

THE PUTNAM COUNTY LEGISLATURE

40 Gleneida Avenue
Carmel, New York 10512
Phone (845) 808-1020 • Fax (845) 808-1933
putcoleg@putnamcountyny.gov

Daniel G. Birmingham *Chairman*
William Gouldman *Deputy Chair*
Diane Trabulsy *Clerk*



Nancy Montgomery	Dist. 1
William Gouldman	Dist. 2
Toni E. Addonizio	Dist. 3
Laura E. Russo	Dist. 4
Jake D'Angelo	Dist. 5
Thomas Regan Jr.	Dist. 6
Daniel G. Birmingham	Dist. 7
Amy E. Sayegh	Dist. 8
Erin L. Crowley	Dist. 9

AGENDA
AUDIT & ADMINISTRATION COMMITTEE MEETING
TO BE HELD IN ROOM #318
PUTNAM COUNTY OFFICE BUILDING
CARMEL, NY 10512

Members: Chairwoman Crowley and Legislators Regan & Russo

Monday

March 30, 2026

(Immediately following Economic Development & Energy Committee Mtg. beginning at 6:00pm)

1. Pledge of Allegiance
2. Roll Call
3. Correspondence – County Auditor
 - a. Sales Tax Report
 - b. Board In Revenue Report
 - c. Transfer/Revenue Report
 - d. Contingency/Subcontingency Report
4. Correspondence – Commissioner of Finance
 - a. FYI – Overtime/Temporary Report
 - b. Approval – Budgetary Amendment 25A128 – Finance – Year End Entry #4
 - c. Approval – Budgetary Amendment 26A010 – Dept. of Social Services, Mental Health, and Youth Bureau – Account for State Aid – Shelter Arrears Assistance (Also reviewed in Health)
 - d. Approval – Budgetary Amendment 26A011 – Tourism – Account for Funding Reduction from NYS I Love NY Program (Also reviewed in Economic Development)

- e. **Approval – Budgetary Amendment 26A012 – Dept. of Social Services, Mental Health, and Youth Bureau – Child Advocacy Center – Adjust State Aid Levels (Also reviewed in Personnel)**
 - f. **Approval – Budgetary Amendment 26A015 – Historian – Newspaper Digitization Project (Also reviewed in Health)**
 - g. **Approval – Budgetary Amendment 26A016 – Finance – Change Funding Source of DSS Security Capital Project from Borrowed Funds to Capital Projects Reserve (Also reviewed in Physical)**
 - h. **Approval – Budgetary Amendment 26A017 – Probation – Ignition Interlock Grant Award (Also reviewed in Protective)**
 - i. **Approval – Budgetary Amendment 26A018 – Dept. of Social Services, Mental Health & Youth Bureau – Adjust State Aid Levels (Also reviewed in Health)**
5. **Approval – Fund Transfer 26T023 – Dept. of Social Services, Mental Health & Youth Bureau – Provide for Pay Differential – Director of Eligibility Position (Also reviewed in Personnel)**
 6. **Approval for Signature – Fund Transfer 26T037 – Move Code Blue Funds to Contracts (Also reviewed in Health)**
 7. **Approval – Fund Transfer 26T039 – Dept. of General Services – Fund Vehicle GPS System (Also reviewed in Physical)**
 8. **Approval for Signature – Fund Transfer 26T040 – Bureau of Emergency Services – Replace 2 Screens on 911 Center Dispatch Wall (Also reviewed in Protective)**
 9. **Approval for Signature – Fund Transfer 26T043 – Sheriff – Correct Clerical Error to Appropriate Budget Line (Also reviewed in Protective)**
 10. **Approval – Fund Transfer 26T044 – Sheriff – Allocation Position from BCI to Civil Division (Also reviewed in Personnel)**
 11. **Approval – Fund Transfer 26T045 – Dept. of Public Works – Reclassification from Senior Account Clerk to Principal Account Clerk (Also reviewed in Personnel)**
 12. **Approval for Signature – Fund Transfer 26T046 – Bureau of Emergency Services – Audio Visual Equipment at 911 Backup Center (Also reviewed in Protective)**
 13. **Approval for Signature – Fund Transfer 26T053 – Sheriff – Reallocate Seized Assets (Also reviewed in Protective)**
 14. **Approval – Fund Transfer 26T055 – Sheriff – Reclassification from Senior Office Assistant to Principal Office Assistant (Also reviewed in Personnel)**

15. Approval for Signature – Fund Transfer 26T058 – Board of Elections – Purchase 10 AirBallot Printers Prior to June Primary
16. Approval – Local Law – Amend Chapter 41 of the Code of Putnam County Entitled “Deposit & Investment Policy”
17. Approval – Directing Prospective Cancellation of Taxes on Certain Parcels (Correcting/Superseding Resolution #45 of 2026)
18. Approval – Correction of Real Property Taxes – Town of Kent Tax Map #33.18-1-5
19. Approval – Correction of Real Property Taxes – Town of Kent Tax Map #33.14-1-7
20. Approval – Correction of Real Property Taxes – Town of Carmel Tax Map #87.6-2-41
21. Approval – Local Law to Amend Article V of Chapter 220 of the Code of Putnam County to (1) Clarify Application of Real Property Tax Law Section 467 and (2) Increase the Maximum Senior Citizen Property Tax Exemption
22. Approval – Support for Home Rule Legislation Authorizing the County of Putnam to Alienate Certain Lands Used as Parklands
23. Approval – Authorizing Audit of the Putnam County Soil & Water Conservation District Monies received by the County
24. Discussion – Approval – Opposition to Electric Bus Mandate – Requested by Legislator Gouldman
25. FYI – Guardrail & Property Damage Report
26. Other Business
27. Adjournment

#3a

Sales Tax	2014	2015	2018	2019	2020	2021	2022	2023	2024	2025	2026	2026 vs 2025
January	\$ 3,910,113	\$ 4,117,955	4,699,597	4,966,930	5,536,978	4,810,372	6,071,784	6,673,020	7,112,139	7,785,254	7,540,922	(244,331)
February	3,270,383	3,234,919	4,062,844	4,228,841	4,573,894	4,483,277	5,047,591	5,979,925	6,138,980	5,833,205	5,767,652	(65,554)
March	5,708,091	4,670,041	5,383,664	5,792,011	5,949,514	8,065,989	8,250,002	7,952,761	7,642,006	5,854,261		
April**	4,077,701	4,248,878	4,696,971	4,674,670	3,538,226	5,264,056	6,424,074	6,652,126	6,581,464	7,624,148		
May	5,793,860	6,075,331	6,807,221	7,425,730	5,011,290	7,975,256	9,113,026	10,361,506	8,845,599	9,291,972		
June	4,053,988	3,621,035	4,182,456	4,557,885	5,146,439	6,789,670	4,685,857	5,311,513	5,512,815	5,058,035		
July	4,320,542	4,558,502	4,835,632	5,266,612	4,871,906	6,094,635	6,393,098	6,737,854	7,635,468	6,068,354		
August	4,179,098	4,312,904	4,815,929	5,368,556	4,918,555	6,017,886	6,254,546	6,609,400	6,963,785	7,707,350		
September	5,997,983	5,347,273	7,067,806	7,331,396	9,125,106	8,508,962	8,459,469	9,682,066	8,395,971	9,133,480		
October	4,179,344	4,311,976	4,840,611	5,244,815	4,917,403	5,730,039	6,397,048	6,520,201	6,701,109	6,145,938		
November*	4,513,878	4,190,564	4,715,091	4,959,534	4,492,906	5,514,058	6,265,506	6,722,976	6,853,597	6,094,776		
December	5,881,014	5,264,022	7,037,269	6,186,904	8,678,973	8,798,537	8,601,579	9,246,964	6,878,953	9,465,077		
Year to date Actual	\$ 55,885,996	\$ 53,953,400	63,145,092	66,003,884	66,761,192	78,052,738	81,963,580	88,450,310	85,261,887	86,061,851	13,308,574	(309,885)
Annual Budget	\$ 55,885,996	\$ 53,953,400	63,145,092	66,003,871	65,705,798	61,765,294	65,000,000	76,060,632	78,150,000	79,319,718	83,500,000	
DISTRIBUTION OF SALES TAX												
Town of Carmel											30,819	
Town of Kent											11,841	
Town of Patterson											10,593	
Town of Philipstown											6,628	
Town of Putnam Valley											10,796	
Village of Southeast											14,273	
Village of Brewster											2,302	
Village of Cold Spring											1,823	
Village of Nelsonville											573	
Paid to Date											89,648	

#3b

BOARD IN REVENUE

	2016*	2017*	2018*	2019*	2020*	2021*	2022*	2023*	2024*	2025*	2026*	+or(-) Same Period
January	43,680.00	47,160.00	54,980.00	52,490.00	74,950.00	104,400.00	126,600.00	94,350.00	66,250.00	62,050.00	38,675.00	(23,375.00)
February	41,610.00	41,280.00	52,760.00	45,070.00	72,300.00	95,250.00	113,100.00	86,250.00	57,750.00	49,000.00	35,900.00	(13,100.00)
March	41,400.00	50,480.00	59,820.00	50,795.00	70,650.00	119,700.00	130,800.00	91,100.00	69,750.00	54,250.00		
April	37,670.00	55,060.00	53,730.00	50,490.00	68,400.00	149,650.00	124,350.00	84,000.00	63,000.00	48,900.00		
May	39,120.00	61,070.00	49,860.00	52,975.00	63,150.00	149,850.00	131,550.00	84,550.00	72,700.00	79,000.00		
June	45,700.00	59,190.00	39,060.00	48,300.00	61,050.00	153,300.00	120,450.00	74,850.00	70,500.00	99,800.00		
July	52,480.00	64,540.00	37,260.00	47,840.00	86,550.00	161,100.00	125,550.00	79,300.00	72,850.00	82,950.00		
August	49,600.00	62,650.00	37,530.00	50,180.00	92,250.00	154,500.00	121,500.00	78,250.00	72,850.00	73,900.00		
September	46,290.00	61,050.00	36,180.00	43,600.00	91,200.00	145,800.00	118,800.00	80,850.00	70,050.00	57,300.00		
October	40,340.00	57,380.00	41,850.00	71,750.00	99,750.00	150,300.00	100,650.00	74,200.00	68,200.00	52,425.00		
November	34,120.00	56,580.00	43,080.00	71,400.00	95,550.00	135,000.00	90,000.00	70,500.00	64,200.00	53,950.00		
December	39,600.00	56,600.00	46,780.00	76,700.00	98,250.00	133,500.00	98,400.00	70,750.00	61,600.00	48,425.00		
Actual	511,610.00	673,040.00	552,890.00	661,590.00	974,050.00	1,652,350.00	1,401,750.00	968,950.00	809,700.00	761,950.00	74,575.00	
Budget	525,000.00	484,760.00	535,000.00	550,600.00	908,000.00	908,000.00	1,371,750.00	1,478,250.00	821,250.00	810,000.00	810,000.00	
Revised Budget												
Surplus/(Deficit)	(13,390.00)	188,280.00	17,890.00	110,990.00	66,050.00	744,350.00	30,000.00	(509,300.00)	(11,550.00)	(48,050.00)	(735,425.00)	(36,475.00)

*Revenue includes US Marshalls

2026 Transfer/Revenue Report - February

YEAR PER REF4	Org Description	ORG	OBJECT	PROJECT	Description	AMOUNT	DR/CR	COMMENT
2026 2 26A014	Youth Bureau	10731000	54647		SUB CONTRACTORS	1.00	D	ADDIT'L ST AID FUNDING
2026 2 26A014	Youth Bureau	10731000	43889G		STATE AID - MUNICIPALS REC	1.00	C	ADDIT'L ST AID FUNDING
2026 2 26T016	Board of Elections	10145000	52120		OFFICE EQUIPMENT	2,965.00	D	6 SCANNERS
2026 2 26T016	Board of Elections	10145000	54783		LICENSING SOFTWARE	2,965.00	C	6 SCANNERS
2026 2 26T018	Audit	10132000	51094		TEMPORARY	8,277.00	C	FOR INTERCOM/ACCESS CONTROL
2026 2 26T018	Audit	10132000	52680		OTHER EQUIPMENT	8,277.00	D	FOR INTERCOM/ACCESS CONTROL
2026 2 26T019	Health - Rabies	11024000	54488		RABIES	300.00	C	ECLAIM RABIES VACCINES EXP
2026 2 26T019	Health - Rabies	11024000	54313		BOOKS AND SUPPLEMENTS	300.00	D	ECLAIM RABIES VACCINES EXP
2026 2 26T020	Sheriff - Patrol	17311000	54385		UNIFORMS	1,000.00	C	DESTRUCTION OF VESTS/TASERS
2026 2 26T020	Sheriff - Patrol	17311000	54682		SPECIAL SERVICES	1,000.00	D	DESTRUCTION OF VESTS/TASERS
2026 2 26T021	Health - Community Health Assessment Fed	26401001	54320	10217	FOOD	35.00	C	FUND 2026 TEMP & FICA
2026 2 26T021	Health - Community Health Assessment Fed	26401001	54385	10217	UNIFORMS	700.00	C	FUND 2026 TEMP & FICA
2026 2 26T021	Health - Community Health Assessment Fed	26401001	51094	10217	TEMPORARY	4.00	D	FUND 2026 TEMP & FICA

#3C

YEAR PER REF4	Org Description	ORG	OBJECT	PROJECT	Description	AMOUNT	DR/CR	COMMENT
2026 2 26T021	Health - Community Health Assessment Fed	26401001	54782	10217	SOFTWARE ACCESSORIES	4.00	C	FUND 2026 TEMP & FICA
2026 2 26T021	Health - Community Health Assessment Fed	26401001	51094	10217	TEMPORARY	953.00	D	FUND 2026 TEMP & FICA
2026 2 26T021	Health - Community Health Assessment Fed	26401001	54640	10217	EDUCATION AND TRAINING	953.00	C	FUND 2026 TEMP & FICA
2026 2 26T021	Health - Community Health Assessment Fed	26401001	54410	10217	SUPPLIES AND MAT	510.00	C	FUND 2026 TEMP & FICA
2026 2 26T021	Health - Community Health Assessment Fed	26401001	54330	10217	MEDICAL SUPPLIES	261.00	C	FUND 2026 TEMP & FICA
2026 2 26T021	Health - Community Health Assessment Fed	26401001	51094	10217	TEMPORARY	339.00	D	FUND 2026 TEMP & FICA
2026 2 26T021	Health - Community Health Assessment Fed	26401001	54330	10217	MEDICAL SUPPLIES	339.00	C	FUND 2026 TEMP & FICA
2026 2 26T021	Health - Community Health Assessment Fed	26401001	51094	10217	TEMPORARY	1,272.00	D	FUND 2026 TEMP & FICA
2026 2 26T021	Health - Community Health Assessment Fed	26401001	58002	10217	SOCIAL SECURITY	261.00	D	FUND 2026 TEMP & FICA
2026 2 26T021	Health - Community Health Assessment Fed	26401001	51094	10217	TEMPORARY	35.00	D	FUND 2026 TEMP & FICA
2026 2 26T021	Health - Community Health Assessment Fed	26401001	51094	10217	TEMPORARY	510.00	D	FUND 2026 TEMP & FICA
2026 2 26T021	Health - Community Health Assessment Fed	26401001	51094	10217	TEMPORARY	28.00	D	FUND 2026 TEMP & FICA
2026 2 26T021	Health - Community Health Assessment Fed	26401001	54311	10217	PRINTING AND FORMS	28.00	C	FUND 2026 TEMP & FICA
2026 2 26T021	Health - Community Health Assessment Fed	26401001	54329	10217	PROMOTIONAL MATERIALS	1,272.00	C	FUND 2026 TEMP & FICA

YEAR	PER REF4	Org Description	ORG	OBJECT	PROJECT	Description	AMOUNT	DR/CR	COMMENT
2026	2 26T021	Health - Community Health Assessment Fed	26401001	51094	10217	TEMPORARY	700.00	D	FUND 2026 TEMP & FICA
2026	2 26T022	EMS Dispatch	13398900	54540		RADIO COMMUNICATIONS	2,250.00	C	IME NEEDED
2026	2 26T022	EMS Dispatch	13398900	54152		MEDICAL EXAMS TESTING	2,250.00	D	IME NEEDED
2026	2 26T024	DSS Overhead	10120000	54385		UNIFORMS	112.00	D	PURCHASE BRANDED FLEECE UNIFOR
2026	2 26T024	DSS Overhead	10120000	54989		MISCELLANEOUS	112.00	C	PURCHASE BRANDED FLEECE UNIFOR
2026	2 26T025	OEOP CAC	22070000	54311		PRINTING AND FORMS	25.00	C	NYSAC ANNUAL MEMBERSHIP
2026	2 26T025	OEOP CAC	22070000	54313		BOOKS AND SUPPLEMENTS	25.00	D	NYSAC ANNUAL MEMBERSHIP
2026	2 26T026	Coroner	10118500	54151		POST MORTEM EXAMINATIONS	1,500.00	C	NEED FOR DISASTER POUCHES
2026	2 26T026	Coroner	10118500	54330		MEDICAL SUPPLIES	1,500.00	D	NEED FOR DISASTER POUCHES
2026	2 26T027	DSS	10101000	54989		MISCELLANEOUS	20.00	C	NYPWA WINTER CONFERENCE -MEALS
2026	2 26T027	DSS	10101000	54640		EDUCATION AND TRAINING	20.00	D	NYPWA WINTER CONFERENCE -MEALS
2026	2 26T028	Emergency Services	10398900	52140		AUDIO VISUAL EQUIPMENT	6,100.00	D	AUDIO VISUAL EQUIPMENT NEEDED
2026	2 26T028	Emergency Services	10398900	54540		RADIO COMMUNICATIONS	6,100.00	C	AUDIO VISUAL EQUIPMENT NEEDED
2026	2 26T030	Sheriff - Patrol	17311000	52120		OFFICE EQUIPMENT	1,800.01	D	PURCHASE SHREDDER

YEAR PER REF4	Org Description	ORG	OBJECT	PROJECT	Description	AMOUNT	DR/CR	COMMENT
2026 2 26T030	Sheriff - Patrol	17311000	52110		FURNITURE AND FURNISHINGS	1,800.01	C	PURCHASE SHREDDER
2026 2 26T032	Office for Disabled	10198900	54646		CONTRACTS	4,000.00	C	TO PAY 2026 MH FORUM SPEAKER
2026 2 26T032	Mental Health Legal	10431000	54646		CONTRACTS	4,000.00	D	TO PAY 2026 MH FORUM SPEAKER
2026 2 26T033	Youth Bureau	10731000	52110		FURNITURE AND FURNISHINGS	250.00	D	LG. WHITE BOARD CALENDAR
2026 2 26T033	Youth Bureau	10731000	54310		OFFICE SUPPLIES	250.00	C	LG. WHITE BOARD CALENDAR
2026 2 26T034	Mental Health Legal	10431000	54989		MISCELLANEOUS	100.00	C	PROCESS SRVR FEES
2026 2 26T034	Mental Health Legal	10431000	54682		SPECIAL SERVICES	100.00	D	PROCESS SRVR FEES
2026 2 26T035	DSS Overhead	10120000	52110		FURNITURE AND FURNISHINGS	1,254.00	C	NEEDED FILE CABINET PURCHASE
2026 2 26T035	DSS	10101000	52110		FURNITURE AND FURNISHINGS	1,254.00	D	NEEDED FILE CABINET PURCHASE
2026 2 26T036	Board of Elections	10145000	52120		OFFICE EQUIPMENT	477.00	D	1 SCANNER
2026 2 26T036	Board of Elections	10145000	54783		LICENSING SOFTWARE	477.00	C	1 SCANNER
2026 2 26T038	Coroner	10118500	54989		MISCELLANEOUS	200.00	C	DASHCAM AND PHONE HOLDER
2026 2 26T038	Coroner	10118500	54370		AUTOMOTIVE	200.00	D	DASHCAM AND PHONE HOLDER
2026 2 26T042	Sheriff - Patrol	17311000	54313		BOOKS AND SUPPLEMENTS	1,500.00	D	PURCHASE CARDS FOR BLS TRNGING

YEAR	PER REF4	Org Description	ORG	OBJECT	PROJECT	Description	AMOUNT	DR/CR	COMMENT
2026	2 26T042	Sheriff - Patrol	17311000	54300		MISC SUPPLIES	1,500.00	C	PURCHASE CARDS FOR BLS TRNGING
2026	2 R#40/26	Capital Projects	55997000	53000	52612	CAPITAL EXPENDITURES	7,500,000.00	D	B-24-CP-NY-1612 SIDEWALK GRANT
2026	2 R#40/26	Capital Projects	55997000	445971	52612	FEDERAL AID TRANSP CAP PROJ	7,500,000.00	C	B-24-CP-NY-1612 HUUDCFDA 14.251
2026	2 R#48/26	Mental Health	10028000	434887		COUNCIL STATE AID COLA	1,011.00	C	26A009 STATE AID ADJ PER OASIS
2026	2 R#48/26	Mental Health Case Mgmt	10041000	434981		MH ST AID	735.00	C	26A009 STATE AID ADJ PER OASIS
2026	2 R#48/26	Mental Health Case Mgmt	10040000	434981		MH ST AID	21,187.00	C	26A009 STATE AID ADJ PER OASIS
2026	2 R#48/26	Mental Health Case Mgmt	10039000	434947		MH ST AID CF CASE MG	1,464.00	C	26A009 STATE AID ADJ PER OASIS
2026	2 R#48/26	Adult St Aid	10038000	434944		MH STATE AID ENHANCEMENTS/COLA	2,160.00	C	26A009 STATE AID ADJ PER OASIS
2026	2 R#48/26	Mental Health CSS	10036000	434951		CSS SUB CONTRACT	2,889.00	C	26A009 STATE AID ADJ PER OASIS
2026	2 R#48/26	Mental Health Housing	10034000	434903		MH ST AID SUPPORTED HOUSING	17,862.00	C	26A009 STATE AID ADJ PER OASIS
2026	2 R#48/26	Mental Health Legal	10431000	434981	10120	MH ST AID	740.00	C	26A009 STATE AID ADJ PER OASIS
2026	2 R#48/26	Mental Health Legal	10431000	434981	10115	MH ST AID	683.00	C	26A009 STATE AID ADJ PER OASIS
2026	2 R#48/26	Mental Health OASIS Alcohol	10030000	434884		PRIVATEOASAS ST LOCAL ASST	3,891.00	C	26A009 STATE AID ADJ PER OASIS
2026	2 R#48/26	Mental Health Legal	10431000	434981	10151	MH ST AID	995.00	C	26A009 STATE AID ADJ PER OASIS

YEAR PER REF4	Org Description	ORG	OBJECT	PROJECT	Description	AMOUNT	DR/CR	COMMENT
2026 2 R#48/26	Mental Health Case Mgmt	10042000	434981		MH ST AID	8,636.00	C	26A009 STATE AID ADJ PER OASIS
2026 2 R#48/26	Mental Health OASIS Alcohol	10030000	434884	10237	PRIVATEOASAS ST LOCAL ASST	89,252.00	C	26A009 STATE AID ADJ PER OASIS
2026 2 R#48/26	Mental Health Housing	10034000	54647		SUB CONTRACTORS	17,862.00	D	26A009 STATE AID ADJ PER OASIS
2026 2 R#48/26	Mental Health Case Mgmt	10037000	54647		SUB CONTRACTORS	320,054.00	C	26A009 STATE AID ADJ PER OASIS
2026 2 R#48/26	Mental Health Case Mgmt	10046000	54647		SUB CONTRACTORS	204.00	D	26A009 STATE AID ADJ PER OASIS
2026 2 R#48/26	Mental Health Case Mgmt	10044000	54647		SUB CONTRACTORS	1,400.00	D	26A009 STATE AID ADJ PER OASIS
2026 2 R#48/26	Mental Health Case Mgmt	10043000	54647		SUB CONTRACTORS	6,705.00	D	26A009 STATE AID ADJ PER OASIS
2026 2 R#48/26	Mental Health Case Mgmt	10042000	54647		SUB CONTRACTORS	8,636.00	D	26A009 STATE AID ADJ PER OASIS
2026 2 R#48/26	Mental Health Case Mgmt	10041000	54647		SUB CONTRACTORS	735.00	D	26A009 STATE AID ADJ PER OASIS
2026 2 R#48/26	Mental Health Case Mgmt	10040000	54647		SUB CONTRACTORS	21,187.00	D	26A009 STATE AID ADJ PER OASIS
2026 2 R#48/26	Mental Health Case Mgmt	10039000	54647		SUB CONTRACTORS	1,464.00	D	26A009 STATE AID ADJ PER OASIS
2026 2 R#48/26	Mental Health Case Mgmt	10052000	54647		SUB CONTRACTORS	97,708.00	D	26A009 STATE AID ADJ PER OASIS
2026 2 R#48/26	Mental Health CSS	10036000	54647		SUB CONTRACTORS	2,889.00	D	26A009 STATE AID ADJ PER OASIS
2026 2 R#48/26	Mental Health Case Mgmt	10043000	434981		MH ST AID	6,705.00	C	26A009 STATE AID ADJ PER OASIS

YEAR PER REF4	Org Description	ORG	OBJECT	PROJECT	Description	AMOUNT	DR/CR	COMMENT
2026 2 R#48/26	Mental Health Legal	10431000	54646	10120	CONTRACTS	740.00	D	26A009 STATE AID ADJ PER OASIS
2026 2 R#48/26	Mental Health Legal	10431000	54646	10115	CONTRACTS	683.00	D	26A009 STATE AID ADJ PER OASIS
2026 2 R#48/26	Mental Health OASIS Alcohol	10030000	54647	10237	SUB CONTRACTORS	89,252.00	D	26A009 STATE AID ADJ PER OASIS
2026 2 R#48/26	Mental Health OASIS Alcohol	10030000	54647		SUB CONTRACTORS	3,891.00	D	26A009 STATE AID ADJ PER OASIS
2026 2 R#48/26	Mental Health	10028000	54647		SUB CONTRACTORS	1,011.00	D	26A009 STATE AID ADJ PER OASIS
2026 2 R#48/26	Mental Health Legal	10431000	55646	10151	CHRGBK CONTRACTS	995.00	D	26A009 STATE AID ADJ PER OASIS
2026 2 R#48/26	Mental Health Case Mgmt	10037000	434946		MH ST AID ADULT CASE MG	320,054.00	D	26A009 STATE AID ADJ PER OASIS
2026 2 R#48/26	Mental Health Case Mgmt	10052000	434981		MH ST AID	97,708.00	C	26A009 STATE AID ADJ PER OASIS
2026 2 R#48/26	Mental Health Case Mgmt	10046000	434981		MH ST AID	204.00	C	26A009 STATE AID ADJ PER OASIS
2026 2 R#48/26	Mental Health Case Mgmt	10044000	434981		MH ST AID	1,400.00	C	26A009 STATE AID ADJ PER OASIS
2026 2 R#48/26	Adult St Aid	10038000	54647		SUB CONTRACTORS	2,160.00	D	26A009 STATE AID ADJ PER OASIS
2026 2 R#55/26	Judgt & Claims	10193000	54933		JUDGEMENTS AND CLAIMS	250,000.00	D	26A013 LEGAL SETTLEMENT
2026 2 R#55/26	Finance	10131000	427115		USE OF JUDGEMENTS & SETTLE RESERVE	250,000.00	C	26A013 LEGAL SETTLEMENT
					Debits			8,363,809.01
					Credits			8,363,809.01

#3d

2026 Contingency Report

<u>Beginning Balance 1/1/26</u>		750,000.00
Subtotal General Contingency		<u>\$ 750,000.00</u>
Deductions:		
26T002	Social Services-Caseworker	(115,300.00)
Total		<u>(115,300.00)</u>
		<u>\$ 634,700.00</u>
<u>Proposed Deductions:</u>		
26T055	Sheriff - Principal Office Assistant	(9,290.00)
Pending Balance 3/30/26		<u>(9,290.00)</u>
		<u><u>\$625,410.00</u></u>

Note:

R= resolution

A= proposed budgetary amendment

2026 Subcontingency Report

4981- Subcontingency

Beginning Balance 1/1/26 **\$ 2,691.00**

Subtotal Subcontingency **\$ 2,691.00**

Deductions:

Total 0.00
\$ 2,691.00

Proposed Deductions:

Pending Balance 3/30/26 0.00
\$2,691.00

Note:

R= resolution

A= proposed budgetary amendment

2026 Subcontingency Report

4990- Subcontingency (Homeowner Tax Relief)

Beginning Balance 1/1/26 **\$ 6,500,000.00**

Subtotal Subcontingency **\$ 6,500,000.00**

Deductions:

Total 0.00
\$ 6,500,000.00

Proposed Deductions:

Pending Balance 3/30/26 0.00
\$6,500,000.00

Note:

R= resolution

A= proposed budgetary amendment

2026 Subcontingency Report

4991- Subcontingency (Advertising Tourism)

Beginning Balance 1/1/26 **\$ 20,000.00**

Subtotal Subcontingency **\$ 20,000.00**

Deductions:

Total 0.00
\$ 20,000.00

Proposed Deductions:

Pending Balance 3/30/26 0.00
\$20,000.00

Note:

R= resolution

A= proposed budgetary amendment

2026 Subcontingency Report

4992- Subcontingency (Tilly Foster Ag Navigator)

Beginning Balance 1/1/26 \$ 25,000.00

Subtotal Subcontingency \$ 25,000.00

Deductions:

Total 0.00
\$ 25,000.00

Proposed Deductions:

Pending Balance 3/30/26 0.00
\$25,000.00

Note:

R= resolution

A= proposed budgetary amendment

2026 Subcontingency Report

4995- Subcontingency (Food Insecurity)

Beginning Balance 1/1/26 **\$ 150,000.00**

Subtotal Subcontingency **\$ 150,000.00**

Deductions:

Total 0.00
\$ 150,000.00

Proposed Deductions:

Pending Balance 3/30/26 0.00
\$150,000.00

Note:

R= resolution

A= proposed budgetary amendment

#4a

WILLIAM J. CARLIN, JR.
COMMISSIONER OF FINANCE



KEVIN M. BYRNE
PUTNAM COUNTY EXECUTIVE

DEPARTMENT OF FINANCE

MEMORANDUM

2026 MAR - 9 AM 10: 30
LEGISLATURE
PUTNAM COUNTY
CARMEL, NY

TO: Diane Trabulsy, Legislative Clerk
DATE: March 9, 2026
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 Agenda for its next meeting.

Enclosure

Overtime Temporary - RECAP - 2026

As of Date: March 6, 2026

Org Description	Org	Object	Project	Acct. Description	2025 Actual	2026 Original Budget	2026 Revised Budget	2026 Actual	2026 Distributed Budget	2026 Available	2026 Percent
DPW - County Snow	10514200	51094		TEMPORARY	10,581.00	27,000.00	27,000.00	10,975.00	5,192.31	16,025.00	40.65%
DPW - County Snow	10514200	51093		OVERTIME	414,541.75	285,000.00	285,000.00	272,320.49	54,807.69	12,679.51	95.55%
DPW - Facilities	10511100	51094		TEMPORARY	32,756.93	30,000.00	30,000.00	7,290.00	5,769.23	22,710.00	24.30%
DPW - State Snow	10514400	51093		OVERTIME	41,656.31	75,000.00	75,000.00	35,850.40	14,423.08	39,149.60	47.80%
DSS - Income Maintenance	10101000	51093		OVERTIME	23,291.95	30,000.00	30,000.00	9,005.81	5,769.23	20,994.19	30.02%
Emergency Services - Dispatch	13398900	51093		OVERTIME	389,097.25	200,000.00	200,000.00	60,833.16	38,461.54	139,166.84	30.42%
Finance	10131000	51093		OVERTIME	17,419.72	20,000.00	20,000.00	6,106.34	3,846.15	13,893.66	30.53%
Health - Early Intervention	10405900	51093		OVERTIME	9,610.50	9,000.00	9,000.00	14,147.12	1,730.77	(5,147.12)	157.19%
Health - Preschool	10296000	51093		OVERTIME	5,127.94	2,500.00	2,500.00	1,864.69	480.77	635.31	74.59%
Transportation	95630000	51094		TEMPORARY	20,888.00	10,000.00	10,000.00	2,712.00	1,923.08	7,288.00	27.12%

** New departments in bold.

WILLIAM J. CARLIN, Jr. CPA
Commissioner Of Finance



30. All
Budget - 3/30 Reso
Kevin M. Byrne
PUTNAM COUNTY EXECUTIVE

#4b

DEPARTMENT OF FINANCE

MEMORANDUM

To: Diane Trabulsy, Legislative Clerk
From: William J. Carlin, Jr., Commissioner of Finance *WJC*
Re: Budgetary Amendment - 25A128
Date: March 23, 2026

2026 MAR 23 PM 12:27
LEGISLATURE
PUTNAM COUNTY
CARMEL, NY

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

GENERAL FUND:

Increase estimated appropriations:
SEE ATTACHED SHEET 136,683.00

Decrease estimated appropriations:
SEE ATTACHED SHEET 87,000.00

Increase estimated revenues:
SEE ATTACHED SHEET 1,983,888.00

Decrease estimated revenues:
SEE ATTACHED SHEET 1,934,205.00

ROAD FUND:

Increase estimated appropriations:
SEE ATTACHED SHEET 31,300.00

Increase estimated revenues:
SEE ATTACHED SHEET 171,978.00

Decrease estimated revenues:
SEE ATTACHED SHEET 140,678.00

Fiscal Impact - 2025 - \$ 0
Fiscal Impact - 2026 - \$ 0

This Resolution is required to record year end journal entry #4 as per the attached spreadsheet.

Approved:

Kevin M, Byrne
County Executive

FD ORG	OBJECT	PROJECT	DESCRIPTION	INCREASE ESTIMATED APPROPNS	DECREASE ESTIMATED APPROPNS	INCREASE ESTIMATED REVENUES	DECREASE ESTIMATED REVENUES	COMMENTS
01	25117100	54125	188 INDIGENT LEGAL SERVICES	100,000.00				ADJUST TO ACTUAL
01	10116500	55370	CHARGEBACK AUTOMOTIVE	1,653.00				ADJUST TO ACTUAL
01	10131000	55314	CHARGEBACK POSTAGE	2,150.00				ADJUST TO ACTUAL
01	10136200	410511	LOSS ON SALE - TAX ACQUIRED PROPERTIES				429,864	ADJUST TO ACTUAL
01	10142000	427350	OPROD SETTLEMENT FUNDS				70,000.00	ADJUST TO ACTUAL
01	10161000	427701	UNCLASSIFIED					ADJUST TO ACTUAL
01	10314000	43089H	PRIOR YEARS EXP - STATE			55,400		ADJUST TO ACTUAL
01	10315000	433312	STATE READY PRISONERS			33,000	39,840	ADJUST TO ACTUAL
01	10131000	427011	REFUND PRIOR YEAR EXPENDITURES			1,400,000		ADJUST TO PROJECTION
01	10131000	447011	COVID TEST SITES			13,042		ADJUST TO ACTUAL
01	10131000	427701	EOWHC - MS4 CREDIT			16,429		ADJUST TO ACTUAL
01	25851300	423890	MISCELLANEOUS REVENUE - SPCA				50,000	ADJUST TO ACTUAL
01	25851300	54950	COUNTY CONTRIBUTION - SPCA		50,000			ADJUST TO ACTUAL
01	10131000	428501	TRANSFER FROM CAPITAL FUND			27,199		ADJUST TO ACTUAL
01	10131000	449898	FED AID - BOILER REPLACEMENTS			155,000		ADJUST TO ACTUAL
01	10131000	449898	FED AID - GATE IMPROVEMENTS				125,000	ADJUST TO ACTUAL
01	10134500	54783	LICENSING & ACCESSORIES		37,000			ADJUST TO ACTUAL
01	10131000	449898	FED AID - GOLF RENOVATIONS				363,121	ADJUST TO ACTUAL
01	10143000	427011	REFUND PRIOR YEAR EXPENDITURES			19,202		ADJUST TO ACTUAL
01	10161000	412952	CHARGEBACK - COPIERS			7,032		ADJUST TO ACTUAL
01	10315000	422641	PRISONER BOARD				10,000	ADJUST TO ACTUAL
01	10014000	433052	EMERGENCY MGMT 708				24,000	ADJUST TO ACTUAL
01	10610900	54495	PAYMENTS TO RECIPIENTS EAF	15,526				ADJUST TO ACTUAL
01	10607000	54471	DAY CARE	7,721				ADJUST TO ACTUAL
01	10431000	51094	TEMPORARY	2,679				ADJUST TO ACTUAL
01	10607000	54493	PAYMENTS TO RECIPIENTS	2,650				ADJUST TO ACTUAL
01	10315000	51091	PAY DIFFERENTIAL	2,312				ADJUST TO ACTUAL
01	10101000	51000	PERSONNEL SERVICES	1,225				ADJUST TO ACTUAL
01	13311000	54636	INTERNET COSTS	401				ADJUST TO ACTUAL
01	10131000	58001	RETIREMENT	366				ADJUST TO ACTUAL
01	10131000	424011	INTEREST EARNINGS			257,584		ADJUST TO ACTUAL
01	10131000	427161	USE OF FUND BALANCE				822,380	ADJUST TO PROJECTION
02	10514400	55565	CHARGEBACK - EQUIPMENT COUNTY OWNED	136,683	87,000	1,983,888	1,934,205	ADJUST TO ACTUAL
02	10514400	427011	REFUND PRIOR YEAR EXPENDITURES	31,300		116,800		ADJUST TO PROJECTION
02	10514400	423021	SNOW & ICE REMOVAL OTHER GOVERNMENTS			55,178		ADJUST TO ACTUAL
02	02021310	427161	USE OF FUND BALANCE				140,678	ADJUST TO PROJECTION
				31,300		171,978	140,678	

WILLIAM J. CARLIN, Jr. CPA
Commissioner Of Finance



CE: All
Health - MARCH
Arrest - MARCH

KEVIN M. BYRNE
PUTNAM COUNTY EXECUTIVE

Reso
Full - April

#41C

DEPARTMENT OF FINANCE

MEMORANDUM

To: Diane Trabulsy, Legislative Clerk
From: William J. Carlin, Jr., Interim Commissioner of Finance *WJC*
Re: Budgetary Amendment - 26A010
Date: February 5, 2026

At the request of the Commissioner of MH, DSS & Youth, the following budgetary amendment is required.

Increase Estimated Appropriations:

10101000 54989 10231 Shelter Arrears Assistance 15,600

Increase Estimated Revenues:

10101000 436101 10231 State Aid - Shelter Arrears Assistance 15,600

Fiscal Impact - 2026 - \$ 0

Fiscal Impact - 2027 - \$ 0

This Resolution is adjust DSS State Aid levels as per the attached request.
Please forward to the appropriate committee.

Approved : _____
Kevin M, Byrne, County Executive

LEGISLATURE
PUTNAM COUNTY
CARMEL, NY

2026 FEB - 9 AM 10: 36

KEVIN BYRNE
County Executive

SARA SERVADIO
Commissioner

NICOLLE MCGUIRE
Deputy Commissioner



DEPARTMENTS OF MENTAL HEALTH
SOCIAL SERVICES AND YOUTH BUREAU

MEMORANDUM

February 3, 2026

TO: William Carlin, Commissioner of Finance

FROM:  Kristen Wunner, Fiscal Manager of Department of Mental Health, Social Services, and Youth Bureau

SUBJECT: DSS 2026 Budgetary Amendment

Your approval is requested to amend the 2026 DSS budget to include Putnam's *revised* New York State Shelter Arrears Eviction Forestallment allocation (26-LCM-01) received from the Office of Temporary and Disability Assistance (OTDA) to provide vital shelter arrears assistance to help eligible households retain permanent housing. Allocations may be used to support obligations from October 1, 2024, through September 30, 2026, and must be claimed by December 31, 2026.

Increase Estimated Revenue:

10101000	SS PROG ADMN INC MAINT	
436101	ADM SOCIAL SERVICES	\$15,600
10231	NYS SHELTER ARREARS EVICTION FOREST	
	Total Estimated Revenues	\$15,600

Increase Appropriations:

10101000	SS PROG ADMN INC MAINT	
54989	MISCELLANEOUS	\$15,600
10231	NYS SHELTER ARREARS EVICTION FOREST	
	Total Appropriations	\$15,600
	Fiscal Impact (26)	- 0 -
	Fiscal Impact (27)	- 0 -

Thank you for your time and consideration of this request.

Attachments:

26-LCM-01 2024-2026 New York State Shelter Arrears Eviction Fore Stallment (SAEF) Program Guidance and Allcoations

cc: 

Sara Servadio, Commissioner of Department of Mental Health, Social Services, and Youth Bureau
Nicolle McGuire, Deputy Commissioner of Social Services and Youth Bureau



Local Commissioners Memorandum

Section 1

Table with 2 columns: Field Name and Value. Fields include Transmittal, To, Issuing Division/Office, Date, Subject, Contact Person(s), and Attachments.

Section 2

I. Purpose

The purpose of this Local Commissioners Memorandum (LCM) is to inform social services districts (districts) outside of New York City of an extension to the New York State Shelter Arrears Eviction Forestallment (SAEF) program through September 30, 2026, and to notify districts of their two-year 2024-2026 SAEF program allocations (Attachment 1).

Districts must complete and return the 2024-2026 NYS SAEF Program District Participation Form (Attachment 2) to the Office of Temporary and Disability Assistance (OTDA) no later than January 20, 2026, to indicate whether they choose to operate a SAEF program at the funding level indicated in Attachment 1, operate at a lesser funding level, or decline all funds and elect not to participate in the SAEF program.

II. Background

In September 2024, OTDA released [24-LCM-12](#) announcing that the FY 2025 Budget appropriated \$10 million to provide for services and expenses related to the payment of shelter arrears (including rent and mortgage arrears) necessary to retain housing for certain households that are in receipt of or who would be eligible for ongoing or emergency Public Assistance (PA) pursuant to Social Services Law (SSL) §131-a. To distribute these funds, OTDA created the SAEF program to provide vital shelter arrears assistance to help eligible households retain permanent housing. In December 2024, OTDA released [24-LCM-19](#) to provide districts with supplemental SAEF program guidance.

The FY 2026 Budget appropriated an additional \$10 million to support the SAEF program. Districts may choose to retain their allocation and use district mechanisms (e.g., direct administration or transfer of funds to county agencies) to operate this program, or may delegate the administration of this program, in full or in part, to another public agency, contractor or non-profit organization.

III. Program Implications

A. Program Activities and Services

Effective October 1, 2024, districts were authorized to begin making eligibility determinations for the SAEF program. Due to the availability of additional funds and extension to the program included in the FY 2026 NYS Budget, districts may continue to make eligibility determinations for shelter arrears payments provided between October 1, 2024, and September 30, 2026. Arrears payments for eligible households may be retroactive, covering an arrears period between October 1, 2023, through September 30, 2026. Districts are reminded that SAEF program eligibility is based on circumstances at the time when eligibility is being evaluated, not during the time when arrears were accrued.

Shelter arrears payments provided through the 2024-2026 SAEF program must not exceed a total of six months of arrears per household. Arrears payments do not have to be consecutive or paid all at once; payments may be issued partially (less than six months of arrears assistance needed) or in full (all six months paid at once). There is no cap on the dollar amount that can be paid in shelter arrears under the SAEF program, as long as the arrears paid does not exceed a total of six months per household. Districts may establish local criteria that limits the amount that can be paid.

In accordance with [24-LCM-19 \(Attachment 4, Q&A 12\)](#), SAEF program payments may also be issued to cover mortgage arrears, homeowners' association fees, legal and/or late fees in circumstances where households can establish that those expenses are necessary to retain their housing and they meet all SAEF program eligibility requirements.

Prior receipt of shelter arrears payments through ongoing PA, the Emergency Assistance to Families (EAF) or Emergency Safety Net Assistance (ESNA) programs does not impact SAEF program eligibility. Households who previously received six months or more of shelter arrears assistance through ongoing PA, EAF or ESNA may receive additional payments via the SAEF program, not to exceed six months, if otherwise eligible for the

SAEF program.

SAEF program payments may be issued to an eligible household in tandem with a different funding source, to cover a separate period of shelter arrears that the SAEF program payment does not cover. The eligibility parameters for each funding source must be evaluated separately and met prior to issuing payments under the respective programs. Arrears payments from different funding sources must never be for the same time period. For further information, please see 24-LCM-19 ([Attachment 4, Q&A 17](#)).

SAEF program payments will not be limited by the shelter allowance amount set forth in SSL §131-a and will not be part of the standard of need pursuant to SSL §131-a, and therefore, would not be considered by the Automated Budgeting and Eligibility Logic (ABEL) when computing financial eligibility for PA. SAEF program payments are not countable as income or as a resource for PA, Home Energy Assistance Program (HEAP) or Supplemental Nutrition Assistance Program (SNAP) eligibility or budgeting purposes. Additionally, SAEF program payments will not be subject to recoupment or repayment unless the application submitted was fraudulent or otherwise identified as ineligible.

B. Participant Eligibility

Districts must establish and maintain local policy governing eligibility for SAEF program payments. While districts have flexibility regarding SAEF program eligibility requirements, the governing statute outlines some minimum requirements for eligibility as follows:

- Eligible households are individuals and/or families, with or without children, who have shelter arrears (rent or mortgage arrears) and require assistance to retain permanent housing;
- Ongoing PA recipient households must first apply for shelter arrears assistance under PA and if found ineligible they must receive a denial notice, which must be documented in the case record. The household should then be assessed for SAEF program eligibility;
- Non-PA recipient households must first apply for shelter arrears assistance under EAF or ESNA and if they are found ineligible through both programs they must receive a denial notice, which must be documented in the case record. The household should then be assessed for SAEF program eligibility. Districts are reminded that a Supplemental Security Income (SSI) household may be found ineligible for Emergency Assistance for Adults (EAA), then evaluated under EAF and/or ESNA and still found ineligible. Such households may be considered for the SAEF program;
- One or more household members must meet the PA (Family Assistance (FA), Safety Net Assistance (SNA), EAF, ESNA) citizenship/non-citizen status eligibility requirements;
- Non-PA recipient households must meet the EAF or ESNA income eligibility requirements. Districts are reminded that the income of all the individuals that reside in the household, including those that may not have a non-citizen category/status that is satisfactory for PA benefit eligibility, must be counted in accordance with the EAF or ESNA income eligibility standards. OTDA issues guidance annually regarding updates to the EAF and ESNA federal poverty guidelines and the current charts are included below.

2025-2026 Income Guidelines for EAF and ESNA

Financial eligibility for EAF is determined by the gross (total) income immediately available to the household on the date of application. The household is financially eligible for EAF if the available income is at or below 200% of the Federal Poverty Level Guidelines for the household size. The below guidelines for EAF are effective April 1, 2025, through March 31, 2026.

**200% of Federal Poverty Level Guidelines
EAF Gross Available Test
By Family Size (Adjusted Annually)**

Household Size	Annual	Monthly
1	\$31,300	\$2,608
2	\$42,300	\$3,525
3	\$53,300	\$4,442
4	\$64,300	\$5,358
5	\$75,300	\$6,275
6	\$86,300	\$7,192
7	\$97,300	\$8,108
8	\$108,300	\$9,025
Each Additional Member	\$11,000	\$917

Financial eligibility for ESNA is determined by the gross income of the applying household. The household's gross income at the time of application must not exceed 125% of the Federal Poverty Level Guidelines for the household size. The below income guidelines for ESNA are effective April 1, 2025, through March 31, 2026.

**ESNA 125% of Federal Income Poverty Level
Guidelines (Adjusted Annually)**

Household Size	Annual	Monthly
1	\$19,562	\$1,630
2	\$26,437	\$2,203
3	\$33,312	\$2,776
4	\$40,187	\$3,349
5	\$47,062	\$3,922
6	\$53,937	\$4,495
7	\$60,812	\$5,068
8	\$67,687	\$5,641
Each Additional Member	\$6,875	\$573

Households that are determined income eligible for the SAEF program as described above are not required to meet certain other PA eligibility requirements for shelter arrears payments. Unlike traditional PA shelter arrears requirements, households eligible for the SAEF program:

- May have foreseen the occurrence or situation giving rise to the need for shelter arrears assistance;

- May be unable to reasonably demonstrate an ability to pay future shelter expenses, including any amounts in excess of the appropriate agency maximum monthly shelter allowance;
- May have already received a shelter arrears payment within the prior five years; and/or
- May not be current on a shelter repayment agreement from a prior shelter arrears payment.

Households that qualify for the SAEF program under the ESNA income eligibility requirement are not subject to a repayment agreement. In addition, while PA recipient households may be eligible for assistance under the SAEF program, receipt of PA is not a requirement for determining eligibility for the SAEF program.

Districts must make sure they have policies and procedures in place to:

- Establish that the SAEF program recipient is the primary tenant/homeowner (e.g., require a lease or other documentation);
- Establish the shelter arrears amount due for the SAEF program household;
- Ensure that the SAEF program payment will be accepted to prevent eviction for a specified timeframe (in accordance with 24-LCM-19 Attachment 4, Q&A 11; this is an area of local discretion and districts should work with landlords to determine a reasonable timeframe);
- Take reasonable steps to prevent the duplication of benefits;
- Issue a determination letter stating the amount approved or the reason for denial;
- Establish a process for handling fraudulent applications, including a procedure for recovering funds, if necessary; and
- Establish a process for reviewing and considering appeals of applications that are denied.

As a reminder, a formal eviction threat is not a requirement of the SAEF program but may be a requirement if the district's plan defines it as such. If households present documentation of a formal eviction, districts must evaluate and document it when making a SAEF program eligibility determination. Please see 24-LCM-19 (Attachment 4 Q&A 10) for further information.

Per 24-LCM-19, districts are reminded that a separate SAEF program application is not a requirement for SAEF program eligibility determinations. Although not considered SAEF program applications, districts may utilize information included on completed LDSS-2921 or LDSS-3815 forms when evaluating eligible households for SAEF program eligibility. Districts may evaluate eligibility under the SAEF program on a first-come, first-serve basis according to the eligibility parameters above and set forth at the local level, or they may choose to prioritize households in specific circumstances within the parameters of their SAEF program plans.

While districts have flexibility in determining the overall design of their local SAEF program, they are encouraged to make extra efforts to ensure prioritization of certain households, such as those with children, households with a history of housing instability, veterans, individuals and families experiencing domestic violence (DV) and/or other forms of violence, and individuals and families in receipt of SSI and/or Social Security Disability Income (SSDI). It is each district's responsibility to ensure households are aware of the SAEF program and evaluated for assistance, as appropriate. Districts are also encouraged to refer

SAEF program applicants to apply for applicable benefit programs, such as PA, HEAP, SNAP, SSI and/or SSDI.

SAEF program payments must not be issued through the Welfare Management System (WMS), as the funding source for the SAEF program is not PA funds. SAEF program payments must be made directly to the landlord, property owner, and/or property manager on behalf of the tenant. Tenants, landlords, property owners, and/or property managers must be notified of SAEF program assistance provided on behalf of any SAEF program recipient.

Households must be notified of their SAEF program eligibility determination via a manual notice. The notice must include language advising households of their right to appeal the decision. As noted above, districts must establish their own appeals process for SAEF program funds. SAEF program households do not have fair hearing rights on SAEF program eligibility. However, a potential SAEF program household may seek a fair hearing for their shelter arrears assistance denial that they received as an ongoing PA recipient household, or under EAF or ESNA.

Districts must document all information pertaining to SAEF program eligibility determinations in the case record. All information, including notifications regarding eligibility determinations (e.g., approvals and denials) must be maintained in the case record for a minimum of six years following submission of the program summation report. Further information on the report can be found under section D, below.

SAEF program files may be stored with the PA case record in the Imaging and Enterprise Document Repository (I/EDR), or another local imaging system utilized by the district. This applies only to those districts who handle their own SAEF programs. For districts who contract out their program, SAEF program files must be kept separate from the PA case record.

24-LCM-19 included a SAEF Program Application Template and a SAEF Program Notice of Determination Template. Minor updates have been made to those templates, and they are attached to this directive as Attachments 3 and 4. Districts are reminded that these templates may be used to guide implementation of the program and alleviate administrative concerns. These templates are optional, and districts may alter them to fit their program design. Districts that have been using these two templates that were initially provided under 24-LCM-19 should review the revised Attachments 3 and 4 to determine whether any changes are needed to the forms they are currently using.

C. Allocations

A total of \$20 million is available to support the SAEF program for a two-year period from October 1, 2024, through September 30, 2026. Updated 2024-2026 SAEF program allocations are listed in Attachment 1 and have been determined based on rest of state (ROS) 2023 eviction rates as reported by the New York State Unified Court System, and claims submitted for the 2024-2025 program. Some districts are receiving increases to continue operations through September 30, 2026, while other districts have the option to continue their SAEF programs at their current allocation levels, operate at a lesser funding level or opt out of SAEF program participation.

Districts are responsible for ensuring that allocations are not exceeded. Districts that overclaimed for the period of October 1, 2024, through September 30, 2025, will receive reimbursement for the claims in excess of their initial allocations (included in 24-LCM-12), up to the 2024-2026 SAEF program allocation amount. However, reimbursement of any overclaims will reduce the total remaining allocation available. For example, if the district had an initial allocation of \$100,000 and they overclaimed by \$1,000, the \$1,000 will be reimbursed against the district's total 2024-2026 allocation.

For any districts that exhaust their allocation, OTDA requests that those districts track and report the number of households that may have qualified for assistance under the SAEF program to OTDA using Attachment 5. Further guidance regarding Attachment 5 is included under section D below.

D. Reporting Requirements

As part of their participation in the SAEF program, districts must keep data about each household that participates in the program. Household-payment records, to be made available on audit, must include at a minimum:

- Landlord Employer Identification Number (EIN) or other identifying information
- Landlord name or business name
- Landlord address
- Primary tenant name
- Primary tenant date of birth (DOB)
- Primary tenant race/ethnicity
- Tenant address
- Date of SAEF program payment
- Months with arrears covered by SAEF program payment
- Total SAEF program payment
- Primary tenant has open PA case at time of payment yes/no
- Number of children in household at time of payment (0-N)
- Number of adults in household at time of payment (1-N)

Households whose landlords receive multiple payments on their behalf covering more than one period will have multiple records, one for each household/payment.

Initial SAEF program reports covering the period from October 1, 2024, through September 30, 2025, were due by October 31, 2025, using the template provided in 24-LCM-19. A final SAEF program summation report (Attachment 5) for the period from October 1, 2025 through September 30, 2026, must be transmitted to the OTDA Public Assistance (PA) Bureau by November 30, 2026, via email at: tabureau@otda.ny.gov.

Districts are encouraged to track and report the optional characteristics of landlords and tenants using Attachment 5.

The goal of reporting is to ensure that the terms of the SAEF program are met in accordance with state legislation and to assess districts' emergency shelter arrears needs moving forward. It is the responsibility of the district to monitor any subcontracts. Districts must ensure the confidentiality of records concerning all SAEF program participants.

E. Claiming Instructions

Expenditures for the SAEF program should be claimed through the RF-17 claim package for special project claiming for the month(s) that the expenditures were made. These costs are first identified on the RF-2A claim package as F17 functional costs and reported in the F17 column on the LDSS-923 "Cost Allocation Schedule of Payments Administrative Expenses Other Than Salaries" and the LDSS-2347 "Schedule D DSS Administrative Expenses Allocation and Distribution by Function and Program." After final accepting the RF-2A, the individual project costs are then reported under the project label "SAEF Program SFY2025" on the RF-17.

Salaries, fringe benefits, staff counts, and central services costs are directly entered on the LDSS-4975A "RF-17 Worksheet, Distribution of Allocated Costs to Other Reimbursable Programs" while overhead costs are automatically brought over from the RF-2A, Schedule D and distributed based upon the proportion of the number of staff assigned to this project. Employees not working all their time for the SAEF program must maintain time studies to support the salary and fringe benefit costs allocated to the program.

Non-salary administrative costs are reported with the appropriate object of expense code(s) on page 1 of the LDSS-923B "Summary - Administrative Schedule of Payments for Expenses Other Than Salaries for Other Reimbursable Programs."

Program costs should be reported as object of expense code 37 – Special Project Program Expense on page 2 of the LDSS-923B "Summary - Program Schedule of Payments for Expenses Other Than Salaries for Other Reimbursable Programs."

Total project costs should be reported on the LDSS-4975 "Monthly Statement of Special Project Claims Federal and State Aid (RF-17)" as 100% state share excluding central services costs which are local share. Actual reimbursement will be based upon each district's allocation.

SAEF program service period is from October 1, 2024, through September 30, 2026. Shelter arrears payments must be made by November 30, 2026, and cannot be made for services provided beyond September 30, 2026.

To receive reimbursement, claims for the period of October 1, 2024, through November 30, 2026, must be final accepted in the Automated Claiming System (ACS) by December 31, 2026. Districts must submit claims to OTDA in a timely manner.

Further instructions for completing time studies; the LDSS-923, LDSS-923B and Schedule D; and the RF-17 claim package are found in Chapters 4, 7, and 18, respectively, of the Fiscal Reference Manual (FRM) Volume 3. The FRMs are available online at: [Fiscal Reference Manuals | OTDA](#).

Any claiming questions should be directed to: Justin Gross at 518-474-7549 or otda.sm.field_ops.i-iv@otda.ny.gov.

IV. Reimbursement Structure and Allowable Costs

District allocations will be paid as claims are submitted to substantiate payment.

SAEF program funding is made available for districts to provide vital shelter arrears assistance to eligible households and as such, it is expected that a minimum of 85% of the funds will be used toward shelter arrears assistance in accordance with the guidelines outlined herein.

OTDA has set a 15% spending limitation on administrative costs, which includes any additional staffing needs related to determining SAEF program eligibility and issuing arrears payments. Districts should limit the amount of administrative costs necessary to operate the SAEF program to maximize both the amount of funds available to pay shelter arrears and the number of households enrolled. The use of SAEF program funds for administrative purposes must be directly related to the provision of shelter arrears to eligible households. For districts opting to assign all or a portion of their SAEF program allocation to another public agency, contractor or local nonprofit organization, districts will be held liable for assigned funds not used in a manner consistent with the purpose of the SAEF program allocation.

Districts are required to submit all claims for reimbursement through the ACS regardless of whether they elect to operate the program in-house or transfer the administration to another entity. SAEF program claims must be for shelter arrears and associated administrative costs for the period beginning October 1, 2024, through September 30, 2026, and must be claimed by December 31, 2026, per the instructions above.

V. Necessary Action

Each ROS district must complete the 2024-2026 NYS SAEF Program District Participation Form (Attachment 2) to either accept their 2024-2026 allocation, accept a lower allocation amount than the one provided, or decline their allocation. The SAEF Program Participation Form must be submitted by January 20, 2026, via email to the PA Bureau at: tabureau@otda.ny.gov.

Issued By:

Name: Valerie T. Figueroa

Title: Deputy Commissioner

Division/Office: Employment and Income Support Programs/Office of Temporary and Disability Assistance

District	2024-2026 Shelter Arrears Eviction Foreclosure Program Allocations
Albany	\$1,109,823
Allegany	\$30,000
Broome	\$495,008
Cattaraugus	\$95,224
Cayuga	\$140,249
Chautauqua	\$175,180
Chemung	\$195,365
Chenango	\$20,628
Clinton	\$105,316
Columbia	\$60,809
Cortland	\$88,496
Delaware	\$35,192
Dutchess	\$535,374
Erie	\$3,112,079
Essex	\$30,000
Franklin	\$30,000
Fulton	\$115,666
Genesee	\$66,761
Greene	\$50,717
Hamilton	\$30,000
Herkimer	\$61,585
Jefferson	\$190,188
Lewis	\$30,000
Livingston	\$55,374
Madison	\$47,613
Monroe	\$2,151,848
Montgomery	\$88,238
Nassau	\$1,182,275
Niagara	\$455,677
Oneida	\$517,262
Onondaga	\$1,196,765
Ontario	\$161,209
Orange	\$603,429
Orleans	\$29,596
Oswego	\$183,719
Otsego	\$38,297
Putnam	\$30,000
Rensselaer	\$244,331
Rockland	\$267,299
Saratoga	\$345,703
Schenectady	\$505,875
Schoharie	\$30,000
Schuyler	\$30,000
Seneca	\$37,521
St. Lawrence	\$92,119
Steuben	\$94,707
Suffolk	\$1,786,479
Sullivan	\$192,000
Tioga	\$33,898
Tompkins	\$104,799
Ulster	\$235,214
Warren	\$93,931
Washington	\$67,537
Wayne	\$109,456
Westchester	\$2,139,169
Wyoming	\$15,000
Yates	\$30,000

2025 expenses : 14,400
 revised allocation: 30,000

15,600
 remaining
 allocation
 11/1/20 - 9/30/20

**2024-2026 New York State Shelter Arrears Eviction Forestallment Program
District Participation Form**

On behalf of the _____ County Department of Social Services, I,
_____, as Commissioner of the _____

Department of Social Services, confirm that I have received the 2024-2026 New York State Shelter Arrears Eviction Forestallment (SAEF) Program Guidance and Allocations Local Commissioners Memorandum (LCM). In accordance with the instructions included in the LCM, I am electing to:

Participate in the SAEF program and use the 2024-2026 allocation. I accept my district's allocation amount of _____.

OR

Participate in the SAEF program and use a lower amount than the 2024-2026 allocation amount provided. I accept an allocation amount of _____.

OR

Not participate in the 2024-2026 SAEF program.

Completed by: _____ Date: _____

Commissioner's Signature

(INSERT DISTRICT LETTERHEAD)

_____ COUNTY SHELTER ARREARS EVICTION FORESTALLMENT (SAEF) PROGRAM APPLICATION

Application Date	
Applicant Name	
Date of Birth	
Social Security Number (SSN) (If applicable)	
Phone Number/Other Contact	
Public Assistance (PA) Case Number (If not applicable, write N/A)	

SHELTER:

Current Address	
Monthly Rent or Mortgage Amount	
Months in Arrears	
Total Arrears Amount Owed	
Landlord or Financial Institution Name	
Landlord Business Name (If applicable)	
Landlord or Financial Institution Phone	

HOUSEHOLD (HH) COMPOSITION AND CITIZENSHIP/NON-CITIZEN STATUS:

	First, M, Last	Relationship	DOB	Age	Sex	Citizen	Non-Citizen	Disabled	Race	SSN
1		Head of HH			X M F	Y / N	Y / N	Y / N		
2					X M F	Y / N	Y / N	Y / N		
3					X M F	Y / N	Y / N	Y / N		
4					X M F	Y / N	Y / N	Y / N		
5					X M F	Y / N	Y / N	Y / N		
6					X M F	Y / N	Y / N	Y / N		

_____ COUNTY SHELTER ARREARS EVICTION FORESTALLMENT (SAEF) PROGRAM
APPLICATION

INCOME:

Please list all monthly earned/unearned income amounts for each household member:

\$ _____	Source _____	\$ _____	Source _____
\$ _____	Source _____	\$ _____	Source _____
\$ _____	Source _____	\$ _____	Source _____
\$ _____	Source _____	\$ _____	Source _____

Please list the income and resources that are available to your household on the date of your SAEF program application:

\$ _____	Source _____	\$ _____	Source _____
\$ _____	Source _____	\$ _____	Source _____

Is the applicant the primary tenant/homeowner of the residence in which shelter arrears are being requested? (Y/N)

Please indicate below whether any of the following apply to your household:

- Y / N Did your household expect to accumulate shelter arrears?
- Y / N Is your household unable to pay future shelter expenses?
- Y / N Has your household already received a PA shelter arrears payment within the prior five years?
- Y / N If so, is the household behind on a shelter repayment agreement from a prior PA shelter arrears payment?

By signing this application, I acknowledge that the above information is accurate. I agree to any investigation to verify or confirm the information I have given in connection with my request for the SAEF program. If additional information is requested, I am responsible to provide it. I understand that such information may affect my eligibility for the SAEF program.

APPLICANT SIGNATURE

DATE

CO-APPLICANT SIGNATURE

DATE

****Questions concerning your application may be directed to ___ - ___ - ___ ****

FOR AGENCY USE ONLY

Interview Completed By: _____ Date: _____

Target Population:

- Household with children
 History of housing instability
 Victim of other violence
 Domestic violence history
 Veteran
 Other

Documentation:

- Responsibility of rental/mortgage costs (lease, landlord statement, financial institution statement)
 Income
 Statement or document from landlord/financial institution evidencing SAEF program funds will prevent eviction for a specified timeframe

Eligibility:

Households must first apply for PA shelter arrears assistance and if they are found ineligible, they may be evaluated for eligibility under the SAEF program. Refer to 26-LCM-01 for details on SAEF program eligibility requirements.

ARREARS SUPPORT RECEIVED OR APPLIED FOR:

Type of Support	Applied For Y/N	Date Applied	Accepted Y/N	Months of Arrears Received	Reason for Denial
PA Recipient Shelter Arrears Assistance					
Emergency Assistance to Families (EAF) Shelter Arrears Assistance					
Emergency Safety Net Assistance (ESNA) Shelter Arrears Assistance					
SAEF Program Assistance					

Eligibility determined by: _____ Date: _____

- Arrears payment approved for: _____ months Total arrears to be paid: _____
 Manual notice of determination letter must be sent
 Denied Reason for denial: _____
 Manual notice of determination letter must be sent
 Household is active PA/SNAP, information sharing completed. Case #: _____

(INSERT DISTRICT LETTERHEAD)

SHELTER ARREARS EVICTION FORESTALLMENT (SAEF) PROGRAM NOTICE OF DETERMINATION LETTER

Date: _____
Primary Tenant/Homeowner: _____
Address: _____

Your application for the New York State Shelter Arrears Eviction Forestallment (SAEF) program dated _____ has been received. You are **APPROVED** **DENIED**. More information is below:

APPROVED: This decision is based on the policies of this program described in OTDA 26-LCM-01.

The agency will be authorizing a shelter arrears payment. This payment will cover _____ months of arrears for the months of _____ to _____ at a cost of \$_____ per month for the following address _____.

The total payment of \$_____ will be made on _____ and paid directly to the landlord or financial institution _____, addressed _____.

_____ adult(s) and _____ child/children were living in your household at the time you applied.

DENIED: This decision is based on the policies of this program described in OTDA 26-LCM-01.

Your household is over the income limit for Emergency Assistance to Families (EAF).

Your household's gross income immediately available on the date of application was \$_____. The maximum allowable income for your household size of _____ is \$_____ under EAF eligibility guidelines.

AND/OR

Your household is over the income limit for Emergency Safety Net Assistance (ESNA).

Your household's gross monthly income is \$_____. The maximum allowable income for your household size of _____ is \$_____ under ESNA eligibility guidelines.

AND/OR

A SAEF program payment will not forestall/prevent eviction for your household.

Your household does not meet the Public Assistance citizenship/non-citizen status eligibility requirements.

Your household already received the maximum amount of six months of SAEF program assistance.

SAEF program funding is no longer available.

Other: _____

If you disagree with the decision made on your case, you may send us a request for a reconsideration/appeals letter. The letter needs to include why you disagree with the decision on your case and must be sent within 30 days of the date of denial. The letter must be sent to the address above to the attention of the SAEF program.

Sincerely,

(Insert district representative's signature)

Shelter Arrears Eviction Forestallment (SAEF) Program Summation Report Template

Date:				
District:		Contact:		
Program Operator:		Phone #:		
Report Period:		E-mail:		

SAEF Program Application/Enrollment Information

Total # of Applications Received	Total # of Households Approved	Average # of Months of Arrears Payments Issued Per Household (1-6 Months)	Average Arrears Amount Paid Per Household	Total Value of Arrears Issued for All Households	Total # of Payments Issued to Landlords

of Households that Received SAEF Program Payments Totaling:

\$1-\$1500	\$1,501-\$3,000	\$3,001-\$5,500	\$5,501-\$10,000	\$10,001-15,000	\$15,001+

Household Demographics for Approved Households (Households may fit into more than one category)

# of Households with Children (Families)	# of Households without Children (Childless Couples)	# of Single Individual Households	# of Households with Open PA Case	# of Households without Open PA Case	
# of Primary Tenants <24 Years Old	# of Primary Tenants 25-35 Years Old	# of Primary Tenants 36-49 Years Old	# of Primary Tenants 50-64 Years Old	# of Primary Tenants 65+ Years Old	
# of households that had foreseen the occurrence or situation giving rise to the need for arrears assistance	# of households unable to reasonably demonstrate an ability to pay future shelter expenses	# of households that had already received a shelter arrears payment within the prior five years	# of households not current on a shelter repayment agreement from a prior shelter arrears payment		

of Households Denied SAEF Program Payments for the Following Reasons:

Local Eligibility Standards/Other Reasons	Exceeding Income Eligibility Standard	Already Received 6 Months Arrears Assistance Under SAEF Program	SAEF Program Funding No Longer Available	SAEF Program Payment Will Not Forestall Eviction	Did Not Meet PA Citizenship/Non-Citizen Requirements

Optional Section

Priority Group Identification for Approved Households

# of Households with History of Housing Instability	# of Veterans	# of Individuals and Families Experiencing Domestic Violence or Other Forms of Violence	# of Individuals and Families in Receipt of SSI or SSDI	Race/Ethnicity by Household		
				# of Hispanic or Latino	# of American Indian/Alaskan Native	# of Asian

Landlord Information

# of Landlords that Received at Least 1 Payment	# of Landlords that were LLCs	# of Landlords with an Address In-District	# of Landlords with an Address out of State	# of Black or African American	# of Hawaiian Native or Pacific Islander	# of White

WILLIAM J. CARLIN, Jr. CPA
Commissioner Of Finance



KEVIN M. BYRNE
PUTNAM COUNTY EXECUTIVE

*Eco - MARCH
Audit - MARCH*

RCSO

Full Mtg

#4d April

DEPARTMENT OF FINANCE

MEMORANDUM

To: Diane Trabulsy, Legislative Clerk
From: William J. Carlin, Jr., Commissioner of Finance
Re: Budgetary Amendment - 26A011
Date: February 6, 2026

WJC

LEGISLATURE
PUTNAM COUNTY
CARMEL, NY

2026 FEB 10 AM 11:28

At the request of the Director of Tourism, the following budgetary amendment is required.

Increase Estimated Appropriations:

10641000 54313	Books & Supplements	8,000
10641000 54664	Advertising	1,316

Decrease Estimated Appropriations:

10641000 54328	I LOVE NY PROGRAM	18,632
----------------	-------------------	--------

Decrease Estimated Revenues:

10641000 437151	State Aid - I LOVE NY PROGRAM	9,316
-----------------	-------------------------------	-------

Fiscal Impact - 2026 - \$ 0
Fiscal Impact - 2027 - \$ 0

This Resolution will account for a funding reduction from the NYS I LOVE NY PROGRAM. Please forward to the appropriate committee.

Approved : _____
Kevin M, Byrne, County Executive

Kevin Byrne
County Executive

PUTNAM COUNTY
40 Gleneida Avenue
Carmel, New York 10512
(845) 808-1001 Fax (845) 808-1901
www.putnamcountyny.gov

Tara Keegan
Tourism Director



MEMORANDUM

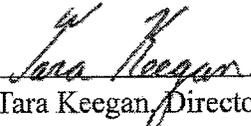
To: William Carlin, Commissioner of Finance
From: Tara Keegan, Director of Tourism
Date: February 6, 2026
Subject: Budgetary Request – Department of Tourism

The Department of Tourism is requesting an adjustment to the allocation of funds of our I Love NY Budgetary Line (Line No. 10641000.54328). I Love NY reduced our funding. We would like to request a transfer of \$9,316.00, which is the County portion to be split and moved into our Books & Supplements line (Line No. 10641000.54313) and Advertising line (Line No. 10641000.54664). \$8,000.00 into Books & Supplements (Line No. 10641000.54313) and \$1,316.00 in Advertising (Line No. 10641000.54664).

The \$8,000.00 will be utilized to obtain vital visitor data, from ROVE, to better understand tourism trends in Putnam County, and to ensure our Tourism dollars are being used wisely. We are collaborating with our Tourism partners in the Hudson Valley to collect this important data. This collaboration to acquire data results in a cost savings to Putnam through a co-op. This is data that the legislature is keen on learning and wanted more information on based on our discussion with them in the Fall.

This request would have no fiscal impact as this money has already been allocated to our budget.

Thank you for your time and consideration of this request.



Tara Keegan, Director of Tourism

GRANT ACCEPTANCE FORM

2026 New York State Tourism Matching Funds

Putnam County Tourism accepts this grant in the amount of \$50,684, including \$ 0 for cricket. We understand that this document constitutes our agency's agreement to abide by the terms, conditions, and provisions of the 2026 Tourism Matching Funds Guidelines, policies, procedures, and rulings established by the Department of Economic Development (the "Department") and our approved marketing plan.

Matching funds authorization may be terminated if an agency is not complying with the original marketing plan as outlined in its application; or if any funds have been lost, misapplied, or otherwise diverted or expended for purposes other than those purposes for which these funds were provided.

If an agency does not abide by the terms, conditions, and provisions of the 2026 Tourism Matching Funds Guidelines, policies, procedures and rulings of the Department, the Department, in its sole discretion, may withhold payment, reduce the amount payable to the agency, terminate grant authorization, reclaim any State monies advanced and/or take any other action it deems appropriate.

On behalf of Putnam County Tourism, I have read the 2026 Matching Funds guidelines and agree to its terms.

*By signing this document, it is attested no part of the form contents, as presented, have been altered by the recipient.

Signature (X): Tara Keegan

AGREED TO AND ACCEPTED:

By: Tara Keegan
Title: Director of Tourism
Date: December 15, 2025

STATE OF NEW YORK

COUNTY OF Putnam

SS:

On the 15th day of December in the year 2025, before me, the undersigned notary public, personally appeared Tara Marie Keegan, personally known to me or proved to me on the basis of satisfactory evidence to be the individual(s) whose name(s) is (are) subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their capacity(ies), and that by his/her/their signature(s) on the instrument, the individual(s), or the person upon behalf of which the individual(s) acted, executed the instrument.

Teresa E Carlin Notary Public

TERESA E CARLIN
NOTARY PUBLIC, STATE OF NEW YORK
Registration No. 04CA0031208
Qualified in Putnam County
Commission Expires November 20, 2028

WILLIAM J. CARLIN, Jr. CPA
Commissioner Of Finance



March - PERS
March - Audit
April - Fall
KEVIN M. BYRNE
PUTNAM COUNTY EXECUTIVE
RESO
Ce: 411
#4e

DEPARTMENT OF FINANCE

MEMORANDUM

To: Diane Trabulsy, Legislative Clerk
From: William J. Carlin, Jr., Interim Commissioner of Finance
Re: Budgetary Amendment - 26A012
Date: February 10, 2026

WJC

2026 FEB 11 PM 4:47
LEGISLATURE
PUTNAM COUNTY
CARMEL, NY

At the request of the Commissioner of MH, DSS & Youth, the following budgetary amendment is required.

Increase Estimated Appropriations:

22070000 51000	(105) stipend Personnel Services coordinator Child Advocacy Center	3,000
22070000 52170	Kitchen Equipment & Appliances	4,000
22070000 54310	Office Supplies	300
22070000 54560	Equipment Rental Lease	2,160
22070000 54640	Education & Training	9,763
22070000 55870	Chargeback - Auto	200
22070000 58002	FICA	230
		<u>19,653</u>

Increase Estimated Revenues:

22070000 436233	State Aid - Child Advocacy Center	19,653
-----------------	-----------------------------------	--------

Fiscal Impact - 2026 - \$ 0

Fiscal Impact - 2027 - \$ 0

This Resolution is adjust DSS State Aid levels as per the attached request.
Please forward to the appropriate committee.

Approved : : _____
Kevin M, Byrne, County Executive

KEVIN BYRNE
County Executive

SARA SERVADIO
Commissioner

NICOLLE MCGUIRE
Deputy Commissioner



DEPARTMENTS OF MENTAL HEALTH
SOCIAL SERVICES AND YOUTH BUREAU

MEMORANDUM

February 5, 2026

TO: William Carlin, Commissioner of Finance

FROM:  Kristen Wunner, Fiscal Manager of Department of Mental Health, Social Services, and Youth Bureau

SUBJECT: DSS 2026 Budgetary Amendment

Your approval is requested to amend the 2026 Department of Social Services budget to include expenses funded in accordance with the following contract renewal awarded to the Child Advocacy Center for the period of 10/01/2025-09/30/2026. OCFS C030760 is a multi year agreement awarded by the New York State Office of Children & Family Services (OCFS) for the period of 10/01/2025-09/30/2030.

Increase Estimated Revenue:

22070000	OEOP CHILD ADVCY CTR	
436233	CHILD ADVOCACY CENTER	\$19,653
	Total Estimated Revenues	\$19,653

Increase Appropriations:

22070000	OEOP CHILD ADVCY CTR	
51000	PERSONNEL SERVICES	\$3,000 - lump sum payment
52170	KITCHEN EQP AND APPLIANCES	\$4,000
54310	OFFICE SUPPLIES	\$300
54560	EQUIP RENTAL LEASE	\$2,160
54640	EDUCATION AND TRAINING	\$9,763
55870	CHRGBK AUTO ALL CTY VEHICLE	\$200
58002	SOCIAL SECURITY	\$230

Total Appropriations \$19,653

Fiscal Impact (26) - 0 -

Fiscal Impact (27) - 0 -

Thank you for your time and consideration of this request.

Attachments:

CHILD ADVOCACY CENTER – OCFS GRANT DETAIL

CONTRACT C030760 - STATE OF NEW YORK CONTRACT FOR GRANTS FACE PAGE

CONTRACT C030760 - ATTACHMENT B BUDGET SUMMARY

cc: Sara Servadio, Commissioner of Department of Mental Health, Social Services, and Youth Bureau
 Nicolle McGuire, Deputy Commissioner of Social Services and Youth Bureau
Marla Behler, Program Director Child Advocacy Center

CHILD ADVOCACY CENTER - OCFS GRANT DETAIL

CONTRACT NUMBER #C030760

10/01/2025-09/30/2026

GRANT EXPENSE DESCRIPTION	MUNIS DESCRIPTION	OBJECT CODE	APPROVED GRANT BUDGET
STIPEND AND LONGEVITY PAYMENT	PERSONNEL SERVICES	51000	3,000
CONTRACTUAL SPACE COSTS - CABINETS & SINK	KITCHEN EQP AND APPLIANCES	52170	4,000
OFFICE SUPPLIES	OFFICE SUPPLIES	54310	300
CONTRACTUAL SPACE COSTS - STORAGE	EQUIP RENTAL LEASE	54560	2,160
CONSULTANTS - KEYNOTE SPEAKER	EDUCATION AND TRAINING	54640	2,500
TRAINING AND STAFF DEVELOPMENT	EDUCATION AND TRAINING	54640	7,263
VEHICLE INSURANCE	CHRGBK AUTO ALL CTY VEHICLE	55870	200
FRINGE BENEFITS	SOCIAL SECURITY	58002	230
			<u>19,653</u>

STATE OF NEW YORK CONTRACT FOR GRANTS FACE PAGE

<p>STATE AGENCY (Name & Address): NYS Office of Children and Family Services 52 Washington Street Rensselaer, NY 12144</p>	<p>BUSINESS UNIT/DEPT. ID: CFS01 / 3400000</p> <p>CONTRACT NUMBER: C030760</p> <p>CONTRACT TYPE (select one): <input checked="" type="checkbox"/> Multi-Year Agreement <input type="checkbox"/> Simplified Renewal Agreement <input type="checkbox"/> Fixed Term Agreement</p>
<p>CONTRACTOR NAME: PUTNAM COUNTY OF</p>	<p>TRANSACTION TYPE: <input checked="" type="checkbox"/> New <input type="checkbox"/> Renewal (list periods): <input type="checkbox"/> Amendment (list periods):</p>
<p>CONTRACTOR IDENTIFICATION NUMBERS: NYS Vendor ID Number: 1000002443 Federal Tax ID Number: 146002759</p>	<p>PROJECT NAME: MDT CAC</p> <p>ASSISTANCE LISTINGS (formerly CFDA) NUMBER (ALN) (Federally Funded Grants Only):</p>
<p>CONTRACTOR PRIMARY MAILING ADDRESS: 40 Gleneida Ave CARMEL NY 10512</p> <p>CONTRACTOR PAYMENT ADDRESS: <input type="checkbox"/> Check if same as primary mailing address 40 Gleneida Ave CARMEL NY 10512</p> <p>CONTRACTOR MAILING ADDRESS: <input type="checkbox"/> Check if same as primary mailing address 40 Gleneida Ave CARMEL NY 10512</p> <p>CONTRACTOR PRIMARY E-MAIL ADDRESS:</p>	<p>CONTRACTOR STATUS:</p> <p><input type="checkbox"/> For Profit <input checked="" type="checkbox"/> Municipality 370100000-000 <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: Government</p> <p><input type="checkbox"/> Sectarian Entity</p>

STATE OF NEW YORK CONTRACT FOR GRANTS FACE PAGE

<p>CURRENT CONTRACT TERM:</p> <p>From: 10/01/2025 To: 09/30/2030</p> <p>AMENDED TERM:</p> <p>From: To:</p>	<p>CONTRACT FUNDING AMOUNT <i>(Fixed Term - enter current period amount; Simplified Renewal - enter cumulative amount to date; Multi-year - enter total projected amount of the contract):</i></p> <p>CURRENT: 1,028,545.00</p> <p>AMENDED:</p> <p>FUNDING SOURCE(S)</p> <p><input checked="" type="checkbox"/> State <input type="checkbox"/> Federal <input type="checkbox"/> Other</p>
--	--

ATTACHMENTS INCLUDED AS PART OF THIS AGREEMENT:

Attachment Contract for Grants - Jan 2025

Appendix A

Attachment A-1

Attachment A-2

Attachment B - Budget

Multi Year Budget Form

Attachment C

Attachment D

Attachment MWBE

Contractor Name:	Putnam County Dept of Social Services
Period of Budget:	10/1/2025-9/30/30
Contract Number:	C030760

**ATTACHMENT B
BUDGET SUMMARY**

(Rev. 1/8/02)

The purpose of this form is to document the budget for the proposed project. Indicate the amount of funds being requested to support the proposed project under "OCFS Funds."

Expense Category	Local Share/ Local Match (if applicable)	OCFS Funds	Total Project Cost
1	2	3	4
A. Personal Services			
1. Project Staff Salaries		\$544,670	\$544,670
2. Fringe Benefits		\$279,281	\$279,281
3. Total (Lines 1 + 2)	\$0	\$823,951	\$823,951
B. Non-Personal Services			
4. Contractual/Consultant		\$126,990	\$126,990
5. Travel/Per Diem		\$3,800	\$3,800
6. Equipment		\$0	\$0
7. Supplies		\$12,380	\$12,380
8. Other Expenses		\$61,424	\$61,424
9. Total (Total Lines 4 to 8)	\$0	\$204,594	\$204,594
C. Project Total (Lines 3 + 9)	\$0	\$1,028,545	\$1,028,545

Local Match (if required) Use *calculation below
--

*Local Match Calculation = % of matching funds (if required in the RFP or contract agreement) X OCFS grant award.

Total costs entered for each budget category above must reflect totals from attached Budget Sections.

Local Share refers to all funds other than this grant award, including in-kind contributions to support the project as described in the narrative section of the application. The type and amount of in-kind contributions should be specifically identified under the appropriate Budget Section. The total amount of the in-kind portion of Local Share should be entered in parenthesis next to Local Share Project Total space.

OCFS Funds are the funds you are requesting through this application.

Total Cost refers to the combined Local Share and Grant Funds for this project.

Budget Narrative: Complete the narrative section for each part of the budget. Instructions are included on the following application budget pages.

Note: All items in the Budget must be consistent with the goals and objectives of the Project Narrative. Additional budget narrative pages may be attached as necessary.

* Total Project Cost must agree with Total Anticipated Revenue form as submitted with this application.

Local Share/Match Breakdown

	Source	Amount
A. Cash Donations		
B. In-Kind Donations		
C. Volunteers/Intern		
D. Fees for Service		
E. Unrestricted Cash or Fund Balance		
F. Grants:		
- Other grants supporting this project		
Amount of OCFS Funds		\$1,028,545
Non-OCFS Funds supporting this project		
Total		\$1,028,545

Itemize amounts of assured revenue, potentially available funds, and estimated income from in-kind contributions to support this project.

Cash Donations should be calculated on the basis of what the applicant organization can realistically be expected to raise during the program year; attach a description of fund raising efforts.

In-Kind Donations refers to equipment, furnishings and other non-personal expenses that are donated to support the function of this project.

Volunteers (another type of in-kind contribution) refers to project personnel who donate their time to the functioning of this project. Volunteer job descriptions and timecards should be kept to substantiate this line item.

Unrestricted Cash or Fund Balance Unrestricted funds include all revenues that are not specifically restricted as to their use. Unrestricted funds include income from dues, publication sales, advertising sales, conference fees, mailing label sales, interest income from unrestricted funds, fees obtained in the execution of externally funded projects, and contributions.

Fees for Services refers primarily to income received from clients directly. In addition, any income received by the applicant organization for reimbursable activities funded by this contract such as counseling, training, speaking engagements, etc., must be listed here.

Grants refers not only to the amount being requested under this grant but also to monies received (or applied for) from another funding source for activities related to this contract, e.g., state, federal, local. Each grant must be listed separately under Section F.

Multi-Year Contract Budget Development Form Rev Jan 2023

Contract #: C030760

Agency Name: Putnam County Of

Funding Year: 10/1/25-9/30/30

	Budget Year 1	Budget Year 2	Budget Year 3	Budget Year 4	Budget Year 5	Total
A - PERSONAL SERVICES EXPENSES	10/1/25 - 9/30/26	10/1/26- 9/30/27	10/1/27-9/30/28	10/1/28-9/30/29	10/1/29 - 9/30/30	
A.1 - Position Title						
1 - Salary	\$105,397	\$104,939	\$108,171	\$111,415	\$114,848	\$544,670
2 - Fringe Benefits	\$54,465	\$53,667	\$55,372	\$57,033	\$58,744	\$279,281
Personal Services Total	\$159,862	\$158,606	\$163,543	\$168,448	\$173,592	\$823,951
B - NON-PERSONAL SERVICES						
4 - Contractual / Consultant Total	\$26,698	\$26,698	\$25,198	\$25,198	\$20,198	\$126,990
5 - Travel / Per Diem Total	\$1,600	\$1,000	\$1,000	\$400	\$400	\$3,800
6 - Equipment Total	\$0	\$0	\$0	\$0	\$0	\$0
7 - Supplies Total	\$2,500	\$3,500	\$2,770	\$1,700	\$1,910	\$12,380
8 - Other Total	\$15,649	\$13,005	\$13,198	\$9,583	\$9,609	\$81,424
Non-Personal Services Total	\$48,947	\$47,203	\$42,166	\$37,281	\$32,117	\$204,694
GRAND TOTAL	\$208,809	\$205,809	\$205,709	\$205,709	\$205,709	\$1,028,645

Local Share/Match	Percent	0.00%	0.00%	0.00%	0.00%	0.00%
	Amount					\$0

Personal Narrative

*Salaries are based on the position title and grade as determined by the Putnam County Personnel Department, the collective bargaining agreement, and the approved county budget, which includes COLA Annual raises and longevity bonuses when applicable.

Program Director (P) - This position is responsible for the day-to-day operations of the CAC. The position provides direct staff supervision and program oversight, consults with Management Advisory Board on policy and attends necessary local, regional and state meetings pertaining to the program. Position is responsible for program oversight including the development of contracts, performance targets, strategic plans and program policies and procedures.

(P) - Budget years 1-5 - OCFS= 34.07% of time on the project.

CAC Coordinator (P) - Position oversees and supervises the victim advocacy, mental health and outreach initiatives. Responsibilities include facilitating the CAC multidisciplinary team, coordinating and conducting forensic interviews, provides outreach and education in the community.

(P) - Budget years 1-5 - OCFS = 15% of time on the project.

Office Assistant (P) - This position is responsible for managing the CAC database, tracking cases, and providing support to CAC staff and multidisciplinary team (MDT) members. Additional duties include greeting families, supervising the waiting area, conducting client surveys, overseeing inventory and ordering supplies, generating statistical reports, and coordinating meeting schedules, training, and travel for MDT members. Salary includes an anticipated reclassification increase effective 1/1/2026 and an increase in hours from 30 to 35 per week.

(P) - Budget years 1-5 - OCFS = 75% of time on the project.

Stipend & Longevity Payment(s) (P) - This line will be used to cover staff recruitment, retention and/or longevity stipend(s) and/or payment(s) for programmatic positions listed within the budget during the budget period.

Fringe Benefits - The agency's fringe benefit rate based on positions assigned to this project is 51.19%

WILLIAM J. CARLIN, Jr. CPA
Commissioner Of Finance



Health - 3-11-26
credit 3-30-26
Fred - 4-7-26
KEVIN M. BYRNE
PUTNAM COUNTY EXECUTIVE

cc All
Reso
#4F

DEPARTMENT OF FINANCE

MEMORANDUM

To: Diane Trabulsy, Legislative Clerk
From: William J. Carlin, Jr., Commissioner of Finance *WJC*
Re: Budgetary Amendment - 26A015
Date: February 24, 2026

At the request of the County Historian, the following budgetary amendment is required.

Increase Estimated Appropriations:

10751000 54682 Special Services 835

Increase Estimated Revenues:

10751000 427051 Gifts & Donations 835

Fiscal Impact - 2026 - \$ 0
Fiscal Impact - 2027 - \$ 0

This Resolution is required to fund a newspaper digitization project (as per the attached correspondence) utilizing the remaining proceeds of the Greg Amato Trust. Please forward to the appropriate committee.

Approved : _____
Kevin M, Byrne, County Executive

LEGISLATURE
PUTNAM COUNTY
CARROLL NY

2026 FEB 25 AM 11:09

JENNIFER M. CASSIDY
COUNTY HISTORIAN



KEVIN M. BYRNE
PUTNAM COUNTY EXECUTIVE

MEMORANDUM

TO: Sheila Barrett, Finance

FROM: Jen Cassidy, Historian's Office

DATE: February 24, 2026

RE: Gregory J. Amato Trust – fund transfer

A handwritten signature in dark ink, appearing to be "Jen Cassidy", is written over the "FROM" line of the memorandum.

I would like to request that the remaining donated funds available in the "Gregory J. Amato Trust" be transferred to Special Services (org: 10751000, object: 54682) for a newspaper digitization project, to be used in 2026.

Thank you.

Jennifer M. Cassidy
Historian

WILLIAM J. CARLIN, Jr. CPA
Commissioner Of Finance



cc All
Phys + Audit
KEVIN M. BYRNE
PUTNAM COUNTY EXECUTIVE

Reso
#49

DEPARTMENT OF FINANCE

MEMORANDUM

To: Diane Trabulsy, Legislative Clerk
From: William J. Carlin, Jr., Commissioner of Finance *RJC*
Re: Budgetary Amendment - **26A016**
Date: February 25, 2026

2026 FEB 25 PM 4: 25
LEGISLATURE
PUTNAM COUNTY
CARMEL, NY

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

GENERAL FUND:

Increase Estimated Appropriations:

10990100 59020 Transfer to Capital Fund 800,000

Increase Estimated Revenues:

10131000 427112 Use of Capital Reserve 800,000

CAPITAL FUND:

Increase Estimated Revenues:

55197000 428601 52603 Transfer From General Fund 800,000

Decrease Estimated Revenues:

05000 45710Q 52603 Bond Proceeds - 2026 800,000

Fiscal Impact - 2026 - \$ 0

Fiscal Impact - 2027 - \$ 0

This Resolution is required to change the funding source of the DSS Security Capital Project approved in the 2026 Capital Budget from borrowed funds to the Capital Projects Reserve.

Approved : : _____
Kevin M, Byrne, County Executive

WILLIAM J. CARLIN, Jr. CPA
Commissioner Of Finance



cc All, Prot, Audit

Ross

KEVIN M. BYRNE
PUTNAM COUNTY EXECUTIVE

#44

DEPARTMENT OF FINANCE

MEMORANDUM

To: Diane Trabulsy, Legislative Clerk
From: William J. Carlin, Jr., Commissioner of Finance *WJC*
Re: Budgetary Amendment - **26A017**
Date: March 2, 2026

LEGISLATURE
PUTNAM COUNTY
CARMEL, NY

2026 MAR -3 PM 1:32

At the request of the Director of Probation, the following budgetary amendment is required.

Increase Estimated Appropriations:

10341000 54936 10238 Partnership initiative - IIDEP Grant 35,000
Ignition Interlock Device Enforcement Program

Increase Estimated Revenues:

10341000 443105 10238 Fed Aid - IIDEP Grant 35,000

Fiscal Impact - 2026 - \$ 0
Fiscal Impact - 2027 - \$ 0

This Resolution is required to account for the Ignition Interlock Grant awarded to Putnam County as per the attached correspondence. Please forward to the appropriate committee.

Approved : _____
Kevin M, Byrne, County Executive



**Division of Criminal
Justice Services**

KATHY HOCHUL
Governor

ROSSANA ROSADO
Commissioner

MATTHEW CHARTON
Deputy Commissioner & Director

February 18, 2026

John Osterhout, Probation Director
Putnam County Probation Department
40 Gleneida Avenue
Carmel, NY 10512

Dear Director Osterhout:

I am pleased to inform you that your jurisdiction is eligible to receive funding under the Ignition Interlock Device Enforcement Program (IIDEP) to cover your jurisdiction's eligible Ignition Interlock enforcement overtime costs up to \$35,000. This funding is provided by a federal Governor's Traffic Safety Committee grant and will be administered by the NYS Division of Criminal Justice Services (DCJS). This funding is for the period following the mandatory training component and, through September 16, 2026. Please note, this funding is only to be used for overtime costs incurred by the team you select, and will not cover costs after September 16, 2026, or after the \$35,000 award has been reimbursed.

During 2024, over 43,000 (<https://www.itsmr.org/>) people were arrested for Driving While Intoxicated (DWI) crimes in New York State, and as of September 30, 2025, more than 13,000 individuals were under probation supervision for a DWI. As you are aware, all individuals convicted of DWI are required, as a condition of sentence, to install and maintain an Ignition Interlock Device (IID) in any vehicles they own or operate. Individuals who continue to operate without an IID installed are not only violating the conditions of their sentence but also committing a new offense pursuant to Vehicle and Traffic Law (VTL) §1198. Accordingly, the IID Non-Installer Enforcement Program is intended to promote compliance with the IID requirements through collaborative enforcement activities and increased public awareness.

Putnam County was selected to participate in the IID Non-Installer Enforcement Program following review of data provided by the DCJS Office of Justice Research and Performance (OJRP) including the number of DWI arrests, DWI convictions, court-ordered installation of IIDs, and the number of VTL §1198 infractions recorded by the Department of Motor Vehicles (DMV).

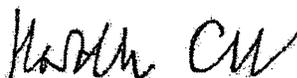
These federal funds require that a time keeping system be in place to document employee overtime expenses and that records can be produced and provided when requested by DCJS. As part of the State's efforts to streamline and improve payments to localities, this funding will be provided through reimbursement vouchers rather than a contract and is contingent upon the availability of funds.

The selected counties should compile all the data for participating law enforcement agencies and submit one voucher per county. Reimbursement is dependent on the timely submission of the required IIDEP Detailed Itemization of Personal Service Expenditures form and Claim for Payment. The IIDEP itemization and the claim for payment forms are due no later than September 16, 2026, and should be emailed to the DCJS Office of Budget and Finance at dcjsGrantsUnitVoucherSubmittal@dcjs.ny.gov.

Should you have any programmatic questions please contact Michele Melendez, DCJS Office of Probation and Correction Alternatives at Michele.Melendez@dcjs.ny.gov or (518) 457-7277. Please direct any

questions regarding payment to the DCJS Office of Budget and Finance at dcjsGrantsUnitVoucherInquiry@dcjs.ny.gov. Thank you for your continued work on this important initiative.

Very truly yours,



Matthew Charton
Deputy Commissioner and Director

cc: Rossana Rosado, DCJS Commissioner
Katie Andersen, DCJS Deputy Commissioner, Office of Budget and Finance
Community Correction Rep. 3 Frank Cangiano, DCJS- Office of Probation and Correctional Alternatives
Community Correction Rep. 2 Leonard Price, DCJS- Office of Probation and Correctional Alternatives
Community Correction Rep. 2 Michele Melendez, DCJS- Office of Probation and Correctional Alternatives
Community Correction Rep. 2 Shanee Brown, DCJS- Office of Probation and Correctional Alternatives

WILLIAM J. CARLIN, Jr. CPA
Commissioner Of Finance



KEVIN M. BYRNE
PUTNAM COUNTY EXECUTIVE

*Heard 3-11-26
Audit-330-26 Reo*

*Feel
4-7-26*

#4;

DEPARTMENT OF FINANCE

MEMORANDUM

To: Diane Trabulsy, Legislative Clerk
From: William J. Carlin, Jr., Interim Commissioner of Finance
Re: Budgetary Amendment - 26A018
Date: March 2, 2026

WJC

2026 MAR -4 AM 9:13
LEGISLATURE
PUTNAM COUNTY
CARMEL, NY

At the request of the Commissioner of MH, DSS & Youth, the following budgetary amendment is required.

Increase Estimated Appropriations:

22071000 52110	Furniture & Fixtures	2,500
22071000 52130	Computer Equipment	3,311
22071000 52180	Other Equipment	12,000
22071000 54510	Machine Maintenance	5,422
22071000 54640	Education & Training	5,932
22071000 54783	Licensing & Accessories	4,500
22071000 55870	Chargeback Auto	200
		<hr/>
		33,865

Comexactions

Increase Estimated Revenues:

22071000 446131	State Aid - OEOF Crime Victim	33,865
	<i>* Office of Educational Opportunity Programs</i>	
	Fiscal Impact - 2026 - \$ 0	
	Fiscal Impact - 2027 - \$ 0	

This Resolution is adjust DSS State Aid levels as per the attached request. Please forward to the appropriate committee.

Approved : _____
Kevin M, Byrne, County Executive

KEVIN BYRNE
County Executive

SARA SERVADIO
Commissioner

NICOLLE MCGUIRE
Deputy Commissioner



DEPARTMENTS OF MENTAL HEALTH
SOCIAL SERVICES AND YOUTH BUREAU

MEMORANDUM

March 2, 2026

TO: William Cartin, Commissioner of Finance

FROM: Kristen Wunner, Fiscal Manager of Department of Mental Health, Social Services, and Youth Bureau *Kristen Wunner*

SUBJECT: DSS 2026 Budgetary Amendment

Your approval is requested to amend the 2026 Department of Social Services budget to include expenses funded in accordance with the following contract extension awarded to the Child Advocacy Center for the period of 10/01/2025-09/30/2026. OVS01-11348GG-1080200 is a multi-year agreement awarded by the Office of Victim Services (OVS) for the period of 10/01/2022-09/30/2026.

Increase Estimated Revenue:

22071000		OEOP CRIME VCTM	
	446131	CRIME VICTIMS BOARD	\$33,865
		Total Estimated Revenues	\$33,865

Increase Appropriations:

22071000		OEOP CRIME VCTM	
	52110	FURNITURE AND FURNISHINGS	\$2,500
	52130	COMPUTER EQUIPMENT	\$3,311
	52180	OTHER EQUIPMENT	\$12,000
	54510	MACHINE MAINTENANCE	\$5,422
	54640	EDUCATION AND TRAINING	\$5,932
	54783	LICENSING AND ACCESSORIES	\$4,500
	55870	CHRGBK AUTO ALL CTY VEHICLE	\$200

Total Appropriations \$33,865

Fiscal Impact (26) - 0 -

Fiscal Impact (27) - 0 -

DONALD B. SMITH COUNTY GOVERNMENT CAMPUS ~ BLDG. # 2
110 OLD ROUTE SIX ~ CARMEL, NEW YORK 10512 (845) 808-1500 FAX (845) 225-8635
MEDICAID UNIT FAX (845) 225-0947
YOUTH BUREAU (845) 808-1600

Thank you for your time and consideration of this request.

Attachments:

CHILD ADVOCACY CENTER – OVS GRANT DETAIL

CONTRACT OVS01-11348GG-1080200 - STATE OF NEW YORK CONTRACT FOR GRANTS FACE PAGE

CONTRACT OVS01-11348GG-1080200 - ATTACHMENT B BUDGET SUMMARY

cc: Sara Servadio, Commissioner of Department of Mental Health, Social Services, and Youth Bureau
 Nicolle McGuire, Deputy Commissioner of Social Services and Youth Bureau
Marla Behler, Program Director Child Advocacy Center

CHILD ADVOCACY CENTER - OVS GRANT DETAIL
 CONTRACT NUMBER #OVS01-11348GG-1080200
 10/01/2025-09/30/2026

<u>GRANT EXPENSE DESCRIPTION</u>	<u>MUNIS DESCRIPTION</u>	<u>OBJECT CODE</u>	<u>APPROVED GRANT BUDGET</u>
FURNITURE	FURNITURE AND FURNISHINGS	52110	2,500
FORENSIC INTERVIEW EQUIPMENT	COMPUTER EQUIPMENT	52130	3,311
AIR CONDITIONERS	OTHER EQUIPMENT	52180	12,000
STAR WITNESS SIGNAL SCAPE	MACHINE MAINTENANCE	54510	5,422
STAFF AND TEAM TRAINING	EDUCATION AND TRAINING	54640	5,932
GUARDIFY CLOUD SERVICE	LICENSING AND ACCESSORIES	54783	4,500
VEHICLE INSURANCE	CHRGBK AUTO ALL CTY VEHICLE	55870	200
			<u>33,865</u>

STATE OF NEW YORK CONTRACT FOR GRANTS FACE PAGE

<p>STATE AGENCY (Name & Address): Office of Victim Services 80 S. Swan Street 2nd Flr. Albany, NY 12210</p>	<p>BUSINESS UNIT/DEPT ID: OVS01 1080200 CONTRACT NUMBER: OVS01-C11348GG-1080200 CONTRACT TYPE (select one): <input checked="" type="checkbox"/> Multi-Year Agreement <input type="checkbox"/> Simplified Renewal Agreement <input type="checkbox"/> Fixed Term Agreement</p>
<p>CONTRACTOR NAME: PUTNAM COUNTY OF</p>	<p>TRANSACTION TYPE: <input type="checkbox"/> New <input type="checkbox"/> Renewal (list periods) : <input checked="" type="checkbox"/> Amendment (list periods) : 1, 2, 4</p>
<p>CONTRACTOR IDENTIFICATION NUMBERS: NYS Vendor ID Number: 100002443 Federal Tax ID Number: 146002759</p>	<p>PROJECT NAME: FY22 Victim Assistance ASSISTANCE LISTINGS (formerly CFDA) NUMBER (ALN) (Federally Funded Grants Only): 16.575</p>
<p>CONTRACTOR PRIMARY MAILING ADDRESS: ATTN COUNTY CLERK 40 GLENEIDA AVE RM 100 CARMEL, NY 10512 CONTRACTOR PAYMENT ADDRESS: 40 GLENEIDA AVE CARMEL, NY 10512 <input type="checkbox"/> Check if same as primary mailing address CONTRACTOR MAILING ADDRESS: 40 GLENEIDA AVE CARMEL, NY 10512 <input type="checkbox"/> Check if same as primary mailing address CONTRACTOR PRIMARY E-MAIL ADDRESS: sheila.barrett2@putnamcountyny.gov</p>	<p>CONTRACTOR STATUS: <input type="checkbox"/> For Profit <input checked="" type="checkbox"/> Municipality <input type="checkbox"/> Tribal Nation <input type="checkbox"/> Individual <input type="checkbox"/> Not-For- Profit Charities Registration Number: Exemption Status/Code: N/A <input type="checkbox"/> Sectarian Entity</p>
<p>CURRENT CONTRACT TERM: From: 10/01/2022 To: 09/30/2025 AMENDED TERM: From: 10/01/2022 To: 09/30/2026</p>	<p>CONTRACT FUNDING AMOUNT (Fixed Term – enter current period amount; Simplified Renewal – enter cumulative amount to date; Multi-year – enter total projected amount of the contract): CURRENT: \$1,236,109.22 AMENDED: \$1,648,145.63 FUNDING SOURCE(S) <input type="checkbox"/> State <input checked="" type="checkbox"/> Federal <input type="checkbox"/> Other</p>

STATE OF NEW YORK CONTRACT FOR GRANTS FACE PAGE

ATTACHMENTS INCLUDED AS PART OF THIS AGREEMENT (select all that apply):

Appendix A

Attachment A:

A-1 Agency Specific Terms and Conditions

A-2 Program Specific Terms and Conditions

A-3 Federally Funded Grants and Requirements Mandated by Federal Laws

Attachment B:

B-1 Expenditure Based Budget

B-2 Performance Based Budget

B-3 Capital Budget

B-4 Net Deficit Budget

B-1(A) Expenditure Based Budget (Amendment)

B-2(A) Performance Based Budget (Amendment)

B-3(A) Capital Budget (Amendment)

B-4(A) Net Deficit Budget (Amendment)

Attachment C: Work Plan

Attachment D: Payment and Reporting

Other:

STATE OF NEW YORK CONTRACT FOR GRANTS SIGNATURE PAGE

IN WITNESS THEREOF, the parties hereto have electronically signed and agreed to this Contract, or approved this Contract on the dates below their signatures.

In addition, I, acting in the capacity as Contractor, certify that I am the signing authority, or have been delegated or designated formally as the signing authority by the appropriate authority or official, and as such I do agree, and I have the authority to agree, to all of the terms and conditions set forth in the Contract, including all appendices and attachments. I understand that (i) payment of a claim on this Contract is conditioned upon the Contractor's compliance with all applicable conditions of participation in this program and if applicable, the accuracy and completeness of information submitted to the State of New York through the New York State prequalification process and (ii) by electronically indicating my acceptance of the terms and conditions of the Contract, I certify that (a) to the extent that the Contractor is required to register and/or file reports with the Office of the Attorney General's Charities Bureau ("Charities Bureau"), the Contractor's registration is current, all applicable reports have been filed, and the Contractor has no outstanding requests from the Charities Bureau relating to its filings and (b) all data and response in the application submitted by the Contractor are true, complete and accurate. I also understand that use of my assigned User ID and Password on the State's contract management system is equivalent to having placed my signature on the Contract and that I am responsible for any activity attributable to the user of my User ID and Password. Additionally, any information entered will be considered to have been entered and provided at my direction. I further certify and agree that the Contractor agrees to waive any claim that this electronic record or signature is inadmissible in court, notwithstanding the choice of law provisions.

CONTRACTOR: PUTNAM COUNTY OF _____

By: Sara Servadio-Hennig
 Printed Name
 Title: Commissioner
 Date: 02/06/2026

In addition, the party below certifies that it has verified the electronic signature of the Contractor to this Contract.

STATE AGENCY:
Office of Victim Services

By: Melissa Paquette
 Printed Name
 Title: Counsel
 Date: 02/08/2026

ATTORNEY GENERAL'S SIGNATURE
 APPROVED AS TO FORM
 By: _____
 Printed Name
 Title: _____
 Date: _____

STATE COMPTROLLER'S SIGNATURE
 By: Jennifer Lauer
 Printed Name
 Title: Contract Management Specialist 2
 Date: 02/11/2026

ATTACHMENT B - BUDGET

Contract Periods

Contract Type: Multi Year
Contract Term: 10/01/2022 - 09/30/2026
Contract Amount: \$1,648,145.63

Contract Period Information Details

For Fixed Terms contracts, only Period 1 in the chart below is completed.

For Simplified Renewal contracts, Period 1 in the chart below is completed initially and additional periods are added incrementally as they are awarded.

For Multi-Year Contracts, all defined contract periods will be displayed. Out years represent projected funding amounts.

For all contracts, the Budget and Workplan Indicator is provided to represent whether these details are included on the following pages.

Contract Period Information

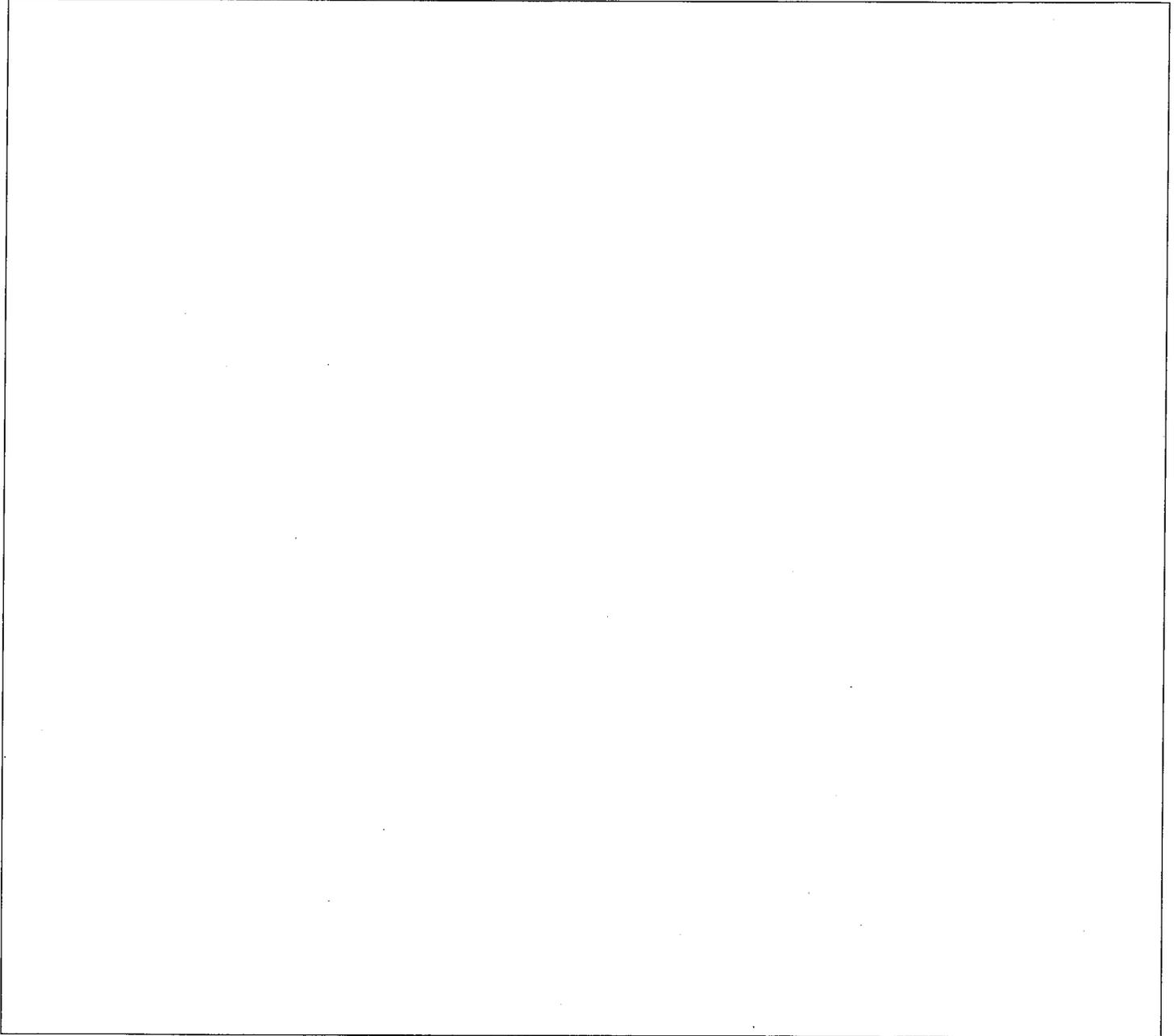
Number	Dates	Amount	Amended Dates	Amended Amount	Budget Indicator	Workplan Indicator
1	10/01/2022 - 09/30/2023	\$412,036.41			Y	Y
2	10/01/2023 - 09/30/2024	\$412,036.41			Y	Y
3	10/01/2024 - 09/30/2025	\$412,036.40			Y	Y
4	10/01/2025 - 09/30/2026	\$412,036.41			Y	Y

**ATTACHMENT B-1(A) - EXPENDITURE BASED BUDGET AMENDMENT
SUMMARY**

PROJECT NAME: FY22 Victim Assistance
 CONTRACTOR NAME: PUTNAM COUNTY OF
 CONTRACT PERIOD NUMBER: 4
 CONTRACT PERIOD: From: 10/01/2025
 To: 09/30/2026

CATEGORY OF EXPENSE	GRANT FUNDS			MATCH FUNDS	MATCH PERCENTAGE	OTHER FUNDS	TOTAL FUNDS
	CURRENT BUDGET	CHANGE	REVISED BUDGET				
1) Personal Services							
a) SALARY	\$0.00	\$232,924.48	\$232,924.48	\$110,836.14	0%	\$0.00	\$343,760.62
b) FRINGE	\$0.00	\$76,912.00	\$76,912.00	\$28,850.00	0%	\$0.00	\$105,762.00
Subtotal	\$0.00	\$309,836.48	\$309,836.48	\$139,686.14	0%	\$0.00	\$449,522.62
2) Non Personal Services							
a) CONTRACTUAL	\$0.00	\$75,617.00	\$75,617.00	\$116,835.70	0%	\$0.00	\$192,452.70
b) TRAVEL	\$0.00	\$6,431.93	\$6,431.93	\$0.00	0%	\$0.00	\$6,431.93
c) EQUIPMENT	\$0.00	\$17,811.00	\$17,811.00	\$0.00	0%	\$0.00	\$17,811.00
d) SPACE/PROPERTY RENT	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00	\$0.00
e) SPACE/PROPERTY OWN	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00	\$0.00
f) UTILITIES	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00	\$0.00
g) OPERATING EXPENSES	\$0.00	\$2,340.00	\$2,340.00	\$0.00	0%	\$0.00	\$2,340.00
h) OTHER	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00	\$0.00
Subtotal	\$0.00	\$102,199.93	\$102,199.93	\$116,835.70	0%	\$0.00	\$219,035.63
Total	\$0.00	\$412,036.41	\$412,036.41	\$256,521.84	0%	\$0.00	\$668,558.25

**ATTACHMENT B-1(A) - EXPENDITURE BASED BUDGET AMENDMENT
JUSTIFICATION**



**ATTACHMENT B-1(A) - EXPENDITURE BASED BUDGET AMENDMENT
PERSONAL SERVICES DETAIL WORKSHEET**

SALARY									
POSITION TITLE	ANNUALIZED SALARY PER POSITION	STANDARD WORK WEEK (HOURS)	PERCENT OF EFFORT FUNDED	NUMBER OF MONTHS FUNDED	GRANT FUNDS	MATCH FUNDS	MATCH PERCENTAGE	OTHER FUNDS	TOTAL FUNDS
1. Senior Bilingual Victim Advocate (10/1/25-12/31/25)	\$77,292.00	35.00	100.00	3.00	\$19,323.00	\$0.00	0%	\$0.00	\$19,323.00
2. Senior Bilingual Victim Advocate (1/1/26-9/30/26)	\$83,143.00	35.00	100.00	9.00	\$62,357.25	\$0.00	0%	\$0.00	\$62,357.25
3. Coordinator, CAC (10/1/25-12/31/25)	\$85,000.00	35.00	85.00	3.00	\$18,062.50	\$0.00	0%	\$0.00	\$18,062.50
4. Coordinator, CAC (1/1/26-9/30/26)	\$87,338.00	35.00	85.00	9.00	\$55,677.98	\$0.00	0%	\$0.00	\$55,677.98
5. Victim Advocate (10/1/25-12/30/25)	\$71,764.00	35.00	100.00	3.00	\$17,941.00	\$0.00	0%	\$0.00	\$17,941.00
6. Victim Advocate (1/1/26-9/30/26)	\$79,417.00	35.00	100.00	9.00	\$59,562.75	\$0.00	0%	\$0.00	\$59,562.75
7. Program Dir. match (10/1/25-12/31/25)	\$115,000.00	35.00	34.00	3.00	\$0.00	\$9,775.00	100%	\$0.00	\$9,775.00
8. Program Dir. match (1/1/26-9/31/26)	\$118,163.00	35.00	34.00	9.00	\$0.00	\$30,131.57	100%	\$0.00	\$30,131.57
9. Senior Clerk match 10/1/25-12/31/25	\$52,662.00	28.00	75.00	3.00	\$0.00	\$9,874.13	100%	\$0.00	\$9,874.13
10. Principal Office Assistant match (1/1/26-9/30/26)	\$66,943.00	35.00	75.00	9.00	\$0.00	\$37,655.44	100%	\$0.00	\$37,655.44
11. Volunteer (match)	\$23,400.00	15.00	100.00	12.00	\$0.00	\$23,400.00	100%	\$0.00	\$23,400.00
Sub Total					\$232,924.48	\$110,836.14	0%	\$0.00	\$343,760.62
FRINGE									
TYPE/DESCRIPTION									
1. Approved Fringe Rate 37.03% (2025) - 32.57% (2026)					\$76,912.00	\$28,850.00	0%	\$0.00	\$105,762.00
Sub Total					\$76,912.00	\$28,850.00	0%	\$0.00	\$105,762.00
Personal Services Total					\$309,836.48	\$139,686.14	0%	\$0.00	\$449,522.62

**ATTACHMENT B-1(A) - EXPENDITURE BASED BUDGET AMENDMENT
PERSONAL SERVICES DETAIL WORKSHEET**

PERSONAL SERVICES NARRATIVE – SALARY

Senior Bilingual Victim Advocate:

Direct Service: Position provides direct services to CAC clients such as compensation app assistance, information and referral, legal and personal advocacy, crisis intervention, counseling, therapy, and housing assistance.

Other VOCA Allowable Activities: Position also receives supervision from the Program Director and attends VOCA-allowable trainings when possible.

Victim Advocate:

Direct Service: Position provides direct services to CAC clients such as compensation app assistance, information and referral, legal and personal advocacy, crisis intervention, counseling, therapy, and housing assistance.

Other VOCA Allowable Activities: position also receives supervision from the Program Director and attends VOCA-allowable trainings when possible.

CAC Coordinator:

Direct Service: Position is responsible for coordinating and conducting forensic interviews, facilitating monthly case review meetings with team members and facilitating forensic interviewing peer review meetings.

Other VOCA Allowable Activities: Overseeing and conducting outreach initiatives to educate and identify crime victims, as well as attending VOCA-allowable trainings where possible and receiving supervision from the Program Director. Also coordinates and participates in inter-agency teams and coalitions, as well as conducting ongoing program evaluation.

Program Director (Match)

Direct Service: provides some direct services to CAC clients such as compensation app assistance, information and referral, legal and personal advocacy, crisis intervention, counseling, therapy, and housing assistance.

VOCA Required Reporting: Negotiates OVS budgets and budget amendments, works on OVS FCR payments, and provides assistance with PMT data collection and submission.

Other VOCA Allowable Activities: Provides supervision to all contract staff, coordinates with interagency teams, as well as attending VOCA-allowable trainings where possible.

Principal Office Assistant/Senior Clerk (Match)

Direct Service: position is responsible for providing information and referrals, crisis intervention, making and receiving client-related phone calls.

VOCA Required Reporting: compiles and manages PMT statistics and reports, and submits PMTS to OVS

Other VOCA Allowable Activities: Coordinating meetings with intra and interagency groups, coordinating and conducting outreach efforts, conducting victims satisfaction and needs surveys and evaluation, attending VOCA-allowable trainings where possible, and receiving supervision from the Program Director.

Volunteer (Match): Volunteers assist with case management which includes providing direct services to clients as well as assisting with community outreach and entering cases in our database. Volunteer match is based on \$25.00 per hour x 15 hours per week x 44 weeks

PERSONAL SERVICES NARRATIVE - FRINGE

Fringe to be charged at the approved rates of 37.03% for 2025 and 32.57% for 2026 - budget contains lower than maximum percentages due to budget restrictions

**ATTACHMENT B-1(A) - EXPENDITURE BASED BUDGET AMENDMENT
NON-PERSONAL SERVICES DETAIL WORKSHEET – CONTRACTUAL**

CONTRACTUAL TYPE/DESCRIPTION	GRANT FUNDS	MATCH FUNDS	MATCH PERCENTAGE	OTHER FUNDS	TOTAL FUNDS
1. Putnam Northern Westchester Women's Resource Center	\$65,695.00	\$116,835.70	0%	\$0.00	\$182,530.70
2. Star Witness Signal Scape	\$5,422.00	\$0.00	0%	\$0.00	\$5,422.00
3. Guardify Cloud Service	\$4,500.00	\$0.00	0%	\$0.00	\$4,500.00
Total	\$75,617.00	\$116,835.70	0%	\$0.00	\$192,452.70

CONTRACTUAL NARRATIVE
<p>PNWWRC: The CAC will subcontract with the Putnam/Northern Westchester Women's Resource Center (PNWWRC) to deliver mental health and outreach services in the most cost-effective way. Through this contract, three clinicians (one bilingual) will be designated to the CAC. These staff will provide evidence-based assessments, develop individualized treatment plans, and deliver evidence-supported therapeutic services for child clients and their families. They may also assist with forensic interviews and conduct outreach to educate the community and help identify victims of crime. Subcontracting these positions avoids the additional expenses associated with COLA and collective bargaining requirements tied to county positions, while ensuring the full scope of services outlined in the application can be delivered. \$65,695 of grant funds is allocated to this contract with the balance of \$116,835.70 being provided by alternative funding sources.</p> <p>Star Witness Signal Scape: CAC will renew 2-year maintenance contract for Forensic Interview Recording Equipment and Software which provides updates on software releases and patches. Technical support including phone email and remote login for Star Witness Interviewer. Contract is for a two-year period and is due for renewal in September 2026.</p> <p>Guardify: A key part of protecting child survivors is the forensic interview, conducted by trained professionals at Child Advocacy Centers (CACs). These interviews, which are video recorded, contain highly sensitive information and are essential to both justice and healing. Guardify is a secure, cloud-based digital management system that allows CACs to safely store, manage, and share forensic interview videos with the Multidisciplinary Team. It ensures timely access, supports case continuity, and helps meet NCA accreditation standards, including secure peer review. The budgeted amount covers the annual license for this customized solution.</p>

ATTACHMENT B-1(A) - EXPENDITURE BASED BUDGET AMENDMENT
NON-PERSONAL SERVICES DETAIL WORKSHEET – TRAVEL

TRAVEL TYPE/DESCRIPTION	GRANT FUNDS	MATCH FUNDS	MATCH PERCENTAGE	OTHER FUNDS	TOTAL FUNDS
1. Staff and Team Training	\$5,931.93	\$0.00	0%	\$0.00	\$5,931.93
2. Staff Travel	\$500.00	\$0.00	0%	\$0.00	\$500.00
Total	\$6,431.93	\$0.00	0%	\$0.00	\$6,431.93

TRAVEL NARRATIVE
<p>Staff and Team Training: Supports OVS-approved training, including the OVS conference, NCA accreditation-required training and other relevant courses. Funds will include training for clinicians in EMDR and the CAC Coordinator's certification as an EMDR Consultant to expand access to this evidence-based treatment for trauma victims.</p> <p>Staff Travel: Supports staff travel expenses necessary to carry out work plan activities, including off-site meetings with clients related to services or with interagency teams, outreach events, home visits, court proceedings, and other duties required to meet client needs. Examples of covered costs include mileage reimbursement, parking fees, and tolls.</p>

ATTACHMENT B-1(A) - EXPENDITURE BASED BUDGET AMENDMENT
NON-PERSONAL SERVICES DETAIL WORKSHEET – EQUIPMENT

EQUIPMENT TYPE/DESCRIPTION	GRANT FUNDS	MATCH FUNDS	MATCH PERCENTAGE	OTHER FUNDS	TOTAL FUNDS
1. Furniture	\$2,500.00	\$0.00	0%	\$0.00	\$2,500.00
2. Forensic Interview Equipment	\$3,311.00	\$0.00	0%	\$0.00	\$3,311.00
3. Air Conditioners	\$12,000.00	\$0.00	0%	\$0.00	\$12,000.00
Total	\$17,811.00	\$0.00	0%	\$0.00	\$17,811.00

EQUIPMENT NARRATIVE
<p>Forensic Interview Equipment: The budgeted amount is based on a quote from StarWitness (vendor for existing equipment) for the Interviewer Dome Camera Kit and Microphone. This equipment will enhance audio quality so that softly spoken responses are clearly captured and improve video coverage while allowing children the freedom to choose their seat without compromising visibility. The upgrade supports a trauma-informed approach by prioritizing the child's comfort while ensuring high-quality documentation, compliance with best practices, and reliable recordings that reduce the need for repeated interviews.</p> <p>Air Conditioners: The CAC's current AC system is outdated, inefficient, and noisy, disrupting meetings and making it hard to communicate effectively with clients, impacting the quality of services we provide. During forensic interviews in particular, the noise makes it difficult to clearly hear children's voices, which can interfere with the accuracy and quality of the recorded interviews. Replacing the current units with new inverter window units that sit on the outside will significantly reduce noise, improve air circulation, and create a more comfortable and professional environment for confidential conversations, meetings, and interviews. The amount budgeted is based on a quote provided by the contracted vendor and will cover a percentage of the total cost, prorated at 78.84% based on Method 4.</p> <p>Furniture: Funds will be used to replace office chairs (to be prorated at the percent of effort of the relevant staff member) and to purchase a secure storage unit for the forensic interview computer equipment and monitoring system in the observation room. This will help protect sensitive equipment and ensure that the technology is stored safely and organized when not in use.</p>

ATTACHMENT B-1(A) - EXPENDITURE BASED BUDGET AMENDMENT
NON-PERSONAL SERVICES DETAIL WORKSHEET – OPERATING EXPENSES

OPERATING EXPENSES TYPE/DESCRIPTION	GRANT FUNDS	MATCH FUNDS	MATCH PERCENTAGE	OTHER FUNDS	TOTAL FUNDS
1. Cell Phones	\$1,440.00	\$0.00	0%	\$0.00	\$1,440.00
2. Vehicle Insurance	\$200.00	\$0.00	0%	\$0.00	\$200.00
3. Office Supplies	\$100.00	\$0.00	0%	\$0.00	\$100.00
4. Program Supplies	\$600.00	\$0.00	0%	\$0.00	\$600.00
Total	\$2,340.00	\$0.00	0%	\$0.00	\$2,340.00

OPERATING EXPENSES NARRATIVE

Cell phones will be provided to 3 position proposed in this application (2 victim advocates, and the program coordinator) to carry out their job responsibilities. The budgeted amount is based on annual county rate of 480.00 per phone.

Office Supplies: Covers project-specific supplies, including but not limited to pens, paper, printing materials. To be prorated at 78.84% per Method 4.

Program Supplies: forensic interview tools, therapy supplies, anatomical doll set

Vehicle Insurance cost is based on the County's standard rate of \$200 per vehicle. This vehicle was funded by OVS and is used exclusively for OVS-approved activities. The rate reflects the County's negotiated group policy, which provides comprehensive coverage at a reduced cost through pooled purchasing.

WILLIAM J. CARLIN, Jr. CPA
Commissioner Of Finance



Pers. - 3-12-26
Audit 3-30-26
KEVIN M. BYRNE
PUTNAM COUNTY EXECUTIVE
Filed - 4-7-26

cc-ack
Reso
#5

DEPARTMENT OF FINANCE

MEMORANDUM

To: Diane Trabulsy, Legislative Clerk
From: William J. Carlin, Jr., Commissioner of Finance *KJC*
Re: Budgetary Transfer - 26T023
Date: February 24, 2026

At the request of the Commissioner of MH, DSS and Youth, the following budgetary amendment is required.

Increase Estimated Appropriations:

10120000 51091 Pay Differential 2,527
Social Services - Overhead

Decrease Estimated Appropriations:

10104000 51000 (130) Personnel Services - vacant 2,527
Social Services - Account Clerk II

Fiscal Impact - 2026 - \$ 0

Fiscal Impact - 2027 - \$ 0

This Resolution is required to provide for a pay differential related to the Director of Eligibility position as per the attached correspondence. Please forward to the appropriate committee.

Approved:

Kevin M. Byrne
County Executive

2026 FEB 25 AM 11:09
LEGISLATURE
PUTNAM COUNTY
CARMEL, NY

KEVIN BYRNE
County Executive

SARA SERVADIO
Commissioner

NICOLLE MCGUIRE
Deputy Commissioner



DEPARTMENTS OF MENTAL HEALTH
SOCIAL SERVICES AND YOUTH BUREAU

MEMORANDUM

February 19, 2026

TO: William Carlin, Commissioner of Finance

FROM:  Kristen Wunner, Fiscal Manager of Department of Mental Health, Social Services, and Youth Bureau

SUBJECT: DSS 2026 Budgetary Amendment

The Department of Social Services is seeking approval for a pay differential directly related to backfill of the **Director of Eligibility** role during its vacancy from 03/01/2026 – 04/30/2026. This request will compensate the current Coordinator of Temporary Assistance for their efforts in management and execution of tasks and responsibilities to that of the Director of Eligibility.

An adjustment is requested at an annual rate of the 2026 Adopted Budget for position #601020110 for compensation of this PuMa title (\$8.2036 / hour). To support the increase, funds are being utilized from a vacant Account Clerk II position within the Medicaid unit.

Increase Appropriations:

10120000	SS PROGRAM ADMN OVHD	
51091	PAY DIFFERENTIAL	\$2,526.71

Decrease Appropriations:

10104000	SS PROG ADMN MA ELGB	
51000 (130)	PERSONNEL SERVICES	\$2,526.71

Fiscal Impact (26) -0-

Fiscal Impact (27) -0-

Thank you for your time and consideration of this request.

cc:  Sara Servadio, Commissioner of Department of Mental Health, Social Services, and Youth Bureau
Nicolle McGuire, Deputy Commissioner of Social Services and Youth Bureau
Adriene Iasoni, Acting Personnel Officer

Bandehas, Sandra (DFA)

From: Wunner, Kristen (DFA)
Sent: Thursday, February 19, 2026 1:49 PM
To: Bandehas, Sandra (DFA)
Subject: FW: Contract 2025263

Hi, Sandy.

Can you please work with Marissa on this? There is not enough funding in the contract line to fund both Brewster Cares and CoveCare's contracts. We will need to move money from Miscellaneous or Overtime / Fringe under the project code to cover both contracts. Brewster Cares was approved for \$180k and CoveCare was approved at just under \$10k.

Thank you,
Kristen

-----Original Message-----

From: Michele Alfano-Sharkey <Michele.Alfano-Sharkey@putnamcountyny.gov>
Sent: Thursday, February 19, 2026 1:46 PM
To: Wunner, Kristen (DFA) <Kristen.Wunner@dfa.state.ny.us>
Cc: Marissa Jones <Marissa.Jones@putnamcountyny.gov>
Subject: RE: Contract 2025263

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

Hi Kristen,
I cannot change the budget line.
I do see there is only \$170,530 in project 10130.
I will reject the contract.
Thank you.
Michele

-----Original Message-----

From: Wunner, Kristen (DFA) <Kristen.Wunner@dfa.state.ny.us>
Sent: Thursday, February 19, 2026 1:42 PM
To: Michele Alfano-Sharkey <Michele.Alfano-Sharkey@putnamcountyny.gov>
Cc: Marissa Jones <Marissa.Jones@putnamcountyny.gov>
Subject: RE: Contract 2025263

PUTNAM COUNTY NOTICE

THIS EMAIL IS FROM AN EXTERNAL SENDER! DO NOT click links, DO NOT open attachments, DO NOT forward if you were not expecting this email or if it seems suspicious in any way! REMEMBER: NEVER provide your user ID or password to anyone for any reason!

Hi, Michele.

Thank you for the email. Can you please add the project 10130 to this contract?

Thank you,
Kristen

-----Original Message-----

From: Michele Alfano-Sharkey <Michele.Alfano-Sharkey@putnamcountyny.gov>
Sent: Thursday, February 19, 2026 1:28 PM
To: Wunner, Kristen (DFA) <Kristen.Wunner@dfa.state.ny.us>
Cc: Marissa Jones <Marissa.Jones@putnamcountyny.gov>
Subject: Contract 2025263

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

Hi Kristen,

I am reviewing contract and do not see funds in the line.
Am I looking at the correct budget line?
Thank you.
Michele

Michele Sharkey
County Auditor
Putnam County
40 Gleneida Avenue Rm 319
Carmel, NY 10512
Ext 49220
(845)808-1041

Bandehas, Sandra (DFA)

From: Wunner, Kristen (DFA)
Sent: Friday, November 21, 2025 12:14 PM
To: Jones, Marissa (DFA)
Cc: Bandehas, Sandra (DFA)
Subject: Code Blue

\$180,000 to Brewster Cares
\$9,811 to CoveCare Center



Kristen Wunner

FISCAL MANAGER • Mental Health, Social Services & Youth Bureau
PHONE | 845.808.1500, ext 45210 • WEBSITE | PUTNAMCOUNTYNY.COM
PUTNAM COUNTY GOVERNMENT NEW YORK

Code Blue Contracts
54646

Brewster Cares	180,000
Cove Care	9,811
TOTAL	189,811
Munis	170,530
Variance	19,281

26T037



**Office of Temporary
and Disability Assistance**

KATHY HOCHUL
Governor

BARBARA C. GUINN
Commissioner

RAJNI CHAWLA
Executive Deputy Commissioner

Code Blue

Funding Allocations

Attachment 1

Local Social Services District	Allocation
Albany	\$915,000
Allegany	\$274,000
Broome	\$848,796
Cattaraugus	\$414,000
Cayuga	\$191,169
Chautauqua	\$443,000
Chemung	\$356,807
Chenango	\$218,325
Clinton	\$307,555
Columbia	\$323,077
Cortland	\$323,648
Delaware	\$5,000
Dutchess	\$392,600
Erie	\$645,000
Essex	\$34,000
Franklin	\$60,000
Fulton	\$134,725
Genesee	\$23,579
Greene	\$24,000
Hamilton	\$1,000
Herkimer	\$132,430
Jefferson	\$414,311
Lewis	\$144,465
Livingston	\$300,000
Madison	\$32,000
Monroe	\$1,401,000
Montgomery	\$442,000
Nassau	\$527,995
New York City	\$430,567
Niagara	\$157,000

Local Social Services District	Allocation
Oneida	\$622,405
Onondaga	\$361,535
Ontario	\$62,000
Orange	\$386,000
Orleans	\$115,500
Oswego	\$126,893
Otsego	\$350,700
Putnam	\$213,822
Rensselaer	\$85,000
Rockland	\$470,402
Saratoga	\$426,000
Schenectady	\$601,300
Schoharie	\$421,026
Schuyler	\$179,000
Seneca	\$17,000
St. Lawrence	\$261,000
Steuben	\$435,000
Suffolk	\$330,750
Sullivan	\$267,291
Tioga	\$5,000
Tompkins	\$2,000,000
Ulster	\$966,000
Warren	\$353,000
Washington	\$386,281
Wayne	\$39,032
Westchester	\$460,014
Wyoming	\$10,000
Yates	\$131,000
TOTALS	\$20,000,000

WILLIAM J. CARLIN, Jr. CPA
Commissioner Of Finance



KEVIN M. BYRNE
PUTNAM COUNTY EXECUTIVE

3-10-26 Phkf. cc: All
3-30-26 Audit Reso
4-7-26 Full

#7

DEPARTMENT OF FINANCE

MEMORANDUM

To: Diane Trabulsy, Legislative Clerk
From: William J. Carlin, Jr., Commissioner of Finance *WJC*
Re: Budgetary Transfer - 26T039
Date: February 26, 2026

2026 MAR -3 PM 1:32
LEGISLATURE
PUTNAM COUNTY
CARMEL, NY

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

Increase Estimated Appropriations:

10161000 54560 Equipment Rental 120,000

Decrease Estimated Appropriations:

10161000 54371 Gasoline 120,000

Fiscal Impact - 2026 - \$ 0

Fiscal Impact - 2027 - \$ 0

This Resolution is required to fund the Vehicle GPS system for County Vehicles as per the attached correspondence. Please forward to the appropriate committee.

Approved:

Kevin M. Byrne
County Executive

26T039

Michele Alfano-Sharkey

From: Eileen Hurlie
Sent: Friday, February 27, 2026 4:02 PM
To: Michele Alfano-Sharkey
Subject: FW: Telematics

From: Thomas Lannon <Thomas.Lannon@putnamcountyny.gov>
Sent: Friday, February 27, 2026 3:59 PM
To: Eileen Hurlie <Eileen.Hurlie@putnamcountyny.gov>
Subject: Telematics

Fleet telematics integrates **GPS tracking, in-vehicle video, and real-time vehicle diagnostics** to provide centralized oversight of County-owned vehicles, including those operated by the Department of Public Works (DPW), Transit, and the Office for Senior Resources (OSR).

This technology enhances operational effectiveness, strengthens public accountability, and supports responsible stewardship of taxpayer-funded assets.

Department of Public Works (DPW)

- Real-time tracking of plows, sanitation, road crews, and maintenance vehicles
- Route verification and service documentation
- Monitoring idle time and fuel usage
- Preventative maintenance alerts to reduce equipment downtime

Transit Services

- Improved route efficiency and on-time performance
- Enhanced passenger and driver safety through video documentation
- Incident review capability
- Data to support service planning and grant reporting

Office for Senior Resources (OSR)

- Oversight of vehicles transporting seniors and vulnerable populations
- Increased safety through GPS tracking and onboard video
- Verification of trip completion and response times
- Reduced liability exposure

Strategic Benefits to the County

- **Improved Public Safety** – Encourages safe driving and provides documentation during incidents
- **Risk & Liability Protection** – Objective evidence reduces false claims and expedites insurance resolution
- **Operational Efficiency** – Better deployment of vehicles and personnel

- **Cost Management** – Reduced fuel consumption, optimized maintenance scheduling, and extended vehicle life
- **Transparency & Accountability** – Data-backed reporting for leadership, auditors, and the public

Thomas C. Lannon, Sr.

Director of I.T. & G.I.S.

Putnam County Office of IT & GIS

110 Old Route 6

Building 3

Carmel, NY 10512

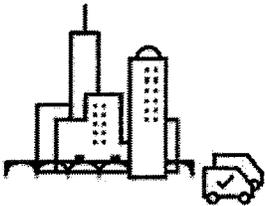
(845) 808 - 1800

Fax (845) 808 - 1810

thomas.lannon@putnamcountyny.gov

Executive Summary

As a telematics provider to many government entities, Verizon Connect helps bring about better outcomes for your organization and your state. Our customers include cities, municipalities, state agencies and other government agencies. Our solution supports numerous vehicles and equipment, including passenger cars, light-duty and heavy trucks, trailers and more.



The most trusted telematics provider for government fleets¹

Verizon Connect has the largest number of state and municipal government customers of all commercial fleet management providers.¹

We are an approved vendor for government contracts with software that is backed by the Verizon network.

The County will be supported by Verizon's most awarded network for Network Quality by J.D. Power. Verizon Connect is a U.S.-based company that leads the industry in innovation (according to ABI Research), devoting nearly one third of our employees to software development and engineering. Our tracking device hardware is Verizon-designed and manufactured.

Verizon Connect Reveal for Government Solution

Our solution for The County, Reveal for Government, provides a secure, user-friendly solution for 24/7 real-time vehicle tracking and monitoring, reporting and alerting. The County will have access to extensive reporting features for needed insight to improve vehicle utilization, optimize fuel usage, timely identify vehicle health issues and address driver behavior. Hardware is hardwired and securely installed with regular over-the-air updates. Our innovative technology leads the market and provides the latest features to help you make smarter, data-driven decisions to better manage your fleet.

Implementation & Support Services

To ensure you receive maximum value and immediate return on investment, The County will receive in-house implementation services to deploy the solution. Implementation services include configuration, installation and training. Our team of highly experienced implementation consultants will work closely with The County throughout deployment to ensure early and ongoing success.

After a successful implementation, ongoing account management will be provided by your designated Customer Success Manager. This manager will work with you to ensure you continue to achieve the desired program goals and objectives, realizing value from your investment early on and on a continual basis. This includes a regular communication cadence and quarterly business reviews. Technical support provides 24/7 live support via phone and live chat on the platform. An extensive online Help section provides user-friendly, comprehensive self-help resources.

Secure platform

We use industry-recognized security practices to provide a reliable and secure platform. We operate a multi-master architecture using geographically-dispersed Amazon Web Services data centers for redundancy and extremely high uptime and availability. With regular updates to software and hardware, we maintain physical, technical, and administrative safeguards to protect our internal systems, networks and applications. Our dedicated information security team promotes enforcement of information security policies and provides training and awareness to all employees.

Innovation

Verizon Connect dedicates 600+ employees worldwide to software development and engineering to continue to deliver innovative and cutting-edge solutions. Our platform is designed to be flexible and adaptable to the unique needs of The County's operations, delivering measurable and sustainable operations improvements while minimizing costs.

Our long-term commitment, combined with our strength, history and leading position in the industry, confirms our commitment to collaborate with you to identify and integrate new solutions appropriate for your operational needs and deliver targeted, end-to-end solutions now and in the years ahead.

cc All
 Prot - FYI
 Audit - Sign
 Sign
 #8

COUNTY OF PUTNAM
 FUND TRANSFER REQUEST

TO: Commissioner of Finance
 FROM: James Oster, Commissioner
 DEPT: Bureau of Emergency Services
 DATE: 3/3/26

2026 MAR -4 PM 2:10
 LEGISLATURE
 PUTNAM COUNTY
 CARMEL, NY

I hereby request approval for the following transfer of funds:

FROM ACCOUNT# /NAME	TO ACCOUNT# /NAME	AMOUNT	PURPOSE
10398901 52680 10200 Other Equipment	10398901 52640 10200 Audio Visual Equip.	\$10,000.00	Transfer needed to replace 2 Screens on 911 Dispatch Center
10398901 54370 10200 Automotive	10398901 52640 10200 Audio Visual Equip.	\$2,600.00	Video Wall
		<u>\$12,600.00</u> ✓	

20_26 Fiscal Impact \$ _____
 20_27 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



Sales Agreement:

Prepared for: Putnam County

Attn: Eileen Hurlie

Ref: Putnam County 911 Center Video Wall Monitor Replacement

Proposal Number: 12012025JPC-3R1

Omnia NCPA 12-22 Integrated Security Technologies and Safety Systems Products and Services

Locations:

**6 Skyline Drive
Hawthorne, NY 10532
Ph:914-769-8900**

**494 8th Ave.
New York, NY 10001
Ph: 212-967-2450**

From:

John Cirocco
Systems Integration Representative
6 Skyline Dr, Hawthorne, NY 10532
M: 845-490-8305 E: johncirocco@everonsolutions.com

26T040

Agreement Summary

This Commercial Proposal and Sales Agreement ("Agreement") is entered into between Everon, LLC with principal offices at 1501 Yamato Road, Boca Raton, FL 33431 ("Everon") and the customer identified above ("Customer", together with Everon, the "Parties"), effective as of the date written above ("Effective Date"), governing the sale of products, equipment, components, hardware, and software ("Product(s)"), and/or security, fire, and life safety services ("Service(s)") at Customer's properties or locations ("Premises"), as set forth below.

Statement of Work:

Omnia NCPA 12-22 Integrated Security Technologies and Safety Systems Products and Services

Eileen,

Putnam County 911 Center Video Wall Monitor Replacement

QTY	Part #	Manufacturer	DESCRIPTION	Unit Cost	Extended Cost
2	PN-UN553V	Sharp	Sharp NEC PN-UN553V PN-UN Series 55" Ultra-Narrow Bezel Video Wall Display, Full HD	\$4,935.00	\$9,870.00
			Material Total		\$9,870.00
16	NPN	NMN	Installation of Displays	\$145.00	\$2,320.00
2	NPN	NMN	Project Management	\$165.00	\$330.00
			Everon Labor Total		\$2,650.00

The price to provide the above listed items will be \$12,520.00 (DOLLARS), plus any applicable taxes.

Qualifications

- 1 Year Warrantee from Substantial completion of manufacturer's defects is included under this proposal.
- Please note that Everon is only including devices that are shown on the drawings. If there are omissions found during the review process all additional devices will be subject to a change order.
- Filing with the local AHJ is excluded from this proposal.
- Overtime labor hours are not included under this proposal unless explicitly specified above.
- This proposal does not include any additional equipment or services required outside of the contract bid documents.
- This proposal does not include any additional equipment or services required after an inspection by the local AHJ.
- Unless otherwise specified, all 110VAC power to be supplied by others, and all direct connections to AC power to be performed by others. If Seller is providing an electrician for installation, as well as AC power interconnect, Customer must ensure existing electrical service is adequate to supply a dedicated 20AMP circuit to power FACP. Existing electrical service must be up to code. If electrical inspection finds violations in existing electrical service, corrections must be completed at an additional cost and by others.
- Cost for 'special equipment' (lifts, etc.) are not included unless otherwise specified.
- Sales tax excluded from this quotation, if tax exempt please provide tax exempt certificate.
- Rubbish removal is limited to disposal at a local container provided by others.
- Pricing and scope of work is quoted upon and includes the General Terms and Conditions attached
- Monitoring Services are excluded from this Agreement. If Customer wishes to engage Everon to provide monitoring services, a separate Agreement will be provided with Everon's standard monitoring terms and conditions.

26T040

Standard Schedule of Values

Release of Material: 35%

Shipment/Receipt of Material: 35%

System Programming and Startup: 30%

In the event the customer does not agree to the schedule of values we ask that a schedule of values is submitted by the customer at the time of contract acceptance that can be reviewed by Everon. Everon retains the right to reject any proposed Schedules of Values.

General Terms and Conditions

1. Charges, Invoicing, and Payment

- A. **Invoices.** Everon shall issue invoices directly to Customer for amounts owed to Everon ("Charges"). Everon shall issue invoices to Customer on the following schedule:
- i. For ongoing Services under a contract term or on a month-to-month basis ("Recurring Services"), Everon shall issue invoices quarterly in advance.
 - ii. For projects requiring installation of Products and that have a written schedule of values, Everon shall issue invoices as set forth in the schedule of values; or if no schedule of values exists, Everon shall issue invoices over time on a progressive basis to reflect Everon's estimated percentage of work completed, which may, in Everon's discretion, be based on field observations, costs estimated or incurred, subcontractor estimates, and/or other reasonable factors ("Percentage of Work Completed").
 - iii. For all other Products or Services, Everon shall issue invoices upon delivery of the Product or completion of the Service.
- B. **Payment.** Customer shall pay each invoice in full within thirty (30) days of the date of the invoice, without discount, set-off, or deduction. Any acceptance by Everon of a partial payment shall not be construed as a waiver of Everon's right to receive any unpaid portion of an invoice. Customer shall make payment via wire, automated clearing house, check, or such other manner as may be agreed upon by Everon and Customer. If a payment due date falls on a weekend or any bank holiday, payment must be made on the next available banking day.
- C. **Past Due Amounts.** Past due amounts shall accrue interest at a rate of two percent (2%) per month compounded or the maximum rate allowed by law, whichever is less. All overdue payments received from Customer shall first be applied to interest and collection costs before they will be applied to any principal amounts. Everon shall be entitled to recover from Customer any costs of collecting past due amounts, including reasonable attorneys' fees.
- D. **Charges.** Charges for Products are determined on a per-order basis and are valid for thirty (30) days from any written proposal. Charges for any Products ordered by Everon for Customer more than thirty (30) days after the date of the Agreement shall be at Everon's then-current prices. After the first year of the term of any Services, but no more frequently than once in any twelve (12) month period, Everon may increase the Charges, effective upon thirty (30) days prior written notice, by an amount not to exceed the United States Producer Price Index increase over the preceding twelve (12) months plus two (2) percent.
- E. **Delays.** Everon shall be reimbursed for all costs incurred by Everon or its subcontractors due to actions by Customer or any of Customer's vendors or customers that alters or delays the Services, whether before, during, or after Everon has started performing the Services. Any delays other than Force Majeure (as defined in Section 11, below) that cause Everon to incur more labor or overtime hours to complete the Services than originally bid will be the subject of an equitable adjustment to the Charges. Everon will give appropriate notice when possible to the Customer prior to either the Customer or Everon incurring such charges.
- F. **Taxes and Fees.** Charges do not include any applicable taxes. The Customer shall pay the Charges, and as applicable the following:
- i. All applicable taxes, assessment, duties, fees, or charges now or hereafter levied by any domestic or foreign government or instrumentality thereof ("Taxes") related to the Products and Services, other than Taxes based on Everon's net income;
 - ii. Any false alarm fines or Taxes imposed by any government, instrumentality thereof, law enforcement agency, or other public safety Authority Having Jurisdiction ("AHJ") or costs for additional or modified Products or Services required by any AHJ;
 - iii. All charges related to telecommunication services required for the Products or Services to function, including expenses or costs required to modify or replace Products or Services to comply with changes made by or affecting telecommunication or related services required for the Products or Services to function;
 - iv. Any costs and service charges for Everon to repair or replace Customer-owned equipment necessary for Everon to provide the Products or Services;
 - v. A service charge for (a) Everon to respond to a service call or alarm signal caused by Customer error, including, but not limited to, operating Products contrary to Everon instructions; (b) if Customer cancels an installation or service appointment less than forty-eight (48) hours prior to Everon's deployment of personnel to the Premises; or (c) any use of third-party portal for invoice, order, or service or transaction management requested by Customer;
 - vi. If payment and performance bonds are required by Customer, then Customer shall pay an administrative fee; and
 - vii. Everon may, from time-to-time and in its sole discretion, issue surcharges in order to mitigate and/or recover increased operating costs arising from or related to, without limitation: (a) foreign currency exchange variation, (b) increased cost of third-party supplies, labor, and/or Products, (c) impact of government tariffs or other actions, and (d) any conditions that increase Everon's costs, including without limitation increased labor, freight, material or supply costs, or increased costs due to inflation (collectively, "Surcharges"). Any Surcharges, as well as the timing, effectiveness, and method of determination thereof, will be separate from and in addition to any changes to pricing that are affected by any other provisions in this Agreement.

26T040

2. **Products and Installation**

- A. **Timing.** If the Agreement calls for the installation of any Products by Everon ("Installation"), then Everon will use commercially reasonable efforts to complete the Installation within the timeframe set forth in the Agreement, or if no timeframe is set forth, within a reasonable timeframe. Unless agreed otherwise in writing, Installation shall be during Everon's normal business hours. If no such agreement is made and Customer requests the Installation be performed outside Everon's normal business hours, Monday through Friday (excluding holidays), then additional charges will apply. Within 5 days of completion of the Installation, Customer shall either provide final acceptance of the Installation or identify in writing any corrections required (if no written corrections are provided, Customer will be deemed to have provided final acceptance). If Customer is past due on any invoices at the time Installation is completed, activation of Products may be delayed until past due amounts are paid, at Everon's sole discretion, to the extent permitted by any applicable laws or regulations.
- B. **Compliance.** Customer is responsible for providing the necessary specifications, drawings, designs, or instructions for the Installation and for ensuring they comply with all applicable codes and ordinances. Unless agreed in writing otherwise, Customer shall secure and pay for any required building permits and governmental fees, licenses, and inspection necessary for the Installation. Customer shall give all notices and comply with all laws, ordinances, rules, regulations, and lawful orders of any public authority relating to the Installation.
- C. **Products Ownership.** Title and risk of loss to Products sold to Customer under the Agreement shall transfer to Customer upon the earlier of (i) receipt of the Products by Everon or (ii) delivery of the Products to Customer. If Products for an Installation are received by Everon prior to the commencement of installation, then a fee for Products storage shall be added to the Charges. Customer shall retain title to all Customer-owned equipment that Everon utilizes to provide Services.
- D. **Substituted Products.** If any Product becomes unavailable or discontinued after a Customer order and before Installation, then Everon may substitute an equivalent Product, upon written notice to Customer. The Charges shall be adjusted for any price difference for such substituted Product.

3. **Warranty**

- A. **General Warranty.** Subject to the exclusions stated herein, and in addition to any product-specific warranty terms or exclusions set forth in the Product-Specific Terms, Everon provides the warranties below. EXCEPT FOR THE WARRANTIES SPECIFICALLY SET FORTH BELOW OR IN THE PRODUCT-SPECIFIC TERMS, EVERON EXPRESSLY DISCLAIMS ALL WARRANTIES, EXPRESS OR IMPLIED, INCLUDING WITHOUT LIMITATION, WARRANTIES OF MERCHANTABILITY AND FITNESS FOR A PARTICULAR PURPOSE OR USE.
- i. **Products Warranty.** Products installed under this Agreement are warranted against defects in material or workmanship for the warranty period stated above, or if no such period is stated, then for ninety (90) days from installation by Everon. Defective Products will be repaired or replaced at Everon's option.
 - ii. **Services Warranty.** Everon warrants that the Services provided hereunder will be performed in accordance with generally accepted industry standards and practices. If any Services fail to comply with the foregoing standard within the warranty period stated above, or if no such period is stated, within ninety (90) days from the date Services are completed, then Everon will re-perform the non-complying Services during normal business hours, at no additional charge.
- B. **Limitations and Exclusions.**
- i. Everon shall perform warranty services during normal business hours, Monday through Friday, excluding Everon holidays. Customer requests for Everon to perform warranty services outside these hours may result in additional charges.
 - ii. Everon is not responsible under any warranty for any defect in Products or Services caused by: (a) damage or alterations to the Products or Premises caused by or resulting from any Force Majeure event (defined herein) or the actions or omissions of any third party, whether intentional or unintentional; (b) Customer's failure to follow Products' operating instructions; (c) Customer's failure to provide ordinary care and maintenance to the Products; (d) battery failure or the Products otherwise losing power supply; (e) telecommunications malfunctions or modifications that render it incompatible with the Products or Everon's central station; (f) failure of devices or components designed to fail in order to protect the Products, including but not limited to fuses and circuit breakers; (g) changes requested by Customer after Installation acceptance, including but not limited to adjustments to camera alignment or settings, monitor settings, or other items subject to discretion, after Installation and acceptance by Customer; (h) Customer's use of Products in combination with equipment or software not supplied by Everon, or changes in any of Customer's systems connected (e.g. HVAC) that are connected to the Products but not supplied by Everon; (i) repair of Products for which replacement parts or components are no longer available due to obsolescence or end-of-product life; (j) replacement of Products that are at the end-of-product life, obsolete, and/or are no longer supported by the manufacturer; and (k) normal wear and tear.
 - iii. To the full extent permitted by law, all warranties shall become voided immediately if Customer permits any person or entity other than Everon, Everon's employees, or Everon's agents to perform maintenance or service to the Products without Everon's prior written approval.

4. Customer's Obligations

A. **Customer's Representations and Warranties.** Customer represents and warrants that:

- i. Customer owns or leases any equipment Customer provides or allows Everon to use;
- ii. Customer has legal authority to authorize Everon to (a) install Products, (b) use, modify, or connect to previously installed equipment, and (c) provide Services to the Premises;
- iii. Customer will comply with all laws, codes, and regulations related to this Agreement, or to the Premises, the Products, and Services, including but not limited to any applicable requirements regarding notice of and/or consent to the use of video and/or audio recording devices;
- iv. the Products and Services are ordered for commercial purposes and not for personal, family, or household purposes;
- v. Customer's entry into this Agreement will not breach, violate, or interfere with any other contract or third-party's rights;
- vi. the Premises comply with all applicable safety and work rules, OSHA regulations, and other governmental and contractual requirements as to working conditions; and
- vii. if any Services require payment of a prevailing wage under federal or state law, Customer will provide the applicable wage determination to Everon prior to the start of work.

B. **Customer's Responsibilities.**

- i. *Responsibilities regarding Products.* Customer agrees to (a) instruct all users on the Products' proper use, (b) test the Products' protective devices and send monthly test signals through the Everon customer portal, (c) turn off, control, or remove all HVAC systems that interfere with alarm detection service, (d) notify Everon immediately upon discovering a defect in the Products, (e) obtain and keep current all necessary permits and licenses required for the Products, and (f) pay all usage fees imposed by any AHJ in connection with the Products.
- ii. *Responsibilities regarding the Premises.* Customer agrees to (a) permit Everon to have reasonable access to the Premises during Everon's normal business hours, (b) cooperate with Everon to obtain any necessary consents and waivers from the Premises owner, if not the Customer, relating to the installation or operation of the Products, or the provision of the Services, (c) supply and maintain all supplemental equipment and facilities necessary for any installation or operation of Products or Services, such as structural changes, conduits, back boxes, commercial power electrical wiring, outlets, bypass or switch units, and associated equipment, equipment room(s), and necessary operating environment as specified by the manufacturers of any goods or equipment to be installed, and (d) remediate any materials defined as being radioactive, infectious, hazardous, dangerous, or toxic by any AHJ ("Hazardous Materials") upon discovery by Everon, prior to Everon continuing work at the affected Premises.

5. **Risk of Loss.** Everon shall bear the risk of loss or damage to Products until delivery to the Premises. Everon shall be responsible for loss or damage to the Products during testing or installation only to the extent such loss or damage is directly caused by Everon. Customer shall be responsible for security and proper storage of Products after delivery to the Premises and shall bear risk of loss for Products on Premises unless the loss is directly caused by Everon.

6. Termination

A. **Termination by Everon.**

- i. Everon may terminate the Agreement or any Service(s) provided thereunder, without penalty, upon thirty (30) days' prior written notice, if: (a) Customer fails to follow any recommendations Everon may make for the repair or replacement of defective or discontinued Products not covered under Warranty or an Extended Service Plan; (b) Customer fails to follow the operating instructions provided by Everon; (c) the Products generate excessive false alarms due to circumstances beyond Everon's reasonable control; (d) in Everon's sole opinion, the Premises in which the Product is installed becomes unsafe, unsuitable, or so modified or altered after installation as to render continuation of Service impractical or impossible; (e) in Everon's sole opinion, continuation of the Agreement is impractical or impossible under the circumstances; (f) Everon is unable to obtain or continue to support technologies, communication facilities, or Products or component parts thereof that are discontinued, become obsolete or are otherwise not commercially available; or (g) Customer fails to cure any breach of this Agreement, including failure to make payments when due, within thirty (30) days of receiving written notice of such breach.
- ii. Everon may terminate the Agreement or any Service(s) provided thereunder, without penalty, immediately upon written notice, if: (a) any representation by Customer herein or in any other agreement it has with Everon is materially untrue; (b) Customer breaches any warranty contained herein or in any other agreement it has with Everon; (c) Customer denies Everon reasonable access to Everon-owned Products located at any Premises; or (d) Customer becomes insolvent, becomes a debtor in a bankruptcy or other insolvency proceeding, makes an assignment for the benefit of its credits, or has a receiver or trustee appointed for Customer or its assets.

B. Termination by Customer.

- i. If Everon has materially breached the Agreement, and that breach is not cured within thirty (30) days after Everon receives written notice of the breach, then Customer shall have the right to terminate the Agreement or any Service(s), without penalty.
- ii. Customer may terminate Services provided at any individual Premises, upon thirty (30) days' prior written notice, if Customer sells or otherwise ceases owning or occupying an individual Premises, other than through merger or change of control transaction.

C. Effect of Termination or Expiration.

- i. Upon termination or expiration of the Term, all Services provided under the Agreement shall terminate.
- ii. All Charges due from Customer to Everon shall become immediately due and payable on the date of termination or expiration, including (a) all Charges for Services or Products rendered prior to the effective date of termination or expiration, (b) the percentage of Charges for Installation equivalent to the Percentage of Work Completed as of the effective date of termination or expiration, (c) the costs for any materials, goods, equipment, or Products purchased or allocated for Customer by Everon prior to notice of termination, and (d) any other costs incurred by Everon in reliance on or on behalf of Customer, prior to the effective date of termination or expiration.
- iii. If the termination is for any reason other than those permitted in 6.B, then in addition to all fees due under the Agreement for Products and Services rendered prior to termination, Customer shall pay an early termination charge equal to the sum of monthly charges for Recurring Services for the remaining duration of the term of such Recurring Services.
- iv. Upon the expiration of the term of any Recurring Services ordered under this Agreement, such Recurring Services shall automatically renew on a month-to-month basis under the terms of this Agreement until terminated by either party by giving no less than thirty (30) days' prior written notice.

7. Limitation of Liability

- A. **Alarm Event Limitation.** The amounts Everon charges Customer are not insurance premiums. Everon is not qualified to assess the value of Customer's property, and Everon's charges are unrelated to the value of Customer's property, any property of others located in or at the Premises, or the risk of loss associated with the Premises. For purposes of this Agreement, an "Alarm Event" shall mean any losses or damages arising from or related to a casualty occurring at Customer's Premises during which the Products and/or the Services operated, operated improperly, failed to operate, or otherwise did not detect, prevent, terminate, warn of, or mitigate losses or damages resulting from the casualty. Such Alarm Event losses or damages may include, but are not limited to, damage to property, personal injury, or death, and may be caused by casualties such as fire, burglary, unauthorized intrusion, assault, or other event. TO THE FULL EXTENT PERMITTED BY LAW, EVERON, ITS PARENTS, SUBSIDIARIES, AND AFFILIATES, AND THEIR RESPECTIVE EMPLOYEES AND AGENTS, SHALL HAVE NO LIABILITY FOR ANY LOSSES OR DAMAGES ARISING FROM OR RELATED TO ANY ALARM EVENT, WHETHER UNDER CONTRACT, WARRANTY, TORT, NEGLIGENCE, OR OTHER LEGAL THEORY OR CLAIM THAT EVERON FAILED TO DETECT, PREVENT, WARN OF, TERMINATE, OR MITIGATE THE CASUALTY UNDERLYING THE ALARM EVENT. EVERON ASSUMES NO RISK OF LOSS OR LIABILITY FOR ANY LOSSES OR DAMAGES ARISING FROM OR RELATING TO ANY ALARM EVENT. THE RISK OF LOSS FOR ALL ALARM EVENTS REMAINS WITH CUSTOMER. Customer releases and waives for itself and its insurer all subrogation and other rights to recover from Everon arising as a result of paying any claim for loss, damage, or injury to Customer or another person arising from or related to an Alarm Event.
- B. **Consequential Damages.** NEITHER PARTY SHALL BE LIABLE TO THE OTHER FOR ANY SPECIAL, INDIRECT, CONSEQUENTIAL, OR INCIDENTAL DAMAGES (INCLUDING BUT NOT LIMITED TO LOSS OF PROFITS) ARISING OUT OF ANY PERFORMANCE OR NON-PERFORMANCE UNDER THIS AGREEMENT, WHETHER SUCH CLAIM FOR DAMAGES IS BASED ON TORT, NEGLIGENCE, STRICT LIABILITY, WARRANTY, CONTRACT, OR ANY OTHER LEGAL THEORY, EVEN IF A PARTY IS ADVISED OF THE POSSIBILITY OF SUCH DAMAGES AT ANY TIME PRIOR TO OR DURING THE CONTRACTUAL RELATIONSHIP BETWEEN THE PARTIES.
- C. **Liability Cap.** WITHOUT LIMITING THE FOREGOING SECTIONS, IN NO EVENT SHALL EVERON'S LIABILITY OR THE DAMAGES RECOVERABLE BY CUSTOMER FROM EVERON, AND/OR EVERON'S PARENTS, SUBSIDIARIES, EMPLOYEES, AGENTS, OR AFFILIATES, EXCEED THE TOTAL AMOUNT PAID BY CUSTOMER FOR PRODUCTS AND SERVICES AT THE PREMISES WHERE THE EVENT FOR WHICH EVERON IS LIABLE OCCURRED, OVER THE TWELVE (12) MONTHS PRECEDING THE EVENT FOR WHICH EVERON IS LIABLE.

8. Indemnification

- A. **Indemnification by Everon.** Everon shall indemnify and hold Customer and its owners, employees, and officers harmless from any and all third-party claims, demands, liabilities, losses, causes of action, fines, penalties, costs, and expenses, including reasonable attorneys' fees (collectively, "Losses") arising from or related to: (i) the negligence or intentional misconduct of Everon, its agents, or employee, but excluding any Losses arising from or related to an Alarm Event; and (ii) any allegation that a Product infringes any third party intellectual property right, to the same extent that Everon is indemnified by the manufacturer or distributor of the applicable Product for the Losses.
- B. **Indemnification by Customer.** Customer shall indemnify and hold Everon and its affiliates, parents, directors, employees, agents, and officers harmless from any and all Losses arising from or related to: (i) the negligence or intentional misconduct by Customer, its agents, employees, contractors, and subcontractors; (ii) an Alarm Event; (iii) any breach of any representation or

warranty made by Customer in the Agreement; and (iv) any defect, hazardous condition, or Hazardous Materials present at the Premises.

9. **Insurance.** During the term of the Agreement, Everon will maintain the following insurance policies in full force and effect: (a) comprehensive general liability insurance with a limit of two million dollars (\$2,000,000) per occurrence and two million dollars (\$2,000,000) general aggregate; (b) statutory workers' compensation and employer's liability insurance meeting all applicable federal and state workers' compensation laws; and (c) commercial automobile liability covering bodily injury and property damage, with a combined single limit of two million dollars (\$2,000,000) per occurrence. Certificates of insurance naming Customer as an additional insured are available upon request. Neither the existence of such insurance policies nor the terms of this Section shall be deemed to modify any limitation of liability or indemnification obligation under this Agreement.
10. **Intellectual Property.**
- A. **No Transfer of IP.** The parties acknowledge that one or both parties may have certain intellectual property rights that may be revealed or provided to the other party in accordance with the Agreement. Each party acknowledges that the Agreement does not grant any right or title of ownership in their respective intellectual property rights to the other unless specifically provided in the Agreement. Any intellectual property shall remain the originator's property unless otherwise provided in the Agreement.
- B. **Third Party Products and Software.**
- i. Everon is a reseller of certain software, licenses, subscriptions, products, services, and equipment ("Third-Party Services") performed, provided, manufactured, maintained, and/or managed by independent contractors ("Vendor(s)").
 - ii. "EULA" means all product and services documentation provided by Vendor and all end user license agreements Vendor may require Customer to enter into. EULAs are available on Vendors' websites and upon request. Customer represents that it has read and agrees to any applicable EULA prior to entering into this Agreement. Customer agrees that it is solely responsible for complying with all terms of any applicable EULA.
 - iii. Third-Party Services are sold only with the warranties provided in the applicable EULA. EVERON MAKES NO OTHER REPRESENTATION OR WARRANTY REGARDING THE THIRD-PARTY SERVICES. ALL SALES OF SOFTWARE LICENSES ARE FINAL.
 - iv. Customer agrees that Everon may pass through any price change in Vendor's cost of Third-Party Services upon written notice to Customer. Customer shall be responsible for, and shall reimburse if Everon pays, any charges from Vendor resulting from (a) Customer's use of the Third-Party Services beyond that purchased under the Agreement and the EULA, and (b) Customer's premature termination of any Third-Party Services that are subject to a term agreement.
 - v. In addition to and without limiting any other indemnification obligations under the Agreement, Customer shall indemnify and hold Everon harmless to the same extent Customer indemnifies Vendor under an applicable EULA and from any Losses arising from or related to: (a) Customer's breach of any applicable EULA; (b) any actual or alleged compromise, unauthorized access, disclosure, theft, loss, or unauthorized use of Customer information or data in connection with the Third-Party Service; and (c) any failure by Vendor to provide the Third-Party Services, in part or in whole.
- C. **Data Usage.** Everon, Vendors, or their respective designee(s), shall use Customer data, records, and information only: (a) for the specific purpose for which it was submitted; (b) to provide and improve Products and Services; (c) for analytics and research purposes related to Products and Services; (d) to monitor compliance with this Agreement; and (e) for any other purpose permitted in this Agreement or in any other applicable terms and conditions.
11. **Force Majeure.** Everon shall not be responsible for any delays or costs caused by acts of God (such as fires, earthquakes, floods, hurricanes, tropical storms, tornadoes, lightning, explosions, and other severe acts of nature or weather), war, revolutions, acts of terrorism, epidemics, pandemics, contagions, acts of governmental authorities such as expropriation, condemnation, quarantining, executive orders and changes in laws and regulations, raw material shortages, component shortages, supply chain disruptions, strikes, labor disputes, or for any other cause beyond Everon's reasonable control ("Force Majeure"). Everon shall be entitled to a Change Order and reimbursement for all demonstrable costs incurred due to Force Majeure and an extension of time equivalent to the delay caused by Force Majeure. The parties agree that any delays or costs caused by or related to COVID-19, foreseeable or not, shall be considered a Force Majeure event for purposes of this Agreement.
12. **Confidentiality.** During the Agreement, each party may disclose to the other confidential information, the disclosure of which to third parties would be damaging. Confidential information shall include any information relating to the identity of the party's customers, the nature of their relationship with their customers, the nature of the other party's business, or the rates charged by it to third parties. The parties agree not to make use of this information other than for the performance of the Agreement, to release it only to employees requiring such information and only after ensuring that such employees are aware of the terms of this Section, and not to release or disclose it to any other party other than as required by law. The parties further agree not to use any Services performed under the Agreement for advertising, portfolio, or other promotional purposes without the written consent of the other party. Confidential information shall not include any information that: (a) was, is, or becomes public information through no fault of the receiving party; (b) was in the possession of the receiving Party before the commencement of this Agreement; (c) is developed independently by the receiving Party; or (d) must be disclosed pursuant to or as required by law or by a court or other tribunal of competent jurisdiction. The obligations under this section shall survive the termination or expiration of the Agreement for three (3) years.
13. **Non-Solicit of Employees.** During the term of this Agreement and for one year following its termination or expiration, neither Party shall solicit for employment any employee of the other Party who performed or performs services in connection with this Agreement; provided, however, that this Section shall not prohibit either Party from making general public promotions or solicitations for employment, nor from hiring any person who responds to any such general public promotion or solicitation.

14. **Miscellaneous.**

- A. **Nature of Relationship.** Everon is an independent contractor and not an employee, agent, joint venturer, or partner of Customer.
- B. **License Information.** Everon state license information is available at <https://www.everonsolutions.com/about/licenses-credentials/licenses>.
- C. **Export Control.** Customer shall not export or re-export, directly or indirectly, any: (i) Product or Service provided under this Agreement; (ii) technical data; (iii) software; (iv) information; or (v) items acquired under this Agreement to any country for which the United States Government (or any agency thereof) requires an export license or other approval without first obtaining any licenses, consents or permits that may be required under the applicable laws of the U.S. or other foreign jurisdictions and shall incorporate in all export shipping documents the applicable destination control statements. Customer shall, at its own expense, defend, indemnify, and save harmless Everon from and against all Losses assessed against or suffered by Everon as a result of an allegation or claim of noncompliance by Customer with this Section. The obligations contained in this Section shall survive the termination or expiration of this Agreement.
- D. **Conflicts of Interest.** Everon does not permit the offering or acceptance of gifts or gratuities by Everon employees from parties with whom Everon is contracting for services, products, or other matters, and Customer shall not make any offer to any Everon employee that would violate this policy. Customer further represents and warrants that there is no financial or business relationship or any other conflict of interest that Customer has with or has offered to any employee of Everon. In the event Everon determines any offer of gifts or gratuities has been made by Customer to an Everon employee or a financial or business relationship or other conflict of interest has been offered to or exists between Customer and an Everon employee, Everon may terminate this Agreement, without penalty, upon five (5) days' prior written notice to Customer.
- E. **Survival.** Sections 3 (Warranty), 5 (Risk of Loss), 7 (Limitation of Liability), 8 (Indemnity), and 12 (Confidentiality) shall survive any termination or expiration of the Agreement.
- F. **Assignment.** Customer may not assign the Agreement or any right thereunder without the prior written consent of Everon, which consent shall not be unreasonably conditioned, withheld, or delayed. Everon may subcontract any portion of the work described in the Agreement.
- G. **Severability.** In the event any one or more of the provisions of this Agreement is held to be unenforceable or invalid under applicable law, such unenforceability or invalidity shall not affect any other provision of this Agreement.
- H. **Cross-Default.** A default by Customer under the Agreement shall be a default of all Agreements between Everon and Customer.
- I. **Remedies.** All remedies under the Agreement are cumulative and in addition to any other rights at law or equity that a party may have.
- J. **Amendment.** The Agreement may be amended or modified only by a writing signed by both parties. Any purported oral amendment or modification is void.
- K. **Notice.** Any and all notices required or permitted to be given under the Agreement shall be in writing and delivered via certified or registered mail, or by overnight courier. Notices to Everon shall be deemed duly given on the date received by Everon at the following address: Everon, LLC, Attn: General Counsel, 1501 Yamato Road, Boca Raton, FL 33431. Notices to Customer shall be deemed duly given on the date received by Customer at the address for Customer stated in the Agreement, or if no such address is provided, at any Premises.
- L. **Waiver.** The waiver by either party of any right under the Agreement or any breach of the Agreement shall not operate as, or be construed as, a waiver of any subsequent right under or breach of the Agreement.
- M. **Governing Law; Dispute Resolution.** This Agreement and any dispute or claim arising under it shall be governed by the laws of the state of Florida, without giving effect to its conflicts of law rules. Any and all matters of dispute between the parties to this Agreement, whether regarding performance of the Agreement, interpretation of any term or provision of this Agreement, or other dispute, shall be decided by arbitration conducted under the Commercial Arbitration Rules of the American Arbitration Association in Boca Raton, Florida, with the arbitrator's costs borne equally by the Parties. The enforceability of this arbitration provision shall be determined by arbitration. The arbitrator(s)' decision shall be final and binding on the Parties.
- N. **Entire Agreement.** The Agreement contains the entire agreement between the parties with respect to the subject matter of the Agreement, and supersedes any and all prior agreements or understandings, whether written or oral. The parties agree that there are no oral or written agreements, representations, or understandings by or between the parties regarding the subject matter of the Agreement that are not contained in the Agreement.
- O. **Electronic Signature; Counterparts.** The Agreement may be signed and/or delivered by electronic means (such as e-mail), and all such signatures and electronic transmissions of this Agreement are to be treated as originals for all purposes and given the same legal force and effect as a signed paper contract. This Agreement may be executed in any number of counterparts, each of which shall be deemed to be an original, but all such separate counterparts shall together constitute but one and the same agreement.

Signatures

IN WITNESS HEREOF, the Parties have caused this Agreement to be executed by their duly authorized representatives below.

Customer:

Name:

Customer Authorized Representative	Printed Name	Title	Date
	John Cirocco		

Everon Representative	Printed Name	Title	Date
	Nick Delfico Sr.		

Everon Authorized Manager	Printed Name	Title	Date
---------------------------	--------------	-------	------

**COUNTY OF PUTNAM
FUND TRANSFER REQUEST**

cc All
Prot - FYI
Audit - Sign
sign
#9

TO: Commissioner of Finance

FROM: William Carlin - Commissioner of Finance

DEPT: Finance

DATE: 3/2/2026

I hereby request approval for the following transfer of funds:

FROM ACCOUNT#/NAME	TO ACCOUNT #/NAME	AMOUNT	PURPOSE
10311000-54710-10003 (Building Maintenance & Repairs – Byrne Justice Grant)	10311000-54710 (Building Maintenance & Repairs)	\$20,000.00	Correct clerical error to appropriate budget line

SIGNATURES NOT NEEDED – THEY WILL BE AUTHORIZED VIA COMPUTER SYSTEM

2025 Fiscal Impact \$_0_
2026 Fiscal Impact \$_0_

Department Head Signature/Designee

2026 MAR - 3 PM 1:32
LEGISLATURE
PUTNAM COUNTY
CARMEL, IN

AUTHORIZATION:

Date Commissioner of Finance/Designee: Initiation and \$0-\$5,000.00

Date County Executive/Designee: \$5,000.01 - \$10,000.00

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

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



Account Inquiry [Putnam County]

Close Search Backer Output Print Display PDF Save Excel Word Email Schedule Attach Detail Months Seg Fund Totals Project Strings User Defined Fields

Account Inquiry [Putnam County]

Account

Fund 01 GF Acct 01.10.20.13.3110.000.00.54710.10003
 Org 10311000 SHRF Admn Acct name BLDG MAINT AND REPAIRS
 Object 54710 BLDG Mandr Type Expense Status Active
 Project 10003 DYNE JUSTICE GRANT ROLLOP Sub-Rollup
 Account Notes

Multi Fund

4 Year Comparison Current Year History 4 Year Graph History Graph

Yr/Per 2025/12	Fiscal Year 2025	Fiscal Year 2024	Fiscal Year 2023	Fiscal Year 2026
Original Budget	.00	.00	.00	20,000.00
Transfers In	6,837.00	.00	.00	.00
Transfers Out	.00	.00	.00	.00
Revised Budget	6,837.00	.00	.00	20,000.00
Actual (Memo)	6,837.00	.00	.00	.00
Encumbrances	.00	.00	.00	.00
Requisitions	.00	.00	.00	.00
Available	.00	.00	.00	20,000.00
Percent used	100.00	.00	.00	.00

Close Search Browse Output Print Display PDF Save Exec Word Email Schedule Attach Detail Months Seg Fund Totals Project Springs User Defined Fields

Account Inquiry [Putnam County]

Account

Fund 01 GF Acct 01.10.20.13.3110.000.00.54710

Orig 10311000 SHRF Admn BLDG MAINT AND REPAIRS

Object 54710 BLDG MandR Expense Status Active

Project Rollup Sub-Rollup

Match Fund

Account Notes

4 Year Comparison Current Year History 4 Year Graph History Graph

Yr/Per 2025/12	Fiscal Year 2025	Fiscal Year 2024	Fiscal Year 2023	Fiscal Year 2026
Original Budget	20,000.00	20,000.00	20,000.00	.00
Transfers In	.00	1,745.20	3,886.00	.00
Transfers Out	.00	.00	.00	.00
Revised Budget	20,000.00	21,745.20	23,886.00	.00
Actual (Memo)	325.00	14,893.59	21,742.81	.00
Encumbrances	.00	.00	.00	.00
Requisitions	.00	.00	.00	.00
Available	19,675.00	6,851.61	2,143.19	.00
Percent used	1.63	68.49	91.03	.00

WILLIAM J. CARLIN, Jr. CPA
Commissioner Of Finance



cc All, Pers, Audit

KEVIN M. BYRNE
PUTNAM COUNTY EXECUTIVE

Reso #10

DEPARTMENT OF FINANCE

MEMORANDUM

To: Diane Trabulsky, Legislative Clerk
From: William J. Carlin, Jr., Commissioner of Finance *KJC*
Re: Budgetary Transfer - **26T044**
Date: March 1, 2026

2026 MAR -3 PM 1:32
LEGISLATURE
PUTNAM COUNTY
CARNEL, NY

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

Increase estimated appropriations:

15311000 51000 (104)	Personnel Services <i>Senior Office Assistant</i>	70,834
15311000 58001	Retirement	7,210
15311000 58002	FICA	5,419
15311000 58004	Workers Compensation	971
15311000 58006	Dental	2,065
15311000 58008	Health	16,050
15311000 58009	Vision	242
		<hr/>
		102,791

Decrease estimated appropriations:

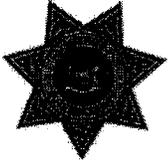
32311000 51000 (105)	Personnel Services <i>Senior Office Assistant</i>	70,834
32311000 58001	Retirement	7,210
32311000 58002	FICA	5,419
32311000 58004	Workers Compensation	971
32311000 58006	Dental	2,065
32311000 58008	Health	16,050
32311000 58009	Vision	242
		<hr/>
		102,791

Fiscal Impact - 2026 - \$ 0
Fiscal Impact - 2027 - \$ 0

This budgetary transfer will allocate an administrative position from the BCI Division to the Civil Division as per the attached correspondence. Please forward to the appropriate committee.

Approved:

Kevin M. Byrne
County Executive



BRIAN M. HESS
SHERIFF

PUTNAM COUNTY SHERIFF'S OFFICE

Three County Center
Carmel, New York 10512
(845) 225-4300



JAMES T. MENTON
UNDERSHERIFF

February 26, 2026

Mr. William J. Carlin Jr.
Commissioner of Finance
County Office Building
40 Gleneida Avenue
Carmel, NY 10512

Dear Commissioner Carlin:

I am requesting an amendment to the 2026 Putnam County Sheriff's Department budget to correct personnel services allocation between the BCI and Civil Divisions. This adjustment is strictly administrative in nature and does not impact the overall budget. The amendment is necessary to accurately reflect the intended allocations with operational structure and to ensure accurate supervisory oversight and financial reporting.

Specifically, this request will transfer position number 311032105 and all associated fringe, effective January 1, 2026, to a newly established position number within the Civil Division (311015XXX).

Respectfully,

Dominick L. Chiuimento
Captain - Administration

COUNTY OF PUTNAM
FUND TRANSFER REQUEST

*cc All
Pers
Audit*

*Reso
#11*

TO: COMMISSIONER OF FINANCE
FROM: THOMAS FEIGHERY, COMMISSIONER OF DPW
DEPT: DPW
DATE: March 2, 2026

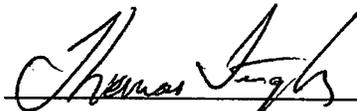
I hereby request approval for the following transfer of funds: 2026

FROM ACCOUNT#/NAME	TO ACCOUNT #/NAME	AMOUNT	PURPOSE
10711000 51000 10130 PER/SR ACCT CLK	10711000 51000 10131 PER/PRINC ACCT CLK	\$64,550.00	TO CHANGE TITLE AND RECLASS POSITION FROM SR ACCT CLERK TO PRINCIPAL ACCOUNT CLERK <i>in Parks</i>
10711000 51000 10124 PER/FARM ASSIT	10711000 51000 10131 PER/PRINC ACCT CLK	\$4,326.00	BALANCE NEEDED TO COVER RECLASS FROM SR ACCT CLR TO PRIN ACCT CLK RETRO TO JAN 1, 2026 <i>in Parks</i>
		<u>\$68,876.00</u>	

2026 MAR -4 PM 4:00
LEGISLATURE
PUTNAM COUNTY
CARROLL, NY

SIGNATURES NOT NEEDED – THEY WILL BE AUTHORIZED VIA COMPUTER SYSTEM

2026 Fiscal Impact \$_0_
2027 Fiscal Impact \$_0_



Department Head Signature/Designee Date *1/2/26*

AUTHORIZATION:

26T045

Date	Commissioner of Finance/Designee: Initiation and \$0-\$5,000.00
Date	County Executive/Designee: \$5,000.01 - \$10,000.00
Date	Chairperson Audit/Designee: \$0-\$10,000.00
Date	Audit & Administration Committee: \$10,000.01 - \$25,000.00

26T045

ADRIENE IASONI
ACTING PERSONNEL OFFICER



KEVIN M. BYRNE
PUTNAM COUNTY EXECUTIVE

February 27, 2026

Classification/Reclassification Notice

Thomas Feighery
Commissioner of the Department of Public Works

Via email

Dear Commissioner Feighery,

Our office has completed a review of the below referenced form and documentation that you submitted for a job classification evaluation or re-evaluation:

- Job Classification Questionnaire (Form 220) Dated 02/17/2026
- New Position Duties Statement (Form 222) Dated _____
- Request for Additional Position(s) in an Already Established Classification (Form 222A) Dated _____

Please be advised that, pursuant to Civil Service Law, Section 22, we have classified this position as Principal Account Clerk in the Competitive jurisdictional classification. Please see requirements below.

Please Note:

- Competitive Jurisdictional Classification requires: Permanent appointment from an appropriate eligible list, now or subsequent to an approved provisional appointment, should this position be adopted as a position in your department or agency.
- Non-Competitive Jurisdictional Classification requires: Permanent appointment following a review of a current application of any potential appointee should this position be adopted as a position in your department or agency.
- Labor Jurisdictional Classification requires: Permanent appointment following a review of a current application of any potential appointee should this position be adopted as a position in your department or agency.
- Exempt Jurisdictional Classification requires: Appointment following a review of a current application of any potential appointee should this position be adopted as a position in your department or agency.

In order to best assess next steps, we will need some information from your department/agency. Please have a supervisor or department head complete page two (2) and return to me as soon as possible. This will ensure that the process is handled as quickly as possible.

If you have any questions regarding this notice, please contact our office.

Sincerely,


Virginia Redfern
Senior Personnel Specialist

BACK

Putnam County Personnel Department
Classification/Reclassification Checklist

Name: Thomas Feishery Title: Commissioner DPW
Municipality: Putnam County Department: DPW
Preferred contact information: Kerrianne Knapp 40113 Joe Bellocci

For employee title re-classification:

- We plan on moving forward with this classification. Please advise as to next steps.
- We have financial approval for this classification, please send the current eligible list/order exam.
- We do not plan on moving forward with this classification. Please advise as to next steps.
- We do not agree with this decision. Please advise as to next steps.

For new titles:

- We plan on moving forward with this classification.
- We have financial approval for this classification, please send the current eligible list/order exam.
- We have a provisional/internal applicant we would like to place in this position.
The name of the employee is _____
- We do not have an internal applicant and/or we would like to hold an Open Competitive Exam if there is no list.

The approved salary for this title is: \$68,876

Important Notes:

- Position(s) titles listed as PJC (pending jurisdictional classification) will require a request by our office to the New York State Civil Service Commission for approval to add such titles to the Putnam County Civil Service Rules and Appendices. Please contact our office for further guidance.
- Before appointing a provisional- please be sure that they meet the minimum qualifications. They will not be allowed to take the test if they do not meet the minimum qualifications.
- Provisional appointments will affect your employee probationary period. As per recent NYS legislation, all time spent as a provisional must count as part of the probationary period. Therefore, if an employee is provisional longer than the probationary period, once they receive their permanent appointment, they will be permanent and no longer on probation.

cc All
Prot - FYI
Audit - Sign
sign
#12

COUNTY OF PUTNAM
FUND TRANSFER REQUEST

TO: Commissioner of Finance
FROM: James Oster, Commissioner
DEPT: Bureau of Emergency Services
DATE: 3/4/26

2026 MAR -4 PM 2:11
LEGISLATURE
PUTNAM COUNTY
CARMEL, NY

I hereby request approval for the following transfer of funds:

FROM ACCOUNT# / NAME	TO ACCOUNT# / NAME	AMOUNT	PURPOSE
10398901 52695 10210 Rescue Equipment	10398901 52140 10210 Audio Visual Equip.	\$11,100.00	Transfer needed for 911 Backup Center at Sheriff's Office

20_26 Fiscal Impact \$ _____

20_27 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



Government, Education, and Corporate Department

For Pricing Requests, Purchase Orders, and Customer Service:

Phone: 800-947-8003
212-239-7503

Fax: 800-858-5517
212-239-7759

Email: Education: emailbids@bhphoto.com Fed Gov: federalsales@bhphoto.com
Corporate: corporatesales@bhphoto.com State and Local: biddept@bhphoto.com

The Professional's Source

420 Ninth Avenue, New York City, NY 10001 • www.bhphotovideo.com

Federal ID#: 13-2768071

Prices Are Valid Until: 03/01/26

Quote No.: 1126968201

Reference No.: RCO-RC-2024-0

Sold To: Travis Bjorkander
Putnam County Sheriff'S Dept
3 County Center
Attn: Accounts Payable
CARMEL, NY 10512

Bill Phone: (845)225-5255

Date	Customer Code	Terms	Salesperson	Ship Via	
01/30/26	A5326284	N/A	WB	MULTIPLE	
Line No	Qty Ord	Item Description	SKU# MFR#	Item Price	Amount
1	6	SAMSUNG BED-H 75" 4K HDR COMMERCIAL TELEVISION/REG Country of Origin: MEXICO In Stock - while supplies last.	SABE75DH (BE75D-H)	795.48	4,772.88
2	6	LOGITECH MK270 WIRELESS COMBO/REG Country of Origin: VIETNAM Instant Savings 5.00 Exp. 02/01/26 This item currently has a price of \$24.99 while supplies last. In Stock - while supplies last.	LOMK270 (920-004536)	24.74	148.44
3	6	BELKIN 12-OUTLET HOME/OFFICE SURGE PROTCTR/8/REG Country of Origin: VIETNAM In Stock - while supplies last.	BESRA9P12TT8 (SRA009P12TT8)	21.74	130.44

Continued on Next Page ...



Government, Education, and Corporate Department

For Pricing Requests, Purchase Orders, and Customer Service:

Phone: 800-947-8003
212-239-7503

Fax: 800-858-5517
212-239-7759

Email: Education: emailbids@bhphoto.com Fed Gov: federalsales@bhphoto.com
Corporate: corporatesales@bhphoto.com State and Local: biddept@bhphoto.com

The Professional's Source

420 Ninth Avenue, New York City, NY 10001 • www.bhphotovideo.com

Federal ID#: 13-2768071

Quote No.: 1126968201

Date	Customer Code	Terms	Salesperson	Ship Via	
	A5326284	N/A	Sism	MULTIPLE	
Line No	Qty Ord	Item Description	SKU# MFR#	Item Price	Amount
4	6	GABOR FULL SWING MOUNT LARGE 50 - 90"/REG Country of Origin: CHINA In Stock - while supplies last.	GAFSMX (FSM-X)	67.46	404.76
PLEASE NOTE: ----- **** Please reference your quote number on all PO's **** **** ALL PRICES ARE LISTED IN USD ****					
Payment Type - N/A				- Amount	
				Sub-Total:	5,456.52
				Shipping:	465.30
				Total:	5,921.82

Customer Copy

Page 2 of 2

26T046



Government, Education, and Corporate Department

For Pricing Requests, Purchase Orders, and Customer Service:

Phone: 800-947-8003
212-239-7503

Fax: 800-858-5517
212-239-7759

Email: Education: emailbids@bhphoto.com Fed Gov: federalsales@bhphoto.com
Corporate: corporatesales@bhphoto.com State and Local: biddept@bhphoto.com

The Professional's Source

420 Ninth Avenue, New York City, NY 10001 • www.bhphotovideo.com

Federal ID#: 13-2764071

Prices Are Valid Until: 03/01/26

Quote No.: 1126967133

Reference No.: RCO-RC-2024-0

Sold To: Travis Bjorkander
Putnam County Sheriff's Dept
3 County Center
Attn: Accounts Payable
CARMEL, NY 10512

Bill Phone: (845)225-5255

Date	Customer Code	Terms	Salesperson	Ship Via	
01/30/26	A5326284	N/A	WB	FDX GROUND	
Line No	Qty Ord	Item Description	SKU# MFR#	Item Price	Amount
1	3	TRIPP-LITE DISPLAYPORT 1.4 CABLE w/LATCHES/30'/REG Country of Origin: CHINA Special Order. 7-14 Business Days	TRP5800308KG (P580-030-8K6)	115.88	347.64
2	6	RODE F/OP HDMI CBL-48GBPS -8K60/4K120 V-32'/REG Country of Origin: AUSTRALIA Your request for the additional qty has been approved In Stock - while supplies last.	ROHDMICBL10M (HDMICABLE10M)	55.43	332.58
3	6	BELKIN DSPLYPRT/M TO HDM/FI ACTV ADPTR-BK/GRY/REG Country of Origin: CHINA In Stock - while supplies last.	BEAVC011BTKY (AVC011BTSGY-BL)	19.29	115.74
4	3	OPTICAL THUNDERBOLT 3 USB-C OPTICL CABLE-16.4'/REG Country of Origin: CHINA	OPTB3UCOC16 (CCU6JPN05M20)	334.39	1,003.17

Continued on Next Page ...

Customer Copy

Page 1 of 3

26T046



Government, Education, and Corporate Department

For Pricing Requests, Purchase Orders, and Customer Service:

Phone: 800-947-8003
212-239-7503

Fax: 800-858-5517
212-239-7759

Email: Education: emailbids@bhphoto.com
Corporate: corporatesales@bhphoto.com
Fed Gov: federalsales@bhphoto.com
State and Local: biddept@bhphoto.com

The Professional's Source

420 Ninth Avenue, New York City, NY 10001 • www.bhphotovideo.com

Federal ID#: 13-276071

Quote No.: 1126967133

Date	Customer Code	Terms	Salesperson	Ship Via
	AS326284	N/A	Slsm	FDX GROUND

Line No	Qty Ord	Item Description	SKU# MFR#	Item Price	Amount
		In Stock - while supplies last.			
5	4	KRAMER USB2 TYPE-A FM-TO-M ACTV XTNR CBL-25'/REG Country of Origin: CHINA	KRCAUAMUAF25 (CA-UAM/UAF-25)	21.98	87.92
		In Stock - while supplies last.			
6	5	KRAMER USB2 TYPE-A FM-TO-M ACTV XTNR CBL-35'/REG Country of Origin: CHINA	KRCAUAMUAF35 (CA-UAM/UAF-35)	25.03	125.15
		In Stock - while supplies last.			
7	3	BLACK FREEDOM II 4-PORT KM SWITCH/REG Country of Origin: UNITED KINGDOM	BLKV0004AR2 (KV0004A-R2)	813.67	2,441.01
		In Stock - while supplies last.			
8	6	PEARSTONE ST MINI MALE-ST MINI FEMALE CBL-25'/BK/REG Country of Origin: CHINA	PEMMSB125B (MMSB-125B)	5.24	31.44
		In Stock - while supplies last.			
9	3	CREATIVE-LABS SPEAKER PEBBLE V3 USB-C BT 5 SPEAKE/REG Country of Origin: CHINA	CRSPV3CLI (51MF1700AA001)	38.66	115.98
		In Stock - while supplies last.			
10	3	LOGITECH MX KEYS S WRLSS COMBO KEYBOARD - BLACK/REG Country of Origin: CHINA	LOMXKSCB (920-012274)	177.59	532.77

Continued on Next Page ...



Government, Education, and Corporate Department

For Pricing Requests, Purchase Orders, and Customer Service:

Phone: 800-947-8003
212-239-7503

Fax: 800-858-5517
212-239-7759

Email: Education: emailbids@bhphoto.com Fed Gov: federalsales@bhphoto.com
Corporate: corporatesales@bhphoto.com State and Local: biddept@bhphoto.com

The Professional's Source

420 Ninth Avenue, New York City, NY 10001 • www.bhphotovideo.com

Federal ID#: 19-2768071

Quote No.: 1126967133

Date	Customer Code	Terms	Salesperson	Ship Via
	AS326284	N/A	Slsm	FDX GROUND

Line No	Qty Ord	Item Description	SKU# MFR#	Item Price	Amount
11	2	In Stock - while supplies last. HOSA HOOK & LOOP CBL TIES/0.5x8" BLK 50-PK/REG Country of Origin: CHINA	HOWTI508 (WTI-508)	11.96	23.92
		In Stock - while supplies last.			

PLEASE NOTE: -----
 **** Please reference your quote number on all PO's ****
 **** ALL PRICES ARE LISTED IN USD ****

Payment Type - N/A	- Amount	Sub-Total:	5,157.32
		Shipping:	0.00
		Total:	5,157.32

Customer Copy

Page 3 of 3

26T046

APRIL - Probation FYI sign
APRIL audit sign

COUNTY OF PUTNAM
FUND TRANSFER REQUEST

#13

TO: Commissioner of Finance

FROM: William Carlin - Commissioner of Finance

DEPT: Finance

DATE: 3/13/2026

I hereby request approval for the following transfer of funds:

FROM ACCOUNT#/NAME	TO ACCOUNT #/NAME	AMOUNT	PURPOSE
17311000-52650-10102 (Motor Vehicles)	17311000-54370-10102 (Automotive)	\$11,000.00	Reallocate seized assets
	17311000-52180-10102 (Other Equipment)	\$9,000.00 ✓	
		\$20,000.00 ✓	

2026 MAR 18 PM 3:03
LEGISLATURE
PUTNAM COUNTY
CARMEL, NY

SIGNATURES NOT NEEDED – THEY WILL BE AUTHORIZED VIA COMPUTER SYSTEM

2025 Fiscal Impact \$_0_
2026 Fiscal Impact \$_0_

Department Head Signature/Designee Date

AUTHORIZATION:

Date Commissioner of Finance/Designee: Initiation and \$0-\$5,000.00

Date County Executive/Designee: \$5,000.01 - \$10,000.00

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

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

26T053



BRIAN M. HESS
SHERIFF

PUTNAM COUNTY SHERIFF'S OFFICE

Three County Center
Carmel, New York 10512
(845) 225-4300



JAMES T. MENTON
UNDERSHERIFF

MEMORANDUM

TO: William Carlin, Commissioner of Finance

CC: Sheriff Brian M. Hess

FROM: James T. Menton, Undersheriff 

RE: Request to Utilize Remaining Funds from Resolution #316

DATE: March 6, 2026

The Putnam County Sheriff's Office respectfully requests approval to utilize the remaining funds, estimated at approximately \$20,000, from the \$100,000 previously authorized under Resolution #316.

The personnel transport van and associated equipment are expected to cost approximately \$80,000, leaving an estimated \$20,000 balance from the originally approved allocation.

The Sheriff's Office requests authorization to apply these remaining funds toward refurbishing and upgrading the electronic equipment on Unit 104, the Special Response Team (SRT) equipment truck, as well as the purchase of additional SRT equipment and related firearms.

These upgrades will ensure that Unit 104 remains fully operational and capable of supporting SRT deployments, warrant operations, and other tactical responses requiring specialized equipment and communications capabilities.

Your consideration of this request is greatly appreciated. Please advise if any additional documentation or budgetary information is required to support this request.

PUTNAM COUNTY LEGISLATURE

Resolution #316

Introduced by Legislator: Paul Jonke on behalf of the Protective Services Committee at a Regular Meeting held on December 3, 2025.

page 1

APPROVAL – BUDGETARY AMENDMENT (25A110) – PUTNAM COUNTY SHERIFF'S OFFICE- PERSONNEL TRANSPORT VAN - UTILIZE FEDERALLY SEIZED ASSET FORFEITURE FUNDS

WHEREAS, Sheriff has requested Budgetary Amendment (25A110) to use Federally Seized Asset Forfeiture funds to purchase a Personnel Transport Van; and

WHEREAS, the Personnel Transport Van would be used to transport Sheriff's Department Personnel in many different scenarios when needed such as, to details, assignments, personnel staging areas, active police calls, critical incidents, Special Response Team (SRT), planned tactical deployments and serve as a warming or temporary shelter area for civilians displaced during emergencies; and

WHEREAS, the Protective Services Committee and the Audit & Administration Committee have reviewed and approved said budgetary amendment; now therefore be it **RESOLVED**, that the following budgetary amendment:

Increase Estimated Revenues:

17311000 427151 10102	Sheriff's Road Patrol -SRT Proceeds of Seized Assets	100,000
-----------------------	---	---------

Increase Estimated Appropriations:

17311000 52650 10102	Sheriff's Road Patrol -SRT Motor Vehicles	100,000
----------------------	--	---------

2025 Fiscal Impact – 0 –

2026 Fiscal Impact – 0 –

BY POLL VOTE: EIGHT AYES. LEGISLATOR BIRMINGHAM WAS ABSENT. MOTION CARRIES.

APPROVED

State of New York

ss:

County of Putnam

[Signature] 12/12/25
 COUNTY EXECUTIVE DATE

I hereby certify that the above is a true and exact copy of a resolution passed by the Putnam County Legislature while in session on December 3, 2025.

Dated: December 5, 2025

Signed: *[Signature]*

Diane Trabulsy
Clerk of the Legislature of Putnam County



EMERGENCY VEHICLE SPECIALIST

(Physical) 1518 Rt. 9 Suite 1
 Wappingers Falls, New York 12590
 (Billing) 17 Spoor Ave.
 Poughkeepsie, New York 12603

Estimate

Date	Estimate #
2/5/2026	1913

Name / Address
PUTNAM COUNTY SHERIFF 3 County Center, Carmel Hamlet New York. 10512 RCO-2724 PC CONTRACT

Project

Description	Qty	Rate	Amount	DISCOUNT	Total
PUTNAM COUNTY SHERIFF TRUCK 104					
WHELEN PIONEER SCENE LIGHT	4	1,375.00	5,500.00	-30.00%	3,850.00T
WHELEN PIONEER REAR WORK LIGHTS	4	528.00	2,112.00	-30.00%	1,478.40T
REAR BACK UP CAMERA SYSTEM SYSTEM	1	245.00	245.00	0.00%	245.00T
MPOWER 5 HEAD LED STICK	2	1,586.00	3,172.00	-44.00%	1,776.32T
4" LED FLOOD	2	125.00	250.00	0.00%	250.00T
EVS ELECTRICAL PACKAGE	1	225.00	225.00		225.00T
SHIPPING	1	100.00	100.00		100.00T
INSTALLATION OF EMERGENCY LIGHTING EQUIPMENT	1	2,760.00	2,760.00		2,760.00T

Subtotal			\$10,684.72
Sales Tax (0.0%)			\$0.00
Total			\$10,684.72

Michele Alfano-Sharkey

From: William Carlin
Sent: Wednesday, March 11, 2026 2:44 PM
To: Michele Alfano-Sharkey
Subject: FW: Request to Utilize Remaining Funds from Resolution #316
Attachments: Est_1913_from_EMERGENCY_VEHICLE_SPECIALIST_1680.pdf

From: Johnathon Cihanek <johnathon.cihanek@putnamcountyny.gov>
Sent: Wednesday, March 11, 2026 10:49 AM
To: William Carlin <William.Carlin@putnamcountyny.gov>
Cc: Sheila Barrett <sheila.barrett2@putnamcountyny.gov>
Subject: Request to Utilize Remaining Funds from Resolution #316

Good Morning,

It was brought to my attention you needed specifics on how we would use the remaining money.

We need approximately \$11,000 in Automotive (see attached quote)

Then the remaining should be placed in a other equipment 52180 line for purchase of tactical equipment, Armor, and 2 firearms. All under \$5,000

-F/Sgt. Cihanek

Johnathon Cihanek

First Sergeant | Putnam County Sheriff's Department
3 County Center Carmel, NY 10512
(845)-225-4300 x 42228
Cell- (845)260-0485
Johnathon.Cihanek@putnamcountyny.gov

WILLIAM J. CARLIN, Jr. CPA
Commissioner Of Finance



APRIL - KERS.
APRIL - Audit
MAY - FULL
KEVIN M. BYRNE
PUTNAM COUNTY EXECUTIVE

Reso
#14

DEPARTMENT OF FINANCE

MEMORANDUM

To: Diane Trabulsy, Legislative Clerk
From: William J. Carlin, Jr., Commissioner of Finance *wjc*
Re: Budgetary Transfer - 26T055
Date: March 12, 2026

2026 MAR 18 PM 2:59
LEGISLATURE
PUTNAM COUNTY
CARMEL, NY

At the request of the Sheriff, the following budgetary transfer is required.

Increase Estimated Appropriations:

17311000 51000 (158)	Personnel Services	8,630
17311000 58002	FICA	660
		<u>9,290</u>

Decrease Estimated Appropriations:

10199000 54980	Contingency	9,290
----------------	-------------	-------

Fiscal Impact - 2026 - \$0 *9,290*
Fiscal Impact - 2027 - \$0 *9,290*
Per Bill C.

This Resolution is required to fund a job reallocation from Senior Office Assistant to Principal Office Assistant as approved by the Personnel Department. Please forward to the appropriate committee.

Approved:

Kevin M. Byrne
County Executive



PUTNAM COUNTY SHERIFF'S OFFICE

Three County Center
Carmel, New York 10512
(845) 225-4300



BRIAN M. HESS
SHERIFF

JAMES T. MENTON
UNDERSHERIFF

MEMORANDUM

TO: William Carlin, Commissioner of Finance

Cc: Brian M. Hess, Sheriff

FROM: James T. Menton, Undersheriff 

RE: Fund Transfer Request

DATE: March 11, 2026

The Personnel Department has approved a title change for _____ of Road Patrol from Senior Office Assistant to Principal Office Assistant. Attached is the supporting personnel documentation.

I am requesting a fund transfer to accommodate this updated title.

Thank you for your attention and assistance.

ADRIENE IASONI
ACTING PERSONNEL OFFICER



KEVIN M. BYRNE
PUTNAM COUNTY EXECUTIVE

March 9, 2026

Classification/Reclassification Notice

Brian Hess
Putnam County Sheriff

Via email

Sheriff Hess,

Our office has completed a review of the below referenced form and documentation that you submitted for a job classification evaluation or re-evaluation:

- Job Classification Questionnaire (Form 220) Dated 1/9/2026
- New Position Duties Statement (Form 222) Dated _____
- Request for Additional Position(s) in an Already Established Classification (Form 222A)

Please be advised that, pursuant to Civil Service Law, Section 22, we have classified this position as Principal Office Assistant in the Competitive jurisdictional classification. Please see requirements below.

Please Note:

- _____ Competitive Jurisdictional Classification requires:
Permanent appointment from an appropriate eligible list, now or subsequent to an approved provisional appointment, should this position be adopted as a position in your department or agency.
- _____ Non-Competitive Jurisdictional Classification requires:
Permanent appointment following a review of a current application of any potential appointee should this position be adopted as a position in your department or agency.
- _____ Labor Jurisdictional Classification requires:
Permanent appointment following a review of a current application of any potential appointee should this position be adopted as a position in your department or agency.
- _____ Exempt Jurisdictional Classification requires:
Appointment following a review of a current application of any potential appointee should this position be adopted as a position in your department or agency.

In order to best assess next steps, we will need some information from your department. Please have a supervisor or department head complete page two (2) and return to me as soon as possible. This will ensure that the process is handled as quickly as possible.

If you have any questions regarding this notice, please contact our office.

Sincerely,

A handwritten signature in dark ink, appearing to read "Patricia Rau".

Patricia Rau
Principal Personnel Specialist

PUTNAM COUNTY PERSONNEL DEPARTMENT
110 Old Route Six, Building Three
Carmel, NY 10512
Tel: 845-808-1650 Fax: 845-808-1921
www.putnamcountyny.gov/personneldept

ADRIENE IASONI
ACTING PERSONNEL OFFICER



KEVIN M. BYRNE
PUTNAM COUNTY EXECUTIVE

Classification/Reclassification Checklist

Name: _____ Title: Senior Office Assistant
Municipality: PCSO Department: _____
Preferred contact information: Undersheriff James Merton

For employee title re-classification:

- We plan on requesting and funding approval for this classification
- We have financial approval for this classification, please send the current eligible list/order exam
- We do not plan on moving forward with this classification, please advise as to how/if this will affect the subject employee
- We do not agree with this re-classification decision. Please advise as to next steps

For new titles:

- We plan on moving forward with this classification
- We have financial approval for this classification, please send the current eligible list/order exam
- We have a provisional/internal applicant we would like to place in this position.
The name of the employee is _____.
- We do not have an internal applicant and/or we would like to hold an Open Competitive Exam if there is no list.

The approved salary for this title is : _____.

Important Notes:

- Position(s) titles listed as PJC (pending jurisdictional classification) will require a request by our office to the New York State Civil Service Commission for approval to add such titles to the Putnam County Civil Service Rules and Appendices. Please contact our office for further guidance.
- Before appointing a provisional- **please be sure that they meet the minimum qualifications.** They will not be allowed to take the test if they do not meet the minimum qualifications.
- Provisional appointments will affect your employee probationary period. As per recent NYS legislation, *all* concurrent time spent as a provisional in the title an employee becomes permanent in, directly before their permanent appointment, must count as part of the probationary period. Therefore, if an employee is provisional longer than the probationary period, once they receive their permanent appointment, they will be permanent and will have completed their probationary period.

cc All
Audit

- cc: All Sign

15



**BOARD OF ELECTIONS
COUNTY OF PUTNAM**
25 Old Route 6, Carmel, New York 10512
(845) 808-1300 • Fax (845) 808-1920
<https://boe.putnamcountyny.gov>

Commissioners
CATHERINE P. CROFT
KELLY K. PRIMAVERA

MEMORANDUM

TO: Daniel G. Birmingham, Chair of the Legislature
FROM: Catherine P. Croft, Kelly K. Primavera, Election Commissioners
RE: Budget Transfer to purchase Airballot printers - Letter of Necessity
DATE: March 13, 2026

Due to necessary poll site reconfigurations, we now need to purchase 10 new AirBallot printers. These printers are needed for the June 23, 2026 Primary Election, and we wish to expedite this budget transfer and place the order.

2026 MAR 18 PM 3:08
LEGISLATURE
PUTNAM COUNTY
CARMEL, NY

267038

Sign

COUNTY OF PUTNAM
FUND TRANSFER REQUEST

TO: COMMISSIONER OF FINANCE
FROM: CATHERINE CROFT/KELLY PRIMAVERA
DEPT: BOARD OF ELECTIONS
DATE: 3/13/2026

I hereby request approval for the following transfer of funds:

FROM ACCOUNT#/NAME	TO ACCOUNT #/NAME	AMOUNT	PURPOSE
10145000 54314 POSTAGE	1014500-52130 COMPUTER EQUIPMENT	\$6500	10 LEXMARK PRINTERS
10145000 54311 PRINTING	1014500-52130 COMPUTER EQUIPMENT	\$7880	10 LEXMARK PRINTERS
10145000 54410 SUPPLIES AND MATERIALS	1014500-54783 LICENSING SOFTWARE	\$1000	10 SOFTWARE FOR AIRBALLOT

\$15,380 ✓

SIGNATURES NOT NEEDED – THEY WILL BE AUTHORIZED VIA COMPUTER SYSTEM

2026 Fiscal Impact \$_0__

2027 Fiscal Impact \$_0__

Department Head Signature/Designee Date

AUTHORIZATION:

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



3031 N. Rocky Point Drive W. Suite 580
Tampa, FL 33607
(813) 618-3639 | sales@tenexsolutions.com

TED - Precinct Central AirBallot Quote

Date: March 10, 2026

To: Putnam County, NY

From: Tenex Software Solutions, Inc.

TED - AirBallot

Item #	Product Description	Quantity	Unit Price	Total
1	Hardware - Lexmark MS531 Black & White On-Demand Printer	10	\$ 1,025.00	\$ 10,250.00
2	Hardware - WiFi Network Card for MS531	10	\$ 188.00	\$ 1,880.00
3	Software - AirBallot Software Integration Annual Software License (per year, per AirBallot printer) April 1, 2026 - March 31, 2027	10	\$ 100.00	\$ 1,000.00
4	Service - AirBallot Printer Configuration (per printer)	10	\$ 225.00	\$ 2,250.00
AirBallot Year 1 - Total Price:				\$ 15,380.00

WILLIAM J. CARLIN, JR.
Commissioner of Finance



SHEILA BARRETT
First Deputy Commissioner of Finance

ALEXANDRA GORDON
Deputy Commissioner of Finance

CC: all
Audit

#16

DEPARTMENT OF FINANCE

MEMORANDUM

To: Daniel Birmingham, Chairman, Putnam County Legislature
Cc: Erin Crowley, Chairwoman, Audit & Administration Committee
From: William J. Carlin, Jr., Commissioner of Finance
RE: Investment Policy – Putnam County Savings Bank Name Change

Date: March 19th, 2026

2026 MAR 19 PM 3:03
LEGISLATURE
PUTNAM COUNTY
CARMEL, NY

Please find enclosed proposed updates to the County's Deposit and Investment Policy (County Code Chapter 41). Adopted in 1993, this periodic update deals specifically with four sections; section 41.3 Delegation of authority, section 41.5 Designation of Official Depositories, 41.6 Collateralization of deposits, and Section 41.10 Purchase of Investments.

Amendments to section 41.3 address the fiduciary responsibility of the financial officer when making such investments on behalf of the County. Amendments to section 41.5 address the changes in the banking industry (such as mergers and acquisitions), as well as the increased amounts of cash available for investment. Amendments to section 41.6 address the collateralization of deposits in accordance with General Municipal Law. Amendments to Section 41.10 specifically identify eligible cash management programs invested in and backed by Government Securities that are designed to maximize County yield emphasizing safety and address the increased amounts of cash available for investment.

Section 41.5 Designation of Official Depositories has been amended to change the Depository Name, Putnam County Savings Bank, to their successor, **Beacon Bank**.

APPROVAL/LOCAL LAW/AMEND CHAPTER 41/CODE OF PUTNAM COUNTY/
ENTITLED "DEPOSIT AND INVESTMENT POLICY"

Be it enacted by the Legislature of the County of Putnam as follows:

Section 1.

Section 41-2 of the Putnam County Code is hereby amended to read as follows:

§ 41-2 Objectives.

The primary objectives of the Putnam County's investment activities are, in priority order:

- A. To conform with all applicable federal, state and other legal requirements (legal).
- B. To adequately safeguard principal (safety).
- C. To provide sufficient liquidity to meet all operating requirements (liquidity).
- D. To obtain a reasonable rate of return (yield).

To appropriately meet these objectives, The County will make investment decisions based on categories of cash with which the time horizon is continually calculated using a liquidity analysis of past and anticipated future financial requirements.

Section 2.

Section 41-3 of the Putnam County Code is hereby amended to read as follows:

§ 41-3 Delegation of authority and general intent of policy.

- A. Delegation of authority. The administration of the investment program is delegated to the Commissioner of Finance, pursuant to § 4.02(a) of the Putnam County Charter. The Commissioner of Finance shall establish written procedures for the operation of the investment program consistent with these investment guidelines. Such procedures shall include an adequate internal control structure to provide a satisfactory level of accountability based on a data base or records incorporating description and amounts of investments, transaction dates and other relevant information, including dates of sale or other dispositions and amounts realized. In addition, the internal control procedures shall describe that responsibilities and levels of authority for key individuals involved in the investment program.
- B. General intent of policy.
 - (1) Prudence.

- (a) All participants in the investment process shall seek to act responsibly as custodians of the public trust and shall avoid any transaction that might impair public confidence in Putnam County to govern effectively.
 - (b) Investments shall be made with prudence, diligence, skill, judgment and care, under circumstances then prevailing, which knowledgeable and prudent persons acting in like capacity would use, not for speculation, but for investment, considering the safety of the principal as well as the probable income to be derived. All participants involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the investment program or which could impair their ability to make impartial investment decisions.
- (2) Diversification. It is the policy of Putnam County to diversify its deposits and investments by financial institution, by investment instrument, and by maturity scheduling. The Finance Officer shall establish appropriate limits for the amount of investments which can be made with each financial institution or dealer, and shall evaluate this listing at least annually.

Section 3.

Section 41-5 of the Putnam County Code is hereby amended to read as follows:

§ 41-5 Designation of official depositories.

The following list of banks and trust companies, and their successors and assigns, are authorized for the deposit of monies up to the maximum amounts:

Depository Name	Maximum Amount
Adirondack Bank	\$75,000,000
Bank of America	\$75,000,000
Bank of Greene County	\$75,000,000
Bank United	\$75,000,000
BankOnBuffalo	\$75,000,000
Beacon Bank	\$75,000,000
C&N	\$75,000,000
Canandaigua National Bank	\$75,000,000
Capital One Bank	\$75,000,000
Citizens Bank	\$75,000,000
Community Bank	\$75,000,000
Customers Bank	\$75,000,000
Evans Bank	\$75,000,000

Depository Name	Maximum Amount
Fairfield County Bank	\$75,000,000
Five Star	\$75,000,000
FlagStar Bank	\$75,000,000
Flushing	\$75,000,000
Genesee Regional Bank	\$75,000,000
Glens Falls National Bank and Trust/ Saratoga National Bank and Trust	\$75,000,000
Hanover Community Bank	\$75,000,000
JP Morgan Chase Bank NA	\$75,000,000
Lyons National Bank	\$75,000,000
M&T Bank	\$75,000,000
Metropolitan Bank	\$75,000,000
Modern Bank	\$75,000,000
NBT Bank	\$75,000,000
Pathfinder Bank	\$75,000,000
Pioneer Bank	\$75,000,000
Putnam County National Bank	\$75,000,000
Raymond James Bank	\$75,000,000
RBC	\$75,000,000
Santander Bank	\$75,000,000
Solvay Bank	\$75,000,000
TD Bank	\$75,000,000
Tioga Bank	\$75,000,000
Tompkins Mahopac National Bank	\$75,000,000
Upstate National Bank	\$75,000,000
Valley Bank	\$75,000,000
Wayne Bank	\$75,000,000

Section 4.

Section 41-6 of the Putnam County Code is hereby amended to read as follows:

§ 41-6 Collateralizing of deposits.

In accordance with the provisions of General Municipal Law § 10, all deposits of Putnam County, including certificates of deposit and special time deposits, in excess of the amount

insured under the provisions of the Federal Deposit Insurance Act shall be secured:

- A. By a pledge of eligible securities with an aggregate market value, as provided by General Municipal Law § 10, equal to the aggregate amount of deposits from the categories designated in Appendix A to the policy;
- B. By an eligible irrevocable letter of credit issued by a qualified bank other than the bank with the deposits in favor of Putnam County for a term not to exceed 90 days with an aggregate value equal to 140% of the aggregate amount of deposits and the agreed upon interest, if any. A qualified bank is one whose commercial paper and other unsecured short-term debt obligations are rated in one of the three highest rating categories by at least one nationally recognized statistical rating organization or by a bank that is in compliance with applicable federal minimum risk-based capital requirements; or
- C. By an eligible surety bond payable to the government for an amount at least equal to 100% of the aggregate amount of deposits and the agreed upon interest, if any, executed by an insurance company authorized to do business in New York State, whose claims-paying ability is rated in the highest rating category by at least two nationally recognized statistical rating organizations.
- D. A pledge of a pro rata portion of a pool of eligible securities, having in the aggregate a market value at least equal to the aggregate amount of deposits from all such officers within New York State at the bank or trust company.
- E. An “irrevocable letter of credit” issued in favor of Putnam County by a federal home loan bank whose commercial paper and other unsecured short-term debt obligations are rated in the highest rating category by at least one nationally recognized statistical rating organization, as security for the payment of 100 percent of the aggregate amount of deposits and the agreed-upon interest, if any.

Section 5.

Section 41-7 of the Putnam County Code is hereby amended to read as follows:

§ 41-7 Safekeeping and collateralization.

- A. Eligible securities used for collateralizing deposits, made by the Finance Officer of Putnam County, shall be held by a third-party bank or trust company (for purposes of this policy, a trust company is deemed to be a third-party if it is a separately chartered corporation than a bank) subject to security and custodial agreements approved by the County Attorney.
- B. The security agreement shall provide that the eligible securities are being pledged to secure Putnam County deposits together with agreed upon interest, if any, and any costs or expenses arising out of the collection of such deposits upon default.

- C. The custodial agreement shall include all provisions necessary to provide Putnam County a perfected security interest in the securities pledged as collateral and shall provide the following:
- (1) The securities held by the authorized bank or trust company as agent of and custodian for Putnam County will be kept separate and apart from the general assets of the custodial bank or trust company and will not, in any circumstances, be commingled with or become part of the security for any other deposit or other liabilities.
 - (2) The custodian shall confirm the receipt, substitution or release of the securities held on behalf of Putnam County.
 - (3) The frequency of revaluation of eligible securities and the substitution of collateral when a change in the rating of a security may cause ineligibility must be provided.
 - (4) The types of collateral used to secure County deposits must be in accordance with the most current legislation authorizing various types of collateral and approved by the County.
 - (5) The County requires a margin of maintenance of 102% of the uninsured portion of deposits collateralized.
 - (6) The County prefers written consent from the Commissioner of Finance (but will accept a telephone call and subsequent confirmation by the Commissioner of Finance) for the release and substitution of securities affecting the County's custodial account.
 - (7) The County requires the banking depository to provide blank assignment forms of the pledged collateral to the custodial bank in the event that the depository bank defaults.
 - (8) The County requires a monthly (quarterly if approved by the Commissioner of Finance) update on third party collateral security (end of month statement).
 - (9) The County requires that there be no subcustodian.

Section 6.

Section 41-8 of the Putnam County Code is hereby amended to read as follows:

§ 41-8 Permitted investments.

- A. As authorized by General Municipal Law § 11, Putnam County authorizes the Commissioner of Finance to invest moneys not required for immediate expenditure for terms not to exceed its projected cash flow needs in the following types of investments:

- (1) Special time deposit accounts in, or certificates of deposit issued by, a bank or trust company located and authorized to do business in New York State;
- (2) Through a deposit placement program, certificates of deposit in one or more "banking institutions," as defined in Banking Law Section 9-r;
- (3) Obligations of the United States of America;
- (4) Obligations guaranteed by agencies of the United States of America, where the payment of principal and interest are guaranteed by the United States of America;
- (5) Obligations of the state: With the approval of the state comptroller, obligations issued pursuant to Local Finance Law Section 24.00 or 25.00 (i.e., Tax Anticipation Notes and Revenue Anticipation Notes) by any municipality, school district, or district corporation in New York State other than the County of Putnam;
- (6) General obligation bonds and notes of any state other than New York State, provided that such bonds and notes receive the highest rating of at least one independent rating agency designated by the state comptroller;
- (7) Obligations of any corporation organized under the laws of any state in the United States maturing within 270 days, provided that such obligations receive the highest rating of two independent rating services designated by the state comptroller, and that the issuer of such obligations has maintained such ratings on similar obligations during the preceding six months; provided, however, that the issuer of such obligations need not have received such rating during the prior six month period if such issuer has received the highest rating of two independent rating services designated by the state comptroller and is the successor or wholly-owned subsidiary of an issuer that has maintained such ratings on similar obligations during the preceding six month period, or if the issuer is the product of a merger of two or more issuers, one of which has maintained such ratings on similar obligations during the preceding six-month period; provided, however, that no more than \$250,000,000 may be invested in such obligations of any one corporation;
- (8) Bankers' acceptances maturing within 270 days which are eligible for purchase in the open market by federal reserve banks and which have been accepted by a bank or trust company which is organized under the laws of the United States or of any state thereof, and which is a member of the federal reserve system and whose short-term obligations meet the criteria outlined in Subsection A(7) of this section; provided, however, that no more than \$250,000,000 may be invested in such bankers' acceptances of any one bank or trust company;
- (9) Obligations of, or instruments issued by, or fully guaranteed as to principle and interest by, any agency or instrumentality of the United States acting pursuant to a grant of authority from the Congress of the United States, including but not limited to, any federal home loan bank or banks, the Tennessee Valley Authority, the federal national mortgage association, the federal home loan mortgage corporation, and the United States postal

service; provided, however, that no more than \$250,000,000 may be invested in such obligations of any one agency; or

- (10) No-load money market mutual funds registered under the Securities Act of 1933, as amended, and operated in accordance with Rule 2a-7 of the Investment Company Act of 1940, as amended, provided that such funds are limited to investments in obligations issued or guaranteed by the United States of America, or in obligations of agencies or instrumentalities of the United States of America, where the payment of principal and interest are guaranteed by the United States of America (including contracts for the sale and repurchase of any such obligations) and are rated in the highest rating category by at least one nationally recognized statistical rating organization; provided, however, that no more than \$250,000,000 may be invested in such funds.

- B. All investment obligations shall be redeemable on respective maturity dates as determined by the Putnam County Commissioner of Finance in order to meet expenditure obligations for purposes for which the moneys were provided.

Section 7.

Section 41-10 of the Putnam County Code is hereby amended to read as follows:

§ 41-10 Purchase of investments.

- A. The Commissioner of Finance is authorized to contract for the purchase of investments.
- (1) By participation in a cooperative investment program with another authorized governmental entity pursuant to Article 5G of the General Municipal Law where such program meets all the requirements set forth in the Office of the State Comptroller's Opinion No. 88-46, and the specific program has been approved by the Putnam County Legislature.
- (2) By utilizing eligible cash management program(s), approved by the Putnam County Legislature in which can be invested a maximum amount of \$75,000,000 in each program.
- B. All purchased obligations, unless registered or inscribed in the name of Putnam County, shall be purchased through, delivered to and held in the custody of a bank or trust company. Such obligations shall be purchased, sold or presented for redemption or payment by such bank or trust company only in accordance with prior written authorization from the officer authorized to make the investment. All such transactions shall be confirmed, in writing, to Putnam County by the bank or trust company. Any obligation held in the custody of a bank or trust company shall be held pursuant to a written custodial agreement as described in General Municipal Law § 10.
- C. The custodial agreement shall provide that securities held by the bank or trust company, as agent of and custodian for, Putnam County, will be kept separate and apart from the general

assets of the custodial bank or trust company, and will not in any circumstances, be commingled with or become part of the backing for any other deposit or other liabilities. The agreement shall describe how the custodian shall confirm the receipt and release of securities. Such agreement shall include all provisions necessary to provide Putnam County a perfected interest in the securities.

Section 8.

This Local Law shall take effect immediately.

#17

March 30, 2026
Audit Meeting

**#17. Approval – Directing Prospective Cancellation of Taxes on
Certain Parcels (Correcting/Superseding Resolution #45 of 2026)**

ROUTING & APPROVAL LIST

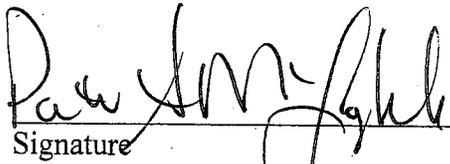
33.18-1-5
#18

Cover Sheet for Correction of Assessment Rolls & Tax Rolls

Requiring a

Correction (RP-554) Or Refund/Credit (RP-556) in the Amount Above \$2,500

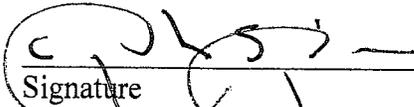
Supporting Documents are Attached. All Undersigned please **Approve** and **Date**

 3/18/26
Signature Date

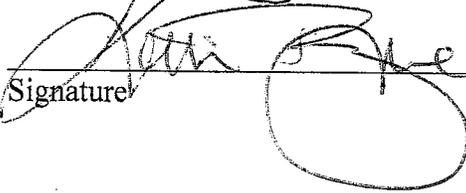
DIRECTOR OF REAL PROPERTY
TAX SERVICES

 3/19/26
Signature Date

COMMISSIONER OF FINANCE

 3-24-26
Signature Date

DEPARTMENT OF LAW

 3-21-26
Signature Date

COUNTY EXECUTIVE

Signature Date

COUNTY AUDITOR

Signature Date

CLERK OF THE BOARD OF LEGISLATORS

Signature Date

COMMISSIONER OF FINANCE
(as NOW PAID)

NOTE: Please return fully executed signature sheet to **Real Property** for their records.

TRISH McLOUGHLIN
DIRECTOR OF REAL PROPERTY



KEVIN M. BYRNE
PUTNAM COUNTY EXECUTIVE

TO: Legislator Daniel G. Birmingham
Chairman, Putnam County Legislature

FROM: Trish McLoughlin
Real Property Director, CCD

RE: Tax Roll Correction with Subsequent Request for a Credit to Taxes Still
owed

DATE: March 19, 2026

2026 MAR 25 AM 10:10
LEGISLATURE
PUTNAM COUNTY
CARMEL, NY

Attached please find an RP-554 Tax Roll Correction for Tax ID #33.18-1-5 located in the Town of Kent. The original amount billed was \$12,452.31, which was incorrect, due to a sewage usage miscalculation by the Assessor's Office. The tax bill has been corrected to the amount of \$7,397.03 (a reduction of \$5,055.28).

In the meantime, the homeowner made a partial/half payment to the incorrect full amount of the tax bill, in the amount of \$6,226.15. Based on the corrected tax bill total of \$7,397.03, the homeowner still owes \$1,170.88

An RP-556 has also been filed showing the amount of taxes paid, and the amount that was credited to the homeowner (\$5,055.28) based on the bill correction. The amount owed is shown on this RP-556 as the difference between the newly corrected bill amount of \$7,397.03, minus what the homeowner has paid, \$6,226.15, totaling a difference owed by the homeowner of \$1,170.88.

This correction comes before the County Legislature due to the correction amount of \$5,055.28 being in excess of \$2,500.

DATE: 3/23/2026

NAME JJC Realty Corp. TOWN : Kent
ADDRESS: 325 Route 52 SCHOOL: N/A
Carmel NY 10512 TAX MAP # 33.18-1-5
Tax Map # 33.18-1-5

Pursuant to Real Property Tax Law 556, as defined in Sec. 550 (2) para b, a clerical error has occurred on this parcel. The Assessor has determined that the applicant qualified for the Veterans CTS exemption. The appropriate taxing jurisdictions are to correct the tax rolls and issue a refund.

Tax Jurisdiction:	Amount Billed	Corrected Bill	Amount Paid	Correction Amount
2026 County/Town of Kent	12,452.31	7,397.03	6,226.15	5,055.28
TOTALS	12,452.31	7,397.03	6,226.15	5,055.28

Taxpayer still owes \$1,170.88!

THIS APPLICATION IS: APPROVED *Y* DENIED _____

SIGNATURE *Patricia A. McFadden* DATE 3/23/26

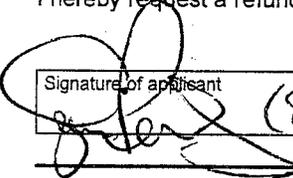


Application for Refund or Credit of Real Property Taxes

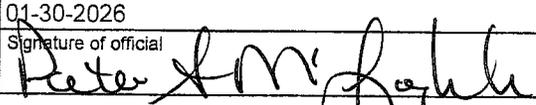
Part 1 – General information: To be completed in duplicate by the applicant.

Names of owners JJC REALTY CORP					
Mailing address of owners (number and street or PO box) 325 ROUTE 52			Location of property (street address) 325 ROUTE 52		
City, village, or post office CARMEL		State NY	ZIP code 10512		City, town, or village T/O KENT
Daytime contact number 914-557-0065		Evening contact number		Tax map number of section/block/lot: Property identification (see tax bill or assessment roll) 33.18-1-5	
Account number (as appears on tax bill) 138905		Amount of taxes paid or payable 6,226.15		Date of payment 02-02-2026	
Reasons for requesting a refund or credit: CLERICAL ERROR: INCORRECT ENTRY ON ASSESSMENT ROLL DUE TO MISTAKE. PROPERTY WAS INCORRECTLY BILLED FOR 4.9 UNITS BASED ON THE ORIGINAL ALLOTMENT FOR THE PROPERTY. BASED ON THE ATTACHED AFFIDAVIT, THE ACTUAL USAGE WAS DETERMINED TO BE 1.0 UNIT AND THE BILL SHOULD BE ADJUSTED. SEE ATTACHED SPREADSHEET					

I hereby request a refund or credit of real property taxes levied by THE TOWN OF KENT for the year(s) 2026.
(County, city, village, etc.)

Signature of applicant  (SIGNED ON BEHALF OF OWNER)	Date 01-20-2026
---	--------------------

Part 2 – To be completed by the County Director or Village Assessor. Attach a written report including documentation and recommendation. Specify the type of error and paragraph of subdivision 2, 3, or 7 of Section 550 under which the error falls.

Date application received 03-11-2026	Date warrant annexed 01-01-2026 - 3/31/26
Last day for collection of taxes without interest 01-30-2026	Recommendation Approve application* <input checked="" type="checkbox"/> Deny application <input type="checkbox"/>
Signature of official 	Date 3/11/26

* If this application is approved, and the same error appears on a current assessment roll, send a copy of this form, including all attachments, to the assessor and board of assessment review. They must treat this application as a petition for the correction of that current roll (Form RP-553).

Part 3 – For use by the tax levying body or official designated by resolution _____: (insert number or date, if applicable)

Application approved (Mark an X in the applicable box):

Clerical error Error in essential fact Unlawful Entry

Amount of taxes paid 6,226.15	Amount of taxes due 1,170.88	Amount of refund or credit 5,055.28 <i>correction</i>
----------------------------------	---------------------------------	--

Application denied (reason):

Signature of chief executive officer or official designated by resolution	Date
---	------

Instructions

General information

Where to send

Submit two copies of this application to the County Director of Real Property Tax Services (in Nassau and Tompkins Counties, submit to Chief Assessing Officer). In a village which has retained its assessing unit status, submit to the village assessor or chairman of village board of trustees.

When to send

You must submit this application within three years of the annexation of the warrant for the collection of such tax.

Refunds

If the tax was already paid, and the application is approved, the applicant is entitled to a refund of the overpayment.

Credits

If the tax has not yet been paid, and the application is approved, the applicant is entitled to a credit reducing the amount of the outstanding tax. The corrected tax must be paid with the interest and penalties that have accrued up to that point. No additional interest and penalties will be imposed if the corrected tax is paid within eight days of the date on which the notice of approval is mailed to the applicant. The interest and penalties on the credited portion of the tax are cancelled.

Types of correctable errors

Real Property Tax Law (RPTL) section 550 recognize the following types of correctable errors:

Clerical error (RPTL section 550, subdivision 2):

- (a) an entry of assessed value on the tax roll which differs from the entry for the same parcel on the property record card, field book, or other final work product of the assessor, or the final verified statement of the board of assessment review due to an error in transcription
- (b) a mathematical error in the calculation of a partial exemption
- (c) an incorrect entry due to failure of the assessor to act on a partial exemption
- (d) an arithmetical error in the calculation or extension of the tax
- (e) an incorrect entry due to a mistake in the determination or transcription of a special assessment or other charge based on units of service provided by a special district
- (f) a duplicate entry of the description or assessed valuation, or both, of an entire single parcel
- (g) an entry on a tax roll which is incorrect by reason of an arithmetical mistake by the assessor appearing on the property record card, field book, or other final work product of the assessor
- (h) an incorrect entry on a tax roll of a re-levied school tax or re-levied village tax which has been previously paid
- (i) an entry on a tax roll which is incorrect by reason of a mistake in transcription of a re-levied school tax or re-levied village tax

Error in essential fact (RPTL section 550, subdivision 3):

- (a) the assessment of an improvement destroyed or removed prior to taxable status date
- (b) the assessment of an improvement not in existence or present on a different parcel

- (c) an incorrect entry of acreage which was considered by the assessor in valuing the parcel and which resulted in an incorrect assessed valuation, where such acreage is shown to be incorrect on a survey submitted by the applicant
- (d) not applicable to refunds
- (e) not applicable to refunds
- (f) misclassification of a parcel in an approved assessing unit which is exclusively used for either residential or non-residential purposes

Unlawful entry (RPTL section 550, subdivision 7):

- (a) an assessment of wholly exempt property on the taxable portion of the assessment roll
- (b) an assessment of real property located entirely outside the boundaries of the assessing unit, the school district, or the special district in which the real property is designated as being located
- (c) an entry made by a person or body without the authority to make such entry
- (d) an assessment of taxable state land which exceeds the assessment as approved by the Office of Real Property Tax Services (ORPTS)
- (e) an assessment of special franchise property which exceeds the final assessment as made by ORPTS or the full value of that special franchise as determined by ORPTS adjusted by the final state equalization rate established by the ORPTS for the assessment roll upon which that value appears

For an *unlawful entry*, attach a statement signed by assessor or majority of board of assessors substantiating that that parcel should have been granted tax exempt status on tax roll.



Department of Taxation and Finance
Office of Real Property Tax Services

Application for Corrected Tax Roll

RP-554
(12/19)

Part 1 – General information: To be completed in duplicate by the applicant.

Names of owners JJC REALTY CORP.					
Mailing address of owners (number and street or PO box) 325 ROUTE 52			Location of property (street address) 325 ROUTE 52		
City, village, or post office CARMEL		State NY	ZIP code 10512	City, town, or village T/O KENT	
Daytime contact number 914-557-0065		Evening contact number		Tax map number of section/block/lot: Property identification (see tax bill or assessment roll) 33.18-1-5	
Account number (as appears on tax bill) 138905			Amount of taxes currently billed 12,452.31		
Reasons for requesting a correction to tax roll: CLERICAL ERROR: INCORRECT ENTRY ON ASSESSMENT ROLL DUE TO A MISTAKE. THE PROPERTY WAS BILLED FOR 4.90 UNITS BASED ON ITS ORIGINAL ALLOTMENT. BASED ON ATTACHED AFFIDAVIT, THE ACTUAL USAGE WAS DETERMINED TO BE 1.0 UNIT AND THE TAX ROLL/BILL SHOULD BE ADJUSTED TO REFLECT THE ACTUAL USAGE. SEE ATTACHED SPREADSHEET.					

I hereby request a correction of tax levied by TOWN OF KENT for the year(s) 2026
(County, city, village, etc.)

Signature of applicant 	Date 01-20-2026
----------------------------	--------------------

(SIGNED ON BEHALF OF OWNER)

Part 2 – To be completed by the County Director or Village Assessor. Attach a written report including documentation and recommendation. Specify the type of error and paragraph of subdivision 2, 3, or 7 of Section 550 under which the error falls.

Date application received 03-10-2026 3/11/26	Period of warrant for collection of taxes 01-01-2026 - 3/31/26
Last day for collection of taxes without interest 01-31-2026	Recommendation Approve application <input checked="" type="checkbox"/> Deny application <input type="checkbox"/>
Signature of official 	Date 3/11/26

If approved, the County Director must file a copy of this form with the assessor and board of assessment review of the city/town/village of TOWN OF KENT who must consider the attached report and recommendation as equivalent of petitions filed under section 553.

Part 3 – For use by the tax levying body or official designated by resolution _____:
(insert number or date, if applicable)

Application approved (mark an X in the applicable box):

Clerical error Error in essential fact Unlawful Entry

Amount of taxes currently billed 12,452.31	Corrected tax 7,397.03
Date notice of approval mailed to applicant	Date order transmitted to collecting officer

Application denied (reason): _____

Signature of chief executive officer, or official designated by resolution	Date
--	------

Instructions

General information

Where to send

Submit two copies of this application to the County Director of Real Property Tax Services (in Nassau and Tompkins Counties, submit to Chief Assessing Officer).

When to send

Submit the application only **before** the collection warrant expires.

Wholly exempt parcel

Attach statement signed by assessor or majority of board of assessors substantiating that assessor obtained proof that parcel should have been granted tax exempt status on tax roll.

Payment requirements

You may pay without interest and penalties **only** if:

- the application was filed with the County Director on or before the last day that taxes may be paid without interest (see *Date application received* in Part 2); **and**
- you pay the corrected tax within eight days of the date on which the notice of approval is mailed to the applicant (see Part 3).

If either of these conditions is not satisfied, interest, penalties, or both must be paid on the corrected tax.

For use by Collecting Officer:

Order from tax levying body received on _____
Date

Corrected tax due	Date tax roll corrected
Interest and penalties (if applicable)	Date tax bill corrected
Total corrected tax due	Date application and order added to tax roll
Date payment received	

Signature of collecting officer	Date
---------------------------------	------

325 ROUTE 52

TAX MAP NUMBER 33.18-1-5

THE ORIGINAL BILL WAS FOR \$12,452.310 WHICH INCLUDED 4.9 SEWER UNITS. THE BILL WAS RECALCULATED TO BE \$7,397.03 BASED ON THE ACTUAL USE OF 1.0 SEWER UNIT. THE OWNER MADE A PARTIAL PAYMENT OF \$6,226.15 WHICH RESULTS IN AN OUTSTANDING BALANCE OF \$1,170.88.

AFFIDAVIT OF WATER METER READING

KENT TOWN CLERK
2025 DEC 1 PM 12:20

STATE OF NEW YORK]
COUNTY OF PUTNAM]

The undersigned affiant James J. Cardillo JJC Realty Corp., being first duly sworn, hereby deposes and says:

1. I am the owner /tenant {circle one} at 325 Route 52 Town of Kent, State of New York (the "Property").

2. As of ~~July~~ Dec 1, 2025 the water meter installed on the Property read the following: 05810

3. I have /have not {circle one} previously submitted an Affidavit attesting the water meter reading on the Property to the Town of Kent, which referenced the date of the installation of the water meter.

(If you circled "have" above skip paragraph 4)

4. On _____, I caused to be installed a water meter at the Property for the purposes of complying with the reporting requirements of the Kent Sewer Use Law.

5. This Affidavit has been submitted for the purposes of transmitting an accurate water meter reading to the Town of Kent pursuant to the applicable provisions of the Kent Sewer Use Law.

The affiant is attesting to the accuracy of the information provided above.

Dated: 12-1-25

James J. Cardillo
Affiant: _____

Sworn to before me this _____

day of _____

Notary Public

TOWN OF KENT - TOWN & COUNTY 2026

FISCAL YEAR: 1/1/2026 to 12/31/2026	WARRANT DATE: 12/18/2025	STATE AID: TWN \$58,361
MAKE CHECKS PAYABLE TO: Stephanie Nix, Tax Receiver	BANK	BILL 2908
		TAX MAP NUMBER 372200 33.18-1-5

TOWN OF KENT
25 SYBIL'S CROSSING
KENT LAKES, NY 10512

TO PAY IN PERSON:
Kent Town Hall
25 Sybil's Crossing
Kent Lakes, NY 10512
www.townofkentny.gov

PROPERTY INFORMATION:
ACCOUNT#: 138905
DIMENSION: 134.00 X 160.00
ROLL SECTION: 1 CLASS: 481 - Att row bldg
LOCATION: 325 Route 52
MUNICIPALITY: Kent
SCHOOL: 372002 Carmel Central
FULL MARKET VALUE: As of 7/1/24 725,000
UNIFORM % OF VALUE: 100
LAND ASSESSMENT: 50,900
TOTAL ASSESSMENT: 725,000

PROPERTY OWNER:
JJC Realty Corp
325 Route 52
Carmel, NY 10512

EXEMPTION	VALUE	FULL VALUE	TAX PURPOSE
-----------	-------	------------	-------------

APPLY FOR THIRD PARTY NOTIFICATION BY: 11/15/26

PROPERTY TAX PAYERS BILL OF RIGHTS:

If you feel the assessment on your property is too high, you have the right to file a grievance to lower it for future tax bills. For information, please contact your assessor for the booklet "How to File a Complaint on Your Assessment" and to inquire about exemptions. Any reduction in assessment will NOT be reflected on this bill. The filing date for this assessment has passed.

LEVY DESCRIPTION	TOTAL TAX LEVY	% CHANGE FROM PRIOR YEAR LEVY	TAXABLE VALUE OR UNITS	RATE	TAX AMOUNT
COUNTY TAX	45,212,312	-2.2	725,000.00	2.138467	1,550.39
TOWN TAX	14,302,156	11.5	725,000.00	5.496216	3,984.76
KENT LIBRARY	648,495	14.4	725,000.00	0.249214	180.68
LK CARMEL FIRE PROT	1,000,000	-3.8	725,000.00	0.531006	384.98
KENT SEWER DISTRICT	0	0.0	4.90	1296.22391	6,351.50

INSTALLMENT PAYMENT OPTION

Paid From	Paid To	Tax Amount	Penalty	Total Due
2nd Installment				
02/03/2026	03/02/2026	6,226.16	62.26	6,288.42
03/03/2026	03/31/2026	6,226.16	124.52	6,350.68
04/01/2026	04/30/2026	6,226.16	186.78	6,412.94

TOWN OF KENT - TOWN & COUNTY 2026

MUNICIPALITY: Kent
SCHOOL: 372002 CARMEL CENTRAL
LOCATION: 325 ROUTE 52

RECEIVER'S STUB

BILL NUMBER: 2908
Tax Map: 372200 33.18-1-5
BANK:

JJC Realty Corp
325 Route 52
Carmel, NY 10512

Please consult the payment schedule above for any additional penalty you may owe. Please write your Bill Number on your check.

TOTAL BASE TAX:
\$12,452.31
AMOUNT ENCLOSED:

\$

CHECK THIS BOX TO REQUEST A RECEIPT

RECEIVER STUB MUST BE RETURNED WITH PAYMENT

Printed On: 03/10/2026 At: 12:04:32 PM

ROUTING & APPROVAL LIST

33.14-1-7

#19

Cover Sheet for Correction of Assessment Rolls & Tax Rolls

Requiring a

Correction (RP-554) Or Refund/Credit (RP-556) in the Amount Above \$2,500

Supporting Documents are Attached. All Undersigned please **Approve** and **Date**

Patricia M. Fyfe 3/18/26
Signature Date

DIRECTOR OF REAL PROPERTY
TAX SERVICES

Walter C. Bell 3/19/26
Signature Date

COMMISSIONER OF FINANCE

[Signature] 3-24-26
Signature Date

DEPARTMENT OF LAW

[Signature] 3-24-26
Signature Date

COUNTY EXECUTIVE

Signature Date

COUNTY AUDITOR

Signature Date

CLERK OF THE BOARD OF LEGISLATORS

Signature Date

COMMISSIONER OF FINANCE
(as NOW PAID)

NOTE: Please return fully executed signature sheet to **Real Property** for their records.

TRISH McLOUGHLIN
DIRECTOR OF REAL PROPERTY



KEVIN M. BYRNE
PUTNAM COUNTY EXECUTIVE

TO: Legislator Daniel G. Birmingham
Chairman, Putnam County Legislature

FROM: Trish McLoughlin
Real Property Director, CCD

RE: Tax Roll Correction with Subsequent Request for a Refund

DATE: March 19, 2026

LEGISLATURE
PUTNAM COUNTY
CARMEL, NY

2026 MAR 25 AM 10:17

Attached please find an RP-554 Tax Roll Correction for Tax ID #33.14-1-7 located in the Town of Kent. The original amount billed was \$14,689.87, which was incorrect, due to a sewage usage miscalculation by the Assessor's Office. The tax bill has been corrected to the amount of \$6,912.53 (a reduction of \$7,777.34).

In the meantime, the homeowner made a partial/half payment to the incorrect full amount of the tax bill, in the amount of \$7,344.93, which exceeds the corrected amount of their tax bill owed (\$7,344.93 amount paid, minus the corrected tax bill amount of \$6,912.53, equaling \$432.40). This difference of \$432.40 is now owed back to the homeowner.

An RP-556 has also been filed showing the amount of taxes paid, and the amount of the refund due to the homeowner.

This correction comes before the County Legislature, as the amount of the correction (\$7,777.34) to the original bill exceeds \$2,500.

DATE: 3/23/2026

NAME Marbarden Corp. TOWN : Kent
ADDRESS: 441-443 Route 52 SCHOOL: N/A
Carmel NY 10512
TAX MAP # 33.14-1-7
Tax Map # 33.14-1-7

Pursuant to Real Property Tax Law 556, as defined in Sec. 550 (2) para b, a clerical error has occurred on this parcel. The Assessor has determined that the applicant qualified for the Veterans CTS exemption. The appropriate taxing jurisdictions are to correct the tax rolls and issue a refund.

Tax Jurisdiction:	Amount Billed	Corrected Bill	Amount Paid	Refund
2026 County/Town of Kent	14,689.87	6,912.53	\$ 7,344.93	\$432.40
TOTALS	14,689.87	6,912.53	\$7,344.93	\$432.40

THIS APPLICATION IS:

APPROVED

DENIED

SIGNATURE

Patricia M. Finkle

DATE

3/23/26



Application for Refund or Credit of Real Property Taxes

Part 1 – General information: To be completed in duplicate by the applicant.

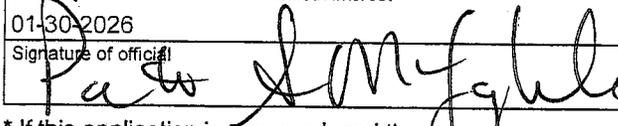
Names of owners MARBADEN CORP. (ATTN: DR. KULICK)					
Mailing address of owners (number and street or PO box) 441-443 ROUTE 52			Location of property (street address) 441-443 ROUTE 52		
City, village, or post office CARMEL		State NY	ZIP code 10512	City, town, or village T/O KENT	
Daytime contact number 845-240-0423		Evening contact number 845-225-2604		State NY	
				ZIP code 10512	
Tax map number of section/block/lot: Property identification (see tax bill or assessment roll) 33.14-1-7					
Account number (as appears on tax bill) 136615		Amount of taxes paid or payable 7,344.93		Date of payment 02-02-2026	
Reasons for requesting a refund or credit: CLERICAL ERROR: INCORRECT ENTRY ON ASSESSMENT ROLL DUE TO MISTAKE. PROPERTY WAS INCORRECTLY BILLED FOR 7.6 UNITS BASED ON THE ORIGINAL ALLOTMENT FOR THE PROPERTY. BASED ON THE ATTACHED AFFIDAVIT, THE ACTUAL USAGE WAS DETERMINED TO BE 1.6 UNIT AND THE BILL SHOULD BE ADJUSTED. SEE ATTACHED SPREADSHEET					

I hereby request a refund or credit of real property taxes levied by THE TOWN OF KENT for the year(s) 2026.
(County, city, village, etc.)

Signature of applicant 	Date 01-20-2026
---	--------------------

(SIGNED ON BEHALF OF OWNER)

Part 2 – To be completed by the County Director or Village Assessor. Attach a written report including documentation and recommendation. Specify the type of error and paragraph of subdivision 2, 3, or 7 of Section 550 under which the error falls.

Date application received 03-11-2026	Date warrant annexed 01-01-2026 - 3/31/26
Last day for collection of taxes without interest 01-30-2026	Recommendation Approve application* <input checked="" type="checkbox"/> Deny application <input type="checkbox"/>
Signature of official 	Date 3/11/26

* If this application is approved, and the same error appears on a current assessment roll, send a copy of this form, including all attachments, to the assessor and board of assessment review. They must treat this application as a petition for the correction of that current roll (Form RP-553).

Part 3 – For use by the tax levying body or official designated by resolution _____ : (insert number or date, if applicable)

Application approved (Mark an X in the applicable box):

Clerical error Error in essential fact Unlawful Entry

Amount of taxes paid 7,344.93	Amount of taxes due 0.00	Amount of refund or credit 432.40
----------------------------------	-----------------------------	--------------------------------------

Application denied (reason):

Signature of chief executive officer or official designated by resolution	Date
---	------

Instructions

General information

Where to send

Submit two copies of this application to the County Director of Real Property Tax Services (in Nassau and Tompkins Counties, submit to Chief Assessing Officer). In a village which has retained its assessing unit status, submit to the village assessor or chairman of village board of trustees.

When to send

You must submit this application within three years of the annexation of the warrant for the collection of such tax.

Refunds

If the tax was already paid, and the application is approved, the applicant is entitled to a refund of the overpayment.

Credits

If the tax has not yet been paid, and the application is approved, the applicant is entitled to a credit reducing the amount of the outstanding tax. The corrected tax must be paid with the interest and penalties that have accrued up to that point. No additional interest and penalties will be imposed if the corrected tax is paid within eight days of the date on which the notice of approval is mailed to the applicant. The interest and penalties on the credited portion of the tax are cancelled.

Types of correctable errors

Real Property Tax Law (RPTL) section 550 recognize the following types of correctable errors:

Clerical error (RPTL section 550, subdivision 2):

- (a) an entry of assessed value on the tax roll which differs from the entry for the same parcel on the property record card, field book, or other final work product of the assessor, or the final verified statement of the board of assessment review due to an error in transcription
- (b) a mathematical error in the calculation of a partial exemption
- (c) an incorrect entry due to failure of the assessor to act on a partial exemption
- (d) an arithmetical error in the calculation or extension of the tax
- (e) an incorrect entry due to a mistake in the determination or transcription of a special assessment or other charge based on units of service provided by a special district
- (f) a duplicate entry of the description or assessed valuation, or both, of an entire single parcel
- (g) an entry on a tax roll which is incorrect by reason of an arithmetical mistake by the assessor appearing on the property record card, field book, or other final work product of the assessor
- (h) an incorrect entry on a tax roll of a re-levied school tax or re-levied village tax which has been previously paid
- (i) an entry on a tax roll which is incorrect by reason of a mistake in transcription of a re-levied school tax or re-levied village tax

Error in essential fact (RPTL section 550, subdivision 3):

- (a) the assessment of an improvement destroyed or removed prior to taxable status date
- (b) the assessment of an improvement not in existence or present on a different parcel

- (c) an incorrect entry of acreage which was considered by the assessor in valuing the parcel and which resulted in an incorrect assessed valuation, where such acreage is shown to be incorrect on a survey submitted by the applicant
- (d) not applicable to refunds
- (e) not applicable to refunds
- (f) misclassification of a parcel in an approved assessing unit which is exclusively used for either residential or non-residential purposes

Unlawful entry (RPTL section 550, subdivision 7):

- (a) an assessment of wholly exempt property on the taxable portion of the assessment roll
- (b) an assessment of real property located entirely outside the boundaries of the assessing unit, the school district, or the special district in which the real property is designated as being located
- (c) an entry made by a person or body without the authority to make such entry
- (d) an assessment of taxable state land which exceeds the assessment as approved by the Office of Real Property Tax Services (ORPTS)
- (e) an assessment of special franchise property which exceeds the final assessment as made by ORPTS or the full value of that special franchise as determined by ORPTS adjusted by the final state equalization rate established by the ORPTS for the assessment roll upon which that value appears

For an *unlawful entry*, attach a statement signed by assessor or majority of board of assessors substantiating that that parcel should have been granted tax exempt status on tax roll.



Department of Taxation and Finance
Office of Real Property Tax Services

Application for Corrected Tax Roll

RP-554
(12/19)

Part 1 – General information: To be completed in duplicate by the applicant.

Names of owners MARBARDEN CORP. (ATTN: DR. KULICK)			
Mailing address of owners (number and street or PO box) 341-443 ROUTE 52		Location of property (street address) 441-443 ROUTE 52	
City, village, or post office CARMEL	State NY	ZIP code 10512	City, town, or village T/O KENT
Daytime contact number 845-240-0423	Evening contact number 845-225-2604	State NY	ZIP code 10512
Tax map number of section/block/lot: Property identification (see tax bill or assessment roll) 33.14-1-7		Account number (as appears on tax bill) 136615	
Amount of taxes currently billed 14,689.87		Reasons for requesting a correction to tax roll: CLERICAL ERROR: INCORRECT ENTRY ON ASSESSMENT ROLL DUE TO A MISTAKE. THE PROPERTY WAS BILLED FOR 7.60 UNITS BASED ON ITS ORIGINAL ALLOTMENT. BASED ON ATTACHED AFFIDAVIT, THE ACTUAL USAGE WAS DETERMINED TO BE 1.6 UNITS AND THE TAX ROLL/BILL SHOULD BE ADJUSTED TO REFLECT THE ACTUAL USAGE. SEE ATTACHED SPREADSHEET.	

I hereby request a correction of tax levied by TOWN OF KENT for the year(s) 2026
(County, city, village, etc.)

Signature of applicant 	Date 01-20-2026
----------------------------	--------------------

(SIGNED ON BEHALF OF OWNER)

Part 2 – To be completed by the County Director or Village Assessor. Attach a written report including documentation and recommendation. Specify the type of error and paragraph of subdivision 2, 3, or 7 of Section 550 under which the error falls.

Date application received 03-10-2026	Period of warrant for collection of taxes 01-01-2026 - 3/31/26
Last day for collection of taxes without interest 01-31-2026	Recommendation Approve application <input checked="" type="checkbox"/> Deny application <input type="checkbox"/>
Signature of official 	Date 3/11/26

If approved, the County Director must file a copy of this form with the assessor and board of assessment review of the city/town/village of TOWN OF KENT who must consider the attached report and recommendation as equivalent of petitions filed under section 553.

Part 3 – For use by the tax levying body or official designated by resolution _____ :
(insert number or date, if applicable)

Application approved (mark an X in the applicable box):

Clerical error Error in essential fact Unlawful Entry

Amount of taxes currently billed 14,689.87	Corrected tax 6,912.53
Date notice of approval mailed to applicant	Date order transmitted to collecting officer

Application denied (reason): _____

Signature of chief executive officer, or official designated by resolution	Date
--	------

Instructions

General information

Where to send

Submit two copies of this application to the County Director of Real Property Tax Services (in Nassau and Tompkins Counties, submit to Chief Assessing Officer).

When to send

Submit the application only **before** the collection warrant expires.

Wholly exempt parcel

Attach statement signed by assessor or majority of board of assessors substantiating that assessor obtained proof that parcel should have been granted tax exempt status on tax roll.

Payment requirements

You may pay without interest and penalties **only** if:

- the application was filed with the County Director on or before the last day that taxes may be paid without interest (see *Date application received* in Part 2); **and**
- you pay the corrected tax within eight days of the date on which the notice of approval is mailed to the applicant (see Part 3).

If either of these conditions is not satisfied, interest, penalties, or both must be paid on the corrected tax.

For use by Collecting Officer:

Order from tax levying body received on _____
Date

Corrected tax due	Date tax roll corrected
Interest and penalties (if applicable)	Date tax bill corrected
Total corrected tax due	Date application and order added to tax roll
Date payment received	

Signature of collecting officer	Date
---------------------------------	------

441-443 ROUTE 52

TAX MAP NUMBER 33.14-1-7

THE ORIGINAL BILL WAS FOR \$14,689.87 WHICH INCLUDED 7.6 SEWER UNITS. THE BILL WAS RECALCULATED TO BE \$6,912.53 BASED ON THE ACTUAL USE OF 1.6 SEWER UNIT. THE OWNER MADE A PARTIAL PAYMENT OF \$7,344.93 WHICH RESULTS IN A REFUND TO THE OWNER OF \$432.40.

TOWN OF KENT - TOWN & COUNTY 2026

FISCAL YEAR: 1/1/2026 to 12/31/2026 WARRANT DATE: 12/18/2025 STATE AID: TWN \$58,361

MAKE CHECKS PAYABLE TO:

Stephanie Nix, Tax Receiver

BANK

BILL
3564

TAX MAP NUMBER
372200 33.14-1-7

TOWN OF KENT
25 SYBIL'S CROSSING
KENT LAKES, NY 10512

TO PAY IN PERSON:

Kent Town Hall
25 Sybil's Crossing
Kent Lakes, NY 10512
www.townofkentny.gov

PROPERTY INFORMATION:

ACCOUNT#: 136615
DIMENSION: 1.78 Acres
ROLL SECTION: 1 CLASS: 483 - Converted Re
LOCATION: 441-443 Route 52
MUNICIPALITY: Kent
SCHOOL: 372002 Carmel Central
FULL MARKET VALUE: As of 7/1/24 575,000
UNIFORM % OF VALUE: 100
LAND ASSESSMENT: 66,200
TOTAL ASSESSMENT: 575,000

PROPERTY OWNER:

Marbarden Corp
Attn: Dr Kulick
441-443 Route 52
Carmel, NY 10512

EXEMPTION	VALUE	FULL VALUE	TAX PURPOSE
-----------	-------	------------	-------------

APPLY FOR THIRD PARTY NOTIFICATION BY: 11/15/26

PROPERTY TAX PAYERS BILL OF RIGHTS:

If you feel the assessment on your property is too high, you have the right to file a grievance to lower it for future tax bills. For information, please contact your assessor for the booklet "How to File a Complaint on Your Assessment" and to inquire about exemptions. Any reduction in assessment will NOT be reflected on this bill. The filing date for this assessment has passed.

LEVY DESCRIPTION	TOTAL TAX LEVY	% CHANGE FROM PRIOR YEAR LEVY	TAXABLE VALUE OR UNITS	RATE	TAX AMOUNT
COUNTY TAX	45,212,312	-2.2	575,000.00	2.138467	1,229.62
TOWN TAX	14,302,156	11.5	575,000.00	5.496216	3,160.32
KENT LIBRARY	648,495	14.4	575,000.00	0.249214	143.30
LK CARMEL FIRE PROT	1,000,000	-3.8	575,000.00	0.531006	305.33
KENT SEWER DISTRICT	0	0.0	7.60	1296.22391	9,851.30

INSTALLMENT PAYMENT OPTION

Paid From	Paid To	Tax Amount	Penalty	Total Due
1st Installment				
01/01/2026	02/02/2026	7,344.93		7,344.93
2nd Installment				
01/01/2026	02/02/2026	7,344.94		7,344.94
02/03/2026	03/02/2026	7,344.94	73.45	7,418.39
03/03/2026	03/31/2026	7,344.94	146.90	7,491.84

TOWN OF KENT - TOWN & COUNTY 2026

RECEIVER'S STUB

MUNICIPALITY: Kent
SCHOOL: 372002 CARMEL CENTRAL
LOCATION: 441-443 ROUTE 52

BILL NUMBER: 3564
Tax Map: 372200 33.14-1-7
BANK:

Marbarden Corp
Attn: Dr Kulick
441-443 Route 52
Carmel, NY 10512

Please consult the payment schedule above for any additional penalty you may owe. Please write your Bill Number on your check.

TOTAL BASE TAX:
\$14,689.87
AMOUNT ENCLOSED:

\$

CHECK THIS BOX TO REQUEST A RECEIPT

RECEIVER STUB MUST BE RETURNED WITH PAYMENT
Printed On: 03/10/2026 At: 12:06:04 PM

ROUTING & APPROVAL LIST

87.6-2-41
#20

Cover Sheet for Correction of Assessment Rolls & Tax Rolls

Requiring a

Correction (RP-554) Or Refund/Credit (RP-556) in the Amount **Above \$2,500**

Supporting Documents are Attached. All Undersigned please **Approve** and **Date**

Paul McFahl 3/19/26
Signature Date

DIRECTOR OF REAL PROPERTY
TAX SERVICES

William J. Carl 3/19/26
Signature Date

COMMISSIONER OF FINANCE

[Signature] 3-24-26
Signature Date

DEPARTMENT OF LAW

[Signature] 3-24-26
Signature Date

COUNTY EXECUTIVE

Signature Date

COUNTY AUDITOR

Signature Date

CLERK OF THE BOARD OF LEGISLATORS

Signature Date

COMMISSIONER OF FINANCE
(as NOW PAID)

NOTE: Please return fully executed signature sheet to **Real Property** for their records.

TRISH McLOUGHLIN
DIRECTOR OF REAL PROPERTY



KEVIN M. BYRNE
PUTNAM COUNTY EXECUTIVE

TO: Legislator Daniel G. Birmingham
Chairman, Putnam County Legislature

FROM: Trish McLoughlin
Real Property Director, CCD

RE: Tax Roll Correction with Subsequent Request for a Refund

DATE: March 19, 2026

Attached please find an RP-554 Tax Roll Correction for Tax ID #87.6-2-41 in the Town of Carmel. The original amount billed was \$1,741.90, which was incorrect, due to a missed senior exemption by the Assessor's Office. The tax bill has been corrected to the amount of \$870.95.

In the meantime, the homeowner made a full payment to the incorrect tax bill of \$1,741.90, and is now owed a refund of \$870.95. Please see the attached RP-556 stating the Amount of Taxes Paid, the Amount of Taxes that were Due, and the Amount of Refund.

This correction is being brought in front of the County Legislature due to the fact that we have not yet renewed our resolution for the Audit Dept to act as the signing authority to the County Legislature for corrections that are \$2,500 or below. This resolution will be forthcoming at your May session.

DATE: 3/23/2026

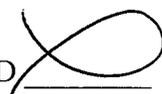
NAME Elizabeth Joshi TOWN : Carmel
ADDRESS: 37 East Lovell St SCHOOL: Mahopac CSD
Mahopac, NY 10541 TAX MAP # 87.6-2-41

Tax Map # 87.6-2-41

Pursuant to Real Property Tax Law 556, as defined in Sec. 550 (2) para b, a clerical error has occurred on this parcel. The Assessor has determined that the applicant qualified for the Senior exemption. BAR approved the application of this exemption at a second meeting on 1/20/26. Refund applies to County and Town Bills. The appropriate taxing jurisdictions are to correct the tax rolls and issue a refund.

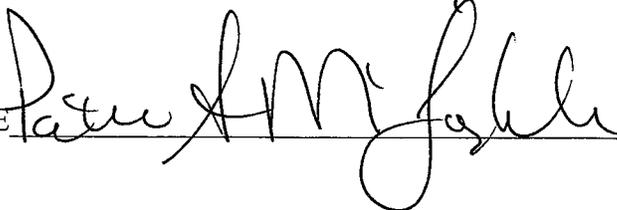
Tax Jurisdiction:	Amount Billed	Corrected Bill	Amount Paid	Refund
2026 County/Town -- Putnam County	920.96	460.48	920.96	460.48
2026 County/Town Town of Carmel	1,741.90	870.95	1,741.90	870.95
TOTALS	\$2,662.86	\$1,331.43	\$2,662.86	\$1,331.43

THIS APPLICATION IS:

APPROVED 

DENIED _____

SIGNATURE



DATE

3/25/26



Department of Taxation and Finance
Office of Real Property Tax Services

Application for Refund or Credit of Real Property Taxes

RP-556
(12/19)
RECEIVED

MAR 03 2026

BY: etm

Part 1 – General information: To be completed in duplicate by the applicant.

Names of owners Elisabeth Yoshi Joshi					
Mailing address of owners (number and street or PO box) 37 East Lovell St			Location of property (street address) 37 East Lovell St		
City, village, or post office Mahopac		State NY	ZIP code 10541	City, town, or village Mahopac	
Daytime contact number		Evening contact number		Tax map number of section/block/lot: Property identification (see tax bill or assessment roll) 87.6-2-41	
Account number (as appears on tax bill) 079560		Amount of taxes paid or payable 920.96		Date of payment 01-13-2026	
Reasons for requesting a refund or credit: Application for Senior Exemption renewal was received prior to meeting of the BAR and was not presented to the BAR for change in taxable value. BAR approved the application of the exemption at a second meeting on 1/20/2026. This is considered a clerical error. Refund applies only to County Tax line on the 2026 Town and County Bill.					

I hereby request a refund or credit of real property taxes levied by Putnam County for the year(s) 2026
(County, city, village, etc.)

Signature of applicant <u>Elisabeth B. Joshi</u>	Date <u>Feb 3, 2026</u>
---	----------------------------

Part 2 – To be completed by the County Director or Village Assessor. Attach a written report including documentation and recommendation. Specify the type of error and paragraph of subdivision 2, 3, or 7 of Section 550 under which the error falls.

Date application received <u>3/3/26</u>	Date warrant annexed <u>1/1/26 - 4/1/26</u>
Last day for collection of taxes without interest <u>1/31/26</u>	Recommendation Approve application* <input checked="" type="checkbox"/> Deny application <input type="checkbox"/>
Signature of official <u>Pete McLaughlin</u>	Date <u>3/3/26</u>

* If this application is approved, and the same error appears on a current assessment roll, send a copy of this form, including all attachments, to the assessor and board of assessment review. They must treat this application as a petition for the correction of that current roll (Form RP-553).

Part 3 – For use by the tax levying body or official designated by resolution _____:
(insert number or date, if applicable)

Application approved (Mark an X in the applicable box):

Clerical error Error in essential fact Unlawful Entry

Amount of taxes paid 920.96	Amount of taxes due 460.48	Amount of refund or credit 460.48
--------------------------------	-------------------------------	--------------------------------------

Application denied (reason):

Signature of chief executive officer or official designated by resolution	Date
---	------

Instructions

General information

Where to send

Submit two copies of this application to the County Director of Real Property Tax Services (in Nassau and Tompkins Counties, submit to Chief Assessing Officer). In a village which has retained its assessing unit status, submit to the village assessor or chairman of village board of trustees.

When to send

You must submit this application within three years of the annexation of the warrant for the collection of such tax.

Refunds

If the tax was already paid, and the application is approved, the applicant is entitled to a refund of the overpayment.

Credits

If the tax has not yet been paid, and the application is approved, the applicant is entitled to a credit reducing the amount of the outstanding tax. The corrected tax must be paid with the interest and penalties that have accrued up to that point. No additional interest and penalties will be imposed if the corrected tax is paid within eight days of the date on which the notice of approval is mailed to the applicant. The interest and penalties on the credited portion of the tax are cancelled.

Types of correctable errors

Real Property Tax Law (RPTL) section 550 recognize the following types of correctable errors:

Clerical error (RPTL section 550, subdivision 2):

- (a) an entry of assessed value on the tax roll which differs from the entry for the same parcel on the property record card, field book, or other final work product of the assessor, or the final verified statement of the board of assessment review due to an error in transcription
- (b) a mathematical error in the calculation of a partial exemption
- (c) an incorrect entry due to failure of the assessor to act on a partial exemption
- (d) an arithmetical error in the calculation or extension of the tax
- (e) an incorrect entry due to a mistake in the determination or transcription of a special assessment or other charge based on units of service provided by a special district
- (f) a duplicate entry of the description or assessed valuation, or both, of an entire single parcel
- (g) an entry on a tax roll which is incorrect by reason of an arithmetical mistake by the assessor appearing on the property record card, field book, or other final work product of the assessor
- (h) an incorrect entry on a tax roll of a re-levied school tax or re-levied village tax which has been previously paid
- (i) an entry on a tax roll which is incorrect by reason of a mistake in transcription of a re-levied school tax or re-levied village tax

Error in essential fact (RPTL section 550, subdivision 3):

- (a) the assessment of an improvement destroyed or removed prior to taxable status date
- (b) the assessment of an improvement not in existence or present on a different parcel

- (c) an incorrect entry of acreage which was considered by the assessor in valuing the parcel and which resulted in an incorrect assessed valuation, where such acreage is shown to be incorrect on a survey submitted by the applicant
- (d) not applicable to refunds
- (e) not applicable to refunds
- (f) misclassification of a parcel in an approved assessing unit which is exclusively used for either residential or non-residential purposes

Unlawful entry (RPTL section 550, subdivision 7):

- (a) an assessment of wholly exempt property on the taxable portion of the assessment roll
- (b) an assessment of real property located entirely outside the boundaries of the assessing unit, the school district, or the special district in which the real property is designated as being located
- (c) an entry made by a person or body without the authority to make such entry
- (d) an assessment of taxable state land which exceeds the assessment as approved by the Office of Real Property Tax Services (ORPTS)
- (e) an assessment of special franchise property which exceeds the final assessment as made by ORPTS or the full value of that special franchise as determined by ORPTS adjusted by the final state equalization rate established by the ORPTS for the assessment roll upon which that value appears

For an *unlawful entry*, attach a statement signed by assessor or majority of board of assessors substantiating that that parcel should have been granted tax exempt status on tax roll.



Application for Corrected Tax Roll

RP-554

(12/19)

RECEIVED

MAR 03 2026

BY: *EM*

Part 1 – General information: To be completed in duplicate by the applicant.

Names of owners <i>Elisabeth Yoshi Joshi</i>					
Mailing address of owners (number and street or PO box) 37 East Lovell St			Location of property (street address) 37 East Lovell St		
City, village, or post office Mahopac		State NY	ZIP code 10541		City, town, or village Mahopac
Daytime contact number		Evening contact number		Tax map number of section/block/lot: Property identification (see tax bill or assessment roll) 87.6-2-41	
Account number (as appears on tax bill) 079560			Amount of taxes currently billed 920.96		
Reasons for requesting a correction to tax roll: Application for Senior Exemption renewal was received prior to meeting of the BAR and was not presented to the BAR for change in taxable value. BAR approved the application of the exemption at a second meeting on 1/20/2026. This is considered a clerical error.					

I hereby request a correction of tax levied by Putnam County for the year(s) 2026
(County, city, village, etc.)

Signature of applicant <i>Elisabeth B. Joshi</i>	Date <i>Feb 3, 2026</i>
---	----------------------------

Part 2 – To be completed by the County Director or Village Assessor. Attach a written report including documentation and recommendation. Specify the type of error and paragraph of subdivision 2, 3, or 7 of Section 550 under which the error falls.

Date application received <i>3/3/26</i>	Period of warrant for collection of taxes <i>1-1-26 - 4-1-26</i>
Last day for collection of taxes without interest <i>1/31/26</i>	Recommendation Approve application <input checked="" type="checkbox"/> Deny application <input type="checkbox"/>
Signature of official <i>Patricia McFarlane</i>	Date <i>3/3/26</i>

If approved, the County Director must file a copy of this form with the assessor and board of assessment review of the city/town/village of CARME who must consider the attached report and recommendation as equivalent of petitions filed under section 553.

Part 3 – For use by the tax levying body or official designated by resolution _____ (insert number or date, if applicable)

Application approved (mark an X in the applicable box):

Clerical error Error in essential fact Unlawful Entry

Amount of taxes currently billed 920.96	Corrected tax 460.48
Date notice of approval mailed to applicant	Date order transmitted to collecting officer

Application denied (reason): _____

Signature of chief executive officer, or official designated by resolution	Date
--	------

Instructions

General information

Where to send

Submit two copies of this application to the County Director of Real Property Tax Services (in Nassau and Tompkins Counties, submit to Chief Assessing Officer).

When to send

Submit the application only **before** the collection warrant expires.

Wholly exempt parcel

Attach statement signed by assessor or majority of board of assessors substantiating that assessor obtained proof that parcel should have been granted tax exempt status on tax roll.

Payment requirements

You may pay without interest and penalties **only if**:

- the application was filed with the County Director on or before the last day that taxes may be paid without interest (see *Date application received* in Part 2); and
- you pay the corrected tax within eight days of the date on which the notice of approval is mailed to the applicant (see Part 3).

If either of these conditions is not satisfied, interest, penalties, or both must be paid on the corrected tax.

For use by Collecting Officer:

Order from tax levying body received on _____
Date

Corrected tax due	Date tax roll corrected
Interest and penalties (if applicable)	Date tax bill corrected
Total corrected tax due	Date application and order added to tax roll
Date payment received	

Signature of collecting officer	Date
---------------------------------	------



NEW YORK STATE DEPARTMENT OF TAXATION AND FINANCE
OFFICE OF REAL PROPERTY TAX SERVICES

RP-553 (1/06)

RECEIVED

MAR 09 2026

UM

NOTICE AND PETITION OF ASSESSOR TO THE BOARD OF ASSESSMENT
REVIEW FOR THE TOWN OF CARMEL (assessing unit) FOR BY:
CORRECTION OF THE 2025 FINAL ASSESSMENT ROLL

To be completed in duplicate by assessor, or designated member of the Board of Assessors. Assessor is to transmit copy by certified mail, return receipt requested, to individual named in Part 2, item 1, EXCEPT where the proposed correction will result in a lower assessment. Transmit original to Chairman of Board of Assessment Review

PART 1: NOTICE OF PETITION

You are hereby notified that the Board of Assessment Review for TOWN OF CARMEL will convene at 5:00 (a.m./p.m.) on 1/20/2026 at Carmel Town Hall Assessing Unit for the purpose of acting on the Assessor's or Board of Assessor's petition (see below) to correct the 2025 final assessment roll.

Note: You may appear at the meeting and present any information relevant to the petition below. The Board of Assessment Review will notify the tax levying body of any changes to be made. The tax levying body will then notify you of any such change.

PART 2: PETITION

Elisabeth Joshi
1a. Name of Owner
37 East Lovell St

Day () Evening ()
2. Telephone Number

Mahopac, NY 10541
1b. Mailing Address

3. Parcel Location (if different than 1b.)

1c. E-mail Address (optional)
210 - Single Family Residence (87.6-2-41)

4. Description of real property as shown on tax roll or tax bill (Include tax map designation)

5. Account No. 079560

6a. Entry appearing on final assessment roll:
Land Value 110,300
Total Value 430,500
Exempt Value STAR ENH \$140,430

6b. Entry on final assessment roll should be:
Land Value 110,300
Total Value 430,500
Exempt Value STAR \$140,300 & Sen Expt \$215,250

7. Type of error (see definitions on reverse side):

- Clerical error, as defined in Sec. 550 (2), para. C
Error in essential fact, as defined in Sec. 550 (3), para.
Unlawful entry, as defined in Sec. 550(7), para.
Omitted parcel of taxable real property or an omitted improvement on current or preceding year's assessment roll.
Incorrect grant of partial exemption on preceding year's assessment roll; no transfer of title has occurred.

An entry of assessed valuation of taxable State-owned land on current or preceding year's roll which is less than amount approved by the Office of Real Property Tax Services.

An entry of assessed valuation of a special franchise on current or preceding year's roll which is less than final assessment thereof made by the Office of Real Property Tax Services or the full value of that special franchise as determined by the Office of Real Property Tax Services adjusted by the final state equalization rate established by the Office of Real Property Tax Services for the assessment roll upon which that value appears.

8. Describe how error occurred (Be specific; do not repeat definitions on reverse side; attach documentation) Application for Senior Exemption renewal was received prior to meeting of the BAR and was accidentally not presented to the BAR for change in taxable value.

(Use additional sheets if necessary)

I, Christopher Paleo, Assessor or designated member of the majority of the Board of Assessors of the TOWN OF CARMEL, hereby petition the Board of Assessment Review to correct the 2025 final assessment roll as indicated above. Assessing Unit

1/20/2026
Date

Christopher Paleo
Assessor's signature

To be completed by **CHAIRMAN OF BOARD OF ASSESSMENT REVIEW:**

Final assessment (to be included on verified statement of changes)\$ 430,500

REMARKS:

Revised taxable value approved .

1/20/2026
Date


Signature of Chairman of Board of Assessment Review

Real Property Tax Law, Section 550(2):

A “clerical error” means:

- (a) an entry of assessed value on the assessment roll which differs from the entry for the same parcel on the property record card, field book or other final work product of the assessor, or the final verified statement of the board of assessment review due to an error in transcription;
- (b) a mathematical error in the computation of a partial exemption;
- (c) an incorrect entry due to failure of the assessor to act on a partial exemption;
- (d) [not applicable to final assessment rolls];
- (e) an incorrect entry due to a mistake in the determination or transcription of a special assessment or other charge based on units of service provided by a special district;
- (f) a duplicate entry of the description or assessed valuation, or both, of an entire single parcel;
- (g) an entry on an assessment roll which is incorrect by reason of an arithmetical mistake by the assessor appearing on the property record card, field book or other final work product of the assessor; or
- (h), (i) [not applicable to final assessment rolls].

Real Property Tax Law, Section 550(3):

An “error in essential fact” means:

- (a) the assessment of an improvement destroyed or removed prior to taxable status date;
- (b) the assessment of an improvement not in existence or present on a different parcel;
- (c) an incorrect entry of acreage which was considered by the assessor in valuing the parcel and which resulted in an incorrect assessed valuation, where such acreage is shown to be incorrect on a survey submitted by the applicant;
- (d) the omission of the value of an improvement present on real property prior to taxable status date;
- (e) an incorrect entry of a partial exemption for a parcel which is not eligible for such exemption; or
- (f) misclassification of a parcel in an approved assessing unit which is exclusively used for either residential or non-residential purposes.

Real Property Tax Law, Section 550(7):

An “unlawful entry” means:

- (a) an assessment of wholly exempt property on the taxable portion of the assessment roll;
- (b) an assessment of real property located entirely outside the boundaries of the assessing unit, the school district, or the special district in which the real property is designated as being located;
- (c) an entry made by a person or body without the authority to make such entry;
- (d) an assessment of taxable state land which exceeds the assessment as approved by the Office of Real Property Tax Services; or
- (e) an assessment of special franchise property which exceeds the final assessment as made by the Office of Real Property Tax Services or the full value of that special franchise as determined by the Office of Real Property Tax Services adjusted by the final state equalization rate established by the State Board for the assessment roll upon which that value appears.

2025 Renewal Application for Partial Tax Exemption for Real Property of Senior Citizens TOWN OF CARMEL ASSESSOR'S OFFICE

RECEIVED MAR 03 2025 BY: DM

Owner Telephone Number(s): Date: 4/24/2025
Day No. 845-628-7076
Evening No. same as above

School Dist: 372001 Mahopac Central
Property Class: 210 1 Family Res

Owner Name and Mailing Address: Elisabeth B Joshi, P J Joshi, 37 East Lovell St, Mahopac, NY 10541

RECEIVED MAY 15 2025 ASSESSOR'S OFFICE TOWN OF CARMEL

Property Location: 372000 87.6-2-41, 37 East Lovell St, Mahopac, NY 10541

- Application must be filed with the Assessor's office by taxable status date no later than March 1, 2025.
- Do not file this form with the State Board of Real Property Services.
- A copy of your 2023 Federal Tax return & Year End statements & NYS driver license/non-driver ID must be included with this completed application or it can not be processed.
- If using the mail, please send copies, documents will NOT be returned.

Please fill out the following questions completely. Items missing may cause delay or denial of the exemption.

1. Do all the owners of the property presently occupy the premises as their legal residence? [X] Yes ___ No
If Yes, skip to question 2, if No, answer 1a & 1b.

If No, please explain. _____

1a. Is the non-occupying owner the spouse or former spouse of the resident owner? [X] Yes [X] No

If Yes, state the name of non-occupying spouse Prabhashanker J. Joshi

1b. Are they absent from the residence due to divorce, legal separation or abandonment? Yes [X] No
If Yes, please provide documentation stating this. My husband Prabhashanker Joshi died 12/2/17

2. Is an owner receiving medical care as an in-patient in a residential health care facility? ___ Yes [X] No

If YES, specify name and location of facility and date of entry. _____

3. Since filing your application last year, have there been any changes to the title of the property (due to death, addition or deletion of owner) ?

If No, please indicate [X] No If Yes, please describe _____

4. Is any portion of the property used for other than residential purposes (farming, commercial, vacant land, professional office, etc.)? ___ Yes [X] No

If Yes, explain such use and describe the portion that is so used. _____

5. Did the owner or spouse file a Federal income tax return for the applicable (2023) income tax year? Yes, No

If Yes, attach a copy of the 2023 Federal tax return and all year end statements (1099's, social security, pension, IRA, bank statements and all other income for the year 2023)

If No, please complete the section below. You must attach copies of ALL year end statements (1099's, social security, pension, IRA, bank statements and all other income for the year 2023). Attach an additional sheet if you need more space below. I just sent you copies of the following documents on APR 18, 2025

New York State ID Card, Receiver of Taxes (Kathleen S. Kraus-Schoe) 2023 & 2024
 NY DRIVER

<u>Name of Owner/Resident Spouse</u>	<u>Source of Income</u>	<u>Amount of Income</u>
Elisabeth B Joshi	Social Security	November 2024 16,749.00
Elisabeth B. Joshi	Social Security	2025 1,431.00

6. Does a child (or children), including those of tenants or lessees, reside on the property and attend a public school, grades K through 12? Yes No

If Yes, state name and location of school(s): _____

Form from Office of the Assessor - January 13, 2024, Office of the Assessor - APR 18, 2025 (my letter and your response)
CERTIFICATION: Jonathan Schneider's Receipt of 300.00 for Tax preparation 5/20/23
 Methu 4/30/23 347.32 dividend

I certify that all statements made on this application are true and correct to the best of my (our) belief and I (we) understand that any willful false statement of material fact will be grounds for disqualification from further exemption for a period of five years and a fine of not more than \$100.

	<u>Marital Status</u>	<u>Phone No.</u>	<u>Date</u>
O • C 1st sign)	widowed	845-628-7076	April 28, 2025
16,749.00 +	-----	-----	-----
1,500.00 +	-----	-----	-----
18,249.00 *	-----	-----	-----
O • C	-----	-----	-----

You may return this completed and signed application along with your 2023 Federal tax return, Year End statements and a copy of your NYS driver license or non-driver ID to the Assessor's office. If using the mail, please send copies as your documents will NOT be returned. You may also return the completed application in person, Monday-Friday 8:30 am - 4:30 pm. to the Assessor's Office.
 Town of Carmel, 60 McAlpin Avenue, Mahopac, New York 10541 845-628-1500 ext. 160

THE DEADLINE FOR FILING ALL EXEMPTIONS IS MARCH 1, 2025!!!

TOWN OF CARMEL - TOWN & COUNTY 2026

FISCAL YEAR: 1/1/2026 to 12/31/2026 WARRANT DATE: 12/18/2025 STATE AID: CNTY \$140,362

MAKE CHECKS PAYABLE TO:
 Kathleen Kraus, Tax Receiver
 P.O. BOX 887
 MAHOPAC, NY 10541

BANK	BILL	TAX MAP NUMBER
	5590	372000 87.6-2-41

TO PAY IN PERSON:
 Carmel Town Hall
 Mon-Fri 8:30 AM - 4:30 PM
 Sat 9:00 AM - 12:00 PM
 1/10, 1/17, 1/24, 1/31 only

PROPERTY INFORMATION:
 ACCOUNT#: 079560
 DIMENSION: 150.00 X 621.00
 ROLL SECTION: 1 CLASS: 210 - 1 Family Res
 LOCATION: 37 East Lovell St
 MUNICIPALITY: Carmel
 SCHOOL: 372001 Mahopac Central
 FULL MARKET VALUE: 430,500
 UNIFORM % OF VALUE: 100.00
 LAND ASSESSMENT: 110,300
 TOTAL ASSESSMENT: 430,500

PROPERTY OWNER:
 JOSHI ELISABETH B
 JOSHI P J
 37 EAST LOVELL ST
 MAHOPAC, NY 10541

EXEMPTION	VALUE	FULL VALUE	TAX PURPOSE
------------------	--------------	-------------------	--------------------

PROPERTY TAX PAYERS BILL OF RIGHTS:

If you feel the assessment on your property is too high, you have the right to file a grievance to lower it for future tax bills. For information, please contact your assessor for the booklet "How to File a Complaint on Your Assessment" and to inquire about exemptions. Any reduction in assessment will NOT be reflected on this bill. The filing date for this assessment has passed.

LEVY DESCRIPTION	TOTAL TAX LEVY	% CHANGE FROM PRIOR YEAR LEVY	TAXABLE VALUE OR UNITS	RATE	TAX AMOUNT
COUNTY TAX	45,212,312	-2.2	430,500.00	2.13928300	920.96
TOWN TAX	27,568,496	4.3	430,500.00	4.04622400	1,741.90
FIRE #2	2,096,200	-1.1	430,500.00	0.67334300	289.87
PARKDIST#3 LKTKETTLE	68,575	17.1	430,500.00	0.26308500	113.26
CARMEL REFUSE PAIL	0	0.0	1.00	459.11330100	459.11

TOTAL TAX AMOUNT: \$3,525.10

RECEIPT:

Received: 01/13/2026

Full Tax Payment	Individual	Receipt #: 98020	via Mail from: JOSHI ELISABETH B
Tax Amount	\$3,525.10	Check # 4598	\$3,525.10
Total Paid:	\$3,525.10		

PAID IN FULL

county - 460.48
 town - 870.95

RECEIVED
 MAR 03 2026
 BY: dm

1,331.43 → refund
 4072



Department of Taxation and Finance
Office of Real Property Tax Services

Application for Refund or Credit of Real Property Taxes

RP-556
(12/19)

RECEIVED

MAR 03 2026

BY: VM

Part 1 – General information: To be completed in duplicate by the applicant.

Names of owners <u>Elisabeth Yashni Joshi</u>		
Mailing address of owners (number and street or PO box) <u>37 East Lovell St</u>		Location of property (street address) <u>37 East Lovell St</u>
City, village, or post office <u>Mahopac</u>	State <u>NY</u>	ZIP code <u>10541</u>
Daytime contact number	Evening contact number	Tax map number of section/block/lot: Property identification (see tax bill or assessment roll) <u>87.6-2-41</u>
Account number (as appears on tax bill) <u>079560</u>	Amount of taxes paid or payable <u>1,741.90</u>	Date of payment <u>01-13-2026</u>
Reasons for requesting a refund or credit: <u>Application for Senior Exemption renewal was received prior to meeting of the BAR and was not presented to the BAR for change in taxable value. BAR approved the application of the exemption at a second meeting on 1/20/2026. This is considered a clerical error. Refund applies only to Town Tax line on the 2026 Town and County Bill.</u>		

I hereby request a refund or credit of real property taxes levied by Town of Carmel for the year(s) 2026
(County, city, village, etc.)

Signature of applicant <u>Elisabeth S. Joshi</u>	Date <u>FEB 3, 2026</u>
---	----------------------------

Part 2 – To be completed by the County Director or Village Assessor. Attach a written report including documentation and recommendation. Specify the type of error and paragraph of subdivision 2, 3, or 7 of Section 550 under which the error falls.

Date application received <u>3/3/26</u>	Date warrant annexed <u>1/1/26 - 4/1/26</u>
Last day for collection of taxes without interest <u>1/31/26</u>	Recommendation Approve application* <input checked="" type="checkbox"/> Deny application <input type="checkbox"/>
Signature of official <u>Robert M. Joseph</u>	Date <u>3/3/26</u>

* If this application is approved, and the same error appears on a current assessment roll, send a copy of this form, including all attachments, to the assessor and board of assessment review. They must treat this application as a petition for the correction of that current roll (Form RP-553).

Part 3 – For use by the tax levying body or official designated by resolution _____ (insert number or date, if applicable)

Application approved (Mark an X in the applicable box):

Clerical error Error in essential fact Unlawful Entry

Amount of taxes paid <u>1,741.90</u>	Amount of taxes due <u>870.95</u>	Amount of refund or credit <u>870.95</u>
---	--------------------------------------	---

Application denied (reason):

Signature of chief executive officer or official designated by resolution	Date
---	------

Instructions

General information

Where to send

Submit two copies of this application to the County Director of Real Property Tax Services (in Nassau and Tompkins Counties, submit to Chief Assessing Officer). In a village which has retained its assessing unit status, submit to the village assessor or chairman of village board of trustees.

When to send

You must submit this application within three years of the annexation of the warrant for the collection of such tax.

Refunds

If the tax was already paid, and the application is approved, the applicant is entitled to a refund of the overpayment.

Credits

If the tax has not yet been paid, and the application is approved, the applicant is entitled to a credit reducing the amount of the outstanding tax. The corrected tax must be paid with the interest and penalties that have accrued up to that point. No additional interest and penalties will be imposed if the corrected tax is paid within eight days of the date on which the notice of approval is mailed to the applicant. The interest and penalties on the credited portion of the tax are cancelled.

Types of correctable errors

Real Property Tax Law (RPTL) section 550 recognize the following types of correctable errors:

Clerical error (RPTL section 550, subdivision 2):

- (a) an entry of assessed value on the tax roll which differs from the entry for the same parcel on the property record card, field book, or other final work product of the assessor, or the final verified statement of the board of assessment review due to an error in transcription
- (b) a mathematical error in the calculation of a partial exemption
- (c) an incorrect entry due to failure of the assessor to act on a partial exemption
- (d) an arithmetical error in the calculation or extension of the tax
- (e) an incorrect entry due to a mistake in the determination or transcription of a special assessment or other charge based on units of service provided by a special district
- (f) a duplicate entry of the description or assessed valuation, or both, of an entire single parcel
- (g) an entry on a tax roll which is incorrect by reason of an arithmetical mistake by the assessor appearing on the property record card, field book, or other final work product of the assessor
- (h) an incorrect entry on a tax roll of a re-levied school tax or re-levied village tax which has been previously paid
- (i) an entry on a tax roll which is incorrect by reason of a mistake in transcription of a re-levied school tax or re-levied village tax

Error in essential fact (RPTL section 550, subdivision 3):

- (a) the assessment of an improvement destroyed or removed prior to taxable status date
- (b) the assessment of an improvement not in existence or present on a different parcel

- (c) an incorrect entry of acreage which was considered by the assessor in valuing the parcel and which resulted in an incorrect assessed valuation, where such acreage is shown to be incorrect on a survey submitted by the applicant
- (d) not applicable to refunds
- (e) not applicable to refunds
- (f) misclassification of a parcel in an approved assessing unit which is exclusively used for either residential or non-residential purposes

Unlawful entry (RPTL section 550, subdivision 7):

- (a) an assessment of wholly exempt property on the taxable portion of the assessment roll
- (b) an assessment of real property located entirely outside the boundaries of the assessing unit, the school district, or the special district in which the real property is designated as being located
- (c) an entry made by a person or body without the authority to make such entry
- (d) an assessment of taxable state land which exceeds the assessment as approved by the Office of Real Property Tax Services (ORPTS)
- (e) an assessment of special franchise property which exceeds the final assessment as made by ORPTS or the full value of that special franchise as determined by ORPTS adjusted by the final state equalization rate established by the ORPTS for the assessment roll upon which that value appears

For an *unlawful entry*, attach a statement signed by assessor or majority of board of assessors substantiating that that parcel should have been granted tax exempt status on tax roll.



Application for Corrected Tax Roll

RP-554
(12/19)
RECEIVED

MAR 03 2026
BY:

Part 1 – General information: To be completed in duplicate by the applicant.

Names of owners <u>Elisabeth Yeshi Joshe</u>		Location of property (street address) <u>37 East Lovell St</u>	
Mailing address of owners (number and street or PO box) <u>37 East Lovell St</u>		City, town, or village <u>Mahopac</u>	
City, village, or post office <u>Mahopac</u>	State <u>NY</u>	ZIP code <u>10541</u>	State <u>NY</u>
Daytime contact number	Evening contact number	Tax map number of section/block/lot: Property identification (see tax bill or assessment roll) <u>87.6-2-41</u>	
Account number (as appears on tax bill) <u>079560</u>		Amount of taxes currently billed <u>1,741.90</u>	
Reasons for requesting a correction to tax roll: <u>Application for Senior Exemption renewal was received prior to meeting of the BAR and was not presented to the BAR for change in taxable value. BAR approved the application of the exemption at a second meeting on 1/20/2026. This is considered a clerical error.</u>			

I hereby request a correction of tax levied by Town of Carmel for the year(s) 2026
(County, city, village, etc.)

Signature of applicant <u>Elisabeth Y. Joshe</u>	Date <u>Feb 3, 2026</u>
---	----------------------------

Part 2 – To be completed by the County Director or Village Assessor. Attach a written report including documentation and recommendation. Specify the type of error and paragraph of subdivision 2, 3, or 7 of Section 550 under which the error falls.

Date application received <u>3/3/26</u>	Period of warrant for collection of taxes <u>1/1/26 - 4/1/26</u>
Last day for collection of taxes without interest <u>11/30/26</u>	Recommendation Approve application <input checked="" type="checkbox"/> Deny application <input type="checkbox"/>
Signature of official <u>Patricia M. Joshe</u>	Date <u>3/3/26</u>

If approved, the County Director must file a copy of this form with the assessor and board of assessment review of the city/town/village of CARMEL who must consider the attached report and recommendation as equivalent of petitions filed under section 553.

Part 3 – For use by the tax levying body or official designated by resolution _____ (insert number or date, if applicable)

Application approved (mark an X in the applicable box):

Clerical error Error in essential fact Unlawful Entry

Amount of taxes currently billed <u>1,741.90</u>	Corrected tax <u>870.95</u>
Date notice of approval mailed to applicant	Date order transmitted to collecting officer

Application denied (reason): _____

Signature of chief executive officer, or official designated by resolution	Date
--	------

Instructions

General information

Where to send

Submit two copies of this application to the County Director of Real Property Tax Services (in Nassau and Tompkins Counties, submit to Chief Assessing Officer).

When to send

Submit the application only **before** the collection warrant expires.

Wholly exempt parcel

Attach statement signed by assessor or majority of board of assessors substantiating that assessor obtained proof that parcel should have been granted tax exempt status on tax roll.

Payment requirements

You may pay without interest and penalties **only if**:

- the application was filed with the County Director on or before the last day that taxes may be paid without interest (see *Date application received* in Part 2); **and**
- you pay the corrected tax within eight days of the date on which the notice of approval is mailed to the applicant (see Part 3).

If either of these conditions is not satisfied, interest, penalties, or both must be paid on the corrected tax.

For use by Collecting Officer:

Order from tax levying body received on _____
Date

Corrected tax due	Date tax roll corrected
Interest and penalties (if applicable)	Date tax bill corrected
Total corrected tax due	Date application and order added to tax roll
Date payment received	

Signature of collecting officer	Date
---------------------------------	------

#21

APPROVAL OF A LOCAL LAW AMENDING ARTICLE V OF CHAPTER 220 OF THE CODE OF PUTNAM COUNTY TO (1) CLARIFY APPLICATION OF REAL PROPERTY TAX LAW § 467 AND (2) INCREASE THE MAXIMUM SENIOR CITIZEN PROPERTY TAX EXEMPTION

WHEREAS, the Putnam County Legislature adopted Local Law #15 of 2022 (Resolution #239 of 2022), increasing the income thresholds for the Senior Citizen Real Property Tax Exemption pursuant to Real Property Tax Law § 467; and

WHEREAS, the Putnam County Legislature wishes to hereby amend Local Law #15 of 2022 (Resolution #239 of 2022), and further amend Local Law #4 of 2026 (Resolution #38 of 2026) and supersede both with the instant local law;

WHEREAS, Real Property Tax Law § 467 authorizes local governments to provide a partial exemption from real property taxation for qualifying senior citizens and permits local adoption of graduated exemption schedules; and

WHEREAS, amendments to Real Property Tax Law § 467 authorize local governments to provide exemptions in excess of fifty percent (50%) of assessed valuation, up to sixty-five percent (65%), subject to locally adopted schedules; and

WHEREAS, it was and remains the intent of this Legislature that, except as expressly modified by County law with respect to income thresholds and exemption percentage schedules, all other definitions, conditions, qualifications, options, and administrative requirements adopted pursuant to Real Property Tax Law § 467 by the Town in which the property is located shall apply to the County exemption; and

WHEREAS, clarification of legislative intent and alignment with current State law is necessary to ensure uniform administration and avoid unintended fiscal impact;

NOW, THEREFORE, BE IT ENACTED by the Legislature of the County of Putnam as follows:

Section 1. Amendment to § 220-29

Section 220-29 of the Code of Putnam County is hereby amended to read as follows:

Pursuant to the provisions of the Real Property Tax Law § 467, the real property owned by one or more persons, each of whom is 65 years of age or over, or real property owned by a husband and wife, one of whom is 65 years of age or over, shall be exempt from taxation up to a maximum of sixty-five percent (65%) of the assessed valuation thereof, as hereinafter provided.

Section 2. Amendment to § 220-30(A) (Application of RPTL § 467)

Section 220-30(A) is hereby amended to add the following paragraph: Except as expressly modified herein with respect to income eligibility thresholds and percentage schedules adopted by the County, all other definitions, conditions, qualifications, options, exclusions, and administrative requirements applicable to the Senior Citizen Real Property Tax Exemption pursuant to Real Property Tax Law § 467, including any local options adopted by the Town in which the property is located, shall apply to the County exemption. The County's adoption of income thresholds and exemption percentages shall not be construed to supersede or replace any other requirements adopted pursuant to Real Property Tax Law § 467 unless expressly stated herein.

Section 3. Amendment to § 220-30(B) (Schedule of Exemptions)

Section 220-30(B) is hereby amended to authorize exemption percentages up to a maximum of sixty-five percent (65%), as indicated in the schedule below, and consistent with Real Property Tax Law § 467. The Legislature may, by resolution, adopt updated exemption percentage schedules consistent with state law and income thresholds established herein.

	Less than	\$ 47,000.00	=	65 %	Represents new income limits in original RP-467 Senior scale	
		\$ 47,000.00 or more, but less than	\$ 48,000.00	=	60 %	Represents new income limits in original RP-467 Senior scale
		\$ 48,000.00 or more, but less than	\$ 49,000.00	=	55 %	Represents new income limits in original RP-467 Senior scale
		\$ 49,000.00 or more, but less than	\$ 50,000.00	=	50 %	Represents new income limits in original RP-467 Senior scale
ORIG		\$ 50,000.00 or more, but less than	\$ 51,000.00	=	45 %	
		\$ 51,000.00 or more, but less than	\$ 52,000.00	=	40 %	
		\$ 52,000.00 or more, but less than	\$ 53,000.00	=	35 %	
		\$ 53,000.00 or more, but less than	\$ 53,900.00	=	30 %	
		\$ 53,900.00 or more, but less than	\$ 54,800.00	=	25 %	
		\$ 54,800.00 or more, but less than	\$ 55,700.00	=	20 %	
		\$ 55,700.00 or more, but less than	\$ 56,600.00	=	15 %	
		\$ 56,600.00 or more, but less than	\$ 57,500.00	=	10 %	
		\$ 57,500.00 or more, but less than	\$ 58,400.00	=	5 %	

Section 4. Legislative Intent

This Local Law is intended:

1. To clarify and confirm the original legislative intent of Local Law #15 of 2022;
2. To ensure that County exemption administration operates within the full framework of Real Property Tax Law § 467 and any applicable Town-level options; and
3. To align the County’s maximum exemption authority with current State law permitting exemptions up to sixty-five percent (65%).

Section 5. Severability

If any clause, sentence, paragraph, subdivision, section, or part of this Local Law shall be adjudged invalid by a court of competent jurisdiction, such judgment shall not affect, impair, or invalidate the remainder thereof.

Section 6. Effective Date

This Local Law shall be filed with the Secretary of State of the State of New York and shall take effect as of March 1, 2026.



cc: All
Audit

**PUTNAM COUNTY EXECUTIVE
KEVIN M. BYRNE**

To: Diane Trabulsy
Clerk of the Legislature

CC: Daniel G. Birmingham, Chair
Putnam County Legislature

Trish McLoughlin, Director
Real Property

C. Compton Spain
County Attorney

FROM: Kevin M. Byrne
County Executive 

DATE: March 24, 2026

RE: Letter of Necessity, Senior Tax Exemption

Encl: Resolution and supporting documentation

2026 MAR 24 PM 3:46
LEGISLATURE
PUTNAM COUNTY
CARMEL, NY

Please accept this Letter of Necessity for the Legislature to consider for approval amending Resolution 38 of 2026 as indicated in the enclosed memorandum from Real Property Director Trish McLoughlin at the upcoming Audit and Administration Committee meeting scheduled for March 30, 2026.

More specifically, Director McLoughlin is requesting that a sliding income scale be added to Resolution 38 of 2026, where Putnam County adopted the NYS authorized 65% tax exemption for Putnam County seniors. Please see attachment detailing the sliding scale requested. This request cannot wait until the next appropriate committee meeting/May full Legislative meeting, as adoption of the amended resolution including the sliding scale must be done as soon as feasible in order for the assessors in the county to timely include the exemption for eligible seniors in the tax roll. Director McLoughlin will be available to answer any questions associated with this request.

Thank you for your prompt attention to this matter.

TRISH McLOUGHLIN
DIRECTOR OF REAL PROPERTY



KEVIN M. BYRNE
PUTNAM COUNTY EXECUTIVE

TO: Kevin Byrne, Putnam County Executive

FROM: Trish McLoughlin, CCD Real Property

RE: Request for a Letter of Necessity

DATE: March 19, 2026

Real Property is requesting a Letter of Necessity for the sliding income scale to be added to Resolution #38 (Senior Exemption up to 65%) via an amendment.

Time is of the essence, as the assessors are requesting to see the income sliding scale in the resolution, along with the effective date of March 1, 2026, to make their adjustments in RPS to all affected Seniors, prior to Tentative Roll (April 15 database deadline to Real Property), which is presently being prepped by the assessors.

I respectfully request that this matter be placed on the upcoming Audit meeting agenda. I have attached a screenshot and Excel document of the sliding scale that should be included in this resolution.

Thank you in advance for your consideration.

PUTNAM COUNTY LEGISLATURE

Resolution #38

Introduced by Legislator: Nancy Montgomery on behalf of the Audit & Administration Committee at a Special Full Meeting held on February 19, 2026.

page 1

APPROVAL OF A LOCAL LAW AMENDING ARTICLE V OF CHAPTER 220 OF THE CODE OF PUTNAM COUNTY TO (1) CLARIFY APPLICATION OF REAL PROPERTY TAX LAW § 467 AND (2) INCREASE THE MAXIMUM SENIOR CITIZEN PROPERTY TAX EXEMPTION

WHEREAS, the Putnam County Legislature adopted Local Law #15 of 2022 (Resolution #239 of 2022), increasing the income thresholds for the Senior Citizen Real Property Tax Exemption pursuant to Real Property Tax Law § 467; and

WHEREAS, Real Property Tax Law § 467 authorizes local governments to provide a partial exemption from real property taxation for qualifying senior citizens and permits local adoption of graduated exemption schedules; and

WHEREAS, amendments to Real Property Tax Law § 467 authorize local governments to provide exemptions in excess of fifty percent (50%) of assessed valuation, up to sixty-five percent (65%), subject to locally adopted schedules; and

WHEREAS, it was and remains the intent of this Legislature that, except as expressly modified by County law with respect to income thresholds and exemption percentage schedules, all other definitions, conditions, qualifications, options, and administrative requirements adopted pursuant to Real Property Tax Law § 467 by the Town in which the property is located shall apply to the County exemption; and

WHEREAS, clarification of legislative intent and alignment with current State law is necessary to ensure uniform administration and avoid unintended fiscal impact;

NOW, THEREFORE, BE IT ENACTED by the Legislature of the County of Putnam as follows:

Section 1. Amendment to § 220-29

Section 220-29 of the Code of Putnam County is hereby amended to read as follows:

Pursuant to the provisions of the Real Property Tax Law § 467, the real property owned by one or more persons, each of whom is 65 years of age or over, or real property owned by a husband and wife, one of whom is 65 years of age or over, shall be exempt from taxation up to a maximum of sixty-five percent (65%) of the assessed valuation thereof, as hereinafter provided.

Section 2. Amendment to § 220-30(A) (Application of RPTL § 467)

State of New York

ss:

County of Putnam

I hereby certify that the above is a true and exact copy of a resolution passed by the Putnam County Legislature while in session on February 19, 2026.

Dated: February 20, 2026

Signed: _____

Diane Trabulsi
Clerk of the Legislature of Putnam County

PUTNAM COUNTY LEGISLATURE

Resolution #38

Introduced by Legislator: Nancy Montgomery on behalf of the Audit & Administration Committee at a Special Full Meeting held on February 19, 2026.

page 2

Section 220-30(A) is hereby amended to add the following paragraph: Except as expressly modified herein with respect to income eligibility thresholds and percentage schedules adopted by the County, all other definitions, conditions, qualifications, options, exclusions, and administrative requirements applicable to the Senior Citizen Real Property Tax Exemption pursuant to Real Property Tax Law § 467, including any local options adopted by the Town in which the property is located, shall apply to the County exemption. The County's adoption of income thresholds and exemption percentages shall not be construed to supersede or replace any other requirements adopted pursuant to Real Property Tax Law § 467 unless expressly stated herein.

Section 3. Amendment to § 220-30(B) (Schedule of Exemptions)

Section 220-30(B) is hereby amended to authorize exemption percentages up to a maximum of sixty-five percent (65%), consistent with Real Property Tax Law § 467. The Legislature may, by resolution, adopt updated exemption percentage schedules consistent with state law and income thresholds established herein.

Section 4. Legislative Intent

This Local Law is intended:

- 1. To clarify and confirm the original legislative intent of Local Law #15 of 2022;**
- 2. To ensure that County exemption administration operates within the full framework of Real Property Tax Law § 467 and any applicable Town-level options; and**
- 3. To align the County's maximum exemption authority with current State law permitting exemptions up to sixty-five percent (65%).**

Section 5. Severability

If any clause, sentence, paragraph, subdivision, section, or part of this Local Law shall be adjudged invalid by a court of competent jurisdiction, such judgment shall not affect, impair, or invalidate the remainder thereof.

Section 6. Effective Date

This Local Law shall take effect immediately upon filing with the Secretary of State of the State of New York.

State of New York

ss:

County of Putnam

I hereby certify that the above is a true and exact copy of a resolution passed by the Putnam County Legislature while in session on February 19, 2026.

Dated: February 20, 2026

Signed: _____

Diane Trabulsy
Clerk of the Legislature of Putnam County

PUTNAM COUNTY LEGISLATURE

Resolution #38

Introduced by Legislator: Nancy Montgomery on behalf of the Audit & Administration Committee at a Special Full Meeting held on February 19, 2026.

page 3

BY ROLL CALL VOTE: SEVEN AYES. LEGISLATORS ADDONIZIO & SAYEGH WERE ABSENT. MOTION CARRIES.

State of New York
ss:
County of Putnam

APPROVED

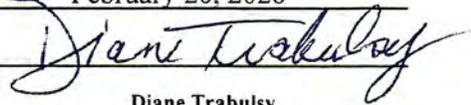

COUNTY EXECUTIVE

2/27/26
DATE

I hereby certify that the above is a true and exact copy of a resolution passed by the Putnam County Legislature while in session on February 19, 2026.

Dated: February 20, 2026

Signed:


Diane Trabulsy
Clerk of the Legislature of Putnam County

0 to 47,000

Column1	Column2	Column3	Column4	Column5	Column6	Column7	Column8
Less than	\$ 47,000.00				65		
Less than	\$ 48,000.00	but more than	\$ 47,000.00		60		
Less than	\$ 49,000.00	but more than	\$ 48,000.00		55		
Less than	\$ 50,000.00	but more than	\$ 49,000.00		50		
	\$ 50,000.00	but less than	\$ 51,000.00	=	45		
	\$ 51,000.00	or more, but less than	\$ 52,000.00		40		
	\$ 52,000.00	or more, but less than	\$ 53,000.00		35		
	\$ 53,000.00	or more, but less than	\$ 53,900.00		30		
	\$ 53,900.00	or more, but less than	\$ 54,800.00		25		
	\$ 54,800.00	or more, but less than	\$ 55,700.00		20		
	\$ 55,700.00	or more, but less than	\$ 56,600.00		15		
	\$ 56,600.00	or more, but less than	\$ 57,500.00		10		
	\$ 57,500.00	or more, but less than	\$ 58,400.00		5		

Begin End

47001 47999

48001 48999

49001 49999

50001 50999

51000 51999

52000 52999

53000 53899

54000 54799

55000 55699

56000 56599

57000 57499

58000 58399

0 to 47,000

Column1	Column2	Column3	Column4	Column5	Column6	Column7
Less than	\$ 47,000.00		=		65 %	
	\$ 47,000.00	or more, but less than	\$ 48,000.00	=	60 %	
	\$ 48,000.00	or more, but less than	\$ 49,000.00	=	55 %	
	\$ 49,000.00	or more, but less than	\$ 50,000.00	=	50 %	
ORIG	\$ 50,000.00	or more, but less than	\$ 51,000.00	=	45 %	
	\$ 51,000.00	or more, but less than	\$ 52,000.00	=	40 %	
	\$ 52,000.00	or more, but less than	\$ 53,000.00	=	35 %	
	\$ 53,000.00	or more, but less than	\$ 53,900.00	=	30 %	
	\$ 53,900.00	or more, but less than	\$ 54,800.00	=	25 %	
	\$ 54,800.00	or more, but less than	\$ 55,700.00	=	20 %	
	\$ 55,700.00	or more, but less than	\$ 56,600.00	=	15 %	
	\$ 56,600.00	or more, but less than	\$ 57,500.00	=	10 %	
	\$ 57,500.00	or more, but less than	\$ 58,400.00	=	5 %	

Represents new income limits in original RP-467 Senior scale

0 to 47,000

Column1	Column2	Column3	Column4	Column5	Column6	Column7
Less than	\$ 47,000.00		=		65 %	
	\$ 47,000.00	or more, but less than	\$ 48,000.00	=	60 %	
	\$ 48,000.00	or more, but less than	\$ 49,000.00	=	55 %	
	\$ 49,000.00	or more, but less than	\$ 50,000.00	=	50 %	
ORIG	\$ 50,000.00	or more, but less than	\$ 51,000.00	=	45 %	
	\$ 51,000.00	or more, but less than	\$ 52,000.00	=	40 %	
	\$ 52,000.00	or more, but less than	\$ 53,000.00	=	35 %	
	\$ 53,000.00	or more, but less than	\$ 53,900.00	=	30 %	
	\$ 53,900.00	or more, but less than	\$ 54,800.00	=	25 %	
	\$ 54,800.00	or more, but less than	\$ 55,700.00	=	20 %	
	\$ 55,700.00	or more, but less than	\$ 56,600.00	=	15 %	
	\$ 56,600.00	or more, but less than	\$ 57,500.00	=	10 %	
	\$ 57,500.00	or more, but less than	\$ 58,400.00	=	5 %	

Represents new income limits in original RP-467 Senior scale

#22

RESOLUTION #

APPROVAL/SUPPORT FOR HOME RULE LEGISLATION AUTHORIZING THE COUNTY OF PUTNAM TO ALIENATE CERTAIN LANDS USED AS PARKLANDS

WHEREAS, the County of Putnam is the owner of the property located at 161 Hill Street, Mahopac New York, a/k/a Town of Carmel TM# 64.14-1-8 a/k/a the Putnam County Golf Course (the "Property"); and

WHEREAS, the Property was previously designated as public parkland; and

WHEREAS, the County desires to use a minor, undeveloped portion of the Property for the installation of a 160 foot cellular tower, with the associated equipment shelter, backup generators, and telecommunications equipment; and

WHEREAS, said cellular tower would accommodate telecommunications coverage needs for various County Emergency Service Departments, and provide the capacity for the collocation of private public utility wireless communications facilities in order to close significant gaps in reliable wireless service and avoid the proliferation of towers; and

WHEREAS; Assembly Bill No A08852 and Senate Bill No. S08852, sponsored by Assemblyman Slater and Senator Harckham support Putnam County's alienation of this land, but require local enactment; and

WHEREAS, the Putnam County Legislature finds that the enactment of such legislation is in the best interest of the residents of the County of Putnam; and

WHEREAS, pursuant to Section 40 of the Municipal Home Rule Law of the State of New York the County of Putnam adopts and enacts such legislation authorizing the passage of these special laws; now therefore be it

RESOLVED, that the County of Putnam hereby requests and approves a Home Rule Message to the Legislature of the State of New York in support of Assembly Bill No A08852 and Senate Bill No. S08852; and be it further

RESOLVED, that the Clerk of the Putnam County Legislature is hereby directed to forward a copy of this Resolution to our State representatives in the State Legislature as well as the Governor and leadership of our State Legislature.



cc: All
Audit - 3/30/2026
L.O.N.

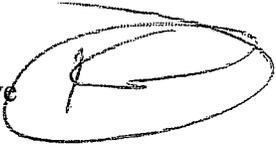
PUTNAM COUNTY EXECUTIVE
KEVIN M. BYRNE

To: Diane Trabulsy
Clerk of the Legislature

CC: Daniel G. Birmingham, Chair
Putnam County Legislature

Thomas Lannon, Director
IT and GIS

C. Compton Spain,
County Attorney

FROM: Kevin M. Byrne
County Executive 

DATE: March 25, 2026

RE: Letter of Necessity, Resolution #126 of 2025

Encl: Supporting documentation

2026 MAR 25 PM 2:53
LEGISLATURE
PUTNAM COUNTY
CARMEL, NY

Please accept this Letter of Necessity for the Legislature to consider for approval the introduced NYS Home Rule Assembly Bill 8903 at the upcoming Audit and Administration Committee meeting scheduled for March 30, 2026.

Resolution 126 of 2025, which includes the Home Rule request, was previously adopted by the Legislature and approved by County Executive. The corresponding bill has since been introduced in both the Assembly and Senate and now requires the Legislature approval to proceed.

This request is time-sensitive, as final approvals must be submitted to NYS prior to the close of the legislative session. To meet this deadline, the resolution must be considered at the April 7th Full Legislature meeting or sooner.

I have directed Director Lannon to be available to answer any questions regarding this request.

Thank you for your kind consideration of this matter.

THE ASSEMBLY
STATE OF NEW YORK
ALBANY

ROOM 448M, CAPITOL
ALBANY, NEW YORK, 12248
(518)455-4191
FAX: (518)455-4103

January 08, 2026

To: Member of Assembly Slater
From: Home Rule Council
Re: Assembly Bill Number: 8903

This is to inform you that your bill, 8903 requires a Home Rule Request
from:

County of Putnam

Please be reminded it is the Introducer's responsibility to notify the above municipality of this
Home Rule requirement. Under Rule IV, Section 6(1) of the Rules of the Assembly, this BILL
CANNOT be reported out of committee until such request has been filed.



Morgan Weber
Home Rule Counsel

Printed Forms for Home Rule Requests may be obtained at the Assembly Journal Clerks Office
(Room 437, Capitol) or online at www.nyasassembly.gov.

Four Signed Copies of the Home Rule Request Form are required for this Assembly bill. Two copies
for the Senate should be sent to Home Rule Counsel, Room 333-M, Capitol, and the other two copies for the
Assembly should be sent to Morgan Weber, Room 448-M, Capitol.

March 24, 2026

cc: All
Audit



Honorable Members of the Putnam County Legislature

40 Gleneida Avenue
Carmel, NY 10512

2026 MAR 24 PM 3:14

LEGISLATURE
PUTNAM COUNTY
CARMEL, NY

#23

**Re: Request for Legislative Action : Forensic Audit of Soil and Water Conservation District Funds
(January 1, 2018 to Present)**

On behalf of the Putnam County Soil and Water Conservation District Board of Directors, I write to formally request that the Legislature place on its agenda and authorize a forensic audit of all funds held, received, administered, or disbursed on behalf of the Soil and Water Conservation District by the County, whether accounted for under the District, the County's "Soil and Water Department" budget line, or any similarly designated account, in the County's capacity as historical custodian, from January 1, 2018 to present.

For clarity, the Soil and Water Conservation District is an independent public entity established in 1966 under New York State law, and the County's "Soil and Water Department" designation, created in or around 1993, is an administrative construct that has contributed to significant confusion in the accounting and handling of District funds.

This request is made to ensure a complete and accurate accounting of public funds and to support the District in meeting its statutory, financial, and reporting obligations as it continues to restore full operational independence.

Since the current Board assumed its roles in July 2025, the District has made repeated requests for complete financial records, including bank statements, to support reconciliation and required State filings. To date, no bank statements have been provided. The only materials received consist of: (1) a handwritten Post-it note provided on September 9, 2025 by the Commissioner of Finance; (2) a County-generated ledger labeled "Soil and Water Trust Funds" transmitted on October 21, 2025; and (3) an Excel spreadsheet provided by the Commissioner of Finance on February 8, 2026. These materials are incomplete, lack supporting documentation, and contain figures and references that do not reconcile with one another or with known legislative actions. In addition, the District has not been provided with historical records from prior Boards, further limiting its ability to establish an accurate financial baseline.

As you are aware, the District has been working to obtain financial records and transition funds pursuant to Resolution No. 384 of 2025. However, despite prior written correspondence to the County Executive and relevant departments on January 12, 2026, and subsequent follow up efforts, the District has not received a complete set of records necessary to fully reconcile its accounts. To date, only partial information has been provided.

The District has since sought technical guidance from the New York State Office of the State Comptroller, and as part of that process, it was suggested that the District formally request assistance from the Legislature in pursuing a comprehensive financial review.

Given the duration of County custodianship and the absence of complete financial documentation, the Board believes an independent forensic audit is the most appropriate and responsible course of action.



The scope of the requested audit should include, at minimum:

- A full accounting of all funds received on behalf of the District;
including State Aid (Part A and Part B) and any other revenues relevant
- A complete ledger of all disbursements made from District funds
- Supporting documentation for all expenditures, including invoices, vouchers, and payment records
- Verification of authorization for expenditures, including evidence of approval by a duly constituted Soil and Water Conservation District Board
- Identification and reconciliation of any administrative fees, transfers, or inter-fund movements, including a full accounting of all interest accrued on District funds during the period of County custodianship
- An inventory of all equipment, materials, and assets purchased with District funds, including current location and status
- Review of any contracts, agreements, or program expenditures funded through District monies
- Reconciliation of all account balances, including interest earned, from 01/01/2018 through present

This audit is essential not only to establish an accurate financial baseline for the District moving forward, but also to ensure transparency, accountability, and public confidence in the stewardship of these funds.

The District is actively working to meet State reporting requirements and reestablish core programming, including AEM, agricultural support services, and grant administration. Without a verified accounting of funds and expenditures, the District's ability to plan, budget, and operate effectively remains significantly constrained.

We respectfully request that the Legislature take action to initiate this audit and coordinate with appropriate professionals to carry it out. The District stands ready to cooperate fully and provide any information within its possession to support this effort.

Thank you for your attention to this matter and for your continued support as the District works to restore full operations and serve the residents, municipalities, and agricultural community of Putnam County.

Respectfully,

Cassandra A. Roth
Chairman

Putnam County Soil & Water Conservation District

Email: Chair@PCSWCD.org

To: Kevin M. Byrne, County Executive

From: Putnam County Soil and Water Conservation District Board

Date: January 12, 2026

Re: Requested Timelines for District Fund Transfer, Intermunicipal Agreement, Financial Records, and Staffing Coordination

The Putnam County Soil and Water Conservation District Board writes to continue coordination with your administration regarding several outstanding operational items necessary for the District to proceed with budgeting, staffing, and program delivery. As the District works to restore full operational readiness and align its practices with applicable State requirements, clarity regarding timing and next steps is needed to support orderly planning and compliance.

The District's Treasurer's Report and Annual Report are due to New York State in February. At this time, the District does not have access to its funds or complete financial records for the prior fiscal year. Without this information, the District risks being unable to complete these filings accurately and completely, which could jeopardize eligibility for State funding in the upcoming year.

To avoid this outcome, the District respectfully requests confirmation and anticipated timelines for the following items.

First, confirmation of when District funds will be transferred to the District's bank account pursuant to Resolution No. 384 of 2025, which was confirmed and approved by your office following action by the Putnam County Legislature on December 18, 2025. As this transfer is not contingent upon execution of the intermunicipal agreement, an estimated timeframe is necessary so the District can proceed with budgeting, programming, and staffing.

Second, confirmation of the status and anticipated timeline for final approval and execution of the intermunicipal agreement drafted collaboratively by the Soil and Water Conservation District Board and the County Attorney's Office and submitted to your office for review mid December 2025. While the District has not received communication from your office, the Board has been advised by County Law that the agreement began moving forward late last week.

Third, confirmation of when the District will receive bank statements for the District trust account for the prior fiscal year. At minimum, complete bank statements for 2025 are required to prepare and submit the Treasurer's Report and Annual Report to the State.

In addition, the District must move forward with hiring staff to carry out its statutory responsibilities. Following an in person meeting with County Personnel on October 31, at which Personnel agreed to provide civil service exam history and coordinate next steps related to staffing, the District has made multiple follow up attempts by email and telephone without response. Clarification regarding when engagement can resume would assist the District in planning responsibly.

If there are any remaining requirements the County anticipates in order to complete the fund transfer, provide financial records, or proceed with staffing coordination beyond standard items such as confirmation of the District's Employer Identification Number and bank account information, the District would appreciate that guidance so such materials can be provided promptly.

To ensure clear and consistent communication moving forward, the Board requests that correspondence related to the Soil and Water Conservation District be directed to the undersigned Chair at LODAG.RR@gmail.com.

The Board's objective is to resolve these matters promptly so the District can meet its February State filing obligations and continue restoring full operational readiness. We look forward to working collaboratively with your administration to address these items, ensure compliance with applicable State requirements, and bring the District fully operational so it can effectively serve Putnam County's agricultural community, lake districts, municipalities, and shared natural resources.

Respectfully,

Cassandra A. Roth

Chair

Putnam County Soil and Water Conservation District Board

Email: LODAG.RR@gmail.com

SWCD Financial Wrap Up : Response Needed NLT 02/09/2026

7 messages

Cassandra Roth <lodag.rr@gmail.com>
To: william.carlin@putnamcountyny.gov
Cc: Heather Abissi <heather.abissi@putnamcountyny.gov>

Tue, Feb 3, 2026 at 1:48 PM

Good morning Bill,

As we work toward finalizing the Intermunicipal Agreement (IMA) and the associated transfer of funds for the Putnam County Soil & Water Conservation District, we need to confirm a few finance-related items for the District's records before execution.

Specifically, we are requesting the following:

1. Funds to Be Transferred

A full accounting of the total amount of SWCD funds to be transferred to the district upon execution of the IMA.

2. Treasurer's Report 2025

Confirmation that the County will prepare, file, and certify the SWCD Treasurer's Report to OSC for calendar year 2025. The District will be filing a 60-day extension this week to allow sufficient time for submission.

3. Audit Responsibility 2025

A brief written statement for our District records confirming that the County handled and/or coordinated the SWCD internal audit for 2025, and that this function was performed under County responsibility/ stewardship of the District's funds. This is required for accurate reporting in the District's 2025 State Aid performance measures which are due NO LATER THAN FEBRUARY 15, 2025.

Once these items are confirmed, we should be in a good position to proceed with execution of the IMA. Thank you, and please let me know if you need anything further from the Board.

Best regards,
Cassandra A. Roth
Chair
Putnam County Soil & Water Conservation District

Heather Abissi <Heather.Abissi@putnamcountyny.gov>
To: "lodag.rr" <lodag.rr@gmail.com>
Cc: William Carlin <William.Carlin@putnamcountyny.gov>

Tue, Feb 3, 2026 at 2:22 PM

Dear Bill,

If you could please provide Cassandra with ledger sheets for each of the different soil and water funds so they know what sum they will be working with for their operating budget that would be appreciated. As Cassandra mentioned the final treasurer and audit report should be submitted by the County since the funds were in our possession for this audit period - then they will take it over going forward. If you could please touch base with Cassandra to get these last few items done so they dont blow their reporting deadline, it would be a huge help!

Thank you,

Heather

Heather Abissi
847-372-7726
Sent from my iPhone

On Feb 3, 2026, at 1:48 PM, Cassandra Roth <lodag.rr@gmail.com> wrote:

PUTNAM COUNTY NOTICE

THIS EMAIL IS FROM AN EXTERNAL SENDER! DO NOT click links, DO NOT open attachments, DO NOT forward if you were not expecting this email or if it seems suspicious in any way! REMEMBER: NEVER provide your user ID or password to anyone for any reason!

[Quoted text hidden]

Cassandra Roth <lodag.rr@gmail.com>
To: pcsxcdboard@gmail.com

Tue, Feb 3, 2026 at 2:25 PM

[Quoted text hidden]

William Carlin <William.Carlin@putnamcountyny.gov>

Sun, Feb 8, 2026 at 1:02 PM

To: "lodag.rr" <lodag.rr@gmail.com>

Cc: Heather Abissi <Heather.Abissi@putnamcountyny.gov>, Michele Alfano-Sharkey <Michele.Alfano-Sharkey@putnamcountyny.gov>, Neal Tomann <Neal.Tomann@putnamcountyny.gov>

Hello Cassandra,

Regarding your email to me below regarding the SWCD financial wrap up please find enclosed the following:

1. Funds to be transferred

A full accounting of funds to be transferred, upon the execution of the IMA (\$ 798,292.88), and vote of approval of said IMA by the Legislature, is attached. The County is due the 2025 Part A reimbursement, which I understand is up to \$ 60,000 and will be paid by NYS after submission and review of the annual treasurer report.

2. Treasurer Report 2025

I have prepared for District Manager Neal Tomann's review and signature the 2025 treasurers report to be filed with the NYS OSC. I have requested that Mr. Tomann complete this task at his earliest opportunity, preferably tomorrow.

3. Audit Responsibility 2025

Consider this email confirmation that internal accounting and auditing procedures were followed during 2025, and that financial activities are subject and a part of our **EXTERNAL** audit by the Accounting Firm of PFK O'Connor Davies. I mention them because you should be aware that the Soil and Water Conservation District is a component unit of Putnam County for financial reporting purposes, as are the Putnam Tobacco Asset Securitization Corporation and the Putnam County IDA. These organizations use PFK O'Connor Davies for their financial statement accounting since their financial statements are incorporated into the County financial statements. Should the SWCD use different accountants in the preparation of financial statement information, please make this firm aware that they **MUST** meet the dictates of PFK O'Connor Davies regarding the content and deadlines for required information.

Finally, please be advised that I have provided your treasurer an EFT form to be returned to my office once the IMA process is completed. The funds transfer process will then be completed quickly.

Sincerely,

William Carlin

Commissioner of Finance

From: Cassandra Roth <lodag.rr@gmail.com>

Sent: Tuesday, February 3, 2026 1:48 PM

To: William Carlin <William.Carlin@putnamcountyny.gov>

Cc: Heather Abissi <Heather.Abissi@putnamcountyny.gov>

Subject: SWCD Financial Wrap Up : Response Needed NLT 02/09/2026

You don't often get email from lodag.rr@gmail.com. Learn why this is important

PUTNAM COUNTY NOTICE

THIS EMAIL IS FROM AN EXTERNAL SENDER! DO NOT click links, DO NOT open attachments, DO NOT forward if you were not expecting this email or if it seems suspicious in any way! REMEMBER: NEVER provide your user ID or password to anyone for any reason!

Good morning Bill,

[Quoted text hidden]

SWCD Financial Wrap Up : Response Needed NLT 02/09/2026

Cassandra Roth <lodag.rr@gmail.com>
To: Cassandra Roth <lodag.rr@gmail.com>

Tue, Mar 24, 2026 at 11:27 AM

----- Forwarded message -----

From: **Cassandra Roth** <lodag.rr@gmail.com>

Date: Mon, Feb 9, 2026 at 5:50 AM

Subject: Re: SWCD Financial Wrap Up : Response Needed NLT 02/09/2026

To: William Carlin <William.Carlin@putnamcountyny.gov>

Cc: Heather Abissi <Heather.Abissi@putnamcountyny.gov>, Michele Alfano-Sharkey <Michele.Alfano-Sharkey@putnamcountyny.gov>, Putnam County SWCD Board <pcswcdboard@gmail.com>

Bill,

I am writing to address the SWCD financial wrap-up and to clarify responsibility for the 2025 Treasurer's Report to OSC.

1. Funds to Be Transferred

You reference a total transfer amount of \$798,292.88. This amount does not reconcile with any balances previously presented to the SWCD board or legislature in 2025 or with the corresponding legislative resolutions noted on the spreadsheet attached.

2. Treasurer's Report – 2025

As reflected in the 60-day extension request submitted to the Office of the State Comptroller (attached), the County was the custodian of District funds for the entirety of calendar year 2025. The extension was requested specifically to allow the Putnam County Finance Department to complete and submit the 2025 Treasurer's Report on behalf of the District, consistent with that custody and control. We received confirmation of the extension and will forward under separate cover to both yourself and the County Law Department.

This understanding was reiterated in the most recent email in this thread from Ms. Abissi, who confirmed that because the funds were in County possession during the audit period, the final Treasurer's Report and audit are to be submitted by the County, after which the District will assume responsibility going forward.

Neal Tomann is no longer managing District programs or otherwise involved in District affairs, and he was not the functioning custodian nor Treasurer of District funds during the reporting period. Accordingly, it is not appropriate for Mr. Tomann to complete or file the 2025 Treasurer's Report.

If Mr. Tomann were the appropriate individual the District intended to handle this filing, we would have submitted that request to him directly. We did not. Instead, the extension was filed expressly to provide the County Finance Department the time necessary to complete this work. Responsibility for preparation and filing of the 2025 Treasurer's Report rests with the County.

3. Audit Responsibility – 2025

Your confirmation that SWCD financial activity was subject to County internal controls and included in the County's external audit conducted by PFK O'Connor Davies is noted and will be relied upon for purposes of the District's 2025 State Aid performance measures. Thank you for this.

Cassandra A. Roth

Chair

Putnam County Soil & Water Conservation District

> On Feb 8, 2026, at 1:02 PM, William Carlin <William.Carlin@putnamcountyny.gov> wrote:

>

> The County is due the 2025 Part A reimbursement, which I understand is up to \$ 60,000 and will be paid by NYS after submission and review of the annual treasurer report.

 **PCSWCD-OSCEExtensionRequest-FY2025.pdf**
723K

Heather Abissi <Heather.Abissi@putnamcountyny.gov>

Wed, Feb 18, 2026 at 3:05 PM

To: William Carlin <William.Carlin@putnamcountyny.gov>

Cc: "lodag.rr" <lodag.rr@gmail.com>, Michele Alfano-Sharkey <Michele.Alfano-Sharkey@putnamcountyny.gov>

What is the status on this? Cassandra, has to complete their performance measures documents, has this been resolved?

Heather

Heather Abissi

847-372-7726

Sent from my iPhone

On Feb 8, 2026, at 1:02 PM, William Carlin <William.Carlin@putnamcountyny.gov> wrote:

[Quoted text hidden]

<SWCD PART C TRUST FUNDS 12-31-25.xlsx>

Via Electronic Mail and First-Class Mail

February 4, 2026

Office of the State Comptroller
110 State Street
Albany, NY 12236

RE: Request for Extension – 2025 Annual Treasurer's Report for the
Putnam County Soil and Water Conservation District (SWCD)

To the Office of the State Comptroller:

Pursuant to the provisions of the General Municipal Law (GML), the Putnam County Soil and Water Conservation District (SWCD; "District") formally requests a 60-day extension for the filing of the District's Annual Treasurer's Report for the fiscal year ending December 31, 2025.

As required by the GML extension provision, we are submitting this request prior to the February 15th deadline. The District is currently in a significant transitional period, which includes a comprehensive effort to re-establish full compliance with District Law and state reporting standards as well as the seating of new Board members. At present, the District still does not have access to its funds or the complete financial records from prior fiscal years.

As the County was the custodian of District funds for the entirety of the reporting period due, the Putnam County Finance Department will be completing and submitting the 2025 Treasurer's Report on behalf of the District. This extension request is made to provide the County Finance Department ample time to complete the Treasurer's Report for the fiscal year ending December 31, 2025.

With this extension, we understand the new filing deadline for the County Finance Department to submit the Treasurer's Report to be April 16, 2026.

Thank you for your consideration of this extension request and for your support as we work to bring the District's records into good standing.

Sincerely,



Brett Yarris, Treasurer
Putnam County Soil and Water Conservation District

CC:

Putnam County Finance Department, 40 Gleneida Ave, Carmel NY 10512
Putnam County Law Department, 48 Gleneida Ave, Carmel NY 10512

recd from Bill Carlin
(Comm. of finance)
on Sept 09 2025

PART B - \$ 6,000

PART C - \$ 829,929.78



**SOIL WATER TRUST FUND
PARTS A, B AND C
2021 - 2025**

ORG	OBJECT	DESCRIPTION	YEAR	PER	EFF DATE	REFERENCE	AMOUNT	CHECK NO	VDR NAME/ITEM DESC	COMMENTS
10874500	439101	STATE AID SOIL AND WATER	2021		12/31/2021	2021AR	-60,000.00	0		SOIL & WATER PART A 2021
10874500	439101	STATE AID SOIL AND WATER	2022		12/30/2022	PART A 2022	-60,000.00	0		SOIL AND WATER PART A 2022
10874500	439101	STATE AID SOIL AND WATER	2023		12/29/2023	PART A	60,000.00	0		PART A 2023 EST REVENUE
10874500	439101	STATE AID SOIL AND WATER	2023		12/29/2023	PART A	-50,430.52	0		PART A 2023 TO ACTUAL
10874500	439101	STATE AID SOIL AND WATER	2023		12/29/2023	PART A -23	-60,000.00	0		S&W PART A 2023 EST REV
							<u>-50,430.52</u>			
10874500	439101	STATE AID SOIL AND WATER	2024		12/31/2024	2024AR EST	-60,000.00	0		2024 PART A ESTIMATED REV
						2025	(60,000.00)			

**SOIL WATER TRUST FUND
PARTS A, B AND C
2021 - 2025**

ORG	OBJECT	DESCRIPTION	YEAR	PER	EFF DATE	REFERENCE	AMOUNT	CHECK NO	VDR NAME/ITEM DESC	COMMENTS
07000	290962	SOIL and WATER PART B	2021	0	01/01/2021	SOY BAL	-6,000.00	0		OPENING BALANCE
07000	290962	SOIL and WATER PART B	2021	1	01/11/2021	1/11/21	-6,000.00	0		2020 SOIL & WATER PART B
							<u>-12,000.00</u>			
07000	290962	SOIL and WATER PART B	2022	0	01/01/2022	SOY BAL	-12,000.00	0		OPENING BALANCE
07000	290962	SOIL and WATER PART B	2022	2	02/15/2022	TRANS	-6,000.00	0		PLANNING PART B 2021
07000	290962	SOIL and WATER PART B	2022	11	11/07/2022	W S-110722	6,000.00	53416	NYS DEPARTMENT OF AGRICULTURE AND MARKETS	2021 PART B UNSPENT CONSERVATI
07000	290962	SOIL and WATER PART B	2022	12	12/12/2022	R255/22	6,000.00	0		22 S&W PART B CONSERV PROJ
							<u>-6,000.00</u>			
07000	290962	SOIL and WATER PART B	2023	0	01/01/2023	SOY BAL	-6,000.00	0		OPENING BALANCE
07000	290962	SOIL and WATER PART B	2023	1	01/04/2023	TRANSFER	-6,000.00	0		2022 PART B
							<u>-12,000.00</u>			
07000	290962	SOIL and WATER PART B	2024	0	01/01/2024	SOY BAL	-12,000.00	0		OPENING BALANCE
07000	290962	SOIL and WATER PART B	2024	1	01/09/2024	PART B	-6,000.00	0		2024 PLANNING PART B
07000	290962	SOIL and WATER PART B	2024	10	10/23/2024	W T-7606	6,000.00	56473	NYS DEPARTMENT OF AGRICULTURE AND MARKETS	RETURN OF UNSPENT 2023 PART B
07000	290962	SOIL and WATER PART B	2024	12	12/11/2024	W TR-8644	6,000.00	56740	NYS DEPARTMENT OF AGRICULTURE AND MARKETS	RETURN OF UNSPENT 2023 PART B
07000	290962	SOIL and WATER PART B	2024	12	12/11/2024	W TR-8644	4,971.00	56739	KIRK LAKE WATERSHED ASSOCIATION	SOIL & WATER PART B
07000	290962	SOIL and WATER PART B	2024	12	12/04/2024	ECHO & PTB	-6,000.00	0		2025 ALLOCATION
							<u>-7,029.00</u>			
07000	290962	SOIL and WATER PART B	2025	0	01/01/2025	SOY BAL	-7,029.00	0		OPENING BALANCE
07000	290962	SOIL and WATER PART B	2025	6	06/09/2025	W TD-2536	1,029.00	57434	NYS DEPARTMENT OF AGRICULTURE AND MARKETS	RETURN OF UNSPENT 2024 PART B
							<u>-6,000.00</u>			

**SOIL WATER TRUST FUND
PARTS A, B AND C
2021 - 2025**

ORG	OBJECT	DESCRIPTION	YEAR	PER	EFF DATE	REFERENCE	AMOUNT	CHECK NO	VDR NAME/ITEM DESC	COMMENTS
07000	290965	SOIL AND WATER PART C	2021	0	01/01/2021	SOY BAL	-213,474.24	0		OPENING BALANCE
07000	290965	SOIL AND WATER PART C	2021	2	02/12/2021	W K-021221	3,118.00	50502	COMMISSIONER OF FINANCE	REIMB GEN FOR EXP PD TO INSITE REF#2373 12/31/2020
07000	290965	SOIL AND WATER PART C	2021	3	03/03/2021	3/3/21	-74,191.53	0		REF JE#2373 12/31/2020
07000	290965	SOIL AND WATER PART C	2021	3	03/02/2021	W 030221KP	19,291.53	50671	COMMISSIONER OF FINANCE	REF JE#2373 12/31/2020
07000	290965	SOIL AND WATER PART C	2021	3	03/02/2021	W 030221KP	54,900.00	50671	COMMISSIONER OF FINANCE	REF JE#2373 12/31/2020
07000	290965	SOIL AND WATER PART C	2021	8	08/18/2021	W 081821KP	74,191.53	51544	COMMISSIONER OF FINANCE	DEPT TO 01000 141039
							<u>-136,164.71</u>			
07000	290965	SOIL AND WATER PART C	2022	0	01/01/2022	SOY BAL	-136,164.71	0		OPENING BALANCE
07000	290965	SOIL AND WATER PART C	2022	2	02/15/2022	TRANS	-112,874.08	0		PLANNING PART C 2021
07000	290965	SOIL AND WATER PART C	2022	3	03/24/2022	AGM PART C	-122,005.26	0		PERF MEASURE 2021 PART C
07000	290965	SOIL AND WATER PART C	2022	12	12/31/2022	SOIL WATER	40,000.00	0		PER RESO 2021-57
							<u>-331,044.05</u>			
07000	290965	SOIL AND WATER PART C	2023	0	01/01/2023	SOY BAL	-331,044.05	0		OPENING BALANCE
07000	290965	SOIL AND WATER PART C	2023	3	03/20/2023	03.20.23	-181,746.76	0		2023 PART C
							<u>-512,790.81</u>			
07000	290965	SOIL AND WATER PART C	2024	0	01/01/2024	SOY BAL	-512,790.81	0		OPENING BALANCE
07000	290965	SOIL AND WATER PART C	2024	3	03/20/2024	3/20/24	-207,832.85	0		SOIL & WATER PART C DEP 3/20/24
07000	290965	SOIL AND WATER PART C	2024	12	12/31/2024	PART C	77,000.00	0		R#218-2024
07000	290965	SOIL AND WATER PART C	2024	12	12/31/2024	2024AR	19,162.00	0		RES 97-2024
							<u>-624,461.66</u>			
07000	290965	SOIL AND WATER PART C	2025	0	01/01/2025	SOY BAL	-624,461.66	0		OPENING BALANCE
07000	290965	SOIL AND WATER PART C	2025	6	06/05/2025	25 PART C	-205,468.12	0		2025 PART C
							<u>-829,929.78</u>			

SOIL & WATER PART C TRUST FUNDS - MUNIS ACCT # 290965

RECEIPTS

12/31/2019	PART C 2019	99,595.22
3/24/2020	PART C 2020	113,879.02
3/15/2021	PART C 2021	112,874.08
3/24/2022	PART C 2022	122,005.26
3/8/2023	PART C 2023	181,746.76
3/13/2024	PART C 2024	207,832.85
3/18/2025	PART C 2025	<u>205,468.12</u>
TOTAL RECEIPTS		1,043,401.31

EXPENDITURES

3/21/2021	INSITE ENGINEERING	(3,118.00)
3/21/2021	RESOLUTION # 156 OF 2020	(19,291.53)
3/21/2021	RESOLUTION # 156 OF 2020	(54,900.00)
4/6/2021	RESOLUTION # 57 OF 2020	(40,000.00)
5/7/2024	RESOLUTION # 97 OF 2024	(19,162.00)
10/1/2024	RESOLUTION # 218 OF 2024	(74,718.40)
4/1/2025	RESOLUTION # 99 OF 2025	(5,333.52)
6/3/2025	RESOLUTION # 97 OF 2024	<u>(34,584.98)</u>
TOTAL EXPENDITURES		(251,108.43)

TOTAL PART C FUNDS REMAINING 12/31/25 **792,292.88**

SOIL & WATER PART B TRUST FUNDS - MUNIS ACCT # 290962

RECEIPTS 2026 PART B 6,000.00

TOTAL PART C FUNDS REMAINING 12/31/25 **6,000.00**

TOTAL FUNDS TO BE TRANSFERRED TO SWCD **798,292.88**

Between Dates: 1/1/2020 and 12/31/2025

Vendor ID	Payee/Vendor	Payment Date	Agency/Business Unit	Document ID	Amount	Purpose	Contract ID		
1000002443	PUTNAM COUNTY OF	2-Dec-20	Agriculture and Markets, Department of	64411	6,000.00	Environmental Assessment	PART B	FY2021	RETURNED LATER
1000002443	PUTNAM COUNTY OF	23-Nov-21	Agriculture and Markets, Department of	70144	6,000.00	Environmental Assessment	PART B	FY2022	
1000002443	PUTNAM COUNTY OF	29-Dec-22	Agriculture and Markets, Department of	79878	6,000.00	Environmental Assessment	PART B	FY2023	RETURNED LATER
1000002443	PUTNAM COUNTY OF	5-Jan-24	Agriculture and Markets, Department of	92077	6,000.00	Environmental Assessment	PART B	FY2024	
1000002443	PUTNAM COUNTY OF	2-Dec-24	Agriculture and Markets, Department of	103305	6,000.00	Environmental Assessment	PART B	FY2025	
1000002443	PUTNAM COUNTY OF	28-Nov-25	Agriculture and Markets, Department of	114881	6,000.00	Environmental Assessment	PART B	FY2026	
1000002443	PUTNAM COUNTY OF	27-Feb-20	Agriculture and Markets, Department of	60852	60,000.00	Environmental Assessment	PART A	FY2019	
1000002443	PUTNAM COUNTY OF	22-Feb-21	Agriculture and Markets, Department of	66001	60,000.00	Environmental Assessment	PART A	FY2020	
1000002443	PUTNAM COUNTY OF	7-Mar-22	Agriculture and Markets, Department of	72104	60,000.00	Environmental Assessment	PART A	FY2021	
1000002443	PUTNAM COUNTY OF	28-Feb-23	Agriculture and Markets, Department of	81632	60,000.00	Environmental Assessment	PART A	FY2022	
1000002443	PUTNAM COUNTY OF	23-Feb-24	Agriculture and Markets, Department of	93328	50,430.52	Environmental Assessment	PART C	FY2023	
1000002443	PUTNAM COUNTY OF	21-Feb-25	Agriculture and Markets, Department of	106203	60,000.00	Environmental Assessment	PART A	FY2024	
1000002443	PUTNAM COUNTY OF	12-Mar-20	Agriculture and Markets, Department of	61079	113,879.02	Environmental Assessment	PART C	FY2019	
1000002443	PUTNAM COUNTY OF	11-Mar-21	Agriculture and Markets, Department of	66317	112,874.08	Environmental Assessment	PART C	FY2020	
1000002443	PUTNAM COUNTY OF	22-Mar-22	Agriculture and Markets, Department of	72251	122,005.26	Environmental Assessment	PART C	FY2021	
1000002443	PUTNAM COUNTY OF	16-Mar-23	Agriculture and Markets, Department of	81872	181,746.76	Environmental Assessment	PART C	FY2022	
1000002443	PUTNAM COUNTY OF	11-Mar-24	Agriculture and Markets, Department of	93701	207,832.85	Environmental Assessment	PART C	FY2023	
1000002443	PUTNAM COUNTY OF	14-Mar-25	Agriculture and Markets, Department of	106873	205,468.12	Environmental Assessment	PART C	FY2024	
1000002443	PUTNAM COUNTY OF	18-Feb-25	Agriculture and Markets, Department of	105535	2,221.50	Industrial Services		152456	
1000002443	PUTNAM COUNTY OF	19-May-25	Agriculture and Markets, Department of	107786	1,076.23	Industrial Services		152456	
1000002443	PUTNAM COUNTY OF	13-Aug-25	Agriculture and Markets, Department of	109092	1,824.06	Industrial Services		152456	
1000002443	PUTNAM COUNTY OF	30-Oct-25	Agriculture and Markets, Department of	112373	2,046.06	Industrial Services		152456	
1000002443	PUTNAM COUNTY OF	10-Mar-20	Agriculture and Markets, Department of	60472	154.19	Research & Analysis		AGM01-T011531-3000000	
1000002443	PUTNAM COUNTY OF	14-Jul-20	Agriculture and Markets, Department of	62277	630.24	Research & Analysis		AGM01-T011531-3000000	
1000002443	PUTNAM COUNTY OF	21-Aug-20	Agriculture and Markets, Department of	62664	825.14	Research & Analysis		AGM01-T011531-3000000	
1000002443	PUTNAM COUNTY OF	2-Dec-20	Agriculture and Markets, Department of	64053	1,146.92	Research & Analysis		AGM01-T011531-3000000	
1000002443	PUTNAM COUNTY OF	10-Feb-21	Agriculture and Markets, Department of	65444	446.94	Research & Analysis		AGM01-T011531-3000000	
1000002443	PUTNAM COUNTY OF	6-May-21	Agriculture and Markets, Department of	66691	347.47	Research & Analysis		AGM01-T011531-3000000	
1000002443	PUTNAM COUNTY OF	13-Sep-21	Agriculture and Markets, Department of	68122	711.07	Research & Analysis		AGM01-T011531-3000000	
1000002443	PUTNAM COUNTY OF	16-Dec-21	Agriculture and Markets, Department of	69470	1,439.03	Research & Analysis		AGM01-T011531-3000000	
1000002443	PUTNAM COUNTY OF	15-Feb-22	Agriculture and Markets, Department of	71472	725.56	Research & Analysis		AGM01-T011531-3000000	
1000002443	PUTNAM COUNTY OF	13-May-22	Agriculture and Markets, Department of	72756	396.69	Research & Analysis		AGM01-T011531-3000000	
1000002443	PUTNAM COUNTY OF	31-Aug-22	Agriculture and Markets, Department of	74040	788.14	Research & Analysis		AGM01-T011531-3000000	
1000002443	PUTNAM COUNTY OF	6-Dec-22	Agriculture and Markets, Department of	75889	1,138.32	Research & Analysis		AGM01-T011531-3000000	
1000002443	PUTNAM COUNTY OF	14-Feb-23	Agriculture and Markets, Department of	80359	824.20	Research & Analysis		AGM01-T011531-3000000	
1000002443	PUTNAM COUNTY OF	26-May-23	Agriculture and Markets, Department of	82573	361.46	Research & Analysis		AGM01-T011531-3000000	
1000002443	PUTNAM COUNTY OF	3-Aug-23	Agriculture and Markets, Department of	83734	1,073.79	Research & Analysis		AGM01-T011531-3000000	
1000002443	PUTNAM COUNTY OF	1-Nov-23	Agriculture and Markets, Department of	86900	1,693.87	Research & Analysis		AGM01-T011531-3000000	
1000002443	PUTNAM COUNTY OF	9-May-24	Agriculture and Markets, Department of	94205	1,279.81	Research & Analysis		AGM01-T011531-3000000	

1,351,387.30

Between Dates:

1/1/2015 and

12/31/2019

Vendor ID	Payee/Vendor	Payment Date	Agency/Business Unit	Document ID	Amount	Purpose	Contract ID
1000002443	PUTNAM COUNTY OF	30-Mar-16	Agriculture and Markets, Department of	32130	146.44	Research	AGM01-T011531-3000000
1000002443	PUTNAM COUNTY OF	15-Jul-15	Agriculture and Markets, Department of	26685	293.42	Research	AGM01-T011531-3000000
1000002443	PUTNAM COUNTY OF	19-May-16	Agriculture and Markets, Department of	32691	330.44	Research	AGM01-T011531-3000000
1000002443	PUTNAM COUNTY OF	6-Mar-17	Agriculture and Markets, Department of	37853	355.91	Research	AGM01-T011531-3000000
1000002443	PUTNAM COUNTY OF	26-Mar-18	Agriculture and Markets, Department of	44800	448.23	Research	AGM01-T011531-3000000
1000002443	PUTNAM COUNTY OF	26-Jun-15	Agriculture and Markets, Department of	26584	503.64	Research	AGM01-T011531-3000000
1000002443	PUTNAM COUNTY OF	8-May-17	Agriculture and Markets, Department of	38785	510.24	Research	AGM01-T011531-3000000
1000002443	PUTNAM COUNTY OF	26-Jun-15	Agriculture and Markets, Department of	26585	588.03	Research	AGM01-T011531-3000000
1000002443	PUTNAM COUNTY OF	18-May-16	Agriculture and Markets, Department of	32662	600.63	Research	AGM01-T011531-3000000
1000002443	PUTNAM COUNTY OF	9-Jul-18	Agriculture and Markets, Department of	46055	635.23	Research	AGM01-T011531-3000000
1000002443	PUTNAM COUNTY OF	18-Sep-15	Agriculture and Markets, Department of	27861	676.07	Research	AGM01-T011531-3000000
1000002443	PUTNAM COUNTY OF	5-Jan-16	Agriculture and Markets, Department of	30420	783.46	Research	AGM01-T011531-3000000
1000002443	PUTNAM COUNTY OF	24-Aug-17	Agriculture and Markets, Department of	40245	790.48	Research	AGM01-T011531-3000000
1000002443	PUTNAM COUNTY OF	8-Oct-19	Agriculture and Markets, Department of	56102	893.26	Research	AGM01-T011531-3000000
1000002443	PUTNAM COUNTY OF	16-Nov-16	Agriculture and Markets, Department of	35259	959.31	Research	AGM01-T011531-3000000
1000002443	PUTNAM COUNTY OF	16-Nov-17	Agriculture and Markets, Department of	42433	1,039.46	Research	AGM01-T011531-3000000
1000002443	PUTNAM COUNTY OF	6-Jun-19	Agriculture and Markets, Department of	53381	1,053.83	Research	AGM01-T011531-3000000
1000002443	PUTNAM COUNTY OF	23-Dec-19	Agriculture and Markets, Department of	57139	1,148.47	Research	AGM01-T011531-3000000
1000002443	PUTNAM COUNTY OF	11-Aug-16	Agriculture and Markets, Department of	33623	1,154.27	Research	AGM01-T011531-3000000
1000002443	PUTNAM COUNTY OF	4-Dec-18	Agriculture and Markets, Department of	50691	1,319.47	Research	AGM01-T011531-3000000
1000002443	PUTNAM COUNTY OF	26-Sep-18	Agriculture and Markets, Department of	47357	1,442.60	Research	AGM01-T011531-3000000
1000002443	PUTNAM COUNTY OF	25-Mar-15	Agriculture and Markets, Department of	25500	9,812.44	Environmental Assessment	
1000002443	PUTNAM COUNTY OF	24-Mar-16	Agriculture and Markets, Department of	32045	16,173.83	Local Grants And Public Assist	
1000002443	PUTNAM COUNTY OF	12-Mar-15	Agriculture and Markets, Department of	24983	60,000.00	Environmental Assessment	PART A
1000002443	PUTNAM COUNTY OF	16-Mar-16	Agriculture and Markets, Department of	31805	60,000.00	Environmental Assessment	PART A
1000002443	PUTNAM COUNTY OF	9-Mar-17	Agriculture and Markets, Department of	38001	60,000.00	Environmental Assessment	PART A
1000002443	PUTNAM COUNTY OF	13-Mar-18	Agriculture and Markets, Department of	44591	60,000.00	Environmental Assessment	PART A
1000002443	PUTNAM COUNTY OF	21-Mar-19	Agriculture and Markets, Department of	52475	60,000.00	Environmental Assessment	PART A
1000002443	PUTNAM COUNTY OF	27-Mar-18	Agriculture and Markets, Department of	44912	87,882.23	Environmental Assessment	PART C
1000002443	PUTNAM COUNTY OF	22-Mar-17	Agriculture and Markets, Department of	38210	92,447.21	Environmental Assessment	PART C
1000002443	PUTNAM COUNTY OF	10-Apr-19	Agriculture and Markets, Department of	52621	99,595.22	Environmental Assessment	PART C
1000002443	PUTNAM COUNTY OF	17-Dec-15	Agriculture and Markets, Department of	30068	6,000.00	Environmental Assessment	PART B
1000002443	PUTNAM COUNTY OF	23-Nov-16	Agriculture and Markets, Department of	35471	6,000.00	Environmental Assessment	PART B
1000002443	PUTNAM COUNTY OF	11-Dec-17	Agriculture and Markets, Department of	43012	6,000.00	Environmental Assessment	PART B
1000002443	PUTNAM COUNTY OF	5-Dec-18	Agriculture and Markets, Department of	50755	6,000.00	Environmental Assessment	PART B
1000002443	PUTNAM COUNTY OF	2-Dec-19	Agriculture and Markets, Department of	58809	6,000.00	Environmental Assessment	PART B

February 17, 2026

Delivered by Mail and Email

Office of the New York State Comptroller
Division of Local Government and School Accountability
17 State Street
Albany, New York 12258

Re: Request for Review and Technical Guidance Regarding District Financial Administration

To the New York State Office of the State Comptroller,

The Putnam County Soil & Water Conservation District ("District") respectfully submits this memorandum to request review, clarification, and technical guidance from the Office of the State Comptroller concerning financial discrepancies and structural issues identified during the Board's transition to full fiscal oversight.

The District is a governmental subdivision of the State of New York established pursuant to Soil and Water Conservation District Law. The current Board of Directors, appointed by the Putnam County Legislature, has been working since mid-2025 to formalize the District's financial independence and ensure full compliance with statutory requirements governing custody, reporting, and administration of District funds.

At a public meeting held on February 17, 2026, the Board of Directors unanimously voted to seek assistance from the Office of the State Comptroller after internal reconciliation efforts revealed discrepancies that could not be resolved through existing administrative channels. The Board determined that independent review is necessary to ensure transparency, accuracy, and compliance moving forward.

In the course of assuming direct responsibility for reconciliation and reporting, the Board has identified matters requiring clarification, including:

- Inconsistencies between prior state aid reports and available supporting documentation
- Incomplete or unreconciled historical accounting records
- The absence of a comprehensive accounting that reconciles with financial records currently in the District's possession
- Questions regarding the custody, classification, and reporting of District-designated funds previously administered under County control
- Governance and structural ambiguities that may have impacted fiscal oversight and internal controls

As part of the District's transition to direct fiscal control, the Board is seeking transfer of District-designated funds historically maintained by the County. However, discrepancies between reported balances and supporting documentation have prevented the District from establishing a verified and reconciled figure. Without clarity as to the accurate balance, the Board cannot responsibly authorize or accept transfer.

The Board's objective is to ensure transparency, statutory compliance, and accurate financial reporting moving forward. The District has already taken corrective steps, including:

- Assuming direct responsibility for state aid reporting
- Implementing enhanced internal reconciliation procedures
- Requesting full historical financial records and supporting documentation
- Coordinating with the New York State Soil & Water Conservation Committee regarding compliance obligations

However, given the historical administrative structure under which District funds were maintained and the discrepancies identified during reconciliation efforts, the Board believes independent technical guidance from your office would provide clarity and ensure proper corrective action where necessary.

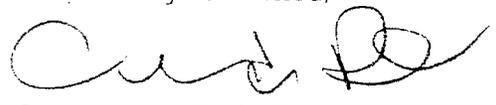
to the New York State Office of General Services,

- a. The Board will provide a report to the Board of Finance and the Board of Environmental Conservation regarding proper custody and transfer procedures for District records currently maintained under County administration.
- b. Technical assistance regarding internal control standards applicable to Soil & Water Conservation Districts operating as independent governmental entities.
- c. Determination as to whether a formal audit, limited scope review, or other oversight activity is warranted.

The Board stands ready to provide all documentation, reports, correspondence, and financial materials currently within the District's possession. Certain historical records remain outside the District's direct custody, and access to those materials has been requested. The Board will cooperate fully, to the extent of its authority, to assist in obtaining any additional records necessary to support a complete and accurate review.

Our goal is straightforward: establish an accurate and fully reconciled financial record, ensure compliance with applicable law, and restore a transparent fiscal structure so the District may focus on its statutory mission of conservation, agricultural support, and protection of natural resources for the residents of Putnam County. We appreciate your attention and look forward to your guidance.

Respectfully submitted,



Cassandra A. Roth: *Chairman*
Putnam County Soil & Water Conservation District
PCSWCDBoard@gmail.com



Brett Yarnis: *Vice Chair*
Putnam County Soil & Water Conservation District
PCSWCDBoard@gmail.com

*cc: New York State Soil & Water Conservation Committee
Putnam County Legislature
Putnam County Law Department
Putnam County Commissioner of Finance
Putnam County Executive*

CR: All

3-30-26 - Audit
4-7-26 - Full

#24 Reso

RESOLUTION

APPROVAL/OPPOSITION TO ELECTRIC BUS MANDATE

WHEREAS, the Putnam County Legislature is aware of the NYS zero-emission bus mandate require school districts to begin purchasing zero-emission buses by 2027, and to fully transition away from traditional buses by 2035;

WHEREAS, Putnam County does not have the requisite infrastructure as far as charging stations to support this mandate;

WHEREAS, Putnam County's cold and intemperate winters are not conducive to the longevity of the batteries of electric vehicles which will be parked in a municipal lot and exposed to the elements,

WHEREAS, NYS' legislation is a mandate which impacts school buses used for children,

WHEREAS, if the battery were to fail on a school bus during school transportation hours Putnam County children could be left stranded,

WHEREAS, NYS has passed this mandate without supplying the necessary funding to create the infrastructure necessary to safely implement this protocol including Countywide charging stations, heated bus garages with charging stations, and battery surplus storage in the event of battery failure; now therefore be it

RESOLVED, that the Putnam County Legislature shall submit official correspondence on behalf of its constituents opposing this NYS legislation as drafted, and making recommendations for the modifications necessary to address these serious concerns;

RESOLVED, this Resolution shall take effect immediately, and the letter shall be sent within fourteen (14) days of passage or as soon thereafter as practicable, under the signature of all Legislators who voted in favor of this resolution.

2026 MAR 24 PM 5:43
LEGISLATURE
PUTNAM COUNTY
CARMEL NY

Diane Trabulsy

From: Heather Abissi
Sent: Tuesday, March 24, 2026 3:16 PM
To: Diane Trabulsy; Elizabeth Robinson
Cc: William Gouldman
Subject: Opposition to Electric Bus Mandate Reso
Attachments: GOULDMAN OPP TO ELECTRIC BUSES MANDATE RESOLUTION.docx

Please see attached draft.

?



Heather M. Abissi

Senior Deputy County Attorney • Putnam County Department of Law

PHONE | direct: 847-372-7726 • 845.808.1800 • FAX/ALT | 845.808.1810 • WEBSITE |

PUTNAMCOUNTYNY.COM

PUTNAM COUNTY GOVERNMENT NEW YORK

"Empowering Putnam County through dedicated service."

THE PUTNAM COUNTY LEGISLATURE

40 Gleneida Avenue
Carmel, New York 10512
Phone (845) 808-1020 • Fax (845) 808-1933
putcoleg@putnamcountyny.gov

Daniel G. Birmingham *Chairman*
William Gouldman *Deputy Chair*
Diane Trabulsy *Clerk*



Nancy Montgomery	Dist. 1
William Gouldman	Dist. 2
Toni E. Addonizio	Dist. 3
Laura E. Russo	Dist. 4
Jake D'Angelo	Dist. 5
Thomas Regan Jr.	Dist. 6
Daniel G. Birmingham	Dist. 7
Amy E. Sayegh	Dist. 8
Erin L. Crowley	Dist. 9

MEMORANDUM

DATE: March 23, 2026

TO: Erin Crowley
Chairwoman, Audit & Administration Committee

FROM: William Gouldman
Deputy Chairman of Legislature 

CC: Daniel G. Birmingham
Chairman of Legislature

Heather Abissi
Senior Deputy County Attorney

RE: Electric Buses

In accordance with the Legislative Manual Section C. *Standing Committees and their Functions* 2.(b.), I am writing to refer the following matter: "New York State mandate passed in 2022 requiring all new school bus purchases be zero emission by 2027 and that the school bus fleet transitioning to 100% electric by 2035" to the March 30, 2026 Audit & Administration Committee meeting.

Please note Chairman Birmingham will recuse himself from the discussion and consideration of this item, as the Law Firm of which he is a partner represents, on a limited basis (bond counsel), certain of Putnam Counties school districts. Out of an abundance of caution, he has requested that I, as the Deputy Chairman of the Legislature, refer this matter to committee, adhering the previously referred section of the Legislative Manual. I would like the Audit & Administration Committee to place said item on for discussion and consideration for approval. At my request, Senior Deputy County Attorney Abissi is drafting a resolution for consideration at the March 30th meeting.

Thank you.

#25

March 30, 2026
Audit Meeting

#25. FYI – Guardrail & Property Damage Report