

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 Trabulsky *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
OF THE
BUDGET & FINANCE COMMITTEE
OF THE
PUTNAM COUNTY LEGISLATURE
TO BE HELD IN THE
HISTORIC COURTHOUSE
CARMEL, NEW YORK 10512**

**Tuesday June 2, 2026
(Immediately Following the Regular Meeting)**

- 1. Pledge of Allegiance**
- 2. Legislative Prayer**
- 3. Roll Call**
- 4. Discussion – Regarding R# 85 of 2026 / Update RFP - Special Audit**
- 5. Consideration and - or Adoption of the 2027 Decentralized Budget Review Process**
- 6. Adjournment**

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B.F.
6-2-26
CC: ALI
#4

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



Nancy Montgomery	Dist. 1
William Gouldman	Dist. 2
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Erin L. Crowley	Dist. 9

MEMORANDUM

DATE: May 26, 2026

TO: William Carlin
Commissioner of Finance

FROM: Daniel G. Birmingham *DGB/mt*
Chairman, Putnam County Legislature

CC: Kevin Byrne
County Executive

RE: Compliance with Resolution #85 of 2026

Please find attached resolution #85 of 2026 wherein the third resolve clause states, "RESOLVED, that if such period shall exceed another 10 days, the Commissioner of Finance shall notify the Clerk of the County Legislature, and the Commissioner of Finance shall appear before a meeting of the Budget and Finance Committee of the County Legislature to provide such reason(s)".

We would note that 10 days have passed since your April 30, 2026, memorandum. Please inform the Legislature whether the requirements therein can be met by you.

Thank you.

Attachment

COMMISSIONER OF FINANCE
WILLIAM J. CARLIN



COUNTY EXECUTIVE
KEVIN M. BYRNE

MEMORANDUM

TO: Diane Trabulsy, Clerk
Putnam County Legislature

FROM: William J. Carlin Jr.
Commissioner of Finance

RE: Resolution # 85 - 2026

DATE: April 30, 2026

2026 APR 30 PM 4:01
LEGISLATURE
PUTNAM COUNTY
CARMEL, NY

Please accept this memorandum as my compliance with Resolution #85 of 2026, effective April 20, 2026. The Resolution requires that the Commissioner of Finance provide "all bank account statements for all district funds...". As mentioned previously, the duties of the Soil and Water Conservation District were carried out by County Departments, budgeted in the general fund, and as such there were not separate bank statements to account for these funds. Further, unutilized Part B and Part C funds were placed in the County Trust Bank Account, so there are no District bank statements to provide.

Further, please be advised that the Finance Department, in addition to our daily duties, is fully engaged in our top priorities of completing the AFR, due May 1, and the completion of the County Independent Audit, which will be completed optimistically by the end of May/Middle of June time frame, by which time my waiver will expire. Therefore, I personally will not be able to participate in this special audit, as the priority MUST remain the completion of our principal audit, upon which all of County Federal and State funding is based.

On a final note, I would recommend that in order that a special audit to be conducted and completed in an efficient, timely manner, the RFP selection process be completed. Then, the selected Auditor can request the documentation necessary to complete their task. This is the standard process followed in all the many other Audits that the County participates in, and it should be followed in this instance as well.

PUTNAM COUNTY LEGISLATURE

Resolution #85

Introduced by Legislator: Daniel Birmingham on behalf of the Budget & Finance Committee at a Regular Meeting held on April 7, 2026.

page 1

APPROVAL/ SPECIAL AUDIT RELATING TO SOIL AND WATER CONSERVATION DISTRICT FUNDS

WHEREAS, The Putnam County Soil & Water Conservation District (the "District") is a public corporation and political subdivision of New York State established under Article 3 of the New York State Soil & Water Conservation District Law, independent of but working in cooperation with Putnam County (the "County"); and

WHEREAS, the County and the District entered into an Intermunicipal Agreement clarifying the District's independence; and

WHEREAS, the County Legislature recognizes the importance of clarity and transparency, and the District's ability to begin their independent role without the County as its fiduciary, with possession of all historical documentation necessary for it to reconcile its accounts in the future; and

WHEREAS, pursuant to Article 2, Section 2.04(i) of the Putnam County Charter, the County Legislature has the power to "make or cause to be made such studies, audits and investigations as it deems to be in the best interest of the County, and in connection therewith to obtain professional and technical advice, ... and require the production of bonds, papers and other evidence deemed necessary"; and

WHEREAS, the District has raised concerns that it does not have sufficient financial, management, operational and other records or information to reconcile its accounts upon receipt of its funds; now therefore be it

RESOLVED, that the Putnam County Legislature directs the Commissioner of Finance to provide, within a time period not to exceed 10 calendar days from the effective date of this resolution, and to supply the District (with a copy to the Clerk of the County Legislature) all bank account statements for all District funds, all District transfer records, and all District reconciliations originating from January 1, 2018 to present within the County's possession, or otherwise obtainable from any banking institution or others' possession, whether current records or preserved in the County's archive files; and be it further

RESOLVED, that if such production cannot be accomplished within said 10 days, the Commissioner of Finance shall so indicate in a letter to the County Legislature outlining such reason(s), and provide an estimate as to when such production will occur; and be it further

RESOLVED, that if such period shall exceed another 10 days, the Commissioner of Finance shall notify the Clerk of the County Legislature, and the Commissioner of Finance shall appear before a meeting of the Budget and Finance Committee of the County Legislature to provide such reason(s); and be it further

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 April 7, 2026.

Dated: April 10, 2026

Signed: _____

Diane Trabulsy
Clerk of the Legislature of Putnam County

PUTNAM COUNTY LEGISLATURE

Resolution #85

Introduced by Legislator: Daniel Birmingham on behalf of the Budget & Finance Committee at a Regular Meeting held on April 7, 2026.

page 2

RESOLVED, that the Clerk of the County Legislature shall supply the District and to the Special Auditor with all County Legislative resolutions adopted on and after January 1, 2018 pertaining to the Soil and Water Conservation District and the Soil and Water Department of the County; and be it further

RESOLVED, that the Putnam County Legislature directs the County Auditor, in cooperation with the Department of General Services, to issue an RFP (or such other competitive process as required by law) (the "Selection Process") to identify and hire by the County Legislature, an independent accounting firm (the "Special Auditor") to conduct a special audit on behalf of the County Legislature of the budgets, books, records, financial statements, legislative resolutions, District board resolutions and any other records or documents of the County created from January 1, 2018 to present; and be it further

RESOLVED, that such special audit shall determine, on a line by line basis, all soil and water funds received and disbursed, and to reconcile those against the resolutions authorizing such disbursements, and prepare a report as to the findings thereto, so that it can be determined that whether soil and water district funds were accounted for and were properly used for District purposes; and be it further

RESOLVED, that the parameters of such special audit shall include, but not be limited to, the following areas:

A. all funds received by the County from the State of New York (or any agency or department thereof) relating to soil and water conservation district Part A, Part B and Part C funds and any other District funds received by the County,

B. all funds received by the County from the United States government (or any agency or department thereof) relating to the District received by the County,

C. an identification of all County budget accounts into which the funds described in paragraphs A and B hereof were deposited and any interest earned thereon,

D. an inventory of all equipment furnishings, vehicles and other tangible and intangible assets purchased with funds described in paragraphs A and B hereof,

E. a list of all invoices and disbursements relating to funds described in paragraphs A and B hereof setting forth the amounts disbursed, the purposes for which such disbursements were made and the payees of such disbursements,

F. provide a listing of payroll records relating to positions paid for in whole or in part by funds described in paragraphs A and B hereof,

G. a list of all District resolutions and County Legislative resolutions relating to District funds, and

H. identify whether any soil and water conservation district funds received by the County were required to be segregated into any special or trust accounts and provide

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County of Putnam

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PUTNAM COUNTY LEGISLATURE

Resolution #85

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page 3

information as to whether such segregation(s) were properly and timely made, and be it further

RESOLVED, the Special Auditor shall be authorized to consult and cooperate with members of the Putnam County Soil and Water Conservation District Board; and be it further

RESOLVED, that the County Attorney's Office is hereby authorized to take whatever legal action is necessary to assist in the Selection Process necessary to effectuate the directives of this Resolution, and the Special Audit; and be it further

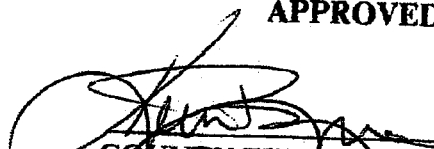
RESOLVED, that in connection with the Selection Process and pursuant to Article 2, Section 2.04(i) of the Putnam County Charter, the County Legislature shall be and is hereby empowered to select the Special Auditor; and be it further

RESOLVED, that this Resolution shall take effect in accordance with Section 3.04(A) of the County Charter.

BY ROLL CALL VOTE: EIGHT AYES. LEGISLATOR CROWLEY WAS ABESENT. MOTION CARRIES.

APPROVED

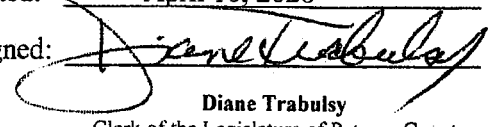
State of New York
ss:
County of Putnam


COUNTY EXECUTIVE
4/20/26
DATE

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Dated: April 10, 2026

Signed:



Diane Trabulsy
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MEMORANDUM

DATE: May 15, 2026

TO: Daniel G. Birmingham
Chairman, Putnam County Legislature

FROM: Nancy Montgomery
Legislator, District #1

RE: Request to Place Soil & Water Conservation District Records Matter on Budget and Finance Committee Agenda

I respectfully request that you place a discussion regarding the financial records of the Putnam County Soil and Water Conservation District on an agenda of an upcoming Budget and Finance Committee meeting.

As you are aware, Resolution #85 of 2026 directed the Commissioner of Finance to produce all bank account statements, transfer records, and reconciliations associated with District funds from January 1, 2018, to the present, or alternatively provide a written explanation and timeline if such production could not be completed within the timeframe established by the Legislature.

The response submitted by the Commissioner of Finance states that District funds were maintained within County accounts rather than separate District bank accounts, and therefore no independent District bank statements exist. The response further indicates that supporting documentation may be addressed through a future audit process.

At the same time, recent correspondence from representatives of the Soil and Water Conservation District raises additional questions regarding the historical handling of District funds, the availability of records, and the current status of compliance with the Legislature's directive.

Given these differing accounts, I believe it is important for the Legislature to have a clear public discussion regarding:

- What financial records currently exist, and what records do not exist;
- How Soil and Water Conservation District funds have historically been maintained and accounted for;
- Whether additional action is necessary to comply with Resolution #85 of 2026; and
- The feasibility, scope, and limitations of any proposed audit process in the absence of complete financial records.

To assist the Committee in its discussion, I respectfully request that the following individuals be invited to attend:

- Commissioner of Finance William Carlin
- County Attorney Compton Spain
- A representative of the Putnam County Soil and Water Conservation District

This matter directly relates to the Legislature's responsibility to ensure transparency, accountability, and proper stewardship of public funds.

Thank you for your consideration. I appreciate your attention to this matter and look forward to a constructive discussion.

Attachment

COMMISSIONER OF FINANCE
WILLIAM J. CARLIN



F: S/W
FINANCE
COUNTY EXECUTIVE
KEVIN M. BYRNE

cc: ALL

MEMORANDUM

TO: Diane Trabulsy, Clerk
Putnam County Legislature

FROM: William J. Carlin Jr.
Commissioner of Finance

RE: Resolution # 85 - 2026

DATE: April 30, 2026

2026 APR 30 PM 4: 01
LEGISLATURE
PUTNAM COUNTY
CARMEL, NY

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Further, please be advised that the Finance Department, in addition to our daily duties, is fully engaged in our top priorities of completing the AFR, due May 1, and the completion of the County Independent Audit, which will be completed optimistically by the end of May/Middle of June time frame, by which time my waiver will expire. Therefore, I personally will not be able to participate in this special audit, as the priority MUST remain the completion of our principal audit, upon which all of County Federal and State funding is based.

On a final note, I would recommend that in order that a special audit to be conducted and completed in an efficient, timely manner, the RFP selection process be completed. Then, the selected Auditor can request the documentation necessary to complete their task. This is the standard process followed in all the many other Audits that the County participates in, and it should be followed in this instance as well.

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WHEREAS, the County Legislature recognizes the importance of clarity and transparency, and the District's ability to begin their independent role without the County as its fiduciary, with possession of all historical documentation necessary for it to reconcile its accounts in the future; and

WHEREAS, pursuant to Article 2, Section 2.04(i) of the Putnam County Charter, the County Legislature has the power to "make or cause to be made such studies, audits and investigations as it deems to be in the best interest of the County, and in connection therewith to obtain professional and technical advice, ... and require the production of bonds, papers and other evidence deemed necessary"; and

WHEREAS, the District has raised concerns that it does not have sufficient financial, management, operational and other records or information to reconcile its accounts upon receipt of its funds; now therefore be it

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Signed: _____

Diane Trabulsy
Clerk of the Legislature of Putnam County

PUTNAM COUNTY LEGISLATURE

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RESOLVED, that the County Attorney's Office is hereby authorized to take whatever legal action is necessary to assist in the Selection Process necessary to effectuate the directives of this Resolution, and the Special Audit; and be it further

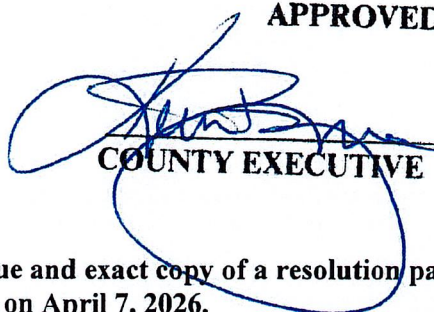
RESOLVED, that in connection with the Selection Process and pursuant to Article 2, Section 2.04(i) of the Putnam County Charter, the County Legislature shall be and is hereby empowered to select the Special Auditor; and be it further

RESOLVED, that this Resolution shall take effect in accordance with Section 3.04(A) of the County Charter.

BY ROLL CALL VOTE: EIGHT AYES. LEGISLATOR CROWLEY WAS ABESENT.
MOTION CARRIES.

State of New York
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County of Putnam

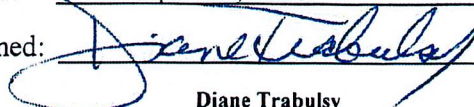
APPROVED


COUNTY EXECUTIVE

4/20/26
DATE

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Dated: April 10, 2026

Signed: 

Diane Trabulsy
Clerk of the Legislature of Putnam County



PUTNAM COUNTY
SOIL & WATER
CONSERVATION DISTRICT

2026 MAY -4 AM 11:22

LEGISLATURE
PUTNAM COUNTY
CARMEL, NY

May 04, 2026

Putnam County Legislature

40 Gleneida Avenue
Carmel, New York 10512

I am writing in follow up to the memorandum submitted by the Commissioner of Finance in response to Resolution #85 concerning the special audit relating to Soil and Water Conservation District funds.

The response submitted is plainly noncompliant with the minimum requirements of the resolution as adopted.

The directive required "*production of all bank account statements for all District funds, all transfer records, and all reconciliations from January 1, 2018 to present, including records within the County's possession or obtainable from financial institutions or other sources*". If production could not be completed within ten (10) days, a written explanation outlining the reasons and an estimated timeframe was required.

The memorandum does not satisfy **EITHER** requirements of the directive. It provides no records and no directive-specific explanation for their absence. Instead, it outlines the general obligations and competing priorities of the Finance Department, which are not responsive to the directive issued by the Legislature. Put plainly, the response walks around the core requirements while providing no meaningful production.


The response does not indicate that any effort was made to obtain responsive records from banking institutions or other sources, as expressly required by the resolution. Nor does it seek an extension of time. Instead, it declines to comply and attempts to defer responsibility to a future auditor.

It also raises a fundamental question as to why the full ten (10) day period elapsed before indicating that no records would be produced.

Commissioner Carlin's response constitutes willful non-compliance with a legislative mandate. By resolution, the Commissioner was obligated to produce whatever records exist, even if they required redaction.

The memorandum further acknowledges that District funds were not maintained in separate accounts and were instead handled through County accounts. District funds must be separately identifiable and properly accounted for in accordance with State Comptroller guidance and standard municipal accounting practices. The absence of distinct records, statements, or reconciliations is not a response to the request; it is itself a material issue.

Commissioner Carlin plainly admits to commingling special purpose state aid funds, and by doing so, divesting the District of interest to which it is entitled. By doing so, he admits to breaching his fiduciary duty. These are not valid bases to disregard a duly adopted legislative directive.



PUTNAM COUNTY
SOIL & WATER
CONSERVATION DISTRICT

The memorandum further attempts to justify noncompliance by citing the Finance Department's workload, including the completion of the Annual Financial Report (AFR) and the ongoing County independent audit. However, this explanation is internally inconsistent. The Commissioner acknowledges that the audit is still ongoing, while simultaneously citing the AFR as an immediate priority with a fixed deadline.

Notably, the AFR is due April 30 under State Comptroller requirements, not May 1 as stated, and as of this writing, OSC records show this has not been filed, nor is any notification of extension been indicated. Completion of the AFR is not by law, contingent upon completion of the County's Independent Audit, nor does an ongoing audit preclude the production of the basic financial records as required under the resolution. These inconsistencies do not explain the failure to produce records and instead underscore the absence of a substantive response to the Legislature's directive.

As the County's central financial authority, the Department maintains custody, access, and control over financial systems, accounts, and records, as well as the ability to obtain documentation from financial institutions and internal sources. In light of those resources, the absence of any meaningful production cannot reasonably be attributed to limitation or burden. Instead, the response reflects an effort to avoid the substance of the Legislature's directive by focusing on narrow interpretations and procedural deflection, rather than complying with the clear intent and scope of the resolution. *The failure to perform these basic functions concurrently with other departmental responsibilities is inexcusable.*

Although the Commissioner encourages the Legislature proceeding with an RFP for a special auditor at this time, that recommendation attempts to substitute a future process for present compliance. Any RFP solicitation or audit process initiated under these conditions would be fundamentally compromised and a hollow, performative exercise lacking credibility or meaningful value, serving only to expend taxpayer resources without producing any substantive result.

This issue does not exist in isolation. I first requested records related to the Soil and Water Conservation District on October 10, 2024 in my individual capacity, prior to serving on the District Board. In the intervening period, despite repeated efforts to obtain information through 'Constructive Denial Appeal', communications with District staff, County departments and department heads, and the Legislature; no substantive records were produced.

After receiving nothing of substance through those channels, I then submitted a formal and more comprehensive records request to the County Clerk's Office on April 16, 2026 in my current capacity as Chair of the District. That request likewise yielded no meaningful response and until in-person follow up was made with the County Clerk on April 29th, and notably only after I asserted further referral based on this Administration's continued non-production, were any minimal records produced later the same afternoon. To date, only limited and outdated materials have been provided, consisting primarily of a single box of AEM records from 2005 and select historical documents predating 2023. The absence of OSC required records from 2023 to present remains unexplained.



PUTNAM COUNTY
SOIL & WATER
CONSERVATION DISTRICT

The Commissioner of Finance and all other involved department heads serve at the pleasure of, and under the direct authority of, the County Executive. At this juncture, the continued failure to produce records reflects either willful obstruction by this administration or a failure by the County Executive to exercise effective oversight and control over his appointed officials.

Accordingly, I request that Commissioner Carlin be immediately suspended without pay pending an investigation.

I further request that the Legislature take immediate action and convene a Special Meeting to address the following:

1. The appropriation of funds to hire and empower the County Attorney to oversee the appointment of an independent Receiver to conduct a comprehensive audit of the Department of Finance for irregularities, beginning with Soil and Water Conservation District-related funds.
2. Notification of all appropriate regulatory and oversight agencies, including the New York State Comptroller and the New York State Police, regarding the handling of State funds, and the provision of all findings and reports generated by the Receiver.
3. The appearance of the County Executive and the Commissioner of Finance before the Legislature at such Special Meeting to account for the memorandum submitted and to explain how such a response was issued in light of the clear requirements of the resolution.

Absent a complete and compliant response, this remains an open and serious matter requiring immediate attention. This matter will not be set aside through delay, deflection, or incomplete responses, and will continue to be pursued through all appropriate channels.

I look forward to the Legislature fulfilling its directive through prompt and appropriate action.

Sincerely,

Cassandra A. Roth
Chairman

Putnam County Soil & Water Conservation District

1511 Route 22; Suite 167
Brewster, NY 10509

DECENTRALIZED BUDGET REVIEW PROCESS/2027

CONTENTS:

- A. PROPOSAL SUMMARY
- B. COMMITTEE REVIEWS AND RESPONSIBILITIES
- C. RELEVANT BUDGET DEADLINES
- D. RECOMMENDED ACTIONS
- E. GUIDELINES FOR COUNTY EXECUTIVE
- F. CONCLUSION
- G. RESOLUTION

A. PROPOSAL SUMMARY:

The review and adoption of the annual budget is among the most important functions of the Putnam County Legislature. The various Committees of the Legislature have increasingly important roles in this approach. The respective Committee Chairs and all members of the Legislature also are called upon to contribute their expertise in several capacities.

The Budget Adoption Process for the 2027 fiscal year effectively began on March 2, 2026 at which time the County Executive filed his Annual Report on the State of the County. In addition, the various Department Heads by such time had submitted a written report detailing the activities of their unit of government.

Pursuant to Section 7.04 (A) of the County Charter, on or before July 15th, the County Legislature must notify the County Executive in writing of the policy and practice guidelines for determining expenditures, limits and priorities for the ensuing annual operating budget.

By July 15th, the County Executive shall notify, in writing, the head of each administrative unit of County government or authorized agency receiving County funds of the form of, and information to be contained in the estimates and appropriation requests and shall include the policy and practice guidelines as may be provided by the County Legislature for determining expenditures, limits and priorities.

Pursuant to Section 7.04(A)(5)(b) of the County Charter, the Tentative Budget shall be filed with the Clerk of the County Legislature by the 1st day of October and shall include the policy and practice guidelines as may be provided by the County Legislature for determining expenditures, limits and priorities.

B. COMMITTEE RESPONSIBILITIES

Each committee shall meet in a timely fashion and consider the various departmental budget requests under its overview.

It shall schedule and obtain necessary information from the Executive Branch at its Committee deliberations and produce a brief and concise written report on its recommendations.

Care should be taken by the Chair to be certain that the Committee records a reason or rationale behind each recommendation. Failure to disclose a reason or rationale behind a recommendation to amend the tentative budget usually results in unnecessary delay and discussion. Observance of these responsibilities will benefit the Full Legislature in its deliberations on the suggestions of each Committee.

C. RELEVANT BUDGET DEADLINES PURSUANT TO THE PUTNAM COUNTY CHARTER

- i. BUDGET DUE: Section 7.04 A(5b) – By the 1st day of October the County Executive shall submit the Tentative 2027 Fiscal Year Budget to the Clerk of the Legislature by 5:00 P.M. Recommended date – October 1, 2026 (THURSDAY).**
- ii. Tentative Budget posted on the County Internet Website by 5:00 P.M. Recommended date – October 2, 2026 (FRIDAY)**
- iii. BUDGET AND FINANCE COMMITTEE MEETS WITH THE COUNTY EXECUTIVE: Section 7.04 B(2) – Within five (5) days after the transmittal of the Tentative Budget of the County Executive and the Commissioner of Finance shall meet with the Budget and Finance Committee to review the Tentative Budget. Recommended date – October 5, 2026 (MONDAY) – at 7:00 P.M.**
- iv. BUDGET AND FINANCE HEARING: Section 7.04 B(3) – The Budget and Finance Committee shall conduct a Public Hearing on the Tentative Budget with the County Executive and Commissioner of Finance present to answer questions. Recommended date - October 5, 2026 (MONDAY) – at 8:00 P.M.**
- v. COMMITTEE REVIEW: Section 7.04 B(3) – After the Public Hearing, the Budget and Finance Committee shall review the Tentative Budget as submitted by the County Executive. Recommended dates for Sub-committees are October 7th through October 16, 2026. The Full Budget and Finance Committee will meet on October 20, 2026 (TUESDAY) to review the Tentative 2027 budget.**
- vi. COMMITTEE ACTION: section 7.04 B(3) – On or before October 24, 2026 the Budget and Finance Committee shall file with the Clerk of the Legislature its report on the Tentative Budget and shall include any recommendations made by the Committee. Recommended date for this action is October 23, 2026.**
- vii. LEGISLATIVE HEARING: Section 7.04 B(4) – On or before the 26th day of October, the County Legislature shall conduct a**

- Public Hearing on the Tentative Budget and the Report of the Budget and Finance Committee. Recommended date: October 26, 2026 (MONDAY) at 7:00 P.M.
- viii. LEGISLATIVE CONSIDERATION: Section 7.04B(5) – Prior to the thirty-first (31st) day of October, the Legislature shall commence consideration of the annual budget. Recommended dates: October 27, 2026 (TUESDAY) to October 30, 2026 (FRIDAY).
 - ix. BUDGET ADOPTION: Section 7.04 B(6) – If a Budget has not been adopted on or before November 1, 2026, the Tentative Budget as submitted by the County Executive shall be the Budget for the ensuing fiscal year. Recommended date: October 29, 2026 (THURSDAY).
 - x. DELIVERY TO COUNTY EXECUTIVE: Section 7.04B(7) - Within three (3) business days following the adoption of the annual budget, the Clerk of the Legislature shall forward to the County Executive the changes made to the tentative budget.
 - xi. EXECUTIVE VETO: Section 7.04 B(7) – The County Executive shall approve or veto any or all changes by line item and return the same to the Clerk of the Legislature by the 9th day of November, as the 8th of November is a Sunday.
 - xii. LEGISLATIVE CONSIDERATION: Section 7.04 B(8) – The Legislature shall convene on or before November 16th for the purpose of reconsidering each vetoed item, as the 15th of November is a Sunday.

TO BE ADOPTED FOR ACTION:

D. RECOMMENDED ACTIONS:

The Clerk of the Putnam County Legislature shall advertise in a timely fashion during the month of September for the public hearing to be held according to Action iv above and during the month of October for the public hearing to be held according to Action vii above.

1. The County Executive will be submitting the Tentative Budget to the Clerk of the Legislature on or before October 1, 2026.
2. All Legislators should be present to discuss the Tentative Budget with the County Executive at the meeting held with the County Executive and the Commissioner of Finance.
3. All Legislators should be present to observe and participate at the public hearing on the Tentative Budget. The County Executive and the Commissioner of Finance shall be present to answer questions about the Tentative Budget.
4. It is recommended that the above two separate actions be conducted on October 5, 2026, as follows:
Legislators meet with the County Executive at 7:00 p.m.
Public Hearing will be held by the County Legislature at 8:00 p.m.
5. Between October 7, 2026, and until October 16, 2026, each Committee, including:
 - a. Economic Development
 - b. Health
 - c. Personnel

- d. Physical
- e. Protective
- f. Rules
- g. Audit

shall meet and consider the budgets as defined under that particular Committee's responsibilities and submit a concise, written report of changes, exceptions, additions and comments to the Clerk, including the reasoning behind each recommendation.

6. The Budget and Finance Committee will meet on October 20, 2026 (TUESDAY) to consider and adopt the various Committee Reports. The Budget & Finance Committee shall file a report with the Clerk of the Legislature by October 23, 2026 (FRIDAY).
7. Legislature shall hold its Public Hearing on October 26, 2026 (MONDAY) at 7:00 P.M.
8. The County Legislature shall meet during a period beginning on October 27, 2026, and if necessary, through October 31, 2026 at the call of the Chair of the Legislature, to consider all recommended actions and to adopt the budget. In all cases, it shall be the responsibility of the various committee Chairs to see that all majority recommendations of the Committee are considered by the Full Legislature.
9. In any case, the budget must be adopted by November 1, 2026.
10. Within three (3) business days of budget adoption, the Clerk will deliver the budget and changes to the County Executive for approval or veto.
11. The last day for the County Executive to veto the budget resolutions is November 9, 2026 (MONDAY), as the 8th of November is a Sunday.
12. Upon receipt of a veto message by the County Executive, the County Legislature shall convene on or before November 16, 2026 (MONDAY) to consider each specific veto and shall vote to sustain or override each separate question, as the 15th of November is a Sunday.

E. GUIDELINES TO THE COUNTY EXECUTIVE ADOPTED BY THE LEGISLATURE FOR DETERMINING EXPENDITURES, LIMITS AND PRIORITIES:

1. In the Tentative Budget submission, the term "Capital Project" as used in Section 7.05 (a) of the Putnam County Charter shall not include the routine repairing and re-surfacing of highways and routine repair of guardrails (guiderails) nor shall said routine repairs be subject to long term bonding and that such routine repairs shall be included in the Operating Budget. The Capital Projects Committee shall determine which requested projects meet the criteria to be defined as a Capital Project as set forth above, and their recommendations will be included in the applicable operating and capital budget procedures contained within the Putnam County Charter.
2. In the Tentative Budget submission, the term "Capital Projects" so used in Section 7.05 (a) of the Putnam County Charter shall not include replacement of existing equipment and machinery, and that such replacement shall not be included in the Operating Budget. The Capital Projects Committee shall determine which requested projects meet the criteria to be defined as a Capital

Project as set forth above, and their recommendations will be included in the applicable operating and capital budget procedures contained within the Putnam County Charter. A detailed narrative identifying the preceding five (5) year's Capital Projects Budgets and any additions or changes to same including the dates on which the additions or changes to same took place.

3. The County Executive will submit a detailed narrative explaining any differences between the Department's request and the County Executive's recommendation and the reason for not granting the request or increasing any such request.
4. Any subsequent information that the County Executive is aware of that the Department Head did not submit relating to the request and recommendation must also be included in the narrative.
5. The revenues are to be reported and itemized in each individual department's budget for the fiscal year and not in the budget of the Commissioner of Finance, or any other department, where applicable.
6. Each revenue account shall indicate in the Tentative Budget the amount of revenue requested and the amount of revenue projected and actually received to date from the prior fiscal year.
7. All proposed changes in grades, promotions or reclassifications in position in management or non-management be collated and presented as a separate part of the Tentative Budget, including a detailed narrative for each.
8. a) The names of all employees engaged in employment for the County of Putnam in more than one department be separately listed and disclosed apart from the budget document with the name of the position for the current fiscal year and the next fiscal year separately.
b) The names of all employees engaged in employment for the County of Putnam who have had overtime be listed with the amount of dollars for overtime for 2025 and 2026 year-to-date separately.
9. All current and expected personnel vacancies be identified by line item in the budget or in supporting documents throughout the entire budget process.
10. a) Each department head shall identify those personnel positions within his/her department that were entitled to either New York State or Federal Government reimbursement, either by statute, grant or otherwise, including the rate of reimbursement, amount of reimbursement actually received and amount of reimbursement expected to be received until the end of the fiscal year.
b) Also to be included is a separate list of personnel positions funded fully or partially by grant funds expected to expire and include the expected grant expiration date.
11. Each department head shall identify all line items in their department that are entitled to either New York State or Federal Government reimbursement and maximum allowable reimbursement, if applicable.

12. The Commissioner of Finance shall supply this information with the Tentative Budget.
13. Each department head shall complete a Motor Vehicle Inventory Control Form for any and all vehicles being used by said department. To the extent that any employee of such department has use of a County-owned or -leased vehicle on a twenty-four-hour basis; or any County employee who may at any time utilize a County-owned or -leased vehicle, such department head shall submit a copy of the Putnam County vehicle policy certification form (acknowledging the receipt and acceptance of the County's vehicle policy) signed by any such employee filed the Director of Personnel and the date of such filing. (see *Putnam County Code section 112-10*).
14. An organizational chart by department for 2026 shall be provided along with an organizational chart for 2027 highlighting all proposed changes.
15. If the County Executive plans on out-sourcing or privatizing any department, or part thereof in the total departmental budget, in the 2027 budget, the County Executive must provide a detailed statement of the rationale and his/her proposed recommendations to the Legislature no later than August 1, 2026.
16. Certain budget lines are considered approved with specific limitations or conditions on how the funds shall be applied and this limitation shall not be disregarded without the formal approval of the Legislature. Any violation of these limitations may result in withdrawal of funding for these or other budget lines within the department.
17. The County Executive will present an inventory of all County vehicles including a report on the condition, mileage and maintenance of each vehicle. The report will be supplied with the Tentative Budget.
18. Any personnel positions which are vacant at the time of the submission of the Tentative Budget to the County Legislature shall state the calendar date at which time the position first became vacant.
19. Any and all revenue projections for the 2027 budget shall only include revenue that falls within the jurisdiction and approval of the Putnam County Legislature and requires no other jurisdiction's approval (federal, state or other). Any revenue projections that require approval from an outside jurisdiction (federal, state or other) shall not be budgeted unless the revenue has been approved by that outside jurisdiction prior to the submission of the budget to the Legislature.
20. Any contract agencies (formerly referred to as "not-for-profits") seeking funding from the County must submit to the Administration along with their request for funding the following documentation, which documents shall be forwarded to the Legislature along with the Tentative Budget:
 - Copies of each independent audit and/or auditor compilation of the contract agency's financial reports for the last three (3) years;

- Copies of the contract agency's IRS 990 or IRS 990EZ filed for the last three (3) years and the records relating to review and approval by the contract agency's board for said filings.

21. The Tentative Budget shall breakout the "Contracts" line as shown in previous budgets of the Golf Facility and Tilly Foster Farm, and shall delineate any Capital improvements to each facility or its grounds.
22. The budget will break out in each department the cell phone expense from the total telephone expense and provide a separate account number for this cell phone item.
23. Notwithstanding the May 11, 2026 memorandum from the Commissioner of Finance to Elected Officials/Department Heads, the head of each administrative unit of County government or authorized agency shall include in their respective Requested Budgets an estimate of revenues and expenditures of his or her respective unit or authorized agency for the 2027 fiscal year, including any estimates for new employees and/or upgrades and the estimate of expenditures shall constitute or be accompanied by a request for an appropriation. It is vitally important that the Budget & Finance Committee of the County Legislature be provided unfiltered information directly from elected officials and department heads with respect to staffing needs of the respective units of County government or authorized agency. The "2027 Requested" column of the Tentative Budget shall include, without modification by the County Executive, any line item appropriation requests (whether pertaining to personnel, equipment, vehicles, or any other expenditure) of each unit of County government or authorized agency as submitted by such unit of County government or authorized agency.
24. Any additional new items, if desired.

F. CONCLUSION:

Implementation of this Legislative Budget Review System will bring the expertise of the various Legislative Committees and their Chairs to bear on one of the most important functions of the Legislature.

It is expected that proposal acceptance will result in increased budget efficiency and greatly reduced cost to the County.

G. PROPOSED RESOLUTION:

WHEREAS, the Budget and Finance Committee has reviewed and recommended the adoption of the attached Decentralized Budget Review Process for implementation in 2026 of the adoption of the 2027 budget; now therefore be it

RESOLVED, that the Putnam County Legislature hereby adopts the attached budget review process; and be it further

RESOLVED, that pursuant to Putnam County Charter Section 7.04 the Putnam County Legislature hereby adopts and notifies the County Executive of the policy and practice guidelines contained in Section E of this Decentralized Budget Review Process/2027 to be complied with by the County Executive; and be it further

RESOLVED, that a copy of this resolution be sent to each Elected Official and Department Head accompanied by a letter from the Chair of the County Legislature highlighting the changes in Section E of this Decentralized Budget Review Process/2027 from previous years.

Red-line

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DECENTRALIZED BUDGET REVIEW PROCESS/2027

CONTENTS:

- A. PROPOSAL SUMMARY**
- B. COMMITTEE REVIEWS AND RESPONSIBILITIES**
- C. RELEVANT BUDGET DEADLINES**
- D. RECOMMENDED ACTIONS**
- E. GUIDELINES FOR COUNTY EXECUTIVE**
- F. CONCLUSION**
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A. PROPOSAL SUMMARY:

The review and adoption of the annual budget is among the most important functions of the Putnam County Legislature. The various Committees of the Legislature have increasingly important roles in this approach. The respective Committee Chairs and all members of the Legislature also are called upon to contribute their expertise in several capacities.

The Budget Adoption Process for ~~an ensuing~~ the 2027 fiscal year effectively began on March ~~2th of this year when~~ 2, 2026 at which time the County Executive filed his Annual Report on the State of the County. In addition, the various Department Heads ~~at this~~ by such time had submitted a written report detailing the activities of their unit of government. ~~By~~

Pursuant to Section 7.04 (A) of the County Charter, on or before July 15th, the County Legislature must ~~determine~~ notify the County Executive in writing of the policy and practice guidelines for determining expenditures, limits and priorities ~~so that they can be distributed to the Head of each Administrative Unit for the ensuing annual operating budget. The materials submitted in March and the policy guidelines approved by July 15th form an important background foundation for the entire process.~~

By July 15th, the County Executive shall notify, in writing, the head of each ~~Administrative Unit~~ administrative unit of County government or authorized agency receiving County funds of the form of, and information to be contained in the estimates and appropriation requests and shall include the policy and practice guidelines as may be provided by the County Legislature for determining expenditures, limits and priorities.

Pursuant to Section 7.04(A)(5)(b) of the County Charter, the Tentative Budget shall be filed with the Clerk of the County Legislature by the 1st day of October and shall include the policy and practice guidelines as may be provided by the County Legislature for determining expenditures, limits and priorities.

B. COMMITTEE RESPONSIBILITIES

Each committee shall meet in a timely fashion and consider the various departmental budget requests under its overview.

It shall schedule and obtain necessary information from the Executive Branch at its Committee deliberations and produce a brief and concise written report on its recommendations.

Care should be taken by the Chair to be certain that the Committee records a reason or rationale behind each recommendation. Failure to disclose a reason or rationale behind a recommendation to amend the tentative budget usually results in unnecessary delay and discussion. Observance of these responsibilities will benefit the Full Legislature in its deliberations on the suggestions of each Committee.

C. RELEVANT BUDGET DEADLINES PURSUANT TO THE PUTNAM COUNTY CHARTER

- i. **BUDGET DUE: Section 7.04 A(5b) – By the 1st day of October the County Executive shall submit the Tentative 2027 Fiscal Year Budget to the Clerk of the Legislature by 5:00 P.M. Recommended date – October 1, 2026 (THURSDAY).**
- ii. **Tentative Budget posted on the County Internet Website by 5:00 P.M. Recommended date – October 2, 2026 (FRIDAY)**
- iii. **BUDGET AND FINANCE COMMITTEE MEETS WITH THE COUNTY EXECUTIVE: Section 7.04 B(2) – Within five (5) days after the transmittal of the Tentative Budget of the County Executive and the Commissioner of Finance shall meet with the Budget and Finance Committee to review the Tentative Budget. Recommended date – October 5, 2026 (MONDAY) – at 7:00 P.M.**
- iv. **BUDGET AND FINANCE HEARING: Section 7.04 B(3) – The Budget and Finance Committee shall conduct a Public Hearing on the Tentative Budget with the County Executive and Commissioner of Finance present to answer questions. Recommended date - October 5, 2026 (MONDAY) – at 8:00 P.M.**
- v. **COMMITTEE REVIEW: Section 7.04 B(3) – After the Public Hearing, the Budget and Finance Committee shall review the Tentative Budget as submitted by the County Executive. Recommended dates for Sub-committees are October 7th through October 16, 2026. The Full Budget and Finance Committee will meet on October 20, 2026 (TUESDAY) to review the Tentative 2027 budget.**
- vi. **COMMITTEE ACTION: section 7.04 B(3) – On or before October 24, 2026 the Budget and Finance Committee shall file with the Clerk of the Legislature its report on the Tentative Budget and shall include any recommendations made by the Committee. Recommended date for this action is October 23, 2026.**
- vii. **LEGISLATIVE HEARING: Section 7.04 B(4) – On or before the 26th day of October, the County Legislature shall conduct a**

Public Hearing on the Tentative Budget and the Report of the Budget and Finance Committee. Recommended date: October 26, 2026 (MONDAY) at 7:00 P.M.

- viii. LEGISLATIVE CONSIDERATION: Section 7.04B(5) – Prior to the thirty-first (31st) day of October, the Legislature shall commence consideration of the annual budget. Recommended dates: October 27, 2026 (TUESDAY) to October 30, 2026 (FRIDAY).
- ix. BUDGET ADOPTION: Section 7.04 B(6) – If a Budget has not been adopted on or before November 1, 2026, the Tentative Budget as submitted by the County Executive shall be the Budget for the ensuing fiscal year. Recommended date: October 29, 2026 (THURSDAY).
- x. DELIVERY TO COUNTY EXECUTIVE: Section 7.04B(7) - Within three (3) business days following the adoption of the annual budget, the Clerk of the Legislature shall forward to the County Executive the changes made to the tentative budget.
- xi. EXECUTIVE VETO: Section 7.04 B(7) – The County Executive shall approve or veto any or all changes by line item and return the same to the Clerk of the Legislature by the 9th day of November, as the 8th of November is a Sunday.
- xii. LEGISLATIVE CONSIDERATION: Section 7.04 B(8) – The Legislature shall convene on or before November 16th for the purpose of reconsidering each vetoed item, as the 15th of November is a Sunday.

TO BE ADOPTED FOR ACTION:

D. RECOMMENDED ACTIONS:

The Clerk of the Putnam County Legislature shall advertise in a timely fashion during the month of September for the public hearing to be held according to Action ~~IV~~iv above and during the month of October for the public hearing to be held according to Action ~~VII~~below: vii above.

1. The County Executive will be submitting the ~~tentative budget~~Tentative Budget to the Clerk of the Legislature on or before October 1, 2026.
2. All Legislators should be present to discuss the ~~budget~~Tentative Budget with the County Executive at the meeting held with the County Executive and the Commissioner of Finance.
3. All Legislators should be present to observe and participate at the public hearing on the ~~County Executive's~~Tentative Budget. The County Executive and the Commissioner of Finance shall be present to answer questions about the ~~budget~~Tentative Budget.
4. It is recommended that the above two separate actions be conducted on October 5, 2026, as follows:
Legislators meet with the County Executive at 7:00 p.m.
Public Hearing will be held ~~on October 5, 2026,~~by the County Legislature at 8:00 p.m.
5. Between October 7, 2026, and until October 16, 2026, each Committee, including:

- a. Economic Development
- b. Health
- c. Personnel
- d. Physical
- e. Protective
- f. Rules
- g. Audit

shall meet and consider the budgets as defined under that particular Committee's responsibilities and submit a concise, written report of changes, exceptions, additions and comments to the Clerk, including the reasoning behind each recommendation.

- 6. The Budget and Finance Committee will meet on October 20, 2026 (TUESDAY) to consider and adopt the various Committee Reports. The Budget & Finance Committee shall file a report with the Clerk of the Legislature by October 23, 2026 (FRIDAY).
- 7. Legislature shall hold its Public Hearing on October 26, 2026 (MONDAY) at 7:00 P.M.
- 8. The County Legislature shall meet during a period beginning on October 27, 2026, and if necessary, through October 31, 2026 at the call of the Chair of the Legislature, to consider all recommended actions and to adopt the budget. In all cases, it shall be the responsibility of the various committee Chairs to see that all majority recommendations of the Committee are considered by the Full Legislature.
- 9. In any case, the budget must be adopted by November 1, 2026.
- 10. Within three (3) business days of budget adoption, the Clerk will deliver the budget and changes to the County Executive for approval or veto.
- 11. The last day for the County Executive to veto the budget resolutions is November 9, 2026 (MONDAY), as the 8th of November is a Sunday.
- 12. Upon receipt of a veto message by the County Executive, the County Legislature shall convene on or before November 16, 2026 (MONDAY) to consider each specific veto and shall vote to sustain or override each separate question, as the 15th of November is a Sunday.

E. GUIDELINES TO THE COUNTY EXECUTIVE ADOPTED BY THE LEGISLATURE FOR DETERMINING EXPENDITURES, LIMITS AND PRIORITIES:

- 1. In the Tentative Budget submission, the term "Capital Project" as used in Section 7.05 (a) of the Putnam County Charter shall not include the routine repairing and re-surfacing of highways and routine repair of guardrails (guiderails) nor shall said routine repairs be subject to long term bonding and that such routine repairs shall be included in the Operating Budget. The Capital Projects Committee shall determine which requested projects meet the criteria to be defined as a Capital Project as set forth above, and their recommendations will be included in the applicable operating and capital budget procedures contained within the Putnam County Charter.
- 2. In the Tentative Budget submission, the term "Capital Projects" so used in Section 7.05 (a) of the Putnam County Charter shall not include replacement of

existing equipment and machinery, and that such replacement shall not be included in the Operating Budget. The Capital Projects Committee shall determine which requested projects meet the criteria to be defined as a Capital Project as set forth above, and their recommendations will be included in the applicable operating and capital budget procedures contained within the Putnam County Charter. A detailed narrative identifying the preceding five (5) year's Capital Projects Budgets and any additions or changes to same including the dates on which the additions or changes to same took place.

3. The County Executive will submit a detailed narrative explaining any differences between the Department's request and the County Executive's recommendation and the reason for not granting the request or increasing any such request.
4. Any subsequent information that the County Executive is aware of that the Department Head did not submit relating to the request and recommendation must also be included in the narrative.
5. The revenues are to be reported and itemized in each individual department's budget for the fiscal year and not in the budget of the Commissioner of Finance, or any other department, where applicable.
6. Each revenue account shall indicate in the Tentative Budget the amount of revenue requested and the amount of revenue projected and actually received to date from the prior fiscal year.
7. All proposed changes in grades, promotions or reclassifications in position in management or non-management be collated and presented as a separate part of the Tentative Budget, including a detailed narrative for each.
8. a) The names of all employees engaged in employment for the County of Putnam in more than one department be separately listed and disclosed apart from the budget document with the name of the position for the current fiscal year and the next fiscal year separately.
b) The names of all employees engaged in employment for the County of Putnam who have had overtime be listed with the amount of dollars for overtime for 2025 and 2026 year-to-date separately.
9. All current and expected personnel vacancies be identified by line item in the budget or in supporting documents throughout the entire budget process.
10. a) Each department head shall identify those personnel positions within his/her department that were entitled to either New York State or Federal Government reimbursement, either by statute, grant or otherwise, including the rate of reimbursement, amount of reimbursement actually received and amount of reimbursement expected to be received until the end of the fiscal year.
b) Also to be included is a separate list of personnel positions funded fully or partially by grant funds expected to expire and include the expected grant expiration date.

11. Each department head shall identify all line items in their department that are entitled to either New York State or Federal Government reimbursement and maximum allowable reimbursement, if applicable.
12. The Commissioner of Finance shall supply this information with the Tentative Budget.
13. Each department head shall complete a Motor Vehicle Inventory Control Form for any and all vehicles being used by said department. To the extent that any employee of such department has use of a County-owned or -leased vehicle on a twenty-four-hour basis, or any County employee who may at any time utilize a County-owned or -leased vehicle, such department head shall submit a copy of the Putnam County vehicle policy certification form (acknowledging the receipt and acceptance of the County's vehicle policy) signed by any such employee filed the Director of Personnel and the date of such filing. (see Putnam County Code section 112-10).
14. An organizational chart by department for 2026 shall be provided along with an organizational chart for 2027 highlighting all proposed changes.
15. If the County Executive plans on out-sourcing or privatizing any department, or part thereof in the total departmental budget, in the 2027 budget, the County Executive must provide a detailed statement of the rationale and his/her proposed recommendations to the Legislature no later than August 1, 2026.
16. Certain budget lines are considered approved with specific limitations or conditions on how the funds shall be applied and this limitation shall not be disregarded without the formal approval of the Legislature. Any violation of these limitations may result in withdrawal of funding for these or other budget lines within the department.
17. The County Executive will present an inventory of all County vehicles including a report on the condition, mileage and maintenance of each vehicle. The report will be supplied with the Tentative Budget.
18. Any personnel positions which are vacant at the time of the submission of the Tentative Budget to the County Legislature shall state the calendar date at which time the position first became vacant.
19. Any and all revenue projections for the 2027 budget shall only include revenue that falls within the jurisdiction and approval of the Putnam County Legislature and requires no other jurisdiction's approval (federal, state or other). Any revenue projections that require approval from an outside jurisdiction (federal, state or other) shall not be budgeted unless the revenue has been approved by that outside jurisdiction prior to the submission of the budget to the Legislature.
20. Any contract agencies (formerly referred to as "not-for-profits") seeking funding from the County must submit to the
 - _____ Administration along with their request for funding the following
 - _____ documentation, which documents shall be forwarded to the Legislature
 - _____ along with the Tentative Budget:

- ~~• Any distributed summary or report of the strategic plan and the accomplishments of the Non-For-Profit (NFP);~~
- ~~• A list of the NFP's current serving directors, including contact information for each, the date and length of their respective terms and their conflict disclosures;~~
- ~~• A complete list of the NFP's employees;~~
- ~~• Complete copies of the NFP's current by-laws and the minutes for any board and committee meetings conducted in the last two (2) years;~~
- Copies of each independent audit and/or auditor compilation of the NFP's contract agency's financial reports for the last three (3) years;
- ~~• Copies of the NFP's current Code of Conduct and any Administrative Policies, including but not limited to policies that address check signing authority, opening of bank accounts, or use of credit cards;~~
- ~~• Copies of the NFP's Conflict of Interest and Related Party policies, if any;~~
- ~~• Records relating to review and approval by the NFP of the engagement and salary for any compensated positions; and~~
- Copies of the NFP's contract agency's IRS 990 or IRS 990EZ filed for the last three (3) years and the records relating to review and approval by the NFP's contract agency's board for said filings.

21. The Tentative Budget shall breakout the "Contracts" line as shown in previous budgets of the Golf Facility and Tilly Foster Farm, and shall delineate any Capital improvements to each facility or its grounds.

22. The budget will break out in each department the cell phone expense from the total telephone expense and provide a separate account number for this cell phone item.

23. Notwithstanding the May 11, 2026 memorandum from the Commissioner of Finance to Elected Officials/Department Heads, the head of each administrative unit of County government or authorized agency shall include in their respective Requested Budgets an estimate of revenues and expenditures of his or her respective unit or authorized agency for the 2027 fiscal year, including any estimates for new employees and/or upgrades and the estimate of expenditures shall constitute or be accompanied by a request for an appropriation. It is vitally important that the Budget & Finance Committee of the County Legislature be provided unfiltered information directly from elected officials and department heads with respect to staffing needs of the respective units of County government or authorized agency. The "2027 Requested" column of the Tentative Budget shall include, without modification by the County Executive, any line item appropriation requests (whether pertaining to personnel,

equipment, vehicles, or any other expenditure) of each unit of County government or authorized agency as submitted by such unit of County government or authorized agency.

24. Any additional new items, if desired.

F. CONCLUSION:

Implementation of this Legislative Budget Review System will bring the expertise of the various Legislative Committees and their Chairs to bear on one of the most important functions of the Legislature.

It is expected that proposal acceptance will result in increased budget efficiency and greatly reduced cost to the County.

G. PROPOSED RESOLUTION:

WHEREAS, the Budget and Finance Committee has reviewed and recommended the adoption of the attached Decentralized Budget Review Process for implementation in 2026 of the adoption of the 2027 budget; now therefore be it

RESOLVED, that the Putnam County Legislature hereby adopts the attached budget review process; and be it further

RESOLVED, that pursuant to Putnam County Charter Section 7.04 the Putnam County Legislature hereby adopts and notifies the County Executive of the policy and practice guidelines contained in Section E of this Decentralized Budget Review Process/2027 to be complied with by the County Executive; and be it further

RESOLVED, that a copy of this resolution be sent to each Elected Official and Department Head accompanied by a letter from the Chair of the County Legislature highlighting the changes in Section E of this Decentralized Budget Review Process/2027 from previous years.