

City of Mount Vernon, New York

1 ROOSEVELT SQ. RM. 104
CITY HALL, MOUNT VERNON, NEW YORK 10550
& VIA FACEBOOK.COM/MOUNTVERNONNY



Referral Packet - Final-revised

Monday, May 11, 2026

7:00 PM

City Council Chambers

City Council Work Session

NICOLE BONILLA, MBA
City Clerk

JORDAN A. RIULLANO, JD
Deputy City Clerk

PRESENTATION**LEGISLATION AND PUBLIC WORKS**

1. Management Services: An Ordinance Authorizing a Budget Transfer and Approving Payment to Vertosoft for OpenGov Asset Management and Permitting & Licensing Software through Solutions for the Department of Public Works

Code: LPW

Attachments: [City Council Referral Letter - Vertosoft OpenGov Asset Mgmt Extension Q-17451 Vertosoft Quote for City of Mount Vernon NY](#)

2. Management Services: An Ordinance Authorizing the Mayor to Execute a 36-Month Service Renewal Agreement with Spectrum Business for Dedicated Fiber Internet, Managed Network Edge Services, Static IP Services, and DDos Protection

Code: LPW

Attachments: [Spectrum FIBRE Renewal with DDoS Protection Request Mt Vernon - Spectrum DFI MNE Renewal with DDoS Protection Proposal](#)

3. **Mayors Office:** Office of the Mayor: A Resolution Authorizing the Mayor to Attend the New York Conference of Mayors (NYCOM) 2026 Annual Meeting and Approving Associated Expenditures

Code: LPW

Attachments: [MYR Referral_NYCOM Annual Meeting 2026 SPH Travel Form_NYCOM May 2026](#)

4. Office of the Mayor: An Ordinance Authorizing Travel for a Representative of the Mayor's Office to Attend the Cities United Leading the Way Tour (LLTW) Peer Exchange Convening - (June 17 - 19, 2026)

Code: LPW

Attachments: [Mayor Referral_Cities United LTW_2026 LTW Peer Exchange High Level Agenda \(2\)](#)

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5. Office of the Mayor: An Ordinance Ratifying and Approving the Collective Bargaining Agreement Between the City of Mount Vernon and the Civil Service Employees Association (CSEA)
- Code:** LPW
- Attachments:** [CSEA Contract Referral](#)
[Ratified CSEA Agreement 2024-2027](#)
6. Office of the Mayor: An Ordinance Authorizing the Office Relocation, Space Optimization, and Renovation Plan for the Department of Recreation and the Department of Buildings, and Authorizing Related Expenditures
- Code:** LPW
- Attachments:** [Office Relocation and Renovation Plan](#)
[FinalMerged](#)
7. **Recreation:** Department of Recreation: An Ordinance Authorizing the Department of Recreation to Co-Sponsor the Yusuf Shah Islamic Center Juneteenth Health Fair at Hartley Park - (Saturday, June 6, 2026)
- Code:** LPW
- Attachments:** [2026 Juneteenth Recognition \(Walk\) and Health Fair - as of May 5th - FINAL](#)
[FD Response Juneteenth](#)
[OEM Approval Juneteenth](#)
8. **Public Works:** Department of Public Works: An Ordinance Authorizing the Celebration of National Public Works Week in the City of Mount Vernon, NY, from May 17, 2026 through May 23, 2026
- Code:** LPW
- Attachments:** [National Public Works Week 2026](#)
[DPW 56 \(002\)](#)
[DPW WEEK 2026 FLYER](#)
[James Finch 2026](#)
9. City Council: Local Law No. __ of 2026 - A Local Law Amending Article VII-A, - § 86-b of the Mount Vernon City Charter Regarding the Composition of the Capital Projects Board
- Code:** LPW
- Attachments:** Capital Projects Board LL Amendment

HUMAN RESOURCES

10. Department of Recreation: An Ordinance Authorizing a Partnership with Optimum for the City of Mount Vernon Employee Appreciation Day Event - (Monday, May 18, 2026, on City Hall Plaza)

Code: HR

Attachments: [2026 Optimum Employee Appreciation Day Referral Letter](#)

11. Youth Bureau: An Ordinance Authorizing the City of Mount Vernon Youth Bureau to Host the 6th Annual "Let Your Colors Shine" Pride Day Event, Authorizing the Raising of the Pride Flag at City Hall, and Providing for Public Safety Support and Related Expenditures - (Friday, June 5, 2026, from 3:30 p.m. to 6:30 p.m. at City Hall Plaza)

Code: HR

Attachments: [Pride event](#)

Let Your Colors Shine Flyer 2026 (Pride Event)

12. **Recreation:** Department of Recreation: An Ordinance Authorizing the Mayor to Enter into an Agreement with the County of Westchester for the Fun-Filled Summer (Park Activation Program) Grant

Code: HR

Attachments: [2026 Fun Filled Summer Referral Letter](#)
[2026 Fun Filled Summer Award Letter](#)

13. **Recreation:** Department of Recreation: An Ordinance Amending Ordinance No. 1, Adopted by the City Council of March 25, 2026, Entitled "An Ordinance Authorizing the Department of Recreation to Co-Sponsor the Antigua and Barbuda International Cultural Association (ABICA) International Food Festival"

Code: HR

Attachments: [2026 ABICA Food Festival Referral Letter as of May 8th](#)

PUBLIC SAFETY AND CODES

14. Consumer Protection: March 2026 Monthly Report

Code: PSC

Attachments: [March 2026 Monthly](#)

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15. Consumer Protection: April 2026 Monthly Report
- Code:** PSC
- Attachments:** [Consumer_Protection_April-2026monthly](#)
16. Management Services: An Ordinance Authorizing the Mayor to Execute a Three (3) Year Lease Agreement with BEI Holdings, Inc. d/b/a Business Electronics for the Upgrade of the Police Department Interview Room Recording System
- Code:** PSC
- Attachments:** [BEI Holding Referral Letter](#)
[BEI](#)
17. City Council: A Local Law Amending Chapter 102 of the Code of the City of Mount Vernon Updating the Code Enforcement Program
- Code:** PSC
- Attachments:** [Code Enforcement LL Amendment](#)

FINANCE AND PLANNING

18. Office of the Comptroller: An Ordinance Authorizing the Establishment of a Policy for Waiver of Health Insurance - (COMP2026-02)
- Code:** FP
- Attachments:** COMP2026 - 02 - Established of a Policy for Waiver of Health Insurance
2026 Waiver of Health Insurane Policy.v3
19. Office of the Comptroller: An Ordinance Adopting the City of Mount Vernon Finance Policy and Procedures Document and Related Financial Management Policies - (COMP2026-06)
- Code:** FP
- Attachments:** COMP2026 - 06- Finance Policy Procedures Documents
Cash Management CR Process - 3.2026
20. Comptroller: An Ordinance Authorizing the Adoption of a Comprehensive Policy and Procedures Document and Related Financial Policies
- Code:** FP
- Attachments:** [Policy Referral Letter](#)
[Final Journal Entry Policy and Procedures](#)

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21. Comptroller: An Ordinance Authorizing the Adoption of a Comprehensive Finance Policy and Procedures Document and Related Financial Policies - (COMP2026-06)

Code: FP

Attachments: [Policy Referral Letter](#)
[Electronic Funds Transfer Policy](#)

22. Comptroller: An Ordinance Approving and Adopting the Finance Policy and Procedures Document and Related Financial Policies

Code: FP

Attachments: [Policy Referral Letter](#)
[CMVNY Corporate Credit Card Policy](#)

23. Comptroller: An Ordinance Adopting the Finance Policy and Procedures Document and Related Financial Policies - (COMP2026-06)

Code: FP

Attachments: [Policy Referral Letter](#)
[CMVNY Municipal Vehicle Risk Policy](#)

24. Comptroller: An Ordinance Authorizing the Adoption of a Comprehensive Finance Policy and Procedures Document and Related Financial Policies for the City of Mount Vernon - (COMP2026-06) - EZ Pass

Code: FP

Attachments: [Policy Referral Letter](#)
[EZ Pass Policy](#)

25. Office of the Comptroller: An Ordinance Adopting a Uniform Workers' Compensation Reporting and Claims Process for the City of Mount Vernon - (REF. COMP2026-05)

Code: FP

Attachments: COMP2026 - 05- Workers' Compensation
Reporting and Claim Procedure
Cmvny-Workers' Compensation Claims
Process (Final Package)

26. Comptroller: A Ordinance Authorizing the Acceptance of the 2021 Annual Independent Audit Prepared by PKF O'Connor Davies and the Implementation of any Necessary Correction Action Measures
- Code:** FP
- Attachments:** [COMP2026 - 07 - Acceptance of the 2021 Annual Independent Audit](#)
[Final 2021 City of Mount Vernon Financials](#)
27. Department of Planning and Community Development: An Ordinance Authorizing the Mayor to Execute a Professional Services Agreement with ARUP for Phase II of a New York State Energy Research and Development Authority (NYSERDA) Project
- Code:** FP
- Attachments:** [ARUP Agreement Carbon Solutions Referral Letter 2.3.2026](#)
[2026 Updated](#)
[Attachment_B_Budget_PON5180_Round2](#)
28. Department of Planning and Community Development: An Ordinance Amending the City of Mount Vernon Zoning Code to Temporarily Reduce In-Lieu Parking Fees Associated with Land Use Board Approvals
- Code:** FP
- Attachments:** [Referral Letter parking in lieu for cc 5.7 Final](#)
[Zoning 267 - Multi-family parking requirement](#)
29. **City Clerk:** City Council: A Local Law ___ of 2026 Authorizing the Adoption of Legislation to Preserve a Percentage of Future Market-Rate Residential Developments for Fair and Affordable Housing and Establish a Mount Vernon Affordable Housing Assistance Fund Board
- Code:** FP
- Attachments:** [REFERRAL LETTER - Proposed Affordable Housing Ordinance](#)
[Referral Letter for Supplementary Inclusionary Housing Parameters 1.26.2026](#)
[Affordable Workforce Housing Local Law](#)

ADD-ON



CITY OF MOUNT VERNON, N.Y.
DEPARTMENT of PUBLIC WORKS

SHAWYN PATTERSON-HOWARD
Mayor

City Hall, One Roosevelt Square
Mount Vernon, NY. 10550
(914) 914-665-3262

Juan Perez
Commissioner

May 5, 2026

Honorable City Council Members
The City of Mount Vernon
Mount Vernon, New York
(Through the Office of the Mayor)

Re: Request for Approval for a Budget transfer from A1640.435 (DPW) to A1680.216 (Management Services) and to Make Payment to Vertosoft for OpenGov Asset Management & Permit Licensing Domains for the Department of Public Works through Management Services.

Dear Honorable City Council Members,

The Department of Management Services would like to formally request approval of a budget transfer from A1640.435 to A1680.216. The budget transfer amount will be for \$151,568.11.

This will allow for payment to Vertosoft for the implementation of the OpenGov Asset Management and Permitting & Licensing software solutions for the Department of Public Works. This three (3) year commitment will be used to streamline the current asset management and permitting process for the Public Works team while simultaneously simplifying the process for constituents.

The OpenGov Permitting platform will allow constituents to apply and pay online 24/7, track application status without calling the office, and provide faster approvals due to streamlined processes. The applications will move through predefined steps so staff will not have to manually track where things are, plans, permits, and supporting documents will be uploaded, stored, and easily accessible in one place, and the system will automatically calculate fees to be paid online.

The Asset Management software will create an organized database of roads, sidewalks, bridges, and vehicles/heavy equipment and work order management like pothole maintenance, repairs, and routine work will be tracked more efficiently. These systems will replace the use of SeeClickFix and iWorQ and are critical to modernizing our operations, improving efficiency, and enhancing transparency across multiple departments.

“The Jewel of Westchester”



CITY OF MOUNT VERNON, N.Y.
DEPARTMENT of PUBLIC WORKS

SHAWYN PATTERSON-HOWARD
Mayor

City Hall, One Roosevelt Square
Mount Vernon, NY. 10550
(914) 914-665-3262

Juan Perez
Commissioner

The total cost of this three-year commitment is \$475,648.68 made in three (3) payments. The first payment is \$151,568.11. Funds for this purchase will be available through A1680.216 after a budget transfer from A1640.435 and the elimination of SeeClickFix and iWorQ systems.

From	Amount	To
A1640.435 DPW (Gas, Diesel, Oil)	\$151,568.11	A1680.216 MS (Application Services)

Payments for the remaining years will be budgeted through Management Services A1680.216.

Thank you for your consideration.

Respectfully,

Juan Perez
Commissioner of Management Services

Dwayne Jones
Commissioner of Public Works

Cc: Department of Public Works
Comptroller's Office
File

"The Jewel of Westchester"



1602 Village Market Blvd SE, Suite 320
Leesburg, VA20175 USA

Cage Code: 7QV38
UEI Number Y7D5MXRU2839
DUNS# 080431574
Federal Tax ID: 81-3911287
Business Size: Small Business

Date: 12/29/2025, 6:15 PM

Phone: 571 707-4130
Fax: 571-291-4119
Email: opengov@vertosoft.com

Vertosoft Contact: Carly Moore
Phone: (540) 998-8361
Email: carly.moore@vertosoft.com

Vertosoft Quote for OpenGov - City of Mount Vernon, NY

Contract: NCPA - OMNIA 01-165

Quote #: Q-17451
Expires On: 12/31/2025

Ship To
City of Mount Vernon, NY
Condell Hamilton
chamilton@mountvernon.gov

Quote For:
Name: Condell Hamilton
Company: City of Mount Vernon, NY
Email: chamilton@mountvernon.gov
Phone: 9146652314

PAYMENT TERMS	DELIVERY METHOD	PAYMENT METHOD	VERTOSOFT CUST ID	SUPPLIER REF #
Net 30	Electronic	Check/ACH/Credit Card		

Overall POP Start Date: 1/1/2026
Overall POP End Date: 12/31/2028

Term 1 01/01/2026-12/31/2026

PART #	DESCRIPTION	QTY	UNIT PRICE	EXTENDED
OG-TWAQ-B100150M-AR-3Y	Asset Management - Between \$100-150 Million - 3Y	1.00	\$25,330.02	\$25,330.02
OG-SWCV-B100150M-AR-3Y	Autofill Interface - Between \$100-150 Million - 3Y	2.00	\$1,050.37	\$2,100.74
OG-TWAW-B100150M-AR-3Y	Facilities Domain - Between \$100-150 Million - 3Y	1.00	\$21,494.44	\$21,494.44
OG-TWAY-B100150M-AR-3Y	Parks & Recreation Domain - Between \$100-150 Million - 3Y	1.00	\$19,902.15	\$19,902.15
OG-TWEE-B100150M-AR-3Y	Permitting and Licensing Expert Services: Elevate - Between \$100-150 Million - 3Y	1.00	\$5,999.22	\$5,999.22
OG-TWAT-B100150M-AR-3Y	Scenario Builder - Between \$100-150 Million - 3Y	1.00	\$6,332.80	\$6,332.80
OG-TWBC-B100150M-AR-3Y	Transportation Domain - Between \$100-150 Million - 3Y	1.00	\$21,494.44	\$21,494.44
OG-TWBD-B100150M-AR-3Y	Walkability Domain - Between \$100-150 Million - 3Y	1.00	\$19,106.30	\$19,106.30

PART #	DESCRIPTION	QTY	UNIT PRICE	EXTENDED
OG-TWEW-B100150M-OT-0Y	Professional Services Deployment - Fixed Fee - Between \$100-150 Million - 0Y	138.00	\$216.00	\$29,808.00
Term 1 TOTAL:				\$151,568.11

Term 2

01/01/2027-12/31/2027

PART #	DESCRIPTION	QTY	UNIT PRICE	EXTENDED
OG-TWAQ-B100150M-AR-3Y	Asset Management - Between \$100-150 Million - 3Y	1.00	\$26,596.52	\$26,596.52
OG-SWCV-B100150M-AR-3Y	Autofill Interface - Between \$100-150 Million - 3Y	2.00	\$1,102.88	\$2,205.76
OG-TWAW-B100150M-AR-3Y	Facilities Domain - Between \$100-150 Million - 3Y	1.00	\$22,569.16	\$22,569.16
OG-TWAY-B100150M-AR-3Y	Parks & Recreation Domain - Between \$100-150 Million - 3Y	1.00	\$20,897.26	\$20,897.26
OG-TWEE-B100150M-AR-3Y	Permitting and Licensing Expert Services: Elevate - Between \$100-150 Million - 3Y	1.00	\$6,299.17	\$6,299.17
OG-TWAT-B100150M-AR-3Y	Scenario Builder - Between \$100-150 Million - 3Y	1.00	\$6,649.43	\$6,649.43
OG-TWBC-B100150M-AR-3Y	Transportation Domain - Between \$100-150 Million - 3Y	1.00	\$22,569.16	\$22,569.16
OG-TWBD-B100150M-AR-3Y	Walkability Domain - Between \$100-150 Million - 3Y	1.00	\$20,061.61	\$20,061.61
OG-TWEW-B100150M-OT-0Y	Professional Services Deployment - Fixed Fee - Between \$100-150 Million - 0Y	287.00	\$216.00	\$61,992.00
Term 2 TOTAL:				\$189,840.07

Term 3

01/01/2028-12/31/2028

PART #	DESCRIPTION	QTY	UNIT PRICE	EXTENDED
OG-TWAQ-B100150M-AR-3Y	Asset Management - Between \$100-150 Million - 3Y	1.00	\$27,926.34	\$27,926.34
OG-SWCV-B100150M-AR-3Y	Autofill Interface - Between \$100-150 Million - 3Y	2.00	\$1,158.03	\$2,316.06
OG-TWAW-B100150M-AR-3Y	Facilities Domain - Between \$100-150 Million - 3Y	1.00	\$23,697.62	\$23,697.62
OG-TWAY-B100150M-AR-3Y	Parks & Recreation Domain - Between \$100-150 Million - 3Y	1.00	\$21,942.13	\$21,942.13
OG-TWEE-B100150M-AR-3Y	Permitting and Licensing Expert Services: Elevate - Between \$100-150 Million - 3Y	1.00	\$6,614.13	\$6,614.13
OG-TWAT-B100150M-AR-3Y	Scenario Builder - Between \$100-150 Million - 3Y	1.00	\$6,981.90	\$6,981.90
OG-TWBC-B100150M-AR-3Y	Transportation Domain - Between \$100-150 Million - 3Y	1.00	\$23,697.62	\$23,697.62
OG-TWBD-B100150M-AR-3Y	Walkability Domain - Between \$100-150 Million - 3Y	1.00	\$21,064.70	\$21,064.70
Term 3 TOTAL:				\$134,240.50

Grand Total: \$475,648.68

Annual invoices will be delivered by the start of each consecutive annual period. Payment of invoices shall be annually in advance. Customer's use of the OpenGov Services is pursuant to the OpenGov End User License Agreement set forth

at <https://opengov.com/terms-of-service/end-user-license-agreement/>. Any Professional Services shall be performed pursuant to the attached Statement of Work, if any.

Quote Terms

By purchasing the products and services described in this order form, the Customer is expressly agreeing to the End User Agreement published at <https://www.vertosoft.com/terms-and-conditions-opengov>

Taxes: Sales tax shall be added at the time of an invoice, unless a copy of a valid tax exemption or resale certificate is provided.

Credit Card Orders: Additional fees may apply if paying by credit card.

All Purchase Orders must include: End User Name, Phone Number, Email Address, Purchase Order Number, Government Contract Number or Our Quote Number, Bill-To and Ship-To Address (Cannot ship to a PO Box), Period of Performance (if applicable), and a Signature of a duly Authorized Representative.



CITY OF MOUNT VERNON, N.Y.

Mayor Office

SHAWYN PATTERSON-HOWARD, MPA
Mayor

City Hall, One Roosevelt Square
Mount Vernon, NY, 10550
(914) 665-2362 – Fax: (914) 665-6173

Juan Perez
Commissioner Management Services

May 5, 2026

VIA EMAIL:

Honorable City Council Members
City of Mount Vernon
1 Roosevelt Square
Mount Vernon, New York 10550

RE: Approval Authorizing the Mayor to Execute a 36-Month Spectrum Business Service Renewal for Dedicated Fiber Internet, Managed Network Edge Services, Static IP Services, and DDoS Protection; FOR APPROVAL AT THE May 13, 2026 CITY COUNCIL MEETING

Honorable Councilmembers:

The Department of Management Services respectfully requests approval from the City Council authorizing the Mayor to execute a service renewal with Spectrum Business for the City's existing Spectrum fiber and managed network services. The renewal covers dedicated fiber internet, static IP services, Managed Network Edge equipment and support, and DDoS protection for key City network locations.

These services support the City's core network connectivity at City Hall and multiple satellite locations, including 1 Roosevelt Square, 2 Roosevelt Square, 250 South 6th Avenue, 470 East Lincoln Avenue, and 50 West 3rd Street. These circuits and managed network services are already integrated into the City's network environment and are needed for daily operations. Allowing the services to lapse, or attempting to replace them without a planned transition, would create unnecessary operational and cybersecurity risk.

This renewal is also beneficial because it adds DDoS protection to the covered circuits, keeps licensing and equipment updates active, and allows the City to continue using the existing Spectrum network infrastructure while receiving renewed pricing and promotional credits.

Contract Summary:

- Vendor: Spectrum Business / Charter Communications Operating, LLC.
- Term: 36 months.
- Services: Dedicated Fiber Internet, Static IP, Managed Network Edge, managed switches/WiFi, and DDoS protection.
- Estimated recurring cost: approximately \$13,177 per month before applicable taxes, fees, surcharges, and credits.
- Estimated 36-month recurring value: approximately \$474,372 before taxes, fees, surcharges, and credits.
- Promotional credit: \$6,160 total, applied as \$3,080 for each of the first two months after processing.
- Funding source: Telecommunications budget line 1912.441.

Management Services has reviewed this renewal with Finance and Legal as part of the normal contract review process. The renewal is for existing critical telecommunications and network services already deployed within the City environment. Because these services are tied to active circuits, managed network equipment, and citywide connectivity, continuity of service is important to avoid disruption to City operations.

Should this request meet with the approval of the City Council, the City will proceed with any additional

“The Jewel of Westchester”



CITY OF MOUNT VERNON, N.Y.

Mayor Office

SHAWYN PATTERSON-HOWARD, MPA
Mayor

City Hall, One Roosevelt Square
Mount Vernon, NY, 10550
(914) 665-2362 – Fax: (914) 665-6173

Juan Perez
Commissioner Management Services

approvals required through the Board of Estimate and Contract, and the Mayor will be authorized to execute the Spectrum service renewal documents.

Thank you for your consideration.

Respectfully,

Juan Perez
Management Services Commissioner

cc: Shawyn Patterson-Howard, Mayor
cc: Brian Johnson, Corporation Council
cc: Darren Morton, Comptroller

SPECTRUM ALL IN SERVICE PROPOSAL FOR



These prices will remain in effect throughout the initial Order Term, subject to the following contingencies:

- ▶ final engineering, design and site visits; and
- ▶ complete Terms & Conditions as provided in our service contract

Spectrum Renewal and Upgrade Based on 36 Month Term

LOCATION	SERVICE	MONTHLY COST
		Renewing Circuit with DDoS Protection Included
1 Roosevelt Sq	Renewing Dedicated Fiber Internet and Static IP block with DDoS Protection on the Circuit 1G	36 Month Term \$1490
	Current Managed Network Edge Deployment with 2 additional 8 Port PoE for the Connection to Client Provided LAN	\$1498
2 Roosevelt Sq	Renewing Dedicated Fiber Internet and Static IP block with DDoS Protection on the Circuit 1G	\$1490
	Current Managed Network Edge MX Device with 2 additional 8 Port PoE for the Connection to Client Provided LAN	\$540

250 S 6th Ave	Renewing Dedicated Fiber Internet and Static IP block with DDoS Protection on the Circuit	500M	\$1035
	Current Managed Network Edge Deployment		\$1094
470 E Lincoln Ave	Renewing Dedicated Fiber Internet and Static IP block with DDoS Protection on the Circuit	1G	\$1490
	Current Managed Network Edge Deployment		\$540
50 W 3 rd St	Renewing Dedicated Fiber Internet and Static IP block with DDoS Protection on the Circuit	1G	\$1490
	Current Managed Network Edge Deployment		\$918
			All-In Renewal: \$11,780
Current Monthly: \$14,980			*Waiving our implementation fee for the DDoS Protection and installation fees for the needed, additional switches

100M Enterprise Internet coax connection with Static IP and DDoS Protection as a secondary transport at each location for failover/redundancy would be an additional \$170 per location, as discussed on the call. This would make the renewal equal \$12,630 – still a cost savings for the city.

As well we received approval to provide \$3080 off on your first two months after processing this renewal, total credit \$6160 towards the bill.



For our SLED Vertical

Many of our clients have seen additional cost savings from their cyber liability insurance premiums with the added layer of security provided with DDoS Protection on their network. Check with your cyber liability insurance provider on possible additional savings.



City of Mount Vernon, New York

Staff Report

1 ROOSEVELT SQ. RM.
104
CITY HALL, MOUNT
VERNON, NEW YORK
10550
& VIA
FACEBOOK.
COM/MOUNTVERNONNY

File #: TMP -2081

Agenda Date: 5/13/2026

Agenda #: 3.

City Council:

AN ORDINANCE AUTHORIZING THE MAYOR'S ATTENDANCE AT THE NEW YORK CONFERENCE OF MAYORS (NYCOM) 2026 ANNUAL MEETING

Whereas, by correspondence dated April 1, 2026, Mayor Shawyn Patterson-Howard requested authorization to attend the New York Conference of Mayors (NYCOM) 2026 Annual Meeting, to be held in Bolton Landing, New York, from May 13 through May 15, 2026; and

Whereas, the City of Mount Vernon recognizes the importance of continued professional development, intergovernmental collaboration, and participation in statewide municipal organizations; and

Whereas, the New York Conference of Mayors (NYCOM) Annual Meeting provides a forum for municipal leaders across New York State to exchange best practices, discuss legislative priorities, and strengthen effective local governance; and

Whereas, the Mayor of the City of Mount Vernon serves as a NYCOM Executive Committee Board Member and has served for three (3) consecutive years, including service on the Women's Advisory Committee; and

Whereas, the Mayor has served as President of the Women's Advisory Committee from 2025-2026 and will be sworn in as First Vice President at the 2026 NYCOM Annual Meeting; and

Whereas, attendance at the NYCOM 2026 Annual Meeting will provide valuable opportunities for networking with fellow mayors and municipal officials, as well as engagement in policy discussions relevant to the City of Mount Vernon; and

Whereas, registration fees for member mayors are waived for this event; and

Whereas, the total cost of travel, lodging, transportation, and incidental expenses is not anticipated to exceed Seven Hundred Dollars (\$700.00); and

Whereas, funding for said expenses shall be allocated from the Austerity Budget Code A1030.402 upon submission of proper documentation, subject to the availability of funds and the Comptroller's approval, subject to proper documentation and compliance with applicable procurement and fiscal procedures;

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF MOUNT VERNON, NEW YORK, AS FOLLOWS:

Section 1. Authorization. The Mayor of the City of Mount Vernon is hereby authorized to attend the New York Conference of Mayors (NYCOM) 2026 Annual Meeting in Bolton Landing, New

York, from May 13, 2026, through May 15, 2026.

Section 2. Purpose. The purpose of this authorization is to permit the Mayor’s participation in official NYCOM programming, including leadership responsibilities, networking opportunities, and professional development activities consistent with the City’s interests.

Section 3. Funding Authorization and Cap. All reasonable and necessary expenses associated with attendance at the NYCOM 2026 Annual Meeting, including transportation, lodging, and incidental expenses, shall be paid from the Austerity Budget Code A1030.402 upon submission of proper documentation, subject to the availability of funds and Comptroller’s approval. Total expenditures shall not exceed Seven Hundred Dollars (\$700.00).

Section 4. Compliance. All expenditures shall be subject to submission of proper documentation and shall comply with all applicable City of Mount Vernon purchasing policies, fiscal procedures, and audit requirements.

Section 5. Severability. If any section, subsection, sentence, clause, or provision of this Ordinance is held invalid, such decision shall not affect the validity of the remaining portions of this Ordinance.

Section 6. Effective Date. This Ordinance shall take effect immediately upon its adoption by the City Council, subject to prior approval by the Board of Estimate and Contract.

BOARD OF ESTIMATE AND CONTRACT

**A REQUEST AUTHORIZING THE
ATTACHED TRAVEL AND
TRAINING REQUEST FORM AND
APPROVING THE EXPENDITURE OF FUNDS**

FOR:

**Mayor Shawyn Patterson-Howard
TO ATTEND THE
New York Conference of Mayors (NYCOM) 2026 Annual Meeting**

**FROM:
MAY 13 -15, 2026**

Board of Estimate and Contract:

**A RESOLUTION AUTHORIZING THE MAYOR
TO ATTEND THE NEW YORK CONFERENCE OF
MAYORS (NYCOM) 2026 ANNUAL MEETING
AND APPROVING ASSOCIATED EXPENDITURES**

WHEREAS, by correspondence dated April 1, 2026, Mayor Shawyn Patterson-Howard requested authorization to attend the New York Conference of Mayors (NYCOM) 2026 Annual Meeting, to be held in Bolton Landing, New York, from May 13 through May 15, 2026; and

WHEREAS, the NYCOM Annual Meeting provides an important forum for municipal leaders to engage in discussions on public policy, share best practices, and collaborate on initiatives that benefit cities throughout New York State; and

WHEREAS, attendance at this conference will afford the Mayor the opportunity to network with fellow mayors, exchange innovative ideas, and gain insight into effective governance strategies that can be implemented in the City of Mount Vernon; and

WHEREAS, the Mayor has served as a member of the NYCOM Executive Committee Board for three (3) consecutive years and has actively participated on the Women's Advisory Committee, including serving as President from 2025-2026, and is expected to be sworn in as 1st Vice President at the 2026 Annual Meeting; and

WHEREAS, the registration fee for Member Mayors for this conference is waived, resulting in no cost to the City for registration; and

WHEREAS, the total anticipated cost of travel, lodging, and incidental expenses for the Mayor's attendance at said conference shall not exceed seven hundred dollars (\$700.00); and

WHEREAS, funding for said travel expenses, including transportation, lodging, and incidental costs, shall not exceed a total amount of seven hundred dollars (\$700.00) and shall be allocated from Austerity Budget Code A1030.402, subject to the submission of proper documentation and compliance with all applicable purchasing and fiscal procedures; **NOW, THEREFORE, BE IT**

RESOLVED, that the City Council of the City of Mount Vernon hereby authorizes the Mayor to attend the New York Conference of Mayors (NYCOM) 2026 Annual Meeting in Bolton Landing, New York, from May 13 through May 15, 2026; and **BE IT FURTHER**

RESOLVED, that the Comptroller is hereby authorized and directed to make payment for said expenses from the Austerity Budget Code A1030.402 upon submission of proper documentation and in accordance with applicable purchasing and fiscal procedures; be, and the same is hereby approved; and **BE IT FURTHER**

RESOLVED, that the total cost for said travel, including transportation, lodging, and incidental expenses, shall not exceed seven hundred dollars (\$700.00), to be charged to Austerity Budget Code A1030.402 upon submission of proper documentation and in accordance with applicable purchasing and fiscal procedures; be, and the same is hereby approved; and **BE IT FURTHER**

RESOLVED, that this Resolution is subject to approval by the Board of Estimate and Contract (BOE&C) and subsequent approval by the City Council.



CITY OF MOUNT VERNON, N.Y.

Mayor Office

SHAWYN PATTERSON-HOWARD
Mayor

City Hall, One Roosevelt Square
Mount Vernon, NY, 10550
(914) 665-2362 – Fax: (914) 665-6173

MALCOLM CLARK
Chief of Staff

KHENDRA DAVID
Deputy Chief of Staff

April 1st, 2026

Honorable City Council
Members City of Mount Vernon
One Roosevelt Square
Mount Vernon, New York 10550

Re: New York Conference of Mayors (NYCOM) 2026 Annual Meeting

Dear Honorable City Council Members,

This letter comes as a request to the City Council for the enactment of legislation authorizing the Mayor to attend the New York Conference of Mayors (NYCOM) Annual Meeting in Bolting Landing, NY from May 13th to May 15th, 2026.

Throughout the meeting, I will have the opportunity to network with fellow mayors, exchange best practices and build on what's working in the State of New York. As a NYCOM Executive Committee Board Member for 3 consecutive years, I have the pleasure of serving on the Women's Advisory Committee. From 2025-2026 I served as President and will be sworn in as 1st Vice President at this year's meeting. **Agenda:** [ANNUAL CONVENTION TENTATIVE AGENDA - New York Conference of Mayors](#)

This year, the registration fee for Member Mayors is at no cost to the city. The entire trip including transportation, incidentals, and hotel should not exceed \$700.00 (seven hundred dollars). The cost of the travel, hotel fees, and incidentals will be expensed from budget *A1030.402 – BOE Education and Travel*.

In Service,

Shawyn Patterson-Howard
Mayor



City of Mount Vernon

Travel and Training Request Form

Employee Information

- **Employee Name:** _____
 - **Title:** _____
 - **Department:** _____
-
-

Travel Details

- **Destination (City/State):** _____
 - **Purpose of Travel:** _____
 - **Conference / Training / Meeting Name:** _____
 - **Travel Dates (From – To):** _____
-
-

Travel Justification (Check all that apply)

Please answer the following questions to support the necessity of this travel request:

- **Is this travel a requirement of your job duties?**
 - Yes No
- **Is this travel required to maintain a professional license or certification?**
 - Yes No
 - If yes, specify certification/license: _____
- **Is this travel required as a result of an audit finding or corrective action plan?**
 - Yes No
 - If yes, identify audit or corrective action plan: _____
- **Is this travel funded by an external source or sponsorship?**
 - Yes No
 - If yes, identify funding source: _____
- **Additional Justification (if applicable):**



CITY OF MOUNT VERNON, N.Y.

Mayor Office

SHAWYN PATTERSON-HOWARD
Mayor

City Hall, One Roosevelt Square
Mount Vernon, NY, 10550
(914) 665-2360 – Fax: (914) 665-6173

MALCOLM CLARK
Chief of Staff

KHENDRA K. DAVID
Deputy Chief of Staff

May 5, 2026

Honorable Members of the City Council
City of Mount Vernon
One Roosevelt Square
Mount Vernon, NY 10550

Dear Honorable Council Members,

This letter comes as a request to the City Council for the enactment of legislation authorizing one staff member from the Mayor’s Office to attend the upcoming *Cities United Leading the Way (LTW) Peer Exchange Convening*, scheduled for June 17–19, 2026, in Greensboro, North Carolina. The staff member designated to attend is Tajean Turnier, Director of Neighborhood Safety and Engagement.

The City of Mount Vernon was honored to serve as a stop on Cities United’s *Leading the Way Tour* in June 2025. This upcoming peer exchange convening builds on that engagement by bringing together participating cities to exchange knowledge, share best practices, and provide mutual support to enhance local violence prevention and community safety efforts.

Over the course of the convening, participants will engage in peer-to-peer learning, reflect on key takeaways from the tour, and collaborate with national partners and other municipalities to strengthen strategies that support safe, healthy, and hopeful communities. The sessions will further emphasize youth voice, innovation, and cross-sector partnerships as critical components of comprehensive public safety planning.

Registration, travel, and lodging expenses are covered; therefore, no expenses are to be charged to the Office of the Mayor. For more information on the convening please see attached agenda.

In Service,

Shawyn Patterson-Howard, MPA
Mayor

“The Jewel of Westchester”



**Cities United Leading the Way Peer Exchange
June 17-19, 2026
Greensboro, NC**

Over three days, participants will engage in peer-to-peer learning, share key takeaways from the Leading the Way Tour, and deepen collaboration toward safe, healthy and hopeful communities. The exchange will elevate young Black leaders and community partnerships, spotlight scalable strategies, and support cities in moving to the next phase of their work toward a comprehensive public safety plan.

Agenda- Wednesday June 17, 2026

12:00pm- 1:30pm	<p>National Partner & Cities United Team Office Hours</p> <ul style="list-style-type: none"> <i>Cities United welcomes attendees to attend office hours with our national partners and members of our team to build upon existing relationships, create new ones and enhance local support in building comprehensive public safety ecosystems.</i>
2:00pm- 3:30pm	<p>Welcome & Leading the Way Tour Reflections</p> <ul style="list-style-type: none"> <i>The Cities United team shares reflections on the 2025-2026 Leading the Way Tour and learnings from the 19 plus jurisdictional stops (inclusive of a preview of the final report).</i>
3:30pm-5:00pm	<p>The Greensboro Story</p> <ul style="list-style-type: none"> <i>Greensboro’s Community Safety Department shares the story of its inception, evolution and future through a panel discussion and dialogue with attendees.</i>

6:30pm-8:00pm	Welcome Mixer & Reception <ul style="list-style-type: none"> Attendees get an opportunity to network, connect and unwind.
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Agenda- Thursday June 18, 2026

8:30am- 9:15am	Breakfast
9:15am-10:15am	Daily Overview & Learn, Act, Lead Framework Review <ul style="list-style-type: none"> Cities United welcomes the group and shares its newly launched Learn, Act, Lead Framework.
10:15am-11:45am	Innovation Session #1 <ul style="list-style-type: none"> The Power & Promise of Young Leaders
11:45am-1:00pm	Lunch
1:00pm-2:45pm	Innovation Sessions #2 & #3 <ul style="list-style-type: none"> Maximizing Data to Support Black Men & Boys & Their Families Creatives: Storytelling as a Tool in Public Safety
3:00pm-4:45pm	Reflective Activity & Intentional Engagement <ul style="list-style-type: none"> Learn about the CU Team's efforts, take some time to reflect on the learnings of the day, work with your local team to determine key next steps and determine who in the room can support your journey toward safe, healthy & hopeful communities.
4:45pm-5:00pm	Closing Remarks

6:00pm-8:00pm	Evening Activity <ul style="list-style-type: none">• <i>Dinner or other event TBD</i>
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Agenda- Friday June 19, 2026

8:00am-10:00am	National Partner & Cities United Team Office Hours <ul style="list-style-type: none">• <i>Cities United welcomes attendees to attend office hours with our national partners and members of our team to build upon existing relationships, create new ones and enhance local support in building comprehensive public safety ecosystems.</i>
----------------	---

DRAFT



CITY OF MOUNT VERNON, N.Y.

Mayor Office

SHAWYN PATTERSON-HOWARD

Mayor

City Hall, One Roosevelt Square
Mount Vernon, NY, 10550
(914) 665-2360 – Fax: (914) 665-6173

MALCOLM CLARK

Chief of Staff

May 6, 2026

KHENDRA K. DAVID

Deputy Chief of Staff

City Council
City Hall
1 Roosevelt Square
Mount Vernon, NY 10552

RE: Civil Service Employees Association (CSEA) of the City of Mount Vernon

Dear Honorable City Council Members,

I am submitting this letter to respectfully request that the Mount Vernon City Council enact legislation to ratify and approve the Civil Service Employees Association (CSEA) (the “Union”) contract. Below you will find the wage increases that were agreed upon between the City of Mount Vernon (the City) and the Union.

1. Effective January 1, 2024, all bargaining unit members’ salaries shall be increased retroactively by one and a half percent (1.5%).
2. Effective January 1, 2025, all bargaining unit members’ salaries shall be increased retroactively by one and a half percent (1.5%).
3. Effective January 1, 2026, all bargaining unit members’ salaries shall be increased retroactively by two percent (2%).
4. Effective January 1, 2027, all bargaining unit members’ salaries shall be increased retroactively by three percent (3%).

The decision was made between the Union and the City regarding other provisions in the attached agreement to address the outdated contract.

We thank the City Council for your support in addressing need in the city. I am available to address any questions or concerns you have regarding this request.

In Service,

Shawyn Patterson-Howard, MPA
Mayor, City of Mount Vernon

Memorandum of Agreement

TENTATIVE AGREEMENT

CSEA, Local 1000 AFSCME, AFL-CIO, City of Mount Vernon Unit #9166, Westchester County Local 860; and the City of Mount Vernon

WHEREAS, the CSEA, Local 1000 AFSCME, AFL-CIO, City of Mount Vernon Unit #9166, Westchester County Local 860 (“Union”); and the City of Mount Vernon (“Employer”, having engaged in good faith collective bargaining regarding a successor Collective Bargaining Agreement (CBA) to the CBA expiring December 31, 2023; and

WHEREAS, the Union and Employer having reached Tentative Agreement this date, April 7, 2026, subject to required internal approval processes by both parties, upon terms for a successor CBA for the period from January 1, 2024 through December 31, 2027; and

WHEREAS, the Union and Employer seek to memorialize the tentatively agreed upon terms as set forth below, subject to various internal final approval processes; and

WHEREAS, any final agreement is subject to ratification by both parties, and both parties reserve the right to request edits and changes to this “Tentative Agreement” as may be necessary to reflect the agreed upon terms; and

Now, be it resolved that the parties have tentatively agreed to the following additions, changes and amendments to the CBA, same to be incorporated into a successor Collective Bargaining Agreement upon final approval and ratification by both Parties:

ARTICLE 2 (F) Modify as follows:
DUES, AGENCY SHOP, AND OTHER DEDUCTIONS

~~F.— Agency Shop. All employees included in the bargaining unit, who are not members of the Union, shall be required to pay to the Union an Agency Shop Fee, as provided by the Civil Service Law, which is an amount equivalent to the amount of dues payable by a member of the Union. The employer will make deductions from the wages of said employees and transmit them in the same manner as specified in Section B above, as an Agency Shop Fee deduction.~~

ARTICLE 3 – (Section 1 C 2; Section 5, Section 9 G Modify as follows:
VACATIONS, SICK LEAVE, LEAVE OF ABSENCE

C. 2. ~~Emergency Service Dispatchers~~ **Communications Specialist** who work a schedule assigned by the Police Commissioner or his/her designee, ~~or Fire Commissioner or his/her designee,~~ receiving a fixed annual salary and whose normal workweek includes:

Section 5. Scheduling of ~~Emergency Service Dispatcher~~ **Communications Specialist Vacations:**

Sections 3 and 4 of this Article shall not apply to ~~Emergency Service Dispatchers~~ **Communication Specialist**. Vacations for such employees shall be scheduled in accordance with Police or Fire Department policy (whichever he/she is assigned). Vacation shall be chosen on the basis of seniority in the Police Department within the group consisting of ~~Emergency Service Dispatchers~~ **Communication Specialist**; or, in the Fire Department, within the group consisting of Dispatcher Lineman and Emergency Service Dispatchers.

Section 9. G. Full-time members of the unit who have worked an entire calendar year shall be eligible for cash payments based on utilization of sick leave according to the following:

- 0 days used - ~~\$500.00~~ **\$650.00**
- 1 day used - ~~\$400.00~~ **\$500**
- 2 days used - ~~\$300.00~~ **\$400**
- 3 days used - ~~\$200.00~~ **\$300**

Employees scheduled to work less than full-time, i.e. 40 hours or 35 hours per week as applicable but more than 25 hours per week, shall receive a pro-rated amount.

School Crossing Guards who have worked an entire calendar year shall be eligible for cash payment based upon utilization of sick leave according to the following:

- 0 days used - ~~\$150.00~~ **\$200.00**
- 1 day used - ~~\$120.00~~ **\$140.00**

2 days used - \$90.00

3 days used - \$60.00

Section 12. Sick Leave Absences:

A. An employee, other than an ~~Emergency Service Dispatcher~~ **Communications Specialist**, who fails to report for duty due to personal illness or injury may be required to submit a written report from his/her physician, which shall include a statement of the nature of the illness and a statement as to whether or not the employee was sufficiently ill to justify absence. Such written report shall not be unreasonably requested.

In the event of failure to submit proof of illness within 48 hours of the request of the department head, such absences shall be considered as unauthorized leave and the employee shall not be paid for such absence and such absence shall not be charged against accumulated sick leave credits.

B. Sick leave for ~~Emergency Service Dispatchers~~ **Communication Specialist** shall be governed by the regulations of the Police or Fire Department (whichever the employee assigned).

Section 21. Maternity Leave:

A pregnant employee, upon filing appropriate medical evidence that she is unable to perform the duties of her position due to this pregnancy, shall be permitted to use any annual leave, personal leave, and sick leave for the period of her disability. Should the employee elect to use annual, personal, and sick leave for the period of disability, any disability payments **that are the result of a City paid / provided disability policy (if any)** received by the employee for the period of time during which she is receiving annual, personal, and sick leave shall be paid over to the City. **If disability payments are the result of a policy paid for by the employee, then the City shall not be entitled to any payments or offset.**

Upon her request to the City, the employee may be granted a maternity leave of absence, without pay, for a maximum period of six (6) months. Such leave may be extended upon recommendation of the department head, up to a maximum of one (1) year. Said leave of absence, without pay, shall be in addition to the above leave with pay benefits.

Section 28. Holidays:

B. ~~Emergency Service Dispatchers~~ **Communication Specialist** shall be paid in cash for twelve (12) paid holidays, whether worked or not. This payment shall be in lieu of time off for the holidays provided in the contract. Six (6) holidays shall be paid in the first pay period in July, and six (6) holidays shall be paid in the first pay period of December. Holiday pay shall be made in separate checks. Compensation for each of said holidays shall be made at the rate of one-tenth (1/10th) of the biweekly salary of the employee. In order to be entitled to such paid holidays, the employee shall have held the position during the entire preceding six (6) month period and shall be so employed at the end thereof.

C. School Crossing Guards shall be paid for Thanksgiving Day as a holiday, based upon the number of hours he/she is normally assigned to work each day.

ARTICLE 7 Section E – Modify as follows:

WORKWEEK, WORKDAY, OVERTIME:

E. Subsections A, B, and C shall not apply to ~~Emergency Service Dispatchers~~ **Communication Specialist**. The normal work schedule for Emergency Service Dispatchers shall be as assigned by the Commissioner of the Police or **Fire Department**, or his/her designee, **(whichever Department the employee is assigned)**. Emergency Service Dispatchers shall be compensated at the rate of time and one-half (1-1/2) for time the employee is assigned to work by the Supervisor prior to or following his/her normal work hours. Said overtime shall be paid in cash at the rate of one and one-half (1-1/2) the employee's normal hourly rate.

Overtime shall be paid when an ~~Emergency Service Dispatcher~~ **Communication Specialist** has accumulated one (1) hour or more of overtime, or fifteen (15) days following the close of the fiscal year for those who have accumulated less than one (1) hour in the prior fiscal year, whichever occurs first. Overtime involving less than one (1) hour in an entire year shall not be compensated for in any manner.

ARTICLE 9 Section 1, Section 2, Section 3, Section 4, Section 5, Section 6, Section 9
– Modify as follows:

WAGES AND SALARY SCHEDULE

Union Proposal

Section 1:

- A. Effective January 1, ~~2020~~ **2024**, each step of the salary schedule in effect shall reflect a **one and one half percent (1.5%)** increase and any employee due an increment shall advance accordingly.
- B. Effective January 1, ~~2021~~ **2025**, each step of the salary schedule in effect shall reflect a **one and one half percent (1.5%)** increase and any employee due an increment shall advance accordingly.
- C. Effective January 1, ~~2022~~ **2026**, each step of the salary schedule in effect shall reflect a **two percent (2.0%)** increase, and any employee due an increment shall advance accordingly.
- D. Effective January 1, ~~2023~~ **2027**, each step of the salary schedule in effect shall reflect a **three percent (3.0%)** increase, and any employee due an increment shall advance accordingly.

Section 2 – School Crossing Guards+

- A. Effective January 1, ~~2020~~ **2024**, each step of the salary schedule in effect shall reflect a **one and one half percent (1.5%)** increase and any employee due an increment shall advance accordingly.
- B. Effective January 1, ~~2021~~ **2025**, each step of the salary schedule in effect shall reflect a **one and one half percent (1.5%)** increase and any employee due an increment shall advance accordingly.
- C. Effective January 1, ~~2022~~ **2026**, each step of the salary schedule in effect shall reflect a **two percent (2.0%)** increase, and any employee due an increment shall advance accordingly.
- D. Effective January 1, ~~2023~~ **2027**, each step of the salary schedule in effect shall reflect a **three percent (3.0%)** increase, and any employee due an increment shall advance accordingly.

Section 4 – Clothing Allowance:

- A. An annual clothing allowance of ~~\$750.00~~ **\$850.00** shall be paid to employees in the following titles:

- Animal Warden
- Assistant Animal Warden
- Fire Mechanic
- Garage Superintendent
- Ordinance Officer
- Parking Enforcement Officers
- Parks Supervisor

Public Works Supervisor
Assistant Public Works Supervisor
Sanitation Foreman
~~Time Keeper~~
Code Enforcer

ARTICLE 21 – Modify as follows:

DURATION

This Agreement shall be in effect for a term of four (4) years, commencing January 1, 2018 ~~2024~~, and terminating on December 31, ~~2023~~ **2027**.

CSEA, LOCAL 1000 AFSCME, AFL-CIO,
City of Mount Vernon Unit #9166
Westchester County Local 860

City of Mount Vernon

By: Kimberly Morales
Dated April 8, 2026

By: _____
Dated: April ____, 2026



CITY OF MOUNT VERNON, N.Y.

Mayor Office

SHAWYN PATTERSON-HOWARD, MPA
Mayor

City Hall, One Roosevelt Square
Mount Vernon, NY, 10550
(914) 665-2362 – Fax: (914) 665-6173

MALCOLM CLARK
Chief of Staff
KHENDRA DAVID
Deputy Chief of Staff

April 24, 2026

The Honorable City Council
City of Mount Vernon
City Hall
1 Roosevelt Square
Mount Vernon, New York 10550

Re: Office Relocation and Renovation Plan – Department of Recreation and Department of Buildings

To the Honorable City Council,

This letter comes as a formal request for the proposed office relocation, space optimization, and renovation plan involving the Department of Recreation and the Department of Buildings, in partnership with the Department of Public Works and Management Services.

Over the past several years, there have been discussions about the capacity to handle day to day operations within the building department space. At its current rate, the department has outgrown its current office and requires additional space to ensure effective and safe daily operations. As it stands, the building department is overcrowded and creating a myriad of problems that have been documented by both the public and departmental staff.

This initiative is rooted in our continued efforts to modernize municipal operations, improve service delivery, and better align departmental functions with the needs of our residents. After careful evaluation of current space utilization and operational demands, it has become clear that the reconfiguration of these departments presents an opportunity to enhance both efficiency and public access.

The proposed plan includes the relocation of the Department of Recreation to the building department’s current location. In parallel, the Department of Buildings would be relocated to the ground floor of City Hall, positioning it closer to the primary public entrance and internal security post to enhance accessibility, safety, and overall customer experience.

The Department of Public Works and Management Services will support the coordination and execution of this transition and has helped to bring a significant amount of work in-house to lower the overall cost of this relocation. This alignment has been beneficial to ensuring a smooth and efficient exchange of spaces.

Based on conversations the Department of Public Works, Maintenance of City Hall and Court, Outside Contracting will be utilized to fund this project.

Table with 2 columns: From Account, Amount. Row 1: A1620.405 – Department of Public Works, Maintenance of City Hall and Court (Outside Contracting), \$34,800.00

“The Jewel of Westchester”



CITY OF MOUNT VERNON, N.Y.

Mayor Office

SHAWYN PATTERSON-HOWARD, MPA
Mayor

City Hall, One Roosevelt Square
Mount Vernon, NY. 10550
(914) 665-2362 – Fax: (914) 665-6173

MALCOLM CLARK
Chief of Staff
KHENDRA DAVID
Deputy Chief of Staff

Additionally, this work considers targeted renovations to ensure that each space is functional, compliant, and reflective of the City’s commitment to professionalism and service excellence. **During this transition, the Department of Recreation will operate out of the Doles Center.**

These improvements would support a more welcoming and efficient experience for residents, contractors, and stakeholders interacting with City services. **For your review and reference, please find attached the following supporting documents:**

- Proposed Office Layout
- Estimated Office Move Proposal (Exhibit A & B)
- Office Scope of Work and Schedule

This proposal is not simply a physical relocation, but a strategic alignment of resources aimed at strengthening interdepartmental collaboration, increasing operational capacity, and enhancing the overall quality of service delivery across key functions. We respectfully request the Council’s review and support to advance feasibility assessments, space planning, and any necessary approvals associated with this initiative.

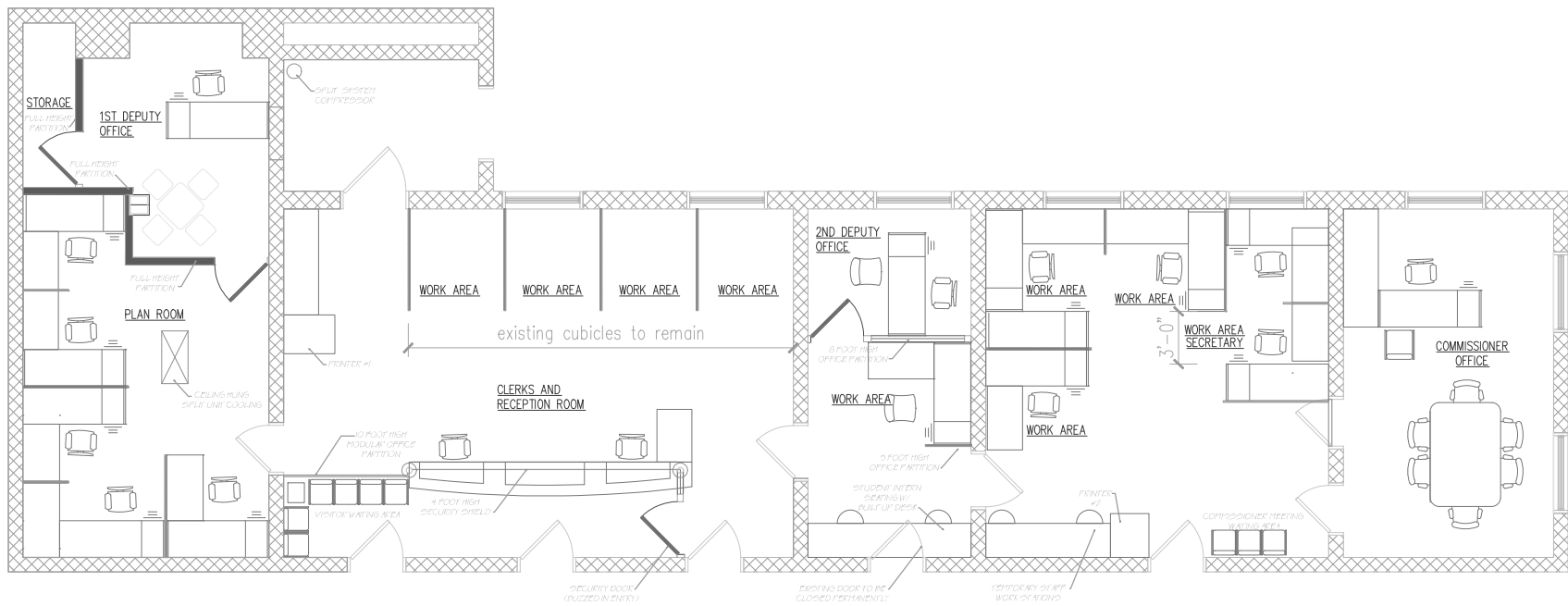
Thank you for your continued partnership and commitment to the advancement of the City of Mount Vernon. Should you have any question or require further information, please do not hesitate to contact us.

In Service,

Shawyn Patterson-Howard, Mayor
City of Mount Vernon, NY

Attachment:

Proposed Office Layout
Estimated Office Move Proposal (Exhibit A & B)
Office Scope of Work and Schedule



PROPOSED LAYOUT DOB



CITY OF MOUNT VERNON, NY
DEPARTMENT OF BUILDINGS

SHAWYN PATTERSON-HOWARD
MAYOR

City Hall – One Roosevelt Square
Mount Vernon, NY 10550
Phone: (914) 665-2483, Fax ((14) 465-2988
Email: DOB@cmvny.com

Website: WWW.CMVNY.com

PATRICK G. HOLDER R.A.
COMMISSIONER

HEDIYE MAMAK
1st Deputy Commissioner

DAWM ASBURY
2nd Deputy Commissioner

Memorandum

Subject: DOB Office Move updated Estimates 2026:

We were able to reduce the estimates for Phase I and II by removing items that we will need assistance from DPW & Management Services including the following Scope: Painting; Mechanical; Electrical...SEE Phase III

Phase I: Total 34,800.00

- Build Out: -SEE ATTACHED ESTIMATE/PROPOSAL – **Exhibit A**

Scope of Work includes:

- New Framing of Reception Station
- New Framing of new electronic entrance door
- New framing of back office including 36x80 office door
- Intercom System one 18/4 wire to 3 locations and intercom system with lock and buzzer
- 18 feet data rack, 3 cat 6 patch panel, cat 6 cable, 50 cat 6 jacks and 25 2 port face plate.
- Doot (Provide 1- 48"x 80" Glass entrance door magnetic lock and buzzer
- Clean work site and remove all construction related debris

Phase II: Total 34,700.00

Workspace Cubicles:

Scope of Work includes:

- SEE ATTACHED ESTIMATE/PROPOSAL – **Exhibit B (3 Bids)**

Phase III: Total 15,000.00 (by DPW & IT)

Mechanical/Data/Electrical etc...

Scope of Work includes:

“The Jewel of Westchester”



CITY OF MOUNT VERNON, NY
DEPARTMENT OF BUILDINGS

SHAWYN PATTERSON-HOWARD
MAYOR

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Mount Vernon, NY 10550
Phone: (914) 665-2483, Fax ((14) 465-2988
Email: DOB@cmvny.com

Website: WWW.CMVNY.com

PATRICK G. HOLDER R.A.
COMMISSIONER

HEDIYE MAMAK
1st Deputy Commissioner

DAWM ASBURY
2nd Deputy Commissioner

- Mechanical- Installation of new Fujitsu ductless split unit, 36000 BTU with 3 interior heads and remotes control.
- Provide all electrical wiring, cooling lines
- Painting entire Office (DPW)

Phase IV: Total 10,000.00

Office Furniture:

Scope of Work includes:

- (2) 50” TV monitors for Office (1 at Receptionist area and one in Commissioners office). We will relocate the two currently in the 2nd floor hallway and bring them down to the ground floor hallway
- (2) printers to supplement the one we currently have. One is to be located in the Code Enforcement space which will remain on the 2nd floor where it currently is.
- Additional security cameras to supplement our 2 existing security cameras which we will relocate from the old office to the new office. for temporary file storage room (Veterans office)
- 16 File Cabinets – to replace green cabinets in front office and document coordinators
- Office Supply closet
- Office Blinds
- Bulletin Boards
- Refrigerator
- Coffee Brewer
- Water cooler
- Microwave
- Office clocks
- Plan room – wall hung plan racks 2 more to add to those we already have

Schedule (aggressive 1 Month schedule) (DOB Office closed for 1 week- June 9th reopen June 16th). Schedule is based on a May 13th Council Approval:

- Starting w/ Approval from Council and Board (May 13th)
- Phase I mobilization (May 27th)
- Phase I completion (June 3rd)
- Phase III painting (June 3rd thru June 8th) (extends over weekend if necessary)

“The Jewel of Westchester”



CITY OF MOUNT VERNON, NY
DEPARTMENT OF BUILDINGS

SHAWYN PATTERSON-HOWARD
MAYOR

City Hall – One Roosevelt Square
Mount Vernon, NY 10550
Phone: (914) 665-2483, Fax ((14) 465-2988
Email: DOB@cmvny.com

Website: WWW.CMVNY.com

PATRICK G. HOLDER R.A.
COMMISSIONER

HEDIYE MAMAK
1st Deputy Commissioner

DAWM ASBURY
2nd Deputy Commissioner

- Phase II Workspace Cubicles mobilization (June 8th) _start work from Commissioners Office towards Plan Rm. (vendor requires 2-3 days)
 - Potentially move all Commissioners and Clerks (Clerks Only) down (June 11th – 15th) Packing existing office (June 11th - 15th)
 - Potentially Open to public (Tues. June 16th)
- Phase III Mechanical and Electrical commence (June 1st)
- Phase II Workspace Cubicles continues Plan Rm. complete (June 8th – 10th)
- Move all DOB files down between June 9th -June 12th
 - Move remaining Rm 210 staff down by (June 15th)

Respectfully,
Commissioner Holder

EXHIBIT A



Construction Contract Agreement

Renovation of Recreation Department to Department of Buildings
City of Mount Vernon

Contractor: Webb Development Services Corporation
Address: 34 East 1st Street, 2nd Floor, Mount Vernon, NY 10550
Phone: 914-371-7372 | Mobile: 914-473-5924 | Fax: 914-371-7376

1. PARTIES TO THE AGREEMENT

This Time and Materials Agreement is made between the Contracting Party, hereinafter referred to as the “Owner” or “Property Owner,” and Webb Development Services Corporation, hereinafter referred to as the “Contractor” or “General Contractor.”

2. PROJECT LOCATION

City of Mount Vernon – Department of Buildings

1 Roosevelt Square

Mount Vernon, New York 10550

3. DESCRIPTION OF WORK

The Contractor agrees to provide all necessary labor, equipment, supervision, and materials required to complete the renovation project in accordance with the attached drawings, project details, and specifications.

4. COMMENCEMENT OF WORK

Work shall begin within thirty (30) days after the Contractor receives all necessary permits issued by the City of Mount Vernon Department of Buildings.

5. SCOPE OF WORK

- Renovation of recreation department space to convert to Department of Buildings office
- New framing of reception station
- New framing for electronic entrance door
- Framing of back office including installation of 36" x 80" office door
- Supply and install one (1) 48" x 80" glass entrance door with magnetic lock and buzzer
- Patch and repaint work areas
- Final cleanup and removal of construction debris

6. CONTRACT PRICE

Total Contract Price: \$34,800.00 (Thirty Four Thousand Eight Hundred Dollars)

Estimated completion time: One (1) month after commencement of work.

7. PAYMENT TERMS

Payment schedule shall be mutually agreed upon by both Owner and Contractor.

Failure to make payments when due may result in suspension of work until payment arrangements have been satisfied.

8. CHANGE ORDERS

Any changes to the scope of work must be requested in writing and approved by both parties.

Changes may result in additional charges and adjustments to the project timeline.

9. FORCE MAJEURE

The Contractor shall not be held responsible for delays caused by circumstances beyond its control including but not limited to acts of God, fire, storms, labor shortages, material shortages, supplier failures, government actions, epidemics, riots, or war.

10. QUALITY OF WORK

All work shall be performed in a professional and workmanlike manner in accordance with industry standards and all applicable building codes and regulations.

11. INSURANCE

The Contractor shall maintain the following insurance coverage:

- Public Liability Insurance – minimum coverage \$500,000
- Workers' Compensation Insurance as required by law

12. WARRANTY

The Contractor guarantees workmanship for a period of one (1) year from the date of project completion. Manufacturer warranties for materials shall apply where applicable.

13. DISPUTE RESOLUTION

Any disputes arising from this agreement shall be resolved through arbitration administered by the American Arbitration Association.

14. ENTIRE AGREEMENT

This document represents the entire agreement between the Owner and Contractor and supersedes any prior oral or written agreements.

SIGNATURES

Owner Name: _____

Owner Signature: _____ Date: _____

Contractor Name: Alonzo Webb

Contractor Signature: _____ Date: _____

EXHIBIT B



INNOV8 OFFICE FURNITURE
DEFINE YOUR SPACE

"Clarion Office Supply Inc."
101 E. Main Street, Little Falls NJ 07424
Telephone: 201 250-4994

Windy Long-Fong

1 Roosevelt Square North, Mount Vernon 10550, NY, US

Email

wlong-fong@mountvernonny.gov

Phone

917 488-3613

Invoice #RE28485

9 Mar 2026 3:11pm | Innov8 Office Furniture

Served by: Raymond Estay

Register: Raymond Estay

1	Office Star Products	@ \$2,245.00	\$2,245.00
	<p>Note: 1st Deputy Office: 1-Clifton Series 30d x 72"w double pedestal desk BFL-BFL w/ open modesty (\$695.00)</p> <p>1-42" round meeting table w/ matching X-base (\$350.00) w/ 4 sled base client chairs W/O arms (\$400.00)</p> <p>1-48w x 85"h full fabric wall partition w/ wall start anchor bracket (\$800.00)</p> <p>Finishes: TBD</p>		
1	Office Star Products	@ \$8,625.00	\$8,625.00
	<p>Note: Plan Room: 5-Clifton Series 30d x 72"w lshape desk w/ 24d x 42"w return w/ BFL-BFL (\$875.00 each = \$4,375.00)</p> <p>Wall dividers: 4-36w x 85"h full fabric wall partition w/ wall start anchor bracket + 2-2 way connectors (\$2,000.00) 1-48w x 85"h full fabric wall partition w/ wall start anchor bracket (\$800.00)</p> <p>for in-between desk: 2-30w x 53"h full fabric panel divider (\$450.00) 4-36w x 53"h full fabric panel divider (\$1000.00)</p> <p>Finishes: TBD</p>		
1	Office Star Products	@ \$6,600.00	\$6,600.00
	<p>Note: Main Work Area: 2-48w x 85"h full fabric wall partition w/ wall start anchor bracket (\$800.00 each = \$1,600.00)</p> <p>1-Modena Series Custom bow top reception lshape desk made in 2pcs 36d x 120w x 43"h main w/ 24d x 48"w left hand return w/ BBFL pedestal + 2-BBFL mobile pedestals (\$3,500.00)</p> <p>6-WD Series sidearm client guest chair 24w x 30d w/ wood frame + fabric back & seat (\$250.00 each = \$1,500.00)</p> <p>Finishes: TBD</p>		
1	Office Star Products	@ \$3,370.00	\$3,370.00

Note: 2nd Deputy Office/Work Area:
 1-Clifton Series 30d x 72"w double pedestal desk BFL-BFL w/ open modesty (\$695.00)

1-Clifton Series 30d x 72"w lshape desk w/ 24d x 42"w return w/ BFL-BFL (\$875.00)

2-Intern parsons training table 24d x 54"w (\$450.00 each -\$900.00)

3-36w x 67"h full fabric wall partition w/ wall start anchor bracket (\$900.00)

Finishes: TBD

1 Office Star Products @ \$7,220.00 \$7,220.00

Note: Back Work Area / Secretary:
 5-Clifton Series 30d x 72"w lshape desk w/ 24d x 42"w return w/ BFL-BFL (\$875.00 each = \$4,375.00)

for in-between desk:
 2-30w x 53"h full fabric panel divider (\$450.00)
 2-36w x 53"h full fabric panel divider (\$500.00)

Secretary:
 1-Clifton Series 30d x 72"w double pedestal desk BFL-BFL w/ open modesty (\$695.00)

1-Intern parsons training table 24d x 72"w (\$450.00)

Commissioner meeting waiting area:
 3-WD Series sidearm client guest chair 24w x 30d w/ wood frame + fabric back & seat (\$250.00 each = \$750.00)

Finishes: TBD

1 Office Star Products @ \$4,245.00 \$4,245.00

Note: Commissioner Office:
 1-Tuxedo Designer Series Executive Lshape desk 36d x 72"w main w/ 24d x 48"w Right return (overall of 6'x7') w/ frosted glass modesty w/ power grommet (\$2,400.00)

1-WD Series sidearm client guest chair 24w x 30d w/ wood frame + fabric back & seat (\$250.00)

1-Tuxedo Designer Series rectangular conference table 48d x 96"w (4'x8') w/ matching pedestal base + dual power grommet -TO SIT 6 (\$1,595.00)

Finish: TBD

31 Office Star Products @ \$150.00 \$4,650.00

Note: Office Chair for entire floor plan:
 Proline II midback ergonomic swivel managers chair w/ mesh back + cushioned fabric seat w/ adjustable arms & back w/ tilt lock

Finish: Black

1 Full Delivery & Installation (NORMAL BUSINESS HOURS) @ \$2,500.00 \$2,500.00

Note: 3rd Draft Proposal (UPDATED 3/9/26)
 Waiting on final confirmation

Contact Windy 917 488-3613 OR Patrick Holder

Subtotal	\$39,455.00
Additional Discount	-\$4,755.00

TOTAL 38 items \$34,700.00

TOTAL SAVINGS \$4,755.00

C.O.D \$34,700.00



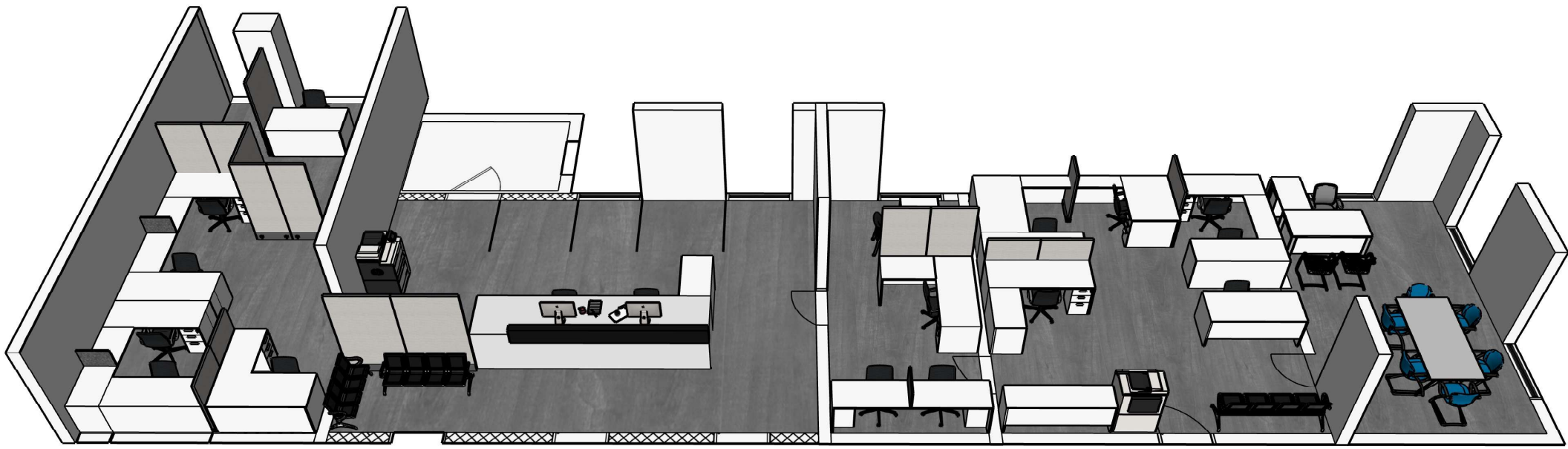
Terms: ALL ORDERS ARE C.O.D UNLESS OTHERWISE SPECIFIED

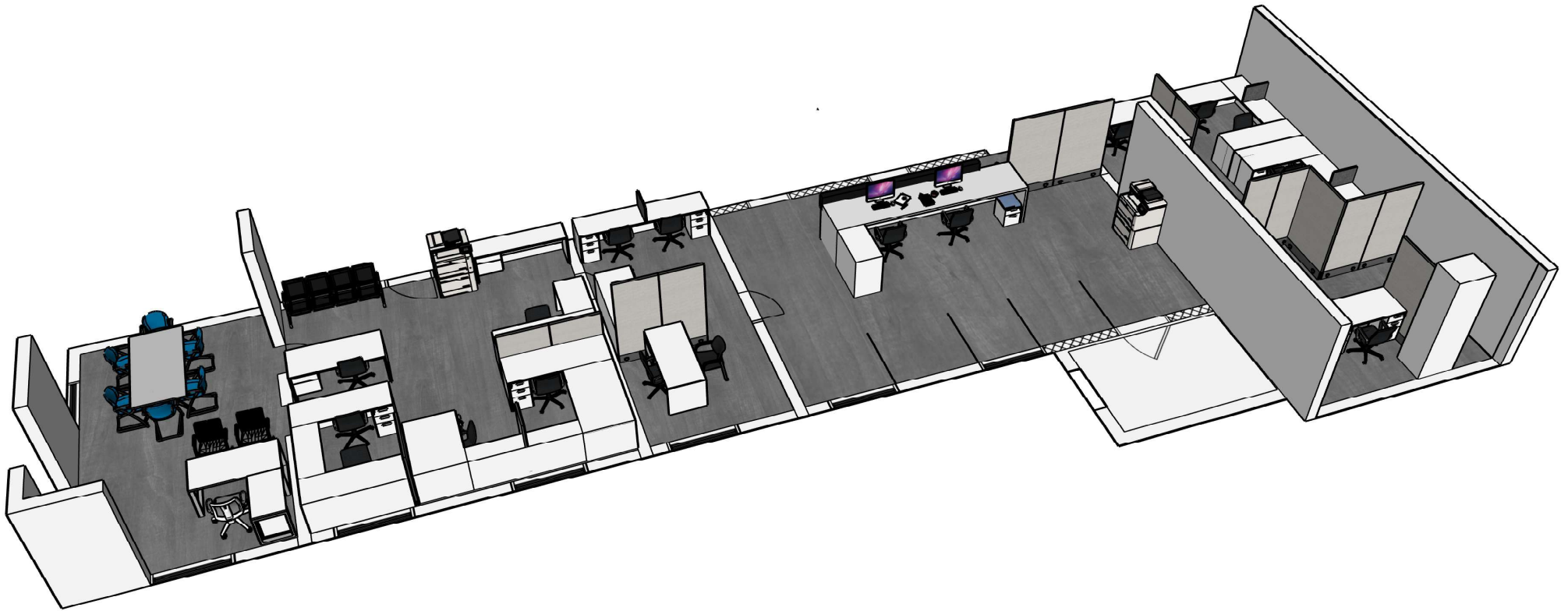
PLEASE READ CAREFULLY:

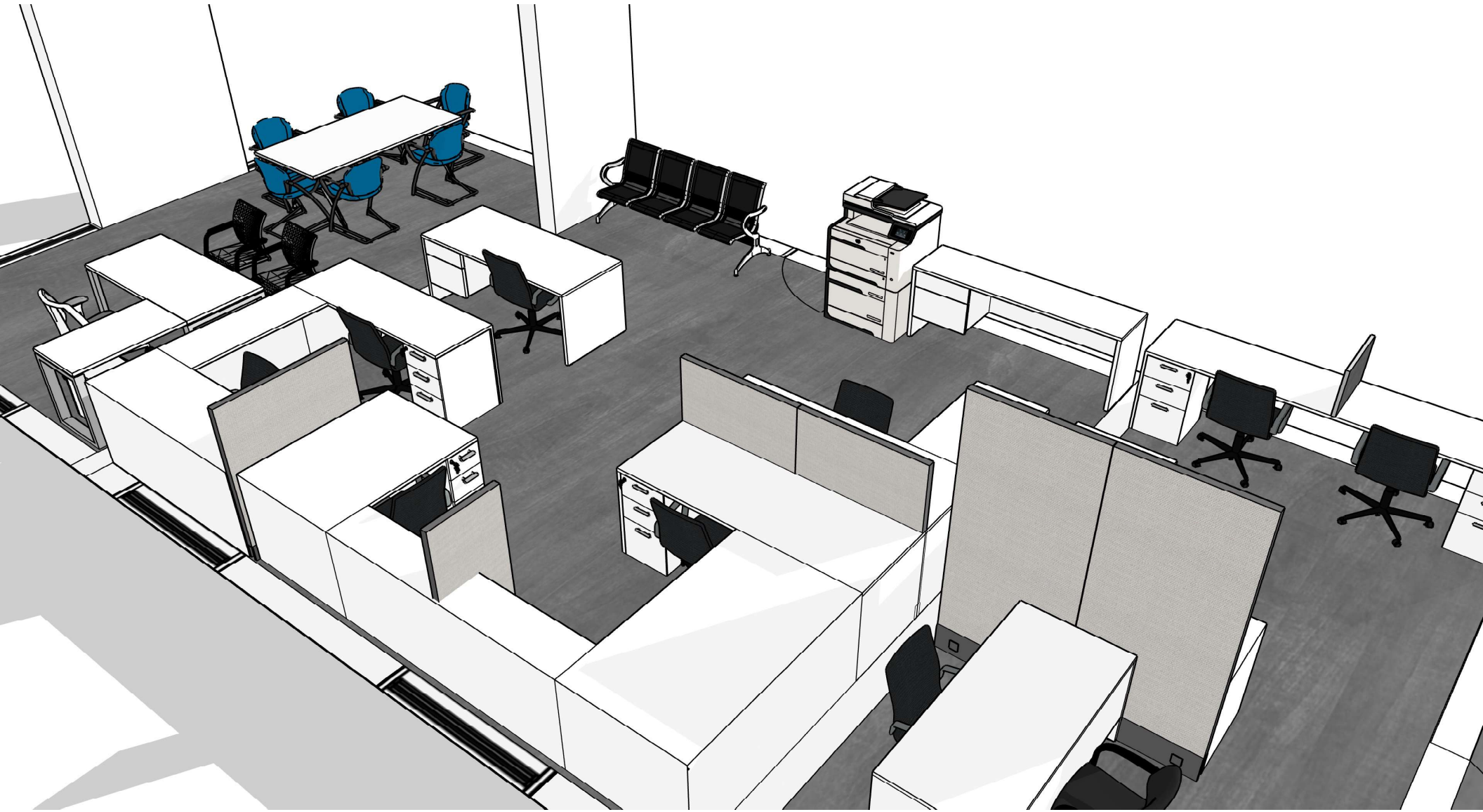
I, The Purchaser agrees that ALL MERCHANDISE TRANSACTED, Remains the SOLE PROPERTY OF INNOV8 & CLARION OFFICE FURNITURE until FULLY PAID FOR, I The Purchaser also understand that ALL CUSTOM ORDERS are made to my SPECIFICATIONS & are NOT RETURNABLE. NOTE* There is a 30% RESTOCKING FEE ON NEW ORDERED ITEMS.

GIVE US A REVIEW ON GOOGLE OR YELP AND RECEIVE 10% OFF YOUR NEXT PURCHASE

Like saving money? Receive a discount on your project for any references you send our way that turn into orders!









City of Mount Vernon, New York

Staff Report

1 ROOSEVELT SQ. RM.
104
CITY HALL, MOUNT
VERNON, NEW YORK
10550
& VIA
FACEBOOK.
COM/MOUNTVERNONNY

File #: TMP -1987

Agenda Date: 3/11/2026

Agenda #: 7.



CITY OF MOUNT VERNON, NY
DEPARTMENT OF RECREATION

SHAWYN PATTERSON-HOWARD
Mayor

City Hall, One Roosevelt Square
Mount Vernon, NY 10550
(914) 665-2420 – Fax: (914) 665-2421

KATHLEEN WALKER-PINCKNEY
Commissioner
ANDRÉ G. EARLY
Deputy Commissioner

February 13, 2026

Honorable Members of the City Council
Through the Office of the Mayor
1 Roosevelt Square
Mount Vernon, New York 10550

Re: Yusuf Shah Islamic Center – Juneteenth Health Fair – Hartley Park

Dear Honorable Council Members:

This letter requests that the city enact legislation allowing the Department of Recreation to co-sponsor the Yusuf Shah Islamic Center – Juneteenth Health Fair on Saturday, June 6, 2026, and the 1st Saturday in the month of June, annually.

The Yusuf Shah Islamic Center’s mission is to achieve a unified front that would promote a better sense of community, enlighten the American public opinion with the true knowledge about Islam, its teachings, ideology, philosophy and culture, and instill a sense of responsibility among both members and non-members.

The Juneteenth Health Fair will take place in Hartley Park and the Yusuf Shah Islamic Center respectfully requests the following partnership provisions from the City:

- Authorization to utilize Hartley Park; the cost of the park is the co-sponsorship with the Department of Recreation from 8:00 a.m. to 8:00 p.m. (8 am-12 noon to Set-up), 12 noon-7:00 pm (Event time), 7:00 pm-8:00pm (Clean-up) - This event will be at no cost to the city;
- We request the presence of Auxiliary Officers.

Vendor spaces will be made available to local food and craft merchants on a predetermined basis. All Vendors must submit a one-day vendor permit application, which will be included in the Yusuf Shah Islamic Center’s vendor package. In addition, all vendors using propane, grills, or fire of any nature will be required to have a pre-inspection from the MVFD.

All clean up will be done by Yusuf Shah and the Recreation Department. Thank you in advance for your cooperation and consideration in this matter.


Sincerely,

André G. Early, Deputy Commissioner





cc: Kathleen Walker-Pinckney, Commissioner
Shawyn Patterson-Howard, Mayor



Map data ©2025 Google 200 ft

 Use caution—walking directions may not always reflect real-world conditions

82-2 Stevens Ave
Mt Vernon, NY 10550

-  1. Head northeast on Stevens Ave toward S 5th Ave
463 ft
-  2. Turn left onto Gramatan Ave
0.3 mi
-  3. Sharp right
66 ft
-  4. Turn left
13 ft

Hartley Park
144 N 5th Ave, Hartley Ave, Mt Vernon, NY 10550



Fire Department Approval

Record No.EFR-26-5

Status Completed

Became Active March 19, 2026

Type Approval

Due Date None

Assignee Teddy Beale

Record No: EFR-26-5

Event Facility Request Form - Current

Status: Active

Submitted On: 2/9/2026

Primary Location

No location

Owner

No owner information

Applicant

 Yusuf Shah Islamic Center Shah
 347-463-0457
 efidai@yahoo.com
 10 South 2nd Ave. 3rd Floor
 Mt. Vernon, New York 10550

Messages

Teddy Beale

March 19, 2026 at 9:53 am

FDMV has no objections



City of Mount Vernon, NY

May 5, 2026

OEM Approval

Record No. EFR-26-5

Status Completed

Became Active March 19, 2026

Type Approval

Due Date None

Assignee Michael Montes

Record No: EFR-26-5

Event Facility Request Form - Current

Status: Active

Submitted On: 2/9/2026

Primary Location

No location

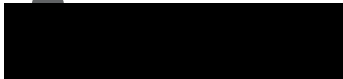
Owner

No owner information

Applicant



Yusuf Shah Islamic Center Shah



10 South 2nd Ave. 3rd Floor
Mt. Vernon, New York 10550

Messages

Michael Montes

April 16, 2026 at 2:36 pm

The Office of Emergency Management (OEM) has no objection to the proposed event taking place.

All public safety protocols must be strictly adhered to and remain in full compliance with all applicable city ordinances, as well as local and New York State laws and regulations.

Please ensure all necessary safety measures, permits, and operational guidelines are followed accordingly.

Michael Montes

May 4, 2026 at 12:27 pm

The Office of Emergency Management Auxiliary Police Unit will present to provide public safety assistance during this event.



CITY OF MOUNT VERNON, N.Y.
DEPARTMENT of PUBLIC WORKS

SHAWYN PATTERSON-HOWARD
Mayor

City Hall, One Roosevelt Square
Mount Vernon, NY, 10550
(914) 665-2300 – Fax: (914) 665-2476

DWAYNE A. JONES
Commissioner
RYAN ULRICH
Deputy Commissioner

April 27, 2026

Honorable City Council
1 Roosevelt Square
Mount Vernon, NY 10550
(Through the Office of the Mayor)

Re: Authorization to Celebrate National Public Works Week - May 17, 2026-May 23, 2026

Dear Honorable City Council Members:

The Department of Public Works respectfully seeks your support and approval to celebrate National Public Works Week in the City of Mount Vernon, NY from May 17, 2026- May 23, 2026. This week is a time to celebrate and recognize the dedicated professionals who play a pivotal role in our country and community who provide and maintain the infrastructure and services collectively known as Public Works.

Public Works professionals play a vital role in our daily lives by ensuring that we have access to clean water, safe roads, bridges, functioning transportation systems, and much more. They work tirelessly to build, maintain, and improve the physical and environmental aspects of our community to increase our city's quality of life.

This year's national theme, "**Rooted in Service Powered by Community**", reminds us that public works professionals are motivated to serve the communities that they love and that power them to always do their best.

Through this multi-day event, we aim to raise public awareness, strengthen community relationships, build departmental morale, and express our appreciation for the invaluable contributions of our workforce.

Respectfully,

Dwayne A. Jones
Commissioner of Public Works
DJ/lp



ROOTED IN
Service
POWERED BY
Community



NATIONAL PUBLIC WORKS WEEK
MAY 17-23, 2026



60



**NATIONAL
PUBLIC WORKS WEEK
MAY 16, 2026
BRUSH PARK
12:00 PM TO 4:00 PM**

**The Department of Public Works
cordially invites you to take part in our
Department of Public Works Week.**

SHAWN PATTERSON-HOWARD
Mayor

DMAYEN JONES
Commissioner

RYAN ULRICH
Deputy Commission



61



Presents

A lasting tribute to service and dedication
**join us as we name
this park in honor of**



May 16th 10:am to 11:am

Location: 99 Vernon Ave. Mount Vernon, NY



SHAWN PATTERSON-BONARD
Mayor

DWAYNE JONES
Commissioner

BYRON ULBRICH
Deputy Commissioner

62

LOCAL LAW NO. ___ OF 2025

A LOCAL LAW AMENDING ARTICLE VII-A, § 86-b
OF THE MOUNT VERNON CITY CHARTER REGARDING
THE COMPOSITION OF THE CAPITAL PROJECTS BOARD

BE IT ENACTED by the City Council of the City of Mount Vernon, in the County of Westchester, State of New York, as follows:

Section 1. Legislative Findings and Intent. The City Council finds that the efficient and transparent management of capital projects is essential to the health, safety, and economic vitality of the City of Mount Vernon. The Capital Projects Board plays a central role in reviewing, prioritizing, and coordinating the City's capital investments.

To enhance oversight, broaden representation, and strengthen coordination across departments and branches of City government, it is the intent of this Local Law to amend Article VII-A, § 86-b of the City Charter to restructure the composition of the Capital Projects Board.

This amendment ensures that key City departments and elected officials are represented in the capital planning process, thereby fostering improved collaboration, accountability, and alignment of infrastructure priorities.

Section 2. Amendment to the Mount Vernon City Charter, Article VII-A, § 86-b

Section 86-b. Capital Projects Board (Amended Composition)

The existing text of § 86-b of the Mount Vernon City Charter is hereby amended to read as follows:

§ 86-b. Capital Projects Board.

1. **Composition.** The Capital Projects Board shall consist of nine (9) voting members appointed by the Mayor in the following manner:

- (a) Two (2) members of the City Council (both appointed by the Mayor);
- (b) The Commissioner of Public Works;
- (c) The Commissioner of Buildings;
- (d) The Commissioner of Planning;
- (e) The Commissioner of the Board of Water Supply; and
- (f) One (1) member from the Land Use Boards (Planning Board, Zoning Board of Appeals, or Architectural Review Board).
- (g) The Comptroller
- (h) The City Engineer

2. **Chairperson.** The Mayor shall designate one of the voting members to serve as Chairperson of the Board.

3. **Terms of Office.** The terms of appointment for voting members shall expire concurrently with the term of the Mayor. Vacancies occurring other than by expiration shall be filled for the unexpired term by the Mayor.

4. **Voting Powers.** The voting powers of the Board shall be exercised by a majority of the voting members in office, excluding ex officio members.

5. **Compensation.** Ex officio members shall serve without additional compensation. Other members shall serve without pay but may receive actual and necessary expenses incurred in the performance of their duties.

Section 3. Purpose and Rationale.

This amendment shall:

- Broaden representation and expertise by including departmental commissioners and a land use representative whose areas of responsibility directly inform the City's infrastructure and capital planning.
- Enhance accountability and legislative oversight through the inclusion of two members of the City Council as voting participants.
- Preserve financial and technical review through the participation of the Comptroller and City Engineer as ex officio members.
- Promote strategic alignment and interdepartmental collaboration in the planning and prioritization of capital projects.
- Ensure effective governance by maintaining clear voting procedures, leadership designation, and term alignment with the Mayor's administration.

Section 4. Effective Date. This Local Law shall take effect immediately upon filing with the Secretary of State in accordance with the Municipal Home Rule Law.



CITY OF MOUNT VERNON, NY
DEPARTMENT OF RECREATION

SHAWYN PATTERSON-HOWARD
Mayor

City Hall, One Roosevelt Square
Mount Vernon, NY 10550
(914) 665-2420 – Fax: (914) 665-2421

KATHLEEN WALKER-PINCKNEY
Commissioner
ANDRÉ G. EARLY
Deputy Commissioner

May 6, 2026

The Honorable Members of the City Council
City of Mount Vernon
One Roosevelt Square
Mount Vernon, New York 10550

RE: Partnership with Optimum for City of Mount Vernon Employee Appreciation Day

Dear Honorable Members of the City Council:

This letter requests that the City Council enact legislation allowing the Department of Recreation to partner with Optimum, a connectivity service company, to host an Employee Appreciation Day event for City of Mount Vernon employees on Monday, May 18, 2026, on City Hall Plaza.

Optimum will provide a full on-site branded activation at no cost to the City, featuring the following: Branded Tent Experience, Optimum Sprinter Van, Interactive Engagement Stations, etc. This partnership presents a range of direct and indirect benefits to the City’s employees.

The Department of Recreation respectfully requests that the City Council:

- Review and approve the proposed Employee Appreciation Day partnership with Optimum for the event to be held on May 18, 2026 on City Hall Plaza;
- Authorize the Department of Recreation to coordinate all logistical elements of the activation in partnership with Optimum; and
- Endorse the use of City Hall Plaza for the duration of the event on said date.

We believe this activation reflects the City's commitment to honoring its workforce while promoting meaningful community and corporate engagement.

Respectfully submitted,

Kathleen Walker Pinckney, Commissioner
Department of Recreation

cc: André G. Early, Deputy Commissioner
Mayor Shawyn Patterson-Howard
City Clerk



City of Mount Vernon, New York

Staff Report

1 ROOSEVELT SQ. RM.
104
CITY HALL, MOUNT
VERNON, NEW YORK
10550
& VIA
FACEBOOK.
COM/MOUNTVERNONNY

File #: TMP -2090

Agenda Date: 5/13/2026

Agenda #: 11.



CITY OF MOUNT VERNON, N.Y.
MOUNT VERNON YOUTH BUREAU

SHAWYN PATTERSON-HOWARD
Mayor

City Hall, One Roosevelt Square
Mount Vernon, NY 10550
(914) 665-2344 – Fax: (914) 665-1373
cityofmountvernonyouthbureau@gmail.com
HTTP://youthbureau.cmvny.com
@mountvernonyb/ mvyouthbureau

DEBBIE BURRELL-BUTLER, MBA
Executive Director

DENA T. WILLIAMS, MPA
Deputy Director

April 20, 2026

Honorable Members of the City Council

Through the Office of the Mayor
City Hall – Roosevelt Square
Mount Vernon, New York 10550

Dear Honorable Members of City Council:

This letter comes to respectfully request that City Council enact legislation that will authorize the Youth Bureau to host the 6th Annual “**LET YOUR COLORS SHINE**” Pride Day event, on Friday, June 5, 2026, at City Hall Plaza from 3:30pm -6:30pm. This community event is in partnership with Recreation, OEM, MVPD, WJCS, Fidelis, The Loft and Daisy’s Dream. In the event of inclement weather, the rain location will be the Doles Center, located at 250 South 6th Ave. Mt. Vernon, NY 10550.

The Youth Bureau also requests authorization to have the Pride flag (provided by the Youth Bureau) raised on June 1, 2026, and lowered and returned to the Youth Bureau on July 1, 2026. In addition, the presents of four (4) Auxiliary Police Officers and two (2) to four (4) MVPD for the safety of the participants. The expectation is to have approximately 200 students, parents, partners, and community members in attendance.

The purpose of the event is to increase awareness of the Youth Bureau and other CBO offerings, as well as disseminate community resources which include providing exposure of programs that serve youth in the LGBTQIA+ community.

Funds for this event are to be accounted for in the budget code A7312.401 and will not exceed \$600.00. Please feel free to contact me directly on (914) 665-2393, should you have any questions.

Sincerely,

Dena T. Williams
Deputy Director

Cc: Shawyn Patterson-Howard, Mayor
Darren M. Morton, Comptroller
Brian Johnson, Corporation Counsel



THE CITY OF MOUNT VERNON YOUTH BUREAU PRESENTS

LET YOUR COLORS SHINE PRIDE CELEBRATION

**FRIDAY, JUNE 5TH, 2026
3:00 PM - 6:00 PM**

**CITY HALL PLAZA
1 ROOSEVELT SQ. MOUNT VERNON, NY 10550**

RAIN LOCATION (SAME DATE): DOLES CENTER, 250 SO. 6TH AVE, MOUNT VERNON, NY 10550

RUNWAY SHOW • LIGHT REFRESHMENTS • MUSIC

FOR MORE INFORMATION OR TO REGISTER CONTACT
DENA T. WILLIAMS AT (914) 665 - 2393 OR DWILLIAMS@MOUNTVERNONNY.GOV



68

@MOUNTVERNONYB



City of Mount Vernon, New York

Staff Report

1 ROOSEVELT SQ. RM.
104
CITY HALL, MOUNT
VERNON, NEW YORK
10550
& VIA
FACEBOOK.
COM/MOUNTVERNONNY

File #: TMP -2126

Agenda Date: 5/27/2026

Agenda #: 12.



CITY OF MOUNT VERNON, N.Y.
RECREATION DEPARTMENT

SHAWYN PATTERSON-HOWARD
Mayor

City Hall, One Roosevelt Square
Mount Vernon, NY, 10550
(914) 665-2420 – Fax: (914) 665-2421

KATHLEEN WALKER- PINCKNEY
Commissioner
ANDRE' EARLY
Deputy Commissioner

February 3, 2026

Honorable Members of the City Council
Through the Office of the Mayor
City Hall
Mount Vernon, NY 10550

RE: 2026 Fun Filled Summer

Dear Honorable Members:

This letter comes to request that the City Council enact legislation that would enable the mayor to enter into agreement with The County of Westchester.

Under this program, the City of Mount Vernon Recreation Department will receive \$8,499.00 for the operation of the Fun Filled Summer (Park Activation Program) for the period of July 1, 2026 to August 31, 2026. This Program runs Monday thru Thursday from 10:00am – 2:00pm at Various parks throughout the City of Mt Vernon.

These funds are to be deposited into revenue account A2229.15 (Westchester County funded recreation grants) for appropriation in A7310.104 (youth program salary – part-time) and A7310.458 (equipment, trips, guest speakers, and supplies).

Respectfully submitted,

Kathleen Walker Pinckney, Commissioner
Department of Recreation

cc: André G. Early, Deputy Commissioner
Mayor Shawyn Patterson-Howard
City Clerk

“The Jewel of Westchester”





Kenneth W. Jenkins
County Executive

Ernest L. McFadden
Executive Director, Westchester County Youth Bureau

December 9, 2025

Kathleen Walker-Pinckney
Commissioner of Recreation
City of Mount Vernon
1 Roosevelt Square
Mount Vernon, New York 10550

Dear Ms. Walker-Pinckney,

I am pleased to inform you that the Westchester County Youth Bureau has awarded your city in connection with the New York State Office of Children and Family Services **Youth Development Programs** funding to deliver the following program, for the period October 1, 2025 continuing through September 30, 2026:

Name of Program: Fun Filled Summer	Amount Awarded: \$8,499.00
------------------------------------	----------------------------

Your agency will be required to submit an application and associated budget as well as an annual assessment to report on the performance measures implemented to achieve your chosen Touchstone Life Area. An agreement for services is subject to a resolution approval by the Westchester County Board of Acquisition and Contract and also contingent upon review and approval of the program application and budget submitted.

Please note that the Agreement that your organization is required to enter into with Westchester County shall contain a provision that the County shall retain the right, upon the occurrence of any release by the Governor of a proposed budget of the State of New York and/or the adoption of the State budget or any amendments thereto, and after the County has a reasonable period of time to conduct an analysis of the impacts of such budget(s) on County finances, to terminate the Agreements authorized herein or to renegotiate the amounts and rates approved herein. If the County subsequently offers to pay a reduced amount to the contract agencies, then the contract agencies shall have the right to terminate their respective Agreements upon reasonable prior written notice.

Please be advised that all contracts will now be executed through the County's mandatory E-Signature Portal. This new process will streamline contract execution and eliminate the need for paper copies. Additional information and step-by-step instructions regarding the use of the portal will be provided to you shortly.

The Westchester County Youth Bureau program administrator for this program is Chandreyee Mitra. Her number is 995-2754 and her email is cxme@westchestercountyny.gov. Please contact her with any questions.

Thank you,

Ernest McFadden
Executive Director



City of Mount Vernon, New York

Staff Report

1 ROOSEVELT SQ. RM.
104
CITY HALL, MOUNT
VERNON, NEW YORK
10550
& VIA
FACEBOOK.
COM/MOUNTVERNONNY

File #: TMP -2127

Agenda Date: 5/27/2026

Agenda #: 13.

City Council:

**AN ORDINANCE AMENDING ORDINANCE NO. 1,
ADOPTED BY THE CITY COUNCIL ON MARCH 25,
2026, ENTITLED “AN ORDINANCE AUTHORIZING
THE DEPARTMENT OF RECREATION TO
CO-SPONSOR THE ANTIGUA AND BARBUDA
INTERNATIONAL CULTURAL ASSOCIATION
(ABICA) INTERNATIONAL FOOD FESTIVAL”**

The City of Mount Vernon, in City Council convened, does hereby ordain, and enact:

Section 1. The first decretal paragraph of Ordinance No. 1, adopted on March 25, 2026, entitled “AN ORDINANCE AUTHORIZING THE DEPARTMENT OF RECREATION TO CO-SPONSOR THE ANTIGUA AND BARBUDA INTERNATIONAL CULTURAL ASSOCIATION (ABICA) INTERNATIONAL FOOD FESTIVAL,” is hereby amended, and additional paragraphs are added to authorize the raising of a flag representing the Antiguan and Barbadian cultures for the duration of the festival day, and to provide that all costs associated with the event, including services rendered by the Department of Public Works (DPW), shall be the responsibility of ABICA, as follows:

Whereas, by correspondence dated February 11, 2026, the Deputy Commissioner of the Department of Recreation requested authorization to amend Ordinance No. 1, adopted by the City Council on March 25, 2026, to co-sponsor the ABICA International Food Festival at Hartley Park on Saturday, May 23, 2026, and on the fourth Saturday in May annually thereafter; and

Whereas, the Antigua and Barbuda International Cultural Association (ABICA) is a community-based organization composed of Mount Vernon residents of Antiguan and Barbudan heritage, dedicated to promoting cultural and educational events that strengthen the community; and

Whereas, ABICA has requested that the City of Mount Vernon, through its Department of Recreation, co-sponsor the ABICA International Food Festival to be held on Saturday, May 23, 2026, and subsequently on the fourth Saturday of May each year; and

Whereas, the event will take place at Hartley Park and is intended to celebrate cultural heritage while providing opportunities for local food and craft vendors; and

Whereas, ABICA has requested authorization to use Hartley Park from 8:00 a.m. to 8:00 p.m. on the day of the event, including set-up and clean-up times, at no cost to the City; and

Whereas, ABICA has further requested permission to raise a flag representing the cultures and heritage of Antigua and Barbuda for the duration of the festival, with all Department of Public Works costs associated therewith to be borne solely by ABICA; and

Whereas, ABICA will be responsible for the cost of Mount Vernon Police Department (MVPD) or

Auxiliary Officers, vendor permits, and any necessary fire inspections by the Mount Vernon Fire Department (MVFD) for vendors using grills, propane, or other open flames; and

Whereas, the Department of Recreation will be responsible for general cleanup of the park following the event;

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF MOUNT VERNON, NEW YORK, AS FOLLOWS:

Section 1. Authorization of Event. The City of Mount Vernon, through its Department of Recreation, is hereby authorized to co-sponsor the ABICA International Food Festival at Hartley Park on Saturday, May 23, 2026, and on the fourth Saturday in May annually thereafter.

Section 2. Use of the park. The Department of Recreation is authorized to provide ABICA the use of Hartley Park from 8:00 a.m. to 8:00 p.m., which shall include:

1. **Set-Up:** 8:00 a.m. to 12:00 noon;
2. **Event Time:** 12:00 noon to 7:00 p.m.;
3. **Clean-Up:** 7:00 p.m. to 8:00 p.m.

The use of Hartley Park for this purpose shall be at no cost to the City.

Section 3. Public Safety and Vendor Regulations.

1. ABICA shall be responsible for the cost of providing MVPD or Auxiliary Officers for the event.

2. All vendors shall obtain a one-day vendor permit through the ABICA vendor package.

3. Mount Vernon Fire Department (MVFD):

- All fire extinguishers appropriate to the type of cooking equipment shall be inspected prior to the event. Any vendor utilizing propane, grills, or open flames must obtain a pre-event inspection from the Mount Vernon Fire Department (MVFD).
- The MVFD shall conduct mandatory pre-event safety inspections for all vendors using propane, grills, or open flames.
- All food trucks participating in the event must be inspected and approved no later than May 16, 2026, in accordance with the Fire Department of Mount Vernon (FDMV) Mobile Food Preparation Safety requirements.
- All vendors shall comply with applicable fire safety regulations and standards.
- Vendors are required to contact the Fire Prevention Office at (914) 665-2611 to schedule inspections at least one (1) week prior to the event to ensure timely compliance and a safe event environment.

Section 4. Flag Raising Authorization. ABICA is hereby authorized to raise a flag representing the cultures and heritage of Antigua and Barbuda during the event. Any and all costs

associated with installation, removal, labor, or services provided by the Department of Public Works shall be the sole responsibility of ABICA.

Section [4]5. Cleanup. The Department of Recreation shall be responsible for all post-event cleanup to restore Hartley Park to its original condition.

Section [5]6. Severability. If any clause, sentence, paragraph, or part of this ordinance shall be adjudged by any court of competent jurisdiction to be invalid, such judgment shall not affect, impair, or invalidate the remainder thereof, but shall be confined in its operation to the clause, sentence, paragraph, or part thereof directly involved in the controversy in which such judgment shall have been rendered.

Section [6]7. Effective Date. This Ordinance shall take effect immediately upon its adoption by the City Council [and subsequent approval by the Board of Estimate & Contract].

New Matter Underlined

Deleted Matter in Brackets []



CITY OF MOUNT VERNON, NY
DEPARTMENT OF RECREATION

SHAWYN PATTERSON-HOWARD
Mayor

City Hall, One Roosevelt Square
Mount Vernon, NY 10550
(914) 665-2420 – Fax: (914) 665-2421

KATHLEEN WALKER-PINCKNEY
Commissioner
ANDRÉ G. EARLY
Deputy Commissioner

February 11, 2026

Honorable Members of the City Council
Through the Office of the Mayor
1 Roosevelt Square
Mount Vernon, NY 10550

Re: ABICA - International Food Festival - AMENDED

Dear Honorable Council Members:

This letter requests that the city enact legislation allowing the Department of Recreation to co-sponsor the Antigua and Barbuda International Cultural Association (ABICA) International Food Festival on Saturday, May 23, 2026, and the 4th Saturday in the month of May, annually.

ABICA is a community-based organization comprised of many Mt. Vernon residents of Antiguan and Barbadian heritage with the mission to promote and uplift our community through cultural and educational events.

The International Food Festival will take place in Hartley Park and ABICA respectfully requests the following partnership provisions from the City:

- Authorization to utilize Hartley Park; the cost of the park is the co-sponsorship with the Department of Recreation from 8:00 a.m. to 8:00 p.m. (8 am-12 noon to Set-up), 12 noon-7 pm (Event time), 7 pm-8pm (Clean-up) - This event will be at no cost to the city;
- The ability to raise a flag representing the Antiguan and Barbadian cultures for the duration of the day and festival and all costs associated (DPW) will be the responsibility of ABICA;
- We request the use of MVPD/Auxiliary Officers - the cost of which is the responsibility of ABICA.

Vendor spaces will be made available to local food and craft merchants on a predetermined basis. All Vendors must submit a One-day vendor permit application, which will be included in ABICA’s vendor package. In addition, all vendors using propane, grills, or fire of any nature will be required to have a pre-inspection from the MVFD.

Thank you in advance for your cooperation and consideration in this matter.

Sincerely,

André G. Early, Deputy Commissioner

cc: Kathleen Walker-Pinckney, Commissioner

“The Jewel of Westchester”



CITY OF MOUNT VERNON, NY
DEPARTMENT OF RECREATION

SHAWYN PATTERSON-HOWARD
Mayor

City Hall, One Roosevelt Square
Mount Vernon, NY 10550
(914) 665-2420 – Fax: (914) 665-2421

KATHLEEN WALKER-PINCKNEY
Commissioner

ANDRÉ G. EARLY
Deputy Commissioner

Shawyn Patterson-Howard, Mayor

CITY OF MOUNT VERNON, NY
OFFICE OF CONSUMER PROTECTION
BUREAU OF WEIGHTS AND MEASURES



Monthly Report – March 2026

Shawyn Patterson-Howard, Mayor
Michael Paulercio, Director

Office of Consumer Protection Weights and Measures Monthly report March 2026

Grocery/Deli	17
Laundromats	5
Shipping	2
Meat/Fish	3
Supermarkets	2
Produce/Variety	2
Restaurants	2
Gas Stations	3
Wholesale	1
Bakeries	2

Device	Total	Over Registering	Under Registering	Other	Passed	Sealed
Computing Scales	42				42	42
Pre Pack Scales	15				15	15
Customer Scales	2				2	2
Platform Scales	11				11	11
Blended Pumps	16	1			15	15
Diesel	6				6	6
Timing Devices	5		5		4	4
Meters	34				34	
Scanner Accuracy audits	2				2	

Office of Consumer Protection Weights and Measures Monthly Report Remarks - March 2026

The Office of Consumer Protection wrapped up the first round of inspections in small grocery stores and delis. Compliance has been exceptional on outdated merchandise.

The first two scanner accuracy audits were conducted in Foodtown and Target. Both stores scored 100% on 100 random items and were granted a one-year renewal for their Item Pricing Waiver.

This office assisted the OCM which resulted in the closure by OCM of the location for the 4th. time. The location remains closed.

Gas station inspections have started, and no station has been found with short measures.

Citywide gas price averages rose \$1.08 in the month of March due to the events in Iran. The cheapest price per gallon on 87 blend at the time of this writing is \$3.69 on the corner of Lincoln and Mt. Vernon Ave.

Deposits: Inspection Fees: \$23,060.00

CITY OF MOUNT VERNON, NY
OFFICE OF CONSUMER PROTECTION
BUREAU OF WEIGHTS AND MEASURES



Monthly Report – April 2026

Shawyn Patterson-Howard, Mayor
Michael Paulercio, Director



CITY OF MOUNT VERNON, N.Y.
Mayor Office

SHAWYN PATTERSON-HOWARD
Mayor

City Hall, One Roosevelt Square
Mount Vernon, NY, 10550
(914) 665-2362 - Fax (914) 665-6173

MICHAEL PAULERCIO
*Director Consumer Protection
Weights & Measures*

May 4, 2026

To: Shawyn Patterson-Howard, Mayor
cc: Malcolm Clark, Chief of Staff
From: Michael Paulercio, Director of Consumer Protection, Weights & Measures
Re: April 2026 Monthly Report

Department Summary: The office of Consumer Protection spent the majority of April on gas station inspections. Eight stations were tested for volume accuracy within the cubic inch tolerance, as well as mathematical and numerical tolerances where price per gallon price all adds up. A total of 37 blended pumps which allowed for 3 octane options on each device were all tested accurately except for one which was over pumping by 8 cubic inches in the customer's favor. Additionally, 16 diesel pumps were tested and were all within acceptable tolerances.

This office had several meetings with the management of Floor & Décor. The Consumer laws were explained as far as refund policies, future contracts and item pricing. The store opted to opt in on the Item Pricing Waiver and passed the inspection, which will be good for one year. Scanner accuracy audits were also conducted in Food Bazaar and Staples; Food Bazaar was 100% accurate on 100 items while Staples failed 33 items in. A re-inspection will be conducted in May, within the time guidelines of a failed first inspection.

Two locations that were inspected by this Office and OCM remain closed. Lincoln Ave. Discount, at 665 Lincoln Ave. has abandoned the location. The store is empty, and the lights are off, 53 Mt. Vernon Ave. remains locked down.

Citywide gas prices rose 61cents during the month of April.
The current citywide average is at \$4.31 cash on 87 blend.

This office will be making inspection dates with OCM, and NYS Tax and Finance next month for unlicensed/out-of-state cigarettes and cannabis products. Past inspections have shown these locations have outdated merchandise on the shelves.

Financial summary:
Inspection Fees: \$21,184.00
Fines: \$500.00
Total: \$21,684.00



CITY OF MOUNT VERNON, N.Y.

Mayor Office

SHAWYN PATTERSON-HOWARD
Mayor

City Hall, One Roosevelt Square
Mount Vernon, NY. 10550
(914) 665-2362 - Fax (914) 665-6173

MICHAEL PAULERCIO
Director Consumer Protection
Weights & Measures

Office of Consumer Protection Weights and Measures
Monthly Report-April 2026

Supermarkets	1
Laundromats	3
Cafeteria	1
Gas Stations	8
Shipping	1
Wholesale	1

Device	Total	Over Registering	Under Registering	Other	Passed	Sealed
Computing Scales	6				6	6
Prepack Scales	4				4	4
Customer Scales	1				1	1
Platform Scales	6				6	6
Blended Pumps	37	1			36	36
Diesel Meters	16				16	16
Timing Devices	17				17	



CITY OF MOUNT VERNON, N.Y.

Mayor Office

SHAWYN PATTERSON-HOWARD, MPA
Mayor

City Hall, One Roosevelt Square
Mount Vernon, NY. 10550
(914) 665-2362 – Fax: (914) 665-6173

Juan Perez
Commissioner Management Services

May 5, 2026

VIA EMAIL:

Honorable City Council Members
City of Mount Vernon
1 Roosevelt Square
Mount Vernon, New York 10550

RE: Approval Authorizing the Mayor to Execute a 3-Year Lease with BEI Holdings, Inc. for and upgrade to the interview room system for the Police Department; FOR APPROVAL AT THE May 13, 2026 CITY COUNCIL MEETING

Honorable Councilmembers:

The Department of Management Services respectfully requests approval from the City Council authorizing the Mayor to execute the quote, for Police Department hardware and operating system upgrade with BEI Holdings, Inc. DBA Business Electronics. The project will upgrade the Mount Vernon Police Department's existing two-room iRecord Interview Room Solution.

This upgrade is necessary because the current iRecord environment is operating on Windows 7 and older iRecord software that are no longer supported. As a result, the system no longer receives current security updates, or automatic patches, which creates a serious cybersecurity and operational risk for the City and specifically for the Police Department.

The iRecord system supports the police interview room recording and related evidence capture. Maintaining this system on an unsupported operating system increases the risk of system failure, security exposure, and disruption to a sensitive law enforcement function. Moving this environment to supported hardware and software is an important risk-reduction measure.

The BEI proposal provides a technology refresh for the existing system, including a Windows 11 IoT Enterprise LTSC hardware bundle, iRecord Version 4 software, a secondary evidence vault/back-up hard drive, software licensing and support items, project management, installation, programming, training, and the hardware refresh components listed in the quote.

The proposal also allows certain existing components to be reused where they remain functional, helping control costs while addressing the unsupported platform risk.

The recommended payment structure is the 3-year annual payment, \$1 buyout lease option with one advance payment. This option spreads the hardware cost over three annual payments and allows the City to own the equipment at the end of the lease term for a \$1 buyout. The first year of maintenance/support is covered through the contract/first-year warranty, and annual maintenance after the first year is expected to be \$2,485.00 and billed separately.

“The Jewel of Westchester”



CITY OF MOUNT VERNON, N.Y.

Mayor Office

SHAWYN PATTERSON-HOWARD, MPA
Mayor

City Hall, One Roosevelt Square
Mount Vernon, NY. 10550
(914) 665-2362 – Fax: (914) 665-6173

Juan Perez
Commissioner Management Services

Contract Summary:

- Vendor: BEI Holdings, Inc. DBA Business Electronics.
- Quote: QTRB101378 v2, dated April 2, 2026; expiration date July 15, 2026.
- System: Mount Vernon Police Department iRecord Interview Room Recording Solution (2-room) upgrade.
- Project quote amount: \$15,930.00.
- Recommended payment option: 3-year annual payment, \$1 buyout lease with one advance payment.
- Annual hardware lease payment: \$6,107.72 per year, and separately billed maintenance.
- Estimated hardware lease payments over 3 years: \$18,323.16, plus the \$1.00 buyout, before applicable fees, and insurance.
- Maintenance: First year covered through the contract/first-year warranty; years 2 and 3 anticipated at \$2,485.00 per year, billed separately.
- Funding sources: A1680.203 Equipment for the initial and year 2-3 hardware lease payments; A1680.216 Application Services for annual maintenance costs.
- Optional iRecord Nexus Cloud enhancement: not included in this approval request and would require separate review if pursued.

Management Services is recommending approval because this upgrade addresses an avoidable security exposure in a Police Department technology environment and supports continued reliable operation of a system used by the Police Department. Delaying this upgrade would leave the City relying on unsupported technology for a sensitive public safety function.

Should this request meet with the approval of the City Council, we will sign the contract and proceed to make the initial payment from budget code A1680.203 after Board of Estimate Approvals

Sincerely,

Juan Perez
Management Services Commissioner

cc: Shawyn Patterson-Howard, Mayor
cc: Brian Johnson, Corporation Council
cc: Darren Morton, Comptroller



We have prepared a quote for you

**iRecord Interview Room Recording Solution (2-Room)
Upgrade**

Quote # QTRB101378
Version 2

Prepared for:

Mount Vernon Police Department

Juan Perez
jperez@mountvernonny.gov



▶ Executive Summary

About Business Electronics (BEI)

Trusted Solutions Backed by
Experience.

Sales with Service since 1976



BEI Holdings, Inc. (DBA: Business Electronics) "BEI" has been a full service customer driven result oriented company, providing cutting-edge digital video and audio recording systems. Our solution advisors provide you with the most reliable Call Recording, Interview Room Recorder, Access Control & Video Surveillance products & services available today.

BEI's advanced product portfolio that provides Recording & Business Security Solutions are used in Public Safety, Contact Centers and a multitude of other markets. BEI's expertise is unmatched in New England and we specialize in providing in Public Safety Critical Recording, Call & Dispatch Center Work Force Optimization, VoIP Recording, Quality Assurance, Access Control, Court Room & Interview Room Recording products.

As BEI continues to evolve to assist in increasing the effectiveness and efficiency of call center management, by providing the agent monitoring, recording & reporting tools needed to manage your center. Additionally, as regulatory standards continue to evolve, all of our Public Safety offerings are designed to comply with Next Gen 9-1-1 and with our consultative approach, we continue to help businesses & agencies like yours to increase efficiency, better manage costs, and implement forward thinking strategies with their office communication & security processes and provide the tools needed that will have a positive impact to your bottom line.

Our award-winning experienced staff is ready to assist you with all phases of planning, design, installation and maintenance of our solutions, which will ensure proper installation, ongoing support and maintenance of your investment. We have certified technicians on staff serving a territory that spans from Maine to Maryland. (CT, NY, MA, NJ, DE, PA, MD, RI, ME, VT & NH) to ensure that your critical recording needs are handled as quickly and efficiently as possible.

Project Overview



iRecord® Interview Room Recording Solutions

The right recording system for different types of interview applications

iRecord System Upgrade – Mount Vernon Police Department

BEI will provide an upgrade to the Mount Vernon Police Department's existing iRecord system. This upgrade will replace the current 2-room iRecord system, originally purchased in 2017, which operates on iRecord 2.2.5 software and Windows 7—both of which are no longer supported by iRecord or Microsoft.

Upgrade Overview

The new system will include a full technology refresh of both PC hardware and software. The quote features the certified iRecord "Turnkey" PC hardware bundle, which comes preloaded with **Windows 11 IoT Enterprise LTSC** operating system.

The upgrade will also include **iRecord Version 4** software, offering the latest features such as browser-based search and replay functionality. This is the most current release available from iRecord.

Hardware Reuse

The following existing components may be repurposed:

- On/Off Switch
- Microphones
- POE Switch
- Axis Cameras
- POE Switch

If budget permits, BEI recommends replacing these components with the latest versions to ensure optimal performance and compatibility.

Included in Quote

- 8TB Secondary Evidence Vault (Backup Interview Hard Drive)

Assumptions & Notes

- BEI assumes reused equipment is in good working condition. Any defective hardware discovered during installation will be identified and quoted separately.
- Cabling and installation services are **not included** in the quoted price.
- If any quoted item is unavailable at the time of purchase, BEI will substitute or replace it with a suitable alternative for installation.

Core System-Software, Licensing & Hardware Upgrade

Qty	Product Details	Price	Ext. Price
iRecord Universe IP Recording System - Configured IR-Universe Systems			
1	iRecord Universe IP Recording System Hardware & Windows 11 IoT Enterprise O/S LTSC Bundle (1 Room) *(Upgraded PC will include (1) 8TB HD)	\$4,250.00	\$4,250.00
2	iRecord Universe Software Version Upgrade - (Pricing is Per Room and Per Version)	\$725.00	\$1,450.00
Hardware			
- (Back Up Storage) Disaster Recovery			
1	Secondary Evidence Vault (Recommended-Backup Interview Capture Hard Drive)	\$575.00	\$575.00
1	iRecord -Mfg RTSA - License Support SW-1st Rm (1st Room.)(Initial)	\$220.00	\$220.00
1	iRecord -Mfg RTSA - License Support SW-(Per Additional Rm) (Initial)	\$220.00	\$220.00
Subtotal:			\$6,715.00

Core Upgrade-Professional Services

Qty	Product Details	Price	Ext. Price
1	BEI Project Management, Installation, Programming & Training-2 Room iRecord	\$1,750.00	\$1,750.00
1	SA2R-iRecord Tier II License Support (Initial)	\$440.00	\$440.00
CABLING BEING REUSED, ANY CABLING REQUIRED NOT INCLUDED (Will Be Quoted Separately)			
Subtotal:			\$2,190.00

Optional Other Hardware Upgrade (replacement of hardware purchased back in 2017)

Qty	Product Details	Price	Ext. Price
System Accessories			
Hardware (Covert Camera, Network Switch, Start/Stop Switch)			
1	16-Port Gigabit Ethernet Unmanaged PoE Switch with 16 x PoE+ @ 183W	\$565.00	\$565.00

Optional Other Hardware Upgrade (replacement of hardware purchased back in 2017)

Qty	Product Details	Price	Ext. Price
4	512GB microSDXC - Camera Back Up Storage (Redundant Recording)	\$125.00	\$500.00
2	AXIS 4-Channel Modular Main Unit w/POE (1-Per Room)	\$915.00	\$1,830.00
4	AXIS Varifocal Sensor, 2nd Generation (Includes 02250-001 8m cable) [F-Series]	\$565.00	\$2,260.00
4	Axis 8MM Cable (2nd Gen Main Units & Sensors)	\$50.00	\$200.00
2	Thermostat *Including Assembly Labor	\$235.00	\$470.00
2	Motion Detector *Including Assembly Labor	\$225.00	\$450.00
Hardware (Covert Camera, Network Switch, Start/Stop Switch)			
1	BEI Professional Services-Interview Room Related Installation , Configuration, Testing & Training	\$750.00	\$750.00

Subtotal: \$7,025.00

Warranty 1st Year

Qty	Product Details	Price	Ext. Price
1	Remote Helpdesk Contract-Interview Room (1st Year Warranty) 9-5	\$0.00	\$0.00

Subtotal: \$0.00

Enhancement Options-iRecord NEXUS Cloud - Implementation & 1st Year

* Optional

Qty	Product Details	Price	Ext. Price
1	BEI Professional Services-Nexus Installation , Configuration, Testing & Training	\$750.00	\$750.00
iRecord NEXUS Subscription *(Requires Signed Agreement)			
12	iRecord NEXUS Cloud - Storage, Users & Sharing - Subscription (Billed Annually)	\$325.00	\$3,900.00

*** Optional Subtotal: \$4,650.00**



iRecord Interview Room Recording Solution (2-Room) Upgrade

Prepared by:

Business Electronics

Rich Bartoli
 (203)741-9337
 Fax (203)741-9291
 rich.bartoli@beiinc.com

Prepared for:

Mount Vernon Police Department

2 Roosevelt Square North
 Mount Vernon, NY 10550
 Juan Perez
 (914) 665-3262
 jperez@mountvernonny.gov

Quote Information:

Quote #: QTRB101378

Version: 2
 Delivery Date: 04/02/2026
 Expiration Date: 07/15/2026

Quote Summary

Description	Amount
Core System-Software, Licensing & Hardware Upgrade	\$6,715.00
Core Upgrade-Professional Services	\$2,190.00
Optional Other Hardware Upgrade (replacement of hardware purchased back in 2017)	\$7,025.00
Warranty 1st Year	\$0.00
Total:	\$15,930.00

*Optional Expenses

Description	One-Time
Enhancement Options-iRecord NEXUS Cloud - Implementation & 1st Year	\$4,650.00
Optional Subtotal:	\$4,650.00

Payment Options


Description	Amount
GreatAmerica	
3 Yr.- Annual Payment - \$1 Buyout Lease w/1 Advance Payment *Annual maintenance billed separately	\$6,107.72
4 Yr.- Annual Payment - \$1 Buyout Lease w/1 Advance Payment *Annual maintenance billed separately	\$4,829.34
5 Yr.- Annual Payment - \$1 Buyout Lease w/1 Advance Payment *Annual maintenance billed separately	\$4,096.08

* The information provided is a proposal and is subject to credit approval. The proposal provides an approximate monthly payment for hardware, software and services based upon the contract type and term in months. Taxes, fees and insurance are not included. Any change in the amount financed will change this information. Pricing valid 30 days from the day quote is initiated.

Signature below specifies that the above prices, specifications and conditions are satisfactory and are hereby accepted. The Seller is authorized to do the work as specified. Payment will be made as outlined, and I (the customer) agree to all conditions outlined in this quote.



Business Electronics

Signature: 
Name: Rich Bartoli
Title: Vice President
Date: 04/02/2026

Mount Vernon Police Department

Signature: _____
Name: Juan Perez
Date: _____

iRecord NEXUS

ENHANCED CLOUD SOLUTION

EMPOWER YOUR iRECORD SYSTEM

iRecord Nexus is a cloud solution hosted in Azure Government that enhances your iRecord system with redundant storage, remote viewing, recording, and secure sharing of recordings and documents. This new extension will increase redundancy of the system, the dependability of access to recordings, and overall experience of iRecord!

RECORD

The record module of iRecord Nexus provides end users with the ability to do just that – start and stop recordings without having to be on the local network!

- Remote Viewing – Ability to see in progress recordings, and jump right in the view and listen to the stream
- Start/Stop – Ability to trigger a new recording or stop in progress recordings
- Picture in Picture Management – Ability to swap primary stream and in picture stream in real time, as well as move the PIP box to different areas or side by side view

REVIEW

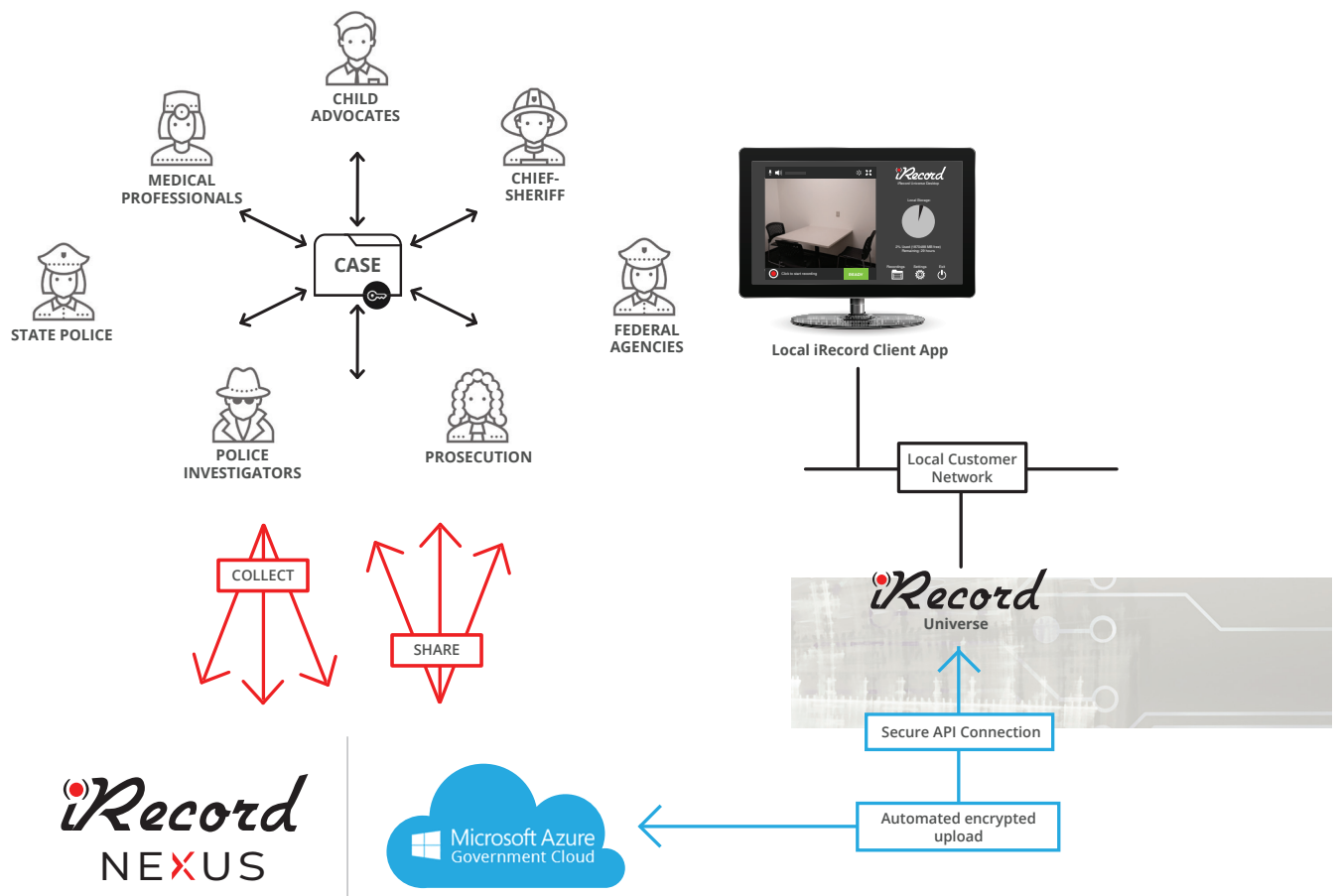
The review module of iRecord Nexus is the storage component of the secure Azure Government hosted infrastructure. Allowing for migration, redundancy, and sharing of your recordings!

- Storage – iRecord Universe recordings can be configured to automatically upload to the cloud or be manually trigger to be pulled up via Nexus portal
- Recording Management –Details can be edited, notes can be added, audit trails can be downloaded, and recordings can be deleted

- **Case Management** [Only in Nexus] – capability to group multiple recordings into a case and upload additional documents to be stored all together
- **Sharing** [Only in Nexus] – multi-factor authentication sharing of recordings or cases with expiration date, choice to include related information like notes, and ability to all downloading
- **Collaboration** – add notes during a recording and recording review

ALL-IN-ONE, SYSTEM MANAGEMENT

We believe that our customers should be able to have the ability to do everything in iRecord Nexus that they can do in iRecord Universe. User management, Group management, and everything else! WSI Technologies is committed to increasing the controls for iRecord Admins and bi-directionally sync settings and data between iRecord Nexus and iRecord Universe Capture Units.



Empowering your data, connecting your world.

www.beiinc.com



I RECORD PARTNERSHIP



Partnership Overview

In 2007, BEI started our relationship with iRecord, LLC, an "On Demand" Audio & Video Recording solution provider specializing in the Public Safety and Child Advocacy markets. With BEI's reputation in New England as a strong voice recording application & telecommunication peripherals provider we continued to be a respected recording application solution provider.

BEI is the vendor of choice providing the iRecord product to the State of Connecticut, Department of Criminal Justice for the initial pilot program to provide a solution that would help to standardize on the Audio & Video recording Investigative Interviews. Since the implementation of the 6 systems BEI continues to provide the iRecord system to many local Public Safety & Child Advocacy locations allowing these customers to take advantage of the many features and ease of use that iRecord bring to their users.

iRecord Corporate Overview

iRecord is a leading provider of Interview and Investigative Interrogation solutions. PSAP's & CAC's alike recognize the value of capturing evidence in timely and secure matter. They only have one chance to collect vast amounts of information. Agencies need to be sure that the recording process is done correctly, accurately and to provide the resources to help individuals present this information when easily when required. iRecord helps by providing the tools to capture the Audio and Video and developed a "Secure Evidence Vault" that will store not only the recording content, but also additional customer required content which is linked to the recording which can be provided from customer modifiable fields. All this metadata is stored and can be used to provide an easy way to retrieve the recordings at any time.

Areas of Business

iRecord's solutions are used primarily in Law Enforcement and Child Advocacy Center. Town Meeting Rooms, Medical, HR Department and many other markets have utilized the product.

Law Enforcement

The iRecord solutions help Law Enforcement by providing a simple to use "On Demand" Recording solutions that requires little to no training to operate. Walk into a room flip a switch and your Interview or Investigative Interrogation is being recorded. Be assured that the system will simultaneously record in two non-proprietary formats that will allow this evidence to be provided and replayed on any Windows PC and off the shelf DVD player.

Child Advocacy Centers

iRecord's presence and experience in assisting Child Advocacy Centers is unmatched. With a child forensic interview professional on staff, with years of experience in this field. This helps to assure that BEI has the resources to provide the guidance needed to work with individuals at the centers and understand what is needed to help provide the necessary information to all members of the multidisciplinary team.

Hosted Cloud

iRecord's Cloud offerings make switching to digital storage to allow agencies to securely store and helps to facilitate the tracking and distribution process and at the same time provides redundant storage of interviews.

After 48 Years...Voice, Data & Experience!

Corporate Headquarters 6 Capital Drive Wallingford, CT 06492	Massachusetts Branch Worcester, MA 06104	New Jersey Branch Parsippany, NJ 07054	Pennsylvania Branch Willow Grove, PA 19090
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Tel: 1-800-444-7372 or 203-741-9301 • Web: <http://www.beiinc.com>
Customer Service: 1-844-647-7893 or 203-741-9302 • Email: helpdesk@beiinc.com

LOCAL LAW NO. ___ OF 2026

A LOCAL LAW AMENDING CHAPTER 102
OF THE CODE OF THE CITY OF MOUNT VERNON
UPDATING THE CODE ENFORCEMENT PROGRAM

BE IT ENACTED by the City Council of the City of Mount Vernon, in the County of Westchester, State of New York, as follows:

Section 1. Chapter 102, Article I of the Code of the City of Mount Vernon entitled “Code Enforcement Program” is hereby amended as follows:

§102-2 Definitions:

FCNYS

[Shall mean the 2020 New York State Fire Code as currently incorporated by reference in 19 NYCRR Part 1225.]

Shall mean the version of the Fire Code of New York State in effect from time to time pursuant to 19 NYCRR Part 1225.

PMCNYS

[Shall mean the 2020 Property Maintenance Code of New York State as currently incorporated by reference in 19 NYCRR Part 1226.]

Shall mean the version of the Property Maintenance Code of New York State in effect from time to time pursuant to 19 NYCRR Part 1225.

UNIFORM CODE

[Shall mean the New York State Uniform Fire Prevention and Building Code, Subchapter A of Chapter XXXIII of Title 19 of the NYCRR, adopted pursuant to Article 18 of the Executive Law.]

Shall mean the version of the New York State Uniform Fire Prevention and Building Code in effect from time to time pursuant to Subchapter A of Chapter XXXIII of Title 19 of the NYCRR as adopted and amended from time to time pursuant to Article 18 of the Executive Law.

§102-17 Penalties.

In addition to such other penalties as may be prescribed by state law:

Any person who violates any provision of this article or any term, condition, or provision of any building permit, certificate of occupancy, certificate of compliance, temporary certificate, stop-work order, operating permit or other notice or order issued by the Code Enforcement Officer pursuant to any provision of this article shall be punishable by a fine of not more than [\$500] \$1,000 per day of violation or imprisonment not exceeding 15 days, or both; and

Any person who violates any provision of the Uniform Code, the Energy Code or this article, or any term or condition of any building permit, certificate of occupancy, certificate of compliance, temporary certificate, stop-work order, operating permit or other notice or order issued by the Code Enforcement Officer pursuant to any provision of this article shall be liable to pay a civil penalty of not more than [\$500] \$1,000 for each day or part thereof during which such violation continues. The civil penalties provided by this subsection shall be recoverable in an action instituted in the name of this City.

Section 2. Repeal of Existing Language. The following language of Chapter 102, §102-17(d) is hereby repealed:

[No action or proceeding described in this subsection shall be commenced without the appropriate authorization from the City Council of this City.]

Section 3. Effective Date. This Local Law shall take effect immediately upon filing with the Secretary of State in accordance with section 27 of the Municipal Home Rule Law.

New Matter Underlined

Deleted Matter in Brackets []



CITY OF MOUNT VERNON, N.Y.
OFFICE OF THE COMPTROLLER

Darren M. Morton, Ed.D., CPRP, CMFO
Comptroller

City Hall, One Roosevelt Square
Mount Vernon, NY, 10550
(914) 665-2303

April 16, 2026

Honorable Members of the City Council
City Hall – One Roosevelt Square
Mount Vernon, NY 10550

Re: COMP2026-2 – Established of a Policy for Waiver of Health Insurance

Dear Honorable Members:

My office continues to review and analyze the City’s health insurance expenditures and to identify responsible, cost-effective strategies to manage these rising costs. As part of this ongoing effort, we have identified a gap in current policy.

At present, the City does not have a formal policy permitting employees who are otherwise eligible for employer-sponsored health insurance to waive coverage in favor of alternative insurance (e.g., through a spouse or family member), with the exception of provisions applicable to members of the Fire Union under their collective bargaining agreement. As a result, some employees maintain dual coverage, which increases overall costs to the City without a corresponding benefit.

Given the significant and growing cost of health insurance, it would be fiscally prudent to establish a formal “opt-out” policy. Such a policy would allow eligible employees who can demonstrate comparable alternative coverage to decline enrollment in the City’s health plan in exchange for a modest financial incentive. This approach is widely utilized by municipalities to reduce redundant coverage and generate net savings.

Accordingly, I am proposing the adoption of the attached policy, which provides for an annual opt-out incentive of \$3,000. This amount is consistent with practices in comparable municipalities and is structured to ensure that the City realizes a net savings relative to the cost of providing full health insurance coverage.

This proposal is also consistent with applicable New York State laws and New York State Health Insurance Program (NYSHIP) guidelines. Specifically:

Page 2 - COMP2026-2 – Established of a Policy for Waiver of Health Insurance

- Under **New York State Civil Service Law § 167(8)**, participating employers in NYSHIP are authorized to establish health insurance buyout or opt-out programs, subject to local approval and compliance with plan requirements.
- NYSHIP permits such opt-out arrangements provided that the employee demonstrates enrollment in other employer-sponsored group coverage and that the opt-out payment does not exceed 50% of the employer's cost of individual coverage (or applicable limits established by the State).
- Any such policy must be implemented in a manner consistent with applicable collective bargaining agreements pursuant to the **Taylor Law (New York Civil Service Law Article 14)**, where health insurance benefits are a mandatory subject of negotiation.
- Additionally, compliance with federal requirements, including **Internal Revenue Code Section 125 (Cafeteria Plans)** and **Affordable Care Act (ACA)** provisions, must be ensured to avoid adverse tax implications or impacts on affordability determinations.

The proposed policy has been structured with these legal and regulatory considerations in mind and will be implemented in coordination with Labor Relations, Human Resources, and legal counsel, as necessary.

Thank you for your consideration of this referral. Should you have any questions, please contact the Comptroller's Office at (914) 665-2304 or Comptroller@cmvny.com.

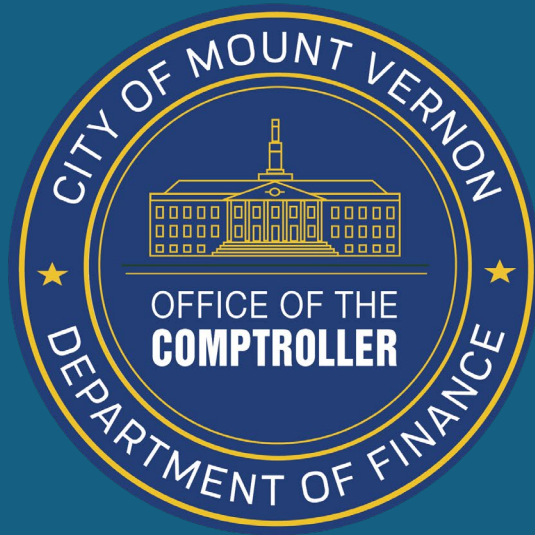
Respectfully submitted,



Dr. Darren M. Morton Ed. D., CPRP. CMFO
Comptroller

cc: Mayor
Law Department

Waiver of Health Insurance Policy



APRIL 16, 2026

WAIVER OF HEALTH INSURANCE POLICY

I. PURPOSE

The purpose of this policy is to establish a voluntary Health Insurance Buy-Out (“Opt-Out”) Program permitting eligible elected officials and employees who are otherwise entitled to enroll in the City’s health insurance coverage through NYSHIP to waive such coverage in exchange for a monetary incentive, in accordance with:

- New York Civil Service Law §167(8)
- NYSHIP rules, regulations, and administrative guidance issued by the New York State Department of Civil Service
- Applicable collective bargaining agreements
- Federal and State tax laws, including the Internal Revenue Code and Affordable Care Act (ACA)

Participation is strictly voluntary, subject to annual approval, and contingent upon continued compliance with all eligibility requirements.

II. SCOPE AND APPLICABILITY

This policy applies only to:

- Elected officials and employees eligible for City-provided health insurance through NYSHIP;
- Employees whose collective bargaining agreements expressly permit participation, where applicable.

Nothing in this policy shall supersede any provision of a collective bargaining agreement.

Where a collective bargaining agreement is silent, implementation shall be subject to compliance with the Taylor Law (Civil Service Law Article 14), including, where required, negotiation or written union acknowledgment.

This policy shall not apply to:

- Retirees;
- Employees not eligible for health insurance coverage;
- Employees enrolled in COBRA continuation coverage;
- Employees whose waiver would result in non-compliance with ACA employer shared responsibility provisions.

III. LEGAL AUTHORITY

This program is authorized pursuant to:

- New York Civil Service Law §167(8), permitting participating employers in NYSHIP to offer a cash incentive in lieu of health insurance coverage;
- NYSHIP rules and guidance governing employer-sponsored opt-out programs;
- Collective bargaining obligations under Civil Service Law Article 14 (Taylor Law);
- Applicable federal requirements, including:
 - Internal Revenue Code (IRC) §125 (where applicable);
 - Affordable Care Act (ACA) employer shared responsibility provisions.

IV. ELIGIBILITY REQUIREMENTS

To participate, an elected official or employee must:

- Be eligible for City health insurance coverage under NYSHIP;
- Be eligible under the applicable collective bargaining agreement, if represented;
- Provide satisfactory proof of enrollment in alternative employer-sponsored group health coverage;
- Certify that the alternative coverage:
 - Is not City-sponsored;
 - Is not solely Medicare (unless supplemented by qualifying group coverage);
 - Constitutes comprehensive major medical coverage meeting minimum essential coverage (MEC) standards under the ACA;
- Submit a completed Waiver Election Form during the designated enrollment period.

The City reserves the right to require additional documentation to verify eligibility and compliance with NYSHIP and ACA requirements.

V. APPLICATION PROCESS

Applications must be submitted to the Employee Benefits Office during the annual NYSHIP Open Enrollment or designated recertification period.

The employee must:

- Complete the Health Insurance Waiver Election Form;
- Provide documentation of alternative coverage (e.g., insurance card, employer certification);
- Certify understanding of the waiver, including forfeiture of City health benefits for the applicable plan year.

Elections shall become effective January 1 of the following plan year, unless otherwise permitted under NYSHIP rules.

Failure to timely submit required documentation shall result in denial of participation.

VI. COVERAGE OPT-OUT INCENTIVE

Approved participants shall receive an annual opt-out incentive of \$3,000, subject to the following conditions:

- The incentive amount shall not exceed applicable NYSHIP limits, including guidance that opt-out payments generally may not exceed 50% of the employer's cost of individual coverage (or other limits as established by the State);
- Payments shall be made in two equal installments:
 - First installment: last payroll in March;
 - Second installment: last payroll in September;
- Payments shall be treated as taxable income and subject to all applicable payroll taxes and withholdings;
- Payments are contingent upon:
 - Continued employment;
 - Continuous maintenance of qualifying alternative coverage;
 - Ongoing compliance with all program requirements.

The City reserves the right to suspend payments if eligibility requirements are no longer met.

VII. REINSTATEMENT OF COVERAGE

An employee who elects to waive coverage may re-enroll:

- During the next NYSHIP Open Enrollment period; or
- Upon involuntary loss of alternative coverage (qualifying life event), consistent with NYSHIP rules and ACA special enrollment provisions.

In the event of mid-year reinstatement:

- The employee shall reimburse the City on a pro rata basis for any unearned portion of the opt-out payment;
- Reinstatement is subject to NYSHIP eligibility and administrative approval.

VIII. TERMINATION OF EMPLOYMENT

If employment ends during the plan year:

- The opt-out incentive shall be prorated based on the period of eligibility;

- Any overpayment may be recovered through payroll deduction, consistent with New York Labor Law §193, or through other lawful means.

IX. ADMINISTRATION

This policy shall be administered by the Employee Benefits Office in consultation with:

- The City Comptroller
- Corporation Counsel
- NYSHIP representatives

The City reserves the right to:

- Deny, revoke, or audit participation for non-compliance;
- Require periodic recertification of eligibility;
- Modify or terminate the program, subject to:
 - NYSHIP requirements;
 - Collective bargaining obligations;
 - Approval by the City Council.

X. LIMITATIONS

- Participation in this program does not create a vested right;
- Participation is annual and must be renewed each year;
- The City may suspend or terminate the program if required by:
 - NYSHIP;
 - Changes in law or regulation;
 - Fiscal necessity, subject to bargaining obligations.



CITY OF MOUNT VERNON, N.Y.
OFFICE OF THE COMPTROLLER

Darren M. Morton, Ed.D., CPRP, CMFO
Comptroller

City Hall, One Roosevelt Square
Mount Vernon, NY, 10550
(914) 665-2303

April 15, 2026

Honorable Members of the City Council
1 Roosevelt Square - City Hall
Mount Vernon, NY 10550

Re: Finance Policy Procedures Documents
Referral # COMP2026-06

Dear Honorable Members of the City Council:

Pursuant to Section 91 of the Mount Vernon City Charter, the Comptroller is charged with the supervision of the City's financial affairs and is authorized to establish rules, regulations, and general practices for the organization and administration of fiscal operations. This authority includes defining the financial roles, responsibilities, and levels of authority of City staff and elected officials.

Consistent with this mandate, your Honorable Body previously authorized my office to collaborate with the City's financial advisors and external consultants to develop and strengthen the City's financial policy framework. As part of that effort, interim procedures were implemented to support ongoing operations, and the following policies were formally adopted and remain in effect:

- Investment Policy
- Fund Balance Policy
- Debt Management Policy
- Travel and Expense Policy

At this time, I respectfully request that the Mount Vernon City Council ("the Council") adopt, by legislation, the comprehensive Finance Policy and Procedures Document, along with the following individual policy components:

- **Cash Management – Cash Receipts Policy**

- Journal Entry Policy and Procedures
- Electronic Funds Transfer Policy
- Municipal Credit Card Policy
- Vehicle Risk Management and Reporting Policy
- E-ZPass Policy

These proposed policies are designed to further standardize, strengthen, and enhance the City's fiscal controls and operational procedures. They also directly support the implementation of the Corrective Action Plan (CAP) stemming from the 2021 New York State Comptroller's Audit Report.

Each policy will be reviewed at least annually, or more frequently as necessary, to ensure continued relevance, compliance, and effectiveness.

I appreciate your consideration of this proposed legislation and respectfully request your support in adopting these policies and procedures to further promote transparency, accountability, and sound financial management for the City of Mount Vernon.

If you have any questions, please call the Comptroller's Office at 914-665-2304 or email at Comptroller@cmvny.com.

Sincerely,



Dr. Darren M. Morton Ed. D., CPRP. CMFO
Comptroller

cc: Mayor
Law Department

CASH MANAGEMENT CASH RECEIPTS POLICY

City of Mount Vernon
New York



City Council

Derrick Thompson, President
Cathlin B. Gleason
Jaevon Boxhill
Cynthia Turnquest-Jones
Andre Wallace

Mayor

Shawyn Patterson-Howard

City Comptroller

Dr. Darren M. Morton

CASH MANAGEMENT – CASH RECIEPTS CITY OF MOUNT VERNON

LEGEND

- Task
- Procedure

WHY IS CASH MANAGEMENT IMPORTANT?

Cash Management is indispensable, it is the catalyst, which allows the City of Mount Vernon to limit its cash outflow and accelerate cash inflow. The City of Mount Vernon wants to increase the amount of money flowing into the city. An improved inflow of cash can assist the Comptroller's office and city's leaders, meet the various needs and obligations for the city.

Cash Management for the Mount Vernon's Comptroller's Office is the benchmark, the financial point of reference, which will help the Comptroller and Mayor make keen financial decisions.

ITEMS COMPTROLLERS OFFICE NEEDS TO ASSURE

- Provide centralized cash collections, fewer locations, and fewer employees collecting cash reduce opportunities for theft to occur and provide better accountability over cash collections.
- Designate separate cash drawers. A separate cash drawer for each collector provides individual accountability over received cash. In the event an employee is engaged in theft, separate cash drawers and individual accountability make it easier to trace the theft to the responsible party.
- Checks over a taxpayer's due amount **should not** be accepted. The City of Mount Vernon Comptroller's Office is not a bank and cannot provide "cash back" services.
- Secure undeposited cash in a safe location and prepared deposits until they are deposited in the bank.
- Limit access to the safe location, when not in use. Limit unauthorized personnel near funds before the funds can be deposited in the bank.
- Deposit monies timely. **Minimum twice a week**, funds are to be deposited into JP Morgan Chase the bank of choice. Prolonged un-deposited money increases the risk of loss or theft.
- Prepare and maintain detailed deposit slips. Deposit slips must be detailed to identify the composition of the deposit between cash collected and individual checks deposited.
- Bank reconciliation should be completed monthly and the Senior accountant preparing the bank reconciliation should be the keeper of all deposit slips.
- Set a fee for Non-Sufficient Funds (NSF) transactions and notify such fee to all taxpayers. An (NSF) fee will deter customers from issuing checks that will not clear the bank.

CASH MANAGEMENT – CASH RECIEPTS CITY OF MOUNT VERNON

PROCEDURE FOR THE CASHIER

RECEIVING CHECK AND CASH PAYMENTS

- When a taxpayer presents one-self to settle their due tax payment(s), the Cashier shall meet and greet the taxpayer.
- The Cashier shall endeavor to provide an answer(s) to any taxpayer question(s). In the event the Cashier is not able to provide the appropriate answer(s) to the taxpayer, the cashier is to contact the Comptroller or one of his deputies in order to obtain the relevant answer(s) to the question(s) posed by the taxpayer.
- The Cashier shall provide a statement of account(s) to all taxpayers. Should the taxpayer be in agreeance with the statement of account(s) and the taxpayer makes payment(s), the Cashier shall provide the taxpayer with a receipt as their proof of payment.
- The Cashier is to process all received payment(s) in the Tax Collection System, thus indicating a registered payment is made in cash, check, or money order.
- The Cashier shall secure the daily collected funds, cash, and check payments in a designated locked draw.
- All daily tax payment(s) transactions shall cease at 3:00 PM given cashier time to reconcile cash drawer.
- All tax payment(s) received after 3:00 PM shall be recorded and reconciled the following business day.
- The Cashier shall prepare a bank deposit slip (separating cash and checks on a deposit slip) for the daily receipts and or transactions to be deposited into JP Morgan Chase the bank of choice.
- The completed deposit slips shall be handed over to the 2nd Deputy Comptroller for review and any corrections if needed.

RECEIVING CREDIT CARD PAYMENTS

- Should a taxpayer payment(s) is/are made via credit card; the cashier shall collect said payment(s) using the Info-Tech Credit card system.
- The Cashier shall provide the taxpayer with a receipt as their proof of payment.
- The Cashier shall then process the received credit-card payment in the Tax Collection System, thus indicating the taxpayer payment(s) was/were paid by means of a credit card.

PROCEDURE FOR EXECUTIVE ASSISTANT (“EA”) TO THE COMPTROLLER OR DESIGNEE

- The EA or designee is to receive a completed bank deposit slip from the 2nd Deputy Comptroller for deposit.

CASH MANAGEMENT – CASH RECIEPTS CITY OF MOUNT VERNON

- The EA or designee is tasked to make monetary deposits at least **twice a week** into JP Morgan Chase the approved banking institution of the City of Mount Vernon.
- The EA or designee **is tasked** to telephone the Police Department to attain security escort to and from the approved banking institution.
- The EA or designee shall subsequently hand over the after-deposit slips and a cash report to the Senior Accountant to record and scan said information in the Finance drive for record-keeping.

PROCEDURE FOR SENIOR ACCOUNTANT

- The Senior Accountant when receiving the deposit slips and cash report(s) from the EA or designee shall confirm the accuracy of the account codes.
- The Senior Accountant shall make any corrections on the said cash report as needed for the preparation of the journal entry.
- The Senior Account shall also confirm **ALL** deposited amounts.
- The Senior Accountant shall book the necessary journal entry to record banking deposits in the general ledger system (Munis).
- The Senior Accountant shall add **ALL** the supporting depository documentation(s) into Munis the accounting software.
- The Senior Accountant shall additionally scan all supporting documents in the Finance drive as a backup of the journal entry and for auditing purposes.
- The Senior Accountant shall also scan a copy of **ALL** cash reports and Journal entries in the Finance drive for record keeping.



CITY OF MOUNT VERNON, N.Y.
OFFICE OF THE COMPTROLLER

Darren M. Morton, Ed.D., CPRP, CMFO
Comptroller

City Hall, One Roosevelt Square
Mount Vernon, NY, 10550
(914) 665-2303

April 15, 2026

Honorable Members of the City Council
1 Roosevelt Square - City Hall
Mount Vernon, NY 10550

Re: Finance Policy Procedures Documents
Referral # COMP2026-06

Dear Honorable Members of the City Council:

Pursuant to Section 91 of the Mount Vernon City Charter, the Comptroller is charged with the supervision of the City's financial affairs and is authorized to establish rules, regulations, and general practices for the organization and administration of fiscal operations. This authority includes defining the financial roles, responsibilities, and levels of authority of City staff and elected officials.

Consistent with this mandate, your Honorable Body previously authorized my office to collaborate with the City's financial advisors and external consultants to develop and strengthen the City's financial policy framework. As part of that effort, interim procedures were implemented to support ongoing operations, and the following policies were formally adopted and remain in effect:

- Investment Policy
- Fund Balance Policy
- Debt Management Policy
- Travel and Expense Policy

At this time, I respectfully request that the Mount Vernon City Council ("the Council") adopt, by legislation, the comprehensive Finance Policy and Procedures Document, along with the following individual policy components:

- Cash Management – Cash Receipts Policy

- Journal Entry Policy and Procedures
- Electronic Funds Transfer Policy
- Municipal Credit Card Policy
- Vehicle Risk Management and Reporting Policy
- E-ZPass Policy

These proposed policies are designed to further standardize, strengthen, and enhance the City's fiscal controls and operational procedures. They also directly support the implementation of the Corrective Action Plan (CAP) stemming from the 2021 New York State Comptroller's Audit Report.

Each policy will be reviewed at least annually, or more frequently as necessary, to ensure continued relevance, compliance, and effectiveness.

I appreciate your consideration of this proposed legislation and respectfully request your support in adopting these policies and procedures to further promote transparency, accountability, and sound financial management for the City of Mount Vernon.

If you have any questions, please call the Comptroller's Office at 914-665-2304 or email at Comptroller@cmvny.com.

Sincerely,



Dr. Darren M. Morton Ed. D., CPRP. CMFO
Comptroller

cc: Mayor
Law Department

JOURNAL ENTRY POLICY & PROCEDURES

City of Mount Vernon
New York



City Council

Derrick Thompson, President
Cathlin B. Gleason
Jaevon Boxhill
Cynthia Turnquest-Jones
Andre Wallace

Mayor

Shawyn Patterson-Howard

City Comptroller

Dr. Darren M. Morton

Journal Entry Policy Overview

Policy:

This document defines the policy to ensure all general ledger journal entries are properly prepared, reviewed, approved, and recorded in accordance with generally accepted accounting principles and stored in a uniform and consistent manner for easy accessibility.

Policy Scope:

This policy applies to all City employees involved in the creation, processing, approval, and recording of general ledger journal entries. This policy excludes journal entries that are sub-ledger generated and posted automatically to the general ledger.

Purpose:

To describe the process and requirements for preparing journal entries and to assure that the following requirements are achieved:

1. All journal entries are to be signed by both the preparer and reviewer prior to posting.
2. Person(s) preparing a journal entry cannot approve the same journal entry.
3. All journal entries should have supporting documentation and a description that fully explains the nature of the entry and amounts being recorded.
4. All journal entries must be properly processed prior to closing the accounting period.
5. All posted journal entries and related documentation should be maintained in an accessible file for review by management and external sources, if necessary.

Journal Entry Preparation, Review, and Processing Procedures

Journal Entry Preparation

- 1.1 The person preparing a journal entry is responsible for providing all detailed supporting documents for submission and auditing of documentation to ensure accuracy of journal entry.
- 1.2 The person preparing a journal entry is responsible for explaining the reason to justify and the basis used in preparing the journal entry to supervisor and/or management. This includes ensuring that the debits and credits on the journal entry are in balance. The system will not allow one sided entry.

1.3 Before any journal entry is processed in the accounting system, a Journal Entry Form must be filled out completely:

SEE JOURNAL ENTRY TEMPLATE ATTACHMENT

1.4 Once the Journal Entry Form has been completed and supporting documents attached, the preparer will record the journal entry in the accounting system.

The Unposted General Ledger Transaction Report will be printed and attached to the journal entry.

1.5 The journal entry will be submitted to management for review and approval.

Journal Entry Review and Approval

2.1 Approval of journal entries is limited to an accounting department staff that is at least one level higher in the organization than the preparer. Occasionally, a member of the Management team will authorize the journal entry.

2.2 Individuals who approve journal entries are required to review the detail accompanying the journal entry and ensure that the detail fully explains and supports the journal entry they are authorizing.

2.3 The preparer of a journal entry cannot post the journal entry to the general ledger until proper review and approval has been given.

2.4 Once a journal entry has been reviewed and approved, it is posted by the approver.

2.5 The journal entry is filed by the preparer and maintained for future reference/review, if necessary.

CITY OF MOUNT VERNON-LIVE GENERAL JOURNAL ENTRY PROOF




Journal Summary		Journal Desc	Ref 2	Ref 3	Ref 1	Account Description	Line Description	T	OB	Debit	Credit
2026	04	18	Prisoner T		RP	ACCOUNTS REC-A/H 20003	Prisoner Transp_04 13 2025			9,239.10	
GEN	04/13/2026	A-38003-			RP	COUNTY-TRANSP OF PRISONERS	Prisoner Transp_04 13 2025				9,239.10
GEN	04/13/2026	A-22295-									
Totals										9,239.10	9,239.10

Fund Summary		Fund Description	Account	Account Description	Debit	Credit
2026	04	18	04/13/2026	ACCOUNTS REC-A/H 20003	9,239.10	
A	GENERAL FUND	A-38003-		REVENUES		9,239.10
A	GENERAL FUND	A-980-				9,239.10
Fund Totals					9,239.10	9,239.10

Due To/Due From Summary		DUE TO	DUE FROM
Fund	Fund Description	0.00	0.00
Totals		0.00	0.00

** End of Report - Generated by Persaud, Rajendra **

APPROVES BY: 
DATE: 4/14/26



CITY OF MOUNT VERNON
POLICE DEPARTMENT

STATEMENT OF CASH RECEIPTS

DATE RECEIVED	PAYOR OR SOURCE OF RECEIPT	PURPOSE (S) FOR WHICH RECEIVED	AMOUNT
4/3/2026	County of Westchester Department of Finance	Prisoner Transportation Services Jan-26 COR26032603191	CHECK: WIRE DATED: AMOUNT: \$9518.80

RECEIVED
PAYROLL
CITY OF MOUNT VERNON
2026 APR 10 A 11:43

CASH RECEIPTS JOURNAL PAGE _____ DATED _____

TO BE DEPOSITED
ACCOUNT CODE: A2229.5

SIGNED BY: *Paul O'Neil*
POLICE COMMISSIONER OR CHIEF

RECEIVED BY: *[Signature]*
COMPTROLLER OR DEPUTY

County of Westchester
Dept. of Finance
914-995-2788

Remittance Information for EFT Number: 202604010860736

Effective Date of Deposit: 04/03/2026

Vendor Name: CITY OF MOUNT VERNON
Vendor Number: 993152

Payment Net Voucher/Number Amount Paid	Vendor Invoice	Purchase Order/ Contract No.	Description	Discount/ Retainage
COR26032603191 9,518.80	01-26	PRT99315225	Prisoner Transportat	.00

9,518.80

Total Amount:



CITY OF MOUNT VERNON, N.Y.
OFFICE OF THE COMPTROLLER

Darren M. Morton, Ed.D., CPRP, CMFO
Comptroller

City Hall, One Roosevelt Square
Mount Vernon, NY, 10550
(914) 665-2303

April 15, 2026

Honorable Members of the City Council
1 Roosevelt Square - City Hall
Mount Vernon, NY 10550

Re: Finance Policy Procedures Documents
Referral # COMP2026-06

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- Municipal Credit Card Policy
- Vehicle Risk Management and Reporting Policy
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I appreciate your consideration of this proposed legislation and respectfully request your support in adopting these policies and procedures to further promote transparency, accountability, and sound financial management for the City of Mount Vernon.

If you have any questions, please call the Comptroller's Office at 914-665-2304 or email at Comptroller@cmvny.com.

Sincerely,



Dr. Darren M. Morton Ed. D., CPRP. CMFO
Comptroller

cc: Mayor
Law Department

ELECTRONIC FUNDS TRANSFER POLICY

City of Mount Vernon
New York



City Council

Derrick Thompson, President
Cathlin B. Gleason
Jaevon Boxhill
Cynthia Turnquest-Jones
Andre Wallace

Mayor

Shawyn Patterson-Howard

City Comptroller

Dr. Darren M. Morton

Electronic Funds Transfer Policy and Procedures

Policy Purpose:

The primary goal of this policy is to ensure Electronic Funds Transfers (EFTs) are initiated, executed, and approved in a secure manner. This policy establishes requirements with respect to domestic and international payments via EFT for payments of City obligations to vendors. This policy is not applicable to student refunds paid from the student information system.

Definitions:

Automated Clearing House (ACH): Generally refers to payments made via direct deposit and should be set up in the vendor master that denotes this payment method.

Bank codes:

- ABA - American Banking Association
- BIC - Business Identifier Code
- IBAN - International Business Account Number
- IRC - International Routing Codes
- SWIFT - Society of Worldwide Interbank Financial Telecommunications

Banking information: Information from the payee or their bank regarding their account; including bank name, account name, account number, routing number, bank contact information and any other information necessary to transmit funds.

Electronic Funds Transfer (EFT): The electronic exchange (transfer of money from one bank account to another), either within a single financial institution or across multiple institutions, through computer-based systems. Wire transfers and ACH payments are examples of EFTs.

Wire request form: This form includes all required information necessary to complete the wire and is required to be submitted to the Comptroller's office. Wire request forms can be requested by explaining the need for wire transfer via email to comptroller@cmvny.com.

Wire transfer: An electronic transfer of funds from one bank account to another initiated directly with the payer's bank.

Policy Statement:

A wire transfer of funds in payment of an obligation of the City will only be used when the situation **requires immediate good funds or by terms of agreement** to settle a transaction. If a more inexpensive mechanism can be utilized to effect payment of the obligation (i.e. ACH or paper check), which is true for most domestic payments, the Comptroller's Office shall reserve the right to effect payment with a more inexpensive mechanism.

All other policies and procedures in relation to the purchase of goods and/or services must be adhered to.

General Requirements:

All EFT payments will be coordinated and submitted through the Comptroller's Office. The Comptroller or his/her designee will approve all new and changes to electronic funds transfer requests, ensuring that the payment via wire is necessary, all required documentation is provided and appropriately approved, and that the request and banking account information is accurate and valid.

Roles and Responsibilities

Accounts Payable in the Comptroller's office is responsible for ensuring that proper documentation, authorization and accounting information are provided and accompany any EFT payment instructions.

The Department of Management Services (DMS) is responsible for administrative process for the purchase of goods and/or services and negotiating payment terms in relation to those purchases. If payment via EFT is requested, DMS is responsible for working with the Comptroller's office to ensure the payment can be made in accordance with this policy.

The Comptroller's Office is responsible for initiating releasing EFTs on behalf of the City. Two separate individuals are required to initiate and release EFT payments through the City's banking partner's computer-based system. The Comptroller's Office also has the responsibility to confirm EFT instructions with specific departments and individuals if there is any question as to the validity of the EFT request.

Departments are responsible for obtaining and submitting proper support and approvals, including the completed and approved Wire Transfer Request form to the Comptroller's office at least fourteen (14) business days prior to payment being needed, unless exception approved by the Comptroller or his/her designee.

Procedures

To promote the safety of City funds in the EFT environment, the following procedures will be adhered to all City employees requesting payments via EFT and all City employees involved in processing payments via EFT:

1. The procedure to initiate an EFT is subject to the same financial policies, procedures and controls that govern disbursement by any other payment mechanism.
2. EFT transactions will not be made without proper authorization of affected parties in accordance with federal and state statute and accepted business practices.
3. 3. Authentication of new EFT requests and changes to existing EFTs required prior to the transaction being input into the computer-based banking system and includes the following steps:
 - **Validate** all new electronic payment instruction requests received even if the request is internal.
 - **Contact** the vendor or requester directly by phone to confirm any requests for payment method or payment instruction changes. Do not use the contact information provided on the request to change payment method or payment instructions; do use contact information known to be genuine such as the contact information in your accounting management system (e.g. MUNIS) or information collected from the original contract. Have the contact confirm existing payment instructions on file prior to making changes to those instructions (i.e. current bank account and routing number provided in original instructions).
 - **Verify** the new information provided on the payment instructions provided with the known contact (i.e. contact bank to confirm correct account name, number and routing information).
 - **Document** the verification process that was followed to validate payment instructions. The person responsible for entering/updating wire instructions and the person approving new/updated wire instructions must approve the record of verification. A record of the verification must be maintained in accordance with record retention policies.
4. When wire payments are approved, they will be set up as a template in the computer-based banking system and cannot be altered by those assigned to use it. The set-up and modifications to these templates will require two authorized City signatories designated by the Comptroller or Deputy Comptroller.

5. When ACH payments are approved, they will be set-up in the vendor master database in the financial accounting system by individuals authorized to perform vendor maintenance.
6. Bank balances will be monitored daily for unusual or unexpected transactions.
7. Reconciliation of banking activity to the general ledger will be accomplished in a timely manner with investigation and resolution of reconciling items.



CITY OF MOUNT VERNON, N.Y.
OFFICE OF THE COMPTROLLER

Darren M. Morton, Ed.D., CPRP, CMFO
Comptroller

City Hall, One Roosevelt Square
Mount Vernon, NY, 10550
(914) 665-2303

April 15, 2026

Honorable Members of the City Council
1 Roosevelt Square - City Hall
Mount Vernon, NY 10550

Re: Finance Policy Procedures Documents
Referral # COMP2026-06

Dear Honorable Members of the City Council:

Pursuant to Section 91 of the Mount Vernon City Charter, the Comptroller is charged with the supervision of the City's financial affairs and is authorized to establish rules, regulations, and general practices for the organization and administration of fiscal operations. This authority includes defining the financial roles, responsibilities, and levels of authority of City staff and elected officials.

Consistent with this mandate, your Honorable Body previously authorized my office to collaborate with the City's financial advisors and external consultants to develop and strengthen the City's financial policy framework. As part of that effort, interim procedures were implemented to support ongoing operations, and the following policies were formally adopted and remain in effect:

- Investment Policy
- Fund Balance Policy
- Debt Management Policy
- Travel and Expense Policy

At this time, I respectfully request that the Mount Vernon City Council ("the Council") adopt, by legislation, the comprehensive Finance Policy and Procedures Document, along with the following individual policy components:

- Cash Management – Cash Receipts Policy

- Journal Entry Policy and Procedures
- Electronic Funds Transfer Policy
- **Municipal Credit Card Policy**
- Vehicle Risk Management and Reporting Policy
- E-ZPass Policy

These proposed policies are designed to further standardize, strengthen, and enhance the City's fiscal controls and operational procedures. They also directly support the implementation of the Corrective Action Plan (CAP) stemming from the 2021 New York State Comptroller's Audit Report.

Each policy will be reviewed at least annually, or more frequently as necessary, to ensure continued relevance, compliance, and effectiveness.

I appreciate your consideration of this proposed legislation and respectfully request your support in adopting these policies and procedures to further promote transparency, accountability, and sound financial management for the City of Mount Vernon.

If you have any questions, please call the Comptroller's Office at 914-665-2304 or email at Comptroller@cmvny.com.

Sincerely,



Dr. Darren M. Morton Ed. D., CPRP. CMFO
Comptroller

cc: Mayor
Law Department

MUNICIPAL CREDIT CARD POLICY

City of Mount Vernon New York



City Council

Derrick Thompson, President

Cathlin B. Gleason

Jaevon Boxhill

Cynthia Turnquest-Jones

Andre Wallace

Mayor

Shawyn Patterson-Howard

City Comptroller

Dr. Darren M. Morton

Purpose:

The purpose of this policy is to provide guidelines for the use of Municipal credit cards and to ensure Officers and Employees are responsible and accountable in regards to Municipal credit card purchases.

Allocation of Municipal Credit Cards:

The City of Mount Vernon may only issue credit cards to Elected Officers, and Department Heads, unless otherwise recommended by the Comptroller. Approval from City Council is required in order to issue a municipal credit card, and can be rescinded by the Department of Finance (DOF) at any time deemed warranted by the Comptroller. The following conditions shall apply to Municipal credit cards:

- Each Municipal credit card will be issued to a specific person, who will remain personally accountable for the use of the card. Each cardholder will sign the attached declaration (Appendix A).
- Credit cards may be used by municipal staff on a temporary basis and shall be returned to the appropriate director immediately following the specified use. Temporary card users must sign the attached declaration (Appendix B).
- No more than one Municipal credit card shall be issued per cardholder. The exception being the case where a second card may be issued to the DOF or Comptroller that may be used temporarily by other staff members.
- Maximum credit card limits are set up to the following:
 - Mayor \$5,000
 - Council Member \$2,000
 - Comptroller \$10,000
 - Department Head \$2,000
 - Comptroller /DOF (second card) \$2,000 (for temporary or special use by department of travel)
- Any person eligible to be issued a Municipal credit card may decline and instead complete a Municipal Expense Form and submit all supporting documentation of transactions made on behalf of the Municipality to the DOF for direct reimbursement.

Acceptable Use of Municipal Credit Cards:

The objectives of the Municipal credit cards are to simplify travel arrangements, facilitate record keeping and to provide a means of payment when a purchase order or invoicing protocol cannot be facilitated.

Municipal credit card holders shall:

- In all cases obtain and retain sufficient supporting documentation to validate the expense (i.e. receipts and invoices detailing the expense) and complete the credit card expense form (Appendix C).
- Immediately notify the COMPTROLLER and DOF if:
 - The card is lost or stolen.
 - Any unauthorized transaction is detected or suspected.
- Notify the DOF of any change in name or contact details.
- Take adequate means to ensure the security of the card.
- Return the card to the DOF if the cardholder's employment is terminated with the employer.
- Be aware that the Comptroller will determine if there is no longer need for a cardholder to retain their Municipal credit card.
- Notify the DOF if their card is cancelled by the Financial Institution.
- Be personally responsible for any unauthorized transaction unless the card is stolen, lost or subject to fraud on some part of a third party.

Municipal credit card holders shall not:

- Exceed the maximum credit limit set on their Municipal credit card.
- Increase the maximum credit limit set on their Municipal credit card.
- Obtain personal cash advances, money orders, bank drafts, etc. through the Municipal credit card.
- Use the Municipal credit card for any illegal purchases.
- Use the Municipal credit card for any personal purchases.
- Make direct payment on their municipal credit card account for personal purchases made in error, payment is to be provided to the Municipality. If there are repeated instances of personal purchases made in error, card use shall be reviewed and may result in loss of card privileges.
- Authorize their own expenses as stated in the Municipal Mileage/Expense Policy.
- Claim double allowances (i.e. request reimbursement for an expense already paid by the card or on an expense claim).
- Save municipal credit card information within online user accounts (i.e. Vista Print, Paypal, Staples, etc.).

Finance Services:

The DOF shall:

- Review the monthly statements of each Municipal credit card.
- Sign each monthly statement to verify that each transaction has been accounted for.
- Follow up as appropriate to investigate unusual transactions.
- Act immediately upon receipt of advice that abuse or irregularities are known or suspected.
- Maintain records of all cardholders.
- Cancel a card when a cardholder’s employment with the Municipality is terminated or an Officer’s term ends.
- Follow up with the Financial Institution on lost or stolen cards to confirm the card is cancelled.
- The monthly statement for the DOF shall be signed off by the Comptroller or designee.

Authorized Signature

Date

City of Mount Vernon

Municipal Credit Card Holder Declaration

Department	Credit Card Number

Cardholder Name	Title

Although this card is issued in your name, it is the property of the City of Mount Vernon and must be used in accordance with the Municipality’s policies and procedures.

By signing this declaration you acknowledge that you have received the card indicated above, reviewed the Municipal Credit Card and Mileage/Expense Policies and agree to comply with the following terms and conditions:

- This card is provided to you based upon your need to purchase business-related goods and services in the course of employment with the Municipality. This card may be revoked at any time and is not an entitlement nor is it reflective of your title or position.
- This card is for business-related purchases only. Any use of this card for purchases of a personal nature is strictly prohibited.
- Any unauthorized use of this card will be considered an improper use of municipal funds and will be subject to appropriate disciplinary action.
- This card must be used in accordance with all municipal policies and procedures. Municipal policies and procedures may from time to time be issued and amended.
- Employee cards must be returned to the Director of Finance immediately upon request and, in the event, upon your resignation, retirement or dismissal. Officer cards must be returned to the Director of Finance immediately upon the end of your term as Officer. Once a card has been returned no further use of this card will be authorized.

As the holder of this card, you are responsible for its protection and safekeeping. If this card is lost or stolen you are required to immediately advise your supervisor and the Comptroller or his/her budget management designee.

Signature of Cardholder

Date

Approved By

Date

City of Mount Vernon

Temporary Municipal Credit Card User Declaration

Name	Title

Although all municipal credit cards are issued in the name of the cardholder, they are the property of the City of Mount Vernon and must be used in accordance with the Municipality’s policies and procedures.

By signing this declaration you acknowledge that you have reviewed the Municipal Credit Card and Mileage/Expense Policies and agree to comply with the following terms and conditions:

- A card may be temporarily provided to you based upon your need to purchase business-related goods and services in the course of employment with the Municipality. This card may be revoked at any time and is not an entitlement nor is it reflective of your title or position.
- This card is for business-related purchases only. Any use of this card for purchases of a personal nature is strictly prohibited.
- You are responsible for all charges made against the card while it is in your care.
- Any unauthorized use of this card will be considered an improper use of municipal funds and will be subject to appropriate disciplinary action.
- This card must be used in accordance with all municipal policies and procedures. Municipal policies and procedures may from time to time be issued and amended.
- The card must be returned to your Department Head and the Comptroller or his/her budget management designee immediately following the specified use with supporting documentation of purchases made. Once a card has been returned no further use of this card will be authorized.

As the temporary holder of a municipal credit card, you are responsible for its protection and safekeeping. If a card is lost or stolen you are required to immediately advise the Comptroller or his/her budget management designee.

Signature

Date

Approved By

Date

City of Mount Vernon Credit Card Expense Form

Department	Credit Card Number

Cardholder Name	Title

Purchases

Date	Description	Amount	Budget Line Item
Total			

Summary

Budget Line Item	Amount
Total	

Signature of Cardholder

Date

Approved By

Date



CITY OF MOUNT VERNON, N.Y.
OFFICE OF THE COMPTROLLER

Darren M. Morton, Ed.D., CPRP, CMFO
Comptroller

City Hall, One Roosevelt Square
Mount Vernon, NY, 10550
(914) 665-2303

April 15, 2026

Honorable Members of the City Council
1 Roosevelt Square - City Hall
Mount Vernon, NY 10550

Re: Finance Policy Procedures Documents
Referral # COMP2026-06

Dear Honorable Members of the City Council:

Pursuant to Section 91 of the Mount Vernon City Charter, the Comptroller is charged with the supervision of the City's financial affairs and is authorized to establish rules, regulations, and general practices for the organization and administration of fiscal operations. This authority includes defining the financial roles, responsibilities, and levels of authority of City staff and elected officials.

Consistent with this mandate, your Honorable Body previously authorized my office to collaborate with the City's financial advisors and external consultants to develop and strengthen the City's financial policy framework. As part of that effort, interim procedures were implemented to support ongoing operations, and the following policies were formally adopted and remain in effect:

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At this time, I respectfully request that the Mount Vernon City Council ("the Council") adopt, by legislation, the comprehensive Finance Policy and Procedures Document, along with the following individual policy components:

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- E-ZPass Policy

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Each policy will be reviewed at least annually, or more frequently as necessary, to ensure continued relevance, compliance, and effectiveness.

I appreciate your consideration of this proposed legislation and respectfully request your support in adopting these policies and procedures to further promote transparency, accountability, and sound financial management for the City of Mount Vernon.

If you have any questions, please call the Comptroller's Office at 914-665-2304 or email at Comptroller@cmvny.com.

Sincerely,



Dr. Darren M. Morton Ed. D., CPRP. CMFO
Comptroller

cc: Mayor
Law Department

VEHICLE RISK MANAGEMENT AND REPORTING POLICY

City of Mount Vernon
Finance Department
New York



City Council

Derrick Thompson, President
Cathlin B. Gleason
Jaevon Boxhill
Cynthia Turnquest-Jones
Andre Wallace

Mayor

Shawyn Patterson-Howard

City Comptroller

Dr. Darren M. Morton

VEHICLE RISK MANAGEMENT AND REPORTING POLICY

CITY OF MOUNT VERNON

CITY VEHICLES

The City shall provide vehicles for various departments and employees for the purpose of conducting City business when determined necessary by the Department of Public Works, Mayor, Comptroller and/or City Council.

All vehicle maintenance is the responsibility of the respective department Fleet Manager. No political paraphernalia or other markings such as bumper stickers, signs or advertisements are allowed on City vehicles.

Any employee who is charged with a traffic violation while driving a City vehicle shall be held personally responsible for the payment of any fines incurred during such use. In addition, the employee shall bring such violation(s) to the attention of their Department Head through written memorandum.

Any employee who is involved in an accident with a City vehicle regardless of severity, shall obtain a Police Accident Report on the circumstances of the accident. The Department Head will in turn submit such report to the City's Claims Investigator and the City Comptroller or his/her designee.

The City's Law Department and/or Comptroller will submit and follow up with the City Insurance Carrier regarding any claim, settlement and payment. The City Corporation Counsel shall recommend any settlement, if applicable, to the Board of Estimates and Contracts for approval, with notice to the City Council.

The use of City vehicles for personal purposes, use by unauthorized individuals, or operation of a City vehicle in an unsafe manner is strictly prohibited. Any such use will result in the revocation of vehicle use privileges and/or other disciplinary action as deemed appropriate and necessary by the Comptroller and/or City Council.

Any vehicle assigned to an employee as a "take home" vehicle must comply with this policy, the City Vehicle Use Policy and the Internal Revenue regulations pertaining to vehicle fringe benefits, including the annual report of use and mileage.

NOTE: For positions requiring licensure, annual license checks will be required. Employees should request a certified copy of their driving record from DMV and submit the report to their supervisor.

NOTE: License revocations, suspensions and other limitations and restrictions must be reported to your supervisor within 24 hours of the notification and where applicable may affect your title and salary grade.



CITY OF MOUNT VERNON, N.Y.
OFFICE OF THE COMPTROLLER

Darren M. Morton, Ed.D., CPRP, CMFO
Comptroller

City Hall, One Roosevelt Square
Mount Vernon, NY, 10550
(914) 665-2303

April 15, 2026

Honorable Members of the City Council
1 Roosevelt Square - City Hall
Mount Vernon, NY 10550

Re: Finance Policy Procedures Documents
Referral # COMP2026-06

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Each policy will be reviewed at least annually, or more frequently as necessary, to ensure continued relevance, compliance, and effectiveness.

I appreciate your consideration of this proposed legislation and respectfully request your support in adopting these policies and procedures to further promote transparency, accountability, and sound financial management for the City of Mount Vernon.

If you have any questions, please call the Comptroller's Office at 914-665-2304 or email at Comptroller@cmvny.com.

Sincerely,



Dr. Darren M. Morton Ed. D., CPRP. CMFO
Comptroller

cc: Mayor
Law Department

E-ZPASS POLICY

City of Mount Vernon New York



City Council

Derrick Thompson, President
Cathlin B. Gleason
Jaevon Boxhill
Cynthia Turnquest-Jones
Andre Wallace

Mayor

Shawyn Patterson-Howard

City Comptroller

Dr. Darren M. Morton

City of Mount Vernon, NY
Office of the Comptroller

Directive and Procedures for the Management and Use of the E-ZPASS® Transponders

In accordance the Article VIII, Section 91a of the City Charter, the Comptroller has established this directive and procedures for the management and use of the E-ZPASS® transponders. Any violation of this Directive and procedures will be subject to disciplinary action, in accordance with the personnel policies and City Charter.

This directive and procedures apply to all City of Mount Vernon activities and employees.

Directive:

- E-Zpasses® will only be used while performing official City business in government owned vehicles registered to the City transponder E-Pass® account. Personally obtained transponders are not allowed unless prior authority is granted by the Comptroller or his/her designee.
- There are two types of E-Zpasses® issued by the Office of the Comptroller: (1) Vehicle-Assigned and (2) Departmental. The Vehicle-Assigned E-ZPASS® is specifically assigned to a City-owned vehicle and must only be used for said vehicle, unless otherwise authorized by the Comptroller. The Departmental E-ZPASS® is assigned to the department and distributed to the Department Head for management, safeguard, and distribution.
- E-Zpasses® are to be kept in a Secure location within each Department or in the vehicle assigned to the E-ZPASS®.

Responsibilities:

- The individual operator with a vehicle-assigned E-ZPASS® are accountable for appropriate utilization of the E-ZPASS® and the Department Head of each Department shall be held accountable for ensuring the appropriate utilization of each E-ZPASS® assigned to the Department, in accordance with this directive.
- E-Zpasses® should be issued only to authorized personnel, thus allowing said personnel to perform their responsibilities for the City of Mount Vernon, in an effective manner.
- E-Zpasses® are **NOT** to be used for personnel use.
 - For example, they are not to be used for traveling to work from home or vice versa.
 - Employees are reminded that abuse of a city-sponsored E-ZPASS® is prohibited and may lead to disciplinary proceedings.
- E-Zpasses® are issued and monitored by the Office of the Comptroller.
- The Department Head shall be responsible for verifying that all usage incurred are appropriate and return the signed monthly vehicle trip log sheet to the Office of the Comptroller.
- If an employee uses a city-issued E-ZPASS® for personnel use, the said employee is responsible for **ALL** charges including surcharges late fees, etc.

- Payment of E-ZPASS® toll violations will be the responsibility of the vehicle operator, unless it is determined that the transponder malfunctioned, the account had been suspended or cancelled, or other legitimate reason clearly beyond the control of the vehicle operator.
- All E-ZPASS® usage must be reported to the Comptroller's office at the end of every month to the attention of the Deputy Comptroller using a vehicle trip log detail sheet provided (see attached).
 - Subsequently, the driver must indicate in detail what the vehicle was used for and why it needed to be used so that accurate city vehicle trip logbooks can be maintained.

Employees are allowed to use a city-sponsored E-ZPASS® only when conducting official City business and in connection with the approval of the Department Head.

E-ZPASS® in Fleet vehicles

- Where applicable, the Department Head will ensure that a supervisor is appointed as the responsible party for E-ZPASS® oversight with respect to fleet vehicles. The said supervisor will retain the pooled vehicle's E-ZPASS® until a driver indicates a need to use it for official City business. Prior to granting approval, the supervisor will notify the Department Head for permission.

Loss of an E-ZPASS®

- If an E-ZPASS® is lost or stolen, the driver will notify the supervisor who will inform the Department Head who must notify the Comptroller's office immediately, to properly close out the account and obtain a replacement E-ZPASS®.

Reimbursement of E-ZPASS® charges City receives monthly E-ZPASS® statements. Drivers are responsible for reimbursement to the agency for any charges incurred while not performing official City business. Drivers are reminded that abuse of a City-sponsored E-ZPASS® is prohibited and may lead to disciplinary proceedings.



CITY OF MOUNT VERNON, N.Y.
OFFICE OF THE COMPTROLLER

Darren M. Morton, Ed.D., CPRP, CMFO
Comptroller

City Hall, One Roosevelt Square
Mount Vernon, NY, 10550
(914) 665-2303

April 15, 2026

Honorable Members of the City Council
1 Roosevelt Square - City Hall
Mount Vernon, NY 10550

Re: Workers' Compensation Reporting and Claim Process
Referral # COMP2026-05

Dear Honorable Members:

Pursuant to Section 91 of the Mount Vernon City Charter, the Comptroller is entrusted with the supervision of the City's financial affairs and is authorized to establish rules, regulations, and general practices for organizing and regulating fiscal operations. This includes the authority to define the financial responsibilities and authority of City staff and elected officials.

In alignment with this responsibility, I respectfully request that the Mount Vernon City Council ("the Council") enact legislation adopting the attached Works' Compensation Reporting and Claims Process for the City of Mount Vernon.

This proposed policy is intended to standardize and enhance the City's procedures for managing workers' compensation claims.

To ensure compliance with applicable laws, city policy and collective bargaining agreements, to support the efficient administration of City resources, it is essential to establish clear procedures. Furthermore, it is essential for this process to be centralized and monitored by the Employee Benefits and Human Resources offices. This policy provides the framework for enhanced efficiency, consistency and transparency.

I appreciate your thoughtful consideration of this proposed legislation and look forward to your support in adopting this uniformed procedure that promotes accountability, transparency, and operational consistency.

If you have any questions, please call the Comptroller's Office at 914-665-2304 or email at Comptroller@cmvny.com.

Sincerely,

A handwritten signature in black ink, appearing to read "Dr. Darren M. Morton". The signature is fluid and cursive, with a large initial "D" and "M".

Dr. Darren M. Morton Ed. D., CPRP. CMFO
Comptroller

cc: Mayor
Law Department

Workers' Compensation Reporting and Claim Procedures

City of Mount Vernon
New York



City Council

Derrick Thompson, President

Jaevon Boxhill

Cathlin Gleason

Cythnia Turnquest-Jones

Andre' Wallace

Mayor

Shawyn Patterson-Howard

City Comptroller

Dr. Darren M. Morton

CMVNY

The Workers' Compensation Incident Reporting, Claims Process and Return-to-Work Procedures



!Important! The Workers' Compensation claim process is a guide to ensure all work injuries are reported efficiently and timely. The employer must notify TRIAD within 10 days from the incident. Failure to file the claim within 10 days after the accident, will result in the City receiving a penalty.

① Immediate Reporting & Medical Assistance

The employee must report any workplace incident to their supervisor immediately. If necessary, appropriate medical assistance should be sought without delay.

② Supervisor's Responsibilities

The supervisor is responsible for completing an internal incident report and the NYS Workers' Compensation Form C-2F.

③ Submission of Documentation

The designated department representative must submit the incident report and C-2F form to both Human Resources and the Employee Benefits office within 24 hours of the incident.

Important: All documentation must be delivered in person to safeguard employee privacy and ensure HIPAA compliance (e.g., avoid emailing documents containing Social Security numbers).

④ Claim Initiation

The Employee Benefits office will initiate the claim by submitting the completed C-2F form to Triad (the Workers' Compensation carrier) and will notify HR upon successful submission.

⑤ Medical Documentation

The employee must provide all relevant medical documentation to HR. The physician's note must clearly indicate whether the employee is fit to resume work duties or requires medical leave.

⑥ Notification of Required RPC

Upon receipt of the physician's note, HR will inform the supervisor if a Request Personnel Change (RPC) form is required. The department must submit the RPC to HR within 24–48 business hours. HR will then submit the RPC to Civil Service, Payroll and update the Employee Benefits office with the employee's status.

⑦ Ongoing Claim Monitoring

The Employee Benefits office will continue to work with Triad to monitor the status and progress of the employee's Workers' Compensation claim.

⑧ Return-to-Work Process

The employee must submit return-to-work documentation to both HR and their department head within 24–48 business hours of their clearance.

HR and the department head will review and assess any restrictions, limitations, or job accommodations required, and confirm the employee's return-to-work date.

⑨ Final RPC Submission

Once a return-to-work date is established, the supervisor must submit an updated RPC to HR within 24–48 business hours to reflect the employee's updated status. HR will submit the updated RPC to Civil Service, Payroll and update the Employee Benefits office with the employee's updated status.

⑩ Closure of Worker's Compensation Claim

The Employee Benefits office will coordinate with Triad's closure of claim and process any outstanding payments.

The Workers' Compensation Claim Process is subject to change, based on the Comptroller's discretion



INCIDENT REPORT FORM

Your Name: _____

Date: _____

Title: _____

Phone Number: _____

Department: _____

Status: Employee Contractor

Other (Specify) _____

Address: _____

Complaint Information

Date of Incident: _____

Time of Incident: _____

Location of Incident: _____

Please describe the incident in detail:

If there are others who have witnessed the incident, please provide their names and phone numbers below:

Is this the first time you have raised this concern about this person?

Yes No



Do you have any suggestions for resolving the complaint? If so, please explain.

Do you have any additional information or complaints? If so, please explain.

Signature: _____ Print Name: _____

**Employer's First Report of
Work-Related Injury/Illness**

A work-related injury or illness must be reported within 10 days (Per Section 110) of the injury/illness or be subject to a penalty. Employers are not required to submit form C-2F to the Workers' Compensation Board if the employer's insurer will be submitting the accident information electronically to the Board on the employer's behalf. If you need assistance completing this form, please contact your insurer for guidance on the best method of reporting work-related accident information. If you submit this form to the Board, please send it to P.O. Box 5205, Binghamton, NY 13902 and provide a copy to your insurer.

Employee Name _____

WCB Case Number (JCN) _____ **Date of Injury** _____

Claim Administrator Claim Number _____

INSURER / CLAIM ADMINISTRATOR INFORMATION

Insurer Name _____ **Insurer ID** _____

Name TRIAD GROUP

Info/Attn _____

Address 185 JORDAN RD

City TROY **State** NY

Postal Code 12180 **Country** USA

Claim Admin ID T100068

EMPLOYEE INFORMATION

First Name _____ **Middle Name/Initial** _____

Last Name _____ **Suffix** _____

Mailing Address _____

City _____ **State** _____

Postal Code _____ **Country** _____

Phone Number _____ **Date of Hire** _____

Date of Birth _____ **Gender** Male Female Unknown

Employee SSN _____

Occupation Description _____

CLAIM INFORMATION

Time of Injury _____ Date Employer Had Knowledge of the Injury _____
Employment Status _____ Date Employer Had Knowledge of Date of Disability _____
Estimated Weekly Wage _____ Number of Days Worked Per Week _____
Work Week Type Standard Work Week Fixed Work Week Varied Work Week
Work Days Scheduled Sun Mon Tues Wed Thurs Fri Sat

EMPLOYEE INJURY

Full Wages Paid for Date of Injury Yes No Employer Paid Salary in Lieu of Compensation Yes No
Initial Treatment No Medical Treatment Minor On-Site Treatment By Employer Minor Clinic/Hospital Treatment
 Emergency Evaluation Hospitalization Greater Than 24 Hours Future Major Medical/Lost Time Anticipated
Death Result of Injury Yes No Unknown Date of Death _____ Number of Dependents _____
Nature of Injury (i.e. Laceration, Burns, Fracture, Strain, etc) _____
Part of Body (i.e. left arm, right foot, head, multiple, etc) _____
Cause of Injury (i.e. Motor Vehicle, Machine, Strain or Injury by lifting, etc) _____
Accident/Injury Description (see instructions)

WORK STATUS

Initial Date Last Day Worked _____ Return To Work Type Actual Released
Initial Date Disability Began _____ Physical Restrictions Yes No
Initial Return to Work Date _____ Return To Work Same Employer Yes No

ACCIDENT LOCATION AND WITNESSES

Premises (see instructions) Employer Lessee Other
Organization Name _____
Street _____ State _____
City _____ Postal Code _____
County _____ Country _____
Location Narrative _____

Witnesses

Business Phone Number

EMPLOYER INFORMATION

Name CITY OF MT VERNON Employer FEIN 136007305
UI Number 04-60117 3 Manual Classification Code _____
Industry Code 92119
Info/Attn COMPTROLLERS OFFICE
Mailing Address CITY HALL
City MT VERNON State NY
Postal Code 10550 Country USA
Physical Addr CITY HALL
City MT VERNON State NY
Postal Code 10550 Country USA
Contact Name _____
Contact Business Phone Number _____

INSURED INFORMATION

Insured Name _____ Insured FEIN _____
Insured Type Insured Self-Insured Uninsured Insured Location ID _____
Policy Number ID _____
Policy Effective Date _____ Policy Expiration Date _____

An employer or carrier, or any employee, agent, or person acting on behalf of an employer or carrier, who KNOWINGLY MAKES A FALSE STATEMENT OR REPRESENTATION as to a material fact in the course of reporting, investigation of, or adjusting a claim for any benefit or payment under this chapter for the purpose of avoiding provision of such payment or benefit SHALL BE GUILTY OF A CRIME AND SUBJECT TO SUBSTANTIAL FINES AND IMPRISONMENT.

The above information is true to the best of my knowledge and belief.

If prepared by the employer:

Signature of Person Preparing Form _____ Date _____
Print Name _____
Title _____ Phone Number _____



CITY OF MOUNT VERNON, N.Y.
OFFICE OF THE COMPTROLLER

Darren M. Morton, Ed.D., CPRP, CMFO
Comptroller

City Hall, One Roosevelt Square
Mount Vernon, NY, 10550
(914) 665-2303

April 27, 2026

The Honorable City Council
City Hall
1 Roosevelt Square
Mount Vernon, NY 10550

RE: COMP2026 – 07 – Acceptance of the 2021 Annual Independent Audit prepared by PKF O’Connor Davies

Honorable City Council Members:

I am pleased to announce and submit the 2021 City Audit for acceptance by your Honorable Body. Pursuant to General Municipal Finance Law and the Mount Vernon City Charter Section 98 – Independent Audit, the annual independent audit shall be submitted to the City Council, the Mayor and the Comptroller. Additionally, copies are to be made accessible to the public.

Therefore, enclosed you will find copies of the final audit documents for the 2021 fiscal year, which will also be available on the City website. It is my request for the City Council to adopt this audit and any corrective action measures. If there are any questions, please do not hesitate to contact me.

Thanking you in advance for your assistance in this matter.

Respectfully,

Darren M. Morton, Ed.D., CPRP, CMFO
Comptroller
City of Mount Vernon
1 Roosevelt Sq.
Mount Vernon, NY 10550
dmorton@cmvny.com
914-665-2304

cc: Mayor Shawyn Patterson-Howard
Corporation Counsel
File

City of Mount Vernon, New York

Financial Statements and
Supplementary Information

Year Ended December 31, 2021

City of Mount Vernon, New York

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Independent Auditors' Report

**The Honorable Mayor and the City Council
of the City of Mount Vernon, New York**

Report on the Audit of the Financial Statements

Qualified and Unmodified Opinions

We have audited the financial statements of the governmental activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of the City of Mount Vernon, New York ("City") as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

We did not audit the financial statements of the Mount Vernon Industrial Development Agency (a component unit), which represents 100% of the assets and revenues of the discretely presented component unit, for the year ended December 31, 2021. Those statements were audited by another auditor, whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for such component unit, is based solely on the report of the other auditor.

Summary of Opinions

<u><i>Opinion Unit</i></u>	<u><i>Type of Opinion</i></u>
Governmental Activities	Qualified
Discretely Presented Component Unit	Unmodified
General Fund	Unmodified
Community Development Fund	Unmodified
Capital Projects Fund	Unmodified
Water Fund	Qualified
Debt Service Fund	Unmodified
Aggregate Remaining Fund Information	Qualified

Qualified Opinions on Governmental Activities, Water Fund and Aggregate Remaining Fund Information

In our opinion, except for the effects of the matters described in the Basis for Qualified Opinion paragraphs on the Governmental Activities, Water Fund and the Aggregate Remaining Fund Information, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the City, as of December 31, 2021, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Unmodified Opinions on Discretely Presented Component Unit, General Fund, Community Development Fund, Capital Projects Fund and Debt Service Fund

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the discretely presented component unit, General Fund, Community Development Fund, Capital Projects Fund and Debt Service Fund of the City, as of December 31, 2021, and the respective changes in financial position, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Qualified and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (“GAAS”) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor’s Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified and unmodified audit opinions.

Matters Giving Rise to Qualified Opinion on Water Fund

The financial statements of the Water Fund did not disclose all known, actual or possible litigation and claims whose effects should be considered by management when preparing the financial statements. In our opinion, disclosure of this information is required by accounting principles generally accepted in the United States of America. Consequently, we were unable to determine the effect of the lack of litigation disclosure.

Matters Giving Rise to Qualified Opinion on Governmental Activities and Aggregate Remaining Fund Information

The City has reported a liability for compensated absences in the amount of \$5,039,608 on the Governmental Activities statement of net position at December 31, 2021. We were unable to obtain sufficient appropriate audit evidence surrounding this balance because the records were not being maintained properly and could not be compiled into a comprehensive and coherent format suitable for the audit. Consequently, we were unable to determine whether any adjustment to this amount was necessary.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City’s ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors’ Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors’ report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion,

forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Matters

Required Supplementary Information

Management has omitted Management's Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board which considers it to be an essential part of financial reporting for placing the financial statements in an appropriate operational, economic or historical context. Our opinions on the basic financial statements are not affected by this missing information.

Accounting principles generally accepted in the United States of America require that the schedules included under the Required Supplementary Information in the accompanying table of contents be presented to supplement the basic financial statements. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The individual fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the

underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the individual fund financial statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated April 3, 2026 on our consideration of the City's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

PKF O'Connor Davies, LLP

PKF O'Connor Davies, LLP

Harrison, New York

April 3, 2026



**Report on Internal Control Over Financial Reporting and on Compliance and
Other Matters Based on an Audit of Financial Statements Performed in Accordance
With Government Auditing Standards**

Independent Auditors' Report

**The Honorable Mayor and City Council
of the City of Mount Vernon, New York**

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the City of Mount Vernon, New York ("City") as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated April 3, 2026. Our report includes a reference to other auditors who audited the financial statements of the Mount Vernon Industrial Development Agency (a component unit), as described in our report on the City's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors. Our report includes a qualified opinion on the Governmental Activities, Water Fund and aggregate remaining fund information.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting ("internal control") to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be a material weakness and significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies described in the schedule of findings and questioned costs included in the City's Single Audit reporting package as findings 2021-001, 2021-002, 2021-003, 2021-004 and 2021-005 to be material weaknesses.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the schedule of findings and questioned costs included in the City's Single Audit reporting package as items 2021-006 and 2021-007 to be significant deficiencies.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain other matters that we reported to the management of the City in a separate letter.

City's Response to Findings

The City's response to the findings identified in our audit are described in the schedule of findings and questioned costs included in the City's Single Audit reporting package. The City's response was not subjected to the auditing procedures applied in the engagement to audit the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

PKF O'Connor Davies, LLP
PKF O'Connor Davies, LLP
Harrison, New York
April 3, 2026

City of Mount Vernon, New York

Statement of Net Position
December 31, 2021

	Primary Government	Component Unit
	Governmental Activities	Industrial Development Agency
ASSETS		
Cash and equivalents	\$ 31,511,813	\$ 2,315,783
Cash - restricted	-	850,434
Receivables		
Taxes, net	24,137,438	435,498
Accounts, net	2,576,896	-
Water rents	7,541,146	-
State and Federal aid	4,745,090	-
Due from other governments	452,348	-
Mortgages, net	8,109,204	-
Other	-	335,905
Prepaid expenses	23,722	6,500
Capital assets		
Not being depreciated	5,730,931	245,000
Being depreciated, net	73,984,234	1,170,601
Total Assets	<u>158,812,822</u>	<u>5,359,721</u>
DEFERRED OUTFLOWS OF RESOURCES		
Pension related	66,001,888	-
OPEB related	72,084,468	-
Total Deferred Outflows of Resources	<u>138,086,356</u>	<u>-</u>
LIABILITIES		
Accounts payable and accrued liabilities	32,078,866	100,095
Due to other governments	429,980	1,676,990
Due to school district	6,826,098	-
Due to fiduciary fund	224,926	-
Due to retirement systems	9,649,974	-
Deposits payable	1,250,557	830,434
Employee payroll deductions	596,376	-
Overpayments	2,417,772	-
Unearned revenues	17,457,278	30,138
Accrued interest payable	34,672	-
Non-current liabilities		
Due within one year	10,617,303	-
Due in more than one year	382,065,744	-
Total Liabilities	<u>463,649,546</u>	<u>2,637,657</u>
DEFERRED INFLOWS OF RESOURCES		
Pension related	70,467,330	-
OPEB related	41,706,856	-
Total Deferred Inflows of Resources	<u>112,174,186</u>	<u>-</u>
NET POSITION		
Net investment in capital assets	69,425,611	1,415,601
Restricted for		
Community development	8,241,457	-
Capital projects	3,131,066	-
Liability and casualty claims	1,931,451	-
Debt service	119,601	-
Industrial development agency	-	1,306,463
Unrestricted	(361,773,740)	-
Total Net Position	<u>\$ (278,924,554)</u>	<u>\$ 2,722,064</u>

The notes to financial statements are an integral part of this statement.

City of Mount Vernon, New York

Statement of Activities
Year Ended December 31, 2021

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary government				
Governmental activities				
General government support	\$ 26,353,329	\$ 1,366,446	\$ 628,440	\$ -
Public safety	89,310,435	3,570,321	220,245	40,807
Health	376,500	-	76,953	-
Transportation	5,514,761	-	-	1,937,958
Economic opportunity and development	2,140,934	510	1,548,094	-
Culture and recreation	7,809,461	527,011	232,953	-
Home and community services	31,362,105	16,887,006	6,780,486	4,649,696
Interest	414,398	-	-	1,134
Total Governmental Activities				
Primary Government	<u>\$ 163,281,923</u>	<u>\$ 22,351,294</u>	<u>\$ 9,487,171</u>	<u>\$ 6,629,595</u>
Component unit				
Industrial Development Agency	<u>\$ 513,239</u>	<u>\$ 156,209</u>	<u>\$ -</u>	<u>\$ -</u>
General revenues				
Real property taxes				
Other tax items				
Interest and penalties on real property taxes				
Payments in lieu of taxes				
Real estate transfer tax				
Non-property taxes				
Utilities gross receipts taxes				
Cable television franchise taxes				
Sales taxes				
Unrestricted use of money and property				
Unrestricted State aid				
Rental income				
Miscellaneous				
Total General Revenues				
Change in Net Position				
NET POSITION				
Beginning, as Reported				
Prior Period Adjustment				
Beginning, as Restated				
Ending				

The notes to financial statements are an integral part of this statement.

Net (Expense) Revenue and Changes in Net Position	
Primary Government	Component Unit
Governmental Activities	Industrial Development Agency
\$ (24,358,443)	\$ -
(85,479,062)	-
(299,547)	-
(3,576,803)	-
(592,330)	-
(7,049,497)	-
(3,044,917)	-
(413,264)	-
(124,813,863)	-
-	(357,030)
60,236,197	-
1,909,743	-
1,071,321	-
4,722,849	-
918,749	-
1,059,517	-
27,367,553	-
5,546	240
8,993,851	-
-	200,025
299,756	9,292
106,585,082	209,557
(18,228,781)	(147,473)
(260,324,510)	2,869,537
(371,263)	-
(260,695,773)	2,869,537
\$ (278,924,554)	\$ 2,722,064

City of Mount Vernon, New York

Balance Sheet
 Governmental Funds
 December 31, 2021

	General	Community Development	Capital Projects
ASSETS			
Cash and equivalents	\$ 24,703,644	\$ 979,319	\$ 4,618,553
Taxes receivable, net	24,137,438	-	-
Other receivables			
Accounts, net	2,243,417	-	-
Water rents	-	-	-
State and Federal aid	1,604,826	1,776,518	1,363,746
Due from other governments	452,348	-	-
Mortgages, net	-	8,109,204	-
Due from other funds	5,222,861	408,616	1,129,537
	<u>9,523,452</u>	<u>10,294,338</u>	<u>2,493,283</u>
Prepaid expenditures	-	23,722	-
Total Assets	<u>\$ 58,364,534</u>	<u>\$ 11,297,379</u>	<u>\$ 7,111,836</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES (DEFICITS)			
Liabilities			
Accounts payable	\$ 8,620,423	\$ -	\$ 269,303
Accrued liabilities	17,205,925	1,592,104	-
Due to other governments	429,980	-	-
Due to school district	6,826,098	-	-
Due to other funds	6,649,787	1,298,839	3,272,003
Due to fiduciary fund	224,926	-	-
Due to retirement systems	9,649,974	-	-
Deposits payable	1,250,557	-	-
Employee payroll deductions	596,376	-	-
Overpayments	2,417,772	-	-
Unearned revenues	17,206,163	141,257	109,858
Total Liabilities	<u>71,077,981</u>	<u>3,032,200</u>	<u>3,651,164</u>
Deferred inflows of resources			
Deferred tax revenues	21,450,267	-	-
Deferred mortgage principal repayments	-	8,109,204	-
Unavailable revenues - grants	-	-	553,069
Total Deferred Inflows of Resources	<u>21,450,267</u>	<u>8,109,204</u>	<u>553,069</u>
Total Liabilities and Deferred Inflows of Resources	<u>92,528,248</u>	<u>11,141,404</u>	<u>4,204,233</u>
Fund balances (deficits)			
Nonspendable	-	23,722	-
Restricted	193,026	132,253	2,907,603
Committed	-	-	-
Assigned	-	-	-
Unassigned	(34,356,740)	-	-
Total Fund Balances (Deficits)	<u>(34,163,714)</u>	<u>155,975</u>	<u>2,907,603</u>
Total Liabilities and Fund Balances (Deficits)	<u>\$ 58,364,534</u>	<u>\$ 11,297,379</u>	<u>\$ 7,111,836</u>

The notes to financial statements are an integral part of this statement.

Water	Debt Service	Total Governmental Funds
\$ 1,210,297	\$ -	\$ 31,511,813
-	-	24,137,438
333,479	-	2,576,896
7,541,146	-	7,541,146
-	-	4,745,090
-	-	452,348
-	-	8,109,204
1,282,227	277,140	8,320,381
9,156,852	277,140	31,745,065
-	176,522	200,244
<u>\$ 10,367,149</u>	<u>\$ 453,662</u>	<u>\$ 87,594,560</u>
\$ 4,391,111	\$ -	\$ 13,280,837
-	-	18,798,029
-	-	429,980
-	-	6,826,098
1,805,299	334,061	13,359,989
-	-	224,926
-	-	9,649,974
-	-	1,250,557
-	-	596,376
-	-	2,417,772
-	-	17,457,278
6,196,410	334,061	84,291,816
-	-	21,450,267
-	-	8,109,204
-	-	553,069
-	-	30,112,540
6,196,410	334,061	114,404,356
-	176,522	200,244
1,931,451	-	5,164,333
1,470,580	-	1,470,580
768,708	-	768,708
-	(56,921)	(34,413,661)
4,170,739	119,601	(26,809,796)
<u>\$ 10,367,149</u>	<u>\$ 453,662</u>	<u>\$ 87,594,560</u>

City of Mount Vernon, New York

Reconciliation of Governmental Funds Balance Sheet to the Government-Wide Statement of Net Position December 31, 2021

Amounts Reported for Governmental Activities in the Statement of Net Position are Different Because

Fund Balances - Total Governmental Funds	<u>\$ (26,809,796)</u>
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	
Capital assets - non-depreciable	5,730,931
Capital assets - depreciable	237,167,041
Accumulated depreciation	<u>(163,182,807)</u>
	<u>79,715,165</u>
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	
Real property taxes	21,450,267
Departmental income	8,109,204
Grants	<u>553,069</u>
	<u>30,112,540</u>
Differences between expected and actual experiences, assumption changes and net differences between projected and actual earnings and contributions subsequent to the measurement date for the postretirement benefits (pension and OPEB) are recognized as deferred outflows of resources and deferred inflows of resources on the statement of net position.	
Deferred outflows - pension related	66,001,888
Deferred outflows - OPEB related	72,084,468
Deferred inflows - pension related	(70,467,330)
Deferred inflows - OPEB related	<u>(41,706,856)</u>
	<u>25,912,170</u>
Long-term liabilities that are not due and payable in the current period and, therefore are not reported in the funds.	
Accrued interest payable	(211,194)
General obligation bonds payable	(12,625,000)
Financed purchase debt payable	(2,045,000)
Claims payable	(11,130,507)
Net pension liability - ERS	(79,520)
Net pension liability - PFRS	(15,427,455)
Retirement incentives and other pension liabilities	(6,435,219)
Other post employment benefit liabilities payable	<u>(339,759,513)</u>
	<u>(387,713,408)</u>
Governmental funds report the effect of premiums, discounts, and refundings and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities.	
Premium on general obligation bonds	<u>(141,225)</u>
Net Position of Governmental Activities	<u><u>\$ (278,924,554)</u></u>

The notes to financial statements are an integral part of this statement.

City of Mount Vernon, New York

Statement of Revenues, Expenditures and
Changes in Fund Balances
Governmental Funds
Year Ended December 31, 2021

	General	Community Development	Capital Projects	Water
REVENUES				
Real property taxes	\$ 57,271,782	\$ -	\$ -	\$ -
Other tax items	7,703,913	-	-	-
Non-property taxes	29,345,819	-	-	-
Departmental income	6,804,487	-	-	-
Intergovernmental charges	896,767	-	-	-
Charges for services	-	-	-	10,931,261
Use of money and property	608,100	-	1,134	-
Licenses and permits	708,753	-	-	-
Fines and forfeitures	2,366,292	-	-	-
Sale of property and compensation for loss	133,452	-	-	-
State aid	9,634,726	453,520	949,467	-
Federal aid	5,923,165	1,903,115	1,127,282	-
Miscellaneous	310,754	99,807	40,807	160,661
Total Revenues	121,708,010	2,456,442	2,118,690	11,091,922
EXPENDITURES				
Current				
General government support	19,448,102	-	-	-
Public safety	43,584,774	-	-	-
Health	275,163	-	-	-
Transportation	1,884,126	-	-	-
Economic opportunity and development	1,366,397	-	-	-
Culture and recreation	4,606,993	-	-	-
Home and community services	11,827,478	2,652,485	-	10,220,991
Employee benefits	40,513,296	-	-	-
Capital outlay	-	-	6,281,031	682,281
Debt service				
Principal	250,000	-	-	-
Interest	-	-	-	-
Total Expenditures	123,756,329	2,652,485	6,281,031	10,903,272
Excess (Deficiency) of Revenues Over Expenditures	<u>(2,048,319)</u>	<u>(196,043)</u>	<u>(4,162,341)</u>	<u>188,650</u>
OTHER FINANCING SOURCES (USES)				
Financed purchase debt issued	-	-	2,295,000	-
Transfers in	-	-	864,148	-
Transfers out	<u>(3,222,417)</u>	<u>-</u>	<u>(1,134)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(3,222,417)</u>	<u>-</u>	<u>3,158,014</u>	<u>-</u>
Net Change in Fund Balances	<u>(5,270,736)</u>	<u>(196,043)</u>	<u>(1,004,327)</u>	<u>188,650</u>
FUND BALANCES (DEFICITS)				
Beginning of Year, as Reported	(28,892,978)	723,281	3,911,930	3,982,089
Prior Period Adjustment	<u>-</u>	<u>(371,263)</u>	<u>-</u>	<u>-</u>
Beginning of Year, as Restated	<u>(28,892,978)</u>	<u>352,018</u>	<u>3,911,930</u>	<u>3,982,089</u>
End of Year	<u>\$ (34,163,714)</u>	<u>\$ 155,975</u>	<u>\$ 2,907,603</u>	<u>\$ 4,170,739</u>

The notes to financial statements are an integral part of this statement.

Debt Service	Total Governmental Funds
\$ -	\$ 57,271,782
-	7,703,913
-	29,345,819
-	6,804,487
-	896,767
-	10,931,261
-	609,234
-	708,753
-	2,366,292
-	133,452
-	11,037,713
-	8,953,562
-	612,029
-	<u>137,375,064</u>
-	19,448,102
-	43,584,774
-	275,163
-	1,884,126
-	1,366,397
-	4,606,993
-	24,700,954
-	40,513,296
-	6,963,312
1,875,000	2,125,000
482,968	482,968
<u>2,357,968</u>	<u>145,951,085</u>
<u>(2,357,968)</u>	<u>(8,576,021)</u>
-	2,295,000
2,359,403	3,223,551
-	(3,223,551)
<u>2,359,403</u>	<u>2,295,000</u>
<u>1,435</u>	<u>(6,281,021)</u>
118,166	(20,157,512)
-	(371,263)
<u>118,166</u>	<u>(20,528,775)</u>
<u>\$ 119,601</u>	<u>\$ (26,809,796)</u>

City of Mount Vernon, New York

Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities Year Ended December 31, 2021

Amounts Reported for Governmental Activities in the Statement of Activities are Different Because

Net Change in Fund Balances - Total Governmental Funds	<u>\$ (6,281,021)</u>
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.	
Capital outlay expenditures	6,638,855
Depreciation expense	<u>(5,559,605)</u>
	<u>1,079,250</u>
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	
Real property taxes	2,964,415
Departmental income	4,160,594
Grants	<u>553,069</u>
	<u>7,678,078</u>
Bond and other debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of bond and other debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. Also, governmental funds report the effect of premiums, discounts and similar items when debt is first issued, whereas, these amounts are deferred and amortized on the statement of activities.	
Financed purchase debt issued	(2,295,000)
Principal paid on financed purchase debt	250,000
Principal paid on general obligation bonds	<u>1,875,000</u>
	<u>(170,000)</u>
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.	
Accrued interest	5,803
Claims payable	1,025,169
Changes in pension liabilities and related deferred outflows and inflows of resources	1,351,672
Retirement incentives and other pension liabilities	(711,644)
Other post employment benefit liabilities payable	(22,268,855)
Amortization of premium on bonds	<u>62,767</u>
	<u>(20,535,088)</u>
Change in Net Position of Governmental Activities	<u><u>\$ (18,228,781)</u></u>

The notes to financial statements are an integral part of this statement.

City of Mount Vernon, New York

Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual
General Fund
Year Ended December 31, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES				
Real property taxes	\$ 63,487,580	\$ 63,487,580	\$ 57,271,782	\$ (6,215,798)
Other tax items	4,650,000	4,650,000	7,703,913	3,053,913
Non-property taxes	24,900,000	24,900,000	29,345,819	4,445,819
Departmental income	4,238,630	4,238,630	6,804,487	2,565,857
Intergovernmental charges	1,180,000	1,180,000	896,767	(283,233)
Use of money and property	952,000	952,000	608,100	(343,900)
Licenses and permits	2,257,000	2,257,000	708,753	(1,548,247)
Fines and forfeitures	2,511,000	2,511,000	2,366,292	(144,708)
Sale of property and compensation for loss	2,378,500	2,378,500	133,452	(2,245,048)
State aid	9,632,122	9,632,122	9,634,726	2,604
Federal aid	770,000	770,000	5,923,165	5,153,165
Miscellaneous	141,159	141,159	310,754	169,595
Total Revenues	117,097,991	117,097,991	121,708,010	4,610,019
EXPENDITURES				
Current				
General government support	18,605,117	18,605,117	19,448,102	(842,985)
Public safety	43,265,716	43,265,716	43,584,774	(319,058)
Health	777,676	777,676	275,163	502,513
Transportation	2,835,818	2,835,818	1,884,126	951,692
Economic opportunity and development	1,108,136	1,108,136	1,366,397	(258,261)
Culture and recreation	3,983,459	3,983,459	4,606,993	(623,534)
Home and community services	9,663,342	9,663,342	11,827,478	(2,164,136)
Employee benefits	40,422,180	40,422,180	40,513,296	(91,116)
Debt service principal	250,000	250,000	250,000	-
Total Expenditures	120,911,444	120,911,444	123,756,329	(2,844,885)
Excess (Deficiency) of Revenues Over Expenditures	(3,813,453)	(3,813,453)	(2,048,319)	1,765,134
OTHER FINANCING SOURCES (USES)				
Transfers in	1,433,761	1,433,761	-	(1,433,761)
Transfers out	(2,386,644)	(2,386,644)	(3,222,417)	(835,773)
Total Other Financing Uses	(952,883)	(952,883)	(3,222,417)	(2,269,534)
Net Change in Fund Balance	(4,766,336)	(4,766,336)	(5,270,736)	(504,400)
FUND DEFICIT				
Beginning of Year	4,766,336	4,766,336	(28,892,978)	(33,659,314)
End of Year	\$ -	\$ -	\$ (34,163,714)	\$ (34,163,714)

The notes to financial statements are an integral part of this statement.

City of Mount Vernon, New York

Internal Service Fund - Compensated Absences
Statement of Net Position
December 31, 2021

ASSETS

Current assets

Due from other funds \$ 5,039,608

LIABILITIES

Current liabilities

Current portion of compensated absences 504,000

Noncurrent liabilities

Compensated absences, less current portion 4,535,608

Total Liabilities \$ 5,039,608

The notes to financial statements are an integral part of this statement.

City of Mount Vernon, New York

Internal Service Fund - Compensated Absences
Statement of Revenues, Expenses and
Changes in Net Position
Year Ended December 31, 2021

OPERATING REVENUES

Charges for services \$ 4,553

OPERATING EXPENSES

Employee benefits 4,553

Income from Operations -

NET POSITION

Beginning of Year -

End of Year \$ -

The notes to financial statements are an integral part of this statement.

City of Mount Vernon, New York

Internal Service Fund - Compensated Absences
Statement of Cash Flows
Year Ended December 31, 2021

CASH FLOWS FROM OPERATING ACTIVITIES

Receipts from other funds	\$ 4,553
Payments to employees	<u>(4,553)</u>
Net Cash from Operating Activities	-

CASH AND EQUIVALENTS

Beginning of Year	<u>-</u>
End of Year	<u><u>\$ -</u></u>

**RECONCILIATION OF INCOME FROM OPERATIONS TO
NET CASH FROM OPERATING ACTIVITIES**

Income from operations	\$ -
Adjustments to reconcile income from operations to net cash from operating activities	
Changes in assets and liabilities	
Due from other funds	4,553
Compensated absences	<u>(4,553)</u>
Net Cash from Operating Activities	<u><u>\$ -</u></u>

The notes to financial statements are an integral part of this statement.

City of Mount Vernon, New York

Statement of Fiduciary Net Position

Fiduciary Fund

December 31, 2021

	<u>Custodial Fund</u>
ASSETS	
Due from other funds	<u>\$ 224,926</u>
LIABILITIES	
Due to other governments	<u>\$ 224,926</u>

The notes to financial statements are an integral part of this statement.

Note 1 - Summary of Significant Accounting Policies

The City of Mount Vernon, New York (“City”) was incorporated in 1892 and operates in accordance with its Charter and the various other applicable laws of the State of New York. The City functions under a Mayor/Comptroller/City Council form of government. The City Council is the legislative body responsible for overall operation. The Mayor serves as the chief executive officer and the Comptroller serves as the chief financial officer. The City provides the following services to its residents: public safety, health, transportation, economic opportunity and development, culture and recreation, home and community services and general and administrative support.

The financial statements of the City have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to local governmental units and the Uniform System of Accounts as prescribed by the State of New York. The Governmental Accounting Standards Board (“GASB”) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The City’s significant accounting policies are described below:

A. Financial Reporting Entity

The financial reporting entity consists of a) the primary government, which is the City, b) organizations for which the City is financially accountable and c) other organizations for which the nature and significance of their relationship with the City are such that exclusion would cause the reporting entity’s financial statements to be misleading or incomplete as set forth by GASB.

In evaluating how to define the City, for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the City’s reporting entity was made by applying the criteria set forth by GASB, including legal standing, fiscal dependency and financial accountability. Based upon the application of these criteria, the following individual component unit is included in the City’s reporting entity because of its operational or financial relationship with the City.

The Mount Vernon Industrial Development Agency (“IDA”) is a public benefit corporation created by State legislation to promote the economic welfare, recreation opportunities and prosperity of the City’s inhabitants. Members of the IDA serve at the pleasure of the Mayor and, therefore, the City is considered able to impose its will on the IDA. IDA members have complete responsibility for management of the IDA and accountability for fiscal matters. The City is not liable for IDA bonds or notes. Since the IDA does not provide services entirely or almost entirely to the City, the financial statements of the IDA have been reflected as a discretely presented component unit.

Complete financial statements for the IDA can be obtained from their administrative office at the address indicated below:

City of Mount Vernon Industrial Development Agency
City Hall - Roosevelt Square
Mount Vernon, New York 10550

B. Government-Wide Financial Statements

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all non-fiduciary activities of the primary government as a whole and its component unit. For the most part, the effect of interfund activity has been removed from these statements, except for interfund services provided and used. The primary government is reported separately from the legally separate component unit.

Note 1 - Summary of Significant Accounting Policies (Continued)

The Statement of Net Position presents the financial position of the City and its component unit at the end of its fiscal year. The Statement of Activities demonstrates the degree to which direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include (1) charges to customers or applicants who purchase, use or directly benefit from goods or services, or privileges provided by a given function or segment, (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment and (3) interest earned on grants that is required to be used to support a particular program. Taxes and other items not identified as program revenues are reported as general revenues. The City does not allocate indirect expenses to functions in the Statement of Activities.

While separate government-wide and fund financial statements are presented, they are interrelated. Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services in connection with a proprietary fund's principal ongoing operation. The principal operating revenues of the Internal Service Fund are charges to other funds. Operating expenses for the Internal Service Fund includes certain employee benefit costs. All revenues and expenses not meeting the definition are reported as non-operating revenues and expenses.

C. Fund Financial Statements

The accounts of the City are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts which comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund balances/net position, revenues and expenditures/expenses. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance related legal and contractual provisions. The City maintains the minimum number of funds consistent with legal and managerial requirements. The focus of governmental fund financial statements is on major funds as that term is defined in professional pronouncements. Each major fund is to be presented in a separate column, with non-major funds, if any, aggregated and presented in a single column. Internal service and fiduciary funds are reported by type. The City has elected to treat each governmental fund as a major fund as provided by the provisions of GASB Statement No. 34. Since the governmental fund statements are presented on a different measurement focus and basis of accounting than the government-wide statements' governmental activities column, a reconciliation is presented on the pages following, which briefly explains the adjustments necessary to transform the fund based financial statements into the governmental activities column of the government-wide presentation. The City's resources are reflected in the fund financial statements in three broad fund categories, in accordance with generally accepted accounting principles as follows:

Fund Categories

- a. Governmental Funds - Governmental Funds are those through which most general government functions are financed. The acquisition, use and balances of expendable financial resources and the related liabilities are accounted for through governmental funds. The following are the City's major governmental funds.

Note 1 - Summary of Significant Accounting Policies (Continued)

General Fund - The General Fund constitutes the primary fund of the City and is used to account for and report all financial resources not accounted for and reported in another fund.

Special Revenue Funds - Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects. The major special revenue funds of the City are as follows:

Community Development Fund - The Community Development Fund is used to account for projects/programs financed by entitlements from the United States Department of Housing and Urban Development.

Water Fund - The Water Fund is used to account for the activities of the Mount Vernon Board of Water Supply. The Board of Water Supply was created by State legislation to provide for the supply of water to the residents of the City. The major revenue of this fund is charges to customers based on water consumption.

Capital Projects Fund - The Capital Projects Fund is used to account for and report financial resources that are restricted, committed or assigned to expenditures for capital outlays, including the acquisition or construction of major capital facilities and other capital assets, other than those financed by proprietary funds.

Debt Service Fund - The Debt Service Fund is used to account for and report financial resources that are restricted, committed or assigned to expenditures for principal and interest, and for financial resources that are being accumulated for principal and interest maturing in future years.

- b. Proprietary Funds - The Proprietary fund consists of an internal service fund. Internal service funds account for operations that provide services to other departments or agencies of the government, or to other governments, on a cost reimbursement basis. The City has established its Compensated Absences Fund as an internal service fund.
- c. Fiduciary Funds (Not Included in Government-Wide Financial Statements) – The Fiduciary Funds are used to account for assets held by the City in an agency capacity on behalf of others. The Custodial Fund is used to account for real property taxes collected for other governments.

D. Measurement Focus, Basis of Accounting and Financial Statement Presentation

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as current financial resources (current assets less current liabilities) or economic resources (all assets and liabilities). The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as is the Internal Service Fund and Fiduciary funds. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year

Note 1 - Summary of Significant Accounting Policies (Continued)

for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized when they have been earned and they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Property taxes are considered to be available if collected within sixty days of the fiscal year end. If expenditures are the prime factor for determining eligibility, revenues from Federal and State grants are recognized as revenues when the expenditure is made and the amounts are expected to be collected within one year of the fiscal year end. A ninety day availability period is generally used for revenue recognition for most other governmental fund revenues. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to certain claims, compensated absences, net pension liabilities, certain pension liabilities and other postemployment benefit liability are recognized later based on specific accounting rules applicable to each, generally when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

Component Unit

The component unit is presented on the basis of accounting that most accurately reflects its activities. The IDA is accounted for on the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded at the time liabilities are incurred.

E. Assets, Liabilities, Deferred Outflows/Inflows of Resources and Net Position or Fund Balances

Cash and Equivalents, Investments and Risk Disclosure

Cash and Equivalents - Cash and equivalents consist of funds deposited in demand deposit accounts, time deposit accounts and certificates of deposit with original maturities of less than three months from the date of acquisition.

The City's deposits and investment policies are governed by State statutes. The City has adopted its own written investment policy which provides for the deposit of funds in FDIC insured commercial banks or trust companies located within the State. The City is authorized to use demand deposit accounts, time deposit accounts and certificates of deposit.

Collateral is required for demand deposit accounts, time deposit accounts and certificates of deposit at 100% of all deposits not covered by Federal deposit insurance. The City has entered into custodial agreements with the various banks which hold their deposits. These agreements authorize the obligations that may be pledged as collateral. Such obligations include, among other instruments, obligations of the United States and its agencies and obligations of the State and its municipal and school district subdivisions.

Investments - Permissible investments include obligations of the U.S. Treasury, U.S. Agencies, repurchase agreements and obligations of New York State or its political subdivisions, and accordingly, the City's policy provides for no credit risk on investments.

Note 1 - Summary of Significant Accounting Policies (Continued)

The City follows the provisions of GASB Statement No. 72, "*Fair Value Measurement and Application*", which defines fair value and establishes a fair value hierarchy organized into three levels based upon the input assumptions used in pricing assets. Level 1 inputs have the highest reliability and are related to assets with unadjusted quoted prices in active markets. Level 2 inputs relate to assets with other than quoted prices in active markets which may include quoted prices for similar assets or liabilities or other inputs which can be corroborated by observable market data. Level 3 inputs are unobservable inputs and are used to the extent that observable inputs do not exist.

Risk Disclosure

Interest Rate Risk - Interest rate risk is the risk that the government will incur losses in fair value caused by changing interest rates. The City does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from changing interest rates. Generally, the City does not invest in any long-term investment obligations.

Custodial Credit Risk - Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to it. GASB Statement No. 40, "*Deposit and Investment Risk Disclosures – an amendment of GASB Statement No. 3*", directs that deposits be disclosed as exposed to custodial credit risk if they are not covered by depository insurance and the deposits are either uncollateralized, collateralized by securities held by the pledging financial institution or collateralized by securities held by the pledging financial institution's trust department but not in the City's name. The City's aggregate bank balances that were not covered by depository insurance were not exposed to custodial credit risk at December 31, 2021.

Credit Risk - Credit risk is the risk that an issuer or other counterparty will not fulfill its specific obligation even without the entity's complete failure. The City does not have a formal credit risk policy other than restrictions to obligations allowable under General Municipal Law of the State of New York.

Concentration of Credit Risk - Concentration of credit risk is the risk attributed to the magnitude of a government's investments in a single issuer. The City's investment policy limits the amount on deposit at each of its banking institutions.

Restricted Cash - Component Unit – The amount represents cash held by the IDA for a specific purpose. Restricted cash amounted to \$850,434 as of December 31, 2021. The IDA has recorded a security deposit liability of \$830,434 for project deposits and \$20,000 is included in due to other governments for a non-IDA project deposit.

Property Taxes Receivable - City real property taxes attach as an enforceable lien on real property and are levied on January 1st. The City collects City, County and School District taxes. City taxes for the period January 1st to December 31st are levied and due on January 1st with the first half payable without penalty until January 31st and the second half payable without penalty until July 31st. County taxes are due April 1st and are payable without penalty until April 30th. School district taxes for the period July 1st to June 30th are levied on July 1st with the first half payable without penalty until July 31st and the second half payable without penalty until January 31st. The City guarantees the full payment of the County and School District warrants and assumes the responsibility for uncollected taxes. The City also has the responsibility for conducting in-rem foreclosure proceedings.

Note 1 - Summary of Significant Accounting Policies (Continued)

The City functions in both a fiduciary and guarantor relationship with the County of Westchester ("County") and the City School District of Mount Vernon ("School District") with respect to the collection and payment of real property taxes levied by such jurisdictions. The County Charter provides for the City to collect County taxes and remit them as collected. However, the City must remit to the County sixty percent of the amount levied by May 25th and the balance of forty percent on October 15th. With respect to School District taxes, New York State law provides that the City satisfy the warrant of the School District two years after February 20th of the fiscal year for which such taxes were levied. Thus, the City's fiduciary responsibility for school district taxes is from the date of the levy until two years after the above date, at which time the City will satisfy its obligations to the School District. Since the County tax warrant must be paid by October, uncollected County taxes have been accounted for in a manner similar to City taxes. The collection of School District taxes is deemed a financing transaction until the warrants are satisfied. County and school district taxes collected prior to the satisfaction of the respective warrants are considered a fiduciary activity under the provisions of GASB Statement No. 84, "Fiduciary Activities", and therefore have been accounted for within the Custodial Fund.

Other Receivables - Other receivables include amounts due from other governments and individuals for services provided by the City. Receivables are recorded and revenues recognized as earned or as specific program expenditures/expenses are incurred. Allowances are recorded when appropriate.

Mortgages Receivable - The City has outstanding mortgages receivable of \$8,109,204 at December 31, 2021. Mortgages are issued to qualifying small and minority businesses and for housing rehabilitation projects at or below market interest rates. Allowances are recorded when appropriate.

Due From/To Other Funds and Due From/To Fiduciary Fund - During the course of its operations, the City has numerous transactions between funds to finance operations, provide services and construct assets. To the extent that certain transactions between funds had not been paid or received as of December 31, 2021, balances of interfund amounts receivable or payable have been recorded in the fund financial statements.

Prepaid Expenses/Expenditures - Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items using the consumption method in both the government-wide and fund financial statements. Prepaid expenses/expenditures consist of costs which have been satisfied prior to the end of the fiscal year, but represent amounts which have been provided for in the subsequent year's budget and will benefit such periods. Reported amounts in governmental funds are equally offset by nonspendable fund balance, in the fund financial statements, which indicates that these amounts do not constitute "available spendable resources" even though they are a component of current assets.

Inventories - Inventories in the Water Fund are valued at cost on a first-in, first-out basis and consist of certain expendable supplies held for consumption. The cost is recorded as inventory at the time individual items are purchased. The City uses the consumption method to relieve inventory. In the fund financial statements, reported amounts are equally offset by nonspendable fund balance, which indicates that these amounts do not constitute "available spendable resources" even though they are a component of current assets. Purchases of other inventory items are recorded as expenditures at the time of purchase and year-end balances are undeterminable. Refer to the Basis of Qualified Opinion on Water Fund paragraph in the independent auditors' report for further information regarding inventory.

Note 1 - Summary of Significant Accounting Policies (Continued)

Capital Assets - Capital assets, which include property, plant, equipment and infrastructure assets (e.g., roads, bridges, sidewalks and similar items) are reported in the governmental activities column in the government-wide financial statements. Capital assets are defined by the City as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation. Acquisition value is the price that would be paid to acquire an asset with equivalent service potential on the date of the donation.

In the case of the initial capitalization of general infrastructure assets (i.e., those reported by governmental activities), the City chose to include certain items regardless of their acquisition date or amount. The City was able to estimate the historical cost for the initial reporting of these assets through backtrending (i.e., estimating the current replacement cost of the infrastructure to be capitalized and used an appropriate price-level index to deflate the cost to the acquisition year or estimated acquisition year).

Major outlays for capital assets and improvements are capitalized as projects are completed. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset's life, is not capitalized.

Land and construction-in-progress are not depreciated. Property, plant, equipment and infrastructure of the City are depreciated using the straight line method over the following estimated useful lives.

<u>Class</u>	<u>Life in Years</u>
Primary Government:	
Buildings	50
Improvements	20
Machinery and equipment	5-20
Vehicles	5-10
Infrastructure	40-60
Component Unit:	
Buildings	40
Machinery and Equipment	3

The costs associated with the acquisition or construction of capital assets are shown as capital outlay expenditures on the governmental fund financial statements. Capital assets are not shown on the governmental fund balance sheet.

Unearned Revenues - Unearned revenues arise when assets are recognized before revenue recognition criteria have been satisfied. In the government-wide financial statements, unearned revenue consists of revenue received in advance and/or amounts from grants received before the eligibility requirements have been met.

Unearned revenues in the fund financial statements are those where asset recognition criteria have been met, but for which revenue recognition criteria have not been met. The City has reported unearned revenues of \$17,206,163 for various receipts in the General Fund, \$141,257 for various items in the Community Development Fund and \$109,858 for Federal and State aid in the Capital Projects Fund received in advance. Such amounts have been deemed to be measurable but not "available" pursuant to generally accepted accounting principles.

Note 1 - Summary of Significant Accounting Policies (Continued)

Deferred Outflows/Inflows of Resources - In addition to assets, the statement of financial position includes a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net assets that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of financial position includes a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net assets that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time.

The City reported deferred inflows of resources of \$21,450,267 for real property taxes in the General Fund, \$8,109,204 for mortgages receivable in the Community Development Fund and \$553,069 in the Capital Projects Fund for state aid not expected to be collected within one year of the subsequent fiscal year. These amounts are deferred and recognized as an inflow of resources in the period that the amount becomes available.

The City also reported deferred outflows of resources and deferred inflows of resources in relation to its pension obligations and deferred inflows of resources in relation to its OPEB liability in the government-wide financial statement for governmental activities. These amounts are detailed in the discussion of the City's pension plans in Note 3E.

Long-Term Liabilities - In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the Statement of Net Position. Bond premiums and discounts are deferred and amortized over the life of the bonds. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are expensed as incurred.

In the fund financial statements, governmental funds recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of the debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources, while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as Capital Projects or Debt Service funds expenditures.

Compensated Absences - The various collective bargaining agreements provide for the payment of accumulated vacation and sick leave upon separation from service. The liability for such accumulated leave is reflected in the government-wide Statement of Net Position as current and long-term liabilities. Liabilities for compensated absences are recorded in both the governmental funds and the internal service fund. However, only the liability maturing through employee resignation or retirement is recorded in the governmental funds. The liability for compensated absences includes salary related payments, where applicable.

Net Pension Liability - The net pension liability represents the City's proportionate share of the net pension liability of the New York State and Local Employees' Retirement System and the New York State and Local Police and Fire Retirement System. The financial reporting of these amounts are presented in accordance with the provisions of GASB Statement No. 68, "*Accounting and Financial Reporting for Pensions*" and GASB Statement No. 71, "*Pension Transition for Contributions Made Subsequent to the Measurement Date – An Amendment of GASB Statement No. 68*".

Other Postemployment Benefit Liability ("OPEB") - In addition to providing pension benefits, the City provides health care benefits for certain retired employees and their survivors. The financial

Note 1 - Summary of Significant Accounting Policies (Continued)

reporting of these amounts are presented in accordance with the provisions of GASB Statement No. 75, "Accounting and Financial Reporting for Postemployment Benefits Other than Pensions".

Net Position - Net position represents the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources. Net position is comprised of three components: net investment in capital assets, restricted and unrestricted.

Net investment in capital assets consists of capital assets, net of accumulated depreciation/amortization and reduced by outstanding balances of bonds and other debt that are attributable to the acquisition, construction, or improvement of those assets. Deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt are also included in this component of net position.

Restricted net position consists of restricted assets and deferred outflows of resources reduced by liabilities and deferred inflows of resources related to those assets. Assets are reported as restricted when constraints are placed on asset use either through the enabling legislation adopted by the City or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. Restricted net position for the City includes restricted for community development, capital projects, liability and casualty claims, debt service and industrial development agency.

Unrestricted net position is the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that does not meet the definition of the two preceding categories.

Sometimes the City will fund outlays for a particular purpose from both restricted and unrestricted resources. In order to calculate the amounts to report as restricted net position and unrestricted net position in the government-wide financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the City's policy to consider restricted net position to have been depleted before unrestricted net position is applied.

Fund Balance - Generally, fund balance represents the difference between current assets and deferred outflows of resources and current liabilities and deferred inflows of resources. In the fund financial statements, governmental funds report fund classifications that comprise a hierarchy based primarily on the extent to which the City is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Under this standard, the fund balance classifications are as follows:

Nonspendable fund balance includes amounts that cannot be spent because they are either not in spendable form (inventories, prepaid amounts, long-term receivables) or they are legally or contractually required to be maintained intact (the corpus of a permanent fund).

Restricted fund balance is reported when constraints placed on the use of the resources are imposed by grantors, contributors, laws or regulations of other governments or imposed by law through enabling legislation. Enabling legislation includes a legally enforceable requirement that these resources be used only for the specific purposes as provided in the legislation. This fund balance classification is used to report funds that are restricted for debt service obligations and for other items contained in the General Municipal Law of the State of New York.

Committed fund balance is reported for amounts that can only be used for specific purposes pursuant to formal action of the entity's highest level of decision making authority. The City Council is the highest level of decision making authority for the City that can, by the adoption of a resolution prior to the end of the fiscal year, commit fund balance. Once adopted, these

Note 1 - Summary of Significant Accounting Policies (Continued)

funds may only be used for the purpose specified unless the entity removes or changes the purpose by taking the same action that was used to establish the commitment. This classification includes certain amounts established and approved by the City Council.

Assigned fund balance, in the General Fund, represents amounts constrained either by the policies of the City Council for amounts assigned for balancing the subsequent year's budget or the City Comptroller for amounts assigned for encumbrances, workers' compensation benefits, tax certiorari claims, contractual labor settlements and capital projects. Unlike commitments, assignments generally only exist temporarily, in that additional action does not normally have to be taken for the removal of an assignment. An assignment cannot result in a deficit in the unassigned fund balance in the General Fund. Assigned fund balance in all funds except the General Fund includes all remaining amounts, except for negative balances, that are not classified as nonspendable and are neither restricted nor committed.

Unassigned fund balance, in the General Fund, represents amounts not classified as nonspendable, restricted, committed or assigned. The General Fund is the only fund that would report a positive unassigned fund balance. For all governmental funds other than the General Fund, any deficit fund balance is reported as unassigned.

In order to calculate the amounts to report as restricted and unrestricted fund balance in the governmental fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. When both restricted and unrestricted amounts of fund balance are available for use for expenditures incurred, it is the City's policy to use restricted amounts first and then unrestricted amounts as they are needed. For unrestricted amounts of fund balance, it is the City's policy to use fund balance in the following order: committed, assigned, and unassigned.

F. Encumbrances

In governmental funds, encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of monies are recorded in order to reserve applicable appropriations, is generally employed as an extension of formal budgetary integration in the General Fund. Encumbrances outstanding at year-end are generally reported as assigned fund balance since they do not constitute expenditures or liabilities.

G. Use of Estimates

The preparation of the financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities and deferred inflows of resources and disclosures of contingent assets and liabilities at the date of the financial statements. Estimates also affect the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

H. Subsequent Events Evaluation by Management

Management has evaluated subsequent events for disclosure and/or recognition in the financial statements through the date that the financial statements were available to be issued, which date is April 3, 2026.

Note 2 - Stewardship, Compliance and Accountability

A. Budgetary Data

The City, in accordance with the City Charter, follows the procedures enumerated below in establishing the budgetary data reflected in the financial statements:

- a) On or before the nineteenth day of November, the Board of Estimate and Contract, which is comprised of the Mayor, Comptroller and President of the City Council, shall hold a public hearing on the proposed budget presenting a financial plan for conducting the affairs of the City for the ensuing fiscal year.
- b) After said public hearing, the Board of Estimate and Contract adopts the budget and submits it to the entire City Council for approval.
- c) The City Council then holds a second public hearing on the proposed budget.
- d) The City Council shall adopt the budget estimates as submitted or amended by December 5th, which shall then become the annual budget, and shall at the same time appropriate the amounts set forth in the budget as adopted and for the purposes stated therein.
- e) Formal budgetary integration is employed during the year as a management control device for the General and Debt Service funds.
- f) Budgets for General and Debt Service funds are legally adopted annually on a basis consistent with generally accepted accounting principles. However, for fiscal year ended December 31, 2021, the City did not present nor adopt a budget for the Debt Service Fund. The Capital Projects Fund is budgeted on a project basis. Annual budgets are not adopted for the Community Development and Water funds.
- g) The City Council has established legal control of the budget at the function level of expenditures. Transfers between appropriation accounts, at the function level, require initial approval by the City Council and ultimate approval by the Board of Estimate and Contract. Any modifications to appropriations resulting from increases in revenue estimates or supplemental reserve appropriations also requires a similar approval process.
- h) Appropriations in General and Debt Service funds lapse at the end of the fiscal year, except that outstanding encumbrances are reappropriated in the succeeding year, pursuant to the Uniform System of Accounts promulgated by the Office of the State Comptroller.

Budgeted amounts are as originally adopted, or as amended by the City Council.

B. Property Tax Limitation

The amount that may be raised by the City for real property taxes in any fiscal year, for purposes other than for debt service on City indebtedness, is limited by the Constitution of the State of New York to two percent of the five year average full valuation of taxable real estate located within the City. For 2021, the maximum amount which could have been raised was \$107,907,653, which exceeded the levy subject to the tax limit by \$47,678,342, inclusive of the allowable exclusions of \$2,358,269 and the overlay to provide for uncollected taxes.

Note 2 - Stewardship, Compliance and Accountability (Continued)

In addition to this constitutional tax limitation, Chapter 97 of the Laws of 2011, as amended (“Tax Levy Limitation Law”), modified previous law by imposing a limit on the amount of real property taxes a local government may levy. The following is a brief summary of certain relevant provisions of the Tax Levy Limitation Law. The summary is not complete and the full text of the Tax Levy Limitation Law should be read in order to understand the details and implementations thereof. The Tax Levy Limitation Law imposes a limitation on increases in the real property tax levy, subject to certain exceptions. The Tax Levy Limitation Law permits the City to increase its overall real property tax levy over the tax levy of the prior year by no more than the "Allowable Levy Growth Factor," which is the lesser of one and two-one hundredths or the sum of one plus the Inflation Factor; provided, however that in no case shall the levy growth factor be less than one. The "Inflation Factor" is the quotient of: (i) the average of the 20 National Consumer Price Indexes determined by the United States Department of Labor for the twelve-month period ending six months prior to the start of the coming fiscal year minus the average of the National Consumer Price Indexes determined by the United States Department of Labor for the twelvemonth period ending six months prior to the start of the prior fiscal year, divided by (ii) the average of the National Consumer Price Indexes determined by the United States Department of Labor with the result expressed as a decimal to four places. The City is required to calculate its tax levy limit for the upcoming year in accordance with the provision above and provide all relevant information to the New York State Comptroller prior to adopting its budget. The Tax Levy Limitation Law sets forth certain exclusions to the real property tax levy limitation of the City, including exclusions for certain portions of the expenditures for retirement system contributions and tort judgments payable by the City. The Common Council may adopt a budget that exceeds the tax levy limit for the coming fiscal year, only if the Common Council first enacts, by a vote of at least sixty percent of the total voting power of the Common Council, a local law to override such limit for such coming fiscal year.

C. Fund Deficits

The unassigned and total fund balance deficits in the General Fund of \$34,356,740 and \$34,163,714, respectively, arise in-part because of actual expenditures exceeding budgetary appropriations, along with actual revenues falling short of budgeted amounts.

D. Expenditures in Excess of Budget

The following categories of expenditures exceeded their budgetary provisions by the amounts indicated:

General Fund	
General government support:	
Law	\$ 967,829
Civil service	2,852
Building maintenance	91,903
Vehicle maintenance	61,069
Special items:	
Unallocated insurance	653,472
City-wide electricity charges	70,747
City-wide telephone charges	92,115
Judgments and claims	762,309
Tax certiorari payments	594,377
Tax abatements	20,161
Public safety:	
Jail	42,773
Fire Department	1,795,230

Note 2 - Stewardship, Compliance and Accountability (Continued)

General Fund <i>(continued)</i>	
Transportation:	
Street lighting	65,550
Economic opportunity and development:	
Youth board - Job training	294,821
Programs for the aging	157,885
Culture and recreation:	
Neighborhood facility center	37,558
Youth bureau	563,902
Youth centers	1,133,853
Home and community services:	
Refuse disposal	3,020,076
Employee benefits:	
Police and fire retirement	8,586,681
Workers' compensation benefits	382,784
Employee assistance program	3,000
Health and dental insurance	296,246
Transfers out - Capital Projects Fund	864,148

In addition, the entire General Fund is overexpended by \$3,680,658.

E. Prior Period Adjustment

The Agency's beginning fund balance as of December 31, 2020 was restated to record a prior period adjustment that resulted in a decrease of \$371,263. During the current year, management identified that employer contributions payable to the New York State Health Insurance Program ("NYSHIP") related to employee health insurance coverage for the period from August 2017 through December 2020 had not been accrued or remitted in the Agency's financial statements in prior years. Accordingly, the accompanying financial statements have been adjusted to recognize this liability and to reflect the cumulative effect of this error as a prior period adjustment to beginning fund balance.

F. Capital Projects Fund Projects Deficit

The individual project deficits in the Capital Projects Fund arises because of expenditures exceeding current financing on the projects. These deficits will be eliminated with the subsequent receipt or issuance of authorized financing.

Note 3 - Detailed Notes on All Funds

A. Taxes Receivable

Taxes receivable at December 31, 2021 consisted of the following:

City taxes	\$ 14,393,104
County taxes	5,997,863
Relevied water rents	774,938
School district taxes	12,034,884
Property acquired for taxes	3,961,671
	<hr/>
	37,162,460
Less - Allowance for uncollectible taxes	(13,025,022)
	<hr/>
	\$ 24,137,438
	<hr/>

City of Mount Vernon, New York

Notes to Financial Statements (Continued)
December 31, 2021

Note 3 - Detailed Notes on All Funds (Continued)

B. Due From/To Other Funds

The composition of interfund balances at December 31, 2021 were as follows:

Fund	Due From	Due To
General	\$ 5,222,861	\$ 6,649,787
Community Development	408,616	1,298,839
Capital Projects	1,129,537	3,272,003
Water	1,282,227	1,805,299
Debt Service	277,140	334,061
Total Governmental Funds	8,320,381	13,359,989
Internal Service	5,039,608	-
	<u>\$ 13,359,989</u>	<u>\$ 13,359,989</u>

The composition of due from/to fiduciary fund at December 31, 2021 were as follows:

Fund	Due From	Due To
General	\$ -	\$ 224,926
Fiduciary	224,926	-
	<u>\$ 224,926</u>	<u>\$ 224,926</u>

The outstanding balances between funds results mainly from the time lag between the dates that 1) interfund goods and services are provided or reimbursable expenditures occur, 2) transactions are recorded in the accounting system and 3) payments between funds are made.

C. Capital Assets

Changes in the City's capital assets are as follows:

Class	Balance January 1, 2021	Additions	Deductions	Balance December 31, 2021
Capital Assets, not being depreciated - Land	\$ 5,730,931	\$ -	\$ -	\$ 5,730,931

City of Mount Vernon, New York

Notes to Financial Statements (Continued)
December 31, 2021

Note 3 - Detailed Notes on All Funds (Continued)

Class	Balance January 1, 2021	Additions	Deductions	Balance December 31, 2021
Capital Assets, being depreciated:				
Buildings	\$ 54,618,477	\$ -	-	\$ 54,618,477
Improvements	4,087,610	-	-	4,087,610
Machinery and equipment	15,078,957	2,295,000	-	17,373,957
Vehicles	22,615,606	3,278,590	-	25,894,196
Infrastructure	134,127,536	1,065,265	-	135,192,801
Total Capital Assets, being Depreciated	230,528,186	6,638,855	-	237,167,041
Less Accumulated Depreciation for:				
Buildings	35,197,262	1,348,049	-	36,545,311
Improvements	3,223,071	100,809	-	3,323,880
Machinery and equipment	13,652,484	523,140	-	14,175,624
Vehicles	18,923,104	1,144,048	-	20,067,152
Infrastructure	86,627,281	2,443,559	-	89,070,840
Total Accumulated Depreciation	157,623,202	5,559,605	-	163,182,807
Total Capital Assets, being Depreciated, net	\$ 72,904,984	\$ 1,079,250	\$ -	\$ 73,984,234
Capital Assets, Net	\$ 78,635,915	\$ 1,079,250	\$ -	\$ 79,715,165

Depreciation expense was charged to City functions and programs as follows:

Governmental Activities:	
General Government Support	\$ 439,019
Public Safety	756,724
Transportation	367,422
Culture and Recreation	639,803
Home and Community Services	<u>3,356,637</u>
Total	\$ 5,559,605

Capital Assets - Component Unit

Changes in the capital assets of the component unit were as follows:

Class	Balance January 1, 2021	Additions	Deductions	Balance December 31, 2021
Capital Assets, not being depreciated - Land	\$ 245,000	\$ -	\$ -	\$ 245,000
Capital Assets, being depreciated - Buildings	\$ 2,217,853	\$ -	\$ -	\$ 2,217,853
Less Accumulated Depreciation for - Buildings	990,899	56,353	-	1,047,252
Total Capital Assets, being depreciated, net	\$ 1,226,954	\$ (56,353)	\$ -	\$ 1,170,601
Component Unit - Capital Assets, net	\$ 1,471,954	\$ (56,353)	\$ -	\$ 1,415,601

City of Mount Vernon, New York

Notes to Financial Statements (Continued)
December 31, 2021

Note 3 - Detailed Notes on All Funds (Continued)

D. Accrued Liabilities

Accrued liabilities at December 31, 2021 were as follows:

	Fund		Total
	General	Community Development	Governmental Funds
Payroll and Employee Benefits	\$ 14,157,297	\$ 258,166	\$ 14,415,463
Other	3,048,628	1,333,938	4,382,566
Total Accrued Liabilities	\$ 17,205,925	\$ 1,592,104	\$ 18,798,029

E. Long-Term Liabilities

The following table summarizes changes in the City's long-term liabilities for the year ended December 31, 2021:

	Balance January 1, 2021	New Issues/ Additions	Maturities and/or Payments	Balance December 31, 2021	Due Within One Year
Governmental Activities (inclusive of Internal Service Fund):					
General Obligation Bonds Payable:					
Capital construction	\$ 12,640,000	\$ -	\$ 1,670,000	\$ 10,970,000	\$ 1,725,000
Judgments and claims	1,860,000	-	205,000	1,655,000	210,000
	<u>14,500,000</u>	<u>-</u>	<u>1,875,000</u>	<u>12,625,000</u>	<u>1,935,000</u>
Plus					
Unamortized premium on bonds	203,992	-	62,767	141,225	-
	<u>14,703,992</u>	<u>-</u>	<u>1,937,767</u>	<u>12,766,225</u>	<u>1,935,000</u>
Financed Purchase Payable	-	2,295,000	250,000	2,045,000	260,571
Other Non-Current Liabilities:					
Claims Payable	12,155,676	67,493	1,092,662	11,130,507	1,639,280
Compensated Absences	5,044,161	-	4,553	5,039,608	504,000
Net Pension Liability - ERS	21,693,596	-	21,614,076	79,520	-
Net Pension Liability - PFRS	49,172,179	-	33,744,724	15,427,455	-
Retirement Incentives and Other Pension Liabilities	5,723,575	1,844,246	1,132,602	6,435,219	1,175,975
Other Postemployment Benefit Liabilities Payable	338,470,899	25,935,984	24,647,370	339,759,513	5,102,477
Total Other Non-Current Liabilities	432,260,086	27,847,723	82,235,987	377,871,822	8,421,732
Governmental Activities - Long-Term Liabilities	\$ 446,964,078	\$ 30,142,723	\$ 84,423,754	\$ 392,683,047	\$ 10,617,303

Each governmental fund's liability for compensated absences is liquidated by the Internal Service Fund, which is funded primarily by the General Fund. Financed purchase payable, claims, net pension liabilities, retirement incentives and other pension liabilities and other postemployment benefit liabilities are liquidated primarily by the General Fund. The City's indebtedness for general obligation bonds is satisfied by the Debt Service Fund, which is funded by the General Fund.

City of Mount Vernon, New York

Notes to Financial Statements (Continued)
December 31, 2021

Note 3 - Detailed Notes on All Funds (Continued)

General Obligations Bonds Payable

General obligation bonds payable at December 31, 2021 are comprised of the following individual issues:

Purpose	Year of Issue	Original Issue Amount	Final Maturity	Interest Rate	Amount Outstanding at December 31, 2021
Various Public Improvements	2012	\$ 14,224,000	July, 2029	3.00 - 3.25 %	\$ 7,470,000
Various Public Improvements	2013	1,680,000	July, 2031	4.00	1,030,000
Tax Certiorari Obligations	2013	3,000,000	July, 2028	4.50 - 5.25	1,655,000
Refunding Bonds	2016	6,765,000	September, 2024	3.00	2,470,000
					\$ 12,625,000

Interest expenditures of \$482,968 were recorded in the fund financial statements in the Debt Service Fund. Interest expense of \$398,251 was recorded in the government-wide financial statements for governmental activities.

Financed Purchases Payable

Financed payable at December 31, 2021 are comprised of the following individual issues:

Purpose	Year of Issue	Original Issue Amount	Final Maturity	Interest Rate	Amount Outstanding at December 31, 2021
Motorola	2021	\$ 2,295,000	October, 2028	3.79 %	\$ 2,045,000

Interest expense of \$16,147 was in the government-wide financial statements for governmental activities.

Payments to Maturity

The annual requirements to amortize all bonded debt outstanding as of December 31, 2021 including interest payments of \$2,147,741 are as follows:

Year Ending December 31,	General Obligation Bonds		Financed Purchases		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2022	\$ 1,935,000	\$ 427,144	\$ 260,571	\$ 77,506	\$ 2,195,571	\$ 504,650
2023	1,985,000	365,044	270,448	67,630	2,255,448	432,674
2024	2,055,000	300,744	280,697	57,380	2,335,697	358,124
2025	1,245,000	234,206	291,336	46,741	1,536,336	280,947
2026	1,290,000	191,206	302,378	35,700	1,592,378	226,906
2027-2031	4,115,000	307,856	639,570	36,584	4,754,570	344,440
	\$ 12,625,000	\$ 1,826,200	\$ 2,045,000	\$ 321,541	\$ 14,670,000	\$ 2,147,741

The above general obligation bonds are direct obligations of the City for which its full faith and credit are pledged and are payable from taxes levied on all taxable real property within the City.

Note 3 - Detailed Notes on All Funds (Continued)

Legal Debt Margin

The City is subject to legal limitations on the amount of debt that it may issue. The City's legal debt margin is 7% of the five year average full valuation of taxable real property.

Claims Payable

The government-wide financial statements reflect self-insured portions of general liability and workers' compensation claims, which are based upon estimates of the ultimate cost of claims (including future claim adjustment expenses) that have been reported, but not settled, and of claims that have been incurred but not reported ("IBNR's"). The length of time for which such costs must be estimated varies depending on the coverage involved. Because actual claim costs depend on such complex factors as inflation, changes in doctrines of legal liability and damage awards, the process used in computing claim liabilities does not necessarily result in an exact amount. Claim liabilities are recomputed periodically using a variety of actuarial and statistical techniques to produce current estimates that reflect recent settlements, claim frequency and other economic and social factors. A provision for inflation in the calculation of estimated future claim costs is implicit in the calculation because reliance is placed both on actual historical data that reflects past inflation and other factors that are considered to be appropriate modifiers of past experience.

An analysis of the activity of unpaid claim liabilities is as follows:

	2021		2020	
	Workers' Compensation	General Liability	Workers' Compensation	General Liability
Unpaid Claims - Beginning of Year	\$ 3,964,717	\$ 2,002,455	\$ 3,457,194	\$ 2,205,489
Incurred Claims including IBNR's	920,711	48,341	583,086	138,152
Claims Paid and Adjustments	(1,025,387)	(67,275)	(75,563)	(341,186)
Unpaid Claims - End of Year	<u>\$ 3,860,041</u>	<u>\$ 1,983,521</u>	<u>\$ 3,964,717</u>	<u>\$ 2,002,455</u>
Due Within One Year	<u>\$ 386,004</u>	<u>\$ 198,352</u>	<u>\$ 396,472</u>	<u>\$ 220,245</u>

The City has restricted \$193,026 of the fund balance of the General Fund for workers' compensation benefits. The City has also restricted \$1,931,451 of the fund balance of the Water Fund for liability and casualty claims.

Claims payable also includes a liability of \$5,286,945 for court ordered tax certiorari refunds (\$1,054,924 due within one year), which were not due and payable at year-end. This amount has been recorded in the government-wide financial statements.

Compensated Absences

Vacation time is generally taken in the year earned but can be carried over to succeeding years, subject to limitations as provided in the respective collective bargaining agreements and the City code. Employees are allowed to accumulate sick and terminal leave up to a maximum depending upon the contract. Payments for accumulated sick and terminal leave are dependent upon the length of service or accumulated days. At December 31, 2021, the value of such accumulated leave was

Note 3 - Detailed Notes on All Funds (Continued)

reflected in the Compensated Absences Internal Service Fund. Refer to the Independent Auditors' Report for additional information on Compensated Absences.

Pension Plans

New York State and Local Retirement System

The City participates in the New York State and Local Employees' Retirement System ("ERS") and the New York State and Local Police and Fire Retirement System ("PFRS") which are collectively referred to as the New York State and Local Retirement System ("System"). These are cost-sharing, multiple-employer defined benefit pension plans. The System provides retirement benefits as well as death and disability benefits. The net position of the System is held in the New York State Common Retirement Fund ("Fund"), which was established to hold all net assets and record changes in plan net position. The Comptroller of the State of New York serves as the trustee of the Fund and is the administrative head of the System. The Comptroller is an elected official determined in a direct statewide election and serves a four year term. Obligations of employers and employees to contribute and benefits to employees are governed by the New York State Retirement and Social Security Law ("NYSRSSL"). Once a public employer elects to participate in the System, the election is irrevocable. The New York State Constitution provides that pension membership is a contractual relationship and plan benefits cannot be diminished or impaired. Benefits can be changed for future members only by enactment of a State statute. The City also participates in the Public Employees' Group Life Insurance Plan, which provides death benefits in the form of life insurance. The System is included in the State's financial report as a pension trust fund. That report, including information with regard to benefits provided may be found at www.osc.state.ny.us/retire/publications/index.php or obtained by writing to the New York State and Local Retirement System, 110 State Street, Albany, NY 12244.

The System is noncontributory except for employees who joined after July 27, 1976, who contribute 3% of their salary for the first ten years of membership, and employees who joined on or after January 1, 2010, who generally contribute between 3% and 6% of their salary for their entire length of service. Under the authority of the NYSRSSL, the Comptroller annually certifies the actuarially determined rates expressly used in computing the employers' contributions based on salaries paid during the System's fiscal year ending March 31. The employer contribution rates for the plan's year ending in 2021 are as follows:

	<u>Tier/Plan</u>	<u>Rate</u>
ERS	1 75I 41J	21.6%
	2 75I 41J	19.7
	3 A14 41J	16.1
	4 A15 41J	16.1
	5 A15 41J	13.4
	6 A15 41J	9.6
PFRS	2 375I	18.6
	2 384	21.6
	2 384D	25.6
	3 384F	23.4
	5 384D	21.0
	5 384F	18.8
	6 384D	15.7

City of Mount Vernon, New York

Notes to Financial Statements (Continued)
December 31, 2021

Note 3 - Detailed Notes on All Funds (Continued)

At December 31, 2021, the City reported the following for its proportionate share of the net pension liability for ERS and PFRS:

	<u>ERS</u>	<u>PFRS</u>
Measurement Date	March 31, 2021	March 31, 2021
Net pension liability	\$ 79,520	\$ 15,427,455
City's proportion of the net pension liability	0.0798600%	0.8885371%
Change in proportion since the prior measurement date	(0.0020626%)	(0.0314396%)

The net pension liability was measured as of March 31, 2021 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City's proportion of the net pension liability was based on a computation of the actuarially determined indexed present value of future compensation by employer relative to the total of all participating members.

For the year ended December 31, 2021, the City recognized pension expense in the government-wide financial statements of \$1,928,256 for ERS and \$8,073,826 for PFRS. Pension expenditures of \$3,471,289 for ERS and \$7,882,465 for PFRS were recorded in the fund financial statements and were charged to the following funds:

<u>Fund</u>	<u>ERS</u>	<u>PFRS</u>
General	\$ 3,103,043	\$ 7,882,465
Community Development	75,646	-
Water	292,600	-
	<u>\$ 3,471,289</u>	<u>\$ 7,882,465</u>

At December 31, 2021, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>ERS</u>		<u>PFRS</u>	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 971,152	\$ -	\$ 3,423,271	\$ -
Changes of assumptions	14,621,123	275,759	37,903,590	-
Net difference between projected and actual earnings on pension plan investments	-	22,842,764	-	45,363,529
Changes in proportion and differences between City contributions and proportionate share of contributions	331,029	217,882	355,567	1,767,396
City contributions subsequent to the measurement date	2,608,374	-	5,787,782	-
	<u>\$ 18,531,678</u>	<u>\$ 23,336,405</u>	<u>\$ 47,470,210</u>	<u>\$ 47,130,925</u>

City of Mount Vernon, New York

Notes to Financial Statements (Continued)
December 31, 2021

Note 3 - Detailed Notes on All Funds (Continued)

	Total	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 4,394,423	\$ -
Changes of assumptions	52,524,713	275,759
Net difference between projected and actual earnings on pension plan investments	-	68,206,293
Changes in proportion and differences between City contributions and proportionate share of contributions	686,596	1,985,278
City contributions subsequent to the measurement date	8,396,156	-
	<u>\$ 66,001,888</u>	<u>\$ 70,467,330</u>

\$2,608,374 and \$5,787,782 reported as deferred outflows of resources related to ERS and PFRS, respectively, resulting from the City's accrued contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended March 31, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to ERS and PFRS will be recognized in pension expense as follows:

Year Ended March 31,	ERS	PFRS
2022	\$ (1,284,550)	\$ (2,117,794)
2023	(447,388)	(407,956)
2024	(1,250,392)	(1,915,004)
2025	(4,430,771)	(8,334,256)
2026	-	7,326,513
Thereafter	-	-
	<u>\$ (7,413,101)</u>	<u>\$ (5,448,497)</u>

The total pension liability for the ERS and PFRS measurement date was determined by using an actuarial valuation date as noted below, with update procedures used to roll forward the total pension liabilities to that measurement date. Significant actuarial assumptions used in the valuation were as follows:

	ERS	PFRS
Measurement Date	March 31, 2021	March 31, 2021
Actuarial valuation date	April 1, 2020	April 1, 2020
Investment rate of return	5.9% *	5.9% *
Salary scale	4.4%	6.2%
Inflation rate	2.7%	2.7%
Cost of living adjustments	1.4%	1.4%

*Compounded annually, net of pension plan investment expenses, including inflation.

Note 3 - Detailed Notes on All Funds (Continued)

Annuitant mortality rates are based on the System’s experience with adjustments for mortality improvements based on Society of Actuaries Scale MP-2020.

The actuarial assumptions used in the valuation are based on the results of an actuarial experience study for the period April 1, 2015 - March 31, 2020.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best estimate ranges of expected future real rates of return (expected return, net of investment expenses and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

Best estimates of arithmetic real rates of return for each major asset class included in the target asset allocation is summarized in the following table.

Asset Type	Target Allocation	Long-Term Expected Real Rate of Return
Domestic Equity	32 %	4.05 %
International Equity	15	6.30
Private Equity	10	6.75
Real Estate	9	4.95
Opportunistic/ARS Portfolio	3	4.50
Credit	4	3.63
Real Assets	3	5.95
Fixed Income	23	0.00
Cash	1	0.50
	<u>100 %</u>	

The real rate of return is net of the long-term inflation assumption of 2.7%.

The discount rate used to calculate the total pension liability was 5.9%. The projection of cash flows used to determine the discount rate assumes that contributions from plan members will be made at the current contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based upon those assumptions, the System’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The following presents the City’s proportionate share of the net pension liability calculated using the discount rate of 5.9%, as well as what the City’s proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1 percentage point lower (4.9%) or 1 percentage point higher (6.9%) than the current rate:

City of Mount Vernon, New York

Notes to Financial Statements (Continued)
December 31, 2021

Note 3 - Detailed Notes on All Funds (Continued)

	1% Decrease (4.9%)	Current Discount Rate (5.9%)	1% Increase (6.9%)
City's proportionate share of the ERS net pension liability (Asset)	<u>\$ 22,071,615</u>	<u>\$ 79,520</u>	<u>\$ (20,202,339)</u>
City's proportionate share of the PFRS net pension liability (Asset)	<u>\$ 65,606,234</u>	<u>\$ 15,427,455</u>	<u>\$ (26,107,606)</u>

The components of the collective net pension liability as of the March 31, 2021 measurement date were as follows:

	ERS	PFRS	Total
Total pension liability	\$ 220,680,157,000	\$ 41,236,775,000	\$ 261,916,932,000
Fiduciary net position	<u>220,580,583,000</u>	<u>39,500,500,000</u>	<u>260,081,083,000</u>
Employers' net pension liability	<u>\$ 99,574,000</u>	<u>\$ 1,736,275,000</u>	<u>\$ 1,835,849,000</u>
Fiduciary net position as a percentage of total pension liability	<u>99.95%</u>	<u>95.79%</u>	<u>99.30%</u>

Employer contributions to ERS and PFRS are paid annually and cover the period through the end of the System's fiscal year, which is March 31st. Accrued retirement contributions as of December 31, 2021 represent the employer contribution for the period of April 1, 2021 through December 31, 2021 based on prior year ERS and PFRS wages multiplied by the employers' contribution rate, by tier. Retirement contributions to ERS and PFRS for the nine months ended December 31, 2021 were \$2,608,374 and \$5,787,782, respectively.

Voluntary Defined Contribution Plan

The City also offers a defined contribution plan to all non-union employees hired on or after July 1, 2013 and earning at the annual full-time salary rate of \$75,000 or more. The employee contribution is between 3% and 6% depending on salary and the City will contribute 8%. Employer contributions vest after 366 days of service. No current employees participated in this program.

Retirement Incentives and Other Pension Obligations

The State Legislature enacted Chapter 57 of the Laws of 2010. This chapter authorized local governments, at their option, to amortize a portion of their respective ERS and PFRS contributions beginning in 2010. The maximum amortization amount each year going forward will be determined by the difference between each employer's effective contribution rate as compared to the System's overall graded rate. The amortized amounts are to be paid in equal annual installments over a ten year period, although amounts may be prepaid at any time. Interest will be charged at rates which approximate a market rate of return on taxable fixed rate securities of a comparable duration and will be adjusted annually. The City elected to amortize the maximum allowable ERS and PFRS contributions for the years noted in the table below.

Legislation enacted as part of the 2013-14 New York State adopted budget as Chapter 57 of the Laws of 2013 established an alternative to the original Contribution Stabilization Program enacted in 2010. This Alternate Contribution Stabilization Program ("ACSP") authorized local governments,

Note 3 - Detailed Notes on All Funds (Continued)

at their option, to defer payment on a portion of their annual ERS and PFRS contributions beginning in the 2013 fiscal year. The maximum amortization amount in each year going forward under this alternate plan will be determined by the difference between each employer’s normal effective contribution rate as compared to the System’s ACSP graded rate. The graded rate will always move from the previous graded rate towards the new actuarial rate by no more than .5% per year. Any amounts amortized under this program are to be paid in equal annual installments over a twelve year period, although amounts may be prepaid at any time. The interest rate on an amount amortized in a given year will be the interest rate for that year and will be fixed for the duration of that payment period. The interest rate will be comparable to a twelve year US Treasury bond plus 1%. If the System’s average actuarial rates are lower than the employer’s graded rate, the employer would still be required to pay the graded rate. Any additional contributions made as a result will first be used to pay off existing amortizations with any excess being deposited into a reserve account to be used to offset future increases in contribution rates. The City elected to amortize the maximum allowable ERS and PFRS contributions for the 2021 fiscal year. The current year cost and balance due are noted in the table below.

	Original Amount Amortized	Current Year Payments	Principal Balance Due	Principal Due Within One Year
2011 ERS	\$ 868,074	\$ 105,698	\$ -	\$ -
2011 PFRS	212,999	25,935	-	-
2012 ERS	1,134,113	132,952	129,079	129,079
2012 PFRS	1,287,368	150,919	146,523	146,523
2013 ERS	1,340,496	140,851	514,180	121,518
2013 PFRS	2,345,883	246,491	899,819	212,657
2014 ERS	1,335,823	138,236	624,146	116,391
2014 PFRS	1,200,104	124,191	560,732	104,566
2015 ERS	1,012,416	103,601	555,503	85,214
2015 PFRS	111,682	11,428	61,279	9,400
2018 PFRS	930,151	95,182	659,499	73,353
2019 ERS	85,534	9,109	67,756	6,405
2019 PFRS	470,184	50,070	372,457	35,209
2022 ERS	267,722	-	267,722	19,693
2022 PFRS	1,576,524	-	1,576,524	115,967
	<u>\$ 14,179,073</u>	<u>\$ 1,334,663</u>	<u>\$ 6,435,219</u>	<u>\$ 1,175,975</u>

The current year payments were charged to retirement expenditures in the General Fund.

Other Postemployment Benefit Obligations (“OPEB”)

In addition to providing pension benefits, the City provides certain health care benefits for retired employees through a single employer defined benefit OPEB plan. The various collective bargaining agreements stipulate the employees covered and the percentage of contribution. Contributions by the City may vary according to length of service. The cost of providing postemployment health care benefits is shared between the City and the retired employee as noted below. Substantially all of the City’s employee’s may become eligible for those benefits if they reach normal retirement age while working for the City. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75, “Accounting and Financial Reporting for Postemployment Benefits Other than Pensions”, so the net OPEB liability is equal to the total OPEB liability. Separate financial statements are not issued for the plan.

City of Mount Vernon, New York

Notes to Financial Statements (Continued)
December 31, 2021

Note 3 - Detailed Notes on All Funds (Continued)

At December 31, 2021, the following employees were covered by the benefit terms:

Inactive employees currently receiving benefit payments	362
Active Employees	<u>765</u>
	<u>1,127</u>

The City's total OPEB liability of \$339,759,513 was measured as of December 31, 2021.

The total OPEB liability in the January 1, 2021 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	3.00%
Salary increases	3.00%
Discount rate	2.25%
Healthcare cost trend rates	8.0% for 2021, decreasing by 0.5% per year to an ultimate rate of 5% for 2027 and later years
Retirees' share of benefit-related costs	Varies from 0% to 10%, depending on applicable retirement year and bargaining unit

The discount rate was based on a review of the yield derived from the S&P Municipal Bond 20-year High Grade Rate Index, as of December 31, 2021.

Mortality rates were in accordance with the SOA RP-2014 Total Dataset. Mortality improvements are projected using SOA Scale MP-2020.

The City's change in the total OPEB liability for the year ended December 31, 2021 is as follows:

Total OPEB Liability - Beginning of Year	\$ 338,470,899
Service cost	16,560,226
Interest	6,483,249
Changes of benefit terms	-
Differences between expected and actual experience	2,892,509
Changes in assumptions or other inputs	(19,544,893)
Benefit payments	<u>(5,102,477)</u>
Total OPEB Liability - End of Year	<u>\$ 339,759,513</u>

The following presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (1.25%) or 1 percentage point higher (3.25%) than the current discount rate:

City of Mount Vernon, New York

Notes to Financial Statements (Continued)
December 31, 2021

Note 3 - Detailed Notes on All Funds (Continued)

	1% Decrease (1.25%)	Current Discount Rate (2.25%)	1% Increase (3.25%)
Total OPEB Liability	<u>\$ 413,176,992</u>	<u>\$ 339,759,513</u>	<u>\$ 278,753,053</u>

The following presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1 percentage point lower (7.0% decreasing to 4.0%) or 1 percentage point higher (9.0% decreasing to 6.0%) than the current healthcare cost trend rates:

	1% Decrease (7.0% decreasing to 4.0%)	Current Health Cost Trend Rates (8.0% decreasing to 5.0%)	1% Increase (9.0% decreasing to 6.0%)
Total OPEB Liability	<u>\$ 274,021,822</u>	<u>\$ 339,759,513</u>	<u>\$ 428,368,202</u>

For the year ended December 31, 2021, the City recognized OPEB expense of \$27,668,628 in the government-wide financial statements. At December 31, 2021, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes of assumptions or other inputs	\$ 58,695,191	\$ 25,228,404
Differences between expected and actual experience	<u>13,389,277</u>	<u>16,478,452</u>
	<u>\$ 72,084,468</u>	<u>\$ 41,706,856</u>

Amounts reported as deferred outflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ended December 31,	
2022	\$ 4,327,857
2023	4,327,857
2024	4,327,855
2025	10,159,017
2026	9,613,938
2027	<u>(2,378,912)</u>
	<u>\$ 30,377,612</u>

Note 3 - Detailed Notes on All Funds (Continued)

F. Revenues and Expenditures

Interfund Transfers

Interfund transfers are defined as the flow of assets, such as cash or goods and services, without the equivalent flow of assets in return. The interfund transfers reflected below have been reflected as transfers:

Transfer Out	Transfers In		Total
	Capital Projects Fund	Debt Service Fund	
General Fund	\$ 864,148	\$ 2,358,269	\$ 3,222,417
Capital Projects Fund	-	1,134	1,134
	<u>\$ 864,148</u>	<u>\$ 2,359,403</u>	<u>\$ 3,223,551</u>

Transfers are used to 1) move funds from the General Fund to the Debt Service Fund as debt service principal and interest payments become due and 2) move amounts earmarked in the operating funds to fulfill commitments for Capital Projects Fund expenditures.

G. Net Position

The components of net position are detailed below:

Net Investment in Capital Assets - the component of net position that reports the difference between capital assets less both the accumulated depreciation and the outstanding balance of debt, excluding unexpended proceeds, that is directly attributable to the acquisition, construction or improvement of those assets.

Restricted for Community Development - the component of net position that reports the difference between assets and liabilities of the Community Development Funds with constraints placed on their use by the United States Department of Housing and Urban Development.

Restricted for Capital Projects - the component of net position that reports the amounts restricted for capital projects less unexpended bonds proceeds and unrestricted interest earnings.

Restricted for Liability and Casualty Claims - the component of net position that has been established to set aside funds to be used for the payment of future claims made upon the Board of Water Supply of the City of Mount Vernon, New York in accordance with Section 6n of the General Municipal Law of the State of New York.

Restricted for Debt Service - the component of net position that reports the difference between assets and liabilities with constraints placed on their use by Local Finance Law.

Restricted for Industrial Development Agency - component unit - the component of net position that represents funds restricted for acquiring or constructing various business and recreational facilities and advance job opportunities, health, general prosperity and economic welfare of the people of the City.

Unrestricted - all other amounts that do not meet the definition of "restricted" or "net investment in capital assets".

City of Mount Vernon, New York

Notes to Financial Statements (Continued)
December 31, 2021

Note 3 - Detailed Notes on All Funds (Continued)

H. Fund Balances

	General Fund	Community Development Fund	Capital Projects Fund	Water Fund	Debt Service Fund	Total
Nonspendable:						
Prepaid expenditures	\$ -	\$ 23,722	\$ -	\$ -	\$ 176,522	\$ 200,244
Restricted:						
Workers' compensation benefits	193,026	-	-	-	-	193,026
Capital projects	-	-	2,907,603	-	-	2,907,603
Liability and casualty claims	-	-	-	1,931,451	-	1,931,451
Community development purposes	-	132,253	-	-	-	132,253
Total Restricted	193,026	132,253	2,907,603	1,931,451	-	5,164,333
Committed:						
Additions, betterments and replacements	-	-	-	926,721	-	926,721
Maintenance of water supply system	-	-	-	543,859	-	543,859
Total Committed	-	-	-	1,470,580	-	1,470,580
Assigned:						
Water Fund	-	-	-	768,708	-	768,708
Unassigned:						
Future claims	2,273,017	-	-	-	-	2,273,017
Unassigned	(36,629,757)	-	-	-	(56,921)	(36,686,678)
Total Unassigned	(34,356,740)	-	-	-	(56,921)	(34,413,661)
Total Fund Balances (Deficits)	\$ (34,163,714)	\$ 155,975	\$ 2,907,603	\$ 4,170,739	\$ 119,601	\$ (26,809,796)

Certain elements of fund balance are described above. Those additional elements which are not reflected in the statement of net position but are reported in the governmental funds balance sheet are described below.

Prepaid Expenditures has been established to account for certain payments made in advance. The amount is classified as nonspendable to indicate that funds are not "available" for appropriation or expenditure even though they are a component of current assets.

The amounts restricted for Workers' Compensation Benefits have been established to set aside funds to be used for a specific purpose in accordance with Section 6j of the General Municipal Law of the State of New York.

The amounts committed for Additions, Betterments and Replacements, established by the City Council, is used to segregate a portion of fund balance to be utilized for additions, betterments and replacements of property and equipment. The City Council legislation permits the members of the Board of Water Supply to set aside \$250,000 per year up to a maximum of \$1,000,000.

The amounts committed for Maintenance of Water Supply System, established by the City Council, is used to segregate a portion of fund balance to be utilized for work to be performed on the water supply system. The City Council legislation permits the members of the Board of Water Supply to set aside \$200,000 per year up to a maximum of \$1,000,000.

Purchases on order are assigned and represent the City's intention to honor the contracts in process at year-end. The subsequent year's appropriations will be amended to provide authority to complete the transactions.

Unassigned fund balance in the General Fund represents amounts not classified as nonspendable, restricted, committed or assigned.

Note 4 - Summary Disclosure of Significant Contingencies

A. Litigation

The City, in common with other municipalities, receives notices of claims for money damages occurring from false arrest, civil rights violations, wrongful death, property damage, negligence, personal injury, improper practice charges, wrongful termination and employment discrimination. The filing of such claims commences a statutory period for initiating judicial action. Currently, the City is a defendant in numerous actions with varying degrees of monetary exposure ranging from \$100,000 to \$29,000,000 per case. Certain cases were adjudicated against the City; however, the City continues to vigorously defend these cases and has filed its appeals when deemed appropriate. The City's claims administrator has reviewed the status of the cases and has determined the City's exposure has been reflected in the government-wide financial statements.

The Board of Water Supply ("Water Fund"), established by State legislation to provide water services to residents of the City, issues separately audited financial statements. The independent auditors' report on the Water Fund's financial statements includes a qualified opinion related to the completeness of disclosures of known, actual, or possible litigation and claims whose effects should be considered by management, as required by accounting principles generally accepted in the United States of America.

The City is also defendant in numerous tax certiorari proceedings, the results of which generally require tax refunds on the part of the City. Any refunds resulting from adverse settlements will be funded in the year in which the expenditure is incurred.

B. Other Contingencies

The City participates in various Federal grant programs, principal of which are programs of the U.S. Department of Housing and Urban Development. These programs are subject to program compliance audits pursuant to the Uniform Guidance. The amount of expenditures which may be disallowed by the granting agencies cannot be determined at this time, although the City anticipates such amounts, if any, to be immaterial.

During the fiscal year, the Agency determined that certain loans issued under the Community Development Block Grant ("CDBG") program were uncollectible due to borrower defaults, including business closures and financial hardship. As a result, these loans were formally written off after obtaining Board approval. While these actions were taken in 2025, the Agency recognizes that federal program requirements under the CDBG program are subject to oversight and interpretation by the U.S. Department of Housing and Urban Development ("HUD"). Accordingly, there is a possibility that HUD could review the circumstances surrounding the loan write-offs and determine that reimbursement of program funds is necessary. At this time, no formal notice or finding has been received from HUD, and the outcome of any future review cannot be reasonably estimated.

C. Risk Management

The City purchases conventional insurance coverages to reduce its exposure to loss. The City purchases property insurance on a replacement cost basis. The City maintains general, law enforcement and auto liability insurance with limits of \$7million, excess of a self-insured retention ("SIR"). From 2010 to the present, the City has a \$350,000 SIR, except for the 2014/15 policy year which had an SIR of \$250,000. The City also maintains public officials' liability/employment practice liability insurance with coverage of \$8 million, excess an SIR of \$100,000 per claim. The City purchases excess workers' compensation coverage, excess of \$700,000 SIR. All open or paid claims have not exceeded the coverage limits in any of the past three fiscal years.

City of Mount Vernon, New York

Notes to Financial Statements (Continued)
December 31, 2021

Note 5 - Additional Disclosure

Mount Vernon Housing Authority

The Mount Vernon Housing Authority ("Authority") operated a 500 unit five building housing complex known as Levister Towers. Unpaid real property taxes, excluding penalties and interest, due the City dating back to 1987 totaled \$2,607,585. The Authority was also obligated to the City for unpaid utilities charges totaling \$858,000.

On July 17, 2001, the Authority sold its property to a private developer. Under the terms of the sale, the developer entered into an installment agreement with the City that provided for the repayment of the outstanding property taxes and utilities charges over a ten year period, without interest. The developer had defaulted on each of the annual installment payments due since July 2002. Certain minimal payments were made in 2011 and 2013. The City has reflected an allowance for the remaining unpaid amounts in the General Fund.

Note 6 - Tax Abatements

The City has real property tax abatement agreements with housing development and redevelopment companies organized pursuant to Article V or Article XI of the Private Housing Finance Law of the State of New York ("PHFL") for the purpose of creating or preserving affordable housing in the City.

Generally, these agreements provide for a 100 percent abatement of real property taxes in exchange for a payment in lieu of taxes (PILOT) based on a percentage of shelter rents, and continue until the property no longer provides the required affordable housing or no longer complies with the requirements of the PHFL.

The City also has real property tax abatement agreements pursuant to Section 412-a of the Real Property Tax Law for the purpose of acquiring a leasehold interest in certain land for improvements. These agreements induce a Company to acquire, renovate, construct, and equip the Project.

Copies of the agreements may be obtained from the City. Information relevant to disclosure of these agreements for the fiscal year ended December 31, 2021 is as follows:

Start Date	Agreement	Taxable Assessed Value	Tax Rate	Tax Value	PILOT Received	Taxes Abated
9/1/2015	Levister Towers	\$ 862,000	\$ 0.42667	\$ 367,790	\$ 363,729	\$ 4,061
12/1/2015	Petrillo	112,660	0.42667	48,069	17,708	30,361
1/1/1983	Wartburgh	3,618,200	0.42667	1,543,777	74,000	1,469,777
12/1/2020	Ebony Gardens	311,650	0.42667	132,972	142,046	-
11/1/2014	203 Gramatan Ave, Blue Rico LLC Dept	418,641	0.42667	178,622	16,168	162,454
12/1/2014	130 Modern LLC / Macquesten Commercial	190,000	0.42667	81,067	10,874	70,193
4/1/2018	Ace Natural , inc /Exit 8 Hutch LLC Natural Food	130,615	0.42667	55,730	31,080	24,650
4/1/2016	Luciano Bros DBA Dominican Magic	52,583	0.42667	22,436	14,350	8,086
9/1/2017	Enclave at Fleetwood (A&B)	163,829	0.42667	69,901	53,978	15,923
8/1/2013	Enclave on Fifth Housing Development Fund .Company	94,300	0.42667	40,235	11,134	29,101
5/1/2004	Grace Plaza LLC	30,000	0.42667	12,800	15,498	-
9/1/2014	Grace Terrace LLC	125,404	0.42667	53,506	17,367	36,139
6/1/2005	Heritage House North (AKA Mount Vernon North)	250,000	0.42667	106,668	33,756	72,912
6/1/2005	Heritage House South (AKA Mount Vernon South)	1,000,000	0.42667	426,670	61,890	364,780
1/1/2020	Oakwood Gardens	182,720	0.42667	77,961	20,029	57,932
9/1/2017	Warren Place LLC / American Christmas inc	115,000	0.42667	49,067	13,970	35,097
1/1/2001	Target	500,000	0.42667	213,335	79,864	133,471
4/1/2014	Zion Court Apartments LP	96,000	0.42667	40,960	9,266	31,694
11/1/2003	Kings Court	10,500	0.42667	4,480	5,357	-
11/1/2003	Macedonia Towers	38,800	0.42667	16,555	16,495	60
1/1/2021	22 South West Street	422,799	0.42667	180,396	43,896	136,500
1/1/2021	Regent Hospitality Linen	27,750	0.42667	11,840	8,472	3,368
1/1/2021	Sanford Terrace	64,197	0.42667	27,391	8,359	19,032
		<u>\$ 8,817,648</u>		<u>\$ 3,762,228</u>	<u>\$ 1,069,286</u>	<u>\$ 2,705,591</u>

Note 7 - Subsequent Events

Rehabilitation of Storm Sewer System

In September 2020, the Federal District Court ordered the City to bring its polluting storm system into compliance with the Clean Water Act. The filing alleged that since at least January 2012 the City has failed to comply with permit obligations and has allowed raw sewage to flow into its storm sewer system, which then discharges into the Hutchinson and Bronx Rivers. The City's Department of Public Works Commissioner estimated the total cost to rehabilitate the entire system would range from approximately \$124 million to \$199 million.

In 2022, the New York State Governor announced a \$150 million investment for water and sewer infrastructure in Mount Vernon. An additional \$3 million in federal funding was allocated to assist residents impacted by the sewer and water infrastructure crisis through the Governor's Office of Storm Recovery Healthy Homes pilot program.

In addition, in August 2022, the City was awarded \$10 million from the Water Quality Improvement Project administered by the New York State Department of Environmental Conservation.

Mount Vernon City School District ("School District") Taxes

Beginning in 2018, the City Comptroller's office delayed payments to vendors, including tax payments to the School District. The School District has identified approximately \$11.7 million in back taxes not received from the City that relate to tax years 2017 through 2019. The City has identified approximately \$11 million of these back taxes as uncollected from the taxpayers. In response to the delayed payments from 2018-2020, the School District elected to take over the billing and collection of school taxes effective with its 2020-21 fiscal year. However, since the School District has no authority to lien properties for unpaid taxes, the School District must submit a certified listing of unpaid taxes for the 2020-21 fiscal year to the City for relevy on the City's 2023 tax bills. (i.e., two year old taxes). The City would have been required to make the School District whole (with certain exceptions) for these taxes prior to the end of the School District's fiscal year end of June 30, 2023. These 2020-21 School District unpaid taxes aggregate to approximately \$6.83 million. While this process was supposed to be under way, we have been advised by City officials that a listing of unpaid 2020-21 taxes has not been certified and provided to the City.

Vendor Payments

After fiscal year end December 31, 2017, the City Comptroller's office began delaying payments to vendors. Subsequently, the City Comptroller's office issued a financial report on July 7, 2022 that has identified an estimated \$60 million of unpaid bills relating to New York State health insurance, New York State Retirement System and various other vendors.

New York State Office of the State Comptroller ("NYS OSC") - Report of Examination of the City of Mount Vernon

The NYS OSC conducted an examination of the City's finances for the period January 1, 2018 through September 30, 2020 and extended their audit period back to January 1, 2017. The NYS OSC report dated January 2022, identified internal control deficiencies relating to electronic disbursements, withdrawals and uncollected property taxes. The report can be accessed at www1.osc.state.ny.us.

City of Mount Vernon, New York

Notes to Financial Statements (Continued)
December 31, 2021

Note 7 - Subsequent Events (Continued)

Bond Anticipation Notes

The City, in November 2023, issued bond anticipation notes for various purposes in the amount of \$3,204,456 with an interest rate of 6.50% that will mature in November 2024.

The City, in May 2024, issued bond anticipation notes to finance the costs of certain settled claims in the amount of \$15,800,000 with an interest rate of 5.50% that will mature in May 2025.

The City, in November 2024, issued bond anticipation notes for various purposes in the amount of \$3,204,456 with an interest rate of 5.25% that will mature in May 2025.

The City, in December 2024, issued tax anticipation notes in anticipation of the collection of taxes or assessments levied in the amount of \$6,500,000 with an interest rate of 4.75% that will mature in December 2025.

The City, in May 2025, issued bond anticipation notes for various purposes in the amount of \$18,733,000 with an interest rate of 5.00% that will mature in May 2026.

Tax Anticipation Notes

The City, in December 2025, issued tax anticipation notes in anticipation of the collection of taxes or assessments levied, or to be levied, by the City in the amount of \$7,300,000 with an interest rate of 4.50% that will mature in December 2026.

Note 8 - Recently Issued GASB Pronouncements

GASB Statement No. 87, “Leases,” as amended by GASB Statement No. 95, “*Postponement of the Effective Dates of Certain Authoritative Guidance*,” established a single model for lease accounting based on the concept that leases are a financing of a “right-to-use” underlying asset. As such, this Statement requires a lessee to recognize a lease liability and an intangible right-to-use lease asset. A lessor will be required to recognize a lease receivable and a deferred inflow of resources. The requirements of this Statement are effective for reporting periods beginning after June 15, 2021.

GASB Statement No. 96, “*Subscription-Based Information Technology Arrangements*” provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (“SBITAs”) for government end users. This Statement defines a SBITA and establishes that a SBITA results in a right-to-use subscription asset (intangible asset) and a corresponding liability. The Statement also provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA, as well as detailing the requirements for note disclosures regarding a SBITA. The requirements of this Statement are effective for reporting periods beginning after June 15, 2022.

GASB Statement No. 101, “*Compensated Absences*”, provides guidance on the accounting and financial reporting for compensated absences. The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. The requirements of this Statement are effective for reporting periods beginning after December 15, 2023.

Note 8 - Recently Issued GASB Pronouncements (Continued)

GASB Statement No. 102, “*Certain Risk Disclosures*”, was issued to disclosure within the government financial statements risks related to a government’s vulnerabilities due to certain concentrations or constraints. A concentration is defined as a lack of diversity related to an aspect of a significant inflow of resources or outflow of resources. A constraint is a limitation imposed on a government by an external party of by formal action of the government’s highest level of decision-making authority. Concentrations and constraints may limit a government’s ability to acquire resources or control spending. The requirements of this Statement are effective for reporting periods beginning after June 15, 2024.

GASB Statement No. 104, “*Disclosure of Certain Capital Assets*”, has been issued to provide users of government financial statements with essential information about certain types of capital assets. The requirements of this Statement are effective for reporting periods beginning after June 15, 2025.

GASB Statement No. 105, “*Subsequent Events*”, has been issued to improve the financial reporting requirements for subsequent events (recognized/nonrecognized), thereby enhancing consistency in their application and better meeting the information needs of financial statement users. The requirements of this Statement are effective for reporting periods beginning after June 15, 2026.

This is not an all-inclusive list of recently issued GASB pronouncements but rather a listing of Statements that the City believes will most impact its financial statements. The City will evaluate the impact this and other pronouncements may have on its financial statements and will implement them as applicable and when material.

* * * * *

City of Mount Vernon, New York

Required Supplementary Information - Schedule of Changes in the
City's Total OPEB Liability and Related Ratios
Last Ten Fiscal Years (1)(2)

	<u>2021</u>	<u>2020</u>	<u>2019</u>
Total OPEB Liability:			
Service cost	\$ 16,560,226	\$ 10,637,798	\$ 9,639,390
Interest	6,483,249	7,780,406	8,097,140
Changes of benefit terms	-	-	-
Differences between expected and actual experience	2,892,509	15,273,978	(13,056,050)
Changes of assumptions or other inputs	(19,544,893)	68,675,978 (4)	16,871,614
Benefit payments	<u>(5,102,477)</u>	<u>(5,120,069)</u>	<u>(5,556,388)</u>
Net Change in Total OPEB Liability	1,288,614	97,248,091	15,995,706
Total OPEB Liability – Beginning of Year	<u>338,470,899</u>	<u>241,222,808</u>	<u>225,227,102</u>
Total OPEB Liability – End of Year	<u>\$ 339,759,513</u>	<u>\$ 338,470,899</u>	<u>\$ 241,222,808</u>
Covered-employee payroll	<u>\$ 64,329,232</u>	<u>\$ 65,765,117</u>	<u>\$ 65,617,520</u>
Total OPEB liability as a percentage of covered-employee payroll	<u>528.16%</u>	<u>514.67%</u>	<u>367.62%</u>

Notes to Schedule:

(1) Data not available prior to fiscal year 2018 implementation of Governmental Accounting Standards Board Statement No. 75, "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions".

(2) No assets are accumulated in a trust that meets the criteria in paragraph 4 of this Statement to pay related benefits.

(3) Restated for the implementation of the provisions of GASB Statement No. 75.

(4) Due to an increase in head count since previous valuation and decrease in discount rate.

See independent auditors' report.

<hr/>	
	2018
	<hr/>
\$	11,785,471
	7,871,969
	-
	(21,041,656)
	(19,776,487)
	(5,450,303)
	<hr/>
	(26,611,006)
	<hr/>
	251,838,108 (3)
	<hr/>
\$	225,227,102
	<hr/>
\$	63,700,494
	<hr/>
	<hr/>
	353.57%
	<hr/>

City of Mount Vernon, New York

Required Supplementary Information
 New York State and Local Employees' Retirement System
 Last Ten Fiscal Years (1)

Schedule of the City's Proportionate Share of the Net Pension Liability (2)

	2021 (4)	2020 (3)	2019
City's proportion of the net pension liability	0.0798600%	0.0819226%	0.0810780%
City's proportionate share of the net pension liability	\$ 79,520	\$ 21,693,596	\$ 5,744,617
City's covered payroll	\$ 21,790,354	\$ 21,991,912	\$ 21,744,897
City's proportionate share of the net pension liability as a percentage of its covered payroll	0.36%	98.64%	26.42%
Plan fiduciary net position as a percentage of the total pension liability	99.95%	86.39%	96.27%

Schedule of Contributions

	2021	2020	2019
Contractually required contribution	\$ 3,365,265	\$ 3,296,246	\$ 3,222,581
Contributions in relation to the contractually required contribution	(3,365,265)	(3,296,246)	(3,222,581)
Contribution excess	\$ -	\$ -	\$ -
City's covered payroll	\$ 22,514,778	\$ 22,224,279	\$ 22,426,672
Contributions as a percentage of covered payroll	14.95%	14.83%	14.37%

(1) Data not available prior to fiscal year 2015 implementation of Governmental Accounting Standards Board Statement No. 68, "Accounting and Financial Reporting for Pensions".

(2) The amounts presented for each fiscal year were determined as of the March 31 measurement date within the current fiscal year.

(3) Increase in proportionate share of the net pension liability mainly attributable to decrease in plan fiduciary net position due to investment losses.

(4) Decrease in the proportionate share of the net pension liability mainly attributable to increase in plan fiduciary net position due to investment gains.

See independent auditors' report.

2018	2017	2016	2015
<u>0.0782397%</u>	<u>0.0778000%</u>	<u>0.0802498%</u>	<u>0.0813849%</u>
<u>\$ 2,525,143</u>	<u>\$ 7,310,258</u>	<u>\$ 12,880,315</u>	<u>\$ 2,749,381</u>
<u>\$ 20,640,896</u>	<u>\$ 19,679,508</u>	<u>\$ 20,843,445</u>	<u>\$ 21,254,838</u>
<u>12.23%</u>	<u>37.15%</u>	<u>61.80%</u>	<u>12.94%</u>
<u>98.24%</u>	<u>94.70%</u>	<u>90.70%</u>	<u>97.90%</u>

2018	2017	2016	2015
\$ 3,216,625	\$ 3,161,136	\$ 3,762,662	\$ 3,356,410
<u>(3,216,625)</u>	<u>(3,161,136)</u>	<u>(3,762,662)</u>	<u>(3,356,410)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>\$ 21,305,445</u>	<u>\$ 20,169,013</u>	<u>\$ 18,764,023</u>	<u>\$ 19,134,374</u>
<u>15.10%</u>	<u>15.67%</u>	<u>20.05%</u>	<u>17.54%</u>

City of Mount Vernon, New York

Required Supplementary Information
 New York State and Local Police and Fire Retirement System
 Last Ten Fiscal Years (1)

Schedule of the City's Proportionate Share of the Net Pension Liability (2)

	2021 (4)	2020 (3)	2019
City's proportion of the net pension liability	<u>0.8885371%</u>	<u>0.9199767%</u>	<u>0.9210992%</u>
City's proportionate share of the net pension liability	<u>\$ 15,427,455</u>	<u>\$ 49,172,179</u>	<u>\$ 15,447,415</u>
City's covered payroll	<u>\$ 35,316,743</u>	<u>\$ 35,257,411</u>	<u>\$ 35,549,512</u>
City's proportionate share of the net pension liability as a percentage of its covered payroll	<u>43.68%</u>	<u>139.47%</u>	<u>43.45%</u>
Plan fiduciary net position as a percentage of the total pension liability	<u>95.79%</u>	<u>84.86%</u>	<u>95.09%</u>

Schedule of Contributions

	2021	2020	2019
Contractually required contribution	\$ 7,841,169	\$ 7,649,931	\$ 7,369,182
Contributions in relation to the contractually required contribution	<u>(7,841,169)</u>	<u>(7,649,931)</u>	<u>(7,369,182)</u>
Contribution excess	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
City's covered payroll	<u>\$ 35,196,870</u>	<u>\$ 36,585,904</u>	<u>\$ 35,411,503</u>
Contributions as a percentage of covered payroll	<u>22.28%</u>	<u>20.91%</u>	<u>20.81%</u>

(1) Data not available prior to fiscal year 2015 implementation of Governmental Accounting Standards Board Statement No. 68, "Accounting and Financial Reporting for Pensions".

(2) The amounts presented for each fiscal year were determined as of the March 31 measurement date within the current fiscal year.

(3) Increase in proportionate share of the net pension liability mainly attributable to decrease in plan fiduciary net position due to investment losses.

(4) Decrease in the proportionate share of the net pension liability mainly attributable to increase in plan fiduciary net position due to investment gains.

See independent auditors' report.

2018	2017	2016	2015
<u>0.9271820%</u>	<u>0.7983856%</u>	<u>0.8552386%</u>	<u>0.8663737%</u>
<u>\$ 9,371,556</u>	<u>\$ 16,547,755</u>	<u>\$ 25,321,793</u>	<u>\$ 2,384,776</u>
<u>\$ 33,936,605</u>	<u>\$ 35,408,391</u>	<u>\$ 28,897,760</u>	<u>\$ 27,752,986</u>
<u>27.61%</u>	<u>46.73%</u>	<u>87.63%</u>	<u>8.59%</u>
<u>96.93%</u>	<u>93.50%</u>	<u>90.20%</u>	<u>99.00%</u>

2018	2017	2016	2015
<u>\$ 8,008,092</u>	<u>\$ 6,663,870</u>	<u>\$ 5,749,156</u>	<u>\$ 6,185,009</u>
<u>(8,008,092)</u>	<u>(6,663,870)</u>	<u>(5,749,156)</u>	<u>(6,185,009)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>\$ 35,329,453</u>	<u>\$ 33,440,029</u>	<u>\$ 30,102,307</u>	<u>\$ 28,909,815</u>
<u>22.67%</u>	<u>19.93%</u>	<u>19.10%</u>	<u>21.39%</u>

City of Mount Vernon, New York

General Fund
 Schedule of Revenues and Other Financing Sources Compared to Budget
 Year Ended December 31, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget
REAL PROPERTY TAXES	\$ 63,487,580	\$ 63,487,580	\$ 57,271,782	\$ (6,215,798)
OTHER TAX ITEMS				
Interest and penalties on real property taxes	1,250,000	1,250,000	1,909,743	659,743
Payments in lieu of taxes	500,000	500,000	1,071,321	571,321
Real estate transfer tax	2,900,000	2,900,000	4,722,849	1,822,849
	<u>4,650,000</u>	<u>4,650,000</u>	<u>7,703,913</u>	<u>3,053,913</u>
NON-PROPERTY TAXES				
Utilities gross receipts taxes	850,000	850,000	918,749	68,749
Cable television franchise taxes	1,850,000	1,850,000	1,059,517	(790,483)
Sales taxes	22,200,000	22,200,000	27,367,553	5,167,553
	<u>24,900,000</u>	<u>24,900,000</u>	<u>29,345,819</u>	<u>4,445,819</u>
DEPARTMENTAL INCOME				
Parking meter and permit fees	3,150,000	3,150,000	5,136,071	1,986,071
Red light camera demonstration program	-	-	50,175	50,175
Charges for tax advertising	30,000	30,000	-	(30,000)
Comptroller's fees	22,700	22,700	287,711	265,011
City Clerk fees	14,080	14,080	-	(14,080)
Building Department fees	111,000	111,000	604,393	493,393
Police Department fees	28,000	28,000	-	(28,000)
Fire Department fees	750	750	-	(750)
Animal shelter fees	10,000	10,000	3,215	(6,785)
Safety inspection fees	375,000	375,000	345	(374,655)
Vital statistics	35,000	35,000	-	(35,000)
Public works fees	56,000	56,000	58,913	2,913
Bus shelter and scale fees	125,000	125,000	79,626	(45,374)
Park and recreation charges	45,000	45,000	419,962	374,962
Zoning and Planning Board fees	30,500	30,500	-	(30,500)
Sewer rents	40,000	40,000	101,178	61,178
Emergency Tenant Protection charges	120,000	120,000	62,388	(57,612)
Participant's contributions - Nutrition programs	7,500	7,500	510	(6,990)
Other departmental income	38,100	38,100	-	(38,100)
	<u>4,238,630</u>	<u>4,238,630</u>	<u>6,804,487</u>	<u>2,565,857</u>
INTERGOVERNMENTAL CHARGES				
County prisoner transportation	180,000	180,000	-	(180,000)
Police Department services	1,000,000	1,000,000	777,494	(222,506)
Administrative charges - Industrial Development Agency	-	-	22,403	22,403
Other	-	-	96,870	96,870
	<u>1,180,000</u>	<u>1,180,000</u>	<u>896,767</u>	<u>(283,233)</u>

(Continued)

City of Mount Vernon, New York

General Fund

Schedule of Revenues and Other Financing Sources Compared to Budget (Continued)

Year Ended December 31, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget
USE OF MONEY AND PROPERTY				
Earnings on investments	\$ 40,000	\$ 40,000	\$ 5,546	\$ (34,454)
Earnings on investments - Restricted to workers' compensation benefits	-	-	58	58
Rentals of real property	900,000	900,000	601,896	(298,104)
Commissions	12,000	12,000	600	(11,400)
	<u>952,000</u>	<u>952,000</u>	<u>608,100</u>	<u>(343,900)</u>
LICENSES AND PERMITS				
Business and occupational licenses	110,000	110,000	415,429	305,429
Dog licenses and apportionment	1,000	1,000	-	(1,000)
Public safety permits	75,000	75,000	48,023	(26,977)
Building permits	900,000	900,000	187,190	(712,810)
Street opening permits	856,000	856,000	11,494	(844,506)
Plumbing permits	85,000	85,000	46,617	(38,383)
Other permits	230,000	230,000	-	(230,000)
	<u>2,257,000</u>	<u>2,257,000</u>	<u>708,753</u>	<u>(1,548,247)</u>
FINES AND FORFEITURES				
Fines and forfeited bail	2,504,000	2,504,000	2,366,142	(137,858)
Forfeiture of deposits	7,000	7,000	150	(6,850)
	<u>2,511,000</u>	<u>2,511,000</u>	<u>2,366,292</u>	<u>(144,708)</u>
SALE OF PROPERTY AND COMPENSATION FOR LOSS				
Sale of real property	2,300,000	2,300,000	-	(2,300,000)
Sale of scrap	1,500	1,500	79,470	77,970
Insurance recoveries	75,000	75,000	377	(74,623)
Other compensation for loss	2,000	2,000	53,605	51,605
	<u>2,378,500</u>	<u>2,378,500</u>	<u>133,452</u>	<u>(2,245,048)</u>
STATE AID				
Per capita	6,440,122	6,440,122	7,155,691	715,569
Mortgage tax	1,500,000	1,500,000	1,838,160	338,160
Public safety grant	192,000	192,000	187,817	(4,183)
Mental health - Westchester County	450,000	450,000	76,953	(373,047)
Youth programs	-	-	17,385	17,385
Supplemental nutrition assistance program	-	-	112,345	112,345
Comprehensive adolescent pregnancy prevention program	-	-	163,202	163,202
Fire department	-	-	1,925	1,925
Other	1,000,000	1,000,000	56,074	(943,926)
Veteran's services	50,000	50,000	25,174	(24,826)
	<u>9,632,122</u>	<u>9,632,122</u>	<u>9,634,726</u>	<u>2,604</u>

(Continued)

City of Mount Vernon, New York

General Fund

Schedule of Revenues and Other Financing Sources Compared to Budget (Continued)

Year Ended December 31, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget
FEDERAL AID				
Programs for the aging	\$ 20,000	\$ 20,000	\$ 130,921	\$ 110,921
Workforce investment act	-	-	97,785	97,785
21st century community learning centers grant	550,000	550,000	829,165	279,165
Nutrition for the elderly - Title IIIC	200,000	200,000	167,667	(32,333)
Youth Bureau - Girls Embracing Maturity program	-	-	16,528	16,528
American Rescue Plan Act	-	-	3,957,836	3,957,836
STOP act	-	-	561,310	561,310
Justice assistance grant	-	-	28,863	28,863
Other	-	-	29,998	29,998
Medical assistance	-	-	103,092	103,092
	<u>770,000</u>	<u>770,000</u>	<u>5,923,165</u>	<u>5,153,165</u>
MISCELLANEOUS				
Refund of prior year's expenditures	25,000	25,000	299,050	274,050
Gifts and donations	100,000	100,000	10,998	(89,002)
Other	16,159	16,159	706	(15,453)
	<u>141,159</u>	<u>141,159</u>	<u>310,754</u>	<u>169,595</u>
TOTAL REVENUES	<u>117,097,991</u>	<u>117,097,991</u>	<u>121,708,010</u>	<u>4,610,019</u>
OTHER FINANCING SOURCES				
Transfers in				
Community Development Fund	583,761	583,761	-	(583,761)
Water Fund	850,000	850,000	-	(850,000)
TOTAL OTHER FINANCING SOURCES	<u>1,433,761</u>	<u>1,433,761</u>	<u>-</u>	<u>(1,433,761)</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES	<u>\$ 118,531,752</u>	<u>\$ 118,531,752</u>	<u>\$ 121,708,010</u>	<u>\$ 3,176,258</u>

See independent auditors' report.

City of Mount Vernon, New York

General Fund

Schedule of Expenditures and Other Financing Uses Compared to Budget

Year Ended December 31, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget
GENERAL GOVERNMENT SUPPORT				
City Council	\$ 465,501	\$ 465,501	\$ 260,975	\$ 204,526
Board of Estimate and Contract	28,000	28,000	1,217	26,783
Mayor	568,124	568,124	479,310	88,814
Department of Finance	1,473,884	1,473,884	1,199,635	274,249
Assessment and Taxation	390,726	390,726	381,991	8,735
Expenses on City owned property	300,000	300,000	49,924	250,076
City Clerk	640,183	640,183	505,588	134,595
Law	1,710,549	1,710,549	2,678,378	(967,829)
Civil service	249,779	249,779	252,631	(2,852)
Personnel	219,500	219,500	183,126	36,374
Elections	136,624	136,624	30,830	105,794
Bureau of Management Services	1,383,836	1,383,836	1,121,360	262,476
Engineering	243,404	243,404	196,825	46,579
Public Works Commissioner's office	1,025,115	1,025,115	802,155	222,960
Building maintenance	1,034,518	1,034,518	1,126,421	(91,903)
Vehicle maintenance	2,398,874	2,398,874	2,459,943	(61,069)
Special items:				
Independent audit	300,000	300,000	110,000	190,000
Inspector general	91,500	91,500	-	91,500
Unallocated insurance	1,060,000	1,060,000	1,713,472	(653,472)
City-wide electricity charges	1,800,000	1,800,000	1,870,747	(70,747)
City-wide telephone charges	325,000	325,000	417,115	(92,115)
Municipal association dues	105,000	105,000	5,000	100,000
Judgments and claims	850,000	850,000	1,612,309	(762,309)
Taxes on City property	70,000	70,000	-	70,000
Tax certiorari payments	750,000	750,000	1,344,377	(594,377)
Tax abatements	35,000	35,000	55,161	(20,161)
Metropolitan commuter transportation mobility tax	200,000	200,000	197,707	2,293
Contingency	750,000	750,000	391,905	358,095
	<u>18,605,117</u>	<u>18,605,117</u>	<u>19,448,102</u>	<u>(842,985)</u>
PUBLIC SAFETY				
Police Department	24,989,829	24,989,829	23,988,406	1,001,423
Jail	257,464	257,464	300,237	(42,773)
Animal shelter	216,093	216,093	111,871	104,222
Fire Department	16,395,848	16,395,848	18,191,078	(1,795,230)
Architectural Board of Review	33,050	33,050	6,157	26,893
Building Department	1,244,698	1,244,698	874,458	370,240
Civil defense	128,734	128,734	112,567	16,167
	<u>43,265,716</u>	<u>43,265,716</u>	<u>43,584,774</u>	<u>(319,058)</u>
HEALTH				
Developmentally disabled programs	277,676	277,676	275,163	2,513
Emergency ambulance services	500,000	500,000	-	500,000
	<u>777,676</u>	<u>777,676</u>	<u>275,163</u>	<u>502,513</u>

(Continued)

City of Mount Vernon, New York

General Fund

Schedule of Expenditures and Other Financing Uses Compared to Budget (Continued)

Year Ended December 31, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget
TRANSPORTATION				
Highway maintenance and repair	\$ 2,263,695	\$ 2,263,695	\$ 1,485,817	\$ 777,878
Maintenance of bridges	10,000	10,000	9,744	256
Snow removal	400,000	400,000	193,970	206,030
Street lighting	117,123	117,123	182,673	(65,550)
Sidewalks	45,000	45,000	11,922	33,078
	<u>2,835,818</u>	<u>2,835,818</u>	<u>1,884,126</u>	<u>951,692</u>
ECONOMIC OPPORTUNITY AND DEVELOPMENT				
Veteran's services	151,000	151,000	137,127	13,873
Consumer affairs	72,298	72,298	71,430	868
Youth board - Job training	-	-	294,821	(294,821)
Programs for the aging	326,838	326,838	484,723	(157,885)
Office for the Aging - Elderly nutrition	558,000	558,000	378,296	179,704
	<u>1,108,136</u>	<u>1,108,136</u>	<u>1,366,397</u>	<u>(258,261)</u>
CULTURE AND RECREATION				
Parks and recreation - Administration	510,745	510,745	390,022	120,723
Parks and recreation - Maintenance	1,216,820	1,216,820	1,025,287	191,533
Memorial field	125,000	125,000	-	125,000
Playgrounds	440,345	440,345	162,988	277,357
Neighborhood facility center	326,210	326,210	363,768	(37,558)
Pools	20,000	20,000	-	20,000
Youth programs	562,198	562,198	236,827	325,371
Youth bureau	479,856	479,856	1,043,758	(563,902)
Youth centers	234,785	234,785	1,368,638	(1,133,853)
Adult education	67,500	67,500	15,705	51,795
	<u>3,983,459</u>	<u>3,983,459</u>	<u>4,606,993</u>	<u>(623,534)</u>
HOME AND COMMUNITY SERVICES				
Zoning Board of Appeals	41,731	41,731	12,480	29,251
Department of Planning and Development	1,691,740	1,691,740	1,502,611	189,129
Planning Board	45,336	45,336	17,445	27,891
ETPA administrative charge	120,000	120,000	117,220	2,780
Sanitary and storm sewers	1,909,744	1,909,744	1,581,758	327,986
Refuse disposal	3,186,286	3,186,286	6,206,362	(3,020,076)
Street cleaning	2,653,505	2,653,505	2,383,282	270,223
Shade trees	15,000	15,000	6,320	8,680
	<u>9,663,342</u>	<u>9,663,342</u>	<u>11,827,478</u>	<u>(2,164,136)</u>

(Continued)

City of Mount Vernon, New York

General Fund

Schedule of Expenditures and Other Financing Uses Compared to Budget (Continued)

Year Ended December 31, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget
EMPLOYEE BENEFITS				
State retirement	\$ 12,580,055	\$ 12,580,055	\$ 3,733,490	\$ 8,846,565
Police and fire retirement	-	-	8,586,681	(8,586,681)
Social security	4,687,125	4,687,125	4,556,095	131,030
Workers' compensation benefits	950,000	950,000	1,332,784	(382,784)
Employee assistance program	5,000	5,000	8,000	(3,000)
Unemployment benefits	200,000	200,000	-	200,000
Health and dental insurance	22,000,000	22,000,000	22,296,246	(296,246)
	<u>40,422,180</u>	<u>40,422,180</u>	<u>40,513,296</u>	<u>(91,116)</u>
DEBT SERVICE				
Principal				
Financed purchase debt	250,000	250,000	250,000	-
	<u>120,911,444</u>	<u>120,911,444</u>	<u>123,756,329</u>	<u>(2,844,885)</u>
OTHER FINANCING USES				
Transfers out				
Capital Projects Fund	-	-	864,148	(864,148)
Debt Service Fund	2,386,644	2,386,644	2,358,269	28,375
	<u>2,386,644</u>	<u>2,386,644</u>	<u>3,222,417</u>	<u>(835,773)</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES	<u>\$ 123,298,088</u>	<u>\$ 123,298,088</u>	<u>\$ 126,978,746</u>	<u>\$ (3,680,658)</u>

See independent auditors' report.

City of Mount Vernon, New York

Capital Projects Fund
 Project-Length Schedule
 Inception of Project Through December 31, 2021

PROJECT	Authorization	Expenditures and Transfers		Unexpended Balance
		Capital Outlay	Interfund Transfers	
Police Equipment	\$ 3,395,613	\$ 2,625,263	\$ 555,837	\$ 214,513
City Hall Computer System Phase II	730,000	729,737	-	263
Roundabout Construction	1,838,487	1,771,178	-	67,309
Municipal Garage Elevators	750,000	394,873	-	355,127
Demolition of Public Nuisance Buildings	750,000	629,783	-	120,217
Memorial Field Renovations	10,450,215	4,150,216	-	6,299,999
Fourth Street Playground	1,250,000	140,142	-	1,109,858
Streetscape	400,000	26,342	-	373,658
Roof Replacement	750,000	656,693	-	93,307
Computer System Upgrade	325,000	271,741	-	53,259
Police Department	325,000	222,516	-	102,484
Fire - Emergency Operations Center	1,542,090	1,287,707	-	254,383
Fire Vehicles	192,000	186,928	-	5,072
Road Work	275,000	273,034	-	1,966
Parking Garage	750,000	628,493	-	121,507
Parking Garage Scape Entrance	750,000	4,143	-	745,857
Citywide Grounds Upkeep	135,000	134,146	-	854
Citywide Grounds Upkeep	1,081,500	1,066,374	-	15,126
Street Sewers Citywide	516,050	512,635	-	3,415
Doles Center Renovations	1,411,003	967,441	-	443,562
Armory Renovations	365,000	302,859	-	62,141
Municipal Buildings	650,000	614,612	-	35,388
HVAC	600,000	79,733	-	520,267
Maintenance Vehicle	225,000	218,105	-	6,895
Parking and Building Vehicles	149,700	148,802	-	898
Street Signs	150,000	94,862	-	55,138
License Plate Reader	260,000	241,782	-	18,218
Police Vehicles	150,000	149,471	-	529
Garage Renovation	250,000	201,099	-	48,901
Sanitary Sewers	200,000	198,555	-	1,445
Equipment	35,000	21,072	-	13,928
Resurfacing	3,162,200	2,877,199	-	285,001
YMCA Purchase	750,000	705,118	-	44,882
Parking Meters	180,000	177,600	-	2,400
YMCA Renovation	750,000	451,218	-	298,782
Police Justice Assistance Grant - 2013	52,532	33,301	-	19,231
Police Justice Assistance Grant - 2014	53,492	53,472	-	20
Resurfacing - 2014	1,914,313	1,237,643	-	676,670
Police Justice Assistance Grant - 2011	64,516	64,214	-	302
Con Edison Overtime	598,882	256,802	-	342,080
Resurfacing - 2015	2,257,273	2,190,517	-	66,756
Police Justice Assistance Grant - 2016	43,494	-	-	43,494
Broadband Digital Tech	1,000,000	-	-	1,000,000
Digital and Cybersecurity Tech	1,600,000	425,960	-	1,174,040
Fire Protection and Rescue Equipment	600,000	-	-	600,000
City Owned Property	3,850,000	20,725	-	3,829,275
Resurfacing - 2021-2023	9,575,212	1,937,958	-	7,637,254
Sewer Rehabilitation and Mitigation	3,125,000	417,463	-	2,707,537
Sewer Infrastructure	2,000,000	492,065	-	1,507,935
Department of Environmental Conservation Grant	1,102,342	1,099,338	-	3,004
Installment Purchase Debt	2,295,000	2,295,000	-	-
Totals	\$ 65,625,914	\$ 33,685,930	\$ 555,837	\$ 31,384,147

See independent auditors' report.

Revenues	Fund Balance at December 31, 2021
\$ 3,395,613	\$ 214,513
730,000	263
1,813,919	42,741
750,000	355,127
750,000	120,217
4,150,216	-
140,142	-
150,000	123,658
750,000	93,307
325,000	53,259
325,000	102,484
1,350,090	62,383
192,000	5,072
275,000	1,966
750,000	121,507
750,000	745,857
135,000	854
1,081,500	15,126
516,050	3,415
1,406,537	439,096
365,000	62,141
650,000	35,388
600,000	520,267
225,000	6,895
149,700	898
150,000	55,138
260,000	18,218
150,000	529
250,000	48,901
200,000	1,445
35,000	13,928
2,877,199	-
750,000	44,882
180,000	2,400
750,000	298,782
33,301	-
53,472	-
1,237,643	-
64,214	-
598,882	342,080
2,190,517	-
-	-
-	-
425,960	-
-	-
20,725	-
1,937,958	-
417,463	-
-	(492,065)
546,269	(553,069)
2,295,000	-
<u>\$ 37,149,370</u>	<u>\$ 2,907,603</u>

City of Mount Vernon, New York

Debt Service Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance
 Year Ended December 31, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Debt service				
Serial bonds				
Principal	-	1,875,000	1,875,000	-
Interest	-	511,644	482,968	28,676
Total Expenditures	-	2,386,644	2,357,968	28,676
Deficiency of Revenues Over Expenditures	-	(2,386,644)	(2,357,968)	28,676
OTHER FINANCING SOURCES				
Transfers in	-	2,386,644	2,359,403	(27,241)
Net Change in Fund Balance	-	-	1,435	1,435
FUND BALANCE				
Beginning of Year	-	-	118,166	118,166
End of Year	\$ -	\$ -	\$ 119,601	\$ 119,601

See independent auditors' report.



PLANNING & COMMUNITY DEVELOPMENT
ONE ROOSEVELT SQUARE
MOUNT VERNON, NEW YORK 10550
PHONE: (914) 840-4029
EMAIL: TGRAHAM-OUATTARA@CMVNY.COM

JAMES RAUSSE, FAICP, WEDG
COMMISSIONER

February 3, 2026

VIA EMAIL:

Honorable City Council Members
City of Mount Vernon
1 Roosevelt Square
Mount Vernon, New York 10550

RE: Request for the City Council to Enact Legislation Authorizing the Mayor to Execute a Professional Services Agreement with ARUP for Phase II of the NYSERDA Project. For consideration on the agenda for the February 11, 2026, City Council meeting.

Honorable City Council President Thompson and Council Members:

I am writing to respectfully request that the City Council enact legislation authorizing the Mayor to enter into a Professional Services Agreement with ARUP, an international environmental and engineering consulting firm, to support the City of Mount Vernon's participation in Phase II of a New York State Energy Research and Development Authority (NYSERDA)-funded project.

As the City Council may recall, the City previously authorized the Mayor to execute a Letter of Commitment with ARUP in support of its Phase I submission to NYSERDA. ARUP has since been selected by NYSERDA to advance this initiative to Phase II, which focuses on implementation-oriented planning and policy integration. Execution of a formal Professional Services Agreement is now required to define roles, responsibilities, and deliverables and to allow the City to fully participate in the next phase of work.

Phase II will focus on advancing actionable, data-driven strategies to integrate climate resilience and urban heat mitigation into Mount Vernon's land use and regulatory framework. ARUP will work collaboratively with the Department of Planning and Community Development to refine and apply urban heat and environmental data, evaluate zoning and development standards through a climate lens, and develop clear, implementable tools that can be incorporated into the City's zoning ordinance update. The project is structured around specific, measurable outcomes, including producing policy-ready analyses, identifying zoning mechanisms that support heat-resilient development, and aligning climate mitigation strategies with the City's ongoing zoning modernization efforts.

Participation in Phase II will provide Mount Vernon with advanced technical expertise, planning tools, and policy guidance that directly support the City's Comprehensive Plan and zoning ordinance update, while strengthening climate resilience, public health protections, and environmental equity. Key benefits of the City's participation include enhanced decision-making capacity for zoning and development review, improved integration of climate considerations into local law, and the opportunity to serve as a model for other municipalities undertaking similar efforts statewide.

Importantly, the proposed Professional Services Agreement does not require any direct cash expenditure by the City. The City's financial responsibility will be satisfied through an in-kind contribution of Department of





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JAMES RAUSSE, FAICP, WEDG
COMMISSIONER

Planning and Community Development staff time, which will be accounted for through work already underway on the zoning ordinance update. The value of this in-kind contribution is estimated at \$74,700 and will be credited toward the overall project budget submitted by ARUP to NYSERDA.

For these reasons, we respectfully request that the City Council adopt legislation authorizing the Mayor to execute the Professional Services Agreement with ARUP for Phase II of the NYSERDA project. We appreciate your consideration and remain available to provide any additional information or respond to questions.

Sincerely,

A handwritten signature in black ink, appearing to read "James Rausse".

JAMES RAUSSE, FAICP, WEDG

cc: Mayor Shawyn Patterson-Howard
Comptroller Darren M. Morton
Malcolm Clark, Chief of Staff





May 7, 2026

VIA EMAIL

Honorable City Council Members
City of Mount Vernon
One Roosevelt Square
Mount Vernon, NY 10550

**RE: IN-LIEU-FEES FOR PARKING NOT PROVIDED DURING LAND USE BOARD
APPROVALS**

Honorable City Council Members,

Procedural History

In February the City Council was asked to review the mandatory in-lieu-fees for parking found in the Zoning Code. These fees are assessed when an applicant cannot provide the on-site parking required by the zoning ordinance. The fees are most commonly applied during reviews by the Zoning Board of Appeals (“ZBA”) for parking variances. These fees were concerning to staff due to inconsistency between the Comprehensive Plan policy document and the existing zoning ordinance. This fee is normally collected after a ZBA action allowing a variance for parking and before the certificate of occupancy is issued. The City Council tabled the item.

City Council asked that we provide a full parking analysis so that staff can give an accurate fee recommendation. However, the City is in process of adopting a Zoning Ordinance (the RFP has already been released) and staff believes the zoning code should be completed so that the new fees are not set in a vacuum.

The item was placed back on the agenda in April. Before that meeting, I spoke to members of the City Council who wished to reduce all in lieu fees 50% as opposed to suspending the fee.

Planning requests the fees be reduced by 50% from the adoption date of the Comprehensive Plan, November 2025 until January 2027. This is structured to (1) provide notice to developers of the fee moving forward despite the conflict of the comprehensive plan and the current zoning ordinance and (2) guide development that fell within the window so that they can proceed. The fee becomes due to the City upon signature of the resolution and before occupancy.

Analysis of the Issue

Currently, the City has developers that are required to pay parking in lieu fees based on the existing zoning code. Attached is the adopted fee program requirement, §267.40 attachment 3.1 The fee requires, for multi-residential users, two parking spots per dwelling unit. It does not differentiate based on location or size. Mount Vernon is unique in requiring a blanket provision of two spaces for all dwelling units,



regardless of size. While this is typically not an issue for single-family or two-family homes, almost every multi-family development proposal requires a parking variance unless the project is a large, new construction building with a self-contained garage. This oddity can be expressed in an extreme: a studio apartment (where the average occupancy is 1.5 people) would need two parking spots, even in a transit-oriented development area where the resident is more likely to be dependent on public transportation.

Additionally, there has been inconsistent enforcement of these fees, creating issues of across-the-board fairness with who these fees are applied to, delays in land use board decisions, and placing undue burden on small to medium-sized property owners who do not have the means nor wherewithal to cover these fees.

This discussion was shaped by a specific project: 420 North Terrace Avenue. The project consists of an approved market-rate 12 unit building that took two years to get through the Zoning Board of Appeals with some enmity. The project is providing 12 parking spaces, one for each unit regardless of size of the unit. Because the current code requires 2 parking spaces per unit, the development was 12 spaces short required the developer to pay \$9,000 per parking space not provided. This building has 7-one-bedroom units and 5-two-bedroom units.

This site currently pays \$11,000 in property taxes and will increase to \$35,000 after a \$1 million estimated construction project. The current parking fees required are \$109,000 or more than 10% of construction making it difficult for the Developer on this small project to receive construction funding. After review, the Staff believes there is a bigger policy issue to be considered: \$24,000 of property tax increment will not be collected if this project cannot be constructed. The 50% rate will create a fee of \$54,500 and will hopefully be low enough to allow the developer to get financing.

As a policy matter, the City wishes to encourage market rate housing units of all sizes to create fair housing choice. Some potential residents prefer small buildings over large buildings and this 12-unit building filled a very specific niche. Mount Vernon has committed to fair housing choice as part of the Consolidated Plan submitted to HUD and to comply with the Fair Housing Act of 1964 *et al.* Choice includes residents who may wish to live in smaller rental buildings as much as living in single family homes or large luxury buildings.

Currently, there is inconsistency between the goals in the adopted Comprehensive Plan and the existing, outdated zoning code. To encourage successful development proposals in 2026 that are consistent with the adopted Comprehensive Plan, we respectfully request the City Council consider reducing the fee to make small development financially practicable.

Mount Vernon has parking requirements that are much higher, and less flexible, than neighboring municipalities. Most municipalities have parking ratios that are scaled to the size of a dwelling unit, with two or three-bedroom units requiring more parking per unit, and studio and one-bedroom units requiring less parking per unit.

Equally important, these fees have slowed the land use process down. Parking variances were required in 44 % of the submittals in 2025 to the ZBA. It should also be noted that requiring something that has an unlikely outcome of approval, slows down processing of more complex issues, and deters new development.



**Planning and Community
Development Department**
ONE ROOSEVELT SQUARE
MOUNT VERNON, NEW YORK 10550
PHONE: (914) 840-4032F OR EMAIL
ptarlow@cmvny.com

James Rausse, FAICP, WEDG
Commissioner

Pamela J. Tarlow, Esq.*
Deputy Commissioner
*Admitted in CA

Ultimately, the City's goal (as noted in the Comprehensive Plan) is to reduce parking for transit-supported developments after our new zoning is written. The aim is that Mount Vernon will join our neighbors in requiring lower parking ratios for apartment buildings near transit, which means that many of our current development proposals will ultimately comply with future parking requirements and not need variances (or need to pay fees-in-lieu). However, for these proposals to move forward now (under current zoning), applicants are often looking at parking fees-in-lieu of between \$50k and \$250K, which effectively make their proposals financially unfeasible, especially small development projects under 20 units.

Staff requests that this fee be reduced to a manageable amount though June 2026. 50% reduction of the fee should help small developers move forward while maintaining the fee.

Fiscal Impact

The estimated impact will be a one-time \$54,500, with an offset of \$24,000 per year after construction is completed on 420 N Terrace. 127 S. Terrace, which was approved in February but not yet finalized, and is a reduced fee of \$250.

The City of Mount Vernon remains committed to advancing policies that promote housing opportunity. I respectfully request the City Council's consideration of this legislation and welcome the opportunity to provide additional information as needed.

Sincerely,

JAMES RAUSSE, FAICP, WEDG

cc: Mayor Shawyn Patterson-Howard
Comptroller Darren M. Morton
Malcolm Clark, Chief of Staff

Attachment

ZONING

267 Attachment 3
City of Mount Vernon

Off-Street Parking and Loading Space Requirements
[Amended 4-28-1999, approved 4-30-1999; 7-8-2009 by L.L. No. 2-2009; 5-28-2025, approved 5-28-2025]

Use	Minimum Number of Parking Spaces	Minimum Number of Loading Spaces
Residential		
One-family dwellings (R1-3,6)	1 per dwelling unit, which shall be in a garage	
One-family dwellings (R1-4,5 + R1-7)	2 per dwelling unit, at least one of which shall be in a garage	
Two-family dwellings (R2-4,5)	1 per dwelling unit, both of which shall be in a garage	
Attached one-family dwelling units	2 per dwelling unit, at least 1 of which shall be in a garage	
Multifamily dwellings	2 per dwelling unit; 0.25 per dwelling unit for publicly assisted senior citizen housing	
Recreation		
Athletic facilities accessory to a private school, university or college	0.1 per seat	
Tennis courts	5 per court	
Squash, handball, racquetball and similar courts	2 per court	
Bowling alleys	4 per alley	
Theaters	1 per 3 seats	
Commercial indoor recreation facilities and health clubs	5 per 1,000 square feet of GFA	Up to 10,000 square feet: 1 For each additional 100,000 square feet or major portion thereof: 1 additional
Indoor recreation or amusement facilities?		
Semipublic		
Hospitals	2.5 per bed or 1 per 400 square feet of GFA, whichever is greater	1 per 100,000 square feet of GFA or major portion thereof
Churches or other places of worship	1 per 3 seats, plus 1 per 100 square feet of floor space used for additional public assembly	
Convents/monasteries	0.1 per bed	
Community facilities		
Dormitory-care facilities	1 per 3 beds	0 to 30 beds: none; 31 to 100 beds: 1; 101 to 200 beds: 2; over 200 beds: 3
Libraries	3.3 per 1,000 square feet of GFA	
Commercial		

MOUNT VERNON CODE

Use	Minimum Number of Parking Spaces	Minimum Number of Loading Spaces
Business, professional or governmental offices	1 per 300 square feet of GFA	0 to 5,000 square feet: none; 5,000 to 75,000 square feet: 1; each additional 75,000 square feet or major portion thereof: 1 additional
Medical/dental offices	1 per 300 square feet of GFA	Same as above
Animal hospitals	Same as medical/dental offices	Same as above
Office in residence of a professional person	2	Same as above
Hotels	1 per guest room, plus 1 per employee, plus additional spaces as required for other uses	1 for the first 100 units, plus 1 for each additional 100 units or major portion thereof, plus additional spaces as required for other uses
Retail stores, shops and personal service establishments	1 per 200 square feet	0 to 5,000 square feet: none; 5,000 to 15,000 square feet: 1; 15,000 to 30,000 square feet: 2; 30,000 to 60,000 square feet: 3; 60,000 to 100,000 square feet: 4; for each additional 50,000 square feet or major portion thereof: 1 additional
Retail laundries or retail dry cleaners	Same as above	Same as above
Banks	5 per teller station, or 1 per 300 square feet of GFA, whichever is greater, plus 5 queuing spaces per drive-up window	Same as above
Restaurants	1 per 3 seats or 1 per 100 square feet of GFA, whichever is greater	Same as above
Restaurants, carry-out	Same as above	Same as above
Restaurants, fast-food	Same as above	Same as above
Bars, nightclubs and catering halls	Same as above, plus 5 queuing spaces per drive-up window	Same as above
Funeral parlors	1 per 3 seats or 1 per 100 square feet of GFA, whichever is greater	0 to 5,000 square feet: none; 5,000 to 15,000 square feet: 1; 15,000 to 30,000 square feet: 2; 30,000 to 60,000 square feet: 3; 60,000 to 100,000 square feet: 4; for each additional 50,000 square feet or major portion thereof: 1 additional
Motor vehicle filling stations	For assembly rooms: 1 per 50 square feet of GFA or 1 per 3 seats, whichever is greater, plus 1 per commercial vehicle kept on the lot	Same as above
Motor vehicle service and repair facilities	1 per pump island, plus 5 per service bay	Same as above
Motor vehicle dealerships	5 per service bay	Same as above
Motor vehicle body repair shops	Sales: 1 per 300 square feet of GFA; Service: 5 per service bay	Same as above
Car wash	5 per service bay	Same as above
Industrial	10 queuing spaces per bay, plus 1 per 1,000 square feet of GFA	Same as above
Manufacturing, fabrication, finishing or assembling of products	1 per 1,000 square feet of GFA, plus 1 per commercial vehicle kept on the lot	0 to 10,000 square feet: 1, plus 1 for each additional 20,000 square feet or major portion thereof
Wholesale business, storage, distribution or warehousing	1 per 3,000 square feet of GFA, plus 1 per commercial vehicle kept on the lot	Same as above



CITY OF MOUNT VERNON, N.Y.

Mayor Office

SHAWYN PATTERSON-HOWARD, MPA
Mayor

City Hall, One Roosevelt Square
Mount Vernon, NY. 10550
(914) 665-2362 – Fax: (914) 665-6173

MALCOLM CLARK
Chief of Staff
KHENDRA DAVID
Deputy Chief of Staff

January 22, 2026

City Council
City Hall
One Roosevelt Square
Mount Vernon, NY 10550

RE: Request for Legislation to Establish an Inclusionary Housing Ordinance and Affordable Housing Assistance Fund

Honorable City Councilmembers,

I am writing to respectfully request that the City Council enact legislation establishing an Inclusionary Housing Ordinance requiring that all future market-rate residential developments set aside no less than ten percent (10%) of total dwelling units for multi-family development with 10+ units as fair and affordable housing. This ordinance will ensure that as Mount Vernon grows, new residential development contributes directly to meeting the City's housing affordability goals while promoting economic diversity and long-term community stability.

This inclusionary approach has been successfully implemented throughout Westchester County, including in the cities of Yonkers, White Plains, and New Rochelle, where a comparable program has generated more than **\$9 million** in affordable housing resources. Consistent with the Westchester County Model Ordinance, this policy is intended to support workforce housing, making new units accessible to teachers, firefighters, police officers, healthcare workers, and other essential professionals whose incomes often exceed traditional subsidy thresholds but fall short of prevailing market rents.

To effectively administer this program, the legislation should establish a Mount Vernon Affordable Housing Assistance Fund Board responsible for oversight, policy guidance, and implementation. The Board shall consist of five (5) voting members: the Mayor of the City of Mount Vernon or his/her designee; the President of the City Council or his/her designee; and the President Pro Tem of the City Council or his/her designee; the Commissioner of Planning and Development or his/her designee; the Commissioner of Assessment or his/her designee. The Board's responsibilities would include recommending funding priorities, reviewing developer contributions and affordability proposals, ensuring compliance with ordinance requirements, and advancing best practices consistent with regional housing goals.

With the recent completion of the City's Comprehensive Plan, Mount Vernon is well-positioned to attract significant new housing investment, including market-rate and luxury development. This ordinance ensures that the workforce supporting the City's economy has meaningful opportunities to live in these new developments. The legislation should further require robust affirmative marketing

"The Jewel of Westchester"



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MALCOLM CLARK
Chief of Staff
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Deputy Chief of Staff

plans to guarantee that affordable units are widely advertised and accessible to eligible residents, consistent with fair housing principles and County guidelines.

The ordinance should also provide developers with opportunities to earn density bonuses or regulatory incentives by delivering community benefits aligned with the Comprehensive Plan. Such incentives may be granted for the following actions:

- Creating new, publicly accessible open space within or adjacent to the development area
- Reducing parking requirements for housing developments located within 0.25 miles of transit stations
- Implementing green building features, including solar energy systems, high-efficiency heating and cooling, and on-site stormwater management
- Providing community facility space for local nonprofit or civic organizations
- Investing in a City-managed Community Benefits Fund for infrastructure improvements
- Providing affordable units at deeper levels of affordability than required by the ordinance
- Supporting affordable homeownership opportunities, including cooperatives
- Incorporating historic preservation elements in surrounding areas
- Redeveloping brownfield or underutilized sites
- Contributing to off-site infrastructure improvements
- Prioritizing housing opportunities for municipal employees

Alternatively, developers may satisfy inclusionary obligations through a fee-in-lieu contribution of five percent (5%) to the City's Affordable Housing Assistance Fund, as established by this legislation. Mount Vernon's proposed fee-in-lieu structure is consistent with established practices in Westchester County, particularly in the Cities of Yonkers and White Plains. Yonkers permits developers to satisfy their inclusionary housing obligation by providing affordable units equal to five percent (5%) of total allowable units, combined with a per-unit cash contribution to the City's Affordable Housing Assistance Fund, in lieu of constructing the full on-site set-aside. White Plains similarly allows a fee-in-lieu alternative, calculated as a per-unit contribution for each required affordable unit, with proceeds dedicated to its Housing Assistance Fund to support citywide affordability initiatives. In both cities, the fee-in-lieu option has proven to be an effective tool for generating flexible funding while maintaining development feasibility and advancing long-term affordable housing goals.

Funds generated through the Affordable Housing Assistance Fund may be used to support a range of housing initiatives modeled after successful programs in Yonkers and White Plains, including but not limited to: down payment and closing cost assistance for first-time homebuyers; preservation of existing affordable housing; gap financing for new affordable or mixed-income developments; rehabilitation of aging housing stock; and targeted programs to support workforce and senior housing.

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These investments will ensure that Mount Vernon’s growth remains inclusive, equitable, and responsive to community needs.

The City of Mount Vernon remains committed to advancing housing policies that promote opportunity, affordability, and economic vitality. I respectfully request the City Council’s consideration of this legislation and welcome the opportunity to provide additional information as needed.

In Service,

Shawyn Patterson-Howard, Mayor
City of Mount Vernon, NY



January 26, 2026

City Council
City Hall
One Roosevelt Square
Mount Vernon, NY 10550

RE: Supplemental Policy Guidance – Inclusionary Housing Ordinance

Honorable City Councilmembers,

This memorandum is provided to support your upcoming discussion of the proposed Inclusionary Housing Ordinance by outlining key policy considerations, implementation questions, and administrative elements for Council review. The intent of this memo is to provide additional technical and policy guidance to inform deliberations as the City advances an inclusionary housing framework consistent with the Comprehensive Plan and regional best practices.

Affordability Definition and Workforce Focus

Affordability under the proposed ordinance should be clearly defined to address Mount Vernon’s demonstrated workforce housing need, rather than being limited solely to low or very low-income households. Mount Vernon has a need for workforce housing, making new units accessible to teachers, firefighters, police officers, healthcare workers, and other essential professionals whose incomes often exceed traditional subsidy thresholds but fall short of prevailing market rents. To meet this goal, staff recommends targeting affordability at approximately **80% of Area Median Income (AMI)**, with flexibility not to exceed 120% AMI, ensuring the program remains responsive to local labor market realities while maintaining economic feasibility.

Applicability Thresholds and Unit Set-Aside Requirements

Consistent with the Westchester County Model Ordinance, developments containing **nine (9) or fewer dwelling units would be exempt** from inclusionary requirements. Developments containing **ten (10) or more units** would be subject to the ordinance, with an obligation of **one (1) affordable unit per ten (10) dwelling units**. By way of example: a nine-unit building would have no obligation; a ten-unit building would require one affordable unit; a sixteen-unit building would require two affordable units. This graduated structure is intended to balance housing production with affordability objectives.

Key Implementation Questions for Council Consideration

To ensure clarity and predictability for applicants and staff, the following policy decisions require Council direction:

- **Program Start Date:** Determination of whether inclusionary obligations vest at land use approval (e.g., site plan or special permit approval) or at building permit issuance.
- **Fee-in-Lieu Framework:** While a specific percentage has been removed from what was proposed in the referral letter, Council should consider whether a fee-in-lieu option should be authorized as an alternative compliance mechanism.
- **Estimated Per-Unit Contribution:** Based on current market conditions and construction costs, staff estimates that a typical market-rate unit ranges from approximately **\$500,000 to \$700,000**, suggesting a potential **buy-down value of \$300,000 to \$350,000 per affordable unit** for fee-in-lieu or off-site compliance purposes.
- **Unit Buy-Down Limits:** Consideration should be given to establishing a cap on the number of units eligible for buy-down or fee-in-lieu to preserve on-site affordability outcomes.



Affordable Housing Trust Fund Governance

To effectively administer funds generated under the ordinance, legislation should establish a Mount Vernon Affordable Housing Trust Fund Board responsible for oversight, policy guidance, and implementation. The Board shall consist of five (5) voting members: the Mayor or designee; the Commissioner of Planning and Development or designee; the Commissioner of the Buildings Department or designee; the President of the City Council or designee; and the President Pro Tem of the City Council or designee. The Board's responsibilities would include recommending funding priorities, reviewing developer contributions and affordability proposals, ensuring compliance with ordinance requirements, and advancing best practices consistent with regional housing goals and the HUD-required Consolidated Plan.

Market Growth and Affirmative Marketing Requirements

With the recent completion of the City's Comprehensive Plan, Mount Vernon is well-positioned to attract significant new housing investment, including market-rate and luxury development. The proposed ordinance ensures that the workforce supporting the City's economy has meaningful opportunities to live in these new developments. To achieve this objective, the ordinance should require robust affirmative marketing plans to ensure affordable units are widely advertised, transparently administered, and accessible to eligible residents, consistent with fair housing principles and County guidelines.

Density Bonuses and Community Benefit Incentives

At the City's discretion, and subject to standards established in the Comprehensive Plan, developers may be eligible for density or height bonuses in exchange for providing off-site civic improvements or community benefits beyond those necessitated by the project itself. Eligible actions may include:

- A. **Provision, Renovation, or Rehabilitation of Public Open Space**
- B. **Historic Preservation** of structures with cultural, architectural, or historical significance
- C. **Brownfield or Derelict Property Remediation**
- D. **Contribution to Non-Site Related Infrastructure Improvements**, including streets, utilities, and storm or sanitary sewer improvements
- E. **Streetscape Improvements**, including pedestrian, bicycle, and transit amenities
- F. **Sustainability and Resiliency Measures**, including green building certification or net-zero strategies
- G. **Provision of Public Artwork** reflecting Mount Vernon's culture and heritage
- H. **Provision of Housing for Persons with Disabilities**, exceeding minimum federal accessibility requirements
- I. **Provision of Workforce Housing** at 15% of total units underwritten at a maximum of 80% of Area Median Income, with flexibility not to exceed 120% of Area Median Income

Fee-in-Lieu Option and Use of Funds

Alternatively, developers may satisfy inclusionary obligations through a fee-in-lieu contribution to the City's Affordable Housing Trust Fund, if authorized by Council. This approach is consistent with practices in Yonkers and White Plains, where fee-in-lieu mechanisms have generated flexible resources while preserving development feasibility. Funds generated may be used for a range of housing initiatives, including down payment and closing cost assistance for first-time homebuyers, preservation of existing affordable housing, gap financing for mixed-income development, rehabilitation of aging housing stock, and targeted workforce and senior housing programs. The Department of Planning and Community Development stands ready to provide additional analysis, financial modeling, or draft language at Council's request as deliberations continue.



**Department of Planning and
Community Development**
ONE ROOSEVELT SQUARE
MOUNT VERNON, NEW YORK 10550
PHONE: (914) 840-4029

Mayor Shawyn Patterson-Howard

James Rausse, FAICP
Commissioner

Sincerely,

JAMES RAUSSE, FAICP

cc: Mayor Shawyn Patterson-Howard
Comptroller Darren M. Morton
Malcolm Clark, Chief of Staff

**A LOCAL LAW AUTHORIZING THE AMENDMENT
OF CHAPTER 267 (ZONING) OF THE CODE OF
THE CITY OF MOUNT VERNON TO ESTABLISH AN
AFFORDABLE AND WORKFORCE HOUSING PROGRAM**

BE IT ENACTED by the City Council of the City of Mount Vernon, in the County of Westchester, State of New York, as follows:

Section 1. Title. This Local Law shall be known and may be cited as:

“A Local Law Amending the Mount Vernon City Code to Establish an Affordable and Workforce Housing Program.”

Section 2. Legislative Findings and Purpose.

WHEREAS, the City Council for the City of Mount Vernon is in receipt of a referral letter dated January 22, 2026 from the Office of the Mayor and a supplemental letter dated January 26, 2026 from the Department of Planning and Community Development requesting Affordable Housing legislation whereby all future market-rate residential developments would set aside no less than ten percent (10%) of total dwelling units for multi-family developments with ten or more (10+) units as fair and affordable housing; and

WHEREAS, the proposed local law would provide for the construction of rental housing units and purchase housing units that will be underwritten at 80% of the Westchester County area median income (AMI) with an allowable ceiling of up to 130% of AMI; and

WHEREAS, a goal of the proposed local law would be to promote economic diversity and long-term community stability through the development of affordable housing units throughout the City; and

WHEREAS, the stated goals of the ordinance are aligned with recommendations in Mount Vernon’s Comprehensive Plan regarding housing access for all, neighborhood diversity, and inclusion.

NOW, THEREFORE, BE IT ENACTED by the City Council of the City of Mount Vernon as follows:

Section 3. Amendment to Section § 267-4 the Mount Vernon City Code.

Section § 267-4 Definitions

The Code of the City of Mount Vernon is hereby amended to add the following in the appropriate alphabetical order:

AFFORDABLE HOUSING TRUST FUND (AHTF)

A trust fund created for the use of receiving funds from applicants required to provide affordable housing units that have been granted the option of paying into the AHTF in lieu of developing the required number of affordable units. Nothing in this article shall be construed as providing any developer with any AHTF funds or other subsidy from the City as a matter of right.

AFFORDABLE HOUSING TRUST FUND BOARD (AHTF BOARD)

A committee composed of the following five voting members: the Mayor of the City of Mount Vernon, or his/her designee; the President of the Mount Vernon City Council, or his/her designee; the President Pro Tem of the Mount Vernon City Council, or his/her designee; the Commissioner of

Planning and Community Development of the City of Mount Vernon, or his/her designee; and the Commissioner of Tax and Assessment or his/her designee. The AHTF Committee shall administer the AHTF and perform such other duties as provided in this article.

AFFORDABLE HOUSING UNIT

A rental unit that is affordable to a household whose income does not exceed 120% AMI and that is marketed in accordance with the Westchester County Fair & Affordable Housing Affirmative Marketing Plan.

AREA MEDIAN INCOME (AMI)

The most recently updated annual median household income figures, adjusted for family size, calculated and published by the U.S. Department of Housing and Urban Development (HUD) for Westchester County, New York State.

MEDIAN INCOME

Annual household income which does not exceed 120% of the Westchester County median annual income for its household size (based on U.S. Census and as updated by HUD).

MODERATE INCOME

Annual household income which does not exceed 80% of the Westchester County median annual income for its household size (based on U.S. Census and as updated by HUD).

PURCHASE HOUSING

Dwelling units in single-family, residential condominium, and residential cooperative apartment buildings which are purchased for residency by the owner thereof.

RENTAL HOUSING

Dwelling units in single-family, two-family, multifamily, residential condominium, and residential cooperative apartment buildings which are rented for residency by the tenant thereof.

Section 4. Amendment to Chapter 267 of the Mount Vernon City Code.

Chapter 267 is hereby amended to add a new Article XVI, entitled “Affordable and Workforce Housing,” comprising the following provisions:

Article XVI – Affordable and Workforce Housing Program

§ 267-103 Purpose.

The Mayor and City Council of the City of Mount Vernon are deeply concerned that there are insufficient opportunities for individuals and families of Moderate Income and Median Income to purchase or rent dwelling units in the City. In order to enhance the public welfare and to promote the well-being of the City's current and future residents, the Mayor and City Council believe that it is essential that new residential and mixed-use developments involving the construction of ten or more new dwelling units be required to include dwelling units for individuals and families of Moderate Income and Median Income in Rental Housing and dwelling units for individuals and families of Moderate Income and Median Income in Purchase Housing or, in the alternative, be required to make payments to an

Affordable Housing Trust Fund to assist in the development of housing opportunities for individuals and families of Moderate Income and Median Income in the City.

§ 267-104 Required number and distribution of affordable housing units in future residential developments.

- A. Within all future residential developments of 10 or more units created by subdivision or site plan approval, no less than 10% of the total number of units must be created as affordable housing units. The affordable housing units shall be made available to families (including single-person families) earning less than 130% of AMI
- B. Any development of fewer than 10 units is exempt from the requirements of this article.
- C. In calculating the required number of affordable housing units based on the percentage required, a fraction of a unit less than 0.5 shall be rounded down to the nearest whole number, and a fraction of a unit 0.5 or greater shall be rounded up to the nearest whole number.
- D. No preferences shall be utilized to prioritize the selection of income-eligible tenants or purchasers for affordable housing units created under this subsection except that developers are required to market the available unit to individuals and families currently residing in the City of Mount Vernon prior to marketing beyond the boundaries of the City.

§ 267-105 Payment-in-lieu.

- A. Notwithstanding any provision set forth herein to the contrary, an applicant subject to the provisions of this article may make application to the Mount Vernon City Council for discharge of such obligation by a fee-in-lieu contribution to the Affordable Housing Trust Fund (AHTF) to be used for the purchase and/or development of affordable housing at other suitable locations within the City in accordance with the terms herein.
- B. The determination of the City Council over the application to allow a fee-in-lieu contribution instead of requiring affordable housing to be provided on the development site shall be discretionary to that Council, depending on all the facts and circumstances it determines are relevant and applicable to the particular application.
- C. Any fee-in-lieu application requires the approval of Mount Vernon City Council.
- D. If a request for a fee-in-lieu contribution is approved, the per-unit fee, regardless of unit size, shall be 1.5 times the AMI for a household of four for the year in which the project is approved.

§ 267-106 Term and transfer restrictions.

- A. Units designated as affordable housing units must remain affordable for a minimum of 50 years from date of initial certificate of occupancy. A property containing any affordable housing units must be restricted using a mechanism such as a declaration of restrictive covenants in recordable form acceptable to the AHTF Board, which shall ensure that the affordable housing unit shall remain subject to affordable regulations for the minimum 50-year period of affordability. Among other provisions, the covenants shall require that the unit be the primary residence of the resident household selected to occupy the unit. Upon approval, such declaration shall be recorded against the property containing the affordable housing unit prior to the issuance of a Certificate of Occupancy for the development.

- B. Affordable housing units shall be rented or purchased only by households meeting (at the time of rental) the affordability criteria detailed in this article as from time to time adjusted for Westchester County by the United States Department of Housing and Urban Development (HUD). Such units shall be the primary residence of the occupants; subletting and assignments to avoid these requirements shall be prohibited.

§ 267-107 Applicant prescreening; qualification and enforcement.

The developer shall be responsible for prescreening, qualifying and selecting applicants who wish to occupy affordable housing units in compliance with this article and any other applicable law and/or regulation relating to the provision of affordable housing units. The developer may contract with a qualified housing services provider to assist in outreach, screening and certifications. The AHTF Board and designated City staff shall be permitted to review and monitor a developer's ongoing compliance with the provisions of this article and other applicable laws and regulations, including the long-term enforcement of affordability covenants. In the event a developer fails to enforce the long-term affordability requirements of this article, the AHTF Board and the City shall have the right to elect to take control of said function and enforce the requirements of this article.

§ 267-108 Maximum Rent.

The maximum monthly rent for an affordable housing unit shall be established in accordance with U.S. Department of Housing and Urban Development guidelines as published in the current edition of the "Westchester County Area Median Income (AMI) Sales & Rent Limits" available from the County of Westchester.

§ 267-109 Lease Renewal Requirements for Rental Housing Units.

- A. Applicants for affordable housing units shall, if eligible and if selected for occupancy, sign leases for a term of no more than two years. As long as a resident remains eligible and has complied with

the terms of the lease, said resident shall be offered renewal leases for a term of no more than two years each. Renewal of a lease shall be subject to the conditions of federal, state or county provisions that may be imposed by the terms of the original development funding agreements for the development or to the provisions of other applicable local law.

- B. If no such provisions are applicable and if a resident's annual gross income should subsequently exceed the maximum then allowable, as defined in this chapter, then:

Option (a): said resident may complete their current lease term and shall be offered a non-restricted rental unit available in the development at the termination of such lease term, if available. If no such dwelling unit shall be available at said time, the resident may be allowed to sign one additional one-year lease for the affordable AFFH unit they occupy but shall not be offered a renewal of the lease beyond the expiration of said term.

-OR- Option (b): said resident shall pay the greater of (1) the rent amount payable under the provisions of this ordinance or (2) 30% of the resident's monthly adjusted household income provided that the increased rent may not exceed the market rent in that development for units with the same number of bedrooms.

-OR-

Option (c): said resident shall pay the greater of (1) the rent amount payable under the provisions of this ordinance or (2) 30% of the resident's monthly adjusted household income provided that the increased rent may not exceed the market rent in that development for units with the same number of bedrooms for a term of not more than one (1) year.

§ 267-110 Minimum Floor Area.

- A. The minimum gross floor area per affordable housing unit shall not be less than 80% of the average floor area of non-restricted market-rate housing units in the development and no less than the following:

Dwelling Unit	Minimum Gross Floor Area (square feet)
Efficiency	450
1 bedroom	675
2 bedrooms	750
3 bedrooms	1,000 (including at least 1.5 baths)
4 bedrooms	1,200 (including at least 1.5 baths)

- B. For the purposes of this section, paved terraces or balconies may be counted toward the minimum gross floor area requirement in an amount not to exceed 1/3 of the square footage of such terraces or balconies.

- C. As an alternative or supplemental standard -- The minimum gross floor area per affordable housing unit shall be in accordance with the standards set forth by the New York State Division of Housing and Community Renewal & the New York State Housing Trust Fund Corporation in Section 4.03.03 of the most recent edition of its joint Design Manual.

§ 267-111 Occupancy standards.

For the rental or purchase of affordable housing units, the following occupancy schedule shall apply:

Number of Bedrooms	Number of Persons
Efficiency	Minimum:1 , Maximum:1
1 Bedroom	Minimum:1 , Maximum:3
2 Bedrooms	Minimum:2 , Maximum:5
3 Bedrooms	Minimum:3 , Maximum:7
4 Bedrooms	Minimum:4 , Maximum:9

§ 267-112 Administration.

- A. The AHTF Board shall be responsible for establishing rules, regulations and procedures necessary for the implementation and administration of the AHTF as created by this article.
- B. The Department of Planning and Community Development shall be responsible for monitoring the affordable housing units during the units' periods of affordability.

Section 4. Severability. If any section, subsection, sentence, clause, phrase, or portion of this ordinance is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct, and independent provision, and such holding shall not affect the validity of the remaining portions hereof.

Section 5. Effective Date. This ordinance shall take effect upon review and acceptance by the City Council.