

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

Tuesday, May 19, 2026

4:00 PM

MAYOR'S CONFERENCE ROOM - 1st FLOOR

Board of Estimate & Contract

NICOLE BONILLA, MBA
City Clerk

JORDAN RIULLANO, JD
Deputy City Clerk

Call to Order: At 4:00 PM by Chairwoman Mayor Shawyn Patterson-Howard

Roll Call: Roll Call and reading of agenda items administered by City Clerk Nicole Bonilla.
Noticed in the Journal News.

OTHERS: Chief of Staff Malcolm Clark, Asst. Corporation Counsel Greg Bailey, Deputy City Clerk Jordan A. Riullano, 1st Deputy Comptroller Condell Hamilton

ADMINISTRATION OF THE AGENDA**AUSTERITY**

Department of Public Safety: A Resolution Authorizing the Funding and Attendance of Two (2) Members of Service at the FBI LEEDA Command Leadership Training - (June 22 - 26, 2026)

Code: PSC

Attachments: [FBI BOE Referral Letter](#)
[FBI LEEDA CITY COUNCIL REFERRAL LETTER](#)

Department of Public Safety: A Resolution Authorizing the Funding of Training Expenses for Four (4) Members of the Mount Vernon Police Department to Attend the Street Level Narcotics Operation Training Hosted by the Rockland County Police Academy - (June 11, 2026)

Code: PSC

Attachments: [Narcotics Referral Letter BOE](#)

Department of Planning and Community Development: A Resolution Authorizing the Assistant Commissioner of the Department to attend the Walk Bike, and Roll New York Symposium in Tarrytown, New York on June 2 and June 3, 2026 and Authorizing the Expenditure of Funds for Conference Registration and Related Expenses

Attachments: [Lukas Herbert City Of Mount Vernon Signed Travel Request Form](#)
[Referral Letter Bike Walk and Roll Conference](#)

RESOLUTIONS APPROVING ORDINANCES

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. 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](#)

4. 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](#)

5. 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)

6. 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](#)

7. Management Services: An Ordinance Authorizing the Mayor to Execute a Three (3) Year Lease Agreement with BEI Holdings, Inc. dba Business Electronics for the Upgrade of the Police Department Interview Room Recording System

Code: PSC

Attachments: [BEI Holding Referral Letter](#)

[BEI](#)

8. Comptroller: A Ordinance Authorizing the Acceptance of the 2021 Annual Independent Audit Prepared by PKF O'Connor Davies and the Implementation of any Necessary Corrective Action Measures

Code: FP

Attachments: [COMP2026 - 07 - Acceptance of the 2021](#)

[Annual Independent Audit](#)

[Final 2021 City of Mount Vernon Financials](#)

9. 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](#)

10. Department of Management Services: An Ordinance Authorizing the Mayor to Enter into a 24-Month Managed Server, Storage, and Backup Services Agreement with Hi-Link Technology Group Through SHI International Corp. Pursuant to Sourcewell Cooperative Purchasing Contract No. 121923-SHI

Code: LPW

Attachments: [Hi-Link Referral Letter May13 2026](#)
[HI LINK Master Agreement Mount Vernon NY](#)
[HI Link City of Mount Vernon Service Order](#)
[Hi-Link 24 Months Quote](#)

11. City Council: An Ordinance Authorizing the Office of the City Comptroller to Establish a Custodial Account for the Development Project Located at 230 West Third Street, Mount Vernon, New York

Code: FP

Attachments: [230 West Third St escrow account - May 2026](#)

12. City Council: An Ordinance Authorizing the Establishment of a Custodial Account for the Development Project Located at 150 East First Street, Mount Vernon, New York

Code: FP

Attachments: [150 East First St Escrow Account - May 2026](#)

13. Department of Planning and Community Development: An Ordinance Authorizing the Mayor to Retroactively Execute a First Contract Amendment with Mercy University for the Transitional Continued Operation of the Mount Vernon Financial Empowerment Center (MVFEC) During a Transition Period

Code: FP

Attachments: [Updated 4.14.26 Referral Letter FEC First Amendment Contract Extention MU](#)
[FEC.MU.Executed.Agreement.2024](#)

RESOLUTIONS AUTHORIZING PARTIAL PAYMENT(S)

14. Department of Public Works: A Resolution Authorizing Partial Payment No. 3 to Petrillo Contracting Inc. for Resurfacing of Various Streets in the City of Mount Vernon (2025-2027)

Code: LPW

Attachments: [Petrillo 2025-2027 Partial Payment 3](#)
[RESOLUTION FOR PARTIAL PAYMENT](#)
[NO. 3 TO PETRILLO CONTRACTING INC.](#)
[FOR RESURFACING OF VARIOUS](#)
[STREETS IN THE CITY OF MOUNT](#)
[VERNON - \\$42,750](#)

15. Department of Public Works: A Resolution Authorizing Partial Payment No. 4 to Petrillo Contracting for Resurfacing of Various Streets in the City of Mount Vernon (2025-2027)

Code: LPW

Attachments: [Petrillo 2025-2027 Partial Payment 4](#)
[RESOLUTION FOR PARTIAL PAYMENT](#)
[NO. 4 TO PETRILLO CONTRACTING INC.](#)
[FOR RESURFACING OF VARIOUS](#)
[STREETS IN THE CITY OF MOUNT](#)
[VERNON - \\$42,750](#)

16. Department of Public Works: A Resolution Authorizing Partial Payment No. 5 to Petrillo Contracting for Resurfacing of Various Streets in the City of Mount Vernon (2025-2027)

Code: LPW

Attachments: [Petrillo 2025-2027 Partial Payment 5](#)
[RESOLUTION FOR PARTIAL PAYMENT](#)
[NO. 5 TO PETRILLO CONTRACTING INC.](#)
[FOR RESURFACING OF VARIOUS](#)
[STREETS IN THE CITY OF MOUNT](#)
[VERNON - \\$52,437.72](#)

17. Department of Public Works: A Resolution Authorizing Partial Payment No. 8 to Insituform Technologies LLC for Year Two of Sewer Cleaning & Inspection Project

Code: LPW

Attachments: [Insituform Letter 8](#)
[RESOLUTION FOR PARTIAL PAYMENT](#)
[NO. 8 TO INSITUFORM TECHNOLOGIES](#)
[LLC - FOR YEAR TWO SEWER CLEANING](#)
[& INSPECTION PROJECT - \\$13,815.00](#)

SETTLEMENTS

18. Settlement of Claim for Avano Palmer - \$4,250.00

Attachments: Settlement of Claim Avano Palmer - \$4,250

[A RESOLUTION AUTHORIZING THE
SETTLEMENT OF THE CLAIM OF AVANO
PALMER FOR PROPERTY DAMAGE IN
THE AMOUNT OF \\$4,250.00](#)

19. Settlement of lawsuit for sewer backup in the matter of Gary O'Grady Jr. - \$36,250.00

Attachments: Settlement of lawsuit for Sewer Backup in the
Matter of Gary O'Grady Jr. - \$36,250.00

[A RESOLUTION AUTHORIZING THE
SETTLEMENT OF THE CLAIM OF GARY
O'GRADY JR. FOR SEWER BACKUP -
\\$36,250.00](#)

20. Settlement of Claim for property damage in the matter of Wilber Algarate - \$1,390.00

Attachments: Settlement of Claim for property damage for
Wilber Algarate - \$1,390.00
Settlement of Claim for property damage for
Wilber Algarate - \$1,390.00

TAX REVIEW SETTLEMENTS

Agenda was concluded at ____ PM

Chairwoman Patterson-Howard asked if there was new business:

Mayor asked for a motion to adjourn.

There being no further business, the meeting was adjourned at ____



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 -2094

Agenda Date: 5/19/2026

Agenda #:

Board of Estimate and Contract:

A RESOLUTION AUTHORIZING THE FUNDING AND ATTENDANCE OF TWO (2) MEMBERS OF SERVICE AT THE FBI LEEDA COMMAND LEADERSHIP INSTITUTE TRAINING

Whereas, the Department of Public Safety has requested authorization to fund the attendance of two (2) Members of Service at the FBI LEEDA Command Leadership Institute Training, which will be held at the Bergen County Law and Public Safety Institute, located at 281 Campgaw Road, Mahwah, New Jersey, from June 22, 2026, through June 26, 2026; and

Whereas, the FBI LEEDA Command Leadership Institute provides critical leadership development that enhances decision-making, accountability, and organizational effectiveness within law enforcement agencies; and

Whereas, participation in this training will strengthen the Department's ability to implement best practices, effectively address complex challenges, and foster public trust; and

Whereas, the need for enhanced training for members of the Mount Vernon Police Department is consistent with findings and recommendations issued by the United States Department of Justice; and

Whereas, the total cost for attendance is One Thousand Five Hundred Ninety Dollars (\$1,590.00), representing Seven Hundred Ninety-Five Dollars (\$795.00) per attendee; and

Whereas, said expenditure shall be charged to Budget Line H 3120.203.C666 and will be fully funded through Seized Asset Forfeiture funds, resulting in no impact to the City's general fund;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF ESTIMATE AND CONTRACT OF THE CITY OF MOUNT VERNON AS FOLLOWS:

Section 1. Authorization. The Board of Estimate and Contract hereby authorizes the Department of Public Safety to fund and permit the attendance of two (2) Members of Service at the FBI LEEDA Command Leadership Institute Training scheduled for June 22, 2026, through June 26, 2026, in Mahwah, New Jersey.

Section 2. Funding. The total amount of One Thousand Five Hundred Ninety Dollars (\$1,590.00) is hereby approved and shall be charged to Budget Line H 3120.203.C666, with such funds to be derived exclusively from Seized Asset Forfeiture funds.

Section 3. No Fiscal Impact. The Board hereby determines that the approved expenditure shall have no impact on the City's general fund, as all costs are covered through designated forfeiture funds.

Section 4. Effective Date. This Resolution shall take effect immediately upon approval by the Board of Estimate and Contract and subsequent adoption by the City Council.

Board of Estimate and Contract:

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

FOR

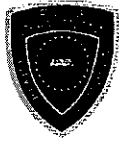
**TWO (2) MEMBERS OF SERVICE
FROM THE DEPARTMENT OF PUBLIC SAFETY**

TO ATTEND THE

FBI LEEDA COMMAND LEADERSHIP TRAINING

FROM

JUNE 22 - 26, 2026



MOUNT VERNON POLICE DEPT

DEPARTMENT OF PUBLIC SAFETY

2 ROOSEVELT SQUARE -MOUNT VERNON, NY 10550

P - (914) 665-2500

SHAWYN PATTERSON-HOWARD
MAYOR

MARCEL OLIFIERS
ACTING COMMISSIONER/CHIEF OF OPERATIONS
JENNIFER LACKARD
DEPUTY COMMISSIONER OF WELLNESS & REFORM
GREGORY ADDISON
DEPUTY CHIEF

April 20, 2026

Honorable Members of the Board of Estimate and Contract
City of Mount Vernon
1 Roosevelt Square
Mount Vernon, New York 10550

RE: FBI LEEDA Command Leadership Institute Training
(FOR APPROVAL by the BOE&C Prior to Submission to City Council)

Honorable Members of the BOE & C:

The Department of Public Safety respectfully requests your approval to fund the attendance of **two (2) Members of Service** at the **FBI LEEDA Command Leadership Training** taking place at the Bergen County Law and Public Safety Institute located at 281 Campgaw Rd, Mahwah, NJ on **June 22nd, 2026 to June 26th, 2026**.

This program provides critical leadership development that directly supports improved decision-making, accountability, and organizational effectiveness within the department. Investing in this training strengthens our ability to implement best practices, address complex challenges, and build public trust. The need for our officers to receive training is clearly outlined in the Department of Justice findings regarding the Mount Vernon Police Department.

The total cost for attendees is **\$1590.00 (\$795 per person)** and will be satisfied from **budget line H 3120.203.C666**. The cost of this training is at no expense to the City's budget due to it being covered by Seized Asset Forfeiture funds. Request for use of a dept. vehicle for transportation along with reimbursement for gas and tolls which is not to exceed \$350.00 will be satisfied from **budget line A3120.452 (Training)**.

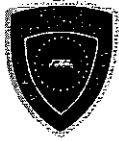
If this request meets the Board's approval, may it then be forwarded to the City Council to enact legislation.

Sincerely,



Marcel Olifiers
Acting Commissioner/Chief of Dept

CC: Mayor – CMVNY
Finance Dept.
Law Dept.



MOUNT VERNON POLICE DEPT

DEPARTMENT OF PUBLIC SAFETY

2 ROOSEVELT SQUARE -MOUNT VERNON, NY 10550

P - (914) 665-2500

SHAWYN PATTERSON-HOWARD

MAYOR

MARCEL OLIFIERS

ACTING COMMISSIONER/CHIEF OF OPERATIONS

JENNIFER LACKARD

DEPUTY COMMISSIONER OF WELLNESS & REFORM

GREGORY ADDISON

DEPUTY CHIEF

April 20, 2026

Honorable City Council Members

City of Mount Vernon

1 Roosevelt Square

Mount Vernon, New York 10550

**RE: FBI LEEDA Command Leadership Training
(FOR APPROVAL AT THE CITY COUNCIL MEETING VIA THE BOE&C)**

Honorable Councilmembers:

The Department of Public Safety requests that the City Council approve an ordinance approving two (2) Members of Service from the Department of Public Safety to attend the **FBI LEEDA Command Leadership Training** taking place at the Bergen County Law and Public Safety Institute located at 281 Campgaw Rd, Mahwah, NJ on **June 22nd, 2026 to June 26th, 2026**.

The FBI-LEEDA Command Leadership Institute is an advanced training program designed for law enforcement executives and senior supervisors seeking to enhance their leadership effectiveness. The course focuses on strategic thinking, organizational management, and ethical decision-making in complex policing environments. The need for officers to receive training is outlined in the Dept. of Justice findings regarding the Mount Vernon Police Dept.

The total cost for attendees is **\$1590.00 (\$795 per person)** and will be satisfied from **Budget Line H 3120.203.C666**. Additionally, authorization for the use of a department vehicle for travel to and from the training along with reimbursement for gas and tolls not to exceed \$350.00 is requested which will be satisfied from budget line **A3120.452 (Training)**.

If this request meets the approval of your Honorable Body, please enact legislation granting this approval.

Sincerely,

Marcel Olifiers

Acting Commissioner/Chief of Dept

CC: Mayor – CMVNY

Finance Dept.

Law Dept.



City of Mount Vernon, New York

Staff Report

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

File #: TMP -2100

Agenda Date: 5/19/2026

Agenda #:

Board of Estimate and Contract:

A RESOLUTION AUTHORIZING THE FUNDING OF TRAINING EXPENSES FOR FOUR (4) MEMBERS OF THE MOUNT VERNON POLICE DEPARTMENT TO ATTEND THE STREET LEVEL NARCOTICS OPERATION TRAINING HOSTED BY THE ROCKLAND COUNTY POLICE ACADEMY

Whereas, by correspondence dated April 20, 2026, the Acting Commissioner / Chief of the Department of Public Safety has requested authorization from the Board of Estimate and Contract to fund the attendance of four (4) Members of Service at the Street Level Narcotics Operation training hosted by the Rockland County Police Academy, located at 50 Sanitarium Road, Building G, Pomona, New York, on June 11, 2026; and

Whereas, the specialized training program will provide officers with enhanced knowledge, investigative techniques, and tactical instruction relating to the identification, monitoring, and enforcement of street-level narcotics activity; and

Whereas, the Department of Public Safety has determined that participation in this training will strengthen departmental operational effectiveness and improve public safety efforts within the City of Mount Vernon; and

Whereas, the necessity for continued officer training and professional development is consistent with the findings and recommendations issued by the United States Department of Justice regarding the Mount Vernon Police Department; and

Whereas, the total cost of the training is Six Hundred Dollars (\$600.00), representing a registration fee of One Hundred Fifty Dollars (\$150.00) per officer; and

Whereas, authorization is also requested for the use of a department vehicle for transportation to and from the training location, together with reimbursement for gas and toll expenses in an amount not to exceed One Hundred Fifty Dollars (\$150.00); and

Whereas, all such expenditures shall be charged to budget line A3120.452 (Training); and

Whereas, the Board of Estimate and Contract has reviewed the request and recommends approval by the City Council;

NOW, THEREFORE, BE IT RESOLVED, by the City Council of the Mount Vernon, as follows:

Section 1. Authorization of Training Expenses. The Board of Estimate and Contract hereby authorizes the expenditure of funds in an amount not to exceed Six Hundred Dollars (\$600.00) for the attendance of four (4) Members of Service of the Mount Vernon Police Department at the Street Level

Narcotics Operation training hosted by the Rockland County Police Academy on June 11, 2026.

Section 2. Authorization of Transportation Expenses. The Board of Estimate and Contract further authorizes the use of a department vehicle for transportation to and from the training location and approves reimbursement for gas and toll expenses in an amount not to exceed One Hundred Fifty Dollars (\$150.00).

Section 3. Funding Source. The costs authorized herein shall be charged to budget line A3120.452 (Training).

Section 4. Purpose. The City Council finds that the training authorized herein serves a valid public purpose by enhancing the professional capabilities of law enforcement personnel and supporting public safety initiatives within the City of Mount Vernon.

Section 5. Effective Date. This Resolution is subject to approval by the Board of Estimate and Contract (BOE&C) and subsequent adoption by the City Council. **Board of Estimate and Contract:**

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

FOR

**FOUR (4) MEMBERS OF SERVICE
OF THE DEPARTMENT OF PUBLIC SAFETY**

TO ATTEND THE

**STREET LEVEL NARCOTICS OPERATION
HOSTED BY**

**THE ROCKLAND COUNTY POLICE ACADEMY
ON
JUNE 11, 2026**



MOUNT VERNON POLICE DEPT

DEPARTMENT OF PUBLIC SAFETY

2 ROOSEVELT SQUARE -MOUNT VERNON, NY 10550

P - (914) 665-2500

SHAWYN PATTERSON-HOWARD

MAYOR

MARCEL OLIFIERS

ACTING COMMISSIONER/CHIEF OF OPERATIONS

JENNIFER LACKARD

DEPUTY COMMISSIONER OF WELLNESS & REFORM

GREGORY ADDISON

DEPUTY CHIEF

April 20, 2026

Honorable Members of the Board of Estimate and Contract
City of Mount Vernon
1 Roosevelt Square
Mount Vernon, New York 10550

RE: Street Level Narcotics Operation Training
(FOR APPROVAL by the BOE&C Prior to Submission to City Council)

Honorable Members of the BOE & C:

The Department of Public Safety respectfully requests your approval to fund the attendance of **four (4) Members of Service** at the **Street Level Narcotics Operation training** hosted by the Rockland County Police Academy, 50 Sanitorium Road, Building G, Pomona, NY, **on June 11, 2026**.

This specialized instruction will directly enhance our officers' capacity to identify, monitor, and respond to street-level narcotics activity, equipping them with current tactics and investigative techniques essential to protecting community safety. The need for our officers to receive training is clearly outlined in the Department of Justice findings regarding the Mount Vernon Police Department.

The total cost of this training is \$600.00 (\$150.00 per officer) and will be satisfied from **budget line A 3120.452 (Training)**, representing a modest and sound investment in our department's operational effectiveness. Authorization for the use of a dept. vehicle for transportation to and from the training along with reimbursement for gas and tolls which is not to exceed \$150.00 which will be satisfied from the aforementioned budget line.

If this request meets the Board's favorable consideration and prompt approval, may it then be forwarded to the City Council to enact legislation.

Sincerely,

Marcel Olifiers

Acting Commissioner/Chief of Dept

CC: Mayor – CMVNY
Finance Dept.
Law Dept.



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 -2128

Agenda Date: 5/19/2026

Agenda #:



City of Mount Vernon

Travel and Training Request Form

Employee Information

- **Employee Name:** Lukas Herbert
- **Title:** Assistant Commissioner of Planning
- **Department:** Planning and Community Development

Travel Details

- **Destination (City/State):** Tarrytown, NY
- **Purpose of Travel:** To attend 1.5 day conference
- **Conference / Training / Meeting Name:** Waikiki and Roll NY
- **Travel Dates (From – To):** June 2 & 3, 2026

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: AICP
- ☐ **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):**

Estimated Travel Costs

- **Registration / Tuition:** \$ 150
- **Transportation (Air/Rail/Auto):** \$ 0
- **Lodging:** \$ 0
- **Meals & Incidentals:** \$ 0
- **Other (Specify):** \$ 0

Total Estimated Cost: \$ 150

Approvals

Employee Signature:  **Date:** 5/7/2026

Department Head Approval: _____ **Date:** _____

Finance / Comptroller Approval: _____ **Date:** _____

Mayor Approval: _____ **Date:** _____

Council President Approval: _____ **Date:** _____

Submission of this form does not constitute approval. Travel may not be booked until all required approvals are obtained.



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

May 8, 2026

VIA EMAIL:

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

RE: Request for the Mount Vernon City Council to authorize legislation for Planning Assistant Commissioner to attend the Walk Bike and Roll Symposium on June 2 and June 3. For consideration on the May 27, 2026 City Council meeting.

Honorable City Council Members:

I respectfully request that the Mount Vernon City Council authorize Lukas Herbert, Assistant Commissioner of Planning to attend the Walk, Bike and Roll New York Symposium on June 2 and June 3 in Tarrytown, New York.

The Walk, Bike and Roll New York Symposium is held every year, in a different location in New York State. The goal of the symposium is to empower New York communities with the knowledge, tools, and partnerships needed to design safe, accessible, active transportation options for everyone. Expert-led sessions will lead to engaging discussions by showcasing innovative solutions. Participants leave with actionable ideas to expand walkable and bikeable communities, and to promote universal accessibility.

This year the conference will be held at the Sleepy Hollow Hotel (formerly the Tarrytown Doubletree Hotel) located on Route 9 in Tarrytown. Assistant Commissioner Herbert would not need to stay overnight at the hotel. He would commute to and from the conference on June 2, in lieu of coming to work at City Hall. On June 3, the conference is only a half-day, and Assistant Commissioner Herbert would come back to City Hall to complete his work day at the conclusion of the conference.

As a certified planner through the American Institute of Certified Planners (AICP), Assistant Commissioner Herbert is required to maintain certification through obtaining 32 hours of continuing education credits every two years (known internally as certification maintenance [CM] credits). The Walk, Bike and Roll New York symposium would offer up to 8 CM credits. In addition, the discussions held at the symposium will also serve as training for Assistant Commissioner Herbert as he continues to work on bicycle and pedestrian related mobility initiatives for this Department.

I am requesting authorization to utilize \$150 of funds from budget line A8020.423 (Conference Expense). Due to the small amount, and the required timetable of payment, Assistant Commissioner Herbert will pay the conference expense on his own, and wait for reimbursement, if approved.

Information about the Walk, Bike and Roll NY conference can be obtained at this link:

<https://web.cvent.com/event/315f8e33-6fda-4f0e-9819-e9a6f62d3fcd/websitePage:90043c3b-8767-44bc-8a83-c2e45bf0cc46>





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

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

Sincerely,

A handwritten signature in dark ink, appearing to read 'James Rausse', is written over a light blue horizontal line.

JAMES RAUSSE, FAICP, WEDG

cc: Mayor Shawyn Patterson-Howard
Comptroller Darren M. Morton
Malcolm Clark, Chief of Staff





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.

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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, 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 6, 2026

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.

From Account	Amount
A1620.405 – Department of Public Works, Maintenance of City Hall and Court (Outside Contracting)	\$34,800.00



CITY OF MOUNT VERNON, N.Y.

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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.

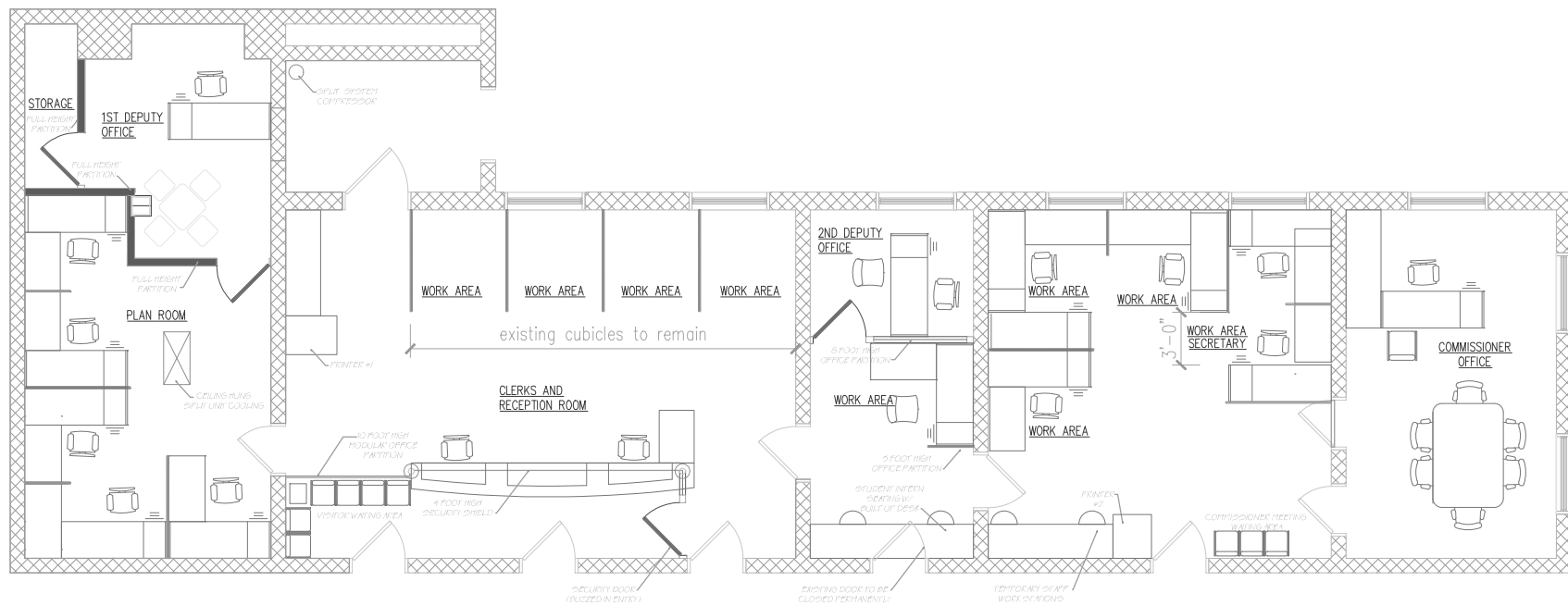
Thank you for your continued partnership and commitment to the advancement of the City of Mount Vernon. Should you have any question or require further information, please do not hesitate to contact us.

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

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

- 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

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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



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

Windy Long-Fong	Email	wlong-fong@mountvernonny.gov
1 Roosevelt Square North, Mount Vernon 10550, NY, US	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
Note: 1st Deputy Office: 1-Clifton Series 30d x 72"w double pedestal desk BFL-BFL w/ open modesty (\$695.00) 1-42" round meeting table w/ matching X-base (\$350.00) w/ 4 sled base client chairs W/O arms (\$400.00) 1-48w x 85"h full fabric wall partition w/ wall start anchor bracket (\$800.00) Finishes: TBD			
1	Office Star Products	@ \$8,625.00	\$8,625.00
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) 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) 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) Finishes: TBD			
1	Office Star Products	@ \$6,600.00	\$6,600.00
Note: Main Work Area: 2-48w x 85"h full fabric wall partition w/ wall start anchor bracket (\$800.00 each = \$1,600.00) 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) 6-WD Series sidearm client guest chair 24w x 30d w/ wood frame + fabric back & seat (\$250.00 each = \$1,500.00) Finishes: TBD			
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
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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
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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
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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
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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
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TOTAL SAVINGS	\$4,755.00
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C.O.D	\$34,700.00
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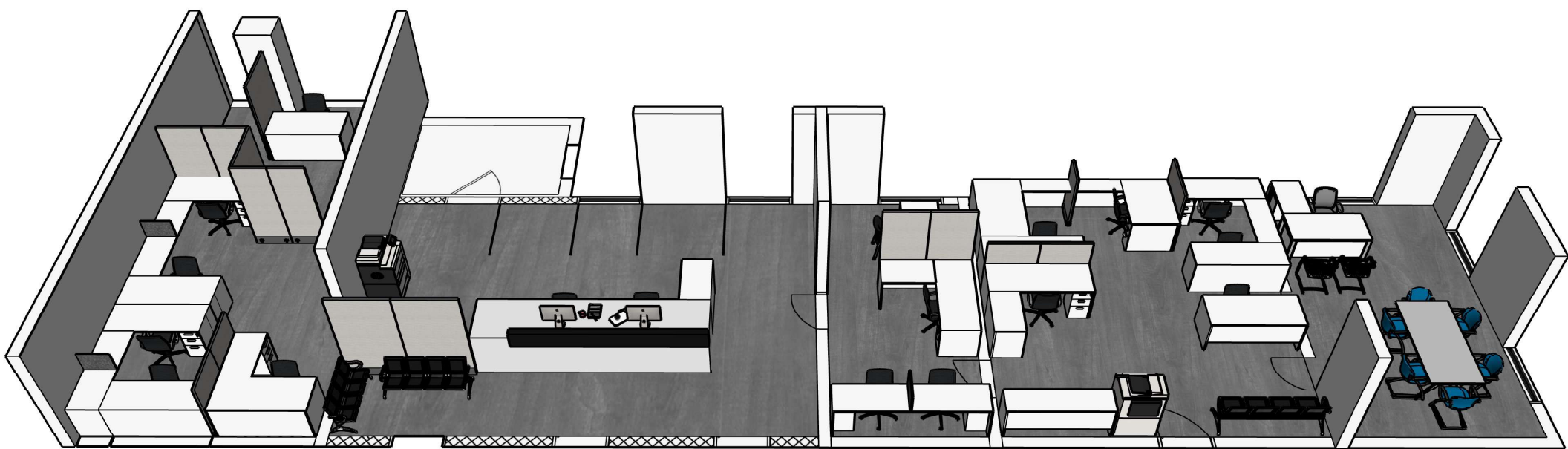
Terms: ALL ORDERS ARE C.O.D UNLESS OTHERWISE SPECIFIED

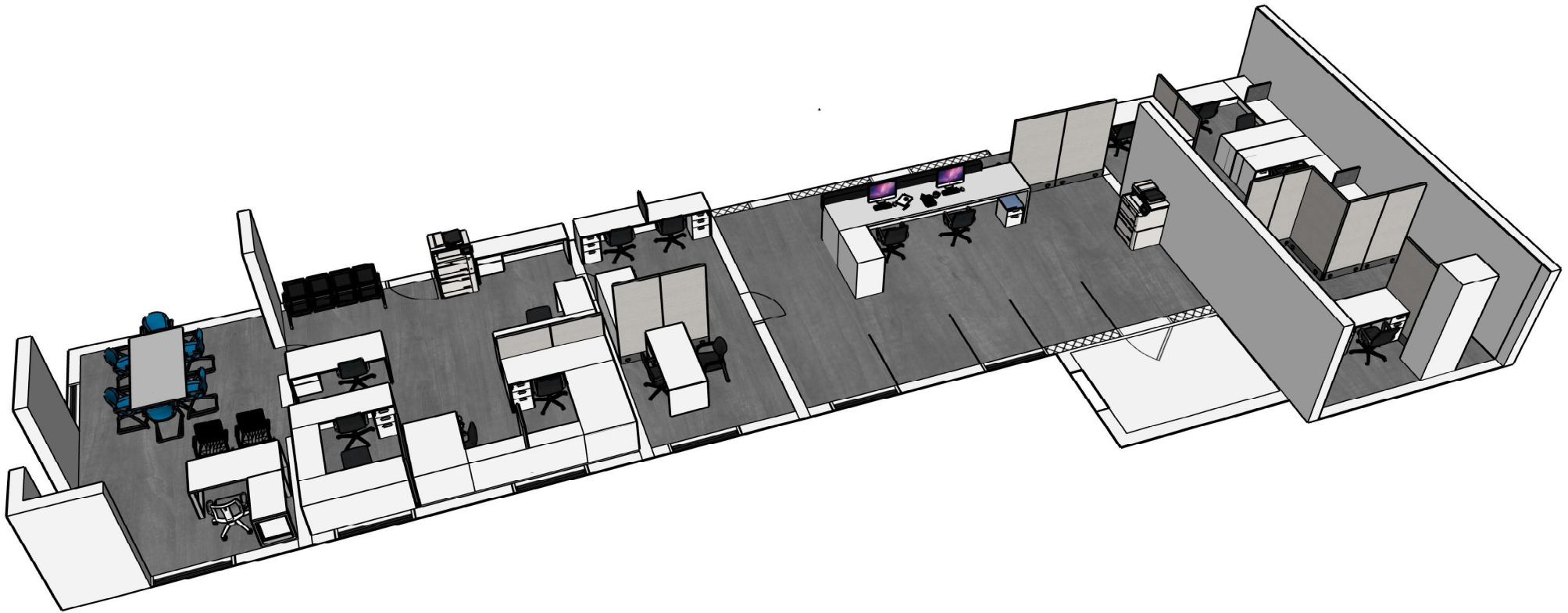
PLEASE READ CAREFULLY:

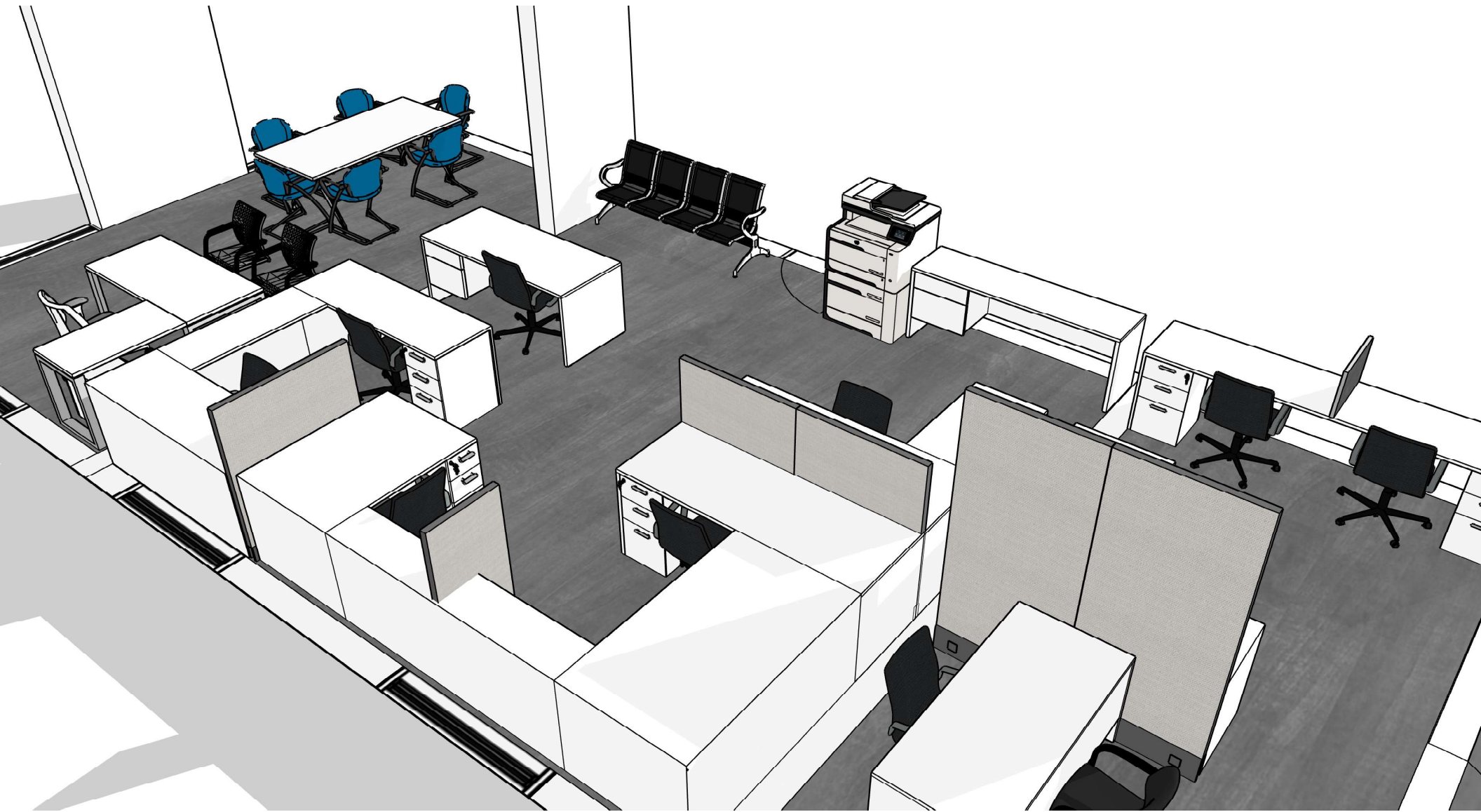
I, The Purchaser agrees that ALL MERCHANDISE TRANSACTED, Remains the SOLE PROPERTY OF INNOV8 & CLARION OFFICE FURNITURE until FULLY PAID FOR, I The Purchaser also understand that ALL CUSTOM ORDERS are made to my SPECIFICATIONS & are NOT RETURNABLE. NOTE* There is a 30% RESTOCKING FEE ON NEW ORDERED ITEMS.

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 -2090

Agenda Date: 5/13/2026

Agenda #: 5.

Board of Estimate and Contract:

RESOLVED, that an Ordinance adopted by the City Council on May 13, 2026, and signed by the Mayor on May 15, 2026, 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) - (all costs and expenditures associated with this event shall be charged to and accounted for under Budget Code A7312.401, subject to applicable purchasing, accounting, and auditing procedures of the City of Mount Vernon); be, and the same is hereby approved.

City Council:

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

Whereas, in correspondence dated April 20, 2026, the Deputy Director of the Youth Bureau formally requested authorization to host the 6th Annual “LET YOUR COLORS SHINE” Pride Day event on Friday, June 5, 2026, from 3:30 p.m. through 6:30 p.m. at City Hall Plaza; and

Whereas, the event is intended to serve approximately two hundred (200) students, parents, community partners, and residents of the City of Mount Vernon; and

Whereas, the event is being conducted in partnership with the Department of Recreation, the Office of Emergency Management (OEM), the Mount Vernon Police Department (MVPD), WJCS, Fidelis, The Loft, and Daisy’s Dream; and

Whereas, the purpose of the event is to increase awareness of the services and programs offered by the Youth Bureau and other community-based organizations, and to disseminate resources and information supporting youth within the LGBTQIA+ community; and

Whereas, in the event of inclement weather, the event shall be relocated to the Doles Center,

located at 250 South 6th Avenue, Mount Vernon, New York 10550; and

Whereas, the Youth Bureau has further requested authorization for the Pride flag, to be provided by the Youth Bureau, to be raised at City Hall on June 1, 2026, and lowered and returned to the Youth Bureau on July 1, 2026; and

Whereas, the Youth Bureau has requested the assignment of four (4) Auxiliary Police Officers and between two (2) and four (4) members of the Mount Vernon Police Department to ensure the safety and security of all event participants and attendees; and

Whereas, funding for the event shall be charged and accounted for under Budget Code A7312.401; and

Whereas, the City Council finds that hosting and supporting this event serves a valid public purpose by promoting youth engagement, community awareness, inclusivity, public health, and access to supportive services and resources.

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

Section 1. Authorization of Event. The City Council hereby authorizes the Mount Vernon Youth Bureau to host the 6th Annual “LET YOUR COLORS SHINE” Pride Day event on Friday, June 5, 2026, from 3:30 p.m. through 6:30 p.m. at City Hall Plaza.

Section 2. Inclement Weather Location. In the event of inclement weather, the City Council hereby authorizes the relocation of the event to the Doles Center, located at 250 South 6th Avenue, Mount Vernon, New York 10550.

Section 3. Authorization to Raise Pride Flag. The City Council hereby authorizes the raising of the Pride flag at City Hall on June 1, 2026. The flag shall remain displayed through July 1, 2026, at which time it shall be lowered and returned to the Mount Vernon Youth Bureau.

Section 4. Public Safety and Municipal Support. The City Council hereby authorizes the participation and assignment of four (4) Auxiliary Police Officers and between two (2) and four (4) Mount Vernon Police Department personnel for purposes of maintaining public safety, crowd management, and general event security.

The appropriate municipal departments, including but not limited to the Department of Recreation, Office of Emergency Management, and Mount Vernon Police Department, are further authorized to provide reasonable logistical and operational support necessary for the successful execution of the event.

Section 5. Funding Authorization. All costs and expenditures associated with this event shall be charged to and accounted for under Budget Code A7312.401, subject to applicable purchasing, accounting, and auditing procedures of the City of Mount Vernon.

Section 6. Severability. If any clause, sentence, paragraph, subdivision, section, 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, subdivision, section, or part thereof directly involved in the controversy

in which such judgment shall have been rendered.

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



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/ mv youthbureau

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



59

@MOUNTVERNONNYB



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: 5/13/2026

Agenda #: 6.

Board of Estimate and Contract:

RESOLVED, that an Ordinance adopted by the City Council on May 13, 2026, and signed by the Mayor on May 15, 2026, authorizing the Mayor to Enter into an Agreement with the County of Westchester for the Fun-Filled Summer (Park Activation Program) Grant - (accept grant funds from the County of Westchester in the amount of Eight Thousand Four Hundred Ninety-Nine Dollars (\$8,499.00). The funds received pursuant to this Ordinance are hereby appropriated as follows:

1. Account A7310.104 - Youth Program Salary - Part-Time; and
2. Account A7310.458 - Equipment, Trips, Guest Speakers, and Supplies.

Said appropriations shall be utilized exclusively for the administration and operation of the Fun-Filled Summer (Park Activation Program); be, and the same is hereby approved.

City Council:

AN ORDINANCE AUTHORIZING THE MAYOR TO ENTER INTO AN AGREEMENT WITH THE COUNTY OF WESTCHESTER FOR THE FUN-FILLED SUMMER (PARK ACTIVATION PROGRAM) GRANT

Whereas, in correspondence dated February 3, 2026, the Commissioner of the Department of Recreation formally requested authorization for the Mayor to execute an agreement, and any related documents necessary thereto, with the County of Westchester for participation in and funding of the Fun-Filled Summer (Park Activation Program) for the period of July 1, 2026, through August 31, 2026; and

Whereas, pursuant to said agreement, the City of Mount Vernon Department of Recreation shall receive grant funding in the amount of Eight Thousand Four Hundred Ninety-Nine Dollars (\$8,499.00) for the operation of the Fun-Filled Summer (Park Activation Program) for the period commencing July 1, 2026, and ending August 31, 2026; and

Whereas, the Fun-Filled Summer (Park Activation Program) shall operate Monday through Thursday from 10:00 a.m. through 2:00 p.m. at various parks throughout the City of Mount Vernon, providing recreational, educational, and enrichment opportunities for youth and residents of the community; and

Whereas, the funds received pursuant to this agreement shall be deposited into Revenue Account A2229.15, designated as Westchester County Funded Recreation Grants, and appropriated into Account A7310.104 for Youth Program Salary - Part-Time and Account A7310.458 for Equipment, Trips, Guest Speakers, and Supplies; and

Whereas, the City Council finds that participation in the Fun-Filled Summer (Park Activation Program) promotes the health, welfare, recreation, and community engagement of the residents of the City of Mount Vernon.

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

Section 1. Authorization to Enter into Agreement. The Mayor of the City of Mount Vernon is hereby authorized and directed to execute an agreement, and any related documents necessary thereto, with the County of Westchester for participation in and funding of the Fun-Filled Summer (Park Activation Program) for the period of July 1, 2026, through August 31, 2026.

Section 2. Acceptance and Deposit of Funds. The City of Mount Vernon is hereby authorized to accept grant funds from the County of Westchester in the amount of Eight Thousand Four Hundred Ninety-Nine Dollars (\$8,499.00).

Such funds shall be deposited into Revenue Account A2229.15, identified as Westchester County Funded Recreation Grants.

Section 3. Appropriation of Funds. The funds received pursuant to this Ordinance are hereby appropriated as follows:

3. Account A7310.104 - Youth Program Salary - Part-Time; and
4. Account A7310.458 - Equipment, Trips, Guest Speakers, and Supplies.

Said appropriations shall be utilized exclusively for the administration and operation of the Fun-Filled Summer (Park Activation Program).

Section 4. Purpose. The purpose of this Ordinance is to support recreational programming and park activation initiatives throughout the City of Mount Vernon by providing structured summer programming and community engagement opportunities for youth and residents.

Section 5. Severability. If any clause, sentence, paragraph, subdivision, section, 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, subdivision, section, or part thereof directly involved in the controversy in which such judgment shall have been rendered.

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



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





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, 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 IILicense 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: _____



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

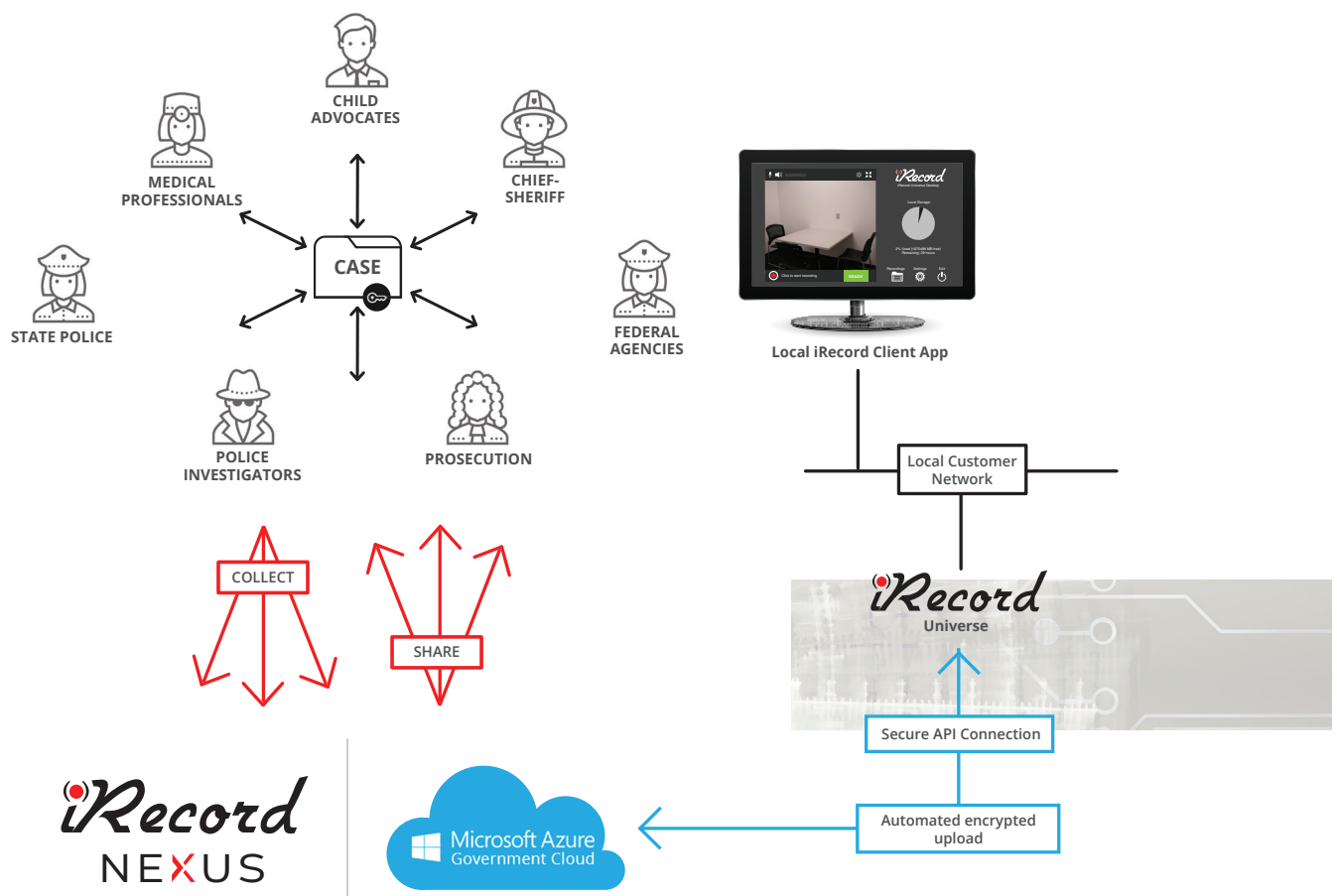
The review module of iRecord Nexus is the storage component of the secure Azure Government hosted infrastructure. Allowing for migration, redundancy, and sharing of your recordings!

- 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!

<u>Corporate</u> <u>Headquarters</u>	<u>Massachusetts</u> <u>Branch</u>	<u>New Jersey</u> <u>Branch</u>	<u>Pennsylvania</u> <u>Branch</u>
6 Capital Drive Wallingford, CT 06492	Worcester, MA 06104	Parsippany, NJ 07054	Willow Grove, PA 19090

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



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

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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.

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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	158,812,822	5,359,721
DEFERRED OUTFLOWS OF RESOURCES		
Pension related	66,001,888	-
OPEB related	72,084,468	-
Total Deferred Outflows of Resources	138,086,356	-
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	463,649,546	2,637,657
DEFERRED INFLOWS OF RESOURCES		
Pension related	70,467,330	-
OPEB related	41,706,856	-
Total Deferred Inflows of Resources	112,174,186	-
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	\$ (278,924,554)	\$ 2,722,064

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
	9,523,452	10,294,338	2,493,283
Prepaid expenditures	-	23,722	-
Total Assets	\$ 58,364,534	\$ 11,297,379	\$ 7,111,836
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	71,077,981	3,032,200	3,651,164
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	21,450,267	8,109,204	553,069
Total Liabilities and Deferred Inflows of Resources	92,528,248	11,141,404	4,204,233
Fund balances (deficits)			
Nonspendable	-	23,722	-
Restricted	193,026	132,253	2,907,603
Committed	-	-	-
Assigned	-	-	-
Unassigned	(34,356,740)	-	-
Total Fund Balances (Deficits)	(34,163,714)	155,975	2,907,603
Total Liabilities and Fund Balances (Deficits)	\$ 58,364,534	\$ 11,297,379	\$ 7,111,836

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
\$ 10,367,149	\$ 453,662	\$ 87,594,560
\$ 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)
\$ 10,367,149	\$ 453,662	\$ 87,594,560

City of Mount Vernon, New YorkReconciliation 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	<u>121,708,010</u>	<u>2,456,442</u>	<u>2,118,690</u>	<u>11,091,922</u>
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	<u>123,756,329</u>	<u>2,652,485</u>	<u>6,281,031</u>	<u>10,903,272</u>
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	(3,222,417)	-	(1,134)	-
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	-	(371,263)	-	-
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
-	137,375,064
-	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
2,357,968	145,951,085
(2,357,968)	(8,576,021)
-	2,295,000
2,359,403	3,223,551
-	(3,223,551)
2,359,403	2,295,000
1,435	(6,281,021)
118,166	(20,157,512)
-	(371,263)
118,166	(20,528,775)
\$ 119,601	\$ (26,809,796)

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	\$ (6,281,021)
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	(5,559,605)
	<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	553,069
	<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	1,875,000
	<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	62,767
	<u>(20,535,088)</u>
Change in Net Position of Governmental Activities	<u>\$ (18,228,781)</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
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LIABILITIES

Current liabilities

Current portion of compensated absences	504,000
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Noncurrent liabilities

Compensated absences, less current portion	4,535,608
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Total Liabilities	<u>\$ 5,039,608</u>
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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	<u>4,553</u>
Income from Operations	-
NET POSITION	
Beginning of Year	<u>-</u>
End of Year	<u><u>\$ -</u></u>

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

	Custodial Fund
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
	37,162,460
Less - Allowance for uncollectible taxes	(13,025,022)
	\$ 24,137,438

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:

<u>Fund</u>	<u>Due From</u>	<u>Due To</u>
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:

<u>Fund</u>	<u>Due From</u>	<u>Due To</u>
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:

<u>Class</u>	<u>Balance January 1, 2021</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance December 31, 2021</u>
Capital Assets, not being depreciated - Land	<u>\$ 5,730,931</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,730,931</u>

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	3,356,637
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	<u>\$ 17,205,925</u>	<u>\$ 1,592,104</u>	<u>\$ 18,798,029</u>

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	<u>338,470,899</u>	<u>25,935,984</u>	<u>24,647,370</u>	<u>339,759,513</u>	<u>5,102,477</u>
Total Other Non-Current Liabilities	<u>432,260,086</u>	<u>27,847,723</u>	<u>82,235,987</u>	<u>377,871,822</u>	<u>8,421,732</u>
Governmental Activities - Long-Term Liabilities	<u>\$ 446,964,078</u>	<u>\$ 30,142,723</u>	<u>\$ 84,423,754</u>	<u>\$ 392,683,047</u>	<u>\$ 10,617,303</u>

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
					<u>\$ 12,625,000</u>

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 %	<u>\$ 2,045,000</u>

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
	<u>\$ 12,625,000</u>	<u>\$ 1,826,200</u>	<u>\$ 2,045,000</u>	<u>\$ 321,541</u>	<u>\$ 14,670,000</u>	<u>\$ 2,147,741</u>

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

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:

	ERS	PFRS
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:

Fund	ERS	PFRS
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:

	ERS		PFRS	
	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	<u>2,608,374</u>	<u>-</u>	<u>5,787,782</u>	<u>-</u>
	<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:

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><u>1,127</u></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><u>\$ 339,759,513</u></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".

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.

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)

	2021	2020	2019
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	(5,102,477)	(5,120,069)	(5,556,388)
Net Change in Total OPEB Liability	1,288,614	97,248,091	15,995,706
Total OPEB Liability – Beginning of Year	338,470,899	241,222,808	225,227,102
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.

<u>2018</u>	
\$	11,785,471
	7,871,969
	-
	(21,041,656)
	(19,776,487)
	<u>(5,450,303)</u>
	(26,611,006)
	<u>251,838,108 (3)</u>
\$	<u>225,227,102</u>
\$	<u>63,700,494</u>
	<u>353.57%</u>

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	<u>0.0798600%</u>	<u>0.0819226%</u>	<u>0.0810780%</u>
City's proportionate share of the net pension liability	<u>\$ 79,520</u>	<u>\$ 21,693,596</u>	<u>\$ 5,744,617</u>
City's covered payroll	<u>\$ 21,790,354</u>	<u>\$ 21,991,912</u>	<u>\$ 21,744,897</u>
City's proportionate share of the net pension liability as a percentage of its covered payroll	<u>0.36%</u>	<u>98.64%</u>	<u>26.42%</u>
Plan fiduciary net position as a percentage of the total pension liability	<u>99.95%</u>	<u>86.39%</u>	<u>96.27%</u>

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	<u>(3,365,265)</u>	<u>(3,296,246)</u>	<u>(3,222,581)</u>
Contribution excess	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
City's covered payroll	<u>\$ 22,514,778</u>	<u>\$ 22,224,279</u>	<u>\$ 22,426,672</u>
Contributions as a percentage of covered payroll	<u>14.95%</u>	<u>14.83%</u>	<u>14.37%</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.

<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
<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>

<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
<u>\$ 3,216,625</u>	<u>\$ 3,161,136</u>	<u>\$ 3,762,662</u>	<u>\$ 3,356,410</u>
<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.

<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
<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>

<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
<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
	4,650,000	4,650,000	7,703,913	3,053,913
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
	24,900,000	24,900,000	29,345,819	4,445,819
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)
	4,238,630	4,238,630	6,804,487	2,565,857
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
	1,180,000	1,180,000	896,767	(283,233)

(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
	18,605,117	18,605,117	19,448,102	(842,985)
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
	43,265,716	43,265,716	43,584,774	(319,058)
HEALTH				
Developmentally disabled programs	277,676	277,676	275,163	2,513
Emergency ambulance services	500,000	500,000	-	500,000
	777,676	777,676	275,163	502,513

(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	-
TOTAL EXPENDITURES	<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
TOTAL OTHER FINANCING USES	<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





PLANNING & COMMUNITY DEVELOPMENT
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MOUNT VERNON, NEW YORK 10550
PHONE: (914) 840-4029
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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,

JAMES RAUSSE, FAICP, WEDG

cc: Mayor Shawyn Patterson-Howard
Comptroller Darren M. Morton
Malcolm Clark, Chief of Staff



PON 5180 Attachment B - Budget Form & Instructions NYSERDA Budget			Solicitation/Contract No.	
Contractor:			Name of Project:	
Address:				
Location (where work is to be performed):			NYSERDA funding:	
			Total Project Cost:	
			Phase 2 Funding:	
Cost Element			Total Project Cost:	Funding & Co-funding via NYSERDA
1. Labor (specify names or titles)	Hours	Rate/hr		
Lukas Herbert	440	61.45	\$ 27,038	
William Hyland	440	44.47	\$ 19,567	
Amelia Zaino	221	58.86	\$ 13,008	
Marlon Molina	264	57.19	\$ 15,098	
Total Labor			\$ 74,711	
2. Direct Materials, Supplies, Equipment, and Other Costs				
Fringe Benefits for all City Employees listed above at 73%			\$ 54,531	
Total Direct Materials, Supplies, Equipment and Other Costs			\$ 54,531	
3. Travel				
Total Travel				
4. Final Deliverable				
5. Subcontractors/Consultants				
Total Subcontractors/Consultants				
Total Project Cost			\$ 129,242	
☐ By checking this box I certify that hourly rates included in this budget are the same or less than the other government or commercial entities for similar work performed.				

Supporting Schedule (Additional Information)

[illegible]



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 -2129

Agenda Date: 5/13/2026

Agenda #: 10.

Board of Estimate and Contract:

RESOLVED, that an Ordinance adopted by the City Council on May 13, 2026, and signed by the Mayor on May 15, 2026, authorizing the Mayor to Enter into a 24-Month Managed Server, Storage, and Backup Services Agreement with Hi-Link Technology Group Through SHI International Corp. Pursuant to Sourcewell Cooperative Purchasing Contract No. 121923-SHI - (the proposed agreement authorizes monthly payments in the amount of Four Thousand Six Hundred Fifty-Six Dollars and Ninety-One Cents (\$4,656.91), for a total contract amount not to exceed One Hundred Eleven Thousand Seven Hundred Sixty-Five Dollars and Eighty-Four Cents (\$111,765.84); funding for the first year of the agreement shall be charged to Budget Code A1680.203 (Equipment). Funding for subsequent years shall be subject to appropriation through the City's annual budget process); be, and the same is hereby approved.

City Council:

**AN ORDINANCE AUTHORIZING THE MAYOR
TO ENTER INTO A 24-MONTH MANAGED
SERVER, STORAGE, AND BACKUP SERVICES
AGREEMENT WITH HI-LINK TECHNOLOGY
GROUP THROUGH SHI INTERNATIONAL
CORP. PURSUANT TO SOURCEWELL
COOPERATIVE PURCHASING
CONTRACT NO. 121923-SHI**

Whereas, by correspondence dated May 8, 2026, the Commissioner of the Department of Management Services formally requested that the City Council authorize the Mayor to enter into a twenty-four (24) month Managed Server, Storage, and Backup Services Agreement with Hi-Link Technology Group through SHI International Corp., pursuant to Sourcewell Cooperative Purchasing Contract No. 121923-SHI, together with such related documents as may be necessary to carry out the purposes of this Ordinance; and

Whereas, the Department of Management Services has requested authorization for the City of Mount Vernon to enter into a twenty-four (24) month Managed Server, Storage, and Backup Services Agreement with Hi-Link Technology Group through SHI International Corp. pursuant to Sourcewell

Cooperative Purchasing Contract No. 121923-SHI; and

Whereas, the proposed agreement authorizes monthly payments in the amount of Four Thousand Six Hundred Fifty-Six Dollars and Ninety-One Cents (\$4,656.91), for a total contract amount not to exceed One Hundred Eleven Thousand Seven Hundred Sixty-Five Dollars and Eighty-Four Cents (\$111,765.84); and

Whereas, the agreement includes an option to extend on an annual basis upon mutual written agreement of the parties; and

Whereas, the City's current server infrastructure is operating in an unsupported and vulnerable condition, creating significant operational, cybersecurity, and continuity risks for municipal departments and the Mount Vernon Police Department; and

Whereas, the City's prior information technology support vendor, Softchoice, was awarded the server support contract through the City's competitive procurement process but was unable to perform required Dell VxRail firmware updates because such updates are restricted to Dell Technologies as the original equipment manufacturer; and

Whereas, the inability to maintain current firmware prevented the City from operating a supported virtualization platform and required the City to downgrade its VMware virtualization environment; and

Whereas, following the downgrade, Broadcom, the VMware licensor, declined to provide technical support due to the unsupported software revision notwithstanding the existence of an active support agreement; and

Whereas, the City's support contract with Softchoice expired in April 2026, and the City's backup infrastructure support contract has also expired, leaving critical systems without vendor-backed support coverage; and

Whereas, the City explored restoring direct support services through Dell Technologies, but Dell required retroactive payment for the prior unsupported year before reinstating coverage, which the Department of Management Services determined would not provide sufficient operational value or fiscal justification; and

Whereas, Hi-Link Technology Group has proposed a comprehensive managed technology solution under Service Order No. HL09031 that addresses the City's infrastructure, virtualization, backup, and support needs through a single coordinated engagement; and

Whereas, the proposed services include:

1. The provision of three (3) Cisco Hyper-V server hosts and HPE SAN storage systems at both City Hall and the Mount Vernon Police Department under a rental model that eliminates the need for a substantial upfront capital expenditure;
2. A controlled and staged migration of all existing workloads from the current VMware environment to Microsoft Hyper-V infrastructure in order to minimize operational disruption;
3. Deployment and configuration of a new Veeam backup solution to replace the expired backup infrastructure; and

4. Twenty-four (24) hour per day, seven (7) day per week hardware and infrastructure support for all covered systems, including the Police Department environment; and

Whereas, the Department of Management Services recommends the twenty-four (24) month agreement term over a shorter twelve (12) month term because enterprise server infrastructure requires long-term operational stability, predictable budgeting, and continuity of support services; and

Whereas, the agreement provides the City with a predictable monthly operating expense and preserves flexibility through annual renewal options beyond the initial term; and

Whereas, this procurement is being conducted pursuant to Sourcewell Cooperative Purchasing Contract No. 121923-SHI (Technology Products & Solutions) through SHI International Corp., which satisfies all applicable procurement requirements without the necessity of a separate competitive bidding process; and

Whereas, Year One costs in the approximate amount of Fifty-Five Thousand Eight Hundred Eighty-Two Dollars and Ninety-Two Cents (\$55,882.92) shall be charged to Budget Code A1680.203 (Equipment), and Year Two funding shall be incorporated into the Fiscal Year 2027 departmental budget request; and

Whereas, implementation of the project shall be coordinated between Hi-Link Technology Group and the Department of Management Services, including migration scheduling, testing, and deployment activities; and

Whereas, all City departments utilizing the shared server infrastructure shall benefit from this agreement, and the Mount Vernon Police Department shall additionally receive dedicated local twenty-four (24) hour per day, seven (7) day per week vendor-backed hardware support; and

Whereas, this procurement utilizes a cooperative purchasing contract and therefore does not require a bid opening before the Board of Estimate and Contract, and no enforcement activity is associated with this agreement.

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

Section 1. Authorization to Execute Agreement. The Mayor is hereby authorized and directed to execute a twenty-four (24) month Managed Server, Storage, and Backup Services Agreement with Hi-Link Technology Group through SHI International Corp., pursuant to Sourcewell Cooperative Purchasing Contract No. 121923-SHI, together with all related documents necessary to effectuate the purposes of this Ordinance.

Section 2. Term of Agreement. The agreement authorized herein shall commence upon execution and shall remain in effect for a period of twenty-four (24) months. The agreement may thereafter be extended on an annual basis by mutual written agreement of the parties, subject to any required approvals and appropriations.

Section 3. Contract Amount. The total amount authorized under this Ordinance shall not

exceed One Hundred Eleven Thousand Seven Hundred Sixty-Five Dollars and Eighty-Four Cents (\$111,765.84), payable in monthly installments of Four Thousand Six Hundred Fifty-Six Dollars and Ninety-One Cents (\$4,656.91).

Section 4. Funding Authorization. Funding for the first year of the agreement shall be charged to Budget Code A1680.203 (Equipment). Funding for subsequent years shall be subject to appropriation through the City's annual budget process.

Section 5. Procurement Compliance. The City Council hereby determines that procurement through Sourcewell Cooperative Purchasing Contract No. 121923-SHI satisfies all applicable procurement and purchasing requirements of the City of Mount Vernon and applicable law.

Section 6. Implementation Authority. The Department of Management Services is hereby authorized to coordinate implementation of the agreement, including migration scheduling, system testing, deployment activities, and related operational planning with Hi-Link Technology Group.

Section 7. Severability. If any clause, sentence, paragraph, subdivision, section, or part of this Ordinance shall be adjudged by a 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 specific provision directly involved in the controversy.

Section 8. Effective Date. This Ordinance shall take effect immediately upon adoption by the City Council and subsequent approval by the Board of Estimate and Contract.



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 8, 2026

VIA EMAIL:

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

RE: Authorization to Enter into a 24-Month Managed Server, Storage, and Backup Services Agreement with Hi-Link Technology Group — FOR APPROVAL AT THE May 13, 2026 CITY COUNCIL MEETING

Honorable Councilmembers:

The Department of Management Services requests that the City Council authorize the Mayor to enter into a 24-month Managed Server, Storage, and Backup Services Agreement with Hi-Link Technology Group, procured through SHI International Corp. under Sourcewell Cooperative Purchasing Contract No. 121923-SHI, and to authorize the Mayor to make monthly payments of \$4,656.91, for a total contract value not to exceed \$111,765.84. The agreement shall include an option to extend on an annual basis upon mutual written agreement of the parties.

All supporting documentation, including Service Order No. HL09031 and the Master Services Agreement, is attached.

The City of Mount Vernon's server infrastructure is currently operating in an unsupported and vulnerable state, creating significant operational risk for all city departments and the Police Department. The following chain of events led to the present situation:

The City's prior IT support vendor, Softchoice, was awarded the server support contract through the City's competitive bid process. However, Softchoice was unable to perform required VxRail firmware updates — a capability exclusive to Dell as the original equipment manufacturer. This prevented the City from maintaining a current, supported software version on its virtualization platform.

As a result, the City was forced to downgrade its VMware virtualization environment. Following the downgrade, Broadcom (the VMware licensor) declined to provide technical support, citing the back-revision software, despite an active support contract being in effect. The City's Softchoice support contract also expired in April 2026.

We attempted to restore Dell's direct support. However, Dell required retroactive payment for the prior unsupported year before reinstating coverage — an expenditure that would yield no operational benefit and is not fiscally justified. Additionally, the City's backup infrastructure support contract has expired, leaving the backup environment without vendor coverage.



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

Hi-Link Technology Group, a local managed technology services provider, has proposed a comprehensive solution that resolves all the above challenges in a single engagement. Under Service Order No. HL09031, Hi-Link will provide the following:

- Three (3) Cisco Hyper-V server hosts and HPE SAN storage per site (City Hall and Police Department), provided on a rental model, eliminating the need for a large upfront capital investment;
- A controlled, staged migration of all existing workloads from the current VMware environment to Microsoft Hyper-V, minimizing operational disruption;
- Deployment and configuration of a new Veeam backup solution, replacing the expired backup infrastructure; and
- 24×7 hardware and infrastructure support for all covered systems, including the Police Department environment.

The Department recommends the 24-month agreement over the 12-month alternative because server infrastructure, once deployed, requires an extended commitment for stability and cost certainty. A 24-month term provides a predictable monthly expense, operational continuity, and a planning horizon for future budget cycles. The agreement includes an annual extension option, preserving the City's flexibility beyond the initial term.

This procurement is processed through the Sourcewell Cooperative Purchasing Contract No. 121923-SHI (Technology Products & Solutions) via SHI International Corp. Use of a cooperative purchasing contract satisfies applicable procurement requirements; no separate competitive bid process is required.

The 24-month agreement carries a monthly fee of \$4,656.91 and a total contract value of \$111,765.84. Year 1 costs (approximately \$55,882.92) will be charged to budget code A1680.203 (Equipment). Year 2 funding will be incorporated into the FY2027 departmental budget request. No budget transfers are required at this time.

All city departments relying on the shared server infrastructure will benefit from this agreement. The Mount Vernon Police Department will additionally gain dedicated local 24×7 vendor-backed hardware support.



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

Implementation will be coordinated between Hi-Link and the Department of Management Services, including scheduling, migration windows, and system testing. This procurement utilizes the Sourcewell Cooperative Purchasing Contract and does not require a bid opening at the Board of Estimate & Contract. No enforcement activity is required.

I look forward to your favorable consideration of this request. Please do not hesitate to contact me with any questions.

Sincerely,

Juan Perez
Commissioner Management Services

cc: Shawyn Patterson-Howard, Mayor
cc: Corporation Counsel
cc: City Clerk



MASTER SERVICES AGREEMENT

This Master Services Agreement is between Hi-Link Technology Group LLC ("Service Provider") and the City of Mount Vernon NY ("Customer"). Service Provider and Customer agree as follows:

1. GOVERNING PROVISIONS.

1.1 This Agreement governs all orders executed by Customer and Service Provider ("Service Order(s)") providing for Customer's access to and use of any service ("Service") provided to it by Service Provider. The agreement ("Agreement") between Customer and Service Provider consists of this Master Services Agreement, Service Orders, and the Service Provider Addendum for each specific type of Service which Customer obtains from Service Provider ("Addendums"). Addendums for anticipated Services are attached hereto and incorporated herein by reference. Additional Addendums may be attached to Service Orders and shall be incorporated herein upon execution of such Service Orders. Note, if the terms are in direct conflict with other Agreement terms, the following order will prevail, Addendum terms, Customer Service Order, Amendments, Master Service Agreement, Statement of Work & Exhibits shall govern with respect to such Service to the extent required to resolve the conflict.

1.2. Customer may order additional Services pursuant to this Agreement. Service Provider may require execution of a Service Order for such additional Services which, upon execution by Customer and Service Provider, shall be deemed to be part of this Agreement. Service Provider may, at its option, permit Customer to add additional Services by Customer's e-mail request. Such additional Services shall be deemed to be provided pursuant to the terms of this Agreement upon Service Provider making such additional Service available to Customer. Unless otherwise specified by Service Provider or this Agreement, the price of such additional Services added without a Service Order shall be the Service Provider then standard rates and the Term of the Service shall not be affected.

1.3. Customer may purchase a support plan from Service Provider which will entitle Customer to specified support for issues which are not Service Interruptions as defined in the applicable addendums.

2. INVOICING AND PAYMENT.

2.1. CHARGES. Customer shall pay in U.S dollars for all charges for Services. Charges for a Service shall commence to accrue on the Billing Commencement Date for the Service (as specified in the applicable Addendum). Monthly recurring charges will be invoiced to Customer in advance at the beginning of the month for which the charges accrue. Payments for Monthly recurring charges are due upon receipt of invoice. Non-recurring charges are due upon Effective Date of this agreement.

2.2 TAXES. Customer shall pay applicable taxes imposed by any taxing authority with respect to the Services, excluding any tax on Service Provider's net income.

2.3. BILLING DISPUTES. If Customer believes a Service Provider bill contains an error, Customer shall notify Service Provider of the suspected error within sixty (60) days of the date of the disputed bill. Service Provider shall have no obligation to make any billing adjustment or refund for any errors for which Customer has not provided Service Provider timely notice. Disputed charges to the extent found to be in error shall not incur late fees.

2.4. LATE CHARGES AND COLLECTION COSTS. Charges not in dispute which are not paid by Customer within thirty (30) days of Service Provider's invoice shall accrue a late fee which shall accrue daily at the rate of one and one-half percent (1 1/2%) per month until paid. Customer shall pay Service Provider's reasonable costs of collection, including reasonable attorneys' fees, incurred by Service Provider in collecting any charges payable to it by Customer.

3. TERM AND TERMINATION OF SERVICES PURSUANT

TO A SERVICE ORDER.

3.1. TERM. The "Term" of Services provided pursuant to each Service Order shall initially be for the period specified in the applicable Service Order for such Services ("Initial Term"). The Initial Term of each Service Order shall commence on the date that Service Provider accepts the Service Order. Upon termination of its Term, the Service Order Term shall automatically renew for additional one-year Terms unless written notice of termination is provided by either party 30 days prior to the completion of a pending Term.

3.2. TERMINATION. Either Customer or Service Provider may terminate the Services pursuant to a Service Order for cause if: (1) the other party breaches a material term or condition of this Agreement or the Service Order and fails to cure the breach within thirty (30) days after receipt of written notice of the breach; (2) the other party fails to cure a payment default within five (5) days after written notice by Service Provider of the default; (3) the other party becomes the subject of a voluntary petition in bankruptcy or any voluntary proceeding relating to insolvency, receivership, liquidation, or composition for the benefit of creditors; or (4) the other party becomes the subject of an involuntary petition in bankruptcy or any involuntary proceeding relating to insolvency, receivership, liquidation, or composition for the benefit of creditors if such petition or proceeding is not dismissed within sixty (60) days of filing.

3.3. EARLY TERMINATION FEE. Except in the event of termination by Customer pursuant to section 3.2 or at the end of the Term by providing notice in accordance with section 3.1, Customer shall pay Service Provider, as liquidated damages and not as a penalty, an early termination fee equal to one hundred percent (100%) of the monthly service fee for the remaining portion of the Term.

3.4. EFFECT OF TERMINATION. At the end of the Term or upon termination of the Services by either party for any reason, Service Provider shall cease providing the Service pursuant to the affected Service Order. Customer's obligations, including without limitation, to pay sums due and protect Proprietary Information, shall survive.

4. PROHIBITED USE OF SERVICES AND LAW

ENFORCEMENT ACTIVITIES. Customer shall not use any Service in a manner prohibited by law or that Service Provider reasonably determines may adversely affect a Service, Service Provider's systems, Service Provider suppliers or other Customers, the integrity and operation of Service Provider's business, or Service Provider's ability to provide Services to other Service Provider customers. Service Provider may terminate any Service without notification if Service Provider determines to its reasonable satisfaction that Customer has used the Service to engage in any prohibited activity or a situation exists which may result in a similar threat (e.g. a denial-of-service attack). Any such Service Provider action shall not be deemed to be a Service Interruption. Service Provider may cooperate with law enforcement agencies in any investigation related to the use of a Service Provider Service and investigate any complaint or reported violation of law or Service Provider's policies and take any action it deems is reasonably appropriate as a result of such investigations.

5. EMERGENCY AND SCHEDULED MAINTENANCE. In the event of any change in Service Provider standard scheduled maintenance window, Service Provider will provide reasonable notice by email to Customer of scheduled maintenance affecting the Services and will use reasonable efforts to notify Customer of emergency maintenance affecting the Services, provided that Service Provider may perform emergency maintenance at any time, without advance notice to Customer. During scheduled and emergency maintenance periods, Service Provider's Services may be unavailable to Customer. Service unavailability during maintenance periods shall not be considered a Service Interruption for purposes of service level provisions.

6. DISCLAIMER OF WARRANTY. SERVICE PROVIDER PROVIDES THE SERVICES "AS IS" AND WITHOUT ANY WARRANTY, EXPRESS OR IMPLIED. SERVICE PROVIDER SPECIFICALLY DISCLAIMS ANY IMPLIED WARRANTIES OF MERCHANTABILITY, NON-INFRINGEMENT OR FITNESS FOR A PARTICULAR PURPOSE, INCLUDING ANY WARRANTIES THAT THE SERVICES WILL MEET CUSTOMER'S REQUIREMENTS OR EXPECTATIONS.

7. LIMITATIONS OF LIABILITY.

7.1 CUSTOMER'S EXCLUSIVE REMEDY FOR ANY FAILURE OF SERVICE PROVIDER'S OBLIGATIONS PURSUANT TO THIS AGREEMENT SHALL BE THE REMEDIES SET FORTH IN SECTION 3.2 ABOVE AND ANY CREDIT DUE PURSUANT TO ANY APPLICABLE SERVICE LEVEL AGREEMENT SET FORTH IN THE ADDENDUM FOR SUCH SERVICE.

7.2. IN NO EVENT SHALL SERVICE PROVIDER BE LIABLE OR RESPONSIBLE TO CUSTOMER FOR ANY TYPE OF INCIDENTAL, PUNITIVE, DIRECT, INDIRECT OR CONSEQUENTIAL DAMAGES, INCLUDING, BUT NOT LIMITED TO, LOST REVENUE, LOST PROFITS, REPLACEMENT GOODS, LOSS OF TECHNOLOGY, RIGHTS OR SERVICES, LOSS OF DATA, OR INTERRUPTION OR LOSS OF USE OF SERVICE OR EQUIPMENT, EVEN IF ADVISED OF THE POSSIBILITY OF SUCH DAMAGES, WHETHER ARISING UNDER THEORY OF CONTRACT, TORT (INCLUDING NEGLIGENCE), STRICT LIABILITY OR OTHERWISE.

7.3. IN NO EVENT SHALL SERVICE PROVIDER LIABILITY TO ANY CUSTOMER OR ANY THIRD PARTY IN ANY CIRCUMSTANCE EXCEED THE AMOUNT OF FEES CUSTOMER ACTUALLY PAID TO SERVICE PROVIDER FOR SERVICES IN THE MONTH PERIOD DIRECTLY PRIOR TO THE ACTION GIVING RISE TO ALLEGED LIABILITY.

8. POLICIES AND STATEMENTS. The Service Provider Acceptable Use Policy as modified from time to time and The Service Provider Privacy Statement as modified from time to time.

9. USE OF NAME AND MARKS. Neither party will, without the prior written consent of the other party, use any trademark, service mark, brand name, copyright, patent or any other intellectual property of the other party or its respective affiliates. Service Provider's and Customer's name and trademarks are proprietary and nothing herein constitutes a license authorizing its use by the other party.

10. INDEMNIFICATION. Each party shall indemnify, defend, and hold harmless the other party, its officers, employees, and agents from and against any and all third-party claims, damages, liabilities, losses, and reasonable attorneys' fees to the extent arising out of the negligence or willful misconduct of the indemnifying party, bodily injury or tangible property damage caused by the indemnifying party, or the indemnifying party's violation of applicable law. In addition, Customer shall indemnify, defend, and hold harmless Service Provider from and against any and all third-party claims, damages, liabilities, losses, and reasonable attorneys' fees arising out of Customer's unauthorized use of the Services or violation of the Service Provider Acceptable Use Policy. The party seeking indemnification shall promptly provide written notice of any claim and shall reasonably cooperate in the defense. The indemnifying party shall have the right to control the defense and settlement of the claim, provided that no settlement imposing non-monetary obligations on the indemnified party shall be entered into without the indemnified party's prior written consent, which shall not be unreasonably withheld. The obligations set forth in this Section shall survive termination or expiration of this Agreement.

11. CONFIDENTIALITY. Customer acknowledges that the following Service Provider information is Service Provider proprietary information "Proprietary Information" whether or not reduced to writing and whether or not specifically identified as "proprietary" or "confidential:"

11.1. All information obtained by Customer as a result of access to the Service Provider colocation facilities, including without limitation information which could facilitate a security breach or disruption of or endanger Service Provider facilities, operations or systems; and

11.2. All Service Provider pricing and other provisions of this Agreement except to the extent information is posted by Service Provider on areas of its website which are publically accessible without restriction. Customer shall not disclose any Proprietary Information or use it for its own benefit except as required to perform its obligations under this Agreement. Customer shall limit disclosure of Proprietary Information only to its employees and consultants having the need to know and shall take all reasonable steps to prevent any inadvertent or wrongful disclosure or use by such employees and consultants.

12. PCI COMPLIANCE

Service Provider acknowledges that it is responsible for the security of cardholder data to the extent that Service Provider has control of that data, and is responsible for the physical security of the systems that house cardholder data stored there by the customer. The customer acknowledges that they are responsible for determining the PCI DSS requirements applicable to them and their unique workloads.

13. TRANSFER; ASSIGNMENT. Customer will acquire Services solely for its own account, and not for resale or distribution in any manner. Customer may not assign or transfer its rights and obligations under this Agreement without the prior written consent of Service Provider, which consent Service Provider may condition on Customer's agreement to remaining bound by the Agreement to pay Service Provider for Services utilized by Customer's assignee or transferee. Service Provider may assign or transfer its rights and obligations under this Agreement without Customer's consent.

14. NOTICES. Notices and other communications between Service Provider and Customer related to this Agreement or a Service governed by it may be delivered by email. Communications may be directed to Service Provider at info@hi-link.com Customer shall provide Service Provider with a valid email address to be used by Service Provider for communications related to this Agreement and shall update that address as needed. Service Provider shall fulfill its notice obligations by providing Customer with notice at the email address most recently provided to Service Provider by Customer for use in providing notices pursuant to this Agreement.

15. DISPUTE RESOLUTION. This Agreement shall be governed by and construed in accordance with the laws of the State of New York, without regard to its conflict of law principles. Any legal action or proceeding arising out of or relating to this Agreement shall be brought in a court of competent jurisdiction located in Westchester County, New York. Nothing herein shall be deemed a waiver of any rights, defenses, or immunities available to the City under applicable law.

16. FORCE MAJEURE. Service Provider shall not be in default under any provision of this Agreement or be liable for any delay, failure of performance or interruption of any Service resulting, directly or indirectly, from causes beyond Service Provider's reasonable control, including but not limited to any of the following: earthquake, lightning or other acts of God; fire or explosion; electrical faults; vandalism; cable cut; water; fire; fire suppression activities, flood; weather conditions; action of any governmental or military authority; national emergency; insurrection; riot; war; acts of terrorism or civil disturbance; strikes; lockouts; work stoppages or other labor difficulties; supplier failure; shortage; or telecommunication or other Internet provider failure.

17. SEVERABILITY. If any part of this Agreement is found to be unenforceable or unlawful, then that provision shall be deemed severable and shall not affect the validity and enforceability of any remaining provisions of the Agreement.

18. ENTIRE AGREEMENT. This Agreement, including all referenced documents, constitutes the entire agreement and understanding between the parties. It supersedes all prior or contemporaneous negotiations or agreements, whether oral or written, relating to its subject matter.

This Agreement shall be effective the ____ day of _____, 20____ ("Effective Date").

Service Provider: Hi-Link Computer Technology Group.

Located at 60 Long Ridge Rd. Suite 205 Stamford, CT 06902

Hi-Link Technology Group LLC, a Connecticut limited liability company

By: _____

Name: _____

Title: _____

Date: _____

This Agreement shall be effective the ____ day of _____, 20____ ("Effective Date").

Customer: City of Mount Vernon NY

Located at _____

By: _____

Name: _____

Title: _____

Date: _____

This Service Order is entered into by and between **Hi-Link Technology Group** (“Hi-Link”) and **City of Mount Vernon NY** (“Client”) and is governed by the applicable Master Services Agreement, Statement of Work, or other written agreement between the parties. If no such agreement exists, this Service Order will serve as the controlling scope and commercial document for the services described below, subject to mutual written acceptance by both parties.

1. Service Order Summary

Client requires an alternative infrastructure and migration path to avoid renewing the existing VxRail/VMware environment. Hi-Link will provide rental infrastructure, associated hardware support, backup components, and migration services to move workloads from the existing VMware environment to a new Microsoft Hyper-V environment.

Under this option, Hi-Link will provide a complete rental infrastructure solution using **Cisco server infrastructure** and **HPE SAN storage**, along with the required implementation, migration, and support services.

The intended outcome is to provide Client with a predictable monthly operating expense model, avoid a large upfront capital purchase, and establish single-vendor ownership for infrastructure delivery, migration execution, and support.

2. Scope of Services

Hi-Link will provide the following infrastructure and services under this Service Order.

2.1 Rental Infrastructure Provided by Hi-Link

Hi-Link will provide the required infrastructure on a rental model, including:

- Three (3) Cisco Hyper-V hosts per site.
- HPE SAN storage per site.
- Required host connectivity components based on the final storage connectivity design.
- Veeam backup licensing.
- Backup appliance as part of the all-in-one solution.
- 24x7 support for the rental hardware and covered infrastructure components.

Based on current utilization, Hi-Link anticipates that three (3) Hyper-V nodes per site will be sufficient. Hi-Link does not anticipate the need for four (4) nodes at the PD site due to improved workload density on newer hardware. Final sizing remains subject to validation during discovery and design.

2.2 Storage Connectivity Components

The final storage connectivity method will be determined during the technical design phase. Hi-Link will provide the required components based on the selected approach.

If **iSCSI** is selected, Hi-Link will provide dedicated iSCSI switching required for storage connectivity.

If **Fibre Channel** is selected, Hi-Link will provide Fibre Channel HBAs for the hosts and the required SAN fabric components necessary to connect the Cisco hosts to the HPE SAN storage.

2.3 Hyper-V Cluster Buildout

Hi-Link will build the full Hyper-V cluster environment before production workload migration begins.

This includes:

- Physical installation coordination and hardware preparation.
- Hyper-V host configuration.
- Cluster configuration.
- Storage presentation and validation.
- Network configuration required for cluster, management, VM, storage, and migration traffic.
- High availability configuration.
- Baseline validation and readiness testing.
- Coordination with Client for required Microsoft licensing, domain access, IP addressing, VLANs, firewall rules, and administrative access.

2.4 VMware-to-Hyper-V Migration Services

Hi-Link will perform a controlled migration of workloads from the existing VMware environment to the new Hyper-V environment in a planned and staged manner.

Migration services include:

- Migration planning and coordination.
- Workload discovery and grouping.
- Migration runbook development.
- Scheduling and coordination of migration windows.
- Staged workload migration from VMware to Hyper-V.
- Post-migration validation support.
- Issue remediation related to the migration process.
- Coordination with Client application owners and technical stakeholders.

Migration will be performed in phases to reduce operational risk and minimize business disruption where possible.

2.5 Backup Solution

Hi-Link will include Veeam backup licensing and a backup appliance as part of the rental solution.

Backup configuration will be designed to support the new Hyper-V environment.

Backup services include:

- Deployment and configuration of the Veeam backup solution for the new Hyper-V environment.
- Configuration of backup jobs based on mutually agreed retention and schedule requirements.
- Backup validation after deployment.
- Basic operational handoff for backup monitoring and support.

Unless otherwise agreed in writing, long-term offsite retention, cloud storage charges, immutable storage, tape, replication to a third-party site, or advanced disaster recovery orchestration are not included in this Service Order.

3. Client Responsibilities

Client will provide the following at no additional cost to Hi-Link:

- All required Microsoft licensing, including but not limited to Windows Server, Hyper-V rights, Datacenter licensing if applicable, CALs, SQL Server, Remote Desktop Services, and any other Microsoft or application-specific licenses required for the environment.
- Administrative access to the existing VMware environment.
- Administrative access to Active Directory, DNS, DHCP, firewall, network, and backup systems as required.

- Rack space, power, cooling, cabling pathways, and physical access required for equipment deployment.
- Network information, including VLANs, IP addresses, subnets, gateways, routing requirements, and firewall rules.
- Application owner participation for testing and validation.
- Maintenance windows and approval for workload cutovers.
- Timely review and approval of migration plans, schedules, and change requests.
- Confirmation of workload priority, dependencies, and acceptable downtime windows.
- Any third-party vendor support required for application-specific validation or remediation.

Client acknowledges that Microsoft licensing is not included in the monthly rental fee and remains the sole responsibility of Client.

4. Commercial Terms

4.1 Monthly Fee

The estimated monthly fee for this rental infrastructure and migration service is:

\$4,250 per month

This monthly fee includes the rental infrastructure, covered hardware support, Veeam backup license, backup appliance, Hyper-V buildout, VMware-to-Hyper-V migration services, and 24x7 support as described in this Service Order.

4.2 Minimum Term

The minimum service term is:

Twelve (12) months

Client may extend the service beyond the initial twelve-month term upon mutual agreement between Client and Hi-Link.

4.3 Billing Start Date

Monthly billing will begin on the earlier of: TBD

- The date the rental infrastructure is delivered to Client site;
- The date Hi-Link begins buildout of the Hyper-V environment; or
- Another mutually agreed billing start date documented in writing.

4.4 Taxes, Shipping, and Other Charges

Unless expressly stated otherwise, applicable taxes, shipping, freight, expedited delivery charges, permits, or other governmental fees are not included and may be billed separately.

5. Support Terms

Hi-Link will provide 24x7 support for the covered rental hardware and migration-related infrastructure during the term of this Service Order.

Support includes:

- Hardware support coordination for Cisco server infrastructure and HPE storage provided by Hi-Link.
- Assistance with Hyper-V cluster issues related to the deployed rental infrastructure.
- Support for migration-related issues during the active migration phase.
- Support for Veeam backup functionality included in the rental solution.

Support does not include remediation of unrelated application issues, pre-existing operating system corruption, unsupported software, third-party application defects, or problems caused by changes made outside of Hi-Link's control unless separately agreed in writing.

6. Assumptions

This Service Order is based on the following assumptions:

- Three (3) Hyper-V hosts per site will be sufficient based on current utilization and improved hardware density.
- Client's existing workloads are technically suitable for migration from VMware to Hyper-V.
- Client will provide all required Microsoft licensing.
- Existing applications are supported on Microsoft Hyper-V by the applicable software vendors.
- Required rack space, power, cooling, and network connectivity are available at each site.
- Client will provide timely access to systems, personnel, and maintenance windows.
- Migration will be conducted in planned phases, and some downtime may be required for cutover activities.
- Any workload requiring special handling, application-level migration, major OS remediation, or vendor-specific professional services may require additional scope.

7. Exclusions

The following are excluded unless specifically added by written amendment or change order:

- Microsoft licensing.
- Application licensing.
- VMware renewal costs.
- End-user device support.
- Major application upgrades or application remediation.
- SQL Server redesign, database tuning, or application-specific database migration beyond standard VM-level migration.
- Network redesign unrelated to the Hyper-V cluster deployment.
- Firewall replacement or major firewall policy redesign.
- Long-term cloud backup storage charges.
- Disaster recovery site buildout unless specifically included.
- Compliance consulting, audit services, or formal risk assessment services.
- After-hours application owner testing by Hi-Link unless specifically scheduled and agreed.
- Any hardware, software, service, or labor not expressly described in this Service Order.

8. Change Management

Any material change to the scope, assumptions, number of hosts, storage capacity, migration complexity, support requirements, licensing responsibilities, backup retention requirements, or timeline may require a written change order.

Hi-Link will notify Client if a requested change or newly discovered condition may impact pricing, timeline, or scope.

9. Benefits of This Option

This option provides Client with the following benefits:

- Avoids immediate VxRail/VMware renewal.
- Avoids a large upfront capital purchase.
- Provides predictable monthly infrastructure costs.
- Includes migration services in the monthly model.
- Provides a single-vendor solution for infrastructure, migration, backup, and support.
- Enables a controlled and staged migration path from VMware to Hyper-V.

10. Acceptance

By signing below, the parties agree to the scope, responsibilities, assumptions, exclusions, and commercial terms described in this Service Order.

Hi-Link Technology Group

Authorized Signature: _____

Name: _____

Title: _____

Date: _____

City of Mount Vernon NY

Authorized Signature: _____

Name: _____

Title: _____

Date: _____



Pricing Proposal
Quotation #: 27505160
Created On: 5/7/2026
Valid Until: 5/14/2026

NY-City of Mount Vernon

Donald Rauhofer

1 Roosevelt Square
Mount Vernon, NY 10550
United States
Phone: (914) 665-2300
Email: DRauhofer@mountvernonny.gov

Inside Account Executive

Niall El-Adawy

300 Davidson Ave
Somerset, NJ 08873
Phone: 732-652-7686
Email: niall_eladawy@shi.com

All Prices are in US Dollar (USD)

	Product	Qty	Retail	Your Price	Total
1	Hi-Link Managed Server, Storage, and Backup Services for City and Police Hi-Link Technology Group - Part#: HL-MGT-5-1 Contract Name: Sourcewell- Technology Products & Solutions Contract #: 121923-SHI Note: Migration from VMware to Hyper-V	24	\$0.00	\$4,656.91	\$111,765.84
				Total	\$111,765.84

Additional Comments

Please send vouchers to 290 Davidson Ave, Somerset NJ 08873

Thank you for choosing SHI International Corp! The pricing offered on this quote proposal is valid through the expiration date listed above. To ensure the best level of service, please provide End User Name, Phone Number, Email Address and applicable Contract Number when submitting a Purchase Order. For any additional information including Hardware, Software and Services Contracts, please contact an SHI Inside Sales Representative at (888) 744-4084. SHI International Corp. is 100% Minority Owned, Woman Owned Business. TAX ID# 22-3009648; DUNS# 61-1429481; CCR# 61-243957G; CAGE 1HTF0

Thank you for choosing SHI International Corp! The pricing offered on this quote proposal is valid through the expiration date set above. To ensure the best level of service, please provide End User Name, Phone Number, Email Address and applicable Contract Number when submitting a Purchase Order.

SHI International Corp. is 100% Minority Owned, Woman Owned Business.
TAX ID# 22-3009648; DUNS# 61-1429481; CCR# 61-243957G; CAGE 1HTF0

The products offered under this proposal are resold in accordance with the terms and conditions of the Contract referenced under that applicable line item.



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 -2132

Agenda Date: 5/13/2026

Agenda #: 11.

Board of Estimate and Contract:

RESOLVED, that an Ordinance adopted by the City Council on May 13, 2026, and signed by the Mayor on May 15, 2026, authorizing the Office of the City Comptroller to establish a Custodial Account for the Development Project Located at 230 West Third Street, Mount Vernon, New York, as follows:

Purpose of Account. The custodial account established pursuant to this Ordinance shall be utilized for costs and expenses related to the development review process, including but not limited to:

1. Reimbursement of attorney fees and professional consultant expenses incurred by the City;
2. Administrative and processing costs associated with project review;
3. Fees related to applications, submissions, and presentations before the City Council and applicable boards; and
4. Any other lawful expenditures associated with the proposed development project.

; be, and the same is hereby approved.

City Council:

AN ORDINANCE AUTHORIZING THE OFFICE OF THE CITY COMPTROLLER TO ESTABLISH A CUSTODIAL ACCOUNT FOR THE THE DEVELOPMENT PROJECT LOCATED AT 230 WEST THIRD STREET, MOUNT VERNON, NEW YORK

Whereas, in correspondence dated May 12, 2026, the Legislative Assistant to the Mount Vernon City Council formally requested authorization the Office of the City Comptroller to establish a custodial account the development project located at 230 West Third Street, Mount Vernon, New York 10550, for the purpose of receiving, holding, managing, and disbursing funds associated with the review and administration of the proposed project; and

Whereas, in correspondence submitted to the City Council, a request was made for authorization permitting the Office of the City Comptroller to establish a custodial account for the development project located at 230 West Third Street, Mount Vernon, New York 10550; and

Whereas, the proposed development project involves the construction and operation of a self-storage facility; and

Whereas, the custodial account shall serve as a temporary holding account for funds associated with the review, administration, and processing of the proposed development project; and

Whereas, the custodial account shall be utilized to receive, hold, manage, and disburse funds related to required project submissions, presentations before the City Council, application processing, and reimbursement of attorney fees and other professional expenses incurred by the City in connection with the development review process; and

Whereas, the proposed applicant and contact for the development project is:

Mark Blanchard
Blanchard Law Group, PLLC,
914-779-1100
mark@blanchardlawgroup.com; and

Whereas, the City Council finds that the establishment of such a custodial account is necessary and proper to ensure the orderly administration of development-related funds, compliance with municipal requirements, and the efficient processing of the proposed project.

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

Section 1. Authorization to Establish Custodial Account. The Office of the City Comptroller is hereby authorized and directed to establish a custodial account for the development project located at 230 West Third Street, Mount Vernon, New York 10550, for the purpose of receiving, holding, managing, and disbursing funds associated with the review and administration of the proposed project.

Section 2. Purpose of Account. The custodial account established pursuant to this Ordinance shall be utilized for costs and expenses related to the development review process, including but not limited to:

5. Reimbursement of attorney fees and professional consultant expenses incurred by the City;
6. Administrative and processing costs associated with project review;
7. Fees related to applications, submissions, and presentations before the City Council and applicable boards; and
8. Any other lawful expenditures associated with the proposed development project.

Section 3. Conditions of Use. The custodial account shall remain subject to all applicable laws, rules, regulations, and procedures of the City of Mount Vernon. No funds shall be disbursed except in accordance with the policies and procedures established by the Office of the City Comptroller and applicable municipal requirements.

Section 4. Authorization of City Officials. The Mayor, City Comptroller, Corporation Counsel, and any other appropriate City officials are hereby authorized to take all actions and execute any documents necessary to effectuate the purposes of this Ordinance.

Section 5. Severability. If any clause, sentence, paragraph, subdivision, section, 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, subdivision, section, or part thereof directly involved in the controversy in which such judgment shall have been rendered.

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



CITY COUNCIL
CITY OF MOUNT VERNON
ONE ROOSEVELT SQUARE
MOUNT VERNON, NY 10550
(914) 665-2352 · FAX (914) 668-6044

CITY COUNCIL MEMBERS

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

May 12, 2026

Honorable City Council Members
City Of Mount Vernon
1 Roosevelt Square
Mount Vernon, NY 10550

Subject: Request to Establish Custodial Account – 230 West Third Street

This letter respectfully requests that the City Council approve legislation to allow the office of the City Comptroller to establish a custodial account to support the management of funds for the above-referenced development project. This custodial account will serve as a holding account until the developers of the project successfully completes their required presentation to the City Council, submits their applications, and reimburses attorney fees associated with their development.

The property for the custodial account is for:

230 West Third Street, Mount Vernon, NY 10550

- Self-storage facility

c/o Mark Blanchard, Blanchard Law Group, PLLC – (914)779 -1100, mark@blanchardlawgroup.com

The custodial accounts will be necessary to ensure proper management of funds and be in compliance with all city requirements. This measure will streamline the onboarding process for the project and facilitate a smoother transition once the developer is prepared to move forward with the City Council review process.

If this meets with the City Council's approval, I ask that the necessary legislation be enacted to reflect this request.

Thank you for your attention to this matter.

Sincerely,

Antoinette Anderson
Legislative Assistant to the
Mount Vernon City Council

Cc: Comptroller's Office



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 -2133

Agenda Date: 5/13/2026

Agenda #: 12.

Board of Estimate and Contract:

RESOLVED, that an Ordinance adopted by the City Council on May 13, 2026, and signed by the Mayor on May 15, 2026, authorizing the establishment of a Custodial Account for the Development Project Located at 150 East First Street, Mount Vernon, New York, as follows:

Purpose of Account. The custodial account shall be used to collect and administer funds for professional review costs, attorney fees, consultant fees, application-related expenses, and any other reimbursable costs incurred by the City in connection with the proposed development project.

; be, and the same is hereby approved.

City Council:

AN ORDINANCE AUTHORIZING THE ESTABLISHMENT OF A CUSTODIAL ACCOUNT FOR THE DEVELOPMENT PROJECT LOCATED AT 150 EAST FIRST STREET, MOUNT VERNON, NY

Whereas, in correspondence dated May 12, 2026, the Legislative Assistant to the Mount Vernon City Council formally requested authorization the Office of the City Comptroller to establish a custodial account for the development project located at 150 East First Street, Mount Vernon, New York 10550, for the purpose of receiving, holding, administering, and disbursing funds associated with the review and processing of the proposed development project; and

Whereas, the proposed project contemplates the demolition of an existing commercial structure and the construction of a new twenty-one (21) story, two hundred twenty-eight (228) unit mixed-use building; and

Whereas, the property owner is Richard Giacovas, c/o AA Air Filters, whose contact information is listed as (914) 663-1300 and email address aaairfilters33@aol.com; and

Whereas, legal representation for the proposed development project is being provided by Mark Blanchard, Blanchard Law Group, PLLC, located at (914) 779-1100; and

Whereas, the custodial account shall serve as a temporary holding account for deposits and reimbursements associated with the proposed development project, including but not limited to attorney review fees and other professional expenses incurred by the City; and

Whereas, the establishment of the custodial account is necessary to ensure proper management, safeguarding, and disbursement of funds in compliance with all applicable City requirements and procedures; and

Whereas, the custodial account will facilitate the orderly onboarding and review of the development project pending the developer's formal presentation before the City Council and submission of all required applications and documentation; and

Whereas, the City Council finds that authorizing the establishment of said custodial account is in the best interests of the City of Mount Vernon and promotes efficient administration of development review procedures.

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

Section 1. Authorization to Establish Custodial Account. The Office of the City Comptroller is hereby authorized and directed to establish a custodial account for the development project located at 150 East First Street, Mount Vernon, New York 10550, for the purpose of receiving, holding, managing, and disbursing funds associated with the review and administration of the proposed project.

Section 2. Purpose of Account. The custodial account shall be used to collect and administer funds for professional review costs, attorney fees, consultant fees, application-related expenses, and any other reimbursable costs incurred by the City in connection with the proposed development project.

Section 3. Conditions of Use. The funds maintained within the custodial account shall remain subject to all applicable City policies, procedures, rules, and regulations governing custodial and escrow accounts. No funds shall be released except in accordance with authorization by the Office of the City Comptroller and applicable law.

Section 4. Project Review Requirements. Nothing contained herein shall be construed as approval of the proposed development project. The developer shall remain responsible for completing all required presentations, applications, land use approvals, permits, environmental reviews, and any other approvals required by the City of Mount Vernon and any other governmental agency having jurisdiction.

Section 5. Severability. If any clause, sentence, paragraph, subdivision, Section, 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, subdivision, Section, or part thereof directly involved in the controversy in which such judgment shall have been rendered.

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



CITY COUNCIL
CITY OF MOUNT VERNON
ONE ROOSEVELT SQUARE
MOUNT VERNON, NY 10550
(914) 665-2352 · FAX (914) 668-6044

CITY COUNCIL MEMBERS

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

May 12, 2026

Honorable City Council Members
City Of Mount Vernon
1 Roosevelt Square
Mount Vernon, NY 10550

Subject: Request to Establish Custodial Account – 150 East First Street

This letter respectfully requests that the City Council approve legislation to allow the office of the City Comptroller to establish a custodial account to support the management of funds for the above-referenced development project. This custodial account will serve as a holding account until the developers of the project successfully completes their required presentation to the City Council, submits their applications, and reimburses attorney fees associated with their development.

The property for the custodial account is for:

150 East First Street, Mount Vernon, NY 10550

- Demolishing of existing commercial structure
- Erect a new 21-story 228-unit mix use building

c/o Richard Giacovas (owner) – (914) 663-1300 email: aaairfilters33@aol.com
Mark Blanchard, Blanchard Law Group, PLLC – (914) 779 -1100

The custodial accounts will be necessary to ensure proper management of funds and be in compliance with all city requirements. This measure will streamline the onboarding process for the project and facilitate a smoother transition once the developer is prepared to move forward with the City Council review process. If this meets with the City Council's approval, I ask that the necessary legislation be enacted to reflect this request. Thank you for your attention to this matter.

Sincerely,

Antoinette Anderson
Legislative Assistant to the
Mount Vernon City Council

Cc: Comptroller's Office



**Planning and Community
Development Department**
ONE ROOSEVELT SQUARE
MOUNT VERNON, NEW YORK 10550
PHONE: (914) 840-4032 FOR EMAIL
ptarlow@cmvny.com

James Rausse, FAICP, WEDG
Commissioner

Pamela J. Tarlow, Esq.
Deputy Commissioner

April 14, 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 retroactively enact legislation to authorize the Mayor to execute a First Contract Amendment with Mercy University to establish a transition period for the continued operation of the Mount Vernon Financial Empowerment Center (MVFEC) while the City identifies a new service provider. For consideration on the agenda for the April 22, 2026 City Council meeting.

Honorable Council President Thompson and Members of the City Council:

I am writing to respectfully request that the City Council enact legislation authorizing the Mayor to execute a contract amendment with Mercy University to establish a transition period for the continued operation of the Mount Vernon Financial Empowerment Center (MVFEC) while the City conducts a process to identify a new provider to operate the program.

This transition period has been mutually agreed upon by both the City of Mount Vernon and Mercy University to ensure continuity of services for residents while allowing sufficient time for the City to conduct a thoughtful and competitive procurement process. Under the terms of the amendment, Mercy University will continue to operate the MVFEC through September 30, 2026, at an agreed-upon monthly rate of \$25,000, ensuring that residents continue to have uninterrupted access to financial counseling and related services. The total cost of \$150,000 for this transition period will be covered by the previously approved MVFEC budget.

The MVFEC, in partnership with Westchester County, officially launched services in December 2024 and has since become an important resource for residents seeking to improve financial stability, reduce debt, and access pathways to economic opportunity. Maintaining operations during this transition period is critical to preserving the progress achieved to date and sustaining engagement with program participants.

This amendment reflects a collaborative approach between the City and Mercy University to support a smooth and responsible transition. It also positions the City to evaluate and select a provider that can build on the program's success and align with the City's long-term vision for financial empowerment services.



**Planning and Community
Development Department**
ONE ROOSEVELT SQUARE
MOUNT VERNON, NEW YORK 10550
PHONE: (914) 840-4032 FOR EMAIL
ptarlow@cmvny.com

James Rausse, FAICP, WEDG
Commissioner

Pamela J. Tarlow, Esq.
Deputy Commissioner

For the City Council's review and consideration, we are submitting the proposed contract amendment, along with the original agreement with Mercy University.

Thank you for your consideration. Please feel free to contact me should you have any questions or require additional information.

Sincerely,

JAMES RAUSSE, FAICP, WEDG

cc: Mayor Shawyn Patterson-Howard
Comptroller Darren M. Morton
Malcolm Clark, Chief of Staff

**CONTRACT FOR MOUNT VERNON FINANCIAL EMPOWERMENT CENTER
COUNSELING OPERATIONS**

This Contract (the "Contract") is entered into this January __, 2024 by and between **THE CITY OF MOUNT VERNON**, a municipality within the State of New York, with its principal office at One Roosevelt Square, City Hall, Mount Vernon, New York, 10550 (hereinafter referred to as "Client") and **Mercy University**, serving as the Financial Counseling Provider, with offices at 555 Broadway, Dobbs Ferry, New York 10522 (herein after referred to as the "Contractor").

WHEREAS, on March 11, 2021, Congress enacted the American Rescue Plan Act of 2021 ("ARPA") to provide additional relief to address the continued impact of COVID-19 (i.e., coronavirus disease 2019) on the economy, public health, state and local governments, individuals, and businesses; and

WHEREAS, the City has received ARPA funds and desires to provide assistance to nonprofit organizations to respond to the negative economic impacts of the COVID-19 public health emergency; and

WHEREAS, the City desires to allocate \$400,000 of ARPA funds to the Financial Empowerment Center Initiative to assist residents who have suffered negative economic impacts as a result of the COVID-19 public health emergency; and

WHEREAS, the City of Mount Vernon became an Implementation Partner in the Cities for Financial Empowerment (CFE) Fund's Financial Empowerment Center Replication grant, and committed to partner to providing residents a free financial counseling service; and

WHEREAS, the Contractor is a non-profit education and counseling service provider; and

WHEREAS, the Contractor has agreed to provide one-on-one financial counseling and coaching, free of charge, in accordance with the CFE program model to City of Mount Vernon and Westchester County residents; and

WHEREAS, the Client wishes to enter into this Contract Agreement with the Contractor to manage the Mount Vernon Financial Empowerment Center services and provide such services in partnership with the City.

NOW, THEREFORE, in consideration for the mutual promises exchanged and acknowledged herein, the parties hereto agree as follows:

1. TERM:

The term of this Agreement shall be for a period of two (2) years and will commence on January 16, 2024 and shall continue through January 16, 2026, unless terminated sooner as provided in Section 23 hereof.

2. PURPOSE:

The Client agrees to pay and the Contractor agrees to accept as full payment for the satisfactory completion of the Work (as hereinafter defined) and conveyance of the deliverables described hereunder an amount not to exceed \$629,946.00 (the "Term Fee"), as set forth below in subsection 6 for all services rendered under this Contract in accordance with the terms hereof. The fee set forth in this section includes all labor, overhead, and expenses (such as out-of-pocket, general, administrative, travel and per diem expenses of Contractor).

Maximum Liability. In no event shall the City provide funds to the Contractor in excess of \$629,946.00. The Contract Amount shall constitute the maximum amount to be provided to the Contractor by the Client for all of the Contractor's obligations hereunder.

- (a) Compensation Firm. The maximum liability of the City is not subject to escalation for any reason. The Contract Amount is firm for the duration of the Contract and is not subject to escalation for any reason unless the Contract is amended by the Parties in writing.
- (b) Payment Methodology. The Contractor shall be compensated for actual costs based upon the budget, not to exceed the Contract Amount.

(i) Invoices. Upon progress toward the completion of the services as described herein and prior to any payment for allowable costs, the Contractor shall submit invoices and any supporting documentation as-requested by the City to demonstrate that, the funds are being used-as required by this Contractor. Supporting documentation will include ADP payroll statements and timecards for FEC staff. Such invoices-shall be submitted bi-annually and indicate the amount charged to each line item for the period invoice and the total amount charged under the Contract to date. Invoices shall be submitted and shall be paid by the City within 45 days from the date of such invoice provided to the City contact person. All invoices and all supporting documentation shall be sent to: Commissioner James Rausse – jrausse@cmvny.com

- (c) Expenditure Report. The Contractor shall submit an annual contract expenditure report, which details the services funded under this Contract, within 45 days of the end of the calendar year. The report shall be in a form and substance reasonably acceptable to the City and be prepared by a Certified Public Accounting Firm or the Chief Financial Officer of the Contractor.
- (d) Payment of Invoice. The payment of any invoice by the City shall not prejudice the City right to object in good faith to the invoice or any matter in relation thereto. Such payments by the City shall neither be construed as acceptance of any part of the services provided nor as an approval, of the cost included therein.
- (e) Unallowable Cost. The Contractor's invoice shall be subject to reduction for amounts included in any invoice or payments previously made by the City which are determined by the City, on the basis of audits or monitoring conducted in accordance with the terms of the Contract, to constitute unallowable costs.
- (f) Electronic Payment. The Contractor shall have 30 days to complete and sign the City form authorizing electronic payment to the Contractor. Thereafter, all payment to the Contractor under this Contract or any other agreement between the parties may be

made electronically.

3. FUNDING SOURCE:

The City will provide funding not to exceed \$400,000 from the American Rescue Plan Act; \$150,000 Cities for Financial Empowerment Fund; and \$30,000 from the African-American Mayors Association.

4. SPECIFIC SERVICES:

Contractor hereby agrees to perform all services in accordance with the scope of work provided in the Contractor's **Proposal submitted May 9th, 2023** (below hereto as **EXHIBIT A**) to the City of Mount Vernon Department of Planning and Community Development as needed and as expeditiously as is consistent with professional skill and care.

5. GENERAL SCOPE OF WORK/DELIVERABLES

The Contractor will conduct:

The Contractor shall retain staff, secure counseling sites and provide day-to-day management (the "Work") in accordance with the following terms and conditions:

- 1. Implement the FEC initiative in accordance with the model requirements, including but not limited to, free one-on-one counseling, integration with a range of services, counselor training based on the CFE Fund's training standards, data collection, and active partnership with City of Mount Vernon (City) to manage the work.**
 - a. Meet benchmarks in Year 1 and Year 2 on average number of financial counseling sessions per full-time counselor (as defined in Exhibit B - Financial Empowerment Center Model) and average number of outcomes per full-time counselor (as defined in Exhibit J – CFE Fund Public Outcome Definitions and Calculations). As such, the benchmarks are:
 - b. At a minimum, conduct an average of **480 sessions** per full-time counselor in Year 1 and an average of between **600-700 sessions** per full-time counselor in Year 2.
 - c. Achieve an average of **100-150 outcomes** per full-time counselor in Year 1, with no more than 20% of outcomes being "Accessed A Public Support Program" and an average of **200-250 outcomes** per full-time counselor in Year 2, with no more than 20% of outcomes being "Accessed A Public Support Program."
- 2. Identify a Program Manager who will oversee the delivery of the financial counseling and coaching and serve as the main contact person between the Contractor and the City.**
 - a. Supervise overall program implementation, and management; and support service delivery, including monitoring efforts and troubleshooting.
 - b. Monitor the work of the Financial Counselors, including but not limited to service delivery, counselor training and Code of Ethics adherence, data entry and progress towards target goals.
 - c. Update the City on all organizational staffing matters that could impact the FEC initiative.
 - d. Support all partnership development efforts to ensure FEC counselors are deployed effectively, including working closely with the City to identify, develop and

- maintain such partnerships, conduct outreach to initiate partnerships, and monitor progress.
 - e. Participate in regular meetings with the City and the CFE Fund, to review progress on goals, identify additional innovations and opportunities, and to make modifications to the program, as needed.
 - f. Use the Financial Empowerment Center database ("FECBOT") for at least the duration of the CFE Fund's grant to monitor efforts and create and share reports.
 - g. Participate in all trainings, including training on the model, database, and any continuing education sessions.
 - h. Participate in all learning community activities, along with other FEC staff members when applicable, including sharing accomplishments, best practices and lessons learned with the broader field. Such activities could include:
 - i. Attendance at national gatherings hosted by the CFE Fund.
 - ii. Participation in ad-hoc webinars or conference calls with other grantees and partners.
- 3. Ensure that the Financial Empowerment Center service is delivered effectively and follows the model requirements provided by the City and the CFE Fund.**
- a. Work closely with the City on day-to-day operations, reporting needs, partnership development, and counselor supervision.
 - b. Ensure, provide, or retain and provide appropriate supervision to at least 2 full time or full time equivalent (FTE) counselors.
 - i. Notify the City of all staffing matters, including the hiring of financial counselors, as it pertains to the FEC, including but not limited to key staff openings, or personnel changes as it relates to Contractor's performance of this Contract.
 - ii. Financial counselors should have a minimum of two years of work experience, with some background in finance, financial education, counseling/coaching, or social service delivery. Staff should also have particular expertise in one of the following: financial services, social work, financial planning coaching/mentoring, teaching, or other related fields. Financial Counselors will ideally be bilingual, speaking English as well as one other language prevalent in the geographic areas or target populations they serve.
 - iii. Ensure that counselors and the manager have received training from a "CFE Certified Training Partner", including a code of ethics training.
 - 1. Provide the City with proof that financial counselors have completed all the required trainings, specifically counselor certificates and signed code of ethics forms.
 - c. Ensure each client understands and signs the Client Waiver form and must ensure that client data is only shared with the consent of the individual client, following the stipulations in the Client Waiver.
 - d. Ensure that no material changes to operations are made without the prior approval and consent of the City including change in hours of operation, staffing, partnerships and locations.
 - i. It is the sole responsibility of the Contractor to address any issues (personnel or otherwise) that affect the operations of the FEC during this contract period and come to a resolution with the City.
 - e. Develop and implement an effective deployment strategy, including hours of operation, for counselors based on client needs, City priorities, geographic needs,

target population, partnership opportunities or other needs.

- i. Ensure that each counselor, regardless of where he/she is placed, will conduct the counseling in a private or semi-private area to allow for counselor-client information and conversations to be held confidentially. Counseling spaces should be equipped with standard, modern technological capabilities (including computer equipment, multi-line telephone and voicemail, high speed internet access and access to printing, faxing, shredding, and reproduction equipment). Although spaces differ, each site should be able to accommodate approximately 150 square feet of private counseling space per counselor, plus an additional 300-500 square feet of meeting and waiting room space (to be shared).
 - ii. All locations must be compliant with the Americans with Disabilities Act. Facilities for all sites, including satellite sites, will be made available for at least one day per week.
 - iii. Deliver counseling on days and at hours that, upon consultation with The City, are determined to meet the needs of clients. The Contractor is expected to make some evening and weekend hours available at locations. The Contractor shall make counseling available on a full-time basis with hours of operation at each location subject to review and approval by the City.
 - f. Ensure that the FEC database is used for at least the duration of the grant for data collection and reporting; and that data security and client confidentiality protocols are in place.
 - g. The Contractor shall agree to participate in additional monitoring and evaluation activities, including, but not limited to, site visits, surveys, interviews, focus groups organization, administrative records review, and other data collection and evaluation strategies, as shall be required by the City. The City will make best efforts to provide a minimum 15 days' notice.
 - h. The Contractor shall not enter into any agreement for evaluation of the FEC services or clients without prior consent and approval by the City of Mount Vernon and the CFE Fund.
 - i. If the Contractor has existing financial counseling/coaching programs, the Contractor and the City shall develop a plan to ensure that the FEC work is distinct.
- 4. Support efforts to identify, secure and manage programmatic partnerships.**
- a. Launch the FEC with a minimum of five partnerships.
 - b. Continue to identify and secure programmatic partnerships within a range of services and locations, including within local government programs, nonprofit services, or private companies.
 - i. The City will serve as the lead on any partnership agreements (if applicable).
 - c. Work with City to assess partnerships, ensuring effectiveness and impact.
- 5. Adhere to FEC marketing protocols, including City and CFE Fund communications guidelines.**
- a. Prominently display signage and marketing materials for the FEC at counseling locations.
 - i. On any signage or communications pieces related to the FEC, the local government partner logo and financial counseling provider logo are always included with the FEC logo.
 - b. Conduct local outreach about the FEC to raise awareness and generate demand for the services (provided in coordination with the City).

- c. Refer all media queries and media interviews to the City or the City's designated agent.
- d. Prior written approval from the City, and in some cases from the CFE Fund, is required before Contractor or any employees, servants, or agents may, at any time, before, during or after completion or termination of this Agreement, make any statement to the press, make a public announcement or issue any material for publication through any medium of communication bearing on the work performed or data collected under this Agreement.
- e. Support the City in collecting client stories for press inquiries, reports and other evaluation purposes. When applicable, facilitate outreach to clients for permissions and to coordinate press events.

II. Ownership

1. If at any time this agreement is terminated, the CFE Fund will be the owner of all data collected in the database and will retain a full copy of historical data collected during the period that this contract was in force for a period of 6 years. The CFE Fund, in its sole and absolute discretion, may choose to make the data available to the City, and its Financial Counseling Provider(s) if applicable, for its use following the termination of the grant.
2. Following the completion of the Grant term, the CFE Fund, in its sole and absolute discretion, may choose to allow the City, and its Financial Counseling Provider(s) if applicable, to continue using the CFE Fund's database. Licensing fees and any other fees associated with use of the software will be the responsibility of the City.

III. FEC Database (FECBOT) and Experian Connectivity

1. For the term of the Contract, Contractor will use the CFE Fund's FEC database, FECBOT.
2. Ensure that weekly session and client data is entered into the database before 5 p.m. the Wednesday of the following week. FEC staff members must notify the City of any barriers in reaching weekly deadline.
3. Ensure that all FEC staff members maintain rigorous client confidentiality when using FECBOT and Experian, and follow data collection protocols to ensure client confidentiality:
 - a. Maintain the confidentiality of all written and electronic client information and data; as well as the configuration of FECBOT and terms and prices of the Experian credit reports
 - b. Ensure that computer equipment, the FECBOT database, and any other data collection tools will not be used by anyone other than Financial Empowerment Center-trained and approved Financial Counselors, City and Program Managers and a limited number of support staff; and will not be used outside of the parameters of the Financial Empowerment Centers or Contractor's other office locations.
 - c. Keep all data within a secure limited-access network, maintained by FECBOT through Salesforce; and through Experian. Client data should not be downloaded to hard drives of individual computers or to portable storage devices.
 - d. Ensure each client understands and signs a Client Waiver form approved by the CFE Fund. Contractor must ensure that client data is only shared with the consent of the

- individual client, following the stipulations in the Client Waiver.
- e. Ensure that all paper documents with personally identifiable information will be stored in locked file cabinets with access limited to Financial Empowerment Center staff. Financial counseling records, including sensitive financial information must be kept in a locked drawer/cabinet separate from other Contractor client information. Any old, duplicative, or unnecessary documents containing personally identifiable information shall be shredded using a cross-cut paper shredder. Personally identifiable information includes, but is not limited to, social security numbers, full names, telephone numbers, addresses, email addresses, dates of birth, and financial account numbers.
 - f. Use standard database security practices when accessing FECBOT and the Experian portal, which include: using strong passwords (combinations of letters, numbers, and special characters) to limit access; changing passwords at least quarterly; and not sharing passwords with other employees or by storing passwords where others may access them.
 - g. Limit the ability of non-Financial Empowerment Center staff members to view data by locking, turning off or logging out of computer systems when not in use. This shall include setting security systems to automatically lock with a screen saver at frequent intervals, not more than ten minutes.
 - h. Protect computers and other network devices that can be used to access Client data with anti-virus and anti-spyware malware protection software, a firewall, and timely installation of Windows "patches."

IV. Intellectual Property

1. The Contractor recognizes that any and all materials, including but not limited to training manuals and templates and FECBOT, provided by the CFE Fund for the Grantee's, and its Financial Counseling Provider(s), are the exclusive property of the CFE Fund.
2. Contractor will not use, transmit, display or publish or otherwise license such materials without the CFE Fund's prior written consent.

6. COMPENSATION:

As full compensation for all services rendered by the Contractor, Client shall pay the Contractor in the amount of \$629,946. Payments shall be in 3 installments:

- (a) First payment of two hundred thousand (\$200,000.00) dollars shall be paid upon contract full execution; (ii) Second payment of two hundred thousand (\$200,000.00) dollars shall be paid one (1) year from the agreement being executed; (iii) Third payment of two hundred and twenty nine thousand with nine hundred and forty six dollars (\$229,946.00) shall be paid after eighteen months (18) of FEC operation.
- (b) Consultant shall submit to the City of Mount Vernon Department of Planning and Community Development written invoices which detail the services performed and the time expended on each project. Further, the Contractor shall prepare a voucher with supporting documentation for the work completed during that time period.
- (c) Prior to making any payment hereunder, the Client shall determine that

the amount claimed on requisition for payment and voucher submitted by Contractor is accurate and covers Contractor for services rendered pursuant to this Contract.

- (d) Payments shall be made within 30 days of the Client approving the requisition for payment form and voucher.

Notwithstanding the foregoing, all payments shall be subject to the normal payment process as per the Client's normal practices and the City Code. Thus, Contractor acknowledges that the deadlines for payments shall be subject to the Client's normal payment practices and thus any delayed payment shall not be considered a material breach.

7. INDEPENDENT CONTRACTOR AGREEMENT:

It is understood and agreed that in entering into this Contract and in rendering services pursuant thereto, Contractor shall have the status of an independent contractor and nothing herein contained shall contemplate or constitute Contractor as an employee, partner or agent or a participant in a joint venture with the City or Department of Planning and Community Development for any purposes. It is the intent of the parties that Contractor shall have no claim against the City hereunder or otherwise for any fringe benefits including but not limited to vacation pay, sick leave, retirement benefits or credits, unemployment insurance benefits or employee benefits of any Kind.

8. TERM OF AGREEMENT:

This Agreement shall be for a term as previously stated.

In the event Contractor refuses or fails to provide services hereunder or has breached or is in default of any of the terms hereunder, Client will have, among other rights and remedies, which are expressly herein reserved, the right to terminate the Contract without further obligation to Contractor.

If Contractor is convicted of any crime or offense, fails or refuses to comply with the written policies or reasonable directives of the City, is guilty of serious misconduct in connection with performance hereunder, or materially breaches provisions of this Contract, the Client at any time may, without written notice, terminate this Agreement. Contractor shall be paid for all work successfully rendered to the date of termination, and all expenses pre-approved in writing. Contractor shall not be compensated for its unearned profit or overhead.

9. CONTRACTOR'S REPRESENTATIONS AND WARRANTIES:

Contractor represents and warrants to Client that:

- (a) It has the authority to enter into this Agreement and perform the Services provided for herein;
- (b) That it will comply with all applicable Federal, New York State, County and Municipal laws and ordinances;

- (c) It will use its best efforts in providing the services herein;
- (d) That it shall perform the services described herein expeditiously, as is reasonably possible, and with due consideration of the time requirements of the Client;
- (e) That despite the fact that Contractor may have previous commitments to other clients that it shall nonetheless perform the services hereunder within the time periods required by law; and
- (f) It will use its best efforts to be promptly responsive to the Client.
- (g) Consultant will make no representations, warranties, or commitments binding Client without prior approval from Client.

10. COMPETENT WORK:

All work and services provided by Contractor will be done in a competent fashion in accordance with applicable standards of the profession and all services are subject to final approval by the Client's Department of Planning and Community Development and/or its respective representative.

11. ASSIGNMENT AND SUBCONTRACTING

The Contractor acknowledges that the City has entered into this Agreement based on facts and representations made by Contractor and based upon Contractor's ability to perform the work as promised. Therefore, Contractor may not subcontract any work without prior written approval of the City. In addition, Contractor shall not assign any of its rights, interests, or obligations under this Agreement without the prior express written consent of the City.

12. MONITORING OF PERFORMANCE

The City shall have the right during the term of this Contract and for the period limited by the applicable statute of limitations to ensure that the services to be provided by the Contractor have been provided as agreed. The Contractor hereby consents to the examination of its FEC operation and service records and agrees to provide to the City, or permit the City to obtain, copies of any documents relating to its performance hereunder. The Contractor shall maintain all records required by this paragraph for seven years after the date this Contract is terminated or ends.

13. ASSISTANCE TO BE PROVIDED BY CLIENT:

It is understood and agreed upon that the Client shall use good faith efforts to provide the Contractor with access to public records, documents and other information of the Client where required by the Contractor for the proper performance of the professional services to be rendered hereunder.

It is also understood that Client shall provide access to appropriate officials and/or employees of Client as may be needed by Contractor to gather information or feedback that may be necessary for the completion of the Contractor's services hereunder.

14. NON-DISCRIMINATION

The Contractor acknowledges receipt of a copy of the City Equal Employment Opportunity Statement. The Contractor assures the City of Mount Vernon, NY that it will comply with all applicable laws and regulations prohibiting discrimination in employment on the grounds of race, religion, creed, color, national origin, sex, disability, marital status and other non-merit factors. The Contractor understands and agrees that the understanding or agreement to which this assurance relates can be terminated upon a finding by any governmental agency that the undersigned is in violation of applicable discrimination laws and that such finding will also disqualify the Contractor from future contracts with the Client. The Contractor certifies to the Client that there is no pending or outstanding decision, ruling or order against the Contractor finding the Contractor in violation of laws against discrimination nor is any such action pending or threatened.

The provisions of this paragraph shall apply to all of the Contractor's subcontractors, and the Contractor shall attach the provisions of this paragraph to any subcontract which is executed pursuant to this agreement. This subparagraph shall not be construed to limit the applicability of any portion of this rider or the agreement to subcontractors.

EQUAL EMPLOYMENT OPPORTUNITY POLICY STATEMENT

The City of Mount Vernon, NY will take positive action to ensure equal employment opportunity without regard to age, race, religion, creed, color, national origin, sex, disability, marital status, and other non-merit factors in compliance with state and federal law. The activities encompassed by the Affirmative Action Plan include advertising, recruiting, interviewing, testing, training, transfers, compensation, promotion, discipline, termination, employee benefits, supplier relations, access to programmatic benefits, and maintenance of City of Mount Vernon, NY facilities on a nondiscriminatory basis.

City of Mount Vernon, NY will employ all necessary procedures to ensure that this employment policy continues to be fully supported and expects that all elected or appointed department heads, in all activities, undertake a personal commitment to assure themselves that the principles of equal employment opportunity are fully implemented in every action they take.

15. INSURANCE

Client and Contractor shall, at their own expense, maintain in full force and effect during the term of this Contract policies providing all applicable insurance coverage(s), at minimum, in the limits listed below:

- (a) Workers' Compensation and Disability Benefits: Statutory
- (b) Employer's Liability or similar insurance: \$1,000,000 each occurrence
- (c) Automobile Liability (owned and non-owned), Bodily Injury, and Property Damage: \$1,000,000 aggregate, and \$1,000,000 each occurrence
- (d) Commercial General Liability, including broad form contractual liability,

- products/completed operations, bodily injury, and property damage: \$2,000,000 aggregate, and \$1,000,000 each occurrence
- (e) Professional Liability (if commercially available for your profession): \$1,000,000 aggregate, and \$1,000,000 each claim

Such policies are to be in the broadest form available on usual commercial terms and shall be written by insurers of recognized financial standing satisfactory to the Client and Contractor respectively, who have been fully informed as to the nature of the services to be performed. Except for Workers' Compensation and Professional Liability, the Client and Contractor shall be an additional insured on all such policies with the understanding that any obligations imposed upon the insured (including, without limitation, the liability to pay premiums. The Client and Contractor each irrevocably waive all claims against the other Party for all losses, damages, claims or expenses resulting from risks commercially insurable under the insurance described in Clause 6. The provision of insurance by the Contractor and Client shall not in any way limit the Client's and Contractor's liability under this agreement. The Client and Contractor shall attach to this agreement certificates of insurance evidencing their compliance with these requirements.

To the extent it is commercially available, each policy of insurance shall be provided on an "occurrence" basis. If any insurance is not so commercially available on an "occurrence" basis, it shall be provided on a "claims made" basis, and all such "claims made" policies shall provide that:

- Policy retroactive dates coincide with or precede the Contractor's start of the performance of the services (including subsequent policies purchased as renewals or replacements);
- The Client and Contractor will maintain similar insurance for at least three years following final acceptance of the services; and
- If the insurance is terminated for any reason, Client and Contractor shall obtain replacement insurance within thirty days, in the absence of which Contractor or Client shall be in breach of this Contract.

16. CONFLICT OF INTEREST

The Contractor warrants that no part of the total Contract Amount shall be paid, directly or indirectly to an employee or official of the City/County as wages, compensation or gifts in exchange for acting as an officer, agent, employee, subcontractor, or consultant to the Contractor in connection with any work contemplated or preformed relative to this Contract.

17. CONFIDENTIALITY:

In the course of performing services, the parties recognize that Contractor may come in contact with or become familiar with information to which the Client or its affiliates may consider confidential. Contractor agrees to keep all such information confidential and not to discuss or divulge any of it to anyone other than appropriate City personnel or their designees.

18. RECORDS.

The Contractor shall maintain documentation for all charges to the Client under this Contract. The books, records and documents insofar as they relate to the services performed or money received under this Contract, shall be maintained for a period, of three (7) full years from the date of final payment. The books, records and documents of the Contractor, insofar as they relate to the services performed or money received under this Contract, shall be subject to audit at any reasonable time and upon reasonable notice by the Client or its duly appointed representatives. The financial statements shall be prepared in accordance with generally accepted accounting principles.

19. REPORTS:

Any and all reports, manuscripts and any other work product, whether completed or not, that are prepared or developed by the Contractor under this Contract, become the property of the Client and shall be turned over to the Client promptly at the Client's request or at the termination of the Contract, whichever is earlier.

20. FORCE MAJEURE:

Both parties recognize that their respective obligations herein may be affected by situations traditionally deemed matters of a force majeure nature and neither of the parties shall be liable under these circumstances.

21. INDEMNIFICATION:

Contractor hereby agrees to indemnify, defend and hold harmless the Client, its affiliates, elected and appointed officials, officers, agents, employees and designees (collectively, the "Indemnities") from and against all judgments, orders, awards, losses, claims, liabilities, injuries, costs, damages and expenses, including, but not limited to, court costs and reasonable attorneys' fees, which the Client may sustain or incur by reason of the performance of Contractor's services hereunder or by the acts or omission of Contractor, his agents, assigns, affiliates and employees.

Client hereby agrees to indemnify, defend and hold harmless the Contractor, its affiliates, trustees, officers, agents, employees and designees (collectively, the "Indemnities") from and against all judgments, orders, awards, losses, claims, liabilities, injuries, costs, damages and expenses, including, but not limited to, court costs and reasonable attorneys' fees, which the Contractor may sustain or incur by reason of the performance of Client's services hereunder or by the acts or omission of Client, their agents, assigns, affiliates and employees.

22. ABANDONMENT OF THE PROJECT:

Client shall have the right to abandon or indefinitely postpone the project or the Contractor's services at any time. In such event, the Client shall give written notice of such abandonment. The Contractor shall present to the Client a complete report of said proposed job closure and its costs, and the Client in its sole discretion may approve or disapprove all or any part of said expense. Such

additional time shall not exceed ten percent (10%) of the total time expended to the date of notice of termination.

Should the project or any portion thereof be abandoned or postponed, the Client shall pay the Contractor for all services fully and completely performed at the time of abandonment/postponement in accordance with the terms of this Agreement.

23. TERMINATION:

The Client or the Contractor may terminate this Agreement with or without cause at any time by written 10-day written notice by certified mail to the Contractor. In addition, if Contractor is convicted of any crime or offense, fails or refuses to comply with the written policies or reasonable directives of the Client, is guilty of serious misconduct in connection with performance hereunder, or materially breaches provisions of this Contract, the Client at any time may terminate the engagement of the Consultant immediately and without written notice to him.

24. WAIVER

Waiver by one party thereto of breach of any provision of this Contract by the other shall not operate or be construed as a continuing waiver.

25. GENERAL TERMS AND CODITIONS:

The failure of either party in any or more instances to insist upon strict performance of any of the terms and provisions of this Contract, or to exercise any option herein conferred, shall not be construed as a waiver or relinquishment, to any extent, or the right to assert or rely upon any such terms, provisions or options on any future occasions.

26. INTELLECTUAL PROPERTY RIGHTS:

Contractor shall execute any and all documents required to fully assign copyright or intellectual property interest in and to works created pursuant to this Contract to Client. Solely for the purposes of any applicable copyright law, all such works shall be deemed "works made for hire" and owned by Client. If for any reason, such works are determined not to be "works made for hire", then all rights, titles and interest therein and thereto, including all copyrights therein are hereby deemed irrevocably transferred to Client and Contractor hereby irrevocably appoints Client as its attorney-in-fact for the purpose of executing such assignments in Contractor's name.

27. OWNERSHIP:

All plans, improvements, or inventions developed by Consultant for this project during the term of this Agreement shall belong to Client and shall be deemed for federal copyright law purposes "work for hire".

28. EXCLUSIVE PRIVILEGE OR RIGHT:

This Contract does not grant Contractor an exclusive privilege or right to supply services to Client. Contractor shall not make any representations, warranties, or commitments binding Client without prior written approval from Client.

29. NOTICES:

Any and all notices, invoices and payments required hereunder shall be addressed to the parties at their respective addresses as set forth below or such other address as may be designated in writing by either party.

Consultant: Mercy University Representative
 Mercy University
 555 Broadway
 Dobbs Ferry, New York 10522
 Attention: Brian Amkraut, Vice President,
 Workforce Credentialing and Community Impact

Client: City of Mount Vernon
 Department of Planning and Community
 Development
 One Roosevelt Square,
 Mount Vernon, New York 10550
 Attention: James Rausse, Commissioner

30. ENTIRE AGREEMENT:

This contract and any exhibits or attachments constitutes the entire Contract between the Client and the Contractor with regard to the subject matter hereof and supersede all prior negotiations, representations, agreements or understandings either written or oral. No amendment, extension, or modification of the Agreement shall be binding unless in writing and signed by both parties.

31. ASSIGNMENT:

Nothing in this Contract shall be construed to permit the assignment by Contractor of any of his obligations hereunder to any third party without the Client's prior written consent, which may be withheld by Client in its sole discretion.

32. UNENFORCEABLE PROVISIONS:

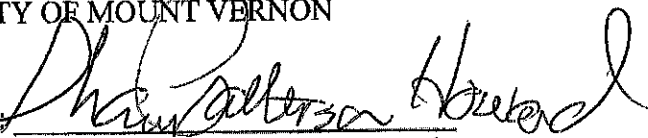
If any provision of this Agreement or any portion hereof is held to be invalid and unenforceable by a court of competent jurisdiction, such holding shall not invalidate or render unenforceable any other provision hereof and the remainder of this Agreement shall nevertheless remain in full force and effect.

33. GOVERNING LAW

This Contract shall be governed by the laws of the State of New York. The Contractor shall comply with all applicable Federal, State, and local laws and regulations. All disputes relating to this Contract shall be heard in a court of competent jurisdiction having venue in Westchester County.

IN WITNESS **WHEREOF**, the parties hereto have caused this Agreement to be executed in three original copies on the day and year first above written.

CITY OF MOUNT VERNON

By: 
Mayor Shawyn Patterson-Howard

Date: 2/5/2024

MERCY UNIVERSTRY

By: 
Thomas Simmonds, VP for Operations

Date: 01/17/24

EXHIBIT A

[TO BE PROVIDED BY PLANNING DEPARTMENT]

EXHIBIT B

Financial Empowerment Center Model **(the "Model")**

Please note that this provides a broad overview of the model. During the course of engagement, the CFE Fund team will be providing further details on all components of the model.

Model:

- One-on-one financial counseling from trained professionals
- Offered by local government, often as delivered through nonprofit organization partners, as a free public service
- Data systematically tracked, including defined client outcomes
- Counseling connected to a range of local government and nonprofit service delivery systems
- Prioritizes sustainability efforts to become a sustained, publicly-funded service

Operations:

- Program implementation and management is led and overseen by the local government
- Service provision is conducted by one or more qualified nonprofit partners or local government agencies
- Counselors conduct financial triage with clients to determine the nature of their financial situation, set goals, and establish a specific plan of action with each client focused in four primary areas: banking, savings, debt, and credit
- Client retention, critical to outcome achievement, is prioritized
- All counselors must take and pass a CFE Fund-approved training (based on CFE Fund standards)

The Financial Counseling Session

As defined for the Model, one-on-one financial counseling and coaching represents a mix of goal setting and light case management in a direct service provision role, as well as deep technical knowledge of financial issues and the ability to advise people on their financial and personal goals in the areas of banking, savings, debt, and credit. One-on-one counseling, either in person or remotely, is conducted or tracked with the goal of clients achieving meaningful, defined financial outcomes. A financial counseling session is a confidential, private meeting between an FEC counselor and individual (or household) lasting a minimum of 30 minutes. Sessions are typically in person, but remote (i.e. phone, video) sessions are also permitted as follow-up sessions given they meet the 30-minute requirement.

The initial counseling session consists of a comprehensive financial health assessment, where counselors conduct triage to determine the full nature of the client's financial situation, support the client in setting goals, and establish a specific client-led action plan to manage their finances, pay down debt, increase savings, establish and build credit, and access safe and affordable mainstream banking products. Retention, or returning for more than one session, is critical; clients are more likely to achieve outcomes if they participate in multiple counseling sessions. Throughout the process, counselors advise clients, and track progress towards outcomes aimed at enhancing financial stability.

Partnership Structure

The Model is a partnership between local government and community-based organizations, with critical and distinct roles for each partner.

Local Government (city or county) plays a central role of directing and coordinating the initiative on the ground. The local government partner ensures quality and consistency of service delivery by establishing protocols for monitoring and evaluation, using public channels for marketing and promotion of services, and supporting integration of service delivery within other public programs and local government access points.

Financial Counseling Providers recruit, hire and supervise the FEC counselors. They are responsible for all data collection and regular reporting to the local government and the CFE Fund. They support public marketing efforts by participating in outreach events and presentations. In addition, nonprofit providers establish and maintain relationships with other community partners hosting counselors, referral partners, and other outreach and community efforts. This provider role can also be fulfilled by a local government agency.

Local and National Counselor Training Partners deliver financial counseling training instruction based on the training standards provided by the CFE Fund, focusing on financial content, counseling and coaching skills, and cultural awareness. Partners can deliver this training in a variety of formats, including at a local college, through self-paced webinars, and/or with program managers or national training providers teaching the curriculum. Prior to working with their own clients, counselors must pass an exam that evaluates their command of training material and succeed at a period of mentored, experiential training (such as role-playing, shadowing, and observation). In addition, local government and counseling provider managers coordinate continuing education opportunities as the program evolves in order to further counselors' professional development and understanding of new issues facing those with low incomes.

Programmatic Partners are crucial to integrating the FEC services into the service streams of local government and nonprofit agencies, especially those serving people with low and moderate incomes. At their best, these partnerships deeply embed financial counseling and coaching into local government and nonprofit programs and advance those programs' goals. Potential complementary program linkages could include homeownership assistance, homeless prevention, foreclosure prevention, workforce development, asset building, financial access, domestic violence prevention, or other social services.

Philanthropic Partners play a key role in both the launch of the FEC and subsequent enhancement opportunities. At the start of the implementation phase, localities secure funding from local and/or national funders to partially match the CFE Fund's investment to launch the FEC. Funder engagement in the FEC stems from a range of interests, including geographic footprints, programmatic priorities, innovation opportunities, and issue-based giving. Once the FEC has launched, funders offer opportunities to enhance the Model with targeted pilots, while also providing support to complement the public funding.

Data Collection and Reporting

Data collection and reporting are essential to the success of the Model, used to improve service delivery, track required outcomes, and further budgetary and political sustainability efforts. FEC initiative partners will be required to use the FEC database throughout the grant period and participate in all national data collection, tracking, and evaluation activities. Partners have access to all local data collected and are able to create customized reports.

Learning Community

The CFE Fund operates a national learning community of local government partners engaged in FEC development and implementation.



City of Mount Vernon, New York

Staff Report

1 ROOSEVELT SQ. RM.
104
CITY HALL, MOUNT
VERNON, NEW YORK
10550
& VIA
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File #: TMP -2108

Agenda Date: 5/19/2026

Agenda #: 14.

Board of Estimate and Contract:

A RESOLUTION AUTHORIZING PARTIAL PAYMENT NO. 3 TO PETRILLO CONTRACTING INC. FOR RESURFACING OF VARIOUS STREETS IN THE CITY OF MOUNT VERNON (2025-2027)

WHEREAS, by letter dated April 30, 2026, the Commissioner of the Department of Public Works certified that the work under Contract between the City of Mount Vernon (the “City”) and Petrillo Contracting Inc. (the “Contractor”) for the “Sewer System Rehabilitation - Phase 1” project has been performed in a good and substantial manner by the Contractor; and

WHEREAS, the Contractor is entitled to receive Partial Payment No. 3 of Forty-Two Thousand Seven Hundred Fifty Dollars (\$42,750.00), as directed by the terms of the contract; **NOW, THEREFORE, BE IT**

RESOLVED, that the City Comptroller is hereby authorized and directed to process Partial Payment No. 3 of \$42,750.00 to Petrillo Contracting Inc., as certified by the Commissioner of Public Works. The payment draft shall be delivered to the Corporation Counsel, who will disburse the payment to the Contractor upon receipt of proof that there are no liens against the project; this payment remains subject to the filing of all required documents by the Contractor; **BE IT FURTHER**

RESOLVED, funds for this Partial Payment No. 3 of \$42,750.00 are available under Budget Code H5110.203.C965, in which all funding is reimbursed via the New York State Consolidated Local Street & Highway Improvement Program (CHIPS).



CITY OF MOUNT VERNON, N.Y.
[DEPARTMENT NAME]

SHAWYN PATTERSON-HOWARD
Mayor

City Hall, One Roosevelt Square
Mount Vernon, NY, 10550
(914) 914-665-2343
email:dpwconcerns@mountvernonny.gov

DWAYNE A. JONES
Commissioner

RYAN ULRICH
Deputy Commissioner

April 30, 2026

Honorable Board of Estimate and Contract
Of the City of Mount Vernon
City Hall, Mount Vernon, New York 10550
(Through the Office of the Mayor)

Re: "Resurfacing of Various Streets in the City of Mount Vernon 2025-2027"

Contractor	- Petrillo Contracting Inc.
Partial Payment #3	- \$42,750.00
Funding Source	- NYS CHIPS

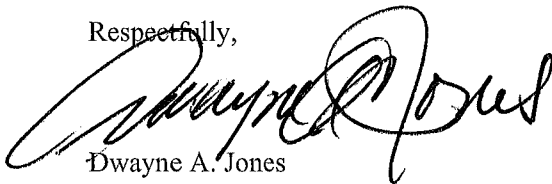
Dear Board Members:

I, Dwayne Jones, Commissioner of Public Works of the City of Mount Vernon, do hereby state that the work issued below, under the contract between the City of Mount Vernon and Petrillo Contracting Inc., regarding captioned subject has agreed to be performed in the manner as directed by the terms of the contract.

Therefore, the Contractor, Petrillo Contracting Inc. is entitled to Partial Payment #3 in the amount of **\$42,750.00**. Funds to pay for this are available under the **budget code H5110.203 C965**, in which all funding is reimbursed 100% via the New York State Consolidated Local Street & Highway Improvement Program (CHIPS).

TOTAL CONTRACT -----	\$ 4,743,214.00
CONTRACT SUM TO DATE -----	\$ 4,743,214.00
TOTAL COMPLETED -----	\$ 2,409,109.77
LESS 5% RETAINAGE -----	\$ 120,455.49
TOTAL EARNED LESS RETAINAGE -----	\$ 2,288,654.29
LESS PREVIOUS CERTIFICATES FOR PAYMENT ---	\$ 2,245,904.29
PARTIAL PAYMENT #3 DUE CONTRACTOR -----	\$ 42,750.00

Respectfully,



Dwayne A. Jones
Commissioner of Public Works
DJ/lp

Cc: Comptroller Law Dept. Engineering Bureau Contract File

"The Jewel of Westchester"

**A RESOLUTION AUTHORIZING PARTIAL
PAYMENT NO. 3 TO PETRILLO CONTRACTING
INC. FOR RESURFACING OF VARIOUS STREETS
IN THE CITY OF MOUNT VERNON (2025-2027)**

WHEREAS, by letter dated April 30, 2026, the Commissioner of the Department of Public Works certified that the work under Contract between the City of Mount Vernon (the “City”) and Petrillo Contracting Inc. (the “Contractor”) for the “Sewer System Rehabilitation – Phase 1” project has been performed in a good and substantial manner by the Contractor; and

WHEREAS, the Contractor is entitled to receive Partial Payment No. 3 of Forty-Two Thousand Seven Hundred Fifty Dollars (\$42,750.00), as directed by the terms of the contract; **NOW, THEREFORE, BE IT**

RESOLVED, that the City Comptroller is hereby authorized and directed to process Partial Payment No. 3 of \$42,750.00 to Petrillo Contracting Inc., as certified by the Commissioner of Public Works. The payment draft shall be delivered to the Corporation Counsel, who will disburse the payment to the Contractor upon receipt of proof that there are no liens against the project; this payment remains subject to the filing of all required documents by the Contractor; **BE IT FURTHER**

RESOLVED, funds for this Partial Payment No. 3 of \$42,750.00 are available under Budget Code H5110.203.C965, in which all funding is reimbursed via the New York State Consolidated Local Street & Highway Improvement Program (CHIPS).



City of Mount Vernon, New York

Staff Report

1 ROOSEVELT SQ. RM.
104
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VERNON, NEW YORK
10550
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File #: TMP -2137

Agenda Date: 5/19/2026

Agenda #: 15.

Board of Estimate and Contract:

A RESOLUTION AUTHORIZING PARTIAL PAYMENT NO. 4 TO PETRILLO CONTRACTING INC. FOR RESURFACING OF VARIOUS STREETS IN THE CITY OF MOUNT VERNON (2025-2027)

WHEREAS, by letter dated May 11, 2026, the Commissioner of the Department of Public Works certified that the work under Contract between the City of Mount Vernon (the “City”) and Petrillo Contracting Inc. (the “Contractor”) for the “Resurfacing of Various Streets in the City of Mount Vernon 2025-2027” project has been performed in a good and substantial manner by the Contractor; and

WHEREAS, the Contractor is entitled to receive Partial Payment No. 4 of Four Hundred Forty-Nine Thousand Seven Hundred Sixty Seven Dollars and Twenty-Four Cents (\$449,767.24), as directed by the terms of the contract; **NOW, THEREFORE, BE IT**

RESOLVED, that the City Comptroller is hereby authorized and directed to process Partial Payment No. 4 of \$449,767.24 to Petrillo Contracting Inc., as certified by the Commissioner of Public Works. The payment draft shall be delivered to the Corporation Counsel, who will disburse the payment to the Contractor upon receipt of proof that there are no liens against the project; this payment remains subject to the filing of all required documents by the Contractor; **BE IT FURTHER**

RESOLVED, funds for this Partial Payment No. 4 of \$449,767.24 are available under Budget Code H5110.203.C965, in which all funding is reimbursed via the New York State Consolidated Local Street & Highway Improvement Program (CHIPS).



CITY OF MOUNT VERNON, N.Y.
[DEPARTMENT NAME]

SHAWYN PATTERSON-HOWARD
Mayor

City Hall, One Roosevelt Square
Mount Vernon, NY, 10550
(914) 914-665-2343
email:dpwconcerns@mountvernonny.gov

DWAYNE A. JONES
Commissioner

RYAN ULRICH
Deputy Commissioner

May 11, 2026

Honorable Board of Estimate and Contract
Of the City of Mount Vernon
City Hall, Mount Vernon, New York 10550
(Through the Office of the Mayor)

Re: "Resurfacing of Various Streets in the City of Mount Vernon 2025-2027"

Contractor	- Petrillo Contracting Inc.
Partial Payment #4	- \$449,767.24
Funding Source	- NYS CHIPS

Dear Board Members:

I, Dwayne Jones, Commissioner of Public Works of the City of Mount Vernon, do hereby state that the work issued below, under the contract between the City of Mount Vernon and Petrillo Contracting Inc., regarding captioned subject has agreed to be performed in the manner as directed by the terms of the contract.

Therefore, the Contractor, Petrillo Contracting Inc. is entitled to Partial Payment #4 in the amount of \$449,767.24. Funds to pay for this are available under the **budget code H5110.203 C965**, in which all funding is reimbursed 100% via the New York State Consolidated Local Street & Highway Improvement Program (CHIPS).

TOTAL CONTRACT -----	\$ 4,743,214.00
CONTRACT SUM TO DATE -----	\$ 4,743,214.00
TOTAL COMPLETED -----	\$ 2,882,548.97
LESS 5% RETAINAGE -----	\$ 144,127.45
TOTAL EARNED LESS RETAINAGE -----	\$ 2,738,421.53
LESS PREVIOUS CERTIFICATES FOR PAYMENT ---	\$ 2,288,654.29
PARTIAL PAYMENT #4 DUE CONTRACTOR -----	\$ 449,767.24

Respectfully,

Dwayne A. Jones
Commissioner of Public Works
DJ/lp

Cc: Comptroller Law Dept. Engineering Bureau Contract File

"The Jewel of Westchester"

**A RESOLUTION AUTHORIZING PARTIAL
PAYMENT NO. 4 TO PETRILLO CONTRACTING
INC. FOR RESURFACING OF VARIOUS STREETS
IN THE CITY OF MOUNT VERNON (2025-2027)**

WHEREAS, by letter dated May 11, 2026, the Commissioner of the Department of Public Works certified that the work under Contract between the City of Mount Vernon (the “City”) and Petrillo Contracting Inc. (the “Contractor”) for the “Resurfacing of Various Streets in the City of Mount Vernon 2025-2027” project has been performed in a good and substantial manner by the Contractor; and

WHEREAS, the Contractor is entitled to receive Partial Payment No. 4 of Four Hundred Forty-Nine Thousand Seven Hundred Sixty Seven Dollars and Twenty-Four Cents (\$449,767.24), as directed by the terms of the contract; **NOW, THEREFORE, BE IT**

RESOLVED, that the City Comptroller is hereby authorized and directed to process Partial Payment No. 4 of \$449,767.24 to Petrillo Contracting Inc., as certified by the Commissioner of Public Works. The payment draft shall be delivered to the Corporation Counsel, who will disburse the payment to the Contractor upon receipt of proof that there are no liens against the project; this payment remains subject to the filing of all required documents by the Contractor; **BE IT FURTHER**

RESOLVED, funds for this Partial Payment No. 4 of \$449,767.24 are available under Budget Code H5110.203.C965, in which all funding is reimbursed via the New York State Consolidated Local Street & Highway Improvement Program (CHIPS).



City of Mount Vernon, New York

Staff Report

1 ROOSEVELT SQ. RM.
104
CITY HALL, MOUNT
VERNON, NEW YORK
10550
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File #: TMP -2138

Agenda Date: 5/19/2026

Agenda #: 16.

Board of Estimate and Contract:

A RESOLUTION AUTHORIZING PARTIAL PAYMENT NO. 5 TO PETRILLO CONTRACTING INC. FOR RESURFACING OF VARIOUS STREETS IN THE CITY OF MOUNT VERNON (2025-2027)

WHEREAS, by letter dated May 11, 2026, the Commissioner of the Department of Public Works certified that the work under Contract between the City of Mount Vernon (the “City”) and Petrillo Contracting Inc. (the “Contractor”) for the “Resurfacing of Various Streets in the City of Mount Vernon 2025-2027” project has been performed in a good and substantial manner by the Contractor; and

WHEREAS, the Contractor is entitled to receive Partial Payment No. 5 of Fifty-Two Thousand Four Hundred Thirty Seven Dollars and Seventy-Two Cents (\$52,437.72), as directed by the terms of the contract; **NOW, THEREFORE, BE IT**

RESOLVED, that the City Comptroller is hereby authorized and directed to process Partial Payment No. 5 of \$52,437.72 to Petrillo Contracting Inc., as certified by the Commissioner of Public Works. The payment draft shall be delivered to the Corporation Counsel, who will disburse the payment to the Contractor upon receipt of proof that there are no liens against the project; this payment remains subject to the filing of all required documents by the Contractor; **BE IT FURTHER**

RESOLVED, funds for this Partial Payment No. 5 of \$52,437.72 are available under Budget Code H5110.203.C965, in which all funding is reimbursed via the New York State Consolidated Local Street & Highway Improvement Program (CHIPS).



CITY OF MOUNT VERNON, N.Y.

[DEPARTMENT NAME]

SHAWYN PATTERSON-HOWARD
Mayor

City Hall, One Roosevelt Square
Mount Vernon, NY, 10550
(914) 914-665-2343
email:dpwconcerns@mountvernonny.gov

DWAYNE A. JONES
Commissioner

RYAN ULRICH
Deputy Commissioner

May 11, 2026

Honorable Board of Estimate and Contract
Of the City of Mount Vernon
City Hall, Mount Vernon, New York 10550
(Through the Office of the Mayor)

Re: "Resurfacing of Various Streets in the City of Mount Vernon 2025-2027"

Contractor - Petrillo Contracting Inc.
Partial Payment #5 - **\$52,437.72**
Funding Source - NYS CHIPS

Dear Board Members:

I, Dwayne Jones, Commissioner of Public Works of the City of Mount Vernon, do hereby state that the work issued below, under the contract between the City of Mount Vernon and Petrillo Contracting Inc., regarding captioned subject has agreed to be performed in the manner as directed by the terms of the contract.

Therefore, the Contractor, Petrillo Contracting Inc. is entitled to Partial Payment #5 in the amount of **\$52,437.72**. Funds to pay for this are available under the **budget code H5110.203 C965**, in which all funding is reimbursed 100% via the New York State Consolidated Local Street & Highway Improvement Program (CHIPS).

TOTAL CONTRACT -----	\$ 4,743,214.00
CONTRACT SUM TO DATE -----	\$ 4,743,214.00
TOTAL COMPLETED -----	\$ 2,937,746.57
LESS 5% RETAINAGE -----	\$ 146,887.33
TOTAL EARNED LESS RETAINAGE -----	\$ 2,790,859.25
LESS PREVIOUS CERTIFICATES FOR PAYMENT ---	\$ 2,738,421.53
PARTIAL PAYMENT #5 DUE CONTRACTOR -----	\$ 52,437.72

Respectfully,

Dwayne A. Jones
Commissioner of Public Works

DJ/lp

Cc: Comptroller Law Dept. Engineering Bureau Contract File

"The Jewel of Westchester"

**A RESOLUTION AUTHORIZING PARTIAL
PAYMENT NO. 5 TO PETRILLO CONTRACTING
INC. FOR RESURFACING OF VARIOUS STREETS
IN THE CITY OF MOUNT VERNON (2025-2027)**

WHEREAS, by letter dated May 11, 2026, the Commissioner of the Department of Public Works certified that the work under Contract between the City of Mount Vernon (the “City”) and Petrillo Contracting Inc. (the “Contractor”) for the “Resurfacing of Various Streets in the City of Mount Vernon 2025-2027” project has been performed in a good and substantial manner by the Contractor; and

WHEREAS, the Contractor is entitled to receive Partial Payment No. 5 of Fifty-Two Thousand Four Hundred Thirty Seven Dollars and Seventy-Two Cents (\$52,437.72), as directed by the terms of the contract; **NOW, THEREFORE, BE IT**

RESOLVED, that the City Comptroller is hereby authorized and directed to process Partial Payment No. 5 of \$52,437.72 to Petrillo Contracting Inc., as certified by the Commissioner of Public Works. The payment draft shall be delivered to the Corporation Counsel, who will disburse the payment to the Contractor upon receipt of proof that there are no liens against the project; this payment remains subject to the filing of all required documents by the Contractor; **BE IT FURTHER**

RESOLVED, funds for this Partial Payment No. 5 of \$52,437.72 are available under Budget Code H5110.203.C965, in which all funding is reimbursed via the New York State Consolidated Local Street & Highway Improvement Program (CHIPS).



City of Mount Vernon, New York

Staff Report

1 ROOSEVELT SQ. RM.
104
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File #: TMP -2139

Agenda Date: 5/19/2026

Agenda #: 17.

Board of Estimate and Contract:

A RESOLUTION AUTHORIZING PARTIAL PAYMENT NO. 8 TO INSITUFORM TECHNOLOGIES LLC FOR YEAR TWO OF SEWER CLEANING & INSPECTION PROJECT

WHEREAS, by letter dated May 11, 2026, the Commissioner of the Department of Public Works has certified that Insituform Technologies LLC (the “Contractor”) has agreed to satisfactorily perform the Sewer Cleaning and Inspection Project for Year Two in accordance with the contract between the Contractor and the City of Mount Vernon (the “City”); and

WHEREAS, pursuant to the terms of said contract, the Contractor is entitled to receive Partial Payment No. 8 in the amount of Thirteen Thousand Eight Hundred Fifteen Dollars (\$13,815.00); **NOW, THEREFORE, BE IT**

RESOLVED, that the City Comptroller is hereby authorized and directed to process Partial Payment No. 8 in the amount of \$13,815.00 to Insituform Technologies LLC, as certified by the Commissioner of the Department of Public Works; and be it further

RESOLVED, that the payment draft shall be forwarded to the Corporation Counsel, who shall release the payment to the Contractor upon receipt of satisfactory proof that there are no liens filed against the project and that the Contractor has properly submitted all required documentation; and be it further

RESOLVED, that funds for Partial Payment No. 8, in the amount of \$13,815.00, are available through the Housing and Urban Development (HUD) Community Project Funding Grant under Budget Codes H8120.203 C936 and H8120.203 C945.



CITY OF MOUNT VERNON, N.Y.
[DEPARTMENT NAME]

SHAWYN PATTERSON-HOWARD
Mayor

City Hall, One Roosevelt Square
Mount Vernon, NY. 10550
(914) 914-665-2343
email:dpwconcerns@mountvernonny.gov

DWAYNE A. JONES
Commissioner

RYAN ULRICH
Deputy Commissioner

May 11, 2026

Honorable Board of Estimate and Contract
Of the City of Mount Vernon
City Hall, Mount Vernon, New York 10550
(Through the Office of the Mayor)

Re: "Year Two Sewer Cleaning & Inspection Project"

Contractor	- Insituform Technologies LLC
Partial Payment #8	- \$13,815.00
Funding Source	- HUD Community Project Funding Grant

Dear Board Members:

I, Dwayne Jones, Commissioner of Public Works of the City of Mount Vernon, do hereby state that the work issued below, under the contract between the City of Mount Vernon and Insituform Technologies LLC, regarding captioned subject has agreed to be performed in the manner as directed by the terms of the contract.

Therefore, the Contractor, Insituform Technologies LLC is entitled to Partial Payment #8 in the amount of **\$13,815.00**. Funds to pay for this are available through the Housing & Urban Development (HUD) Community Project Funding Grant under the **budget codes H8120.203 C936 and H8120.203 C945**.

TOTAL CONTRACT -----	\$ 1,450,450.00
CONTRACT SUM TO DATE -----	\$ 1,450,450.00
TOTAL COMPLETED -----	\$ 838,390.75
LESS 10% RETAINAGE -----	\$ 83,839.07
TOTAL EARNED LESS RETAINAGE -----	\$ 754,551.67
LESS PREVIOUS CERTIFICATES FOR PAYMENT ---	\$ 740,736.67
PARTIAL PAYMENT #8 DUE CONTRACTOR -----	\$ 13,815.00

Respectfully,

Dwayne A. Jones
Commissioner of Public Works
DJ/lp

Cc: Comptroller Law Dept. Engineering Bureau Contract File

"The Jewel of Westchester"

**A RESOLUTION AUTHORIZING PARTIAL
PAYMENT NO. 8 TO INSITUFORM
TECHNOLOGIES LLC FOR YEAR TWO OF
SEWER CLEANING & INSPECTION PROJECT**

WHEREAS, by letter dated May 11, 2026, the Commissioner of the Department of Public Works has certified that Insituform Technologies LLC (the “Contractor”) has agreed to satisfactorily perform the Sewer Cleaning and Inspection Project for Year Two in accordance with the contract between the Contractor and the City of Mount Vernon (the “City”); and

WHEREAS, pursuant to the terms of said contract, the Contractor is entitled to receive Partial Payment No. 8 in the amount of Thirteen Thousand Eight Hundred Fifteen Dollars (\$13,815.00); **NOW, THEREFORE, BE IT**

RESOLVED, that the City Comptroller is hereby authorized and directed to process Partial Payment No. 8 in the amount of \$13,815.00 to Insituform Technologies LLC, as certified by the Commissioner of the Department of Public Works; and be it further

RESOLVED, that the payment draft shall be forwarded to the Corporation Counsel, who shall release the payment to the Contractor upon receipt of satisfactory proof that there are no liens filed against the project and that the Contractor has properly submitted all required documentation; and be it further

RESOLVED, that funds for Partial Payment No. 8, in the amount of \$13,815.00, are available through the Housing and Urban Development (HUD) Community Project Funding Grant under Budget Codes H8120.203 C936 and H8120.203 C945.



City of Mount Vernon, New York

Staff Report

1 ROOSEVELT SQ. RM.
104
CITY HALL, MOUNT
VERNON, NEW YORK
10550
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File #: TMP -2110

Agenda Date: 5/19/2026

Agenda #: 18.

Board of Estimates and Contract:

**A RESOLUTION AUTHORIZING
THE SETTLEMENT OF THE CLAIM OF
AVANO PALMER**

WHEREAS, on July 21, 2025, a Notice of Claim was filed by Avana Palmer against the City of Mount Vernon, alleging that her 2013 Mercedes-Benz sustained property damage when tree limbs fell onto the vehicle on June 21, 2025, with total damages claimed in the amount of \$12,500.00; and

WHEREAS, upon review and evaluation of the claim, the Corporation Counsel, by correspondence dated May 5, 2026, recommended that the Board of Estimate and Contract approve a settlement in the amount of \$4,250.00.

NOW, THEREFORE, BE IT

RESOLVED, that the Board of Estimate and Contract hereby authorizes the settlement of the claim filed by Avana Palmer in the amount of \$4,250.00; and be it further

RESOLVED, that the Comptroller is hereby authorized and directed to disburse payment in the amount of \$4,250.00 from Budget Code A1930.494 (Judgments and Settlements) in the 2026 Budget.

SHAWYN PATTERSON-HOWARD
MAYOR

BRIAN G. JOHNSON
CORPORATION COUNSEL



CITY OF MOUNT VERNON, NEW YORK
DEPARTMENT OF LAW
CITY HALL
ONE ROOSEVELT SQUARE, MOUNT VERNON, NY 10550
(914) 665-2366 • FAX (914) 665-9142
WWW.CL.MOUNT-VERNON.NY.US

DEPUTY CORPORATION COUNSEL
JOHAN S. POWELL

SECOND DEPUTY CORPORATION
COUNSEL
CHRISTINE C. LOMBERT

ASSISTANT CORPORATION
COUNSEL
Mildred McGuire

CONFIDENTIAL

May 5, 2026

(Through Office of the Mayor)

Honorable Board of Estimate and Contract
City Hall
Mount Vernon, New York

Re: **Settlement of Claim –**
PALMER, AVANO v. City of Mount Vernon
Settlement Amount: \$4,250.00

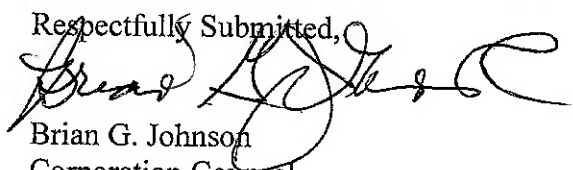
Honorable Members:

Pursuant to Section 152 of the City Charter, the undersigned respectfully requests the approval of this Honorable Board to settle the above-captioned matter against the City of Mount Vernon for the total sum of \$4,250.00.

This office has evaluated the facts and circumstances of this matter and believes that it is in the best interest of the City to settle for the above amount.

If your Honorable Body agrees, a Resolution approving the settlement of this claim should be adopted.

Respectfully Submitted,


Brian G. Johnson
Corporation Counsel

Cc: Mayor
Comptroller
Law Department

**A RESOLUTION AUTHORIZING
THE SETTLEMENT OF THE CLAIM OF
AVANO PALMER**

WHEREAS, on July 21, 2025, a Notice of Claim was filed by Avana Palmer against the City of Mount Vernon, alleging that her 2013 Mercedes-Benz sustained property damage when tree limbs fell onto the vehicle on June 21, 2025, with total damages claimed in the amount of \$12,500.00; and

WHEREAS, upon review and evaluation of the claim, the Corporation Counsel, by correspondence dated May 5, 2026, recommended that the Board of Estimate and Contract approve a settlement in the amount of \$4,250.00.

NOW, THEREFORE, BE IT

RESOLVED, that the Board of Estimate and Contract hereby authorizes the settlement of the claim filed by Avana Palmer in the amount of \$4,250.00; and be it further

RESOLVED, that the Comptroller is hereby authorized and directed to disburse payment in the amount of \$4,250.00 from Budget Code A1930.494 (Judgments and Settlements) in the 2026 Budget.



City of Mount Vernon, New York

Staff Report

1 ROOSEVELT SQ. RM.
104
CITY HALL, MOUNT
VERNON, NEW YORK
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File #: TMP -2111

Agenda Date: 5/19/2026

Agenda #: 19.

Board of Estimate and Contract:

**A RESOLUTION AUTHORIZING
THE SETTLEMENT OF THE CLAIM OF
GARY O'GRADY JR.**

WHEREAS, on November 19, 2021, a Notice of Claim was filed by Gary O'Grady Jr. against the City of Mount Vernon, alleging that a sewer backup occurred at his residential property on August 26, 2021; and

WHEREAS, the claimant further alleges that a defective condition in the City's sewer system caused raw sewage to back up into the property, resulting in damage to the basement apartment, and asserts that the City owned and maintained the sewer infrastructure and had prior notice of systemic issues in the area, with total damages claimed in the amount of \$135,500.00; and

WHEREAS, upon review and evaluation of the claim, the Corporation Counsel, by correspondence dated May 4, 2026, recommended that the Board of Estimate and Contract approve a settlement in the amount of \$36,250.00.

NOW, THEREFORE, BE IT

RESOLVED, that the Board of Estimate and Contract hereby authorize the settlement of the claim filed by Gary O'Grady Jr. in the amount of \$36,250.00; and be it further

RESOLVED, that the Comptroller is hereby authorized and directed to disburse payment in the amount of \$36,250.00 from Budget Code A1930.494 (Judgments and Settlements) in the 2026 Budget.



SHAWYN PATTERSON-HOWARD
MAYOR

BRIAN G. JOHNSON
CORPORATION COUNSEL

CITY OF MOUNT VERNON, NEW YORK
DEPARTMENT OF LAW
CITY HALL
ONE ROOSEVELT SQUARE, MOUNT VERNON, NY 10550
(914) 665-2366 • FAX (914) 665-9142
WWW.CI.MOUNT-VERNON.NY.US

DEPUTY CORPORATION COUNSEL
JOHAN S. POWELL

SECOND DEPUTY CORPORATION
COUNSEL
CHRISTINE C. LOMBERT

ASSISTANT CORPORATION
COUNSEL
Mildred McGuire

CONFIDENTIAL

May 4, 2026

(Through Office of the Mayor)

Honorable Board of Estimate and Contract
City Hall
Mount Vernon, New York

Re: Settlement lawsuit for sewer backup in the matte –
O'GRADY Jr., GARY v. City of Mount Vernon
Settlement Amount: \$36,250.00

Honorable Members:

Pursuant to Section 152 of the City Charter, the undersigned respectfully requests the approval of this Honorable Board to settle the above-captioned matter against the City of Mount Vernon for the total sum of \$36,250.00.

This office has evaluated the facts and circumstances of this matter and believes that it is in the best interest of the City to settle for the above amount.

If your Honorable Body agrees, a Resolution approving the settlement of this claim should be adopted.

Respectfully Submitted,

Brian G. Johnson
Corporation Counsel

Cc: Mayor
Comptroller
Law Department

**A RESOLUTION AUTHORIZING
THE SETTLEMENT OF THE CLAIM OF
GARY O’GRADY JR.**

WHEREAS, on November 19, 2021, a Notice of Claim was filed by Gary O’Grady Jr. against the City of Mount Vernon, alleging that a sewer backup occurred at his residential property on August 26, 2021; and

WHEREAS, the claimant further alleges that a defective condition in the City’s sewer system caused raw sewage to back up into the property, resulting in damage to the basement apartment, and asserts that the City owned and maintained the sewer infrastructure and had prior notice of systemic issues in the area, with total damages claimed in the amount of \$135,500.00; and

WHEREAS, upon review and evaluation of the claim, the Corporation Counsel, by correspondence dated May 4, 2026, recommended that the Board of Estimate and Contract approve a settlement in the amount of \$36,250.00.

NOW, THEREFORE, BE IT

RESOLVED, that the Board of Estimate and Contract hereby authorize the settlement of the claim filed by Gary O’Grady Jr. in the amount of \$36,250.00; and be it further

RESOLVED, that the Comptroller is hereby authorized and directed to disburse payment in the amount of \$36,250.00 from Budget Code A1930.494 (Judgments and Settlements) in the 2026 Budget.



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 -2120

Agenda Date: 5/19/2026

Agenda #: 20.

Board of Estimate and Contract:

**A RESOLUTION AUTHORIZING
THE SETTLEMENT OF THE CLAIM OF
WILBER ALGARATE**

WHEREAS, on December 22, 2025, a Notice of Claim was filed by Wilber Algarate against the City of Mount Vernon, alleging that his 2003 Toyota RAV4 sport utility vehicle sustained damage on November 9, 2025, due to a defective manhole condition; and

WHEREAS, the claimant further alleges that the manhole cover was not properly secured and became dislodged as he drove over it, causing it to shift upward and strike the underside of the vehicle, thereby impacting the rear passenger-side tire area and resulting in damage to the tire, rim, and rear strut assembly, with total damages claimed in the amount of \$2,590.00; and

WHEREAS, upon review and evaluation of the claim, the Corporation Counsel, by correspondence dated May 6, 2026, recommended that the Board of Estimate and Contract approve a settlement in the amount of \$1,390.00.

NOW, THEREFORE, BE IT

RESOLVED, that the Board of Estimate and Contract hereby authorize the settlement of the claim filed by Wilber Algarate in the amount of \$1,390.00; and be it further

RESOLVED, that the Comptroller is hereby authorized and directed to disburse payment in the amount of \$1,390.00 from Budget Code A1930.494 (Judgments and Settlements) in the 2026 Budget.

SHAWYN PATTERSON-HOWARD
MAYOR

BRIAN G. JOHNSON
CORPORATION COUNSEL



CITY OF MOUNT VERNON, NEW YORK
DEPARTMENT OF LAW
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DEPUTY CORPORATION COUNSEL
JOHAN S. POWELL

SECOND DEPUTY CORPORATION
COUNSEL
CHRISTINE C. LOMBERT

ASSISTANT CORPORATION
COUNSEL
Mildred McGuire

CONFIDENTIAL

May 6, 2026

(Through Office of the Mayor)

Honorable Board of Estimate and Contract
City Hall
Mount Vernon, New York

Re: **Settlement of Claim for property damage**
ALGARATE, WILBER v. City of Mount Vernon
Settlement Amount: \$1,390.00

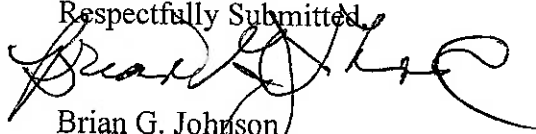
Honorable Members:

Pursuant to Section 152 of the City Charter, the undersigned respectfully requests the approval of this Honorable Board to settle the above-captioned matter against the City of Mount Vernon for the total sum of \$1,390.00

This office has evaluated the facts and circumstances of this matter and believes that it is in the best interest of the City to settle for the above amount.

If your Honorable Body agrees, a Resolution approving the settlement of this claim should be adopted.

Respectfully Submitted,


Brian G. Johnson
Corporation Counsel

Cc: Mayor
Comptroller
Law Department

SHAWYN PATTERSON-HOWARD
MAYOR

BRIAN G. JOHNSON
CORPORATION COUNSEL



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COUNSEL
Mildred McGuire

CONFIDENTIAL

May 6, 2026

(Through Office of the Mayor)

Honorable Board of Estimate and Contract
City Hall
Mount Vernon, New York

Re: **Settlement of Claim for property damage**
ALGARATE, WILBER v. City of Mount Vernon
Settlement Amount: \$1,390.00

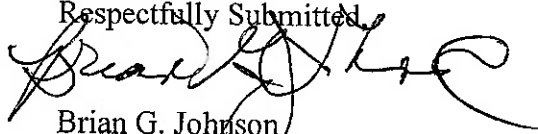
Honorable Members:

Pursuant to Section 152 of the City Charter, the undersigned respectfully requests the approval of this Honorable Board to settle the above-captioned matter against the City of Mount Vernon for the total sum of \$1,390.00

This office has evaluated the facts and circumstances of this matter and believes that it is in the best interest of the City to settle for the above amount.

If your Honorable Body agrees, a Resolution approving the settlement of this claim should be adopted.

Respectfully Submitted,


Brian G. Johnson
Corporation Counsel

Cc: Mayor
Comptroller
Law Department

“THE JEWEL OF WESTCHESTER”