

**SPECIAL MEETING
OF THE
BUDGET & FINANCE COMMITTEE
OF THE
PUTNAM COUNTY LEGISLATURE
CALLED BY THE CLERK AT THE REQUEST OF THE CHAIRMAN
TO BE HELD IN THE
HISTORIC COURTHOUSE
CARMEL, NEW YORK 10512**

**Wednesday June 10, 2015
(Immediately Following the Protective Services Mtg. starting @ 6:30 P.M.)**

The meeting was called to order at 7:50 P.M. by Chairman Albano who requested Legislator Nacerino lead in the Pledge of Allegiance. Upon roll call, Legislators Scuccimarra, Gouldman, Addonizio, Nacerino, Gross, Castellano, LoBue, Wright and Chairman Albano were present. Also present was Legislative Counsel Van Ross.

- Item #3 – Consideration and/or Adoption of the 2016 Decentralized Budget Process
- a) Proposed 2016 Decentralized Budget Review Process
 - b) Correspondence/Legislator Wright/Proposed Guideline Revisions

Item #3b - Correspondence/Legislator Wright/Proposed Guideline Revisions below:

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, ~~upon~~ request, any differences between the Department’s request and the County

Executive's recommendation and the reason for not granting the request. (for 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.** (does this apply only to the preceding item #3 or to the entire Departmental request)
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 – will Personnel Dept/Committee review these in advance?)
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 2014 and 2015 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.**
1.
 - 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.**
2. **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.**
3. **The Commissioner of Finance shall supply this information with the Tentative Budget.** (which information is this referring to?.....why is the Commissioner of Finance singled out – whatever information is sought ought just be a mandatory part responsibility for submitting the information)

4. Each department head shall complete a Motor Vehicle Inventory Control Form for any and all vehicles being used by said department.
5. An organizational chart by department for 2015 shall be provided along with an organizational chart for 2016 highlighting all proposed changes.
6. If the County Executive plans on out-sourcing or privatizing any department (or thereof in excess of 2% of the total departmental budget) in the 2016 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, 2015.
7. 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.
8. 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 2016 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 additional new items, if desired.
21. Detailed chargebacks on a line item basis for prior year expenditures, 2014 and estimated chargebacks for current year 2015.
22. A statement of the absolute dollar and the % reduction required to be applied to expenditure reductions (proposed spending) needed to achieve a ¼% permanent reduction in the temporary sales tax of the County.
23. I would like to discuss the use of a spreadsheet compatible (excel) budget to the Legislature. I received such a copy emailed to me last year by the Commissioner of Finance, which I understood was no inconvenience, and in my view would allow for a more detailed Legislative analysis and understanding (of proposed changes that the Legislature makes) – i.e. essentially a “live” running total of what the various committee proposed changes have resulted in.

24. I am sure other Legislators, especially the Committee Chairs, have suggestions for improvement and streamlining of our “most” important function- and convening the Budget Committee for discussion purposes will assist.

Chairman Albano questioned if anyone had any comments on the proposed revisions to Section E of the Decentralized Budget Process by Legislator Wright.

Legislator Nacerino stated that she agreed with Legislator Wright’s proposal to strike out “upon request” in Section E(3). She stated that having the detailed narrative up front would give the Legislature the opportunity to review items more clearly; i.e. one of the Sheriff’s vehicle requests which was denied by the County Executive last year. She believed that having feedback from the County Executive on some of these matters would be an advantage to the Legislature. The Legislature would be apprised of the department’s requests, if all or part of the request is being denied by the County Executive and if so, why.

Legislator LoBue stated that this would make the process more transparent.

Legislator Nacerino stated that with respect to Legislator Wright’s change to Section E(7), she supported his suggestion of having a detailed narrative for all the proposed changes in grades, promotions or reclassifications in management or non-management positions. She also supported his suggestion of having the Personnel Committee review the proposed changes prior to the budget process. Legislator Nacerino stated that for the Legislature to make an informed decision, she would like to see more clearly the Administration’s process with respect to proposing personnel changes.

Legislator Wright stated that he emailed the Legislators on June 9th and one item he mentioned spoke about was requesting prioritization. He stated that he was pleased to see the documentation received from Commissioner Carlin regarding 2016 Budget Requests from departments stated on page 2, #8 “Please prioritize non-mandated programs and their fully loaded costs and the impact of each non-mandated program elimination.” He stated that approximately 22% of the budget is discretionary and that is what we have control over. He stated that we should strive to structure our budget on the items we have control over. He stated that the Legislature appropriates and the Executive effectuates. He stated that if we do not front load the process (modify the Decentralized Budget Process) and make it better each time and more informative we will not make a difficult budget process any easier.

Commissioner Carlin stated that they added #8 this year as mentioned by Legislator Wright. He stated that it will be a difficult budget process for 2016 and staying within the tax cap will be a real challenge. He stated to make the Administration’s job and the Legislature’s job easier, they have asked the departments to delineate in their budget submissions; what is mandated, what is not mandated and what are their priorities. He stated that the Administration does not know if all jobs will be preserved. They are meeting with Union Heads. He stated that an overview of what Deputy Commissioner Walker spoke about with the Department Heads pertained to: Contractual raises, 9% increase in the Empire Health Ins., pension which is not going down because the

Comptroller is now adjusting his mortality table rates and discount rates, and the debt service. He stated that they are looking at increased expenses of \$300,000. He said even if you want to use the whole tax cap or not, that is \$400,000. He stated that is a difference of \$2.6 million. He stated that we used \$2.8 million to balance the budget this year and if you add another \$2.6 million that would be a total of \$5.4 million. The fund balance continues to go down and we will get deeper and deeper in a hole. He stated that they will try to get everything they can to the Legislature by August 1st, however, not everything is done at that time. They will come before the Legislature when they have a solid proposal to give you.

Legislator Nacerino stated that more communication from the Administration will aid the Legislature in making decisions. The Legislature is on a strict time constraint when reviewing the budget.

Commissioner Carlin explained that two (2) times in the past the issue of Retiree Health Insurance was discussed during the budget. He stated that they were trying to get the biggest mandated cost corrected and nothing was done. He stated that this problem has now been exacerbated and now we are looking at Retiree Health Insurance costs next year of approximately \$4.2 million.

Legislator Wright believed that was the cowards' way out; visiting your budgetary wrath on the backs of the disenfranchised when the wage earners who under your direct control have the ability to rectify whatever ills you perceive to be in the system.

Chairman Albano disagreed. He stated that there is a whole work force now that is trying to keep these things going. He stated that if these items are not mandated, it may be a time to revisit them.

Legislator Wright stated that moving forward, do what you will with those who are looking to retire. He stated that the retirees are not a collective bargaining unit. He stated that you are afraid to deal with the collective bargaining units because of the power they wield, however you are unafraid to deal with the disenfranchised and unrepresented retirees.

Legislator Nacerino stated that she is not afraid to deal with the collective bargaining units, but until we can sit at the table and negotiate with them, we are powerless once a contract is in place. She believed that the longevity stipend was absurd. This stipend is compounded and it is explained to us that we can't do anything about this; she believed that we could. She stated that this stipend in and of itself was nonsustainable.

Chairman Albano believed that looking at the retirees might not be the way to go, however, we may now need to change what the current working force contributes.

Commissioner Carlin stated that if the Legislature changed something in 2003, many of the current retirees would have fallen under that change.

Discussion continued on previous management contributions.

Legislator Gross questioned the procedure for the Retiree Health Care.

Commissioner Carlin stated that the County reimburses the retirees Medicare Part B. He stated that if they also make over a certain amount they receive an IRMMA (Income Related Medicare Monthly Adjustment). He stated that where Medicare charges them more, the County pays them back. The Medicare Part B is approximately \$1,200 per person per year. He stated that for a family in Medicare, the County charges 5% of the premium which is \$241.00 for an individual or \$601.00 for family. The County reimburses them the Medicare portion which is \$1,258 for an individual and \$2,516.00 for a family.

Legislator Addonizio questioned what the County's cost per year was for Retiree Health Insurance.

Commissioner Carlin stated that it is approximately \$4.2 million. He stated that we budget approximately \$3.8 million. He stated that this amount has begun to rise as more people begin to retire.

Commissioner Carlin stated that other large ticket items in the County budget are: transportation and road patrol.

Legislator LoBue questioned with respect to the \$4.2 million, how many retirees were we referring to?

Commissioner Carlin stated that there are approximately 370 retirees and more with spouses. He stated that this number will explode within the next five (5) to 10 years. He stated that we have an independent actuary report done on this which he will make sure the Legislature receives a copy of.

Chairman Albano stated that with respect to the \$3.8 million the County budgets for this item, he questioned if anything could be eliminated and/or what could be saved.

Commissioner Carlin stated that elimination was never discussed or researched. He stated that what we are discussing is possibly increasing the contribution to make the plan more sustainable.

Discussions continued about the Empire Health Insurance plan and the possibility of enrollees having two (2) plans in one (1) household.

Commissioner Carlin stated that you could remove the language "upon request" from Section E(3). He stated that the Administration will provide the best narrative that they have. He stated that the narrative for many items may be that "we simply can't afford it." He agreed that the Legislature should receive the rationale on the larger items. He also agreed with the suggestion in Section E(2) to provide the Legislature with the preceding (5) years of Capital Projects.

Chairman Albano stated that he would be in favor of lowering any tax except the additional 1% Sales Tax extension. He stated that he likes the idea of everyone contributing to this, even individuals visiting our County.

Legislator Wright questioned what the dollar amount was with respect to 22% of our discretionary budget. He also questioned the amount of revenue received on ¼ % of sales tax.

Commissioner Carlin stated that the total County budget is approximately \$145 million, therefore the discretionary budget would equate to approximately \$18 million. He stated that 1% received in sales tax revenue is approximately \$14 million and ¼ % equates to approximately \$3.5 million.

Legislator Wright stated that he was fine if Chairman Albano did not want to cut sales tax, however, he asked then if Chairman Albano could show him where we were going to make an effort to cut 20% from the discretionary budget.

Commissioner Carlin stated that if Legislator Wright's suggestion to add Section E(21) with respect to "detailed chargebacks" is implemented he wanted clarification of what he would be required to provide the Legislature.

Legislator Wright stated that there was a recent discussion regarding the work being performed by County Highway employees at Tilly Foster Farm. He stated that maybe he should have said "indirect cost allocations" as opposed to "chargebacks." He believed, as was done in the past, it was required to log an employee's time being spent working at different County facilities to reflect in a chargeback document. He did not believe the Legislature was receiving that level of detail in the budget submission.

Legislator Nacerino believed what was explained to the Legislature was that the County did not have the necessary computer software. She stated that Legislator LoBue had asked several times for the actual amount of time spent by Highway Department employees performing work at Tilly Foster Farm and the Putnam Golf Course.

Legislator LoBue stated that there were major projects being performed by County employees at Putnam Golf, Inc. She stated that this labor needs to be charged back. She stated that last weekend there were employees from Parks and the Highway Departments working at Tilly Foster Farm. She stated that this overtime needs to be accounted for and charged back to Tilly Foster Farm. She stated that this information needs to be broken down because when the Legislature receives the Overtime Report, we do not have a clear picture of where overtime was needed; such as at Tilly Foster Farm or the Golf Course.

Legislator Wright stated that he did not mean for the Commissioner of Finance to project chargebacks. However, in prior year expenditures and on a real time basis (year to date) they should be known.

Legislator Nacerino believed that we needed this information for the Capital Projects. She believed that having an accounting of the employees' time spent on the Capital Projects, such as the Golf Course was necessary in order to know what the actual totals are. She believed this needed to be taken into the equation so we have some realm of reference.

Legislator LoBue believed that the Legislature needed to know how much money is going in and how much is going out with regards to projects being done at Tilly Foster Farm and the Golf Course facilities. She stated that expenses needed to be accounted for.

Legislator Wright stated that earlier Chairman Albano made reference to being in favor of reducing any taxes except the sales tax. He questioned what he would be in favor of reducing.

Chairman Albano stated that he did not know if we could actually make a commitment to that prior to seeing the budget. He agreed with Legislator Wright that he would like to have no tax increase, however, he believed that we will not know what we will be faced with until we receive the budget.

Legislator Gross stated that with respect to non-mandated items, there were some large items that needed to be reviewed such as the; health care/Medicare reimbursement and transportation. He stated that with respect to Tilly Foster Farm, he believed that it will be a nice facility as we have with the Golf Course. He stated that the Tilly Foster Farm infrastructure needs repair and we can certainly monitor the costs, however, he has confidence in Commissioner Pena that he manages his employees well.

Legislator Wright believed that County Executive Peter Alexanderson had a vision that the Golf Course could have been beneficial moving forward and at that time believed that we probably could have purchased it for approximately \$6 million. He believed that an uninformed Legislature at that time cost the County approximately \$10 million. He stated that a problem that someone else has created does not absolve you of the responsibility to try to correct it.

Commissioner Carlin stated that we did not buy a Golf Course; we bought the development rights to prevent approximately 500 Condominiums from being built because the community was up in arms. He stated that the good thing about Tilly Foster Farm is that it was the first and last time DEP agreed to pay property taxes on the property.

The Committee discussed the possibility of implementing Legislator Wright's suggestion in Section E(21) which requests a detail of the chargebacks for prior year and current year to date.

Commissioner Carlin stated that he would check with the Highway Department to see if they are able to get the prior labor records pertaining to this request. He stated that moving forward they are working on a way to track the labor in the accounting system.

Chairman Albano suggested not including this item in the Decentralized Budget because he believed it was not feasible to do at this point.

Legislator Wright stated that this may not be feasible to do retroactively, however, he believed it was good management to account for your labor force moving forward.

Chairman Albano stated that we can put this item on the Physical Services Committee agenda and ask Commissioner Pena if there was a way for him to track this time.

Item #3 – Consideration and/or Adoption of the 2016 Decentralized Budget Process
a) Proposed 2016 Decentralized Budget Review Process

Chairman Albano made a motion to accept the Decentralized Budget Process to include Legislator Wright's proposed changes in Sections E(2), E(3), E(7) and Section E(15) removing "in excess of 2%;" seconded by Legislator Nacerino.

By Poll Vote: All Ayes. Legislator LoBue was absent for the vote. Motion Carries.

The following is the Decentralized Budget as amended:

DECENTRALIZED BUDGET REVIEW PROCESS/2016

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 an ensuing fiscal year effectively began on March 12th of this year when the County Executive filed her Annual Report on the State of the County. In addition, the various Department Heads at this time submitted a written report detailing the activities of their unit of government. By July 15th, the County Legislature must determine policy guidelines for expenditures, limits and priorities so that they can be distributed to the Head of each Administrative Unit. The materials submitted in March and the policy guidelines approved by July 15th form an important background foundation for the entire process.

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 2016 Fiscal Year Budget to the Clerk of the Legislature by 5:00 P.M. Recommended date – October 1, 2015. (THURSDAY)**
- ii. **Tentative Budget posted on the County Internet Website by 5:00 P.M. Recommended date – October 2, 2015 (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, 2015 (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, 2015 (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, 2015. The Full Budget and Finance Committee will meet on October 20, 2015 (TUESDAY) to review the Tentative 2016 budget.**
- vi. **COMMITTEE ACTION: section 7.04 B(3) – On or before October 23, 2015 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, 2015.**
- 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, 2015 (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 28, 2015 (WEDNESDAY) to October 30, 2015 (FRIDAY).

- ix. **BUDGET ADOPTION: Section 7.04 B(6) – If a Budget has not been adopted on or before November 1, 2015, the Tentative Budget as submitted by the County Executive shall be the Budget for the ensuing fiscal year. Recommended date: October 31, 2015 (SATURDAY).**
- 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 day 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 day 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 and during the month of October for the public hearing to be held according to Action VII below:

1. The County Executive will be submitting the tentative budget to the Clerk of the Legislature on or before October 1, 2015.
2. All Legislators should be present to discuss the 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 Budget. The County Executive and the Commissioner of Finance shall be present to answer questions about the budget.
4. It is recommended that the above two separate actions be conducted on October 5, 2015 as follows:
Legislators meet with the County Executive at 7:00 p.m.
Public Hearing will be held on October 5, 2015 at 8:00 p.m.
5. Between October 7, 2015 and until October 16, 2015, 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, 2015 (TUESDAY) to consider and adopt the various Committee Reports. The Budget Committee shall file a report with the Clerk of the Legislature by October 23, 2015 (FRIDAY).
7. Legislature shall hold its Public Hearing on October 26, 2015 (MONDAY) at 7:00 P.M.
8. The County Legislature shall meet during a period beginning on October 28, 2015 and if necessary, through October 31, 2015 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, 2015.
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, 2015 (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, 2015 (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 2014 and 2015 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.
14. An organizational chart by department for 2015 shall be provided along with an organizational chart for 2016 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 2016 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, 2015.
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 2016 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 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 2015 of the adoption of the 2016 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/2016 to be complied with by the County Executive.

There being no further business, at 9:12 P.M., Chairman Albano made a motion to adjourn; seconded by Legislator Nacerino. All in favor.

Respectfully submitted by Diane Schonfeld, Clerk.