BUDGET & FINANCE COMMITTEE
HELD IN ROOM #318
PUTNAM COUNTY OFFICE BUILDING
CARMEL, NEW YORK 10512

Members: Chairman Birmingham and Legislators Montgomery, Gouldman, Addonizio, Russo, D'Angelo, Regan, Sayegh & Crowley

Monday **March 30, 2026**
(Immediately following the Economic Development Mtg. & Audit Mtg. beginning at 6:00pm)

The meeting was called to order at 7:50pm by Chairman Birmingham, who requested Legislator Jake D'Angelo lead in the Pledge of Allegiance. Upon roll call, Legislators Montgomery, Gouldman, Russo, D'Angelo, Regan, Sayegh, Crowley and Chairman Birmingham were present. Legislator Addonizio was absent.

Item #3 – Approval – Motor Fuel Sales Tax Adjustment

Legislator Gouldman made a motion to move the item; Seconded by Legislator Montgomery.

Chairman Birmingham made a motion to accept revised Item #3, which amended Section 2 regarding the sunset date; Seconded by Legislator D'Angelo. All in favor.

Legislator Gouldman stated the proposed motor fuel sales tax adjustment would provide relief from rising gasoline prices by limiting the amount of County sales tax collected on gasoline. He stated the revised sunset date he proposed is changing it from June 1, 2027 to December 31, 2026. He stated the County portion of sales tax would be calculated on no more than $3.00 per gallon, so the County would not collect additional sales tax on the portion of the price above $3.00. He stated Putnam County took similar action in 2022 and emphasized that County government should do what they can to help residents and keep the community affordable.

Legislator Regan questioned what assurances the Legislature had that the savings would be realized by consumers at the pump rather than retained by gasoline retailers.

Chairman Birmingham stated market competition among gasoline stations may encourage the savings to be passed along to consumers. He stated the County could not guarantee how each retailer would price gasoline, but the resolution would ensure the County does not receive additional sales tax revenue because of high gasoline prices out of our control.

Legislator Regan stated he supports the intent of the resolution and reiterated his interest in whether there is a method to verify that consumers receive the savings.

Legislator Crowley stated a similar cap was enacted in 2022 and explained that Consumer Affairs/Weights and Measures can conduct price checks, including comparisons of wholesale fuel costs, pump prices and prices in nearby counties. She stated enforcement measures could also include complaints, audits and penalties where appropriate. She stated the relief is meaningful to residents who are struggling with increasing costs.

Legislator D'Angelo thanked Legislator Gouldman for bringing the proposal forward. He stated the $3.00 cap is consistent with the approximate gasoline price used when estimating sales tax revenue in the budget, which would help avoid creating a budget shortfall while also protecting consumers from additional County sales tax when prices rise above that amount. He stated the measure could also benefit municipalities and public works operations that purchase fuel.

Legislator Sayegh stated her support for the proposal and recalled that the 2022 motor fuel sales tax cap provided relief when gasoline and diesel prices increased significantly. She stated out of all counties in New York State, Putnam County is within the top 5 with longest commutes and even modest per-gallon savings can be impactful for out residents.

Legislator Russo stated her support for the resolution and thanked Legislator Gouldman for bringing it forward. She stated every little bit helps residents while gasoline prices continue to increase.

Legislator Crowley provided examples of potential savings, stating the cap would save approximately two cents per gallon at $3.50, four cents per gallon at $4.00, six cents per gallon at $4.50 and eight cents per gallon at $5.00.

Legislator Montgomery questioned how much sales tax revenue was generated from gasoline sales last year.

Commissioner of Finance William Carlin stated he did not have the specific breakdown available at the meeting but noted that gasoline prices had been around $3.00 per gallon for some time and the budget was developed around that general price level.

Sam Oliverio, Putnam Valley resident, thanked the Legislature and stated residents need support.

Chairman Birmingham suggested an amendment to the resolution by extending the sunset date from December 31, 2026 to December 31, 2027. He stated the measure was expected to take effect June 1, 2026, which would otherwise provide only approximately six months of relief in 2026. He stated the County has sufficient fund balance to consider extending the relief through the following year.

Chairman Birmingham made a motion to amend the revised resolution by extending the sunset date from December 31, 2026 to December 31, 2027; Seconded by Legislator Regan.

Legislator Russo requested clarification regarding the different sunset dates that had appeared in versions of the proposal.

Chairman Birmingham stated a revised version was accepted to sunset on December 31, 2026. He stated the amendment he just put forward was to extend that date to December 31, 2027.

Legislator Gouldman stated his amendment to have the resolution sunset on December 31, 2026 was done with the intention of giving next year's Legislature the opportunity to determine whether to continue the measure. He stated the Legislature regularly revisits other temporary tax measures and could extend the motor fuel cap in the future if appropriate.

Commissioner Carlin stated he would also advocate for the sunset of December 31, 2026 because the County does not yet know what fiscal conditions it will face in 2027. He stated the Legislature could later extend the measure after obtaining a clearer understanding of the 2027 budget.

Chairman Birmingham stated he understood the fiscal concern but believed the policy reason for the cap would remain valid if gasoline prices continued to be driven upward through 2027. He stated the County would still collect sales tax on gasoline up to $3.00 per gallon.

Legislator Sayegh stated she supports extending the sunset date through December 31, 2027 because the County would continue collecting the sales tax on the first $3.00 per gallon while providing relief on amounts above that price.

Legislator Gouldman reiterated that he preferred allowing the future Legislature to revisit the matter in 2027, consistent with how other temporary tax measures have been handled.

Chairman Birmingham called for a call vote on the amendment to extend the sunset date to December 31, 2027.

By Roll Call Vote: Six Ayes. Two Nays, Legislator Crowley and Legislator Russo. Legislator Addonizio was absent. Motion carries.

Chairman Birmingham stated the Committee would then vote on the Motor Fuel Sales Tax Adjustment resolution as amended and, if approved, pre-file the necessary resolution for the April 7, 2026 Full Legislative Meeting.

By By Roll Call Vote: Eight Ayes. Legislator Addonizio was absent. Motion carries.

Item #4 – Additional to the Agenda

a. Authorizing an Audit of the Putnam County Soil & Water Conservation District Monies Received by the County

Chairman Birmingham made a motion to waive the rules and accept the additional item; Seconded by Legislator Sayegh. All in favor.

Chairman Birmingham stated the item before the Committee is a resolution authorizing a special, non-forensic audit of Putnam County records relating to Soil & Water Conservation District monies received by the County.

Chairman Birmingham made a motion to move the item forward; Seconded by Legislator Sayegh.

Chairman Birmingham stated the purpose of the audit is to understand how State Soil & Water Conservation funds were received into and disbursed through the County budget. He stated he does not anticipate wrongdoing and believes much of the activity will be explained by prior legislation and County administrative practices. He stated the review could provide answers to procedural questions and identify best practices going forward. He also stated the Soil & Water Conservation District Board recently supported an audit after seeking guidance from the Office of the State Comptroller.

Legislator Sayegh stated the Legislature has responsibility for fiscal oversight of County government and has the authority to request a special audit. She stated requesting an audit does not imply wrongdoing and could provide a clear understanding of where funds were received and how they were used.

Legislator Crowley stated she had already requested that a memorandum be prepared seeking similar information and stated she supports obtaining the records and answers.

Legislator D'Angelo stated he supports accountability for taxpayer funds and questioned the fiscal impact of hiring an outside auditor. He referenced a prior State Comptroller risk assessment requested by County Executive Byrne and stated he wanted to ensure the County does not incur an unnecessary expense where no issue has been identified.

Chairman Birmingham stated an outside audit would likely have a cost, but the Legislature would first need to determine the scope of the review. He stated he is interested in the Part A, B, and C money coming into the County's budget and going out for soil and water purposes. He stated the Legislature has funding available in its budget for professional services, but any additional funding requirement would be considered separately after the scope and procurement process are developed. He stated no budgetary amendment was being requested as part of the current action.

Legislator D'Angelo stated his concern about voting on an audit before having written resolution language and before knowing the expected cost. He questioned whether there was a deadline requiring immediate action.

Chairman Birmingham stated the Committee was considering the concept and that, if advanced, Legislative Counsel would prepare a written resolution for the April 7, 2026 Full Legislative Meeting in accordance with the required advance filing deadline. He stated members would have an opportunity to review the written language before the Full Meeting.

Legislator Montgomery stated the request for a forensic audit came from the Soil & Water Conservation District Board (SWCD Board) after the SWCD Board had sought information concerning the funds for approximately a year. She stated the SWCD Board should have input into the scope of the audit. She stated she was less concerned with whether the review was called a forensic audit or a regular audit than with ensuring the SWCD Board receives the information necessary to establish accurate records.

Legislator Crowley referenced language in Resolution #384 of 2025 regarding the transfer of fiduciary duties, financial responsibilities, accounting and audit obligations to the SWCD and questioned whether the cost of an audit should therefore be borne by the SWCD.

Chairman Birmingham stated the proposed review concerns County records and funds that were held within the County's books before transfer to the SWCD. He stated the SWCD cannot independently audit County books without the County's involvement and that the Legislature's action would provide authority to examine those County records.

Legislator Crowley stated she agrees that the SWCD needs answers and requested clarification regarding whether the District could retain its own outside auditor for this purpose.

Chairman Birmingham stated even if they retained an outside auditor, the County records could not be looked into without the County's involvement. He stated this is a way for the County to grant permission to look into that information.

Legislator Sayegh stated the audit could serve as a baseline following implementation of the intermunicipal agreement (IMA). She stated the Legislature should retain fiscal oversight of County funds and could consider future follow-up audits after the transfer of responsibilities to the SWCD. She stated she viewed the requested review as a special audit establishing a starting point.

Legislative Counsel Heather Abissi clarified that the language assigning financial and audit responsibilities to the SWCD applies to funds in the District's possession going forward. She stated the District cannot be responsible for, or comment on, monies that were not in its possession.

SWCD Board Member Cassandra Roth stated the SWCD Board is seeking a baseline accounting and is not concerned with whether the review is called a forensic audit, special audit or another title. She stated the SWCD Board had requested financial information for approximately a year and sought technical guidance from the Office of the State Comptroller because it could not obtain the documentation necessary to complete its reporting responsibilities. She stated the recently executed IMA clarifies responsibilities going forward, but the SWCD Board still needs to reconcile the prior period. She requested a line-by-line review of State funding received for Soil & Water purposes, transfers and expenditures, account balances, and equipment or other assets purchased with District funds. She stated the SWCD Board is not alleging improper intent and is seeking documentation and transparency so it can establish an accurate baseline and conduct appropriate audits in the future. She stated the review should begin in approximately 2018, when funding rules changed to allow SWCD funds to roll over. She stated the Board needs to determine what was received, expended and carried forward so it can administer current programs and meet State requirements.

Legislator Gouldman questioned why execution of the IMA had taken so long and asked where the delay occurred.

Commissioner Carlin stated he received and signed the IMA today.

Legislative Counsel Abissi stated the delays occurred at several levels, including the NYMIR insurance review and reviews by multiple departments and parties. She stated no single office was responsible for the delay, it takes time when multiple departments are reviewing and ensuring there are comfortable with the document.

Chairman Birmingham thanked the volunteer members of the SWCD Board and Legislative Counsel Abissi for their work on this matter.

Legislator D'Angelo requested clarification regarding the action being sent to the Full Legislature.

Chairman Birmingham stated the Committee was advancing authority under Section 2.04 of the County Charter to audit County records beginning approximately in 2018 concerning State funds received for Soil & Water Conservation District purposes and their disbursement through the County budget. He stated the written resolution would define the scope more specifically before the Full Legislative Meeting.

By By Roll Call Vote: All Ayes. Legislator Addonizio was absent. Motion carries.

Item #5 – Adjournment

There being no further business at 8:41pm, Chairman Birmingham made a motion to adjourn; Seconded by Legislator Montgomery. All in favor.

Respectfully Submitted by Deputy Clerk, Beth Robinson.

THE PUTNAM COUNTY LEGISLATURE

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

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

REVISED
AGENDA
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Monday **March 30, 2026**

(Immediately Following the Economic Development & Energy Comm. and Audit & Administration Comm. Mtgs.)

1. **Pledge of Allegiance**
2. **Roll Call**
3. **Approval/ Motor Fuel Sales Tax Adjustment**
4. **Additional to the Agenda**
   a. **Authorizing and Audit of the Putnam County Soil & Water Conservation District Monies received by the County**
5. **Adjournment**