION | | | | | | |
| 2 | NEW POSITION ASS'T PH ENGINEER FULL TIME | \$0 | \$21,849 | \$21,849 | \$74,861 | \$74,861 | \$74,861 |
| | | \$0 | \$3,345 | \$3,345 | \$41,302 | \$41,302 | \$41,302 |
| | (Start Date September 14, 2020) | | | | | | |
| | EHS EXPENSE SAVINGS | \$129,136 | (\$103,942) | \$25,194 | \$116,163 | (\$48,894) | |
| | REVENUE ADJUSTMENT | | (\$32,475) | | | | (\$13,391) |
| | NET SAVINGS | | (\$71,467) | | | | (\$35,503) |
| * | The Fringes for the vacant Director of Engineering do not reflect Health Benefits in the 2020 budget. | | | | | | |
| | The Fringes for the vacant Director of Engineering have been reflected with Health Benefits in the 2021 budget to apply accurate Net Savings in comparison to the 2020 Budget | | | | | | |

HEALTH DEPARTMENT
PERSONNEL CHANGES
HEALTH EDUCATION

TABLE B

8/4/2020

| | | 2020 | | 2021 | | |
|---|--|-----------|------------------|-----------|-----------|------------------|
| | | BUDGET | PROPOSED | PROPOSED | PROPOSED | |
| EFFECTIVE DATE OF ALL CHANGES IS SEPTEMBER 14, 2020 | | BUDGET | PERSONNEL CHANGE | REVISIED | BUDGET | PERSONNEL CHANGE |
| | | SALARY | COST/SAVINGS | BUDGET | BUDGET | COST/SAVINGS |
| 3 | SUPERVISING PH EDUCATOR | \$96,217 | (\$10,548) | \$85,669 | \$87,443 | (\$8,774) |
| | FRINGE | \$44,944 | (\$9,400) | \$35,544 | \$37,184 | (\$7,760) |
| | INCUMBENT QUIT JULY 24, 2020 | | | | | |
| | (Accruals end August 14th, 2020) | | | | | |
| | (Start Date September 14, 2020) | | | | | |
| | Fill position ASAP @ grade 24 step 1 | | | | | |
| | 2020 SALARY IS \$85,728 | | | | | |
| | \$85,727 / 1834 HOURS = \$46.74 PER HOUR | | | | | |
| | \$46.74 X 35 HOURS X 16 WEEKS = \$26,174 | | | | | |
| | INCUMBENT hourly is \$52.46 | | | | | |
| | \$52.46 X 35 HOURS X 20 WEEKS = \$36,722 | | | | | |
| | 2020 savings is \$10,548 | | | | | |
| 4 | NEW POSITION EPIDEMIOLOGIST TEMPORARY | \$0 | \$13,279 | \$13,279 | \$43,870 | \$43,870 |
| | FRINGE | \$0 | \$1,016 | \$1,016 | \$3,356 | \$3,356 |
| | PART TIME 21 HOUR POSITION | | | | | |
| | Hourly rate based on a Grade 21 step 1 | | | | | |
| | Hourly rate is \$40.02 | | | | | |
| | (Start Date September 14, 2020) | | | | | |
| | HEALTH ED EXPENSE SAVINGS | \$141,161 | (\$5,653) | \$135,508 | \$171,853 | \$30,692 |
| | REVENUE ADJUSTMENT | | \$983 | | | \$12,635 |
| | NET SAVINGS / COST | | (\$6,636) | | | \$18,057 |

| TABLE C | | HEALTH DEPARTMENT | | | | | |
|--|---------|---|------------------------------------|--------------------|-------------------|-------------------|--------------|
| | | ENVIRONMENTAL HEALTH | | | | 2020 | 2020 |
| INCREASE | EXPENSE | ACCOUNT | ACCOUNT | AMOUNT | PROPOSED | PROPOSED | SAVINGS/COST |
| DECREASE | REVENUE | NUMBER | NAME | | SAVINGS/COST | SAVINGS/COST | |
| DECREASE | EXPENSE | 12401000-51000-4010-12101 | DIRECTOR OF ENGINEERING | (\$112,057) | | | |
| INCREASE | EXPENSE | 12401000-51000-4010-12124 | ASSISSTANT PUBLIC HEALTH ENGINEER | \$21,849 | | | |
| TOTAL ENVIRONMENTAL HEALTH PERSONNEL | | | | (\$90,208) | | | |
| DECREASE | EXPENSE | VARIOUS FRINGE BENEFITS (TO BE INDIVIDUALLY ADJUSTED BY FINANCE) | | (\$13,734) | | | |
| TOTAL ENVIRONMENTAL HEALTH EXPENSE CHANGE | | | | (\$103,942) | | | |
| DECREASE | REVENUE | 12401000-434011 | ST-AID PUBLIC HEALTH | (\$32,475) | | | |
| NET TOTAL | | | | (\$71,467) | (\$71,467) | (\$35,503) | |
| | | HEALTH EDUCATION | | | | | |
| INCREASE | EXPENSE | ACCOUNT | ACCOUNT | AMOUNT | | | |
| DECREASE | REVENUE | NUMBER | NAME | | | | |
| DECREASE | EXPENSE | 21401000-51000-401026101 | SUPERVISING PUBLIC HEALTH EDUCATOR | (\$10,548) | | | |
| INCREASE | EXPENSE | 21401000-51094 | TEMPORARY | \$13,279 | | | |
| TOTAL HEALTH EDUCATION PERSONNEL | | | | \$2,731 | | | |
| DECREASE | EXPENSE | VARIOUS FRINGE BENEFITS (TO BE INDIVIDUALLY ADJUSTED BY FINANCE) | | (\$8,384) | | | |
| TOTAL HEALTH EDUCATION EXPENSE CHANGE | | | | (\$5,653) | | | |
| NO CHANGE | REVENUE | 21401000-434011 | | \$983 | | | |
| NET TOTAL | | | | (\$6,636) | (\$6,636) | \$18,057 | |
| | | | | | (\$78,103) | (\$17,446) | |

(See Letter of Necessity attached)

Account #7
8/10/20
8/13/20
8/13/20

COUNTY OF PUTNAM
FUND TRANSFER REQUEST

TO: Commissioner of Finance
FROM: Kenneth Clair, Commissioner
DEPT: Bureau of Emergency Services
DATE: 8/10/2020

LEGISLATURE
PUTNAM COUNTY
CARMEL, NY

2020 AUG 11 PM 12:52

I hereby request approval for the following transfer of funds:

| FROM ACCOUNT#/NAME | TO ACCOUNT#/NAME | AMOUNT | PURPOSE |
|---|-----------------------------|-------------|----------------------------------|
| 10014000 52110 Furniture | 13398900 51094 Temporary | \$10,000.00 | Cover Dispatch Temporary Line |
| 10398900 51093 Overtime | 13398900 51094 Temporary | \$5,707.00 | |
| 10398900 54640 Education and Training | 13398900 51094 Temporary | \$9,412.00 | |
| 10398900 54675 Travel | 13398900 51094 Temporary | \$3,950.00 | |
| 10014000 54989 Miscellaneous | 13398900 58002 FICA | \$2,224.00 | |
| | | \$31,293.00 | |

20 Fiscal Impact \$ _____

20 Fiscal Impact \$ _____

Department Head Signature/Designee Date

AUTHORIZATION: (Electronic signatures)

Date Commissioner of Finance/Designee: Initiated by: \$0 - \$5,000.00

Date County Executive/Designee: Authorized for Legislative Consideration: \$5,000.01 - \$10,000.00

Date Chairperson Audit /Designee: \$0 - \$10,000.00

Date Audit & Administration Committee: \$10,000.01 - \$25,000.00

20T143
(REVISED)



PUTNAM COUNTY BUREAU OF EMERGENCY SERVICES



MaryEllen Odell, County Executive

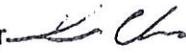
Kenneth W. Clair
Commissioner

Robert A. Lipton
Deputy Commissioner

Casey B. Quake
Director of EMS

MEMORANDUM

To: Paul E. Jonke, Chairman Protective Services Committee
Ginny Nacerino, Chairwoman Personnel

From: Kenneth W. Clair, Commissioner 

Re: August Protective Services Meeting

Date: August 10, 2020

The Putnam County Bureau of Emergency Services is requesting a budgetary transfer in the amount of \$31,293.00 to (Dispatch) Temporary Line 13398900 51094. This transfer is necessary to be approved this month to cover expenses incurred as a result of our current staffing situation and the anticipated need for temporary staffing for the duration of this fiscal year. That situation is described below.

On February 6, 2020 Dispatcher William O'dell resigned as a full-time dispatcher . On April 11, 2020 Dispatcher Robert Shannon passed away in the midst of a public health crisis bringing our already minimal staffing to a critical low of 11 Dispatchers. Following Dispatcher Shannon's passing we were fortunate to receive a call, on April 15, 2020 from a former Dispatcher, Sandra Kanuk, offering her part-time return to assist us. With minimal training required to re-acclimate her to the Communications Center this was an offer we simply could not refuse. The hours she's worked have been instrumental in maintaining our ability to function as the county's public safety answering point, however our staffing remains at a critical low and additional dispatchers were/are needed to return our staffing to an acceptable minimum.

On April 27, 2020 three part time dispatchers were hired to contribute to that need. These three gentleman are being trained and mentored now, and awaiting full-time hire in the immediate future.

Staffing must take into consideration not only the physical need to fill shifts and the ability to staff the Communications Center but also the health and well-being of our current staff, the need for additional staffing during surge events and general considerations such as time-off/sick-time, etc.

cc: all A+H

sign

#8

COUNTY OF PUTNAM

FUND TRANSFER REQUEST

TO: Commissioner of Finance

FROM: Diane Schonfeld, Legislative Clerk

DEPT: Legislature

DATE: 8/19/2020

I hereby request approval for the following transfer of funds:

| FROM ACCOUNT# / NAME | TO ACCOUNT# / NAME | AMOUNT | PURPOSE |
|------------------------|---|------------|--|
| 10132000.51094 TEMP | 10101001.54612.10158 Stenographer-COVID 19 | \$5,000.00 | Additional funds needed Transcribing minutes Per NYS Executive order RE: COVID 19 |

2020 AUG 19 AM 11:48
 LEGISLATURE
 PUTNAM COUNTY
 CARMEL, NY

20_20 Fiscal Impact \$ 0

20_21 Fiscal Impact \$ 0

Diane Schonfeld 8/19/20
 Department Head Signature/Designee Date

AUTHORIZATION: (Electronic signatures)

Date Commissioner of Finance/Designee: Initiated by: \$0 - \$5,000.00

Date County Executive/Designee: Authorized for Legislative Consideration: \$5,000.01 - \$10,000.00

Date Chairperson Audit /Designee: \$0 - \$10,000.00

Date Audit & Administration Committee: \$10,000.01 - \$25,000.00

20T-154

WILLIAM J. CARLIN, Jr. CPA
Commissioner Of Finance



DEPARTMENT OF FINANCE

Call
Audit - FYI

#9

ANITA Z. GILBERT
Chief Deputy Commissioner Of Finance

SHEILA BARRETT
Deputy Commissioner Of Finance

August 13, 2020

Ms. Diane Schonfeld, Legislative Clerk
Putnam County Legislature
40 Gleneida Avenue
Carmel, New York 10512

2020 AUG 18 AM 9:04
LEGISLATURE
PUTNAM COUNTY
CARMEL, NY

Dear Ms. Schonfeld:

Pursuant to Section 11 of the County's Deposit and Investment Policies, enclosed is the report on the County's deposits and investments for the second quarter ended June 30, 2020

Interest income through June 30th, 2020 was \$141,297.51 vs. \$409,224.56 through June 30, 2019. The decrease in interest income is due to a decrease in interest rates due to the COVID-19 pandemic.

Very truly yours,

William J. Carlin, Jr.
Commissioner of Finance

Enclosures

| FINANCIAL INSTITUTION | ACCOUNT TYPE | INTEREST RATE, % | AMOUNT |
|-----------------------------|---|------------------|----------------------|
| KEY BANK | GENERAL FUND | | 264,116.53 |
| M&T BANK | GENERAL FUND | 0.10 | 1,244,929.62 |
| CHASE | GENERAL FUND | 0.03 | 7,555,830.56 |
| TOMPKINS MAHOPAC BANK | PUTNAM COUNTY WELFARE ACCT COMM FINANCE | 0.15 | 160,952.97 |
| WEBSTER | GENERAL FUND | 0.36 | 9,789,183.81 |
| PUTNAM COUNTY NATIONAL BANK | GENERAL FUND - CHECKING ACCT | 0.10 | 1,628,190.67 |
| PUTNAM COUNTY SAVINGS BANK | GENERAL FUND - MUNICIPAL MM | 0.52 | 7,610,975.39 |
| TOMPKINS MAHOPAC BANK | PC GOLF COURSE OPERATING ACCT | 0.15 | 58,939.92 |
| STERLING NATIONAL BANK | GENERAL FUND | 0.25 | 1,214,355.63 |
| TD BANK | GENERAL FUND | 0.25 | 2,722,019.50 |
| NEW YORK LIQUID ASSET FUND | GENERAL FUND | 0.05 | 9,190,870.82 |
| PUTNAM COUNTY NATIONAL BANK | PCSO STATE FORF. ASSETS | 0.15 | 25,475.06 |
| TOMPKINS MAHOPAC BANK | INMATE T COMMISSION - CHECKING | 0.00 | 191,428.70 |
| PUTNAM COUNTY NATIONAL BANK | DA FORF. ASSETS CHECKING ACCT | 0.10 | 265,443.25 |
| PUTNAM COUNTY NATIONAL BANK | PCSO FORF. ASSETS | 0.15 | 60,485.61 |
| NYCLASS | GENERAL FUND | 0.36 | 9,595,350.20 |
| TOMPKINS MAHOPAC BANK | PC GOLF COURSE FOOD & BEVERAGE | 0.15 | 121,849.08 |
| TOMPKINS MAHOPAC BANK | PC GOLF COURSE MERCHANT | 0.15 | 587,386.18 |
| TOMPKINS MAHOPAC BANK | PC GOLF COURSE FOOD & BEVERAGE MERCHANT | 0.15 | 478,407.80 |
| PUTNAM COUNTY NATIONAL BANK | GENERAL FUND - CREDIT CARD ACCT | 0.00 | 70,411.21 |
| KEY BANK | ADOPT SUB | 0.00 | 0.00 |
| TOMPKINS MAHOPAC BANK | GENERAL ACCOUNT | 0.15 | 2,821,869.54 |
| PEOPLE'S UNITED BANK | MUN INTEREST PLUS CKING | 0.20 | 2,039,667.96 |
| TOMPKINS MAHOPAC BANK | TILLY FOSTER FARM MERCHANT | 0.15 | 243,834.13 |
| TOMPKINS MAHOPAC BANK | TILLY FOSTER FARM OPERATING | 0.15 | 99,969.54 |
| SIGNATURE BANK | GENERAL FUND | 0.45 | 1,523,132.16 |
| M&T BANK | WATER QUALITY | 0.10 | 1,139,249.44 |
| KEY BANK | WATER QUALITY | 0.00 | 975,699.10 |
| TD BANK | BOND PROCEEDS - 2011 | 0.00 | 37,268.03 |
| TD BANK | BOND PROCEEDS - 2012 | 0.25 | 626,298.86 |
| TD BANK | BOND PROCEEDS - 2013 | 0.00 | 71,305.04 |
| TD BANK | BOND PROCEEDS - 2014 | 0.00 | 65,170.95 |
| TD BANK | 2016 SERIES A BOND | 0.25 | 250,234.16 |
| TD BANK | 2016 SERIES B BOND | 0.25 | 275,441.32 |
| STERLING NATIONAL BANK | 2017 BOND ISSUE A - MUN MONEY MKT | 0.15 | 551,490.61 |
| STERLING NATIONAL BANK | 2018 BOND - MUN MONEY MKT PLUS | 0.15 | 249,347.45 |
| CHASE | TRUST ACCT - WORKMAN'S COMP | 0.00 | 26,760.00 |
| PUTNAM COUNTY SAVINGS BANK | 6N INSURANCE FUND - MUNICIPAL MM | 0.52 | 1,455,620.94 |
| CHASE | TRUST ACCT - WORKMAN'S COMP | 0.03 | 6,864.67 |
| TD BANK | WORKERS COMP RESERVE | 0.25 | 3,554,120.13 |
| PUTNAM COUNTY NATIONAL BANK | TRUST ACCT - CHECKING | 0.10 | 1,600,791.27 |
| CHASE | TRUST ACCT - COURT & TRUST | 0.03 | 183,553.76 |
| PUTNAM COUNTY NATIONAL BANK | TRUST ACCT - VETERANS SECURITY SAVINGS | 0.10 | 15,073.83 |
| TD BANK | TRUST ACCT - MTG TAX ACCT | 0.20 | 505,467.45 |
| CHASE | PAYROLL - CHECKING | | 7,041.04 |
| GRAND TOTAL | | | 71,161,873.89 |

| RECAP BY BANK | | | | | MAXIMUM CAP |
|------------------------|--|----------------------|--|--|-------------|
| JPMorgan Chase | | 7,780,050.03 | | | 30,000,000 |
| TD Bank | | 8,107,325.44 | | | 30,000,000 |
| Key | | 1,239,815.63 | | | 30,000,000 |
| M & T | | 2,384,179.06 | | | 30,000,000 |
| Tompkins Mahopac Bank | | 4,764,637.86 | | | 10,000,000 |
| Webster Bank | | 9,789,183.81 | | | 10,000,000 |
| NYClass | | 9,595,350.20 | | | 10,000,000 |
| NYLAF | | 9,190,870.82 | | | 10,000,000 |
| Putnam County National | | 3,665,870.90 | | | 10,000,000 |
| PCSB | | 9,066,596.33 | | | 10,000,000 |
| Sterling National Bank | | 2,015,193.69 | | | 10,000,000 |
| People's United Bank | | 2,039,667.96 | | | 30,000,000 |
| Signature Bank | | 1,523,132.16 | | | 10,000,000 |
| | | <u>71,161,873.89</u> | | | |