Dutchess County

Homeless Housing Assistance Program (HHAP) Application

Emergency Housing Facility 26 Oakley St., Poughkeepsie

Sabrina Jaar Marzouka, JD, MPH
Commissioner
Department of Community and Family Services

Exhibit A-1: Project Summary Information

(Page 1 of 3)

Applicant: County of Dutchess

Project Name: Dutchess County Emergency Housing Facility

County: Dutchess

*(for the proposed project **site**)*

Housing Type *(Check all that apply)*: ☐ Permanent ☐ Transitional ☒ Emergency

Project Population *(Check all that apply)*: ☐ Families (units_____) ☒ Singles (units15)
☐ Families & Singles

HHAP Population *(Check all that apply)*: ☐ Families (units _____) ☒ Singles (units15)
☐ Families & Singles

Total Project Units: 15 Total HHAP Units: 15

Total Project Beds*: 99 Total HHAP Beds*: 99

Number of New Units: 0 Number of Preserved Units: 99

Preservation of an Operating HHAP Project: ☐ Yes ☒ No

Is this a Scattered Site Project: ☐ Yes ☒ No

Number of Buildings: 1 Gross Square Footage: 22,424

Development Budget Summary	
Source	Amount
1. HHAP Funds Requested	$13,023,795.00
2. Dutchess County General Fund	$ 2,433,134.00
3.	$
4.	$
5.	$
6.	$
Total Funds From All Sources	$15,456,929.00

Construction Cost**	
Total	$ 10,228,174
Per Unit	$ 681,878
Per Bed	$ 103,315
Per Square Foot	$ 456

Total Project Cost***	
Total	$ 15,456,929
Per Unit	$ 1,030,462
Per Bed	$ 156,131

**Please use the following guidelines to estimate the number of beds per unit:*
Studio = 1 bed per unit
1 bd = 2 beds per unit (if housing for singles, 1 bed per unit)
2 bd = 3 beds per unit
3 bd = 5 beds per unit
4bd =6 beds per unit
*** Line C1 from the Development Budget Summary*
**** Line H from the Development Budget Summary*

EXHIBIT A-1: Project Summary Information

Commitment of Development Funding Sources

Identify below the other sources of development funding by agency, program, the status of commitment, and date of application, if not committed: *(check all that apply)*

Agency	Program(s)	Committed	Date of Application
☐ New York Homes and Community Renewal (HCR)	_____	☐	_____
☐ Housing Finance Agency (HFA)	_____	☐	_____
☐ Office of Mental Health (OMH) _	_____	☐	_____
☐ NYC Department of Housing Preservation and Development (HPD)	_____	☐	_____
☐ NYC Housing Development Corporation (HDC)	_____	☐	_____
☒ Other: Dutchess County_____	General Fund_____ _	☒	2022 & 2023 Co. Budgets Expended

EXHIBIT A-1: Project Summary Information

Special Populations *(Specify **only** if the program will be specifically tailored, **in all respects**, to a special needs population; if there are no special populations, leave this section blank):*

☐ Physically Disabled	Total Units: _____	HHAP Units: _____	ESSHI Units/ Beds: ____/____
☐ Re-entry/ Ex-Offenders	Total Units: _____	HHAP Units: _____	ESSHI Units/ Beds: ____/____
☐ Severe Mentally Ill	Total Units: _____	HHAP Units: _____	ESSHI Units/ Beds: ____/____
☐ Pregnant/Parenting Teens	Total Units: _____	HHAP Units: _____	ESSHI Units/ Beds: ____/____
☐ Substance Use Disorder	Total Units: _____	HHAP Units: _____	ESSHI Units/ Beds: ____/____
☐ Veterans	Total Units: _____	HHAP Units: _____	ESSHI Units/ Beds: ____/____
☐ Victims of Domestic Violence	Total Units: _____	HHAP Units: _____	ESSHI Units/ Beds: ____/____
☐ Youth/Runaway	Total Units: _____	HHAP Units: _____	ESSHI Units/ Beds: ____/____
☐ Elderly	Total Units: _____	HHAP Units: _____	ESSHI Units/ Beds: ____/____
☐ Youth Aging Out of Foster Care	Total Units: _____	HHAP Units: _____	ESSHI Units/ Beds: ____/____
☐ Persons with HIV/AIDS	Total Units: _____	HHAP Units: _____	ESSHI Units/ Beds: ____/____
☐ Developmentally Disabled	Total Units: _____	HHAP Units: _____	ESSHI Units/ Beds: ____/____
☐ Chronically homeless	Total Units: _____	HHAP Units: _____	ESSHI Units/ Beds: ____/____
☐ Other: _____	Total Units: _____	HHAP Units: _____	ESSHI Units/ Beds: ____/____

Is the project seeking or has it obtained an award of service & operating funding under the Empire State Supportive Housing Initiative (ESSHI)? ☐ Yes ☒ No

If the HHAP applicant is not the ESSHI awardee, please identify the ESSHI awardee and year of award: _____ ***Please provide ESSHI population referral information in Exhibit C-3***

If the project will house one or more of the Special Populations listed above, it may be necessary for the project to demonstrate compliance with the Olmstead decision (Please see Section II. L of the RFP).

If the proposed project will house one or more of the Special Populations above, please complete the following:
1) Whether the Special Population triggers Olmstead compliance concerns and why; and
2) If Olmstead compliance is required, explain how the proposed housing project will be an integrated setting that enables individuals with disabilities to live independently. Please provide any determination from a State regulatory agency, as applicable.

N/A

Will the project be certified, licensed or otherwise regulated? ☒ Yes ☐ No
If yes, facility type: Emergency Shelter Regulatory/certifying agency: OTDA

EXHIBIT A-2: Applicant Information

Incorporated Name: County of Dutchess

Contact Name: Sabrina Marzouka
Title: Commissioner
E-Mail: Sabrina.marzouka@dfa.state.ny.us

Executive Director: Sabrina Marzouka
Title: Commissioner
E-Mail: Sabrina.marzouka@dfa.state.ny.us

Mailing Address: 60 Market Street
Poughkeepsie
New York, 12601

County: Dutchess

Phone: 845-486-2600

Legal Status: ☐ Non-Profit ☒ Municipality ☐ Public Corporation
☐ Partnership ☐ Local District ☐ Other:

Charities Registration Number: N/A

Federal Tax ID#: 14-6002566 Federal Tax-Exempt Status Received? Yes

Type (*Check all that apply)*

☐ City/ Town/ Village Government

☐ Native American Tribal Organization

☒ County Government

☐ Public Benefit Corporation

☐ Public Housing Authority

☐ Non-Profit Corporation

☐ Housing Development Fund Corporation

☐ Jointly-Owned Entity (describe, and identify the involved not-for profit):

Legislative/Congressional Districts (for Applicant's offices)

NYS Assembly District #: 104 Representative: Jonathan G. Jacobson

NYS Senate District #: 39 Representative: Robert G. Rolison

Congressional District #: 18 Representative: Patrick Ryan

SHARS Applicant ID (if applicable): N/A

President, Board of Directors: William F. X. O'Neil, Dutchess County Executive
Mailing Address: 22 Market St.
Poughkeepsie, NY 12601

Phone: 845-468-2000

E-Mail:
woneil@dutchessny.gov

EXHIBIT A-4: Building Information (Page 1 of 2)

Project Building Number: 1 of 1

Note: This section is used by HHAP to collect basic information about each building. This section should be completed AFTER the rest of the application has been prepared. ***If more than one building is proposed for the project, duplicate and complete this page for each site (building) in the proposal and provide a summary page presenting cumulative information for all sites.***

Total Building Units:	15	HHAP Units:	15
Total New Units:	0	HHAP New Units:	0
Total Preserved Units:	15	HHAP Preserved Units:	15

Building Units and Beds by Housing Type

Total Emergency Units:	15	HHAP Emergency Units:	15
Total Transitional Units:	0	HHAP Transitional Units:	0
Total Permanent Units:	0	HHAP Permanent Units:	0
Total Building Beds:	99	HHAP Beds:	99
Total Emergency Beds:	99	HHAP Emergency Beds:	99
Total Transitional Beds:	0	HHAP Transitional Beds:	0
Total Permanent Beds:	0	HHAP Permanent Beds:	0

Unit Breakdown

SRO Units:	Total Units _____	HHAP Units _____
Studio Units:	Total Units _____	HHAP Units _____
One-Bedroom Units:	Total Units _____	HHAP Units _____
Two-Bedroom Units:	Total Units _____	HHAP Units _____
Three-Bedroom Units:	Total Units _____	HHAP Units _____
Four-Bedroom Units:	Total Units _____	HHAP Units _____
Five-Bedroom Units:	Total Units _____	HHAP Units _____
Congregate Units:	Total Units 15	HHAP Units 15

Special Populations (from Exhibit A-1)

_____	Total Units _____	HHAP Units _____
_____	Total Units _____	HHAP Units _____
_____	Total Units _____	HHAP Units _____

Legislative/Congressional Districts (for proposed project site)

NYS Assembly District #:	104	Representative:	Jonathan G. Jacobson
NYS Senate District #:	39	Representative:	Robert G. Rolison
Congressional District #:	18	Representative:	Patrick Ryan

EXHIBIT A-4: Building Information (Page 2 of 2)

Project Building Number: 1 of 1

Note: This section is used by HHAP to collect basic information about each building. This section should be completed AFTER the rest of the application has been completed. ***If more than one building is proposed for the project, duplicate and complete this page for each site (building) in the proposal.***

SHARS Building ID# (if applicable): N/A

Prior Funding SHARS ID# (if applicable): N/A

Street: 26 Oakley Street
Number *Name*

Municipality: Poughkeepsie

Zip: 12601

Municipality Type: ☒ City ☐ County ☐ Town ☐ Village

County: Dutchess

Parcel Section #: 6162 Block #: 63 Lot #: 341286

Easement #: N/A Census Tract #: 2203

Current Owner: County of Dutchess

Current Use: ☐ Vacant Land ☐ Residential Structure
☐ Mixed Use ☒ Commercial/Industrial

Building Gross Square Footage: 22,424

Activity Proposed *(Check all that apply)*:

☐ Acquisition ☐ Moderate Rehabilitation
☒ Substantial Rehabilitation ☐ New Construction

Tenure Type Proposed:

☐ Single Family ☐ Condominium ☒ Rental ☐ Cooperative

Can this site be developed "as of right"? ☒ Yes ☐ No

If No, identify contingencies:

☐ Code Variance ☐ Special Use Permit ☐ Use Variance ☐ Other: _____
☐ Area Variance ☐ Easement ☐ Site Plan Review

EXHIBIT A-5: Project Summary Narrative

Provide a complete narrative summary of the proposal. The narrative should be presented in such a way so that someone who has not read the application will get a good sense of the proposed project. At a minimum, please include the following: sponsor; co-sponsor; HHAP request; total funding necessary to complete the project; sources and status of other funding; total number of units and beds; total number of HHAP units and beds; location; housing type; population; type of construction; and source of operating funds. ***Please be concise. There will be opportunity later in the application to provide greater detail.***

Dutchess County is requesting $13,023,795 for the construction of a $15,456,929 emergency housing facility for homeless individuals. The project will involve the renovation of a former office building into a residential facility with programming space. The non-HHAP funds committed to this project, $2,433,134, came from the County's General Fund and have already been expended on the acquisition and pre-development costs.

The facility, which is replacing an existing temporary facility, will have 99 beds in 15 sleeping rooms/units. All the beds will be HHAP-funded. The project is located at 26 Oakley Street in the City of Poughkeepsie which is the largest city in the county and the county seat. The facility will provide congregate beds in larger communal rooms, as well as semi-private rooms. On-site outdoor space will be provided for relaxation and recreation.

Unlike the current facility, the proposed facility will have a full-time on-site director, as well as 5 case managers, with two support staff, and 2 mental health and substance use social workers. There will also be a full-time maintenance person on-site. The Director, case managers, and social workers will be County employees. The County will RFP for an operator for guest services who will manage the beds as well as provide meals, laundry, internal security, and recreational activities.

Add additional sheets if needed and label <u>Project Summary</u>

EXHIBIT A-6: Development and Management Team (Page 1 of 2)

Provide contact information for all members of the proposed development and management team. Add additional sheets as necessary.

Consultant:

Firm: N/A

Contact:

Mailing Address:

Phone: E-Mail:

Architect:

Firm: Tinkelman Architecture

Contact: Steven Tinkelman

Mailing Address: 33 Arlington Ave.
Poughkeepsie, NY 12603

Phone: 845-473-0200 E-Mail: tink@tinkarch.com

Attorney:

Firm: Dutchess County Attorney

Contact: Caroline Blackburn

Mailing Address: 22 Market St.
Poughkeepsie, NY 12601

Phone: 845-486-2110 E-Mail: cblackburn@dutchessny.gov

Other (specify):

Firm: Dutchess County Community and Family Services

Contact: Sabrina Marzouka, Commissioner

Mailing Address: 60 Market St.
Poughkeepsie, NY 12601

Phone: 845-486-3000 E-Mail: Sabrina.Marzouka@dfa.state.ny.us

Other (specify):

Firm: Dutchess County Public Works

Contact: Robert Balkind, Commissioner

Mailing Address: 626 Dutchess Turnpike
Poughkeepsie, NY 12603

Phone: 845-485-2085 E-Mail: rbalkind@dutchessny.ogv

Other (specify):

Firm: Arris Contracting Co.

Contact: Chris Hanaburgh

Mailing Address: 189 Smith St.
Poughkeepsie, NY 12601

Phone: 845-473-3600

E-Mail:
chanaburgh@arriscontracting

EXHIBIT A-6: Development and Management Team

(Page 2 of 2)

A) **Detail the respective roles and responsibilities of each entity necessary for the development, operation and provision of services at the proposed project. Please include a brief synopsis of the relevant experience of each entity, and identify any prior experience with HHAP, if applicable. Also include what experience the team has in achieving the State-funded MWBE and SDVOB goals.**

The project will be managed primarily by a team of County employees as follows:

Development - The overall development will be managed by the Department of Community and Family Services (DCFS). DCFS currently oversees all the homeless shelters in Dutchess County. DCFS will work closely with the County's Department of Public Works (DPW) which will oversee the construction aspects of the project. DPW has significant experience administering public works, including those with state-funded MWBE and SDVOB goals. Most recently they have administered construction work at Dutchess Stadium which included these goals. DPW's project ranges from office renovations to a new $192 million jail facility, which is being constructed on-time and under budget.

Operations – The operations of the facility will also be overseen by DCFS in partnership with DPW. DCFS will hire an on-site Shelter Director who will supervise all aspects of the facility, both physical and programming. The Shelter Director will oversee the County services described below, the outside operator, and other services provided via subcontracts, and interface with DPW staff. DPW will be responsible for the day-to-day and long-term maintenance of the facility. A full-time County maintenance person will be on-site, and that person will have the ability to call on additional specialized county resources, such a plumbers and electricians, when needed. The County will hire a non-profit to manage guest services including: guest management, security, laundry/housekeeping, meals, and recreation services.

Services – The primary support services (case management, substance use and mental health counseling) will be provided by County employees. This will include a Shelter Director, 5 full time case management staff, as well as 2 support staff from DCFS. The Dept. of Behavioral and Community Health (DCBH) will provide 2 full time social workers for mental health and substance use counseling. The County will also bring in a variety of other services via existing contract including workforce development and basic health services. The non-profit manager will be responsible for coordinating a variety of recreational activities for the guests.

B) **Identify below whether there is any direct or indirect financial or other interest that any member of the development or management team may have with any other member of the team (including the applicant or co-applicant) or the funding of this project. *See Section III. A. 2 of the RFP.***

No member of the development or management team have direct or indirect financial or other interests with any other member of the management team or the funding of this project.

C) **Please refer to Appendix G of the RFP and identify below whether any potential conflict of interest exists.**

Based on a review of Appendix G we have determined that no potential conflict of interests exist.

D) **Following this page, please briefly describe the qualifications of the proposed consultant, if any, and include a draft scope of work.**

The County does not expect to involve a consultant in the development of the proposed project. We did consult with Julia Orlando from Bergen County on the model we are using. Bergen County has award-winning model which has shown success in ending both chronic homelessness and veterans' homelessness. That said, the actual project development will be managed by the County team.

E) **If the proposed project involves funding from Low Income Housing Tax Credits, please attach a proposed organization chart depicting the organizational and ownership structure, degree and nature of ownership interests, and roles of the entities to be involved in the project.**

N/A

EXHIBIT A-7: Site Control

Prepare a separate page for each building/site (Page 1 of 3)

Site 1 of 1

Site Address: 26 Oakley St. Poughkeepsie 12601

Street City Zip

Who currently owns this site? Dutchess County

Describe the relationship (if any) between the current owner and applicant (including board members, officers, staff, and/or their family members).

N/A - The applicant is the owner and we had no relationship to the prior owner.

If the applicant currently owns the site, explain when it was acquired, the price and any special conditions under which it was acquired, and the uses of the site, if any, since acquired.

The property was acquired on August 18, 2022 for $2.1 million. There are no special conditions under which it was acquired except that the funding was authorized by the County Legislature for the purchase of the building for the project outlined in this application. At the time the building was purchased the second floor was occupied by a local non-profit which provided counseling and vocational programming to persons with mental health challenges. The County subsequently helped the non-profit move to new space, so the building is currently vacant.

Explain any deed restrictions affecting the project site.

There are no deed restrictions which affect the project site.

If requesting funding to "buy down" an existing mortgage, explain how the reduction in debt service will have a positive impact on the long-term finances of the project and/or directly benefit residents.

N/A

If the applicant does not own the site, briefly explain the process to acquire it if an HHAP funding commitment is received.

N/A

If the applicant has a purchase and sale, option to buy, or similar agreement/authorization relative to the site, please provide the expiration date, if any, and whether renewals are permitted. Also, please indicate below whether the expiration date is more than six months from submission of this application.

N/A

Does site control document expire within six months of the date of application submission?

☐ Within six months ☒ More than six months

EXHIBIT A-7: Site Control

Prepare a separate page for each building/site (Page 2 of 2)

Check below the level of site control **documentation** available and attach such documentation following this page *(check all that apply).*

For sites to be purchased or leased:	For sites currently owned/leased:
☐ Draft Deed	☒ Deed
☐ Draft Lease	☐ Lease*
☐ Contract for Sale	
☐ Option Agreement	
☐ Letter from Public Agency	
☐ Other (specify): _____	

*For leaseholds, applicants must provide evidence that a lease for at least 25 years from the date of occupancy can be negotiated prior to contract execution. For sites to be purchased or currently owned, please provide an appraisal and most recent title update if available. (Please note, an independent appraisal by a qualified NYS certified appraiser may be required prior to closing.)

For Preservation of HHAP Operating Projects Only:

If requesting funds for the preservation of an HHAP Operating Project, please provide the following information below:

HHAC Contract Number:

Project ID number:

Describe any mortgages other than to HHAC and/or any deed restrictions on the project site.

R-1037

Dutchess County Clerk Recording Page

Record & Return To:

ANNE MARIE SMITH
DUTCHESS COUNTY DEPT OF LAW
22 MARKET ST
POUGHKEEPSIE, NY 12601

Date Recorded: 8/18/2022
Time Recorded: 2:52 PM

Document #: 02 2022 3429

Received From: DUTCHESS COUNTY ATTORNEY'S OFFICE

Grantor: RAY A JOHNSON JR FAMILY TRUST
Grantee: DUT CO

Recorded In: Deed
Instrument Type:
Comment: NO FEE BY LAW

Tax District: City of Poughkeepsie

Examined and Charged As Follows :

Recording Charge:	$0.00
Transfer Tax Amount:	$0.00
Includes Mansion Tax:	$0.00
Transfer Tax Number:	370

Number of Pages: 4

***** Do Not Detach This Page**
***** This is Not A Bill**

Red Hook Transfer Tax:

RP5217: Y
TP-584: Y

County Clerk By: jos
Receipt #: 26817
Batch Record: 175

Bradford Kendall
County Clerk

0220223429

3P
CIPK

Trustee's Deed

THIS INDENTURE, made AS OF the 18TH day of ~~May~~ August 2, two thousand twenty-two.

BETWEEN

Caroline A. Johnson, Trustee of the Ray A. Johnson, Jr., Family Trust, dated June 26, 2000, and the Caroline A. Johnson Family Trust, dated April 19, 2005, having an address at 22836 North 55th Street, Phoenix AZ 85054, as party of the first part, and

Dutchess County , having an address at 22 Market Street, Poughkeepsie, NY 12601, as party of the second part,

WITNESSETH, that the party of the first part, by virtue of the power and authority given in and by said trust, and by Article 11 of the Estates, Powers and Trusts Law, and in consideration of Two Million One Hundred Thousand Dollars ($2,100,000.00) , paid by the party of the second part, does hereby grant and release unto the party of the second part, its successors and assigns of the party of the second part forever,

ALL that certain two plots, pieces or parcels of land, with the buildings and improvements thereon erected, situate, lying and being in the City of Poughkeepsie, County of Dutchess, State of New York, more particularly bounded and described as is set forth on Schedule "A" annexed hereto.
Also Known as Tax ID 6162 63 341286

BEING the same premises vested in Ray A. Johnson, Jr., Family Trust, as to an undivided one-half (1/2) interest and Caroline A. Johnson, As Trustee of the Caroline A. Johnson Family Trust, as to an undivided one-half(1/2) interest acquired title by deed from Ray A. Johnson, Jr. to Ray A. Johnson, Jr., Family Trust dated 1/13/1984 recorded in the Dutchess County Clerk's Office 1/13/1984 in Liber 1622 page 87 and by deed to an undivided one-half (1/2) interest from Caroline A. Johnson, Successor Trustee and Beneficiary under the Ray A. Johnson, Jr. Family Trust to Caroline A. Johnson, as Trustee of the Caroline A. Johnson Family Trust dated April 19, 2005 dated 8/16/2005 recorded in the Dutchess County Clerk's Office 9/21/2005 in Document No. 02-2005-8431.

TOGETHER with all right, title and interest, if any, of the party of the first part in and to any streets and roads abutting the above described premises to the center lines thereof;

TOGETHER with the appurtenances, and also all the estate which the said decedent had at the time of decedent's death in said premises, and also the estate therein, which the party of the first part has or has power to convey or dispose of whether individually, or by virtue of said will or otherwise;

TO HAVE AND TO HOLD the premises herein granted unto the party of the second part, the distributees or successors and assigns of the party of the second part forever.

AND the party of the first part covenants that the party of the first part has not done or suffered anything whereby the said premises have been encumbered in any way whatsoever, except as aforesaid.

AND the party of the first part, in compliance with Section 13 of the Lien Law, covenants that the party of the first part will receive the consideration for this conveyance and will hold the right to receive such consideration as a trust fund to be applied first for the purpose of paying the cost of the improvement and will apply the same first to the payment of the cost of the improvement before using any part of the total of the same for any other purpose. The word "party" shall be construed as if it read "parties" whenever the sense of this indenture so requires.

IN WITNESS WHEREOF, the party of the first part has duly executed this deed the day and year first above written.

IN THE PRESENCE OF:

Caroline A. Johnson Family Trust

Caroline A. Johnson, Trustee

Ray A. Johnson, Jr., Family Trust

Caroline A. Johnson, Trustee

Caroline A Johnson
Trustee

STATE OF ARIZONA)
) ss.:
COUNTY OF Navajo)

On the 10 day of ~~May~~ June, 2022, before me, the undersigned, a notary public in and for said state, personally appeared Caroline A. Johnson personally known to me or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to the within instrument and acknowledged to me that she executed the same in her capacity, and that by her signature on the instrument, the individual or the person upon behalf of which the individual acted, executed the instrument. Said person executed the instrument in the City of Phoenix, County of Navajo, State of Arizona,

Notary Public

Record and Return to:
Anne Marie Smith, Dutchess County Dept of Law
22 Market Street
Poughkeepsie NY 12601

DANIEL PATTERSON
Notary Public - Arizona
Navajo County
Commission # 576698
My Comm. Expires Jan 15, 2024

Stewart Title Insurance Company
Issued by
SMPR TITLE AGENCY, INC.

SCHEDULE A DESCRIPTION

All that certain plot, piece or parcel of land situate, lying and being in the City of Poughkeepsie, County of Dutchess and State of New York, being more particularly bounded and described as follows:

BEGINNING at a point on the southerly boundary of Oakley Street, said point being the northeasterly corner of the lands now or formerly of Michael and the northwesterly corner of the herein described parcel; thence South 65° 45' East 100.63 feet along the southerly boundary of Oakley Street to a point; thence South 51° 01' East 314.37 feet continuing along the southerly boundary of Oakley Street to a point, said point being the northwesterly corner of the lands of George P. Chamberas and Nicholas L. Kustas; thence South 39° 16' West 148.80 feet along the Westerly boundary of George P. Chamberas and Nicholas L. Kustas to a point on the northerly boundary of the lands now or formerly of William Effron; thence North 50° 51' West 82.97 feet along the northerly boundary of William Effron to a point; said point being the northwesterly corner of Effron and the northeasterly corner of the lands now or formerly of Russell Fuel & Heating Company; thence North 57° 32' West 281.12 feet along the northerly boundary of the Russell Fuel & Heating Company to a point on the easterly boundary of the lands now or formerly of Michael, said point being the northwesterly corner of the Russell Fuel & Heating Company, thence North 21° 30' East 162.20 feet along the easterly boundary of Michael to the point or place of beginning.

EXHIBIT A-8: Local Social Services District Approval/ Community Relations

Following this page, please attach the items requested below:

☒ On a separate page marked "**Community Relations**", describe the relationship between the project development efforts (both to date and planned for the future) and the community in which the project would be located. Specifically, detail the relationship with Neighborhood or Block Associations, if any, and their position relative to this application.

☒ Evidence that the local planning board (in NYC, Community Board) has been notified of the proposed project, and if no local planning board, its equivalent in the community the project is located.

☒ Documentation that the Local Social Services District has at minimum been notified of the proposed project.

☒ A statement from the local Continuum of Care supporting the proposed project.

☐ Letters of community support. All letters of support must be dated within six (6) months of the submission date of this application. Letters of support ***do not*** substitute for commitment letters or linkage agreements (Please refer to the definition section of this application).

Exhibit A-8: Community Relations

To properly address community feedback regarding redevelopment of 26 Oakley St., Poughkeepsie into an emergency housing facility for individuals, the Legislature created the following community input framework to ensure meaningful community input into the facility's development and ongoing operations.

The Stakeholder's group held their first meeting on June 21, 2023. To date, they have held six public meetings, including one public forum. The committee members have reviewed and provided input into the development of the Request for Expression of Interest (RFEOI) for the Shelter Operator. The committee members also provided input on the job description for the Shelter Director.

Stakeholder Group

The Stakeholder Group will include a maximum of 11 members as follows:

- County Legislator representing the community where the proposed project site is located
- Councilperson representing the community where the proposed project site is located
- A representative from any school in the proximity of the facility recommended by the school district to the Chair of the Legislature
- A representative of the municipality where the proposed project site is located recommended by the municipality's Chief Elected Official to the Chair of the Legislature
- A person with lived experience with homelessness as recommended by the Facility Director or shelter staff to the Chair of the Legislature
- Up to 6 representatives (3 appointed by the Majority Leader and 3 by the Minority Leader) from the following categories:
    - A maximum of 3 neighbors who live near the facility as outlined in the "Proximity Chart" below (there is a preference for neighbors within ¼ mile)
    - A maximum of 2 business owners who operate businesses near the facility as outlined in the "Proximity Chart" below (there is a preference for one business that services shelter guests)
    - A representative from the faith-based community near the facility as outlined in the "Proximity Chart" below

Proximity Chart:

Location Type	Residents	Business Owners	Faith-Based
Urban	½ mile	¾ mile	¾ mile
Non-Urban/Suburban	1 mile	2 miles	5 miles

No person employed by an agency that provides paid services at the facility may serve on the Stakeholder Group.

The Stakeholder Group will be staffed by Facility Director, and staff from the community safety unit will attend meetings as needed.

In the event of a future vacancy in the Stakeholder Group, the Chairman of the Legislature may modify the proximity chart in order to make an appointment to the vacancy if he deems it necessary, after taking into consideration the recommendation of the Stakeholder Group.

Request for Proposals (RFP) Process – Facility Operations

The County shall hold a public meeting to solicit input from the community on the RFP and Facility Director's Job Description. As appropriate, comments will be incorporated into these documents before the draft is provided to the Stakeholder Group for its review.

The draft RFP for a facility operator, including review criteria, will be provided to the Stakeholder Group for a 30-day review period. County staff will hold at least one review meeting with the Stakeholder Group during this period to discuss suggestions and changes. Suggestions may be submitted to County staff orally or in writing.

The final draft RFP will be provided to the Stakeholder Group for a 15-day review period. The document will be provided with changes highlighted to assist with the review. A second meeting will be held if necessary.

For both the draft and final RFP, suggestions will be incorporated as appropriate and those not incorporated will be discussed with the Stakeholder Group.

Final approval for the RFP will be made by the Office of Central and Information Services (Purchasing Division) in consultation with the Commissioner of the Department of Community and Family Services (DCFS).

County staff will conduct outreach in advance of the issuance of the RFP to facilitate community interest in replying to the RFP. The County will compile and maintain a list of prospective agencies who have replied to the RFP, which the County will share with the Stakeholder Group, as well as solicit additional agency suggestions from the Group.

The RFP shall be released for a minimum of eight (8) weeks to ensure sufficient time for potential respondents. The County will use standard procurement outreach (legal notices, bid-net, e-mail to prospective bidders, etc.) in coordination with the County's procurement policies and procedures. The Stakeholder Group may provide input into additional outreach mechanisms including but not limited to: social media and the Continuum of Care e-mail list. All outreach must be conducted in accordance with State and local procurement guidelines.

In the interest of assisting the County Executive in finding a Facility Operator, the Stakeholder Group will have the opportunity to review and rank RFP responses independently and provide its input and analysis to the County Executive. The Stakeholder Group will submit a prioritized list of the top 2-3 proposals to the County Executive for final review and selection, and the County Executive will take such information under advisement. Additionally, the Stakeholder Group may make recommendations to the County Executive as to who he may appoint to review the RFP for Facility Operator, including but not limited to: the Commissioner of the Department of Community & Family Services, the Deputy Commissioner of Housing at the Dept. of Planning and Development, an Assistant County Executive(s), and any non-elected representatives from the Stakeholder Group.

Emergency Shelter Director Selection Process

The draft job description, including qualifications, will be provided to the Stakeholder Group for a 30-day review period. County staff will hold at least one review meeting with the Stakeholder Group during this period to discuss suggestions and changes. Suggestions may be submitted orally or in writing. County staff will incorporate suggestions as appropriate into a final job description.

The final job description will be provided to the Stakeholder Group for a 15-day review period. The document will be provided with changes highlighted to assist with the review. A second meeting will be held if necessary.

For both the draft and final job description, suggestions will be incorporated as appropriate and those not incorporated will be discussed with the Stakeholder Group.

Final approval of the job description will be made by the Department of Human Resources in consultation with the Commissioner of the Department of Community and Family Services (DCFS).

County staff will work with the Stakeholder Group to create an outreach plan to identify potential applicants and make the community aware of the job opportunity. The County will create a list of potential applicants and will solicit additional suggestions from the Stakeholder Group. The County will conduct outreach as appropriate to specific individuals.

The job posting shall be released for a minimum of four (4) weeks to ensure sufficient time for potential applicants. Posting will be released in accordance with Department of Human Resources policies, procedures and methods, as well as social media and other avenues recommended by the Stakeholder Group and community.

In the interest of assisting the County Executive in finding the best candidate for Facility Director, the Stakeholder Group will have the opportunity to review resumes and submit a prioritized list of the top 2-3 candidates to the County Executive for final review and selection. Additionally, the Stakeholder Group may make recommendations to the County Executive as to who he may appoint to interview prospective candidates, including but not limited to: County Legislator from the proposed project site, Councilperson from the proposed project site, and any representative from the Stakeholder Group, as selected by the Stakeholder Group.

Ongoing Community Input

The Stakeholder Group shall work with County staff to develop a mechanism for:

- Neighbors to directly communicate with the Facility Director on immediate concerns so they can be addressed immediately via both short- and long-term solutions
- The wider community to convey concerns and suggestions on the facility operations

The frequency of engagements will be determined, reviewed, and adjusted by the Stakeholder Group.

Options for communication include, but are not limited to:

- Quarterly meetings with neighbors and the wider community
- Regular informal gatherings with neighbors, such as picnics in local parks
- Direct contact information provided to neighbors, suggestion box and other methods identified by the Stakeholder Group

The Facility Director will track all complaints related to the facility and their resolution and report this information to the Stakeholder Group.

Note: All procurement and hiring must be conducted following Federal, State, and local laws and regulations.

MARCUS J. MOLINARO
COUNTY EXECUTIVE

CAROLINE E. BLACKBURN
COUNTY ATTORNEY

COUNTY OF DUTCHESS

DEPARTMENT OF LAW

March 8, 2022

Rebecca A. Valk, Esq.
Corporation Counsel, City of Poughkeepsie
62 Civic Center Plaza
Poughkeepsie, NY 12601

RE: Dutchess County Emergency Housing Facility at 26 Oakley Street
Our File No. R-1037

Dear Ms. Valk:

I write to formally advise you that the County of Dutchess is purchasing the property located at 26 Oakley Street in the City of Poughkeepsie for the proposed purpose of developing an emergency housing facility for single adult individuals experiencing homelessness (the "Project"). Please be advised that the County of Dutchess takes the position that, pursuant to *Matter of County of Monroe (City of Rochester), 72 NY2d 338 (1988)*, it is immune from the application of City of Poughkeepsie planning and zoning rules and regulations. More specifically, the County of Dutchess asserts its immunity from any regulatory authority of the City of Poughkeepsie, including but not limited to its site plan and zoning requirements, regarding this Project. The County's immunity from planning and zoning requirements with respect to this Project is consistent with previous determinations of immunity pursuant to *Monroe.* In 2016, the County was exempt from the City requirements when the County purchased and rehabilitated the property at 45 Market Street, and again in relation to the development of the Justice and Transition Center and Law Enforcement Center projects.

Based on the Court of Appeals decision in *Monroe,* the New York State Court of Appeals established a "balancing of public interest" analysis test to decide the extent to which a "higher level" of government" (e.g., a County) is subject to the jurisdiction, laws, or rules of a "lesser level" municipality (e.g., a city, town or village). Where there is a conflict between various levels of government, "public interests" must be weighed and balanced to determine whether "governmental immunity" attaches. The Court set forth factors that require review in connection with these matters.

For the reasons set forth below, the County maintains that, taken in their totality, the weight of the evidence applied to the *Monroe* factors firmly establish that the County's interests far outweigh the approval of the planning and zoning requirements of the City of Poughkeepsie.

22 Market Street, Poughkeepsie, New York 12601 • (845) 486-2110 • Fax (845) 486-2002
Service by facsimile or email is not accepted
www.dutchessny.gov

1. **The County's legislative grant of authority:** The County's authority and obligation to manage and develop its own county emergency housing facility derives from the Dutchess County Charter. Pursuant to Article 16 of the Charter, the Dutchess County Commissioner of the Department of Community and Family Services has charge of all social services institutions and facilities owned or operated by the County. Pursuant to New York State Municipal Home Rule Law, and Section 34.03 of the Dutchess County Administrative Code, the County Charter prevails over the general laws of the State of New York in all instances where a similar or comparable provision is made or can fairly be inferred in the Charter. Given that the County's home rule authority authorizes the Charter to prevail over State laws, it is axiomatic that the Charter prevail over any contrary provision of a city or town code or ordinance. As it concerns County social services institutions, facilities and related programs such as the Project herein, the Department of Community and Family Services would "become relatively powerless if its actions were to be limited by the provisions of the scores of zoning ordinances adopted by the numerous towns, villages and cities" in the County. *See, Oswald v. Westchester County Park Comm'n., 234 NYS2d 365 (Sup. Ct. Westchester Cty., 1962).*

2. **The nature and scope of the instrumentality seeking immunity:** The County of Dutchess is a municipal corporation and political subdivision of New York State. As such, it is authorized by the Dutchess County Charter and Administrative Code to develop and manage its own social services institutions and facilities. The County of Dutchess seeks immunity from the requirements of the City of Poughkeepsie insofar as such involve the anticipated Project including, but not limited to, Planning Board approval of the Project's site plan and zoning board approval which may be required by the City's zoning laws as administered by the Zoning Board of Appeals. The County also seeks immunity from oversight by the City's building code enforcement officer, since the County retains its own Building Code Officer pursuant to Dutchess County Executive Order No. 3 of 2013, who will oversee the building code as it applies to the Project.

3. **The kind of function or land use involved:** This Project involves the creation of a fully handicap accessible facility which will provide temporary housing and related services to single adult County residents experiencing homelessness. The proposed facility will include approximately 120 beds, bathroom facilities, office spaces, meeting rooms, community spaces, food prep areas, dining spaces, and indoor and outdoor recreation spaces.

4. **The extent of public interest to be served by the improvements:** The development of this facility is part of the County's comprehensive approach to address the needs of the single adult homeless population in Dutchess County. The extent of the public interest to be served through this Project is to provide a safe and efficient housing facility not just for temporary living, but to provide this population of County residents with critical on-site services not previously or currently available at the County's existing shelter. This facility will serve as a community resource for the entire County, as opposed to a residential shelter which would temporarily house only City of Poughkeepsie residents, and as such, the public interest favors an exemption from local planning and zoning regulation in this instance.

5. The effect local land use regulation would have upon the enterprise concerned and the impact upon legitimate local interests. The creation of this County emergency housing facility will have no effect on local land use regulation, nor will it have an adverse impact on legitimate local interests. The use of this property will be somewhat similar and in line with its previous uses by both the NYS Office of Mental Health ("OMH"), which operated a variety of mental health clinics, and the Dutchess County Department of Mental Hygiene, which operated its Continuing Day Treatment Program. Currently, similar uses exist in the building with the second floor being occupied by ACCESS: Supports for Living, which provides a variety of services including treatment, support and rehabilitation, to assist individuals dealing with mental illness or substance abuse issues to learn to participate more fully in the community and workforce.

Additionally, the property is in the City of Poughkeepsie's Research and Development District, and the proposed Project is a permitted use as per the City's Zoning Code. The property is also adjacent to a Central Medium-Density Resident District which also permits the Project's proposed use.

6. Alternative locations for the facility in less restrictive zoning area: The County's Department of Planning and Development has researched where in the County would provide the most optimal location for this Project's success. While a few other locations were considered, it was determined that, for several reasons, 26 Oakley would be the most suitable.

First, a map was created by the Planning Department to determine where the County's "frequent service" existed for access to public transportation. This area in and near the City was determined to be the most optimal for the intended population of the emergency housing facility.

Next, while the Project contemplates having critical on-site programs, not all services can operate from any one location. Many other available services exist in or closer to the City and will be more easily accessible for the facility's residents who will be able to walk or use public transportation to access them. Easy access to quality services is key to residents being able to successfully move to independence and stable housing.

Finally, it was determined that in addition to easier access to off-site services and public transportation, it is also important that the intended population have better access to local businesses and amenities for personal needs as well as possible employment opportunities.

7. Alternative methods of providing the needed improvement: There are no alternatives. The County is obligated to provide individuals experiencing homelessness with emergency housing. The temporary pod structures currently being used for this purpose on the property of the Dutchess County Justice and Transition Center must be removed by the end of August 2023.

8. Intergovernmental participation in the project development process and an opportunity to be heard: The County is currently in the process of circulating this Project for lead agency status pursuant to SEQRA, and the City of Poughkeepsie has been identified by the County as an interested party. Accordingly, the specifics and approval of this Project will be

before the Dutchess County Legislature, thereby providing the public with full information regarding the proposed Project and an opportunity to be heard. As always, the County will be respectful of the City's code and keep in mind area development as it concerns this Project.

When taken in its totality, the County's response to the test prescribed by *Monroe*, shows that the balancing of interests overwhelmingly falls in favor of the County of Dutchess. Accordingly, the only conclusion which can be reached is that the County is not subject to the land use and zoning requirements of the City of Poughkeepsie.

Very truly yours,

CAROLINE E. BLACKBURN
County Attorney

CEB/AMS/kvh

cc: Marcus J. Molinaro, County Executive
Rob Rolison, City of Poughkeepsie Mayor
William F.X. O'Neil, Deputy County Executive
Robert H. Balkind, Department of Public Works
Eoin Wrafter, Department of Planning and Development
Sabrina Jaar Marzouka, Department of Community and Family Services

WILLIAM F.X. O'NEIL
COUNTY EXECUTIVE

SABRINA JAAR MARZOUKA, JD, MPH
COMMISSIONER

COUNTY OF DUTCHESS
DEPARTMENT OF COMMUNITY AND FAMILY SERVICES

September 29, 2023

Dana Greenburg, Director
NYS Office of Temporary and Disability Assistance
40 North Pearl Street, 10-C
Albany, NY 12243

Re: Local District Notification

Dear Ms. Greenburg,

Section A-8 of the application requires documentation that the local social services district has been notified of the proposed project.

As the lead for this project within the County, the Dutchess County Department of Community and Family Services is intimately familiar with and supportive of this effort. Please accept this letter as documentation for this requirement.

Please feel free to reach out to me if you have any questions at Sabrina.Marzouka@dfa.state.ny.us.

Sincerely,

Sabrina Jaar Marzouka, JD MPH
Commissioner

Dutchess County Continuum of Care (DCCoC)

c/o CARES of NY, Inc.
200 Henry Johnson Blvd., Albany, NY 12210
518-489-4130

Dutchess County Continuum of Care (DCCoC) Certification Form

Applicant Name: County of Dutchess

Project Name: Dutchess County Emergency Housing Facility

This form certifies that the above-referenced applicant is an active member of the Dutchess County Continuum of Care (DCCoC) (attended 100% of meetings in the past 12 months) and that the CoC is supportive of the above-referenced project.

Specifically (select one):

☒ The proposed project is consistent with the goals outlined in the DCCoC's 10-Year Plan to End Chronic Homelessness and/or the annual CoC HUD Homeless Application, or

☐ The project addresses a significant emergent community need or a recent regulatory change and supports the larger DCCoC goals.

Name: Christie Bonomo-Gose

Title: DCCoC, Co-Chair

Signature:

Date: November 3, 2023

EXHIBIT B-1: DEVELOPMENT BUDGET SUMMARY

(Following this page detail Legal, Consultant, Furniture, Equipment and Start-Up Costs)

Address:

		HHAP	Other Source 1	Other Source 2	Other Source 3	Other Source 4	Other Source 5	TOTAL
A.	ACQUISITION							
1.	Cost of Building/Land		$2,100,000					$2,100,000
B.	ACQUISITION-RELATED COSTS							
1.	Appraisal	$0	$2,800					$2,800
2.	Closing Fees	$0	$480					$480
3.	Title Insurance	$0	$8,109					$8,109
4.	Legal Fees (Related to Acquisition)	$0	$5,155					$5,155
5.	Other (define)	$0	$0					$0
6.	TOTAL LINES 1 - 6	$0	$16,544	$0	$0	$0	$0	$16,544
C.	CONSTRUCTION COSTS							
1.	Construction/Rehabilitation**	$10,228,174	$0					$10,228,174
3.	Contingency (5% new; 10% rehab)	$1,022,817	$0					$1,022,817
4.	Construction Manager Fee (3.7 %)	$366,024	$9,965					$375,989
5.	TOTAL LINES 1 - 4	$11,617,015	$9,965	$0	$0	$0	$0	$11,626,980
D.	PROFESSIONAL SERVICE FEES							
1.	Architectural	$635,924	$135,838					$771,762
2.	Legal Fees (Unrelated to Acquisition)	$0	$140,000					$140,000
3.	Consultant*	$0	$4,339					$4,339
4.	Developer's Fee*	$0	$0					$0
5.	Environ.Engineering - Phase I, II air monitori	$76,252	$2,200					$78,452
6.	Other-Spec.Inspections, Env. Engineering, Ge	$188,900	$0					$188,900
7.	TOTAL LINES 1 - 6	$901,076	$282,377	$0	$0	$0	$0	$1,183,453
E.	OTHER DEVELOPMENT COSTS							
1.	Survey	$0	$5,200					$5,200
2.	Asbestos/Lead Testing	$0	$11,548					$11,548
3.	Owners Insurance for Construction	$0	$0					$0
4.	Tax Exemption Fees	$0	$0					$0
5.	Asbestors/Lead Abatement, Monitoring **(included in construction budget)**	$0	$0					$0
6.	Other - Project Labor Agreement Study	$0	$7,500					$7,500
7.	TOTAL LINES 1 - 6	$0	$24,248	$0	$0	$0	$0	$24,248
F.	**TOTAL DEVELOPMENT COST (B-E)**	**$12,518,091**	**$333,134**	**$0**	**$0**	**$0**	**$0**	**$12,851,225**
G.	OTHER THAN PROJECT COSTS							
1.	Furniture and Equipment	$255,704	$0					$255,704
2.	Start-up Costs	$250,000	$0					$250,000
3.	Replacement Reserve	$0	$0					$0
4.	Operating Reserve	$0	$0					$0
5.	TOTAL LINES 1 - 5	$505,704	$0	$0	$0	$0	$0	$505,704
H.	**TOTAL PROJECT COST (A+F+G)**	**$13,023,795**	**$2,433,134**	**$0**	**$0**	**$0**	**$0**	**$15,456,929**

* Refer to Maximum limits allowed by RFP

**Original cost estimate dated December 15 and 16, 2022 was priced for April 2023. A 10% cost escalation allowance has been added based on bidding in Fall 2024.

EXHIBIT B-2: Explanation of Development Budget Items

Please describe the basis for determining the cost of all items in the development budget (other than construction and acquisition). Specifically include how the amounts requested were determined for the following items, if applicable: hazardous materials testing, abatement, and monitoring; insurance; developer's fees; furniture; equipment; start-up costs; and reserves. If the costs are based on quotes, please attach documentation of the quotes following this page. If based on agency experience with a similar project, identify and describe that project. Please provide the information for all line items, not just those to be funded by HHAP. If the reserves will be capitalized by another funding source, including tax credit equity and covered in the Development Budget under the developer's fee line, please state how much of the developer's fee will go to reserves.

The development budget was created based on:

- Expenditures to date on acquisition and pre-development;
- Bidding for the architect and construction manager;
- Construction manager's estimate for construction, soft costs, and fit-up based on schematic plans; and
- Expenses on comparable projects.

The County acquired the property in November 2022. Acquisition, closing costs, and some pre-development costs (Phase I and asbestos/lead testing) are based on actual expenses. Shortly after the acquisition the County publicly bid out the architectural and construction management services. The costs for these services in the development budget are based on the results of this bidding with adjustments as noted below. These consultants developed the schematic plans and the estimate. Due to the higher-than-anticipated cost estimate, the County paused the project to consider additional funding sources, including HHAP.

In creating this budget, the County updated the budgets for architecture, construction management, and construction using cost escalators recommended by the Department of Public Works. The County will need to rebid both the architectural and construction management services. As such we have increased the estimate for the balance of the architectural and construction management work by 20% from the original bids. We have used a 10% escalator for the construction estimate based on bidding for the renovation in the Fall of 2024 (the original estimate was based on bidding in the Spring of 2023).

Removal of asbestos and lead paint were included in the construction manager's estimate. Air monitoring during demolition and abatement has been included under environmental engineering in professional services.

Other pre-development costs, furniture and equipment, and start-up costs are based on the construction manager's estimate (with a 10% cost escalator) and experience with comparable projects. Comparable projects include the construction of the new Sheriff's Office which involved the adaptive reuse of an industrial building, construction of the Public Defender's Office, and renovation of the County Office Building. Through these projects, the County has a good understanding of expenses related to environmental studies, special inspections (concrete/steel), air monitoring, and elevator consultants. Insurance will be covered by the County. The County Attorney will provide legal services.

<u>Reserves Narrative</u>

The County is not proposing to capitalize a replacement or operating reserve.

The County has a Capital Improvement Program which will take the place of a reserve that would traditionally be required of a non-profit applicant. Any large item not replaced during this renovation (like the roof) will be put into the County's Capital Plan. The Capital Improvement Plan includes three components which relate to the proposed facility:

- Renovation of County facilities
- Roof Replacement Program
- HVAC Piping and Infrastructure Program

The plan, which covers a five-year period, is created and updated annually by the multi-departmental Capital Program Committee. The plan includes a list of all the capital projects to be completed over the next five years with an estimate of their cost. The Plan's recommendations are considered by the Legislature as part of the adoption of the annual budget. Generally, the County bonds for these costs.

Additionally, the County has access to a significant fund balance which, with approval of the Legislature, can be used for unanticipated emergency repairs or operational expenses. As of December 31, 2023, the County's unassigned fund balance was $72.5 million.

EXHIBIT B-3: Description of Non-HHAP Funds Required for Development (Page 1 of 2)

Please summarize below the status of commitment as well as the terms and conditions (i.e., interest rate, restrictions, timeline for availability, length of loan, etc.) of:

1) Any mortgages currently secured by the project site (if the applicant already owns the property and/or will assume or buy down any existing mortgages). **There are no mortgages against the property.**

2) Any loans or major grants required for project development that have been applied for or already have committed to the project. **The non-HHAP funds in the development budget have already been expended from the County's General Fund. Funding for the operation of this facility has been placed in the proposed 2024 budget and will be available pending approval by the County Legislature. The County anticipates annual appropriations in future years to support operations.**

3) Any private investment/partnership involved in project financing. If a partnership will be involved, include information, if available, on the identity and background of the general partner and actual or potential investors, structure of the syndication, and other relevant details of the proposed partnership.

No private investment is planned.

4) Attach copies of all letters of commitment/interest from other funding sources.

N/A - County funds noted in the development budget have already been expended on the acquisition and predevelopment costs.

5) If the project anticipates equity generated from the sale of low-income housing credits (LIHTC), provide the equity calculation and include the amount of the credit allocation, the anticipated raise and the total equity to be realized as a result of the allocation and raise. Please also include the anticipated LIHTC construction closing deadline date.

N/A

6) Do any of the funding sources involved in the project trigger prevailing wage requirements?

☐ No
☒ Yes

7) Please check the appropriate box if the documents listed below are applicable and available, and insert these documents after this page:

☐ Existing mortgage (if the applicant owns the property)
☐ Draft mortgage or loan documents
☐ Draft partnership or operating agreement
☐ Evidence of commitment of any other development funding source not included in items 2 and 3

EXHIBIT B-3: Description of Non-HHAP Funds Required for Development (Page 2 of 2)

For projects with multiple funding sources, please list and differentiate between the sources of construction or permanent financing below:

CONSTRUCTION FINANCING

Source	Amount
HHAP	
Other: County General Fund	$13,023,795
Other: County General Fund	$ 2,433,134 (expended)
Other:	
Other:	
Other:	
Other:	
Total Sources:	$15,456,929

PERMANENT FINANCING

Source	Amount
HHAP	$13,023,795
Other: County General Fund	$ 2,433,134 (expended)
Other:	
Other:	
Other:	
Other:	
Other:	
Total Sources:	$15,456,929

Please include any explanatory notes to the plan for construction financing and permanent conversion, if applicable:

The County has already expended $2.4 million towards the development of this project. Should HHAP funds be awarded, the County will set up a capital project with the appropriations as well as State revenue. The County will use general fund cash to finance the construction and then realize the revenue when it is reimbursed by the State.

Add additional sheets if necessary and label Non-HHAP Funding Continuation Sheet

EXHIBIT B-4: FIRST YEAR OPERATING BUDGET

REVENUES						
1 **HHAP Units - Initial Rents (per month x 12 or per day x 365)**						
SRO Units		@		per	=	$0
Studio Units		@		per	=	$0
1 Bedroom Units		@		per	=	$0
2 Bedroom Units		@		per	=	$0
3 Bedroom Units		@		per	=	$0
4 Bedroom Units		@		per	=	$0
Congregate beds - Reimbursable Per-diem rate x reimbrusement rate ($89 per day x 29%)	30	@	$ 25.81	per	365 =	$282,620
Congregate beds - Non-reimbursable	69	@	$ -	per	365 =	$0
	Total HHAP Unit Rents					$282,620
	Less Vacancy/Uncollectable				5%	$14,131
	Net HHAP Rents					$268,489
2 **Non HHAP Units - Initial Rents (Per month x 12 or per day x 365)**						
SRO Units		@		per	=	$0
Studio Units		@		per	=	$0
1 Bedroom Units		@		per	=	$0
2 Bedroom Units		@		per	=	$0
3 Bedroom Units		@		per	=	$0
4 Bedroom Units		@		per	=	$0
5 Bedroom Units		@		per	=	$0
Congregate beds		@		per	=	$0
	Total Non-HHAP Unit Rents					$0
	Less Vacancy/Uncollectable				0%	$0
	Net Non-HHAP Rents					$0
3 **Commercial Units - Initial Rents**	sq. ft.		$ per sq. ft.	(month/day/year)		
Commercial Rent		@		per	=	$0
		@		per	=	$0
		@		per		$0
	Less Vacancy/Uncollectable				0%	$0
	Net Commercial Rents					$0
4 **Other Income - Specify**						
DCFS Maintenance Payroll Reimbursement						$64,153
DCFS Support Service Payroll Reimbursement						$610,145
DBCH Support Service Payroll Reimbursement - Unknown at this time but intend to seek Medicaid reimbursement for eligible guests						$0
	Total Other Income					$674,298
ES						**$942,787**
ENSES						
1. Building Maintenance and Operation						$127,200
2. Replacement and Operating Reserves						$0
3. Management Fee(___% of net rents)						$0
4. Maintenance Payroll						$89,102
5. Program Costs						$4,108,100
6. Debt Service						
S						$4,324,402
S)						**-$3,381,615**

EXHIBIT B-5: Notes to First Year Operating Budget

REVENUES

1) Describe the source of rents and/or subsidies for the HHAP units (e.g., ESSHI, Public Assistance Shelter Allowance, Section 8/Housing Choice Vouchers, negotiated reimbursement rates, etc.). Attach preliminary commitment letters for these revenues.

   The primary source of subsidy will be the County's General Fund. This subsidy will not be a new expenditure for the County. In 2023 we estimate we will expend just over $3 million in County funds to support the facility this project is proposing to replace. The County is committed to continuing support at this level. A letter from the County Executive and Budget Director is attached.

   The County will also seek a per-diem reimbursement rate from OTDA for eligible persons at the shelter. Based on an analysis of the operating budget and existing population demographics, we are estimating a per diem rate of $89 per bed with 30% of the guests eligible for reimbursement. We have attempted to be conservative with this estimate but also understand that even this level may be challenging due to the population and future changes in regulations which could affect eligibility.

2) Describe the source of non-HHAP residential rents (e.g. staff apartments, higher income tenants, etc.).

N/A

3) Describe the type of tenants expected to occupy the commercial and/or non-residential space and provide evidence that the projected rent is sustainable for the area.

N/A

4) Explain the source of "Support Service/ Other Income" listed and provide documentation of the availability of this income.

Case management staff at the facility will be County employees. The Department of Community and Family Services Fiscal Director has estimated a reimbursement rate from OTDA of 77% for this staff based on existing reimbursement rates.

5) Explain any vacancy/uncollectable rate that varies from the standard 5%.

N/A

Add additional sheets if necessary and label <u>Notes to First Year Operating Budget Continued</u>

WILLIAM F.X. O'NEIL
COUNTY EXECUTIVE

JESSICA A. WHITE
BUDGET DIRECTOR

COUNTY OF DUTCHESS

BUDGET OFFICE

October 18,2023

Dana Greenberg, Director
Bureau of Housing & Support Services
NYS Office of Temporary and Disability Assistance
40 North Pearl Street, 10-C
Albany, NY 12243

Dear Ms. Greenberg,

Dutchess County is committed to funding the ongoing operational costs of the County's emergency housing facility proposed to be located at 26 Oakley Street, Poughkeepsie NY. Each year the County's annual budget must be Adopted by the County Legislature; however, the Executive is committed to including the continuation of this operational funding in the budgets presented to the Legislature for their adoption. Please let us know if you require anything further.

Sincerely,

William F.X. O'Neil
Dutchess County Executive

Jessica White
Dutchess County Budget Director

EXHIBIT B-6: PROJECTED ANNUAL EXPENSES FOR SEVEN YEARS

		YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5	YEAR 6	YEAR 7	% Change
A.	**OPERATING BUDGET**								
	1. Real Estate Tax	$0	$0	$0	$0	$0	$0	$0	0.00%
	2. Water & Sewer Tax	$1,200	$1,236	$1,273	$1,311	$1,350	$1,391	$1,433	3.00%
	3. Fire/Liability/Other Insurance	$3,000	$3,090	$3,183	$3,278	$3,376	$3,477	$3,581	3.00%
	4. Fuel	$0	$0	$0	$0	$0	$0	$0	0.00%
	5. Utilities	$69,000	$71,070	$73,202	$75,398	$77,660	$79,990	$82,390	3.00%
	6. Exterminating	$2,000	$2,060	$2,122	$2,186	$2,252	$2,320	$2,390	3.00%
	7. Carting	$15,000	$15,450	$15,914	$16,391	$16,883	$17,389	$17,911	3.00%
	8. Repairs and Maintenance	$26,000	$26,780	$27,583	$28,410	$29,262	$30,140	$31,044	3.00%
	9. Legal and Accounting	$5,000	$5,150	$5,305	$5,464	$5,628	$5,797	$5,971	3.00%
	10. Fire alarm/extinguisher inspection/monitoring	$6,000	$6,180	$6,365	$6,556	$6,753	$6,956	$7,165	3.00%
	11. Subtotal 1 - 10	$127,200	$131,016	$134,947	$138,994	$143,164	$147,460	$151,885	
	12. Replacement Reserve	$0	$0	$0	$0	$0	$0	$0	0.00%
	13. Operating Reserve	$0	$0	$0	$0	$0	$0	$0	0.00%
	14. Management Fee	$0	$0	$0	$0	$0	$0	$0	0.00%
	15. Maintenance Payroll	$89,102	$91,775	$94,528	$97,364	$100,285	$103,294	$106,393	3.00%
	Total Line 11+ Lines 12 -15	$216,302	$222,791	$229,475	$236,358	$243,449	$250,754	$258,278	
		YEAR 1	**YEAR 2**	**YEAR 3**	**YEAR 4**	**YEAR 5**	**YEAR 6**	**YEAR 7**	
B.	**PROGRAM BUDGET**								
	1. Support Services Payroll	$997,312	$1,027,231	$1,058,048	$1,089,789	$1,122,483	$1,156,157	$1,190,842	3.00%
	2. Laundry	$0	$0	$0	$0	$0	$0	$0	0.00%
	3. Food	$265,000	$272,950	$281,139	$289,573	$298,260	$307,208	$316,424	3.00%
	4. Program Admin Costs	$9,830	$10,125	$10,429	$10,742	$11,064	$11,396	$11,738	3.00%
	5. Other Program Costs	$2,835,958	$2,921,037	$3,008,668	$3,098,928	$3,191,896	$3,287,653	$3,386,283	3.00%
	Total Lines 1 - 5	$4,108,100	$4,231,343	$4,358,284	$4,489,032	$4,623,703	$4,762,414	$4,905,287	
		YEAR 1	**YEAR 2**	**YEAR 3**	**YEAR 4**	**YEAR 5**	**YEAR 6**	**YEAR 7**	
C.	**ANNUAL DEBT SERVICE**								
	1. Debt Service	$0	$0	$0	$0	$0	$0	$0	
		YEAR 1	**YEAR 2**	**YEAR 3**	**YEAR 4**	**YEAR 5**	**YEAR 6**	**YEAR 7**	
TOTAL A +B + C		$4,324,402	$4,454,134	$4,587,759	$4,725,390	$4,867,152	$5,013,168	$5,163,565	

EXHIBIT B-7:
Explanation of Projected Expenses
(Page 1 of 2)

For each item in the Projected Annual Expenses, describe the basis for estimated first year figures and the rationale for increases and decreases over the first seven years of the contract period. Following this page, attach documentation supporting assumptions for the larger categories of expenses such as taxes, utilities, fuel and insurance. Be sure to include contact information for individuals/ firms providing estimates. If estimates are based on agency experience with a similar project, describe that project following this page. Please note that third party estimates are preferred.

BUDGET ITEM		BASIS FOR FIRST YEAR ESTIMATE	PROJECTED PERCENTAGE CHANGE PER YEAR
A. OPERATING EXPENSES			
1.	Real Estate Tax	County exempt from all property taxes	0.00%
2.	Water and Sewer Tax	Current facility cost	3%
3.	Fire, Liability and Other Insurance	Budget includes elevator insurance. For all other insurances the County self-insures	3%
4.	Fuel	N/A	%
5.	Utilities	Current facility cost and the proposed building cost	3 %
6.	Exterminating	Current facility cost	3 %
7.	Carting	Current facility cost	3%
8.	Repairs and Maintenance	Current facility costs and costs at comparable buildings, includes cost for HVAC maintenace and elevator service	3%
9.	Legal and Accounting	Estimate from Co. Attorney, Accounting to be completed by existing DCFS staff	3%
10.	Miscellaneous	N/A	0.00 %
11.	Replacement Reserve	See attached reserve narrative	0.00%
12.	Operating Reserve	See attached reserve narrative	0.00%
13.	Management Fee	See Exhibit B-7, Page 2	0.00%
14.	Maintenance Payroll	See Exhibit B-7, Page 2	3%

B. PROGRAM EXPENSES			
1.	Support Services Payroll	See Exhibit B-7, Page 2	3%
2.	Laundry	Laundry done on-site	3%
3.	Food	Current facility cost with increase for improved quality	3 %
4.	Program Admin. Costs	5% Grant Coordinator, 2% Director of Services	3%
5.	Other Program Costs	Current facility budget. New costs estimated by finance staff based on comparable expenses	3 %

C. ANNUAL DEBT SERVICE			
1.	Loan Term & Interest Rate	See Exhibit B-7, Page 2	0.00%

EXHIBIT B-7: EXPLANATION OF PROJECTED EXPENSES

EXPENSES

Please show calculation of Management Fee, If Any.

The County does not intend to charge a management fee.

Maintenance Payroll

Position Title	Annual Salary	# of Positions	% of Time on Project	Project Share	Total
Building Maintenance Mechanic III	$60,204.00	1	100.00%	$60,204.00	$60,204.00
				$0.00	$0.00
				$0.00	$0.00
				$0.00	$0.00
				$0.00	$0.00
Maintenance Payroll Total					$60,204.00
Fringe Benefits @				48%	$28,897.92
Total Maintenance Personnel Costs					$89,101.92

Support Services Payroll

Position Title	Annual Salary	# of Positions	% of Time on Project	Project Share	Total
DCFS Shelter Director	$83,044.00	1	100.00%	$83,044.00	$83,044.00
DCFS Case Supervisor	$77,351.00	1	100.00%	$77,351.00	$77,351.00
DCFS Case Manager II	$71,640.00	4	100.00%	$71,640.00	$286,560.00
DCFS Program Assistant	$45,576.00	1	100.00%	$45,576.00	$45,576.00
DCFS Case Manager Aid	$41,501.00	1	100.00%	$41,501.00	$41,501.00
DCBH Social Worker I	$69,051.00	2	100.00%	$69,051.00	$138,102.00
Support Services Payroll Total					$672,134.00
Fringe Benefits @				48%	$325,178.43
Total Support Services Personnel Costs					$997,312.43

Please show calculation of Management Fee, If Any

See above.

Add additional sheets if necessary and label <u>Notes to First Year Operation Budget Continued</u>

Exhibit B-7: Reserve Narrative

The County has not included a replacement or operating reserve in the operating budget.

Replacement Reserve

The County has a Capital Improvement Program which will take the place of a reserve that would traditionally be required of a non-profit applicant. Any large item not replaced during this renovation (like the roof) will be put into the County's Capital Plan. The Capital Improvement Plan includes three components which relate to the proposed facility:

- Renovation of County facilities
- Roof Replacement Program
- HVAC Piping and Infrastructure Program

The plan, which covers a five-year period, is created and updated annually by the multi-departmental Capital Program Committee. The plan includes a list of all the capital projects to be completed over the next five years with an estimate of their cost. The Plan's recommendations are considered by the Legislature as part of the adoption of the annual budget. Generally, the County bonds for these costs.

Additionally, the County has access to a significant fund balance which, with the approval of the Legislature, can be used for unanticipated emergency repairs. As of December 31, 2023, the County's unassigned fund balance was $72.5 million.

Operating Reserve

The County understands that the proposed project will operate at a significant deficit. As such there are not funds to put into a reserve. In 2023 the County anticipates spending just over $3 million dollars to support the existing facility. We plan for this level of support to continue in the future. These expenses have been included in the 2024 budget which has been presented to the Legislature and will be included in future annual budgets. A letter from the County Executive and Budget Director affirming this support is attached. Additionally, the County's fund balance, with the approval of the Legislature, can be used for unanticipated operating shortfalls.

Documentation of Major Expense Categories

Other Program Costs Calculations

County Costs		
Cost	**Amount**	**Source**
Sheriff - external security	$ 364,906	Director of Admin based on DCFS Building Security
Furniture/Equip	$ 23,000	10% of original fit-up
Office supplies	$ 2,500	Existing sheler budget
Insurance	$ -	Self insured
Staff Training	$ 5,000	
Transportation	$ 10,500	Director of Fiscal - Car Lease
Internet	$ 6,000	Director of Fiscal - OCIS
Program Supplies	$ 10,000	divided between Co and operator
County Cost Subtotal	$ 421,906	
Operations Subcontactor Cost Subtotal	$ 2,414,052	(see details to right)
Total	$ 2,835,958	

Operations Subcontractor Costs		
Cost	**Amount**	**Source**
Staff		
MHA	$ 224,855	Existing shelter budget
HRH*	$ 1,561,697	Existing shelter budget
Office supplies	$ 2,500	Existing shelter budget
Insurance	$ 12,000	Existing shelter budget
Staff Training	$ 6,000	Existing shelter budget
Program Supplies	$ 10,000	Existing shelter budget - divided between Co and operator
Housekeeping/Cleanir	$ 75,000	Existing budget
Internal Security	$ 522,000	Existing shelter budget
Laundry	$ -	On-site
Subtotal	$ 2,414,052	

NYS Format		
Cost	**Amount**	**Source**
Support Services Payroll	$ 997,312	HHAP budget form
Laundry	$ -	
Food	$ 265,000	Existing Shelter Budget
Program Administration	$ 9,830	5% Anelie, 2% Christie
Other program costs	$ 2,835,958	
Total	$ 4,108,100	

*HRH Staff Calculations	
Position	**Cost**
Shelter Coordinator	$ 747,500
Property Protection	$ 123,076
Environmental Service	$ 78,000
Shelter Manager	$ 129,000
Asst Shelter Manager	$ 101,500
Food Service	$ 25,000
Supervisor(Nikole)	$ 16,000
	$ 1,220,076
Benefits 28%	$ 341,621
	$ 1,561,697

Budget from existing shelter contract - Hudson River Housing is the prime contractor, MHA is a subcontractor who operates the day shelter within the facility.

Dutchess County DCFS Program Application
Program Project Budget

Contractor Name : Hudson River Housing Inc | **Program/Project Name: Shelter/Pods**

Program/ Project period: 1/1/2023-12/31/2023

Add Budget amounts to peach-shaded cells **Do not make changes to** grey-shaded cells.

Additional guidance is provided in cells with red triangle in upper right hand corner if you click on the cell.

An explanation of fringe and other income and expense area should be explained on the: Budget Narrative Tab (click here)

A. Personnel Costs (Direct)							Other Funders - Paid for by:						
Title	**Last Name, First Initial**	**Part or Full Time**	**12 Month Annual Salary**	**Percent of Time on this Activity/Program/Project**	**Activity or program/project Total**	**DCFS Funding Request**	**(Insert funding source name here)**	**(Insert funding source name here)**	**(Insert funding source name here)**	**Client Fees**	**Agency Discretionary Money**	**In Kind Contributions**	**Total Funding**
Shelter Coordinator	Various	FT	$0	100%	$747,500	$747,500.00							$747,500.00
Property Protection	Various	FT	$0	100%	$123,076	$123,076.00							$123,076.00
Environmental Services	Multiple	FT	$0	100%	$78,000	$78,000.00							$78,000.00
Shlter Manager	Multiple	FT	$0	100%	$129,000	$129,000.00							$129,000.00
Asst Shelter Manager	Multiple	FT	$0	100%	$101,500	$101,500.00							$101,500.00
Care Manger	Angelique Johnson	FT	$0	100%	$45,000	$45,000.00							$45,000.00
Food Service	TBD	FT	$0	70%	$25,000	$25,000.00							$25,000.00
VP of Resident and Vocational Services	Nikole Johannesen	FT	$0	25%	$16,000	$16,000.00							$16,000.00
			$0		$0								$0.00
			$0		$0								$0.00
			$0		$0								$0.00
			$0		$0								$0.00
				Subtotal Personnel Services	**$1,265,076**	**$1,265,076**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$1,265,076**
Esttimated Fringe Benefit Rate (percent):		28%		***Total Fringe***	$351,100.00	$351,100.00							$351,100.00
				PERSONNEL TOTAL	**$1,616,176**	**$1,616,176**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$1,616,176**
B. Other Than Personnel Costs -OTPS (Direct)													
				Contractual/Consulting	$692,741	$692,741							$692,741.00
				Staff Travel									$0.00
				Furniture/Equipment									$0.00
				Supplies	$2,500	$ 2,500.00							$2,500.00
				Printing									$0.00
				Occupancy/Lease/Rent									$0.00
				Insurance	$12,000	$ 12,000.00							$12,000.00
				Client Costs & Incentives									$0.00
				Staff Training	$6,000	$ 6,000.00							$6,000.00
				Meals	$265,850	$ 265,850.00							$265,850.00
				Participant Training									$0.00
				Dues to National or State Affiliates									$0.00
				(Other - client transportation)	$1,500	$ 1,500.00							$1,500.00
				(Other - Internet Wifi Phone)	$3,500	$ 3,500.00							$3,500.00
				(Other - Program Supplies)	$20,000	$ 20,000.00							$20,000.00
				(Other - Housekeeping & Cleaning)	$75,000	$ 75,000.00							$75,000.00
				(Other - HMIS)	$6,000	$ 6,000.00							$6,000.00
				(Other - specify here)									
				(Other - specify here)									$0.00
				TOTAL OTHER THAN PERSONNEL	**$1,085,091**	**$1,085,091**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$1,085,091**
				TOTAL DIRECT	**$2,701,267**	**$2,701,267**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$2,701,267**
C. Indirect Costs													
Indirect Cost Rate (percent):		**10%**		**TOTAL INDIRECT**	$ 223,169.00	$ 223,169.00	$ -	$ -	$ -	$ -	$ -	$ -	$ 223,169.00
TOTAL BUDGET					**$2,924,436**	**$2,924,436**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$2,924,436**

Additional guidance is provided in cells with red triangle in upper right hand corner if you click on the cell.

Dutchess County DCFS Program Application

Budget Narrative

Activity/Program/Project Name:

Expenses - Please provide itemized listings and detailed explanations as requested

Personnel-If staff are paid hourly or per day rates, show complete calculation . Describe planned salary raises including effective dates.	FT shelter coordinators (around 18) @ $17.50/hour, FT Property Protection (3) @ $19/hour, Environmental Services 2 FT @ $18, Shelter Manager 2 FT @ $64,500, Asst Shelter Manager 2 FT @ $50,750, Care Manager 1 FT @ $45,000, Food Service .7 FTE $25,000, VP Resident Services .25 FTE $16,000
Fringe - List items included in fringe benefit rate	Agency fringe rate is 28%
Contractor/Consulting Services - State the purpose of any contracts. State the purpose and duration of any consulting services. List the number of consultant days and daily rate stating if consultant travel, meals and lodging costs are included in the daily rate. If reimbursing consultant travel costs, itemize those costs here. Provide justification of any rates over $300/day.	MHA to provide day time operations of pods. Have requested their budget for $692,741. amount has not changed from 2022 because they turned over the cleaning of the pods for 2023
Travel - List travel over $300. Explain which staff will be traveling and the destination, purpose and frequency of travel. Reminder: Consultant travel should be included in the Subcontractor/Consultant category, not under Staff Travel, and Client Travel should be shown under Other Expense category.	
Equipment - County funds may be used for furniture and equipment if the predominant use (50% or more) is for the County funded program.List any equipment costing $1,000.00 or more, as well as any office furniture, electronic or audio-visual equipment, projectors, computers, printers, or copiers OF ANY COST purchased with contract funds. Explain the program function and need for all items. Be as specific as possible. Clearly describe the item and itemize cost. If the item is to be used by more than one program, the cost must be pro-rated. Provide justification of all equipment purchases.	
Supplies - List any individual supplies over $100.	This line item includes general office supplies (pens, pads, paper, etc.).
Printing - List printing expenses over $300. Explain how these costs were calculated.	
Occupancy - Explain how these costs were calculated.	
Insurance - Describe the types of insurance to be reimbursed by this grant and include the pro-ration justification	Total insurances are $12,000 specific to this program/project. The insurances included in this total are property, liability, auto, EBL, sexual abuse and professional liability. We are requesting that $12,000 of this total be covered.
Client Costs/Funds to Customers - Describe client costs or funds provided to customers. List wages, stipends, incentives, client mileage client meals, client supplies, etc. Justify participant payments. Explain the purpose of payments, number of participants, and frequency (e.g. x. per day, per week)	
Staff Training -Itemize all training expenses over $300. Explain how costs were calculated. You must obtain written prior approval for out of state conferences or training as well as conference/training costs per individual greater than $750.	
Meals - Describe the purpose and frequency of meal expenses	This is to cover meals and food costs for the overnight shelter guests. Food costs have been increasing due to declined adopt a night groups and the need to supplement donated meals
Dues to National or State Affiliates	
Participant Training	
Wage Subsidies	
(Other - client transportation)	cover the cost of transporting shelter guests when necessary
(Other - Internet Wifi Phone)	To cover the internet/hot spot service at the pods
(Other - Program Supplies)	This is to cover supplies needed to run the proram. Blankets, sheets, towels etc
(Other - Housekeeping & Cleaning)	General housekeeping & cleaning supplies, masks, toilet paper, PPE equipment, gloves. As well as contracted
(Other - HMIS)	Split the cost of HMIS between grants HMIS costs around $18,000 per year
Indirect Costs - Provide a summary of what is included in the	Indirect costs cover line items like admin, heating fuel, rent and other costs for admin building, costs associated
INCOME	
Client Fees - Describe the amount and type of fee paid by clients	

Program Project Budget

Contractor Name : Mental Health America of Dutchess County, Inc.

Program/Project Name: Pods

Program/ Project period: 1/1/2023-12/31/2023

Add Budget amounts to peach-shaded cells **Do not make changes to** grey-shaded cells.

A. Personnel Costs (Direct)

Title	Last Name, First Initial	Part or Full Time	12 Month Annual Salary	Percent of Time on this Activity/Program/Project	Activity or program/project Total	HRH Funding Request	Other Funders - Paid for by: OMH funding	MHA	(Insert funding source name here)	(Insert funding source name here)	Agency Discretionary Money	In Kind Contributions	Total Funding
Program Manager	Tracy Edmonstone	F/T	$57,970	100%	$ 57,970	$57,970.00							$57,970.00
Program Assistant	Kelly O'Connor	F/T	$47,902	100%	$ 47,902	$47,902.00							$47,902.00
Program Assistant	Jaimelyn Beneway	P/T	$28,774	100%	$ 28,774	$28,774.00							$28,774.00
Program Assistant	Luisa Blanche	P/T	$14,387	100%	$ 14,387	$14,387.00							$14,387.00
Program Assistant	Wanda Cumbo	P/T	$30,686	100%	$ 30,686	$30,686.00							$30,686.00
Director	Mike Napolitano	F/T	$3,090	100%	$ 3,090	$3,090.00							$3,090.00
			$0		$0								$0.00
			$0		$0								$0.00
			$0		$0								$0.00
			$0		$0								$0.00
				Subtotal Personnel Services	**$182,809**	**$182,809**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$182,809**
Esttimated Fringe Benefit Rate (percent):		23.0%		***Total Fringe***	$42,046	$42,046							$42,046.00
				PERSONNEL TOTAL	**$224,855**	**$224,855**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$224,855**

B. Other Than Personnel Costs -OTPS (Direct)

Contractual/Consulting	$521,867	$361,336	$160,531						$521,867.00
Staff Travel									$0.00
Furniture/Equipment	$1,692	$0	$1,692						$1,692.00
Supplies	$43,580	$39,800	$3,780						$43,580.00
Printing									$0.00
Occupancy/Lease/Rent									$0.00
Insurance	$1,683	$0	$1,683						$1,683.00
Client Costs & Incentives	$11,100	$6,000	$5,100						$11,100.00
Staff Training									$0.00
Meals									$0.00
Dues to National or State Affiliates	$300	$0	$300						$300.00
Cell Phones	$916	$916	$0						$916.00
Gasoline	$400	$0	$400						$400.00
Vehicle Repair	$405	$0	$405						
TOTAL OTHER THAN PERSONNEL	**$581,943**	**$408,052**	**$173,891**	**$0**	**$0**	**$0**	**$0**	**$0**	**$581,538**
TOTAL DIRECT	**$806,798**	**$632,907**	**$173,891**	**$0**	**$0**	**$0**	**$0**	**$0**	**$806,798**

C. Indirect Costs

Indirect Cost Rate (percent): 0.14	**TOTAL INDIRECT**	$ 112,952	$ 59,834	$ 22,230.00	$ 30,888.00	$ -	$ -	$ -	**$112,952**
TOTAL BUDGET		**$919,750**	**$692,741**	**$196,121**	**$30,888**	**$0**	**$0**	**$0**	**$0**	**$919,750**

Additional guidance is provided in cells with red triangle in upper right hand corner if you click on the cell.

Dutchess County DCFS Program Application

Budget Narrative

Activity/Program/Project Name: PODS

Expenses

Personnel-If staff are paid hourly or per day rates, show complete calculation . Describe planned salary raises including effective dates.	The staff in this program include 4 program assistants/specialist who perform the day to day operations. There is one program manager who assigns and directs program activity. This program is one of many for which the Director is responsible
Fringe - List items included in fringe benefit rate	FICA, Pension. Health, Workers Comp,Disability, NYSUI, MTA tax
Contractor/Consulting Services - State the purpose and duration of the consulting services. List the number of consultant days and daily rate stating if consultant travel, meals and lodging costs are included in the daily rate. If reimbursing consultant travel costs, itemize those costs here. Provide justification of any rates over $300/day.	Security Services provided by Pagones-O'Neill. Routine security for 12 hours per day 7 days per week x 2 security guards. Armed security for one 11 hour shift per day x 7 days per week.
Travel - List travel over $300. Explain which staff will be traveling and the destination, purpose and frequency of travel. Reminder: Consultant travel should be included in the Subcontractor/Consultant category, not under Staff Travel, and Client Travel should be shown under Other Expense category.	None
Equipment - List any equipment costing $1,000.00 or more, as well as any office furniture, electronic or audio-visual equipment, projectors, computers, printers, or copiers OF ANY COST purchased with contract funds. Explain the program function and need for all items. Be as specific as possible. Clearly describe the item and itemize cost. If the item is to be used by more than one program, the cost must be pro-rated. Provide justification of all equipment purchases.	None
Supplies - List any individual supplies over $100.	Kitchen, cleaning, and paper supplies. Vendors include AAA paper and First Choice Coffee. Office Supplies from Staples.
Printing - List printing expenses over $300. Explain how these costs were calculated.	
Occupancy - Explain how these costs were calculated.	None
Insurance - Describe the types of insurance to be reimbursed by this grant and any pro-ration justification	None
Client Costs/Funds to Customers - Describe client costs or funds provided to customers. List wages, stipends, incentives, client mileage client meals, client supplies, etc. Justify participant payments. Explain the purpose of payments, number of participants, and frequency (e.g. x. per day, per week)	Purchases at BJ's
Staff Training - List training expenses over $300. Explain how costs were calculated.	None
Meals - Describe the purpose and frequency of meal expenses	None
Dues to National or State Affiliates	None
Wage Subsidies	None
Cell phones	Cell phones 2 lines at $76.30 per month
Indirect Costs - Provide a summary of what is included in the indirect costs. If funded you will be asked to provide a more detailed list.	Administrative and Overhead costs
INCOME	
Client Fees - Describe the amount and type of fee paid by clients (fee, suggested donation…), if any.	

Existing Emergency Housing Facility (Webster House/Mel's Place/Pods)
2022 EXPENSES THROUGH DCFS

Utilities/Central Hudson	**$**	**62,927.42**
Jan-22	$	5,875.99
Feb-22	$	8,373.43
Mar-22	$	8,463.83
Apr-22	$	3,252.81
May-22	$	3,239.38
Jun-22	$	4,249.92
Jul-22	$	1,978.34
Aug-22	$	3,191.93
Sep-22	$	6,000.15
Oct-22	$	7,703.77
Nov-22	$	8,243.25
Dec-22	$	2,354.62
total	$	62,927.42

Carting/Royal Carting	**$**	**10,820.45**
Jan-22	$	535.07
Feb-22	$	772.88
Mar-22	$	951.25
Apr-22	$	951.25
May-22	$	951.25
Jun-22	$	951.25
Jul-22	$	951.25
Aug-22	$	951.25
Sep-22	$	951.25
Oct-22	$	951.25
Nov-22	$	951.25
Dec-22	$	951.25
total	$	10,820.45

EXHIBIT B-8: PROJECTED REVENUE STREAM AND CASH FLOW FOR SEVEN YEARS

	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5	YEAR 6	YEAR 7
A. PROJECT INCOME							
1. Net HHAP Rents	$268,489	$276,544	$284,840	$293,385	$302,187	$311,252	$320,590
2. Net Non-HHAP Rents	$0						
3. Net Commercial Rents	$0						
4. Total Other Income	$674,298	$694,527	$715,363	$736,824	$758,928	$781,696	$805,147
5. Total Revenues	$942,787	$971,071	$1,000,203	$1,030,209	$1,061,115	$1,092,949	$1,125,737
B. TOTAL EXPENSES							
	$4,324,402	$4,454,134	$4,587,759	$4,725,390	$4,867,152	$5,013,168	$5,163,565
C. NET INCOME OR (LOSS)							
	-$3,381,615	-$3,483,063	-$3,587,556	-$3,695,181	-$3,806,037	-$3,920,219	-$4,037,828

Explain any projected increases in Project Income:

We have projected income to increase 3% annually. Per-diem rates will be calculated annually and expenses are anticipated to rise by 3%. The "Total Other Income" line is reimbursement for support services. These costs are reimbursed so as salaries increase reimbursement is anticipated to increase.

Explain how positive cash flow will be used:

The project is not anticipated to have positive cash flow.

EXHIBIT C-1:
Documentation of Need (Page 1 of 4)

Please provide a comprehensive, narrative description of homelessness within the community where the project will be located and the population to be housed. The narrative should address each of the below items in sequence. Failure to address each component completely will adversely affect the competitiveness of the proposal. All information provided should be verifiable; source documentation, including date, should be identified. It is not necessary to include source documents with the application. However, if source documents are included, ***only*** the information provided in direct response to the question will be evaluated and scored. The applicant is required to analyze and summarize data from supporting documents.

1. DESCRIPTION OF HOMELESSNESS WITHIN THE PROJECT COMMUNITY

Information in response to this section should be based on the total homeless population within a given community, and not solely focused on a special needs (target) population. A community for other than New York City locations should encompass at a minimum the county and any applicable contiguous counties served. Please provide current statistical data to support the description and include:
To receive full points, please address all areas listed below.

A) Number of homeless families and individuals.

B) Characteristics of the homeless population within the community where the project will be located, including:
- Household size
- Educational achievement
- Economic status
- Special needs, etc.

C) Please provide information from the most recent Point in Time (PIT) Count:
- When it was held
- Whether your agency participated
- Provide the number of unsheltered vs. sheltered.

D) A description of the current housing market including:
- Fair market rent (FMR)
- Vacancy rate
- The availability of affordable housing
- Quality of the housing stock.

E) An analysis of the current local employment situation in the community. Be sure to include:
- A description of the job market
- Unemployment rate
- Area median income (AMI)
- Employment opportunities/major employers.

F) Please describe information about which organization/individuals are represented in the Continuum of Care (CoC), including:
- The entity charged with coordinating the planning
- How often meetings occur
- How decisions are reached

G) Explain your agency's role in the CoC:
- Is your agency a member of the CoC? If not, what is your agency's plan to join?
- Does your agency participate in Homeless Management Information System (HMIS)? If not, is there a plan to join/ begin participating after the completion of the proposed project?

H) Provide documentation that your proposed project meets the needs identified by the CoC, including a letter of support.

For Preservation of Operating HHAP Projects Only:

If requesting funds for the preservation of an Operating HHAP Project, community description information requested above is not required. Please complete the remainder of the Documentation of Need section. **Note:** Applications involving the preservation of an Operating HHAP Project need only respond to Questions 2 (Target Population) and 4 (Gap Analysis - Preservation) in Exhibit C-1. However, if the project involves an expansion of an Operating HHAP Project, the application must also respond fully to all other questions in Exhibit C-1: Documentation of Need indicated herein.

2. TARGET POPULATION

Describe the population to be housed. Information should be based on statistical data ***as well as*** the applicant agency's experience.
To receive full points, please address all areas listed below.

A) Provide the demographics and characteristics of the target population to be housed including:
- Age
- Income
- Household size
- Any other relevant information.

B) What factors have created and perpetuated homelessness among the target population?

C) Why does the target population need supportive housing?

GAP ANALYSIS

Note: If the project involves the creation of new units, please respond to Section 3. If the project involves the preservation of existing units, please respond to Section 4. If the project involves a combination of creation of new units and preservation of existing units, please respond to Section 5.

3. GAP ANALYSIS – New Units

If you are proposing the creation of new units, demonstrate that the proposed project will meet an identified local need as documented and described in Sections 1 and 2 above.

A) Are there existing housing resources within the community for the target population? If so, please detail emergency shelters, transitional housing and permanent supportive housing resources.

B) Describe any critical gaps in housing for the target population in the area that you propose to serve.

C) Explain how the project you are proposing will respond to the housing needs of the tenant population as identified above.

D) Detail the applicant agency's efforts to secure funding other than HHAP. Please include the status of any pending or anticipated funding applications (e.g., Federal Home Loan Bank, Homes and Community Renewal, private grants and/or foundations.)

4. GAP ANALYSIS – Preservation of Existing Units, including Operating HHAP Projects

If proposing the preservation of existing units (please refer to the definitions section of this Application), demonstrate that there is a compelling need for HHAP funding.

A) Indicate why preservation of the existing units is necessary in view of the impact the potential loss of the units would have on the homeless delivery system in the community. Are there existing supportive housing resources within the community for the target population? If so, please detail.

B) Document that the conditions, if not corrected, are severe enough to impact the health and safety of residents and/or the ongoing viability of the project.

C) Demonstrate that HHAP funding is necessary to ensure the continued operation of the homeless units.

D) Document that any other available sources and reasonable alternatives for meeting such costs have been pursued and exhausted (including, but not limited to reserves, insurance or warranty coverage, other available public and foundation grants, and debt service).

5. GAP ANALYSIS – Combination of New and Preservation of Existing Units, including Operational HHAP Projects

If proposing a combination of preservation of existing units (please refer to the definition section of this Application) and the creation of new units, demonstrate that there is a compelling need for both HHAP funding and an increase in number of units beyond what the current housing resource provides.

A) Indicate why the preservation of the existing units is necessary in view of the impact the potential loss of units would have on the homeless delivery system in the community. Are there existing supportive housing resources within the community for the target population? If so, please detail.

B) Document that the conditions, if not corrected, are severe enough to impact the health and safety of the tenants and/ or the ongoing viability of the project; as well as the need to increase the current capacity.

C) Demonstrate that HHAP funding is necessary to ensure the continued operation of the homeless units.

D) Detail the applicant agency's efforts to secure funding other than HHAP. Please include the status of any pending or anticipated funding applications (e,g., Federal Home Loan Bank, Homes and Community Renewal, private grants and/ or foundations.)

Exhibit C-1:
Documentation of Need (Page 4 of 4)

For Preservation of Operating HHAP Projects Only:

6. Indicate if funding is being requested for repairs, expansion of units, or other modifications necessary to:

☐ Enhance the quality of life or facilitate appropriate supportive services for tenants or residents;

☐ Accommodate population changes in response to community needs; or

☐ Address one or more significant operational issues that are related to sustaining the availability of the project as a community resource for homeless individuals and/or families.

For each box checked above, fully describe and document the issue(s) to be corrected, as well as the proposed solution, in order to clearly demonstrate the need for HHAP funding and why such need will not be ongoing.

Exhibit C-1: Documentation of Need

A) Number of homeless families and individuals.

In 2022 Dutchess County had a total of 1,438 unduplicated individuals (in 1,057 households) who experienced homeless for at least one night. This included 832 unaccompanied adults, 539 people in families (214 adults and 325 children) and 67 unaccompanied children. The project proposed in this application will be limited to the unaccompanied adult population.

Source: 2022 Dutchess County HMIS data

B) Characteristics of the homeless population within the community where the project will be located, including:

- **Household size**
- **Educational achievement**
- **Economic status**
- **Special needs, etc.**

In 2022 the average household size of all homeless households was 1.4 person. Families with children averaged 3.2 persons. As would be expected, unaccompanied adults and unaccompanied children averaged 1 person per household. The following is a breakdown of the population by household size:

2022 Emergency Housing Households by Household Size				
Household Size	**Households with Adults and Children**	**Households with Only Adults**	**Households with Only Children**	**Total**
1		784	63	847
2	60	22	3	85
3	63	7		70
4	27			27
5	14			14
6	9			9
7	3			3
8	0			0
9	1			1
10	1			1
Total	**178**	**813**	**66**	**1,057**

Data on educational attainment is not collected by HMIS and is not available locally. National data suggest that anywhere from 52% to 68% of homeless individuals have a high school diploma or GED which is significantly lower than the 90% in the general population.

When households enter the homeless system, 58% had no source of cash income (610 of 1,046 households). The next highest category was the 16% of households who made between $500-1,000 per month. Information was not available for 8.6% of the households.

A review of income source information shows the top three income sources for those who reported was SSI (14%), SSDI (8%) and Earned Income (8%).

Data on physical and mental health conditions at entry show significant special needs with about 50% identifying at least one condition at entry. Twenty-six (26%) identified at least two disabling conditions.

The top three conditions identified by guests were mental health disorder (30%), physical disability (20%) and chronic health condition (15%). Drug abuse was only reported at 7% while alcohol abuse was only at 4%. These last two conditions are likely under-reported, so the County expects to provide significant substance use treatment on-site at the proposed facility.

Source: 2022 Dutchess County HMIS data

C) Provide Information about the PIT:

- **When was it held**
- **Whether your agency participated**
- **Provide the number of unsheltered vs. sheltered.**

The CoC's PIT count was conducted on Thursday, January 26, 2023. Our agency actively participated in the count by serving on the Unsheltered Count Committee and providing extra focus on the timely and accurate entry of HMIS data for that night. Additionally, for several days after the PIT date, front line staff work to identify clients who present as having been unsheltered on that night, but do not appear to have been identified by other CoC outreach methods. In such cases staff administered an unsheltered PIT survey which was forwarded to the CoC.

The following table summarizes the 2023 PIT results:

	Sheltered			**Unsheltered**	**Total**
	Emergency	**Transitional**	**Safe Haven**		
Total Number of Households	366	102	0	19	487
Total Number of Persons	535	137	0	19	691

The 2023 PIT shows a 93 person (21%) increase in the number of people in emergency shelter with a 37 person (21%) decrease in the number of people in transitional housing. The unsheltered count was almost identical with one less person identified as being unsheltered in 2023.

D) A description of the current housing market including:

- **Fair market rent (FMR)**
- **Vacancy rate**
- **The availability of affordable housing**
- **Quality of the housing stock.**

Dutchess County is generally considered to have a tight housing market. Difficulty building due to restrictive land use regulations and proximity to NYC means that home prices and rents are unaffordable to many residents.

In 2022 Dutchess County completed a Housing Needs Assessment to describe and quantify the county's housing needs and define clear goals and a strategic framework to address its housing needs. The Needs Assessment noted that as of 2019 over half (52%) of the county's renters were cost burdened (paying more than 30% of their income on housing). Digging down into the data, the study showed that 86% of renters with incomes below $50,000 were cost burdened. Significant amount of cost-burden was also noted with lower-income homeowners and even moderate-income renters (34% for households with incomes from $50,000-$74,999).

The Assessment noted a variety of "long-simmering" trends which drive this need including:

- Slower population and employment growth, as well as the aging of the population
- Low inventory and vacancy rates which drive rents and home values
- Income growth which has lagged inflation (this trend pre-dates recent inflation spikes)
- Growth of higher income households which exerted pressure on the market

In the conclusion, the Assessment called for the 2,155 housing "interventions" (via construction or housing assistance) targeted to households with incomes of less than $50,000.

The following is a summary of housing market data using HUD Fair Market Rents (FMR), Census American Community Survey (ACS), and the County's Rental Housing Survey (RHS):

1. Fair Market Rents – The following chart shows the county's fair market rents and the household income that would be needed to afford it.

Bedroom Size	Fair Market Rent	HH Income Needed
0	$1,237	$49,480
1	$1,419	$56,760
2	$1,825	$73,000
3	$2,315	$92,600

2. Vacancy Rates – According to the 2022 ACS the County's vacancy rate for owner-occupied housing is .1%, while the vacancy rate for renter occupied housing is 3.5%. For over 25 years the County's Planning Department has been conducting its own survey of the rental market, particularly of apartment complexes of 20 units or more, and their data shows a vacancy rate of 2.1% of that segment of the market. Housing experts consider 5% an indicator of a healthy housing market which Dutchess County falls significantly short of using several measures.

Affordable housing availability – According to the County's Rental Housing Survey, the County has almost 4,483 units in affordable developments throughout the County. The County also has 2,500 housing choice vouchers. These represent the bulk of the county's affordable housing stock.

As is the case in most communities, affordable developments and housing choice vouchers often have significant waiting lists. The County's 2020-2024 Consolidated Plan said a total of 3,714 households were on the waiting list of public housing and housing choice vouchers (although there is likely to be some duplication between lists.) Housing choice voucher lists can be as long as 5 years, while affordable developments tend to start at about 1 year. Needless to say, it is highly unlikely that an affordable unit is readily available if a household suddenly needs one.

The County is working actively to increase the number of units, particularly for very low-income households. We are working with partners on multiple other efforts to create approximately 450 scattered-site transitional, permanent supportive, and permanent housing options for the homeless throughout the county via funding that has been secured from the Emergency Housing Vouchers (EHV) Program, NYS Rental Supplement Program and the Empire State Supportive Housing Initiative (ESSHI). The County has also committed an additional $13 million to fund a County Housing Trust Fund to create even more affordable housing opportunities throughout the county. This fund was created as a direct response to the Housing Needs Assessment discussed above.

All this data points to the county needing a significant emergency housing facility into the future.

E) An analysis of the current local employment situation in the community. Be sure to include:

- **A description of the job market**
- **Unemployment rate**
- **Area median income (AMI)**
- **Employment opportunities/major employers.**

Dutchess County offers a robust job market with a wide array of employment prospects, particularly in entry-level positions. The County has a wide variety of entry-level jobs which are often most appropriate for the homeless population. These jobs tend to be focused on the following sectors which are significant in Dutchess County:

1. Retail – The county has a diverse retail landscape from Walmart to boutique stores. These establishments hire individuals for entry-level roles like cashiers, sales associates, stock clerks and customer service representatives.
2. Hospitality and Food Service – The county's tourism industry translates to numerous jobs in hotels, restaurants and fast-food outlets. These positions include servers, cooks, housekeepers and front desk clerks.
3. Manufacturing and Production – This sector provides entry-level opportunities in assembly, machine operation and packaging.
4. Healthcare Support – The county is home to two medical centers and one hospital which drives a demand for entry-level positions like nursing assistants, orderlies, home health aides, as well as administrative support positions.
5. Logistics and Warehousing – Distribution centers like Amazon and the Gap employ workers in entry level positions related to warehousing, package sorting and delivery.
6. Education Support – The county is home to four colleges (Bard, Dutchess Community College, Marist, Vassar) as well as the Culinary Institute of America. These institutions offer a variety of entry level jobs such as facility maintenance, housekeeping, security, food service, as well as administrative support positions.

The major employers in the county include IBM Corporation, Central Hudson Gas & Electric, Vassar Brothers Medical Center, Mid-Hudson Regional Medical Center, Dutchess Community College, Marist College, Vassar College, GAP/Old Navy, and the Culinary Institute of America.

While the county has a wide variety of job opportunities, there is often a skills gap even with entry-level positions. To that end, the county has several initiatives to help shrink the gap

including a Workforce Connections program with the Chamber which provides intensive one-year case management to enhance hard and soft skills to help people gain and maintain employment. The Dutchess County Workforce Investment Board (WIB) also offers a variety of resources including resume writing, training, and job fairs. It is our intention that the Chamber and WIB will both provide programming on-site to shelter guests.

According to the U.S. Bureau of Labor Statistics, the county's unemployment rate was 3.0% as of July 2023. The median income in Dutchess County in 2021 was $88,051 for households and $111,985 for families, according to the U.S. Census. The median income for non-family households was only $50,967.

F) Please describe information about which organization/individuals are represented in the Continuum of Care (CoC), including:

- **The entity charged with coordinating the planning**
- **How often meetings occur**
- **How decisions are reached**

A wide variety of entities involved in the issues around housing and homelessness are involved with the Continuum of Care. In the past year approximately 60 representatives from 25 agencies have participated in CoC meetings and initiatives including; affordable housing developers, CDBG/HOME entitlement jurisdiction, disability advocates and service organizations, crisis response teams, homeless/formerly homeless persons, law enforcement, domestic violence agencies, LGBTQ+ organizations, public housing authorities, school homeless liaisons, youth advocates and service organizations, as well as organizations focused on mental health and substance use. The CoC's most active members include DCFS, Hudson River Housing, Mental Health America Dutchess County, Grace Smith House, PEOPLE, Gateway of the Hudson Valley, Dutchess Outreach, and Dutchess County Department of Behavioral and Community Health.

The CoC has contracted with CARES, Inc. to provide planning support throughout the year.

Full CoC meetings are conducted quarterly and are conducted both in-person with an option to participate virtually. The Steering Committee meets bi-monthly in between full meeting to conduct planning for the full meeting and address time sensitive issues that arise between full meetings.

Depending on the nature or timing of the decision, decisions are made by the full membership or the Steering Committee in accordance with the CoC's by-laws. Decisions are generally made by consensus but where necessary, in the case of more contentious or formal issues, formal votes are taken. In such cases the by-laws require a quorum (a majority of the members) and a motion can pass with a majority of the votes cast. Each member agency is limited to one vote.

A) Explain your agency's role in the CoC:

- **Is your agency a member of the CoC? If not, what is your agency's plan to join?**

  DCFS plays an active and leadership role in the CoC. Various DCFS staff participate in multiple committees including Steering, Coordinated Entry, Data, Ending Youth Homelessness, and Unsheltered Homeless Count, as well as attend full CoC meetings. Most importantly, Christie Bonomo-Gose, Director of Adult Services at DCFS, who oversees DCFS' housing services, serves as one of the CoC co-chairs.

- **Does your agency participate in Homeless Management Information System (HMIS)? If not, is there a plan to join/ begin participating after the completion of the proposed project?**

  DCFS has participated in the HMIS system since 2014. We have also required that all non-profit partners who received support from DCFS participate in the system. As a result, 100% of our non-DV emergency housing is included in our county's HMIS system. We feel strongly that accurate and timely HMIS data is critical to our understanding of our homeless population and our ability to design and implement effective strategies to support their transition to independence. We have used this data regularly when planning for this project.

2. TARGET POPULATION

Describe the population to be housed. Information should be based on statistical data *as well as* the applicant agency's experience.
To receive full points, please address all areas listed below.

A) Provide the demographics and characteristics of the target population to be housed including:
- **Age**
- **Income**
- **Household size**
- **Any other relevant information.**

The shelter proposed in this application will replace the county's largest shelter for unaccompanied individuals, Webster House. In 2022 the current facility housed 587 of our 832 unaccompanied adults (70%). The balance of the unaccompanied population was housed in five other facilities and motels throughout the county.

HMIS data provides an in-depth understanding of the characteristics, and therefore the needs, of the people this new facility will serve. We expect the new facility will serve a population similar to the current one. The following charts summarize the 2022 HMIS data about the target population:

Gender - 2022		
	Number	**Percent**
Male	431	73%
Female	151	26%
No Single Gender	2	0%
Transgender	3	1%
Total	587	

Age - 2022		
	Number	**Percent**
18-24	40	7%
25-34	127	22%
35-44	145	25%
45-54	134	23%
55-61	79	13%

62+	62	11%
Total	587	

Race - 2022		
	Number	**Percent**
White	294	50%
Black	267	45%
Asian	0	0%
American Indian, Alaska Native	11	2%
Native Hawaiian/Pacific Islander	4	1%
Multiple Races	8	1%
Doesn't Know/Refused	3	1%
Total	587	

Ethnicity – 2022		
	Number	**Percent**
Non-Hispanic/Latino	509	87%
Hispanic/Latino	78	13%
Total	587	

Monthly Income – 2022		
	Number	**Percent**
No income	422	72%
$1-150	17	3%
$151-250	5	1%
$251-500	23	4%
$501-1,000	78	13%
$1,001-1,500	24	4%
$1,501-2,000	11	2%
$2,001+	7	1%
Total	587	

Physical or Mental Health Condition – Number of Conditions - 2022		
	Number	**Percent**
None	207	35%
1 Condition	144	25%
2 Conditions	119	20%
3+ Conditions	101	17%
Unknown, refused, not collected	16	3%
Total	587	

Physical or Mental Health Condition – Type of Conditions - 2022		
	Number	**Percent**
Mental Health Disorder	238	41%
Alcohol Use Disorder	39	7%

Drug Use Disorder	50	9%
Both Alcohol and Drug Use Disorder	15	3%
Chronic Health Condition	130	22%
HIV/AIDS	9	2%
Developmental Disability	74	13%

Domestic Violence History - 2022		
	Number	**Percent of Female Guests**
Fleeing Domestic Violence	26	17%
Domestic Violence History	71	47%
Number of Female Guests*	151	
*Domestic violence can take place in any household type. However, an earlier analysis showed DV issues where almost exclusively within the female population. So, for this analysis the incidence of DV has been divided by the female population to show the order of magnitude in this population. That said, the new facility will screen for DV for all persons regardless of gender.		

The CoC's HMIS system does not keep statistics on prior involvement with the criminal justice system, but agency experience suggests this is an issue. A variety of national studies also suggest a strong link between homelessness and past involvement with the criminal justice system. A criminal record can make it difficult for them to find stable employment and housing. The County can plan/manage discharges from the County jail but has struggled to engage effectively with NYS on realistic discharge plans for people leaving NYS prisons.

Data Summary

The above data shows the population for the proposed facility is predominately male (73%). The facility will serve a wide range of ages, although an earlier analysis completed by the County showed the population is aging and the County is planning for this trend. The population is closely split between white and black persons but since the county is only 10% black, they are clearly over-represented in this population. Hispanics make up 13% of the population. While this is a small segment, it is also a growing segment. Most people, 72%, enter with no income so one of the major goals is to increase this number via increased employment and access to benefits. A significant majority (65%) of the population reports at least one disabling physical or mental health condition. The dominant condition is a mental health disorder, followed by chronic health condition. It is likely that many of these conditions are under-reported. Some history with domestic violence has also been identified as a significant risk factor for the women who enter emergency housing. Lastly, prior involvement with the criminal justice system is a characteristic noted by the staff.

B) What factors have created and perpetuated homelessness among the target population?

The factors that created and perpetuated homelessness in the target population (single adults) are not unique to Dutchess County. Major factors include:

1. High housing costs – due to proximity to NYC and limited ability to construct new housing under tight local municipal regulations
2. Limit income – due to low wage jobs, underemployment, or unemployment
3. Health issues – such as mental illness, substance use, and chronic health conditions

4. Personal factors – such as domestic violence, family breakdown, criminal records which makes locating employment and housing difficult, hoarding which can lead to eviction and make it difficult to secure new housing
5. Transition from institutions – individuals can be released from prisons/jails, psychiatric facilities, or foster care without stable, permanent housing

C) Why does the target population need supportive housing?

The proposed facility is not a supportive housing project as traditionally defined, but one of the features is to provide many more supports than are traditionally offered at emergency shelters. The facility will offer intensive case management (1:10 case management ratio), on-site mental health and substance use counseling, as well as job readiness programming. The full scope of the services to be offered are covered in Exhibit C-4: Support Services Plan.

Through other efforts the community is working on the creation of an additional 450 supportive housing units which clients at the proposed facility could be transitioned to.

GAP ANALYSIS – Preservation of Existing Units, including Operating HHAP Projects

If proposing the preservation of existing units (please refer to the definitions section of this Application), demonstrate that there is a compelling need for HHAP funding.

A) Indicate why preservation of the existing units is necessary in view of the impact the potential loss of the units would have on the homeless delivery system in the community. Are there existing supportive housing resources within the community for the target population? If so, please detail.

The emergency facility to proposed to be replaced by this facility is the center of the county's emergency housing system to homeless single adults. It houses 70% of this population so its loss would be catastrophic. The County does not have the capacity in other facilities, including hotels, to absorb this population. The loss of this facility would lead to a significant increase in unsheltered homeless in our community, with a particular impact on the City of Poughkeepsie.

B) Document that the conditions, if not corrected, are severe enough to impact the health and safety of residents and/or the ongoing viability of the project.

Prior to COVID the primary overnight shelter for single individuals experiencing homelessness, Webster House, was located at 28 Snow Terrace in the Town of Poughkeepsie on the grounds of the former Hudson Psychiatric Center. The former shelter had a maximum of 60 beds. The day shelter, known as Mel's Place, was located at the Family Partnership Center at 29 North Hamilton St., Poughkeepsie. Both facilities had limited staffing and had no space for on-site services to take place within. Guests were provided basic case management and referrals to connect them with services elsewhere in the community.

In April 2020, these shelters were relocated to the vacant temporary pods behind the Dutchess County Jail at 150 North Hamilton Street in the City of Poughkeepsie in response to the COVID pandemic, as neither facility had enough space to allow for the required social distancing.

The existing facility is composed of two temporary pod structures totaling almost 15,000 sq. ft. The overnight shelter, which continues to be known as Webster House and is operated by HRH, has a maximum capacity of 150 beds utilizing just over 11,000 sq. ft. The day drop-in shelter, Mel's Place, continues to be operated by Mental Health America of Dutchess County and utilizes approximately 3,800 sq. ft.

The temporary pod structures were constructed at the Dutchess County Jail site to allow for relocation of the inmates, during the demolition of a portion of the existing jail to facilitate the construction of the new Dutchess County Justice and Transition Center (DCJTC). The daytime and overnight shelters were temporarily relocated here to accommodate COVID restrictions once the inmates were relocated. However, these temporary structures must be removed by early 2024 to allow for the installation of underground stormwater storage structures required by the DCJTC project. The temporary facilities are also nearing the end of their useful life.

In late 2023 and early 2024, the County intends to modify recently vacated space within the county jail facility into another temporary emergency shelter. This facility will operate until the new facility at 26 Oakley St. is completed in 2026. The County cannot stay in this second facility in the long term as the facility's design is not conducive to the type of welcoming and homey facility we are trying to create. Additionally, its location on the jail property and next to the existing jail might suggest to clients and the community that being homeless is not much different from being a criminal – and this is not the case. Being homeless is not a crime, and there should be no associations that would suggest that.

C) Demonstrate that HHAP funding is necessary to ensure the continued operation of the homeless units.

Creating a quality emergency housing facility is expensive. The County has already expended $2.4 million dollars on the purchase of the building, and significant additional funds on design and planning. We are also spending $4 million to retrofit part of our vacant jail to create a temporary facility until this permanent facility is completed. The County does not have the financial resources to cover the construction and as such is requesting HHAP support. Without these resources the County will likely transition back, over time, to the basic emergency housing model that has existing in our community for decades.

D) Document that any other available sources and reasonable alternatives for meeting such costs have been pursued and exhausted (including, but not limited to reserves, insurance or warranty coverage, other available public and foundation grants, and debt service).

As noted above, the County anticipates spending $6.4 million dollars towards temporarily housing the target population and completing this facility. These funds have and will include general funds, reserves and stimulus funding, but additional resources are needed to support the development of a quality facility. It is our hope this this facility could be a model for other parts of the state which is one of the reasons we hope the State might partner with us on this facility.

Local private foundation funds are not generally available for construction, but the County does expect that some private grant funds will be pursued to support innovative programming at the facility. Debt has not been considered as the facility will already be running at a deficit.

EXHIBIT C-2:
Project Licensing/Certification

1) If the proposed project requires licensure, certification or other approvals by a state or local agency, check one of the following and complete questions 2 and 3.

   ☒ Currently agency does not have a certified facility and project will require certification.

   ☐ Currently agency has a certified facility, but project will require a different kind of certification or an amended operating certificate.

   ☐ Currently agency has a certified facility and the project's operations will be covered under the existing operating certificate.

2) For agencies whose operations are currently certified or projects requiring a new or amended operating certificate, please provide the following:

   Certifying Agency and Division: NYS Office of Temporary and Disability Assistance

   Type of Certificate Required: Emergency Shelter Certification

   Contact Person at Certifying Agency: Abby Muraco

   Telephone Number: (518) 474-4928

3) Following this page, please attach documentation that any certification which is required has been applied for and that the certifying or licensing agency will be prepared to grant the necessary approval when the project is ready for occupancy.

Formal certification may not be applied for until the project is closer to completion. On Friday, Nov. 4, 2023 program and construction staff from OTDA's Division of Shelter Oversight and Compliance conducted a preliminary site visit to provide the County informal feedback on the proposed facility. Schematic plans were provided to OTDA. Feedback from the site visit was incorporated into the final version of the schematic plans.

Note: HHAC will not consider funding licensed, certified or otherwise regulated programs without sufficient revenue or a preliminary commitment.

EXHIBIT C-3:
Program Description (Page 1 of 2)

Provide a detailed description of the day-to-day operation of the proposed program. Describe the process for tenants from referral to discharge (if appropriate).

1) Explain how the applicant agency will provide outreach for the proposed program.

   See attached

2) Referrals

   a. Identify anticipated resident referral sources. For all projects, complete the table below showing approximate percentages of residents expected to come from each referral source. Describe referral sources other than HRA, DHS or local districts.

New York City Project Referral Sources		Rest of State Project Referral Sources	
DHS/ HRA	%	Local Social Services District	80%
Coordinated Entry/ CoC	%	Coordinated Entry/ CoC	%
SPOA	%	SPOA	%
Not-for-profit Organizations	%	Not-for-profit Organizations	10%
Other	%	Other – Self Referral	10%
Total all Referral Sources	100%	Total all Referral Sources	100%

   b. ESSHI Referrals (for ESSHI projects only)

New York City Project ESSHI Referral Sources		Rest of State Project ESSHI Referral Sources	
Source	Unit count	Source	Unit count
DHS/ HRA		Local Social Services District	
Coordinated Entry/ CoC		Coordinated Entry/ CoC	
SPOA		SPOA	
Not-for-profit Organizations		Not-for-profit Organizations	
Other		Other	
Total all Referral Sources		Total all Referral Sources	

   c. ESSHI 25% Medicaid Redesign Team (MRT)-qualifying units

Projects of 15 or more ESSHI-qualifying individuals, with 30 or more dwelling units in total, that serve the populations listed below will be required to set aside 25% of designated ESSHI units for high-cost, high-need Medicaid users. MRT-eligible individuals include those who are both homeless and have one or more of the following disabling conditions or life challenges: Severe Mental Illness; Substance Use Disorder; HIV/AIDS; Chronic homelessness; Frail elderly; and individuals with a developmental disability.

If your proposed project will trigger the ESSHI 25% MRT-qualifying unit requirement, please explain below how these referrals will identify high-cost, high-need Medicaid users.

N/A

EXHIBIT C-3:
Program Description (Page 2 of 2)

3) For permanent supportive housing, explain the mechanism for receiving referrals through the Local Coordinated entry system. If referrals will not come through the Local Coordinated entry, please explain why. N/A

4) Regardless of the type of housing, please explain the plan to ensure that a sufficient number of referrals are made to the project.

   With DCFS as its prime referral source, we expect sufficient referrals to fill the facility's 99 beds. There will also be a small percentage of self-referrals and referrals from other non-profits. This is the pattern of referrals at the current facility, and we expect that pattern to continue.

5) Describe the intake process, including tenant/resident eligibility criteria and the plan to document homelessness. Also describe any criteria that would exclude a person from being eligible for the program.

   See attached

6) Explain the requirements for program participants, including house rules.

   See attached

7) Will the proposed project provide free access to broadband?

   The County will provide free broadband throughout the facility. They may limit availability during sleeping hours (11:00 p.m. to 6:00 a.m.) and will restrict inappropriate sites in line with restrictions at all County facilities.

8) Will the proposed project provide free laundry facilities on-site?

   The facility will provide laundry services for all bedding and towels. Free laundry will be available during daytime hours for washing clothes and other personal items.

9) Detail how support service staff will work in coordination with maintenance and management staff. Many times, maintenance staff are in units more often than support staff. Describe how maintenance staff will communicate with support services or other staff if they observe evidence of possible issues with a resident, i.e., how does this information get to the proper support service staff? (e.g. Combined staff meetings, etc.)

   In this facility the support and maintenance staff will be on-site together on weekdays. All staff, including maintenance, will be provided training to help them identify clients in need and interact with them in a supportive manner. Maintenance staff will be trained in trauma, mental health first aid, CPR and NARCAN. Maintenance staff will notify on-site case management staff of any issues they observe. When appropriate maintenance staff will attend weekly case-conference meetings.

10) See additional narrative on attached exhibit about discharge process.

C-3 Program Description

Provide a detailed description of the day-to-day operation of the proposed program from referral to discharge.

1. Explain how the applicant agency will provide outreach for the proposed program.

   Outreach materials, including a webpage, will be developed for the facility. Outreach information will be distributed via press releases, the CoC, and other county distribution lists. We do not expect to need a significant amount of outreach to fill the facility as most homeless individuals are initially referred by a wide variety of agencies to our office and we will then refer individuals to this facility. Those who are unwilling to engage with our office will be the focus of efforts by the county's street outreach teams who will work collaboratively with facility staff. One of the goals of the facility director is to bring together and coordinate street outreach efforts in our community.

5. Describe the intake process, including tenant/resident eligibility criteria and the plan to document homelessness. Also describe any criteria that would exclude a person from being eligible for the program.

   The facility will be open to any individual aged 18 or older who lacks safe and stable transitional or permanent housing. Homelessness will be documented via the CoC's HMIS system using the homelessness certification standards established by the U.S. Dept of Housing and Urban Development. Both agency and self-certifications will be accepted. Admission to the facility will involve an intake screening via HMIS. Each new guest will also have an appointment with a case manager the day after admission (Monday for those who enter on the weekend) to complete a more detailed assessment and develop a schedule for future appointments to develop a full individual living plan.

6. Explain the requirements for program participants, including house rules.

   The facility will be open 24/7 year-round. The day shelter will be open between 7:00 a.m. and 6:00 p.m. The non-dormitory sleeping areas will be open from 4:00 p.m. to 8:00 a.m. The dormitory space will be open from 7:00 p.m. to 7:00 a.m. Guests must confine personal items to the space provided in their room. Quiet hours and hours for cell phone use will be established. Good personal hygiene is expected. No see through or provocative attire is permitted, and shoes must be worn.

   Guest will be required to engage with case management. Semi-private rooms will be strictly limited to clients who are actively engaged with case management and have demonstrated a limited need for supervision. In the event a guest is offered suitable housing placements, and the guest refuses twice, the guest will not be permitted at the program for a period of 2 weeks to 1 month.

   The following will be strictly prohibited:

   a. Weapons, alcohol, drugs or drug paraphernalia
   b. Smoking in the building (There will be designated outdoor smoking areas)

c. Fighting, inappropriate language, sexual conduct, harassment, bullying, threats, physical altercations, vandalism
d. Refusing medical attention for overdose or intoxication

Violation of the rules may limit future placement in the facility. A grievance policy will be developed to provide a vehicle for guests to challenge the staff's determination that a client is ineligible for placement.

10. Discharge – Shelter guests will be discharged in three primary ways:

a. Transitional or permanent housing – The goal of the facility is to discharge clients to transitional or permanent housing. Facility staff will work closely with a client's housing provider to ensure all necessary elements (furnishings, transportation, food/meals…) are in place to give clients the best chance at successfully maintaining housing. Clients who are discharged to housing without support services will be offered one year of case management to support their transition. Even for programs with support services, case aides and case managers will check in with the clients for one year after discharge for “high-risk” guests. A “high-risk” designation and the proposed frequency of contact will be determined prior to discharge by staff at the weekly case conference meeting. The goal of these check-ins is to identify challenges as early as possible and offer appropriate support so the client can maintain their housing and not re-enter the facility. Re-entries, and their causes, will be monitored via HMIS.
b. Violation of Rules – Guests may also be discharged because they are banned which happens when guests violate facility rules as outlined in question 6 above.
c. Failure to Return – Due to the transient nature of the population, it is common for guests to not notify staff that they won’t be returning to the facility. In such cases, their belongings are stored for 3 days (30 days if they are hospitalized), and they are automatically discharged from HMIS 14 days after their last night at the facility. Case managers will try to determine a guest's location via outreach to other case managers, street outreach teams, hospitals/medical facilities, CE case conference meetings, HMIS and weekly case conferences.

EXHIBIT C-4:
Support Services Plan

HHAP is a supportive housing program. Therefore, the availability of and access to various support services are critical components of every project funded under HHAP. The services can be provided on- or off-site (or a combination of both), and either directly by the project sponsor or through linkages with other community-based agencies (or a combination of both).
To receive full points, please address all areas listed below.

1) Provide a detailed narrative description of the support services to be offered to project tenants, please include:
    a. Baseline services that will be available to assist tenants to achieve housing stability and increase their ability to live independently.
    b. Frequency of support services and average caseload of staff.
    c. In a matrix format, identify all support services that will be provided, by whom, and whether they will be provided on or off site.

2) Provide a detailed narrative explaining how the proposed project will promote the health, safety, and well-being of the residents. Explain any support services that will improve the health of residents, specifically: prevent chronic disease; promote a healthy and safe environment; promote the health of women, infants and children; promote well-being and prevent mental health and substance use disorders; and/or prevent communicable diseases.

3) For emergency and transitional housing, provide length of stay limitations and a description of the plans for placing tenants in permanent housing at the conclusion of their stay. Be sure to discuss how affordable permanent housing will be identified and how referrals will be made.

4) Describe the applicant organization's working relationships with other local agencies. What specific benefits will residents gain through these relationships? Attach linkage agreements with other service providers (***do not*** include letters of support in this section).

5) Describe the activities that will assist tenants to achieve self-reliance and economic independence. Please include the anticipated tenant accomplishments in the areas of independence, education and/or employment. **IF** proposed services include education and/or employment services, provide statistical information detailing the program graduation, employment placement and employment retention rates of ***any*** employment and training programs to be accessed by project tenants.

6) Describe how trauma informed care will be integrated into policies, procedures and practices.

7) Describe policies and procedures regarding wellness checks on residents, including frequency.

8) Describe how the support services will be supervised to ensure that results are achieved and properly documented.

Exhibit C-4: Support Services Plan

1. **Detailed narrative description of the support services -**

   a. **Baseline Comprehensive Services** - The County intends to provide an intensive level of baseline services that will help guests achieve housing stability and independence. The focus of these efforts will be intensive case management provided by 5 on-site case managers. These case managers will work with each guest to develop an individual living plan with measurable goals. The case managers will be supported by 2 on-site social workers focused on individual and group counseling related to mental health and substance use challenges. Life skills and workforce development, as well as health and wellness services, will also be offered.

   b. **Frequency and average caseload** – Case management will be available Mon-Fri from 9:00 to 5:00 p.m. and we expect guests to interact with their case managers several times a week. Formal appointments will be scheduled weekly, but the case managers will also reach out to engage with guests throughout the week. Case managers will also hold a weekly case conference team meeting to review progress and discuss challenging cases.

      We are proposing a 1:10 ratio for case management to permit time for both formal and informal interactions. Mental health and substance use counseling will also be available daily as either group or individual sessions. The ratio for counseling staff will be 1:25 which is manageable as much of this work, unlike case management, can be done in groups. Life skills and workforce development activities, as well as basic health care, will be scheduled weekly on-site.

   c. **Support Service Matrix** – The following matrix shows the primary support services by agency and location:

Support Service Matrix		
Support Service	**Agency Providing**	**On or Off-Site**
Intensive Case Management	DC Community and Family Services	On-site
Individual Mental Health and/or Substance Use Counseling	DC Behavioral and Community Health	On-site
Group Mental Health and/or Substance Use Counseling	DC Behavioral and Community Health	On-site
NYS Benefit Enrollments	DC Community and Family Services	On-site
Life skills, including computer skills and financial literacy	Dutchess County Chamber of Commerce, DC Workforce Investment Board	On-site and off-site
Work reentry readiness (related to criminal records)	Exodus	Off-site
Health and wellness education, including vaccinations, TB/STI/HIV testing	DC Behavioral and Community Health	On-site
Employment preparation and job search	Dutchess County Chamber of Commerce, DC Workforce Investment Board	On-site and off-site
Substance Abuse Treatment/Methadone Clinic	Lexington Recovery Center	Off-site
Basic health care	Sun River Health - FQHC	On-site and off-site
Social Security Application Assistance	Legal Services of the Hudson Valley	On-site and offsite

High school equivalency & other vocational trade	BOCES, Dutchess Community College	Off-site
Various recreational activities – TBD	TBD – Shelter Operator will be responsible for coordinating these activities which will be part of the RFP	On-site
Follow-up CM for 1 year from exit	DC Community and Family Services	On-site and off-site home visits

2. **Provide a detailed narrative explaining how the proposed project will promote the health, safety, and well-being of the residents. Explain any support services that will improve the health of residents, specifically: prevent chronic disease; promote a healthy and safe environment; promote the health of women, infants and children; promote well-being and prevent mental health and substance use disorders; and/or prevent communicable diseases.**

   The entire focus of this project is to create a new emergency shelter model that doesn't just provide emergency housing but focuses intensively on the health, safety, and well-being of the guests to help prepare them for housing stability and independence. To that end, the County's Department of Behavioral and Community Health (DCBH - our Health Dept) will provide a variety of services regarding general health and communicable diseases. DCBH nurses will provide education on healthy eating, the importance of a good diet, NARCAN training, as well as testing for communicable diseases such as TB, HIV, and other STIs. The County will also partner with Sun River Health (FQHC) to provide basic medical care on-site. DCBH's Mental Health Division will provide on-site mental health and substance use counseling with 2 full-time, on-site social workers. The plans for the facility include an outdoor multi-purpose activity space to encourage guests to be outdoors and physically active. The RFP for an operator will include a request for organized physical and recreational activities for guests.

3. **For emergency and transitional housing, provide length of stay limitations and a description of the plans for placing tenants in permanent housing at the conclusion of their stay. Be sure to discuss how affordable permanent housing will be identified and how referrals will be made.**

   The length of stay will be limited to 90 days. An analysis of the Webster House population in 2021 showed that less than 5% of guests stayed 90+ days. There will of course be exceptions to this rule under Code Blue, and when guests are making progress towards their permanent housing goals but are struggling with placements for reasons that are out of their control.

   Each guest will be required to meet with a case manager to develop an individual living plan which will identify the skills and resources each guest needs to secure permanent housing. Guests will meet with staff at least weekly to monitor progress on or challenges to their plan. All guests will be placed by facility staff on the CoC's Coordinated Entry (CE) list for permanent supportive housing. Facility staff will participate in the CoC's monthly CE case conference calls. The facility will also maintain a list of all affordable housing outside of the CE system, and work with guests to identify which housing might be appropriate for them and help them submit applications. Staff will also monitor the opening of application windows for federal Housing Choice Vouchers HCV's (there are 4 HCV agencies in the county) and support the submission of applications during open windows.

4. **Describe the applicant organization's working relationships with other local agencies. What specific benefits will residents gain through these relationships? Attach linkage agreements with other service providers**

   As the local district, we have significant relationships among agencies that serve the homeless. It is unlikely that there is an agency in the county that serves the homeless that does not interact regularly and directly with our department. In many cases, we provide direct funding to these agencies.

For this project, at the outset, we are focusing our efforts on addressing the challenges that most frequently limit guests' ability to secure stable housing. Most often these are limited income, mental health or substance use, and poor health. Mental health and substance abuse will primarily be handled by social workers on-site and have included linkage agreements from the Chamber of Commerce, Workforce Investment Board (WIB) and Exodus for workforce development. DCBH, a County Department, has been charged with providing health-related services.

5. **Describe the activities that will assist tenants to achieve self-reliance and economic independence. Please include the anticipated tenant accomplishments in the areas of independence, education and/or employment. IF proposed services include education and/or employment services, provide statistical information detailing the program graduation, employment placement and employment retention rates of any employment and training programs to be accessed by project tenants.**

Economic independence is one of the key goals of the facility's services. To that end, we are partnering with three agencies around workforce development. The Chamber of Commerce Workforce Connections Program (WFC) provides one-year intensive case management, which utilizes one-on-one mentorship, workshops, and support services to enhance clients' hard and soft skills to gain employment and complete training programs.

Exodus has two programs that will work with guests at the facility - Reentry Workforce Readiness, and TANF & SafetyNet Employment and Training. Under the first program, guests will complete Moral Recognition Therapy (MRT) and the Ready, Set, Work! (RSW). RSW is a 10-module 20-hour skill-based training program to equip probationers with the tools to get and retain quality employment. Modules include career assessment, legal issues and financial incentives, applications, interviews, budget and spending plan, employer expectations, barriers and resources, retention, search, and using the local one-stop.

Finally, guests will have access to Workforce Investment Board (WIB) workshops including basic computer skills and resume writing which will be offered on-site, as well as an annual job fair. One-on-one resume support will also be available. For those who need to finish high school or those who wish to pursue a vocational trade, DCFS has a relationship with BOCES and Dutchess Community College to offer these services to its clients.

The following is the statistical information on each of the proposed programs' current benchmarks:

Workforce Programs Benchmarks		
Agency/Program	**Benchmark**	**Rate**
Chamber Workforce Connections	% of participants who enter workforce within 12 months	70%
Exodus Reentry Workforce Readiness	% who complete Ready, Set, Work Program	60%
Exodus TANF & SafetyNet Employment and Training	% employed within 6 months (20 or more hours)	50%

6. **Describe how trauma informed care will be integrated into policies, procedures and practices.**

Integrating trauma-informed care is essential to creating a safe and supportive environment where guests can work towards independence. The core tenets of trauma-informed care are safety, trust, choice, collaboration, and empowerment. Following is a summary of the essential components we will include in our policies, procedures, and practices (PPP):

a. Physical Environment – Provide a safe and welcoming physical environment which will provide semi-private rooms, as well as dormitory space, to provide housing choice and opportunities for more privacy and independence.
b. Client-Centered Care – Leadership will foster a culture of respect and empathy where residents' choices and voices are heard and honored. The facility will encourage collaboration between staff and residents in decision-making about services via formal feedback mechanisms.
c. Policy Development – PPP's will be developed to align with trauma-informed care principles.
d. Screening and Assessment – Intake will include a trauma-informed assessment tool to identify guests' trauma history to better understand their needs and tailor support accordingly.
e. Feedback – Establish a formal mechanism for resident's feedback on the facility and its services and policies.
f. Data Collection and Evaluation – Collect and regularly evaluate data on the effectiveness of trauma-informed practices and make necessary adjustments.
g. Training and Education – All staff who interact at any level with guests will receive initial and ongoing training on trauma-informed principles.
h. Staff Support – Offer resources and support to staff members to manage stress and vicarious trauma.

7. Describe policies and procedures regarding wellness checks on residents, including frequency.

The facility contains 1 dormitory space and 14 semi-private rooms ranging from 3 to 9 beds. At night staff will primarily focus on supervision of the dormitory space and the larger rooms near the dorm on the second floor. They will also periodically, at a minimum three times throughout the night, check on semi-private rooms on the first floor. Evening wellness checks will identify guests who are ill, being disruptive, using substances, or engaging in other inappropriate behavior. Each day after guests leave their rooms, semi-private rooms will be checked for banned substances/weapons, cleanliness, and appropriate storage of personal belongings.

8. Describe how the support services will be supervised to ensure that results are achieved and properly documented.

A full-time on-site director will supervise all support services at the facility. For each service, the facility will establish measurable short and long-term outcomes. Progress towards outcomes will be regularly reviewed at weekly case conference team meetings. The director will also produce quarterly and annual reports which will be submitted to the Commissioner of DCFS. The County will use the case management software within the CoC's HMIS system to track and report outcomes.

Dutchess County Emergency Housing Facility
Linkage Agreement

BETWEEN:

Dutchess County Department of Community and Family Services
60 Market Street
Poughkeepsie, NY 12601
(hereinafter referred to as "DCFS")

AND

Dutchess County Workforce Investment Board
3 Neptune Road, Suite A21
Poughkeepsie, New York, 12601
(hereinafter referred to as "DCWIB")

WHEREAS, the Dutchess County Department of Community and Family Services (DCFS) intends to operate an emergency housing facility for homeless individuals known as the Dutchess County Emergency Housing Facility, located at 26 Oakley St., Poughkeepsie, NY 12601 (hereinafter referred to as the “Facility”), and

WHEREAS, the DCWIB is a non-profit organization, funded through the Workforce Innovation and Opportunity Act, specializing in workforce development and life skills training services, at DCWORKS at 191 Main Street, Poughkeepsie, NY 12601 and

WHEREAS, DCFS and the DCWIB desire to collaborate to provide life skills and workforce development-related services to homeless individuals residing at the Facility, and

NOW, THEREFORE, DCFS and the DCWIB hereby agree to enter into this linkage agreement under the following terms and conditions:

1. Purpose of Agreement

The purpose of this agreement is to outline the terms and conditions under which the DCWIB will provide life skills and workforce development-related services to homeless individuals residing at the Facility.

2. Scope of Services

DCWIB agrees to provide the following services at the Facility to WIOA eligible participants:

a. Life skills training, including but not limited to financial literacy, job readiness, communication skills, and conflict resolution.

b. Workforce development programs, including job search assistance, resume building, interview preparation, and job placement support.
c. Any additional services that both parties mutually agree upon during the term of this agreement.

3. Responsibilities of DCFS

DCFS agrees to provide the following support:

a. Access to suitable facilities for the DCWIB to conduct its programs.
b. Assistance in identifying eligible homeless individuals who could benefit from the DCWIB's services.
c. Coordination and communication with the DCWIB to ensure the smooth implementation of services.

4. Term of Agreement

This agreement shall commence on September 1, 2024 and shall remain in effect for a period of twelve (12) months. It may be extended by mutual agreement of both parties.

5. Reporting and Evaluation

The DCWIB shall provide regular progress reports to DCFS, detailing (outputs) the number of individuals served, services provided, and outcomes achieved. Evaluation metrics and reporting frequency shall be mutually determined by both parties.

7. Confidentiality

Both parties agree to maintain the confidentiality of all client information and proprietary information exchanged during the course of this agreement.

8. Termination

Either party may terminate this agreement upon written notice to the other party with 60 days' notice.

9. Governing Law

This agreement shall be governed by and construed in accordance with the laws of the state of New York.

10. Entire Agreement

This agreement contains the entire understanding between the parties and supersedes all previous agreements and understandings between the parties.

IN WITNESS WHEREOF, the parties hereto have executed this Linkage Agreement as of the Effective Date.

Department of Community and Family Services

By: Sabrina Jaar Marzouka

Digitally signed by Sabrina Jaar Marzouka
DN: cn=Sabrina Jaar Marzouka, o=DCFS, ou, email=sabrina.marzouka@dfa.state.ny.us, c=US
Date: 2023.11.06 11:24:29 -05'00'

Sabrina Jaar Marzouka
Commissioner
Date:_____

Dutchess County Workforce Investment Board

DocuSigned by:
Louise McLoughlin
CAEB6661682049C...

By: _____
Louise McLoughlin
Executive Director
Date: 10/30/2023

This agreement is effective as of the Effective Date mentioned above.

TRANSITIONAL COMMUNITY, INC
CHANGING LIVES • RESTORING HOPE

Dutchess County Emergency Housing Facility
Linkage Agreement

BETWEEN:
Dutchess County Department of Community and Family Services
60 Market Street
Poughkeepsie, NY 12601
(hereinafter referred to as "DCFS")

AND
Exodus Transitional Community, Inc.
2268 3rd Avenue
New York, NY, 10035
(hereinafter referred to as "Non-Profit")

WHEREAS, the Dutchess County Department of Community and Family Services (DCFS) intends to operate an emergency housing facility for homeless individuals known as the Dutchess County Emergency Housing Facility, located at 26 Oakley St., Poughkeepsie, NY 12601 (hereinafter referred to as the "Facility"), and

WHEREAS, the Non-Profit is a non-profit organization specializing in workforce development and life skills training services for individuals who have been justice impacted, and

WHEREAS, DCFS and the Non-Profit desire to collaborate to provide life skills and workforce development-related services to homeless individuals residing at the Facility, and

NOW, THEREFORE, DCFS and the Non-Profit hereby agree to enter into this linkage agreement under the following terms and conditions:

1. Purpose of Agreement
The purpose of this agreement is to outline the terms and conditions under which the Non-Profit will provide life skills and workforce development-related services to homeless individuals residing at the Facility.

2. Scope of Services
The Non-Profit agrees to receive referrals of justice impacted individuals in need of life skills and workforce development-related services from the Facility and provide the following services at their location at 99-97 Cannon Street, Poughkeepsie NY 12601:

a. Life skills training, including but not limited to financial literacy, job readiness, communication skills, and conflict resolution.
b. Workforce development programs, including job search assistance, resume building, interview preparation, and job placement support.
c. Any additional services that both parties mutually agree upon during the term of this agreement.

TRANSITIONAL COMMUNITY, INC
CHANGING LIVES • RESTORING HOPE

3. Responsibilities of DCFS
DCFS agrees to provide the following support:

a. Assistance in identifying eligible homeless individuals who could benefit from the Non-Profit's services.
b. Make appropriate referrals with written consent to the Non-Profit of individuals suitable for their services.
c. Coordination and communication with the Non-Profit to ensure the smooth implementation of services.

4. Term of Agreement
This agreement shall commence on September 1, 2024 and shall remain in effect for a period of twelve (12) months. It may be extended by mutual agreement of both parties.

5. Reporting and Evaluation
The Non-Profit shall provide regular progress reports to DCFS, detailing the number of individuals served, services provided, and outcomes achieved. Evaluation metrics and reporting frequency shall be mutually determined by both parties.

7. Confidentiality
Both parties agree to maintain the confidentiality of all client information and proprietary information exchanged during the course of this agreement.

8. Termination
Either party may terminate this agreement upon written notice to the other party with 60 days' notice.

9. Governing Law
This agreement shall be governed by and construed in accordance with the laws of the state of New York.

10. Entire Agreement
This agreement contains the entire understanding between the parties and supersedes all previous agreements and understandings between the parties.

IN WITNESS WHEREOF, the parties hereto have executed this Linkage Agreement as of the Effective Date.

Department of Community and Family Services

Sabrina Jaar Marzouka
Digitally signed by Sabrina Jaar Marzouka
DN: cn=Sabrina Jaar Marzouka, o=DCFS, ou, email=sabrina.marzouka@dfa.state.ny.us, c=US
Date: 2023.11.06 11:24:49 -05'00'

By: _____
Sabrina Jaar Marzouka
Commissioner
Date:_____

Exodus Transitional Community, Inc.

By: _____
Julio Medina
Executive Director
Date:___10/30/2023_____

Dutchess County Emergency Housing Facility
Linkage Agreement

BETWEEN:

Dutchess County Department of Community and Family Services
60 Market Street
Poughkeepsie, NY 12601
(hereinafter referred to as "DCFS")

AND

Dutchess County Chamber of Commerce
One Civic Center Plaza, Suite 400
Poughkeepsie, New York, 12601
(hereinafter referred to as "Non-Profit")

WHEREAS, the Dutchess County Department of Community and Family Services (DCFS) intends to operate an emergency housing facility for homeless individuals known as the Dutchess County Emergency Housing Facility, located at 26 Oakley St., Poughkeepsie, NY 12601 (hereinafter referred to as the "Facility"), and

WHEREAS, the Non-Profit is a non-profit organization specializing in workforce development and life skills training services, and

WHEREAS, DCFS and the Non-Profit desire to collaborate to provide life skills and workforce development-related services to homeless individuals residing at the Facility, and

NOW, THEREFORE, DCFS and the Non-Profit hereby agree to enter into this linkage agreement under the following terms and conditions:

1. Purpose of Agreement

The purpose of this agreement is to outline the terms and conditions under which the Non-Profit will provide life skills and workforce development-related services to homeless individuals residing at the Facility.

2. Scope of Services

The Non-Profit agrees to provide the following services at the Facility:

a. Life skills training, including but not limited to financial literacy, job readiness, communication skills, and conflict resolution.

b. Workforce development programs, including job search assistance, resume building, interview preparation, and job placement support.
c. Any additional services that both parties mutually agree upon during the term of this agreement.

3. Responsibilities of DCFS

DCFS agrees to provide the following support:

a. Access to suitable facilities for The Non-Profit to conduct its programs.
b. Assistance in identifying eligible homeless individuals who could benefit from the Non-Profit's services.
c. Coordination and communication with the Non-Profit to ensure the smooth implementation of services.

4. Term of Agreement

This agreement shall commence on September 1, 2024 and shall remain in effect for a period of twelve (12) months. It may be extended by mutual agreement of both parties.

5. Reporting and Evaluation

The Non-Profit shall provide regular progress reports to DCFS, detailing the number of individuals served, services provided, and outcomes achieved. Evaluation metrics and reporting frequency shall be mutually determined by both parties.

7. Confidentiality

Both parties agree to maintain the confidentiality of all client information and proprietary information exchanged during the course of this agreement.

8. Termination

Either party may terminate this agreement upon written notice to the other party with 60 days' notice.

9. Governing Law

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10. Entire Agreement

This agreement contains the entire understanding between the parties and supersedes all previous agreements and understandings between the parties.

7. Confidentiality

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8. Termination

Either party may terminate this agreement upon written notice to the other party with 60 days' notice.

9. Governing Law

This agreement shall be governed by and construed in accordance with the laws of the state of New York.

10. Entire Agreement

This agreement contains the entire understanding between the parties and supersedes all previous agreements and understandings between the parties.

IN WITNESS WHEREOF, the parties hereto have executed this Linkage Agreement as of the Effective Date.

Department of Community and Family Services

By: Sabrina Jaar Marzouka

Digitally signed by Sabrina Jaar Marzouka
DN: cn=Sabrina Jaar Marzouka, o=DCFS, ou, email=sabrina.marzouka@dfa.state.ny.us, c=US
Date: 2023.11.06 11:25:11 -05'00'

Sabrina Jaar Marzouka
Commissioner
Date:_____

Dutchess County Chamber of Commerce

By: _____
Frank M. Castella, Jr.
President and CEO
Date: 10/26/23

This agreement is effective as of the Effective Date mentioned above.

EXHIBIT C-5:
Management and Operating Plan

The management and operating plan (MOP) should set forth staff and management responsibilities and policies for maintenance of the physical plant, identify a regular preventive maintenance schedule, and incorporate necessary and appropriate safety and security measures. The plan should also describe rent collection, eviction, and turnover procedures. Additionally, the plan should describe the work order system for repairs, emergency procedures for basic types of emergencies, include a long-term replacement plan, and identify what data will be collected to monitor the performance of the housing project. Note that appending an MOP is allowable, but by itself is not a sufficient response to this Exhibit. The questions below must also be answered.

1) Describe the proposed involvement of tenants/ residents in the operation of the proposed project.

2) Describe the plan to ensure a stable occupancy/collectible level. Please include:
    a. Rent calculation, to ensure no resident pays more than 30% of their income.
    b. Rent collection.
    c. Unit turnover procedures.

3) Describe procedures for handling evictions or terminations and other tenant or resident-related problems.

4) Detail the plan for safety and security measures, as well as emergency procedures. Describe any special considerations based on the needs of the resident population.

5) Set forth the plan to manage and maintain the building's physical plant, including emergency, routine and preventive maintenance, the procedures for reporting and documenting repairs (work order system), and a replacement plan for major building components.

6) How will the performance of the housing project be evaluated? (e.g. building benchmarks for utility consumption; work order close-out; etc.)

For Preservation of Operating HHAP Projects Only:

7) In addition to responding to the questions above, please provide a copy of the current Management and Operating Plan associated with the project for which additional HHAP funding is being requested.

Exhibit C-5: Management and Operating Plan

1. **Describe the proposed involvement of tenants/ residents in the operation of the proposed project.**

   Due to the transient nature of the population, meaningful engagement, and long-term involvement in the operation of the project is challenging. The County will use several mechanisms to receive feedback including exit surveys at discharge and focus groups. Exit surveys will be conducted for each person who is formally discharged (vs. automatic system discharges because they have not returned to the facility for 14 days). The director will also conduct semi-annual focus groups with guests to receive feedback on the facility and its services. Feedback will be used to modify facility operations and enhance programming.

2. **Describe the plan to ensure a stable occupancy/collectible level. Please include:**
   a. **Rent calculation, to ensure no resident pays more than 30% of their income.**
   b. **Rent collection.**
   c. **Unit turnover procedures.**

   Based on historic numbers, we expect occupancy at this facility to be quite high – close to 100% for much of the year. Of course, we are hoping for lower occupancy rates as more supportive housing becomes available and programming better prepares guests for housing stability. As an emergency housing facility, the County does not intend to charge guests for their stays. Rather than charging these guests, we will focus our efforts on helping them save their resources to use them to move to permanent housing.

   Beds are assigned upon entry to the facility. A guest may retain that bed if they continue to stay in the facility and abide by the facility's policies. If a guest signs up for a bed but doesn't show up for the night, their placement is forfeited, and they will be assigned a new bed if they return on a subsequent night. Personal belongings left will be held for more than 3 days will be discarded. Personal items for guests who are hospitalized will be held for at least 30 days

3. **Describe procedures for handling evictions or terminations and other tenant or resident-related problems.**

   Occupancies will be terminated for 3 reasons:
   1. The guest has been at the facility for 90+ days.
   2. The guest has been offered appropriate housing twice and has refused.
   3. The guest has violated rules regarding smoking, alcohol/drug use, weapons, fighting, inappropriate language, sexual conduct, harassment, bullying, threats, physical violence, or vandalism.

   A grievance policy will allow guests to challenge occupancy bans.

4. **Detail the plan for safety and security measures, as well as emergency procedures. Describe any special considerations based on the needs of the resident population.**

   The facility will have significant internal and external security. The design of the facility is such that access points will be limited and all guests will go through a security checkpoint with a metal detector and x-ray machine. The selected operator will provide internal security via its own staff or contracted security. Exterior security will be provided by the County Sheriff. To address the concerns of the neighborhood, a deputy sheriff will be assigned to the neighborhood during hours when guests are outside of the facility (6:00 a.m. to 7:00 p.m.). Exterior policing will follow a modern community policing

model and the assigned officers will be trained in crisis intervention and trauma. The facility will regularly conduct drills related to fire evacuation, NARCAN, and CPR.

5. **Set forth the plan to manage and maintain the building's physical plant, including emergency, routine and preventive maintenance, the procedures for reporting and documenting repairs (work order system), and a replacement plan for major building components.**

   The facility will have a full-time maintenance person who will be responsible for emergency, routine, and preventative maintenance. Their work will be supervised by the County's Department of Public Work in collaboration with the facility director. The County also has specialized maintenance staff for plumbing, HVAC, and electricity who can be called on for specialized tasks. Requests for maintenance will be submitted by administrative staff via the County's work order system where they are tracked for completion.

   The initial rehabilitation has been designed considering life-cycle costs and many major components have been replaced. Any major component that isn't upgraded will be placed on the County's Capital Plan to ensure that its replacement is identified and appropriately planned for.

6. **How will the performance of the housing project be evaluated? (e.g. building benchmarks for utility consumption; work order close-out; etc.)**

   Work order closeouts will be reviewed by the facility's Director and the DPW maintenance supervisor monthly. Operating costs for all county buildings are reviewed annually to identify projects whose costs have changed significantly or are out of line with costs at comparable buildings. Where costs have changed, maintenance staff will work to identify the cause and propose remedial action to DPW.

EXHIBIT D-1:
Applicant Information and Financial Status

☒ Agency Narrative: Provide a description of the applicant organization, and if applicable, any co-sponsor or supporting organization, including the year it was founded, its mission, and major accomplishments. Describe the applicant agency's experience in housing development, ownership and management, and human services. Provide other information that demonstrates the applicant's capacity to carry out the proposed project such as information regarding the applicant's experience with special needs populations proposed for the project.

Note: *Please refer to Section IV.F of the RFP. HHAC is only interested in funding projects that will be developed, financed, completed and operated in accordance with the terms of this RFP, HHAP's statute, regulations and contractual requirements. Therefore, HHAC reserves the right to consider relevant information during the review process that may impact the feasibility of a project. HHAC may either deduct points from an applicant's Phase II and Phase III score or may disqualify any project if HHAC determines that one or more circumstances exist that may threaten the successful completion and/or operation of the proposed project. If any items identified in Section IV.F of the RFP apply to the project, the applicant is strongly encouraged to include an explanation for HHAC's consideration as part of the Agency Narrative.*

In addition to each narrative, for each entity involved in the project (applicant, co-applicant, and supporting organization), please refer to the matrix on the next page and attach the required information, as applicable, unless available through the Grants Gateway Document Vault (or successor system). Shaded areas indicate that the item is not available through the Grants Gateway Document Vault and must be included with the application. Please note that although current financial statements are among the items available in the Document Vault, HHAC requires that a copy of the organization's current financial statements, as well as the financial statements from the previous fiscal year, be included with the application, including the Single Audit (U.S. Office of Management and Budget [OMB] circular Uniform Guidance Audit), if required.

As a reminder, HHAP is restricted to only contracting with non-profit entities or their wholly-owned subsidiaries, municipalities, public corporations, charitable organizations or their wholly-owned subsidiaries, or qualifying jointly-owned entities. Any proposed contracting entity structure that is essentially for-profit in nature or that cannot be characterized as having a non-profit with majority interest and control cannot be considered for funding under this RFP.

Exhibit D-1: Agency Narrative

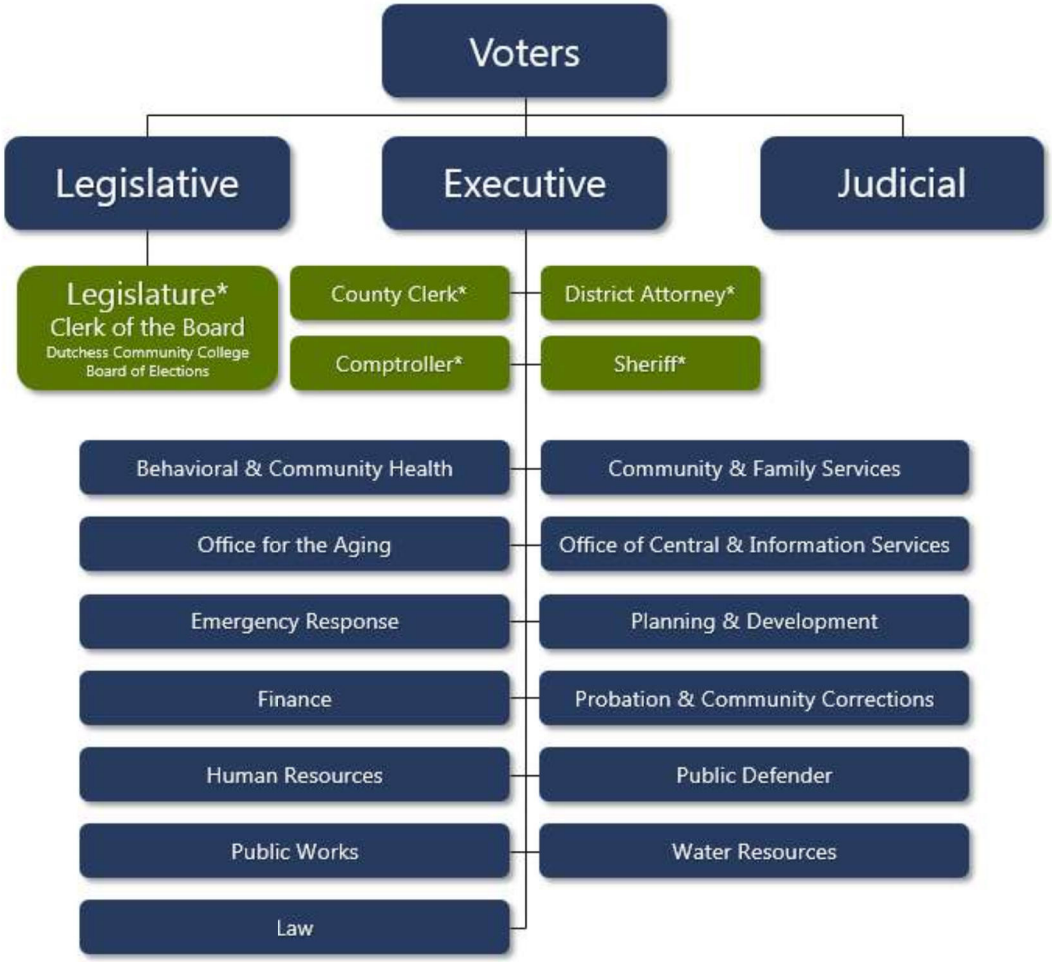
Dutchess County is a municipal corporation of New York State established in 1638. The County operates under a charter that was approved by voters in 1967. The charter established an executive and legislative branch. The executive branch is headed by a County Executive who supervises the work of 17 departments. Dutchess County has significant experience in the components involved in this project through two County departments – Community and Family Services (DCFS), and Public Works (DPW).

DCFS provides housing case management for approximately 186 households annually via TANF and Safety Net. DCFS also supervises 6 existing emergency shelter operators and in the past 3 years has been intimately involved in the operations of the shelter which this facility is proposing to replace. All services are provided free of discrimination to all clients regardless of race, religion, color, or national origin.

DPW's Building Division is responsible for the operations and maintenance of 159 County-owned or leased buildings totaling 1.3 million square feet of occupied space. Services include overseeing design, construction, administration, maintenance, security services, and parking. This division is responsible for all capital project planning and coordination. On the development front, they coordinate a wide variety of construction projects from minor office renovations to the construction of large facilities. Most recently the Department has coordinated the staged renovation of the entire County Office Building, the renovation of a minor league baseball stadium, and the construction of a new Justice and Transition Center (an $147 million project which has been brought in on-time and is projected to be under budget). A maintenance staff of approximately 20, supported by private contractors, maintains the buildings.

Dutchess County

Organization



*Independently elected official

Dept of Communty and Family Services (DCFS)
COMMISSIONER'S OFFICE

377
29 (993) + 14 (996) + 4 (999)
425

Commissioner
(1FT, MJ)
Sabrina Jaar Marzouka, JD, MPH

Conf. Admin. Asst. to the Commissioner
1FT, CI
Sharon Avila

10 9 + 1 (999)

Conf. Admin. Assistant
1FT, CI
Elsa Gracian

County Attorney

Bureau Chief
1FT
Shari Clemens

Services — 166
144 + 17 (993) + 3 (996) 1 (999)

Deputy Commissioner
1FT, MH
Tracy Hart

104 95 + 5 (993) + 3 (996) + 1 (999)

Director of Children's Services
1FT, MG
Amanda McGann-Watson

53 42 + 11 (993)

Director of Adult Services
1FT, Gr 18
Christie Bonomo-Gose

1

Human Trafficking Coordinator
1 FT, Gr 14 CMII 349
David Garcia

8 7 + 1 (993)

Youth Services

Assistant Commissioner for Youth Services
1 FT Gr MF
Karmen Smallwood

Benefits — 176.5
159.5 + 7 (993) + 10 (996)

Deputy Commissioner
1 FT, MH
Theresa Giovanniello

TA/ Intake/Day Care

Social Welfare Manager II
1FT, Gr 17
Christian Jones

48 46 + 1 (993) + 1 (996)

SNAP/HEAP

Social Welfare Manager II
1FT, Gr 17
Joanne Sinagra

51 40 + 2 (993) + 9 (996)

Medicaid

Social Welfare Manager II
1FT, Gr 17
Christine Nastasi

31 29 + 2 (993)

Child Support

Social Welfare Manager II
1FT, Gr 17
Kevin McDonald

40 38 + 2 (993)

SIU

6.5

Supervisor of Special Investigations
1FT, Gr 16
Jessica Cady

Adm. Services — 40.5
32.5 + 6 (993) + 1 (996) + 1 (999)

Director of Administrative Services
1FT, MG
Peter C. Simon

CIS

Micro Computer Systems Administrator
1FT, Gr 19
John Mort

7.5

Asst. to Commissioner for Program Planning
1FT, Gr 18 807
Bridget Goddard

1

Adm &File Room

Administrative Service Coordinator
1FT, Gr 15
Karla Friedle

23 18 + 4(993)+1(999)

Reception

Supervising Office Assistant
1FT, Gr 10
Darla Steinhauer

8 6 + 1(993) + 1 (996)

Fiscal — 24.5

Director of Fiscal Services
1FT, MG
Brian Napoleon

Accounting

1

Special Assistant to the Commissioner
1FT, ME
William Sanchez

Human Resources — 3

Staff Development Director
1FT, ME
Elizabeth Strelchun

Legal Clerical

3.5 2.5 + 1 (999)

Vacant | 993 | 996 | 999 | Leave of Absence/Educational Leave

ADULT SERVICES

53 (42+ 11 (993)

Tracy Hart
Deputy Commissioner

Christie Bonomo-Gose
Director of Adult Protective Services
1 FT, Gr18 752
1

District Attorney
Domestic Violence
(Ref. Page 5)
3 Outreach workers
1 Program Assistant
4

Clerical Support

Donna Miles
1 FT, Gr 10 2682
Supervising Office Assistant
3

Alexandria Tuitt
FT, Gr 6 1328
Office Assistant

Ronald George
FT, Gr 6 2173
Office Assistant

Anelle Etienne
1FT, Gr 15 4644
Grants Program Coordinator
1

SHELTER

New Position
993 FT Gr TBD 4996
994 Shelter Director
8

New Position
993 FT, Gr 8 4218
Program Asst.

Nancy Corman
1 FT, Gr 16 386
Case Supervisor
8

Marsha Morris
FT, Gr 14 1185
Case Manager II

Stacey Parrella
FT Gr 14 1958
Case Manager II

Mark Bouffard
FT Gr 12 1808
Case Manager I

Karen Dirago
FT Gr 12 1921
Case Manager I

Giuseppina Puglisi
FT, Gr 12 763
Case Manager I

Andrea Burke Hooper
FT, Gr 7 594
Case Manager Aide

Nydia Hernandez
FT, Gr 7 2145
Case Manager Aide

Monique Brennan-Tait
1 FT, Gr16 487
Case Supervisor
6

Morgan Valentin
FT, Gr 14 1555
Case Manager II

Cheryl DeGroat
FT Gr14 1838
Case Manager II

Vata Peters
FT, Gr 12 1732
Case Manager I

Jade Sprauer
FT, Gr 12 808
Case Manager I

Summer Milkih
FT, Gr 12 999
Case Manager I

Linda Giuliani, LMSW
1 FT, Gr16 892
Case Supervisor
8

Donna Haines
FT, Gr 12 1781
Case Manager I

Emily Duncan
FT, Gr 12 307
Case Manager I

Shanika Selman
FT Gr 12 1292
Case Manager I

Jennifer Keller
FT Gr 12 1569
Case Manager I

Tiffany Hernandez
FT Gr 12 2109
Case Manager I

Krishenta Dyer
FT, Gr 12 1880
Case Manager I

Joey Graham
FT, Gr 7 362
Case Manager Aide

Wendy Baur, LCSW
1 FT, Gr 16 69
Case Supervisor
6

Kim Flasz –Faiano
FT, Gr 14 1379
Case Manager II

Kim Flowers
FT, Gr 14 1560
Case Manager II

Andrea Watson
FT, Gr 14 308
Case Manager II

Maria Oblitis
FT Gr 12 3461
Case Manager I
Spanish Speaking

Destini Peluso
FT Gr 12 2061
Case Manager I

Nicole Singleton
TEMP Code Blue
FT Gr 16 4395
993 Case Supervisor
8

Lisa Farciert
1 FT, Gr 12 4927
Case Manger II

Lisa Collins
FT, Gr 14 263
Case Manager II

Kristin DeAngelo
FT Gr 14 823
Case Manager II

Kathy DiGiorgio
FT, Gr 14 1184
Case Manager II

Danielle Spaulding
FT, Gr 14 3913
Case Manager II

Tenniel Colley-Wellington
993 1 FT, Gr 14 4640
CM II CODE BLUE

Tracey Buckley
993 1 FT, Gr 12 4627
Outreach Worker

New Position
993 FT, Gr 16 4982
Case Supervisor

New Position
993 FT, Gr 14 4208
Case Manager II

New Position
993 FT, Gr 14 4983
Case Manager II

New Position
993 FT, Gr 14 4984
Case Manager II

New Position
993 FT, Gr 14 4985
Case Manager II

Tiffany Montes
993 FT, Gr 7 4986
Case Manager Aide

993 # as of 2/2/23
4982, 4983, 4984, 4985, 4986

Sabrina F. Jaar Marzouka

Commissioner at Dutchess County Department of Community & Family Services

—

Contact Information

99 Gretna Woods, Pleasant Valley, N.Y. 12569
914.475.4089
sabrinamarzouka@aol.com

—

Languages

Fluent in French, English, Spanish and Haitian Kreyol

—

Awards

2019	Frank Cassetta Progressive Leadership Award (Rosa Parks Community Icons Awards)
2018	Public Service Partner Award - Family Services Inc.
2008	Athena Honoree- Dutchess County Regional Chamber of Commerce
1995	YWCA Salute to Women Award
1994	Marist College President Award

Education

The Johns Hopkins University,
(M.P.H.) Health Policy & Management and International Health.
GRADUATION: MAY 1990 | Baltimore, MD | School of Hygiene and Public Health

Faculté de Droit et des Sciences Economiques,
(J.D.) Section Juridique
GRADUATION: JULY 1989 | Port-au-Prince, Haiti | Laureate (Magna Cum Laude)

Trinity College,
(B.A.) Political Science Major. International Studies Minor.
GRADUATION: MAY 1985 | Washington, DC | Magna Cum Laude

Experience

Dutchess County Department of Community & Family Services, NY. *Commissioner*
APRIL 2015 – PRESENT

- Responsible for administering public assistance and care as defined in the Social Service Law. Organizing, directing, and coordinating the work of the department to achieve effective and efficient program operations. Administering protective services programs and the County's Think Differently Initiative.
- Controls operations through planning, grant writing and projects. Organizes agency's structure and manpower requirements to improve effectiveness and meet changing conditions. Responsible for the public relations and advises County Executive of the impact of contemplated policy decisions on the Department's operations.

Dutchess County Department of Health, NY - *Director of Health Planning and Education & Assistant Commissioner*
APRIL 1997 – MARCH 2015

- Climbing through each rung of the County Department's ladder, gaining invaluable experience in the intricacies of both long- and short-term programming for the Public Health Department.

Catharine Street Community Center – *Executive Director*
MARCH 1992 - SEPTEMBER 1996

- Carried responsibilities for the effective management of the daily activities of the Catharine Street Community Center as well as the supervision of all programs. Worked with Board of Directors to promote and grow the organization through professional/administrative leadership, fundraising activities and the development of innovative programs responding to the needs of the community.

Centers for Development & Health, Haiti - *Assistant Director*
JUNE 1985 - SEPTEMBER 1991

- Beginning as a Program Officer responsible for Fundraising and promoted to Assistant Director. Responsible for the management of projects funded by the United States Agency for International Development, and grant writing. Duties also included fund-raising activities at the national and international levels.

Robert H. Balkind, P.E.
16 Swain Drive
Pleasant Valley, NY 12569
Tel (845) 505-4279

Professional Experience

Commissioner: Dutchess County Department of Public Works, Poughkeepsie, NY. Oct. 2016 to present.

Manage department, direct oversight of Engineering Division and Highway Construction & Maintenance Division. Develop policy, personnel management, development of capital programming, assist County Executive with executing county fiscal and infrastructure policy goals.

Deputy Commissioner: Dutchess County Department of Public Works, Poughkeepsie, NY. Oct. 2013 to Sept. 2016.

Assisted Commissioner with managing department, direct oversight of Engineering Division and Highway Construction & Maintenance Division. Assisted with policy development, personnel management, development of capital programming.

Acting Commissioner: Dutchess County Department of Public, Poughkeepsie, NY. July 2012 to Sept. 2013.

Oversaw department of 198 highway, buildings, parks engineering and airport maintenance staff. Developed policies and capital programs. Led the effort to restructure the Department to create efficiency within all service areas. Oversaw the merger of the Auto Service Center into the Department of Public Works.

Director: Dutchess County Department of Public Works – Highway Construction & Maintenance Division, Poughkeepsie, NY. June 2009 to July 2012.

Directed department of 95 highway construction and maintenance workers, including mechanics and business office staff. Directed snow removal operations. Managed highway and machinery maintenance staff.

Assistant Director; Dutchess County Department of Public Works – Engineering Division, Poughkeepsie, NY. April 2004 to June 2009.

Managed department staff (approximately 16 technical and support staff) in the design and construction of public works capital improvement bridge and highway projects. Review plans, specifications and estimates prepared by subordinate staff and consultant engineers.

Project Manager; Dewkett Engineering, Rhinebeck, NY. June 1999 to April 2004.

Managed technical and support staff in preparing plans, specifications and estimates for public works and private construction projects throughout New York State. Clients included NYSDOT, NYSTA, DASNY, OGS. Responsible for direct client contact, business development and marketing effort in connection with transportation projects, commercial site work and residential projects.

Design Engineer; New York State Department of Transportation, Poughkeepsie, NY. Aug. 1993 to June 1999.

Performed evaluation of existing facilities and designed highway improvement projects including preparation of plans, specifications and estimates. Developed projects in accordance with AASHTO guidelines, NYS Highway Design Manual standards, as well as other industry standard codes and policies. Assisted with environmental permitting and natural and cultural resource impact determination. Work closely with construction staff to maintain target schedules and costs during construction.

Assistant Project Superintendent; Shelburne Surveying and Engineering, Marion, MA. March 1988 to Aug. 1993.

Directed construction activities on projects ranging from local road resurfacing and underground utility repair to parks and recreational facility construction. Performed construction inspection, prepared daily journals, scheduled contractors, and attended progress and design review meetings with City DPW personnel.

Education and Professional Accomplishments

Recipient of Renaissance Award for engineering of the 'Restoration of the Reservoir Fence in Central Park,' presented by *The Friends of the Upper East Side Historic District,* 2/2004

Bachelor of Science – Civil Engineering
University of Massachusetts, North Dartmouth, MA 1993

New York State - Registered Professional Engineer, 1998
Commonwealth of Massachusetts – Registered Professional Engineer, 1999
State of New Jersey - Registered Professional Engineer, 2001

Memberships and Affiliations

American Institute of Steel Construction - Professional Member
American Concrete Institute – Professional Member
American Society of Civil Engineers – Professional Member
Pre-Cast Concrete Association of New York – Member

Volunteer Organizations

Habitat for Humanity – Volunteered engineering services for new house construction in City of Poughkeepsie, NY

Town of Poughkeepsie Cal Ripken Baseball – volunteered engineering services for new announcer booth at Tilcon Field, Town of Poughkeepsie

Agency Development Experience

Complete the information below for each development project the applicant has carried out within the past ten years to which the organization has served in a "hands on" or major participating role. List only those projects which have activities, features and/or are similar in size or scope to the proposed project. Add additional pages as needed. If a supporting organization or co-applicant has been identified, the same information must be attached for this group.

The name, and phone number of the contact person at the funding agency MUST be included. Failure to do so may result in the disqualification of the proposal.

Project Name: Dutchess County Stabilization Center
Project Address: 230 North Road, Poughkeepsie, NY 12601
Applicant Role *(Developer/Owner/Co-Sponsor)*: Developer/Owner
Use *(Residential/Commercial)*: Commercial Number of Units: 1 (23,000 sq. ft)
Activity *(Check all that apply)*: ☐ Acquisition ☐ New Construction ☒ Rehabilitation
Construction Start Date: January 2016 Construction End Date: February 2017
Total Development Budget: $5,658,000
Funding Source *(Include Contact Person and Phone Number)*: Robert Balkind, Commissioner
845-486-2085

Project Name: Dutchess County Law Enforcement Center
Project Address: 108 Parker Ave., Poughkeepsie, NY 12601
Applicant Role *(Developer/Owner/Co-Sponsor)*: Developer/Owner
Use *(Residential/Commercial)*: Commercial Number of Units: 1 (56,000 sq. ft.)
Activity *(Check all that apply)*: ☐ Acquisition ☐ New Construction ☒ Rehabilitation
Construction Start Date: August 2017 Construction End Date: February 2019
Total Development Budget: $33,651,018
Funding Source *(Include Contact Person and Phone Number)*: Robert Balkind, Commissioner
845-486-2085

Project Name: Dutchess County Justice and Transition Center
Project Address: 150 N. Hamilton St., Poughkeepsie, NY 12601
Applicant Role *(Developer/Owner/Co-Sponsor)*: Developer/Owner
Use *(Residential/Commercial)*: Commercial Number of Units: 1 (161,987 sq. ft)
Activity *(Check all that apply)*: ☐ Acquisition ☒ New Construction ☐ Rehabilitation
Construction Start Date: August 2019 Construction End Date: November 2024
Total Development Budget: $203,721,267
Funding Source *(Include Contact Person and Phone Number)*: Robert Balkind, Commissioner
845-486-2085

Agency Funding History

List all sources of funding received by the applicant agency over the past three years, including but not limited to contracts with State agencies, municipalities, private foundations and fund raising. If a supporting organization or co-applicant has been identified, the funding history of this group must also be provided.

The name, address and phone number of the contact person at the funding agency MUST be included. Failure to do so may result in the disqualification of the proposal.

Funding Source	Funding Agency Contact Person and Phone Number	Amount of Funding	Purpose of Funding	Time Period
OCFS	Laura Fiske (518) 408-3304	$13,320,546	Adult Protective Services	1/1/2021-12/31/2023
OTDA	Michael Cody (518) 474-4762	$14,929,144	Child Support	1/1/2021-12/31/2023
OCFS	Laura Fiske (518) 408-3304	$162,744,031	Children's Services	1/1/2021-12/31/2023
OCFS	Laura Fiske (518) 408-3304	$20,786,300	Daycare	1/1/2021-12/31/2023
OTDA	Michael Cody (518) 474-4762	$845,555	Emergency Aid to Adults (EAA)	1/1/2021-12/31/2023
OTDA	Michael Cody (518) 474-4762	$2,204,456	Home Energy Assistance Program (HEAP)	1/1/2021-12/31/2023
OCFS	Laura Fiske (518) 408-3304	$3,880,800	Juvenile Detention	1/1/2021-12/31/2023
OTDA	Michael Cody (518) 474-4762	$32,066,130	Safety Net	1/1/2021-12/31/2023
OTDA	Michael Cody (518) 474-4762	$12,067,614	Supp. Nutrition Assistance (SNAP)	1/1/2021-12/31/2023
OCFS	Laura Fiske (518) 408-3304	$10,600,000	State Training Schools	1/1/2021-12/31/2023
OTDA	Michael Cody (518) 474-4762	$42,252,844	Temp. Assistance for Needy Families (TA)	1/1/2021-12/31/2023

Faith-Based (Sectarian) Organization Compliance Checklist

		YES	NO
1)	Is the applicant agency a faith-based (sectarian) organization? (For example, a corporation organized under the religious corporation law or a corporation which has as a corporate purpose the provision of services to a particular religious group or promoting the doctrine of a particular religion or religion in general.)	☐	☒
2)	Are any of the services proposed in this application sectarian in nature?	☐	☒
3)	Does the applicant have as its goal the furthering of any sectarian purpose?	☐	☒
4)	Are services to be provided by sectarian staff (clergy)?	☐	☒
5)	Are services being delivered in a building owned by a faith-based organization?	☐	☒
6)	Will the proposed services be provided on the basis of race, religion, color or national origin?	☐	☒

If any of the above answers is yes, below please provide specific information relating to the response.

COUNTY OF DUTCHESS, NEW YORK

Basic Financial Statements, Required Supplementary Information and Federal Awards Information for the Year Ended December 31, 2022 and Independent Auditors' Reports

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Drescher & Malecki
Certified Public Accountants

INDEPENDENT AUDITORS' REPORT

Honorable County Executive and County Legislature
County of Dutchess, New York:

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, the major discretely presented component units, the aggregate nonmajor discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Dutchess, New York (the "County"), as of and for the year ended December 31, 2022 (with the Dutchess Community College for the fiscal year ended August 31, 2022), and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the reports of other auditors, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the major discretely presented component units, the aggregate nonmajor discretely presented component units, each major fund, and the aggregate remaining fund information of the County, as of December 31, 2022, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the Dutchess County Local Development Corporation (the "Corporation"), which represents 8.2 percent of the assets and 8.6 percent of the revenues of the business-type activities. We did not audit the financial statements of the Dutchess Community College (the "College"), the Dutchess County Resource Recovery Agency (the "Agency"), or the Dutchess County Water and Wastewater Authority (the "Authority"), which represent 63.8 percent, 6.8 percent, and 29.4 percent, respectively, of the assets, and 76.8 percent, 11.8 percent, and 11.4 percent, respectively, of the revenues of the major discretely presented component units. We did not audit the financial statements of the Dutchess County Industrial Development Agency (the "IDA") or the Dutchess County Soil and Water Conservation District (the "SWCD"), which are aggregated and presented as nonmajor component units, and represent 83.3 percent and 16.7 percent, respectively, of the assets, and 29.2 percent and 70.8 percent, respectively, of the revenues of the aggregate nonmajor discretely presented component units. Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinion, insofar as it relates to the amounts included for the Corporation, College, Agency, Authority, IDA and SWCD, is based solely on the reports of such other auditors.

Basis for 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 Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County 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 audit opinions.

Responsibilities of Management for the Financial Statements

The County's management is responsible for the preparation and fair presentation of the 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 County'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 opinions. 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 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, 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, and 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 County'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 County'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.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and other Required Supplementary Information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. 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 County's basic financial statements. The Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. Code of Federal Regulations ("CFR") Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"), is presented for purposes of additional analysis and is 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 Schedule of Expenditures of Federal Awards is 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 *Governmental Auditing Standards*, we have also issued our report dated September 12, 2023 on our consideration of the County's internal control over financial reporting and on 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 effectiveness of the County's 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 County's internal control over financial reporting and compliance.

Drescher & Malecki LLP

September 12, 2023

As management of the County of Dutchess, New York (the "County"), we offer readers of the County's financial statements this narrative overview and analysis of the County's financial activities for the fiscal year ended December 31, 2022. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in the County's financial statements and notes to the financial statements, which follow this narrative. For comparative purposes, certain items from the prior year have been reclassified to conform with current year presentation.

Financial Highlights

- The liabilities and deferred inflows of resources of the County's primary government exceeded its assets and deferred outflows of resources at December 31, 2022 by $193,089,621. This consists of $114,447,455 net investment in capital assets, $45,405,748 restricted for specific purposes, offset by an unrestricted net position of $(352,942,824).
- The County's primary government net position increased $6,144,996 during the year ended December 31, 2022. Governmental activities increased the County's net position by $7,172,326, while the net position of business-type activities decreased by $1,027,330.
- As of December 31, 2022, the County's governmental funds reported combined ending fund balances of $233,536,886, an increase of $40,974,680 in comparison with the prior year. This increase was primarily due to serial bonds issued and grants received to finance capital projects. This increase was partially offset by expenditure increases in General Fund and Capital Projects Fund during the year.
- At the end of the current fiscal year, *unassigned fund balance* for the General Fund was $77,447,963, or 14.4 percent of total General Fund expenditures and transfers out. This total amount is available for spending at the County's discretion and constitutes approximately 47.7 percent of the General Fund's total fund balance of $162,394,694 at December 31, 2022.
- The County's governmental activities' serial bonds, excluding its blended component unit's serial bonds, increased by $47,645,646 during the current year as a result of serial bond issuances totaling $69,400,000, and scheduled principal payments of $21,754,354. The newly issued serial bonds mature in 2048 and carry an interest rate ranging from 3.00 to 3.25 percent.

Overview of the Financial Statements

The discussion and analysis provided here are intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements—The *government-wide financial statements* are designed to provide readers with a broad overview of the County's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the County's assets, liabilities, and deferred inflows/outflows of resources, with the difference reported as *net position.* Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

The *statement of activities* presents information showing how the County's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the County that are primarily supported by taxes and intergovernmental revenues (*governmental activities)* from other functions that are intended to recover all, or a significant portion, of their costs through user fees and charges (*business-type activities)*. The governmental activities of the County include general government support, education, public safety, health, transportation, economic assistance and opportunity, culture and recreation, and home and community services. The business-type activities of the County include the Airport and Transportation enterprise funds, along with the Dutchess County Local Development Corporation blended component unit.

The government-wide financial statements include not only the County and its blended component units (known as the *primary government)*, but also the Dutchess Community College, the Dutchess County Resource Recovery Agency, the Dutchess County Water and Wastewater Authority, the Dutchess County Industrial Development Agency and the Dutchess County Soil and Water Conservation District discretely presented component units, for which the County is financially accountable. Financial information for the component units is reported separately from the financial information presented for the primary government itself.

The government-wide financial statements can be found on pages 16-17 of this report.

Fund financial statements—A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds*—Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental funds' balance sheet and the governmental funds' statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The County maintains six individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, the Capital Projects Fund, and the Dutchess Tobacco Asset Securitization Corporation ("DTASC"), which are considered to be major funds. Data from the other three governmental funds, which include the County Road Fund, Road Machinery Fund and Community Development Fund, are combined into a single, aggregated presentation.

The basic governmental fund financial statements can be found on pages 18-21 of this report.

Proprietary funds—The County maintains two enterprise funds. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The County uses enterprise funds to account for its Airport operations, as well as its Transportation operations. Additionally, the Dutchess County Local Development Corporation, a blended component unit, is reported as an enterprise fund.

The basic proprietary fund financial statements can be found on pages 22-25 of this report.

Fiduciary funds—Fiduciary funds are used to account for resources held for the benefit of parties outside the County. Fiduciary funds are *not* reported in the government-wide financial statements because the resources of the funds are not available to support the County's own programs. The accounting for fiduciary funds is much like that used for proprietary funds.

The County maintains two different types of fiduciary funds. The Private Purpose Trust Fund is used to account for trust arrangements for which cemetery plots are maintained. The Custodial Fund reports resources held by the County in a custodial capacity for individuals, private organizations and other governments.

The fiduciary fund financial statements can be found on pages 26-27 of this report.

Major discretely presented component units—The combining statements of major discretely presented component units present the major component units in separate columns.

The combining statements of major discretely presented component units can be found on pages 28-29 of this report.

Notes to the financial statements—The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 30-91 of this report.

Other information—In addition to the basic financial statements and accompanying notes, this report also presents *required supplementary information* concerning the County's net pension liabilities/(assets), changes in the County's total other postemployment benefits ("OPEB") obligation, and the County's budgetary comparison for the General Fund. Required Supplementary Information and the related notes to the Required Supplementary Information can be found on pages 92-103 of this report.

The Federal Awards Information section presents the County's Schedule of Expenditures of Federal Awards. This section can be found on pages 104-115 of this report.

Government-wide Financial Analysis

As noted earlier, net position over time may serve as a useful indicator of a government's financial position. In the case of the County's primary government, liabilities and deferred inflows of resources exceeded assets and deferred outflows of resources by $(193,089,621) at the close of the most recent fiscal year, as compared to a net position of $(199,234,617), at the close of the fiscal year ended December 31, 2021, as restated.

Table 1—Condensed Statements of Net Position—Primary Government

	Governmental Activities		Business-type Activities		Total Primary Government	
	December 31,		December 31,		December 31,	
	2022	2021	2022	2021 (as restated)	2022	2021 (as restated)
Current assets	$ 449,302,882	$ 383,920,275	$ 17,065,608	$ 10,088,603	$ 466,368,490	$ 394,008,878
Noncurrent assets	450,484,696	346,847,521	25,753,407	26,335,574	476,238,103	373,183,095
Total assets	899,787,578	730,767,796	42,819,015	36,424,177	942,606,593	767,191,973
Deferred outflows of resources	210,966,746	269,041,824	3,767,347	1,909,561	214,734,093	270,951,385
Current liabilities	171,717,318	151,842,375	1,583,116	832,257	173,300,434	152,674,632
Noncurrent liabilities	999,622,366	903,507,019	5,952,036	5,069,460	1,005,574,402	908,576,479
Total liabilities	1,171,339,684	1,055,349,394	7,535,152	5,901,717	1,178,874,836	1,061,251,111
Deferred inflows of resources	163,177,992	175,395,904	8,377,479	730,960	171,555,471	176,126,864
Net position:						
Net investment in capital assets	91,895,915	84,339,406	22,551,540	24,350,279	114,447,455	108,689,685
Restricted	45,405,748	29,837,728	-	-	45,405,748	29,837,728
Unrestricted	(361,065,015)	(345,112,812)	8,122,191	7,350,782	(352,942,824)	(337,762,030)
Total net position	$ (223,763,352)	$ (230,935,678)	$ 30,673,731	$ 31,701,061	$ (193,089,621)	$ (199,234,617)

The largest positive portion of the County's primary government net position, $114,447,455, reflects its net investment in capital assets (such as land, buildings, machinery, equipment, right-to-use leased assets, and infrastructure), net of accumulated depreciation/amortization, less any related outstanding debt that was used to acquire these assets. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of net position, $45,405,748, represents resources that are subject to external restrictions imposed by creditors, grantors, contributors, or laws and regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation.

The remaining balance of the County's net position, $(352,942,824), is considered to be an unrestricted deficit. This deficit does not mean that the County does not have resources available to meet its obligations in the ensuing year. Rather, it reflects liabilities not related to the County's capital assets and are not expected to be repaid from current resources. These long-term liabilities including compensated absences, other postemployment benefits ("OPEB") obligations and claims payable are funded annually within the funds.

Table 2, as presented below, shows the changes in net position for the years ended December 31, 2022 and December 31, 2021.

Table 2—Condensed Statement of Changes in Net Position—Primary Government

	Governmental Activities		Business-type Activities		Total Primary Government	
	Year Ended December 31,		Year Ended December 31,		Year Ended December 31,	
	2022	2021	2022	2021	2022	2021
Revenues:						
Program revenues	$ 187,463,119	$ 174,568,994	$ 13,159,058	$ 15,581,842	$ 200,622,177	$ 190,150,836
General revenues	383,486,663	374,986,755	655,330	238,416	384,141,993	375,225,171
Total revenues	570,949,782	549,555,749	13,814,388	15,820,258	584,764,170	565,376,007
Total expenses	558,902,185	513,052,231	19,716,989	18,018,971	578,619,174	531,071,202
Transfers	(4,875,271)	(2,064,811)	4,875,271	2,064,811	-	-
Change in net position	7,172,326	34,438,707	(1,027,330)	(133,902)	6,144,996	34,304,805
Net position—beginning	(230,935,678)	(265,374,385)	31,701,061	31,862,106	(199,234,617)	(233,512,279)
Restatement	-	-	-	(27,143)	-	(27,143)
Net position—ending	$ (223,763,352)	$ (230,935,678)	$ 30,673,731	$ 31,701,061	$ (193,089,621)	$ (199,234,617)

Governmental activities—Governmental activities increased the County's net position by $7,172,326 for the year ended December 31, 2022, primarily due to increases in operating grants and contributions. A summary of sources of revenues for governmental activities for the years ended December 31, 2022 and 2021 is presented below.

Table 3—Summary of Sources of Revenues—Governmental Activities

	Year Ended December 31,		Increase/(Decrease)	
	2022	2021	Dollars	Percent (%)
Charges for services	$ 28,122,800	$ 29,063,674	$ (940,874)	(3.2)
Operating grants and contributions	142,542,467	131,194,422	11,348,045	8.6
Capital grants and contributions	16,797,852	14,310,898	2,486,954	17.4
Property taxes and tax items	114,565,483	114,438,088	127,395	0.1
Non-property taxes	260,214,733	255,550,540	4,664,193	1.8
Tobacco settlement revenues	4,170,050	4,022,094	147,956	3.7
Other	4,536,397	976,033	3,560,364	364.8
Total revenues	$ 570,949,782	$ 549,555,749	$ 21,394,033	3.9

The most significant source of revenues is non-property taxes, which accounts for $260,214,733, or 45.6 percent of total governmental activities revenues for the year ended December 31, 2022, and $255,550,540, or 46.5 percent of total governmental activities revenues for the year ended December 31, 2021. The next largest source of revenues is operating grants and contributions, which comprises $142,542,467, or 25.0 percent, and $131,194,422, or 23.9 percent of total governmental activities revenues for the years ended December 31, 2022 and 2021, respectively. The third largest source of revenues is property taxes and tax items, which comprises $114,565,483, or 20.1 percent, and $114,438,088, or 20.8 percent of total governmental activities revenues for the years ended December 31, 2022 and 2021, respectively.

During the year ended December 31, 2022, total revenues increased by 21,394,033 or 3.9 percent. Operating grants and contributions accounted for a $11,348,045 increase, resulting primarily from increases in transportation and health related state aid and increases in federal aid related to social service programs. Non-property taxes and other revenues accounted for increases of $4,664,193 and $3,560,364, respectively, due to increases in sales tax revenue and interest earnings.

A summary of program expenses of governmental activities for the years ended December 31, 2022 and 2021 is presented below in Table 4.

Table 4—Summary of Program Expenses—Governmental Activities

	Year Ended December 31,		Increase/(Decrease)	
	2022	2021	Dollars	Percent (%)
General government support	$ 134,153,613	$ 115,089,750	$ 19,063,863	16.6
Education	20,652,830	21,378,695	(725,865)	(3.4)
Public safety	98,902,531	97,566,845	1,335,686	1.4
Health	81,322,348	71,533,124	9,789,224	13.7
Transportation	31,174,213	29,042,373	2,131,840	7.3
Economic assistance and opportunity	155,531,376	142,641,225	12,890,151	9.0
Culture and recreation	8,924,562	7,149,123	1,775,439	24.8
Home and community services	20,018,246	20,267,232	(248,986)	(1.2)
Interest and other fiscal charges	8,222,466	8,383,864	(161,398)	(1.9)
Total program expenses	$ 558,902,185	$ 513,052,231	$ 45,849,954	8.9

The County's most significant expense items for governmental activities were economic assistance and opportunity of $155,531,376, or 27.8 percent of total governmental activities expenses, general government support of $134,153,613, or 24.0 percent of total governmental activities expenses, and public safety of $98,902,531, or 17.7 percent of total governmental activities expenses for the year ended December 31, 2022. Similarly, for the year ended December 31, 2021 the most significant expense items were economic assistance and opportunity of $142,641,225, or 27.8 percent of total governmental activities expenses, general government support of $115,089,750, or 22.4 percent of total governmental activities expenses, and public safety of $97,566,845, or 19.0 percent of total governmental activities expenses.

During the year ended December 31, 2022, expenses increased by $45,849,954 or 8.9 percent mainly due to increased allocable employee benefits expenses attributable to the County's other postemployment benefits obligation.

Business-type activities—Business-type activities decreased the County's net position by $1,027,330. The County's airport, transportation, and Local Development Corporation decreased the business-type activities net position by $826,678, $111,845, and $88,807, respectively. For the year ended December 31, 2022, operating revenues decreased 1.0 percent and operating expenses increased 9.2 percent.

A summary of operating revenues and operating expenses for the County's business-type activities for the years ended December 31, 2022 and 2021 is presented on the following page.

Table 5—Summary of Operating Revenues and Expenses—Business-type Activities

	Year Ended December 31,		Increase/(Decrease)	
	2022	2021	Dollar	Percent (%)
Operating revenues:				
Charges for services	$ 3,207,719	$ 3,058,587	$ 149,132	4.9
Operating grants and revenues	8,823,406	9,319,368	(495,962)	(5.3)
Other revenue	288,397	68,347	220,050	322.0
Total operating revenues	$ 12,319,522	$ 12,446,302	$ (126,780)	(1.0)
Operating expenses:				
Personal services and employee benefits	$ 8,487,013	$ 1,636,047	$ 6,850,966	418.8
Depreciation/amortization	3,296,617	3,988,843	(692,226)	(17.4)
Contracted services	7,858,339	12,358,848	(4,500,509)	(36.4)
Total operating expenses	$ 19,641,969	$ 17,983,738	$ 1,658,231	9.2

The County's business-type activities operating revenues for the year ended December 31, 2022 decreased 1.0 percent from the previous year, resulting primarily from decreased operating grants and revenues for the County's transportation activity.

Additionally, the most significant expense items for the year ended December 31, 2022 were personal services and employee benefits, which accounted for $8,487,013, or 43.2 percent of total expenses, and contracted services of $7,858,339, or 40.0 percent of total expenses. For the year ended December 31, 2021 the most significant expense items were contracted services, which accounted for $12,358,848, or 68.7 percent of total expenses, and depreciation expense of $3,988,843, or 22.2 percent of total expenses. Operating expenses increased 9.2 percent from the prior year ended December 31, 2021, due primarily to an increase in personal services and employee benefits, partially offset by a decrease in contracted services. The changes in personal services, employee benefits and contracted services are due to the County changing the operation of its bus system to be operated internally during the year ended December 31, 2022.

Financial Analysis of the Governmental Funds

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance related legal requirements.

Governmental funds—The focus of the County's *governmental funds* is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, *unassigned fund balance* and *fund balance assigned to specific use* in special revenue funds may serve as a useful measure of a government's net resources available for discretionary use, as they represent the portion of fund balance which has not yet been limited to use for a particular purpose by either an external party, the County itself, or a group or individual that has been delegated authority to assign resources for particular purposes by the County Legislature.

At December 31, 2022, the County's governmental funds reported combined ending fund balances of $233,536,886, an increase of $40,974,680 in comparison with the prior year. The County reported *unassigned fund balance* totaling $77,447,963, which is available for spending at the County's discretion or amounts within special revenue funds that are not restricted or committed. The remainder of fund balance is either *nonspendable, restricted,* or *assigned* to indicate that it is: (1) not in spendable form,

$3,930,265; (2) restricted for particular purposes, $103,281,818; or (3) assigned for particular purposes, $48,876,840.

The General Fund is the chief operating fund of the County. At the end of the current fiscal year, *unassigned fund balance* of the General Fund was $77,447,963, while total fund balance increased to $162,394,694. The General Fund fund balance increased $3,627,594 from the prior year. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total expenditures and transfers out. Unassigned fund balance represents 14.4 percent of General Fund expenditures and transfers out, while total fund balance represents 30.1 percent of that same amount.

The fund balance in the Capital Projects Fund increased $35,156,883 from the prior year, resulting in ending fund balance of $61,626,071 as of December 31, 2022, all of which is restricted for future capital projects. The increase in the Capital Projects Fund is primarily due to serial bonds issued and increases in transfers in from the General Fund.

At December 31, 2022, the DTASC Fund reported restricted fund balance of $3,332,432 to be used for upcoming payments of principal and interest; and the remaining fund balance, $94,845, constitutes assigned fund balance which is available for spending towards DTASC activities. Total fund balance increased $43,870 during the year ended December 31, 2022.

Proprietary funds—The County's proprietary funds provide the same type of information found in business-type activities of the governmental-wide financial statements, but in more detail.

Net position of the Airport Fund at December 31, 2022 totaled $18,119,910, which included $18,742,426 net investment in capital assets and an unrestricted net position deficit of $622,516. The Airport Fund net position decreased $826,678 during the year ended December 31, 2022 primarily as a result of a decrease in state and federal aid.

Net position of the Transportation Fund at December 31, 2022 totaled $9,675,237, which included $3,831,947 net investment in capital assets and unrestricted net position of $5,843,290. The Transportation Fund net position decreased $111,845 as a result of an increase in operating expenses and a decrease in state and federal aid.

Net position of the Dutchess County Local Development Corporation at December 31, 2022 totaled $2,878,584, which included $22,833 net investment in capital assets deficit and unrestricted net position of $2,901,417. The Dutchess County Local Development Corporation net position decreased $88,807 as a result of costs of operation exceeding operating and nonoperating revenues.

General Fund Budgetary Highlights

The County's General Fund budget generally contains budget amendments during the year. The budget is allowed to be amended upward (increased) for prior year's encumbrances since the funds were allocated under the previous year's budget, and the County has appropriately assigned an equal amount of fund balance at year-end for this purpose. Furthermore, the budget is allowed to be amended upward (increased) for additional current year appropriations supported by an increase in budgeted revenues. A budgetary comparison schedule within the required supplementary information section of this report has been provided to demonstrate compliance with their budget.

A summary of the General Fund results of operations for the year ended December 31, 2022 is presented in Table 6 below.

Table 6—General Fund Budget

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
Revenues and other financing sources	$ 496,537,491	$ 531,670,529	$ 543,079,216	$ 11,408,687
Expenditures and other financing uses	507,236,829	573,873,459	539,451,622	34,421,837
Excess (deficiency) of revenues and other sources over expenditures and other financing uses	$ (10,699,338)	$ (42,202,930)	$ 3,627,594	$ 45,830,524

Original budget compared to final budget—During the year the budget is modified, primarily to reflect the acceptance of new state and federal grants. These grants explain many of the increases in revenues and expenditures from the original adopted budget to the final budget. Additionally, significant transfers and amendments to the budget included $31,336,464 supplemental appropriations, mainly within general government support, public safety, and health to provide funding for ongoing activities.

Final budget compared to actual results—The General Fund had a favorable variance from the final budget of $45,830,524. The primary positive variances were realized within health and economic assistance and opportunity from lower than expected costs of operating County health programs and savings on medicaid services. Additionally, actual revenues and other financing sources exceeded final budget by $11,408,687 primarily due to more sales tax revenues than originally anticipated.

Capital Assets and Debt Administration

Capital assets—The County's investment in capital assets for its governmental activities and business-type activities as of December 31, 2022 amounted to $407,964,239 and $24,397,744, respectively (net of accumulated depreciation/amortization). This investment in capital assets includes land, right of way easements, construction in progress, infrastructure, buildings and building improvements, machinery and equipment, and right-to-use leased assets. All depreciable/amortizable capital assets were depreciated/amortized from acquisition date to the end of the current year as outlined in the County's capital asset policy.

Capital assets, net of depreciation/amortization, for the governmental activities and business-type activities at the years ended December 31, 2022 and 2021 are presented in Table 7 on the following page.

Table 7—Summary of Capital Assets (Net of Depreciation)

	Governmental Activities		Business-type Activities		Total Primary Government	
	2022	2021 (as adjusted)	2022	2021 (as restated)	2022	2021 (as adjusted/ restated)
Land	$ 15,757,601	$ 14,603,453	$ 3,385,364	$ 3,385,364	$ 19,142,965	$ 17,988,817
Right of way and easements	17,682,475	17,031,845	-	-	17,682,475	17,031,845
Construction in progress	125,436,400	97,791,367	1,347,524	974,045	126,783,924	98,765,412
Infrastructure	119,999,387	101,967,879	4,565,854	5,840,700	124,565,241	107,808,579
Buildings and improvements	75,588,418	70,986,485	10,967,127	11,308,725	86,555,545	82,295,210
Improvements other than buildings	4,850,718	3,687,757	27,364	31,273	4,878,082	3,719,030
Machinery and equipment	17,489,373	18,839,249	3,352,564	4,069,892	20,841,937	22,909,141
Right-to-use leased assets	31,159,867	20,159,189	751,947	725,575	31,911,814	20,884,764
Total	$ 407,964,239	$ 345,067,224	$ 24,397,744	$ 26,335,574	$ 432,361,983	$ 371,402,798

The County's infrastructure assets are recorded at historical cost in the government-wide and proprietary fund financial statements. The County has elected to depreciate its infrastructure assets. Additional information on County's capital assets can be found in Note 5 to the basic financial statements.

Long-term debt—The New York State Local Finance Law limits the County's power to contract indebtedness to 7% of the five-year average full valuation of taxable real estate, which results in an applicable debt limit of $2,394,995,569 as of December 31, 2022. At the end of 2022, the County's governmental activities outstanding bonded debt totaled $258,750,423 (excluding DTASC) and represents approximately 10.8% of the County's debt limit.

A summary of the County's long-term liabilities at December 31, 2022 and December 31, 2021 is presented below in Table 8:

Table 8—Summary of Long-Term Liabilities

	Governmental Activities December 31,		Business-type Activities December 31,		Total Primary Government December 31,	
	2022	2021 (as adjusted)	2022	2021 (as restated)	2022	2021 (as adjusted/ restated)
Bonds payable	$ 321,869,402	$ 275,908,187	$ 1,844,355	$ 1,232,577	$ 323,713,757	$ 277,140,764
Leases	31,986,722	20,159,189	801,849	752,718	32,788,571	20,911,907
Compensated absences	11,903,986	10,322,529	182,932	69,289	12,086,918	10,391,818
Workers' compensation and general claims	33,604,319	31,982,447	-	-	33,604,319	31,982,447
Other postemployment benefits	600,257,937	568,605,295	3,122,900	3,012,945	603,380,837	571,618,240
Net pension liability	-	472,425	-	1,931	-	474,356
Total	$ 999,622,366	$ 907,450,072	$ 5,952,036	$ 5,069,460	$ 1,005,574,402	$ 912,519,532

Total primary government outstanding long-term liabilities increased by $93,054,870 from prior year. Major factors that contributed to this increase include:

- Bonds payable increased in the governmental activities and business-type activities by $45,961,215 and $611,778, respectively. During the year ended December 31, 2022, the County's primary government issued general improvement serial bonds in the amount of $70,200,000, partially offset by scheduled principal payments of $23,418,900.

- Implementation of GASB Statement No. 87, *Leases*, resulted in the adjustment and restatement of leases in governmental activities and business-type activities, respectively. Lease liabilities are recorded totaling $31,986,722 and $801,849 for governmental activities and business-type activities, respectively, at December 31, 2022.

- Obligations for other postemployment benefits ("OPEB") increased in the governmental and business-type activities by $31,652,642 and $109,955, respectively. This obligation is a commitment the County has made to its employees pursuant to contract negotiations. As health costs have risen dramatically over the past several years, County management has attempted to address these costs as new contracts have been negotiated. Newer contracts require greater employee contributions and increased length of employment to qualify for retiree health benefits. The increase is also related to changes in actuarial assumptions, such as the discount rate which saw a decrease from the prior year.

Additional information on the County's long-term liabilities can be found in Note 12 to the financial statements.

Economic Factors and Next Year's Budgets and Rates

Dutchess County, like other counties in New York State, is challenged on a fiscal level by State and Federal imposed mandates. Medicaid is a federally mandated program that provides health benefits to low income individuals and their families. Medicaid continues to be one of the single largest mandated programs for counties.

The following summarizes the County's spending in this area:

Year Ended December 31,	
2023 (budgeted)	$ 37,679,343
2022	32,557,106
2021	31,770,864

In addition to Medicaid costs, Dutchess County participates in the New York State Employees' Retirement System, a cost-sharing, multiple public employers system. The County is required to contribute at an actuarially determined rate. The following summarizes the County's spending for this appropriation:

Year Ended December 31,	
2023 (budgeted)	$ 17,923,632
2022	16,734,886
2021	19,823,380

The County has appropriated $30.8 million in fund balance to finance the 2023 budget within the General Fund. The unassigned fund balance is $77.4 million in the General Fund as of December 31, 2022.

The total tax levy for the 2023 budget is $99.5 million, resulting in a property tax rate of $2.49 per thousand of assessed value, which is 12.6% lower than $2.85 in 2021. The true value assessment for the County has increased from $35.01 billion for the 2022 budget to $39.83 billion for the 2023 budget; an increase of 13.8%.

Dutchess County contains a diverse mix of industries, including microelectronics, life sciences, high-tech manufacturing, distribution, higher education, agriculture, tourism and retail trades.

A significant portion of the county's labor force is employed in the healthcare and education industry clusters, but the county's high-tech manufacturing industry continues to grow and see new investments including Onsemi's $1.3 billion investment in their flagship microelectronics manufacturing facility and their proposed $3 billion new chip fab in the Town of East Fishkill. In Poughkeepsie, during a visit by the President of the United States last October to IBM's campus, IBM announced Poughkeepsie is now home to the world's largest fleet of quantum computers the world's first quantum data center. New to Dutchess, California based AMD, a global leader in the microelectronics industry with more than 25,000 employees, opened a state-of-the-art research and design facility in the Town of Fishkill.

This fall the County's $1.2 million mechatronics lab at Dutchess Community College's Fishkill campus will open to train the workforce for high-wage jobs in the manufacturing industry.

Aside from the 2021 completion of Vassar Brothers Medical Center's $545 million expansion, the nearby Westchester Medical Center's Mid-Hudson Regional Hospital established a Maria Fareri Children's Hospital pediatric center and announced the establishment of a Behavioral Health Center of Excellence in Poughkeepsie, which is expected to further increase the economic growth of the County and the labor force within the healthcare industry. Amazon has completed construction of a 631,000 square foot facility in the Town of East Fishkill, and on an adjacent parcel, USAA Eagle Real Estate is constructing a 530,000 spec building due to the strong demand for commercial space in Dutchess County. Additionally, GAP Inc, $50 million expansion at their expansive three-million square foot northeast logistics center in Fishkill increased to nearly $70 million.

According to the U.S. Department of Labor's latest Quarterly Census of Employment and Wages ("QCEW") report, the Average Weekly Wage ("AWW") in Dutchess County increased 27.4 percent between Q4 2018 and Q4 2022. The County's AWW is second only to Westchester County in the Mid-Hudson Region.

Wealth levels for Dutchess County residents remains high. In 2021, the Median Household Income ("MHI") was up 6.5% over 2020 at $87,112.

The County continues to experience an influx of investors and home buyers. In July 2023, the year-over-year Median Sale Price of a home was up 6.5%.

Requests for Information

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the County's finances and to demonstrate the County's accountability for the money it receives. If you have questions about this report or need additional financial information, contact Heidi Seelbach, Commissioner of Finance, 22 Market Street, Poughkeepsie, New York 12601.

BASIC FINANCIAL STATEMENTS

COUNTY OF DUTCHESS, NEW YORK
Statement of Net Position
December 31, 2022

	Primary Government			Total Major Discretely Presented Component Units	Aggregate Nonmajor Discretely Presented Component Units
	Governmental Activities	Business-type Activities	Total		
ASSETS					
Cash and cash equivalents	$ 99,819,920	$ 10,441,651	$ 110,261,571	$ 37,017,806	$ 3,163,987
Restricted cash and cash equivalents	133,887,037	10,033	133,897,070	20,529,550	1,780,566
Investments	35,271,172	1,587,702	36,858,874	-	-
Restricted investments	22,159,326	-	22,159,326	-	-
Receivables (net of allowances):					
Taxes	37,420,494	-	37,420,494	-	-
Accounts receivable	5,014,179	508,218	5,522,397	6,293,357	138,480
Leases	6,205,961	3,490,651	9,696,612	2,127,535	-
Intergovernmental receivables	104,484,139	2,091,075	106,575,214	281,237	-
Internal balances	1,110,389	(1,110,389)	-	-	-
Prepaid items	3,760,280	46,667	3,806,947	1,441,093	12,160
Inventories	169,985	-	169,985	-	-
Noncurrent net pension asset	36,212,757	1,355,663	37,568,420	3,541,358	99,059
Other noncurrent assets	6,307,700	-	6,307,700	5,307,133	-
Capital assets, not being depreciated/amortized	158,876,476	4,732,888	163,609,364	4,915,571	-
Capital assets, net of accumulated depreciation/amortization	249,087,763	19,664,856	268,752,619	177,753,811	6,492
Total noncurrent assets	450,484,696	25,753,407	476,238,103	191,517,873	105,551
Total assets	899,787,578	42,819,015	942,606,593	259,208,451	5,200,744
DEFERRED OUTFLOWS OF RESOURCES					
Deferred outflows—relating to pensions	77,869,961	2,556,373	80,426,334	10,667,153	194,902
Deferred outflows—relating to OPEB	132,886,351	1,210,974	134,097,325	18,409,600	-
Deferred charge on refunding	210,434	-	210,434	601,285	-
Total deferred outflows of resources	210,966,746	3,767,347	214,734,093	29,678,038	194,902
LIABILITIES					
Accounts payable	60,642,822	1,212,154	61,854,976	6,828,330	46,232
Retainages payable	5,450,184	-	5,450,184	-	-
Accrued liabilities	12,068,378	360,929	12,429,307	6,069,650	10,776
Intergovernmental payables	49,157,758	-	49,157,758	-	-
Unearned revenue	44,398,176	10,033	44,408,209	2,314,865	1,085
Noncurrent liabilities:					
Due within one year	28,544,758	261,940	28,806,698	4,494,535	-
Due in more than one year	971,077,608	5,690,096	976,767,704	211,936,924	1,780,566
Total noncurrent liabilities	999,622,366	5,952,036	1,005,574,402	216,431,459	1,780,566.00
Total liabilities	1,171,339,684	7,535,152	1,178,874,836	231,644,304	1,838,659
DEFERRED INFLOWS OF RESOURCES					
Deferred inflows—relating to leases	6,141,122	3,435,169	9,576,291	2,089,037	-
Deferred inflows—relating to pensions	129,087,402	4,832,523	133,919,925	13,071,754	383,721
Deferred inflows—relating to OPEB	16,713,553	109,787	16,823,340	3,816,351	-
Deferred inflows—relating to NYS TAP payments	-	-	-	407,485	-
Deferred inflows—relating to capital	-	-	-	21,148,698	-
Deferred gain on refunding	11,235,915	-	11,235,915	-	-
Total deferred inflows of resources	163,177,992	8,377,479	171,555,471	40,533,325	383,721
NET POSITION					
Net investment in capital assets	91,895,915	22,551,540	114,447,455	86,312,711	6,492
Restricted for:					
Debt service	10,615,283	-	10,615,283	-	-
Workers' compensation	14,045,763	-	14,045,763	-	-
Other	20,744,702	-	20,744,702	20,347,184	-
Unrestricted	(361,065,015)	8,122,191	(352,942,824)	(89,951,035)	3,166,774
Total net position	$(223,763,352)	$ 30,673,731	$(193,089,621)	$ 16,708,860	$ 3,173,266

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

COUNTY OF DUTCHESS, NEW YORK
Statement of Activities
Year Ended December 31, 2022

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Primary Government: Governmental Activities	Primary Government: Business-type Activities	Primary Government: Total	Total Major Discretely Presented Component Units	Aggregate Nonmajor Discretely Presented Component Units
Primary government:									
Governmental activities:									
General government support	$134,153,613	$ 9,705,032	$ 12,312,370	$ 5,246,646	$ (106,889,565)	$ -	$(106,889,565)	$ -	$ -
Education	20,652,830	-	-	248,920	(20,403,910)	-	(20,403,910)	-	-
Public safety	98,902,531	3,366,815	3,842,187	4,309,956	(87,383,573)	-	(87,383,573)	-	-
Health	81,322,348	2,848,074	39,521,481	150,000	(38,802,793)	-	(38,802,793)	-	-
Transportation	31,174,213	2,160,268	5,639,493	5,909,993	(17,464,459)	-	(17,464,459)	-	-
Economic assistance and opportunity	155,531,376	9,180,191	74,397,824	-	(71,953,361)	-	(71,953,361)	-	-
Culture and recreation	8,924,562	364,037	1,511,942	932,337	(6,116,246)	-	(6,116,246)	-	-
Home and community services	20,018,246	498,383	5,317,170	-	(14,202,693)	-	(14,202,693)	-	-
Interest and other fiscal charges	8,222,466	-	-	-	(8,222,466)	-	(8,222,466)	-	-
Total governmental activities	558,902,185	28,122,800	142,542,467	16,797,852	(371,439,066)	-	(371,439,066)	-	-
Business-type activities:									
Airport	3,495,135	893,774	64,049	505,339	-	(2,031,973)	(2,031,973)	-	-
Transportation	14,950,382	1,153,075	8,759,357	622,594	-	(4,415,356)	(4,415,356)	-	-
Local Development Corporation	1,271,472	1,160,870	-	-	-	(110,602)	(110,602)	-	-
Total business-type activities	19,716,989	3,207,719	8,823,406	1,127,933	-	(6,557,931)	(6,557,931)	-	-
Total primary government	$578,619,174	$ 31,330,519	$151,365,873	$ 17,925,785	(371,439,066)	(6,557,931)	(377,996,997)	-	-
Component units:									
Dutchess Community College	$ 88,153,301	$ 48,715,650	$ 16,707,282	$ -				(22,730,369)	-
Resource Recovery Agency	11,455,140	12,607,822	-	-				1,152,682	-
Water and Wastewater Authority	10,264,128	7,888,812	-	376,506				(1,998,810)	-
Nonmajor component units	1,205,065	288,975	315,542	-				-	(600,548)
Total component units	$111,077,634	$ 69,501,259	$ 17,022,824	$ 376,506				(23,576,497)	(600,548)
General revenues:									
Property taxes, levied for general purpose					92,811,129	-	92,811,129	-	-
Property taxes, levied for debt service					21,754,354	-	21,754,354	-	-
Sales and use taxes					254,414,101	-	254,414,101	-	-
Other taxes					5,800,632	-	5,800,632	-	-
Use of money and property					4,536,397	366,933	4,903,330	277,256	22,858
Tobacco settlement revenues					4,170,050	-	4,170,050	-	-
Miscellaneous					-	288,397	288,397	-	-
Payments from primary government					-	-	-	20,584,141	304,674
Transfers					(4,875,271)	4,875,271	-	-	-
Total general revenues and transfers					378,611,392	5,530,601	384,141,993	20,861,397	327,532
Change in net position					7,172,326	(1,027,330)	6,144,996	(2,715,100)	(273,016)
Net position—beginning, as restated					(230,935,678)	31,701,061	(199,234,617)	19,423,960	3,446,282
Net position—ending					$ (223,763,352)	$30,673,731	$(193,089,621)	$16,708,860	$ 3,173,266

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

COUNTY OF DUTCHESS, NEW YORK
Balance Sheet—Governmental Funds
December 31, 2022

	General	Capital Projects	DTASC	Total Nonmajor Funds	Total Governmental Funds
ASSETS					
Cash and cash equivalents	$ 93,591,995	$ -	$ 94,845	$ 6,133,080	$ 99,819,920
Restricted cash and cash equivalents	60,562,165	69,992,440	3,332,432	-	133,887,037
Investments	35,271,172	-	-	-	35,271,172
Restricted investments	22,159,326	-	-	-	22,159,326
Receivables (net of allowances):					
Taxes	37,420,494	-	-	-	37,420,494
Accounts receivable	4,975,773	13,018	-	15,033	5,003,824
Leases	6,205,961	-	-	-	6,205,961
Due from other funds	5,786,593	2,273,752	-	66	8,060,411
Intergovernmental receivables	60,793,090	6,328,154	-	1,776,308	68,897,552
Prepaid items	3,587,611	-	-	172,669	3,760,280
Inventories	169,985	-	-	-	169,985
Total assets	$ 330,524,165	$ 78,607,364	$ 3,427,277	$ 8,097,156	$ 420,655,962
LIABILITIES					
Accounts payable	$ 46,553,408	$ 12,425,965	$ -	$ 1,663,449	$ 60,642,822
Accrued liabilities	8,362,168	18,085	-	284,500	8,664,753
Due to other funds	2,352,416	4,537,243	-	60,363	6,950,022
Intergovernmental payables	49,157,758	-	-	-	49,157,758
Unearned revenue	44,398,176	-	-	-	44,398,176
Total liabilities	150,823,926	16,981,293	-	2,008,312	169,813,531
DEFERRED INFLOWS OF RESOURCES					
Deferred inflows—relating to leases	6,141,122	-	-	-	6,141,122
Unavailable revenue—property taxes	11,164,423	-	-	-	11,164,423
Total deferred inflows of resources	17,305,545	-	-	-	17,305,545
FUND BALANCES					
Nonspendable	3,757,596	-	-	172,669	3,930,265
Restricted	38,323,315	61,626,071	3,332,432	-	103,281,818
Assigned	42,865,820	-	94,845	5,916,175	48,876,840
Unassigned	77,447,963	-	-	-	77,447,963
Total fund balances	162,394,694	61,626,071	3,427,277	6,088,844	233,536,886
Total liabilities, deferred inflows of resources and fund balances	$ 330,524,165	$ 78,607,364	$ 3,427,277	$ 8,097,156	$ 420,655,962

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

COUNTY OF DUTCHESS, NEW YORK
Reconciliation of the Balance Sheet—Governmental Funds to the Government-wide Statement of Net Position
December 31, 2022

Amounts reported for governmental activities in the statement of net position (page 16) are different because:		
Total fund balances—governmental funds (page 18)		$ 233,536,886
Net pension assets are not current financial resources and, therefore, are not reported in the funds.		36,212,757
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the fund statements. The cost of the assets is $830,953,798 and the accumulated depreciation/amortization is $422,989,559.		407,964,239
Other noncurrent assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.		6,307,700
Real property taxes not collected within 60 days of year end are reported as deferred inflows of resources in the fund statements, but are recognized on the accrual basis for government-wide statements.		11,164,423
Certain accrued revenues for grants, aid and tobacco settlement revenue reported in the statement of net position are received after the availability period for recognition of revenue in the governmental funds.		35,596,942
Deferred charges and gains associated with refunding bond issuances are not reported in the governmental funds. The charges are reported as deferred outflows of resources, while the gains are reported as deferred inflows of resources on the statement of net position, and the net amounts are recognized as a component of interest expense over the life of the related debt.		
Deferred charge on refunding—County	$ 210,434	
Deferred gain on refunding—County	(299,159)	
Deferred gain on refunding—DTASC	(10,936,756)	(11,025,481)
Deferred outflows and inflows of resources related to pensions are applicable to future periods and, therefore, are not reported in the fund statements.		
Deferred outflows related to employer contributions	$ 10,796,856	
Deferred outflows related to experience, changes in assumptions, and investment earnings	67,073,105	
Deferred inflows related to pension plans	(129,087,402)	(51,217,441)
Deferred outflows and inflows of resources related to other postemployment benefits ("OPEB") are applicable to future periods and, therefore, are not reported in the fund statements:		
Deferred outflows related to employer contributions	$ 12,546,416	
Deferred outflows relating to experience and changes in assumptions	120,339,935	
Deferred inflows relating to OPEB liability	(16,713,553)	116,172,798
Net accrued interest expense for general obligation bonds of $3,115,522, leases of $88,701 and DTASC bonds of $199,402 are not reported in the funds.		(3,403,625)
To recognize retainages payable on outstanding capital projects not recorded in the fund statements.		(5,450,184)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the fund statements. The effects of these items are:		
Serial bonds—County	$ (258,750,423)	
Unamortized bond premiums—County	(7,146,293)	
DTASC bonds	(44,450,000)	
Unamortized bond premiums—DTASC	(3,287,643)	
DTASC subordinate turbo CABs	(8,235,043)	
Leases	(31,986,722)	
Compensated absences	(11,903,986)	
Workers' compensation and general claims	(33,604,319)	
OPEB obligation	(600,257,937)	(999,622,366)
Net position of governmental activities		$(223,763,352)

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

COUNTY OF DUTCHESS, NEW YORK

Statement of Revenues, Expenditures, and Changes in Fund Balances—Governmental Funds
Year Ended December 31, 2022

	General	Capital Projects	DTASC	Total Nonmajor Funds	Total Governmental Funds
REVENUES					
Real property taxes	$ 102,745,971	$ -	$ -	$ 13,785,042	$ 116,531,013
Sales and use taxes	254,414,101	-	-	-	254,414,101
Other taxes	5,800,632	-	-	-	5,800,632
Departmental income	25,216,611	-	-	2,014,260	27,230,871
Use of money and property	3,817,463	639,565	39,553	29,461	4,526,042
Miscellaneous	2,447,687	240,000	3,920,050	193,044	6,800,781
Grants and aid	135,496,588	16,557,854	-	3,784,171	155,838,613
Total revenues	529,939,053	17,437,419	3,959,603	19,805,978	571,142,053
EXPENDITURES					
Current:					
General government support	102,195,668	-	58,983	-	102,254,651
Education	20,165,639	-	-	-	20,165,639
Public safety	66,180,094	-	-	423,844	66,603,938
Health	69,581,383	-	-	-	69,581,383
Transportation	3,172,266	-	-	10,127,073	13,299,339
Economic assistance and opportunity	137,529,609	-	-	1,893,258	139,422,867
Culture and recreation	4,709,935	-	-	-	4,709,935
Home and community services	16,842,258	-	-	1,736,037	18,578,295
Employee benefits	60,410,184	-	-	4,203,567	64,613,751
Debt service:					
Principal	23,418,106	66,119	1,465,000	50,953	25,000,178
Interest and other fiscal charges	7,068,856	3,031	2,391,750	2,921	9,466,558
Capital outlay	-	75,578,120	-	-	75,578,120
Total expenditures	511,273,998	75,647,270	3,915,733	18,437,653	609,274,654
Excess (deficiency) of revenues over expenditures	18,665,055	(58,209,851)	43,870	1,368,325	(38,132,601)
OTHER FINANCING SOURCES (USES)					
Transfers in	87,352	22,783,125	-	519,228	23,389,705
Transfers out	(28,177,624)	(87,352)	-	-	(28,264,976)
Serial bonds issued	-	69,400,000	-	-	69,400,000
Premium on serial bonds	-	974,195	-	-	974,195
Leases issued	13,052,811	296,766	-	258,780	13,608,357
Total other financing sources (uses)	(15,037,461)	93,366,734	-	778,008	79,107,281
Net change in fund balances	3,627,594	35,156,883	43,870	2,146,333	40,974,680
Fund balances—beginning	158,767,100	26,469,188	3,383,407	3,942,511	192,562,206
Fund balances—ending	$ 162,394,694	$ 61,626,071	$ 3,427,277	$ 6,088,844	$ 233,536,886

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

COUNTY OF DUTCHESS, NEW YORK

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances—Governmental Funds to the Government-wide Statement of Activities

Year Ended December 31, 2022

Amounts reported for governmental activities in the statement of activities (page 17) are different because:		
Net change in fund balances—total governmental funds (page 20)		$ 40,974,680
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of these assets is allocated over their estimated useful lives and reported as depreciation/amortization expense. This is the amount by which capital outlays exceeded depreciation/amortization expense and loss on disposals in the current period.		
Capital asset additions, net	$ 89,774,431	
Depreciation/amortization expense	(28,126,127)	
Loss on disposals	(964,387)	60,683,917
In the statement of activities, the cost of other noncurrent assets is allocated and amortized over their estimated useful lives.		(274,570)
Certain tax and other revenues are not recognized in the governmental funds because they are not available soon enough after year-end to pay for the current period's expenditures. On the statement of activities, however, revenue is recognized regardless of when it's collected.		
Change in deferred inflows of resources—property taxes	$ (1,965,530)	
Change in accrued interest receivable—leases	10,355	
Change in long-term receivable—grants and aid	3,261,710	
Change in long-term receivable—DTASC	250,000	1,556,535
For refunding bonds, the difference between the reacquisition price and the net carrying amount of the old debt should be reported as a deferred charge/gain on the government-wide statements and recognized as a component of interest expense over the remaining life of the old debt or the life of the new debt, whichever is shorter.		143,120
Net differences between pension contributions recognized on the fund financial statements and the government-wide financial statements are as follows:		
Direct pension contributions	$ 15,835,468	
Cost of benefits earned net of employee contributions	(791,654)	15,043,814
Deferred outflows and inflows of resources relating to OPEB result from actuarial changes in experience and changes in assumptions and other inputs. These amounts are shown net of current year amortization.		(18,690,221)
In the statement of activities, interest expense is recognized as it accrues, regardless of when its paid.		(951,575)
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effects of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. Additionally, in the statement of activities, certain operating expenses are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially, the amounts actually paid). The net effect of these differences in the treatment of long-term debt and the related items is as follows:		
Serial bonds issued—County	$(69,400,000)	
Repayment of serial bonds—County	21,754,354	
Premium on serial bonds issued—County	(974,195)	
Amortization of bond premiums—County	1,621,660	
Repayment of serial bonds—DTASC	1,465,000	
Amortization of bond premiums—DTASC	108,355	
Accreted interest on DTASC bonds	(536,389)	
Leases issued	(13,608,357)	
Repayment of leases	1,780,824	
Adjustment of leases	858,920	
Change in compensated absences	(1,581,457)	
Change in workers' compensation and general claims	(1,621,872)	
Change in OPEB obligation	(31,652,642)	
Change in net pension liability	472,425	(91,313,374)
Change in net position of governmental activities		$ 7,172,326

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

COUNTY OF DUTCHESS, NEW YORK
Statement of Net Position—Proprietary Funds
December 31, 2022

	Business-type Activities			
	Airport	Transportation	Dutchess County LDC	Total Enterprise Funds
ASSETS				
Current assets:				
Cash and cash equivalents	$ 1,081,048	$ 6,623,964	$ 2,736,639	$ 10,441,651
Restricted cash and cash equivalents	10,033	-	-	10,033
Investments	1,087,417	500,285	-	1,587,702
Receivables	212,428	107,688	188,102	508,218
Intergovernmental receivables	1,313,815	777,260	-	2,091,075
Leases receivable	3,490,651	-	-	3,490,651
Due from other funds	78,596	-	-	78,596
Prepaid items	12,449	2,688	31,530	46,667
Total current assets	7,286,437	8,011,885	2,956,271	18,254,593
Noncurrent assets:				
Net pension asset	135,978	1,219,685	-	1,355,663
Capital assets, not being depreciated:				
Land	3,136,399	248,965	-	3,385,364
Construction in progress	1,181,784	165,740	-	1,347,524
Capital assets, net of accumulated depreciation:				
Infrastructure	3,766,875	798,979	-	4,565,854
Buildings and building improvements	9,288,494	1,678,633	-	10,967,127
Improvements other than buildings	-	27,364	-	27,364
Machinery and equipment	2,171,976	1,154,038	26,550	3,352,564
Right-to-use leased assets	-	104,112	647,835	751,947
Total noncurrent assets	19,681,506	5,397,516	674,385	25,753,407
Total assets	26,967,943	13,409,401	3,630,656	44,008,000
DEFERRED OUTFLOWS OF RESOURCES				
Deferred outflows—relating to pensions	289,206	2,267,167	-	2,556,373
Deferred outflows—relating to OPEB	1,210,974	-	-	1,210,974
Total deferred outflows of resources	1,500,180	2,267,167	-	3,767,347
LIABILITIES				
Current liabilities:				
Accounts payable	351,817	805,483	54,854	1,212,154
Accrued liabilities	46,600	314,329	-	360,929
Due to other funds	1,118,490	70,495	-	1,188,985
Unearned revenue	10,033	-	-	10,033
Current portion of long-term debt	112,365	88,872	60,703	261,940
Total current liabilities	1,639,305	1,279,179	115,557	3,034,041
Noncurrent liabilities:				
Bonds payable	1,412,315	127,766	-	1,540,081
Premium on bonds	81,702	64,939	-	146,641
Lease liability	-	70,174	636,515	706,689
Compensated absences	62,318	111,467	-	173,785
OPEB obligation	3,122,900	-	-	3,122,900
Total noncurrent liabilities	4,679,235	374,346	636,515	5,690,096
Total liabilities	6,318,540	1,653,525	752,072	8,724,137
DEFERRED INFLOWS OF RESOURCES				
Deferred inflows—relating to leases	3,435,169	-	-	3,435,169
Deferred inflows—relating to pensions	484,717	4,347,806	-	4,832,523
Deferred inflows—relating to OPEB	109,787	-	-	109,787
Total deferred inflows of resources	4,029,673	4,347,806	-	8,377,479
NET POSITION				
Net investment in capital assets	18,742,426	3,831,947	(22,833)	22,551,540
Unrestricted	(622,516)	5,843,290	2,901,417	8,122,191
Total net position	$ 18,119,910	$ 9,675,237	$ 2,878,584	$ 30,673,731

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

COUNTY OF DUTCHESS, NEW YORK
Statement of Revenues, Expenses, and Changes in Net Position—Proprietary Funds
Year Ended December 31, 2022

	Business-type Activities			
	Airport	Transportation	Dutchess County LDC	Total Enterprise Funds
Operating revenues:				
Charges for services	$ 893,774	$ 1,153,075	$ 1,160,870	$ 3,207,719
Operating grants and revenues	64,049	8,759,357	-	8,823,406
Other	212,255	76,142	-	288,397
Total operating revenues	1,170,078	9,988,574	1,160,870	12,319,522
Operating expenses:				
Personal services	500,853	4,492,511	483,555	5,476,919
Employee benefits	582,963	2,325,492	101,639	3,010,094
Depreciation/amortization	1,824,908	1,377,390	94,319	3,296,617
Contracted services	543,548	6,754,821	559,970	7,858,339
Total operating expenses	3,452,272	14,950,214	1,239,483	19,641,969
Operating (loss)	(2,282,194)	(4,961,640)	(78,613)	(7,322,447)
Nonoperating revenues (expenses):				
State and Federal aid	505,339	622,594	-	1,127,933
Lease payments collected	289,151	-	-	289,151
Interest income	48,768	7,219	21,795	77,782
Interest expense	(42,863)	(168)	(31,989)	(75,020)
Total nonoperating revenues (expenses)	800,395	629,645	(10,194)	1,419,846
(Loss) before transfers	(1,481,799)	(4,331,995)	(88,807)	(5,902,601)
Transfers in	655,121	4,220,150	-	4,875,271
Change in net position	(826,678)	(111,845)	(88,807)	(1,027,330)
Net position—beginning, as restated	18,946,588	9,787,082	2,967,391	31,701,061
Net position—ending	$ 18,119,910	$ 9,675,237	$ 2,878,584	$ 30,673,731

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

COUNTY OF DUTCHESS, NEW YORK
Statement of Cash Flows—Proprietary Funds
Year Ended December 31, 2022

	Business-type Activities			
	Airport	Transportation	Dutchess County LDC	Total Enterprise Funds
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from services provided	$ 1,206,895	$ 1,180,442	$ 1,145,725	$ 3,533,062
Receipts from operating grants and revenue	64,049	11,045,178	-	11,109,227
Receipts from other operating revenue	17,386	76,149	-	93,535
Payments to employees	(800,117)	(5,882,132)	(554,123)	(7,236,372)
Payments to suppliers of contracted services	(536,651)	(6,172,628)	(551,854)	(7,261,133)
Net cash provided by (used for) operating activities	(48,438)	247,009	39,748	238,319
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Transfers and loans to and from other funds, net	672,128	4,253,163	-	4,925,291
Net cash provided by noncapital financing activities	672,128	4,253,163	-	4,925,291
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Capital contributions to noncurrent assets	417,632	482,841	-	900,473
Acquisition of capital assets	(484,748)	(620,036)	-	(1,104,784)
Proceeds from issuance of debt	800,000	-	-	800,000
Premium from issuance of debt	23,295	-	-	23,295
Principal payments on bonds	(151,450)	(48,096)	-	(199,546)
Principal payments on leases	-	(34,185)	(55,500)	(89,685)
Interest payments	(31,280)	(8,388)	(31,989)	(71,657)
Net cash provided by (used for) capital and related financing activities	573,449	(227,864)	(87,489)	258,096
CASH FLOWS FROM INVESTING ACTIVITIES				
Lease payments collected	233,670	-	-	233,670
Interest income earned	39,654	7,218	21,795	68,667
Net cash provided by investing activities	273,324	7,218	21,795	302,337
Increase (decrease) in cash and cash equivalents	1,470,463	4,279,526	(25,946)	5,724,043
Cash, cash equivalents and investments—beginning	708,035	2,844,723	2,762,585	6,315,343
Cash, cash equivalents and investments—ending	$ 2,178,498	$ 7,124,249	$ 2,736,639	$ 12,039,386

(continued)

COUNTY OF DUTCHESS, NEW YORK
Statement of Cash Flows—Proprietary Funds
Year Ended December 31, 2022

(concluded)

	Business-type Activities			
	Airport	Transportation	Dutchess County LDC	Total Enterprise Funds
Reconciliation of operating (loss) to net cash provided by (used for) operating activities:				
Operating (loss)	$ (2,282,194)	$ (4,961,640)	$ (78,613)	$ (7,322,447)
Adjustments to reconcile operating (loss) to net cash provided by (used for) operating activities:				
Depreciation/amortization expense	1,824,908	1,377,390	94,319	3,296,617
Decrease (increase) in receivables	126,763	27,365	(15,145)	138,983
(Increase) decrease in other assets	(5,095)	2,285,664	4,691	2,285,260
(Increase) in net pension asset	(135,978)	(1,219,685)	-	(1,355,663)
Decrease (increase) in deferred outflows of resources	325,005	(2,182,791)	-	(1,857,786)
Increase in accounts payable	1,813	582,359	34,496	618,668
Increase in unearned revenue	1,670	-	-	1,670
Increase in compensated absences	8,794	104,849	-	113,643
(Decrease) in net pension liability	(1,539)	(392)	-	(1,931)
Increase in OPEB obligation	109,955	-	-	109,955
(Decrease) increase in deferred inflows of resources	(22,540)	4,233,890	-	4,211,350
Total adjustments	2,233,756	5,208,649	118,361	7,560,766
Net cash provided by (used) for operating activities	$ (48,438)	$ 247,009	$ 39,748	$ 238,319

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

COUNTY OF DUTCHESS, NEW YORK
Statement of Fiduciary Net Position—Fiduciary Funds
December 31, 2022

	Private Purpose Trust Fund	Custodial Fund
ASSETS		
Restricted cash and cash equivalents	$ 5,852	$ 7,862,316
Total assets	5,852	7,862,316
LIABILITIES		
Accounts payable and other liabilities	-	3,470,256
Total liabilities	-	3,470,256
NET POSITION		
Restricted for:		
Cemetery plots	5,852	-
Organizations and other governments	-	4,392,060
Total net position	$ 5,852	$ 4,392,060

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

COUNTY OF DUTCHESS, NEW YORK
Statement of Changes in Fiduciary Net Position—Fiduciary Funds
Year Ended December 31, 2022

	Private Purpose Trust Fund	Custodial Fund
ADDITIONS		
Funds received on behalf of others	$ -	$ 3,847,881
Total additions	-	3,847,881
DEDUCTIONS		
Funds distributed on behalf of others	-	2,632,785
Total deductions	-	2,632,785
Change in fiduciary net position	-	1,215,096
Net position—beginning	5,852	3,176,964
Net position—ending	$ 5,852	$ 4,392,060

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

COUNTY OF DUTCHESS, NEW YORK
Combining Statement of Net Position—Major Component Units
December 31, 2022

	Dutchess Community College (August 31, 2022)	Dutchess County Resource Recovery Agency	Dutchess County Water and Wastewater Authority	Total Major Discretely Presented Component Units
ASSETS				
Cash and cash equivalents	$ 31,305,940	$ 2,859,152	$ 2,852,714	$ 37,017,806
Restricted cash and investments	14,534,391	2,730,261	3,264,898	20,529,550
Receivables (net of allowances)	4,176,904	1,103,363	3,140,625	8,420,892
Intergovernmental receivables	-	-	281,237	281,237
Prepaid items	1,345,664	27,137	68,292	1,441,093
Other assets	3,632,833	1,674,300	-	5,307,133
Net pension asset	3,063,659	16,216	461,483	3,541,358
Capital assets, not being depreciated/amortized	1,573,803	-	3,341,768	4,915,571
Capital assets, net of accumulated depreciation/amortization	105,613,356	9,265,438	62,875,017	177,753,811
Total assets	165,246,550	17,675,867	76,286,034	259,208,451
DEFERRED OUTFLOWS OF RESOURCES				
Deferred outflows—relating to pensions	9,600,796	57,855	1,008,502	10,667,153
Deferred outflows—relating to OPEB	18,409,600	-	-	18,409,600
Deferred charge on refunding	-	122,417	478,868	601,285
Total deferred outflows of resources	28,010,396	180,272	1,487,370	29,678,038
LIABILITIES				
Accounts payable	5,381,369	258,543	1,188,418	6,828,330
Accrued liabilities	4,847,211	630,662	591,777	6,069,650
Unearned revenues	2,314,865	-	-	2,314,865
Noncurrent liabilities:				
Due within one year	1,335,709	1,220,000	1,938,826	4,494,535
Due in more than one year	168,619,929	6,307,753	37,009,242	211,936,924
Total noncurrent liabilities	169,955,638	7,527,753	38,948,068	216,431,459
Total liabilities	182,499,083	8,416,958	40,728,263	231,644,304
DEFERRED INFLOWS OF RESOURCES				
Deferred inflows—relating to leases	2,089,037	-	-	2,089,037
Deferred inflows—relating to pensions	11,434,937	58,684	1,578,133	13,071,754
Deferred inflows—relating to OPEB	3,816,351	-	-	3,816,351
Deferred inflows—relating to NYS TAP payments	407,485	-	-	407,485
Deferred inflows—relating to capital	-	-	21,148,698	21,148,698
Total deferred inflows of resources	17,747,810	58,684	22,726,831	40,533,325
NET POSITION				
Net investment in capital assets	62,704,270	5,539,738	18,068,703	86,312,711
Restricted	15,574,198	1,510,131	3,262,855	20,347,184
Unrestricted	(85,268,415)	2,330,628	(7,013,248)	(89,951,035)
Total net position	$ (6,989,947)	$ 9,380,497	$14,318,310	$ 16,708,860

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

COUNTY OF DUTCHESS, NEW YORK
Combining Statement of Activities—Major Component Units
Year Ended December 31, 2022

	Dutchess Community College (August 31, 2022)	Dutchess County Resource Recovery Agency	Dutchess County Water and Wastewater Authority	Total Major Discretely Presented Component Units
Program expenses:				
Disposal fees	$ -	$ 2,539,699	$ -	$ 2,539,699
Service fees	-	6,188,552	-	6,188,552
Administrative expenses	5,614,085	729,303	562,750	6,906,138
Interest expenses	2,883,188	209,226	1,454,938	4,547,352
Depreciation and amortization	4,132,165	1,788,360	2,040,491	7,961,016
Instruction	31,309,063	-	-	31,309,063
Academic support	3,028,682	-	-	3,028,682
Libraries	1,111,831	-	-	1,111,831
Student services	8,587,260	-	-	8,587,260
General institution	8,691,428	-	-	8,691,428
Operation and maintenance of plant	5,864,789	-	5,568,835	11,433,624
Student aid	12,877,938	-	-	12,877,938
Other	4,052,872	-	637,114	4,689,986
Total program expenses	88,153,301	11,455,140	10,264,128	109,872,569
Program revenues:				
Charges for services:				
Tipping fees	-	9,975,511	-	9,975,511
Energy sales	-	2,231,473	-	2,231,473
Other charges for services	4,290,139	272,104	7,888,812	12,451,055
Student tuition and fees	16,432,885	-	-	16,432,885
Grants and contracts	22,077,827	-	-	22,077,827
Other	5,914,799	128,734	-	6,043,533
Operating grants and contributions	16,707,282	-	-	16,707,282
Capital grants and contributions	-	-	376,506	376,506
Total program revenues	65,422,932	12,607,822	8,265,318	86,296,072
Net (expense) revenue and changes in net position	(22,730,369)	1,152,682	(1,998,810)	(23,576,497)
General revenues:				
Use of money and property	68,287	61,964	147,005	277,256
Payments from primary government	16,787,898	-	3,796,243	20,584,141
Total general revenues	16,856,185	61,964	3,943,248	20,861,397
Change in net position	(5,874,184)	1,214,646	1,944,438	(2,715,100)
Net position—beginning	(1,115,763)	8,165,851	12,373,872	19,423,960
Net position—ending	$ (6,989,947)	$ 9,380,497	$ 14,318,310	$ 16,708,860

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The basic financial statements of the County of Dutchess, New York (the "County") have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to governmental units. The Governmental Accounting Standards Board ("GASB") is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the County's accounting principles are described below.

Description of Government-wide Financial Statements

The government-wide financial statements (i.e. statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. All fiduciary activities are reported only in the fund financial statements. *Governmental activities*, which normally are supported by taxes, intergovernmental revenues, and other nonexchange transactions, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges to external customers for support. Likewise, the *primary government* is reported separately from certain legally separate *component units* for which the primary government is financially accountable.

Reporting Entity

The County is a municipal entity which performs local governmental functions within its jurisdiction, including public safety, transportation, health and economic assistance and opportunity. The County charter was adopted April 17, 1967 and became effective January 1, 1968. The County is governed by an elected County Executive and a twenty-five member County Legislature.

The County's financial statements include those entities for which the County has clear oversight responsibility. This responsibility is determined through a review of such factors as the selecting of governing boards, financial interdependency and the ability to influence management and operations on a continuing basis. The accompanying financial statements present the government and its component units, entities for which the government is considered to be financially accountable. Blended component units are, in substance, part of the primary government's operations, even though they are legally separate entities. Thus, blended component units are appropriately presented as funds of the primary government. Discretely presented component units are reported in a separate column in the government-wide financial statements to emphasize that they are legally separate from the government.

Discretely Presented Component Units—The component unit columns in the government-wide financial statements include the financial data of the County's discretely presented component units. The combining statements of discretely presented component units present the major component units in separate columns and the nonmajor component units aggregated into a single column. These statements are presented separately from the financial data of the primary government to emphasize that they are legally separate from the County.

Dutchess Community College (Major Component Unit)—The Dutchess Community College ("DCC" or the "College") was established under Article 126 of the Education Act of the State of New York under the sponsorship of the County and is operated by a Board of Trustees under Paragraph I of Subdivision 6 of Section 6304 of the Education Act of the State of New York. DCC's fiscal year end is August 31. The Dutchess Community College Association, Inc. (the "Association") is

organized under the not-for-profit laws of New York State to supplement and conduct activities and services for the students, faculty, staff and alumni of the College. The Association is presented as a component unit of the College, and its fiscal year end is June 30. The Dutchess Community College Foundation, Inc. (the "Foundation") is organized under the not-for-profit laws of New York State to raise funds to provide scholarships and to provide support for initiatives that will have a significant and measurable impact on the students, faculty and staff of the College. The Foundation is a component unit of the College and its fiscal year end is August 31.

Pursuant to New York State Education Law relating to community colleges, title to real property is held by the County in trust for the use of the College in carrying out its institutional purposes. The accompanying debt is also a legal obligation of the County. No revenues or assets of the College have been pledged or will be available to pay the principal and interest on this debt. Principal and interest payments on the debt are payable from amounts appropriated each year by the State of New York pursuant to the State Education Law, and the County in the case of County-related debt through the College's budget, and from monies in the debt service reserve fund held by the DASNY trustees. Capital appropriations include the annual debt service requirements on the Dutchess County debt. The provisions of the State Education Law regarding the State appropriations for principal and interest payments do not constitute a legally enforceable obligations of the State.

Equipment made available to the College from its inception are stated at cost and were purchased from appropriations of the County and New York State, designated for that purpose, and from Federal grants.

Dutchess County Resource Recovery Agency (Major Component Unit)—The Dutchess County Resource Recovery Agency ("RRA" or the "Agency") was established as a public benefit corporation to perform the function of solid waste management. The Agency constructed a solid waste disposal resource recovery plant to be used for that purpose. The construction of the plant was financed primarily by the issuance of Dutchess County Resource Recovery Agency revenue bonds and New York State Environmental Quality Bond Act ("EQBA") grant proceeds. The New York State Environmental Quality Bond Act grant proceeds have been recorded as contributed capital in these financial statements. In fulfilling its function, the Agency also operates a materials recycling facility. The Dutchess County Executive and/or members of the County Legislature appoint all of the Agency's board members.

Dutchess County Water and Wastewater Authority (Major Component Unit)—The Dutchess County Water and Wastewater Authority ("WWA" or the "Authority") is a public benefit corporation established under Section 1123 of the New York Local Water and Sewer Act, duly enacted into law as Chapter 592 of the Laws of the State of New York. The Act was requested by the Dutchess County Legislature to assist the County and its municipalities with managing water supplies and wastewater disposal. The legislation empowers the Authority to make plans and studies; develop, construct or maintain projects; acquire or lease real and personal property; to issue bonds and notes for financing; and fix rates and collect charges for the purpose of supplying and selling water and to collect, treat and discharge sewage in Dutchess County. The governing body of the Authority consists of eight members – five voting and three nonvoting. Voting members serve five year terms with two members appointed by the County Executive, two appointed by the Chairman of the County Legislature and the fifth being a joint appointment confirmed by the entire Legislature. The nonvoting members include the Director of the Dutchess County Environmental Management Council, the Director of the Dutchess County Soil and Water Conservation District, and the Commissioner of the Dutchess County Department of Planning and Economic Development.

Dutchess County Industrial Development Agency (Nonmajor Component Unit)—The Dutchess County Industrial Development Agency ("IDA") is a public benefit corporation established June 28, 1977 under the mandate of Article 18-A, "New York State Industrial Development Agency Act," of New York State general municipal law. The seven member board is appointed by the County Legislature subject to confirmation of the County Executive. The IDA was established to promote and assist in acquiring or constructing various business and recreational facilities and, in the process, advances the job opportunities, health, general prosperity and economic welfare of the people of Dutchess County. The IDA's function is to authorize the issuance of industrial revenue bonds and to provide property, mortgage, and sales tax exemptions, to private entities, in order to promote economic development. The IDA reviews and determines whether to recommend approval of those applicants wishing to obtain financing. The IDA receives application fees from applicants and closing fees from those accepted for industrial revenue financing, such fees are recorded when earned.

Dutchess County Soil and Water Conservation District (Nonmajor Component Unit)—The Dutchess County Soil and Water Conservation District ("SWCD") (including the Dutchess County Environmental Management Council) is a nonprofit organization set up to coordinate state and federal conservation programs on a local level. The SWCD provides education and technical assistance on managing soil, water and related natural resources to municipalities, farmers, business owners and homeowners.

Blended Component Units—The following blended component units are legally separate entity from the County, but are, in substance, part of the County's operations and therefore data from these units is combined with data of the primary government.

Dutchess Tobacco Asset Securitization Corporation—The Dutchess Tobacco Asset Securitization Corporation ("DTASC") is a special purpose local development corporation organized pursuant to Section 1411 of the Not-For-Profit Corporation Law of the State of New York, created by Dutchess County for the purposes of: (i) purchasing from the County all rights, title and interest in certain litigation awards under the Consent Decree and Final Judgment of the Supreme Court of the State of New York dated December 23, 1998 and in all portions due to the County under the Master Settlement Agreement with respect to tobacco related litigation among various settling states and participating manufacturers, (ii) to purchase, acquire, own, hold, sell, dispose of tobacco assets and any future rights of tobacco assets, and (iii) to issue and sell bonds to pay for the acquisition of such tobacco assets. The sole member of the Corporation is the County Attorney. There are three directors, one appointed by the County Executive, one appointed by the Chairman of the Dutchess County Legislature and one jointly appointed by the County Executive and Chairman of the County Legislature.

Dutchess County Local Development Corporation—The Dutchess County Local Development Corporation ("LDC") is a public benefit corporation established in 2010 under Section 1411 of the New York Not-for-Profit Corporation Law to act as an "on behalf of" issuer of conduit tax exempt bonds. In January 2008, civic facility legislation expired and industrial development agencies no longer had the authority to issue tax exempt bonds or provide other financial assistance to 501c(3) organizations. The LDC was established to address the capital needs of these organizations. The LDC's function is via the issuance of industrial revenue bonds and other means to promote economic development. The LDC reviews and determines whether to recommend approval of those applicants wishing to obtain financing. The LDC receives fees from applicants and closing fees from those accepted for industrial revenue financing. The seven member board is appointed by the County Legislature with approval by the County Executive. The County is the sole member of the LDC.

Separately issued financial statements for all component units may be obtained from Dutchess County Finance Office at 22 Market Street, Poughkeepsie, New York, 12601.

Basis of Presentation—Government-wide Financial Statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds and internal service funds, while business-type activities incorporate data from the government's enterprise funds. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the fiduciary funds are excluded from the government-wide financial statements.

As discussed earlier, the County has five discretely presented component units. Three of the component units, Dutchess Community College, the Dutchess County Resource Recovery Agency and the Dutchess County Water and Wastewater Authority, are considered to be major component units. They are presented in separate columns in the Combining Statement of Net Position—Major Component Units and the Combining Statement of Activities—Major Component Units, and are aggregated in a single column in the government-wide Statement of Net Position and the Statement of Activities. The remaining two are considered nonmajor component units and are combined and presented in a single column in the government-wide Statement of Net Position and the Statement of Activities.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments in lieu of taxes where the amounts are reasonably equivalent in value to the interfund services provided and various other functions of the County. Elimination of these changes would distort the direct costs and program revenues reported for the various functions concerned.

Basis of Presentation—Fund Financial Statements

The fund financial statements provide information about the County's funds, including its fiduciary funds and blended component units. Separate statements for each fund category – governmental, proprietary, and fiduciary – are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds.

The County reports the following major governmental funds:

- *General Fund*—The General Fund is the primary operating fund of the County and accounts for all financial resources of the general government, except those required to be accounted for in other funds. The principal sources of revenue for the General Fund are sales and use taxes, grants and aid and real property taxes.
- *Capital Projects Fund*—The Capital Projects Fund is used to account for financial resources to be used for the acquisition, construction or renovation of major capital facilities or equipment other than those financed by enterprise funds. The principal source of revenue for the Capital Projects Fund include serial bonds, grants and aid.
- *Dutchess Tobacco Asset Securitization Corporation ("DTASC")*—The DTASC Fund is used to account for the receipt and disbursement of resources related to tobacco assets and related obligations.

Nonmajor Special Revenue Funds—These nonmajor governmental funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The following special revenue funds are utilized:

- *County Road Fund*—The County Road Fund is used to account for expenditures for highway purposes authorized by Section 114 of the Highway Law. The principal source of revenue for the County Road Fund is property taxes.

- *Road Machinery Fund*—The Road Machinery Fund is used to account for the purchase, repair, maintenance and storage of highway machinery, tools and equipment pursuant to Section 133 of the Highway Law. The principal source of revenue for the Road Machinery Fund is property taxes.

- *Community Development Fund*—The Community Development Fund is used to account for funds received under the Job Training Partnership Act/Workforce Investment Act and for Community Block Grant funds received from the Department of Housing and Urban Development. The principal source of revenue for the Community Development Fund is federal aid.

The County reports the following major proprietary funds:

- *Dutchess County Airport Fund* ("Airport Fund")—The Airport Fund accounts for the activities of the Dutchess County airport. The intent of the County is that the costs of operations of the airport will be financed through charges to users.

- *Dutchess County Bus Transportation System* ("Transportation Fund")—The Transportation Fund accounts for the activities of the County's public transportation system. The transportation system operates for the residents of the County.

- *Dutchess County Local Development Corporation* (the "Dutchess County LDC")—The Dutchess County LDC Fund is used to account for the economic development and administrative services provided by the Dutchess County LDC.

These entities are financed and operated in a manner similar to a private business enterprise. The intent of the County is that the operating expenses (including depreciation and amortization expense) of providing goods or services to the general public on a continuous basis are to be financed or recovered primarily through user charges. The County may provide administrative, legal and operational assistance to the proprietary funds, which are not charged. Additionally, the General Fund periodically provides advances to the proprietary funds for operational needs.

Fiduciary Funds—These funds are used to account for assets held by the County in a trustee or custodial capacity, and therefore are not available to support the County's programs. The County's fiduciary funds include the following:

- *Private Purpose Trust Fund*—The Private Purpose Trust Fund represents a trust arrangement under which cemetery plots are maintained.

- *Custodial Fund*—The Custodial Fund is used to account for assets held by the County in a trustee capacity or as an agent for individuals or other governmental units.

During the course of operations the County has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/due to other funds and advances to/from other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities are eliminated so that only the net amount is included as internal balances in the governmental activities column. Similarly, balances between the funds included in business-type activities are eliminated so that only the net amount is included as internal balances in the business-type activities column.

Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements these amounts are recorded at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column. Similarly, balances between the funds included in business-type activities are eliminated so that only the net amount is included as transfers in the business-type activities column.

Measurement Focus and Basis of Accounting

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* or *economic resources*. 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*. 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 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.

The governmental fund financial statements are reported using the *current financial resources measurement focus* and *modified accrual basis of accounting*. Revenues are recognized as soon as 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. For this purpose, the County considers property tax revenues to be available if they are collected within 60 days of the end of the current fiscal period; all other revenues are deemed to be available if they are collected within 90 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under leases are reported as other financing sources.

Property taxes, sales taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period of availability. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements are met and the amount is received during the period of availability. All other revenue items are considered to be measurable and available only when cash is received by the County.

The proprietary and fiduciary funds are reported using the *economic resources measurement focus* and the *accrual basis of accounting*.

Assets, Liabilities, Deferred Outflows/Inflows of Resources and Net Position/Fund Balance

Cash, Cash Equivalents and Investments—Cash and cash equivalents include cash on hand, demand deposits, time deposits, and short-term, highly liquid investments with original maturities of three months or less from the date of acquisition. The County's short-term investments consist of certificates of deposit, obligations of New York State, the United States Government and its agents. State statutes and various resolutions of the County Legislature govern the County's investment policies. County monies must be

deposited in FDIC-insured commercial banks or trust companies located within the State. Investments are recorded at fair values in accordance with GASB.

Restricted Cash and Cash Equivalents—Restricted cash and cash equivalents represent amounts to support fund balance restrictions, unearned revenues, debt proceeds, funds set aside for specific purposes and cash held on behalf of others.

Intergovernmental Receivables—Receivables are stated net of estimated allowances for uncollectible amounts. Amounts due from state and federal governments represent amounts owed to the County to reimburse it for expenditures incurred pursuant to state and federally funded programs.

Lease Receivable—The County is a lessor for noncancellable leases of buildings. The County recognizes a lease receivable and a deferred inflow of resources in the statement of net position and governmental fund and proprietary funds financial statements. At the commencement of a lease, the County initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

Prepaid Items—Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenses/expenditures when consumed rather than when purchased.

Inventories—Inventories are recorded at cost using the first-in, first-out method. Inventories largely consist of office supplies reported within governmental activities.

Net Pension Asset—The County reported an asset for its proportionate share of the net pension asset for the Employees' Retirement System. Refer to Note 7 for additional information related to the County's net pension assets.

Other Noncurrent Assets—Represents the County's share of municipal wastewater systems and waterlines, which is recorded at historical cost and depreciated over 40 years. At December 31, 2022, the County reported $6,307,700 related to other assets.

Capital Assets—Capital assets, which include property, plant, equipment, right-to-use assets, and infrastructure assets (e.g. roads and bridges), are reported in the applicable governmental or business-type activities column in the government-wide financial statements, as well as within the individual proprietary funds. Capital assets, except for infrastructure assets, are defined by the County as assets with an individual cost of more than $5,000 and an estimated useful life in excess of three years. For infrastructure assets, the same estimated minimum useful life is used (in excess of ten years), but only those infrastructure projects that cost more than $100,000 are reported as capital assets. Such assets are recorded at historical cost or estimated historical cost. The reported value excludes normal maintenance and repairs, which are essentially amounts spent in relation to capital assets that do not increase the capacity or efficiency of the item or increase its estimated useful life. Donated capital assets are recorded at acquisition value at the date of donation. Right-to-use lease assets were initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs and are amortized on a straight-line basis over their useful lives.

Land, right of way and easements, and construction in progress are not depreciated. The other capital assets of the primary government are depreciated using the straight-line method over the following estimated useful lives:

Capital Assets	Years
Infrastructure	10-50
Buildings and building improvements	5-40
Improvements other than buildings	5-30
Machinery and equipment	3-15
Right-to-use assets	3-15

The *capital outlays* character classification is employed only for expenditures reported in the Capital Projects Fund. Routine capital expenditures in the General Fund and other governmental funds are included in the appropriate functional category (for example, the purchase of a new highway vehicle included as part of *expenditures—transportation).* The amount reported as *capital outlays* in the Capital Projects Fund will also include non-capitalized, project-related costs (for example, furnishings).

Deferred Outflows/Inflows of Resources—In addition to assets, the statement of financial position and the balance sheet will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. At December 31, 2022, the County's primary government has three items that qualify for reporting in this category. The first item is related to pensions reported in the government-wide financial statements and proprietary fund financial statements. This item represents the effect of the net change in the County's proportion of the collective net pension liability/(asset), the difference during the measurement period between the County's contributions and its proportionate share of the total contribution to the pension systems not included in the pension expense, and any contributions to the pension systems made subsequent to the measurement date. The second item is related to OPEB reported in the government-wide and proprietary fund financial statements and represents the effects of the change in the County's proportion of the collective OPEB liability and difference during the measurement period between certain of the employer's contributions and its proportionate share of the total of certain contributions from employers included in the collective OPEB liability. The third item is a deferred charge on refunding which the County reports within its governmental activities. A deferred charge on refunding results from the difference in the carrying value of the refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. At December 31, 2022, the primary government of the County has five items that qualify for reporting in this category. One of the items arises only under a modified accrual basis of accounting. Accordingly, the item, *unavailable revenue*, is reported as deferred inflows of resources only in the governmental funds balance sheet. The governmental funds report unavailable revenue from property taxes that will not be realized within the period of availability. These amounts are deferred and recognized in the period that the amounts become available. The second item is related to leases receivable reported on both the Statement of Net Position and governmental funds balance sheet, which is reported equal to the lease receivable at the present value of the remaining lease payments expected to be received during the lease term and amortized over the life of the lease. The third item represents the effect of the net change in the County's proportion of the collective net pension liability/(asset) and the difference during the measurement periods between the County's contributions and its proportionate share of total contributions to the pension systems not included in pension expense

and is reported on the government-wide financial statements as well as within the individual proprietary funds. The fourth item represents the effects of the change in the County's proportion of the collective OPEB liability and difference during the measurement period between certain of the employer's contributions and its proportionate share of the total of certain contributions from employers included in the collective OPEB liability. The final item is a deferred gain on refunding, which the County reports within its governmental activities. A deferred gain on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

Net Position Flow Assumption—Sometimes the County will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted—net position and unrestricted—net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the County's position to consider restricted—net position to have been depleted before unrestricted—net position is applied.

Fund Balance Flow Assumptions—Sometimes the County will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned 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. It is the County's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

Fund Balance Policies—Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The County itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

The committed fund balance classification includes amounts that can be used only for specific purposes determined by a formal action of the government's highest level of decision-making authority. The County Legislature is the highest level of decision-making authority for the County that can, by adoption of a resolution prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the resolution remains in place until a similar action is taken (the adoption of another resolution) to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as committed. The County Legislature has by resolution authorized the Commissioner of Finance to assign amounts for specific purposes. The Legislature may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

Revenues and Expenses/Expenditures

Program Revenues—Amounts reported as *program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific

purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

Property Taxes—The County levies its real property taxes on December 31st, prior to the year of collection and attached as an enforceable lien on January 1st. On March 1st, interest is accrued on all unpaid taxes in accordance with real property tax law. Property tax is only recognized as revenue in the year for which the levy is made, and to the extent that such taxes are received within the reporting period or 60 days thereafter in the governmental fund financial statements.

Tax collections are the responsibility of either the city tax collectors for the cities of Poughkeepsie and Beacon or the town receivers or collectors for the towns in the County and are collected through May 31st or August 31st, the later date being for certain towns that pay in installments. After these dates, uncollected real property taxes receivables of the towns are turned over for collection by the County. The towns satisfy the full amount of their tax levies from the first monies collected and remit all amounts thereafter to the County.

A local law provides for the collection, by the County, of delinquent village taxes. This law requires the amount of returned delinquent village taxes remaining unpaid, be paid to the village by the County by the first day of April following the return.

Tax rates are calculated using assessments prepared by individual city and town assessors utilizing the equalization rates established by the New York State Board of Equalization and Assessment for the purpose of comparability. The total taxable equalized assessed value of real property included in the tax levy of 2022 is $35,005,882,473. The effective tax rate on this value is $2.85 per thousand. The constitutional tax limit is 1.5% of the 5-year average of the equalized assessment. The 2022 levy represents approximately 16.7% of the constitutional tax limit.

Unearned Revenue—Certain cash receipts have not met the revenue recognition criteria for government-wide or fund financial statement purposes. At December 31, 2022, the primary government reported unearned revenues within the General Fund and Airport Fund of $44,398,176 and $10,033, respectively. These funds received overpayments and cash in advance but have not performed the services and therefore recognize a liability. Included within unearned revenues at December 31, 2022, the County reported $36,507,245 within the General Fund for unspent American Rescue Plan Act ("ARPA") federal funds.

Local Development Revenue Bonds—Bonds authorized by the Dutchess County LDC and issued through various lending institutions, are designated as special obligations of the Dutchess County LDC and payable solely from the revenues and other assets pledged as collateral against the bonds. The Dutchess County LDC does not act as guarantor in the event of collateralized properties and revenues, as specified in the applicable financing agreement, that are insufficient to meet debt service requirements. Additionally, in each of these financings, the Dutchess County LDC has assigned all rights to receive certain revenues derived with respect to the facilities it has financed to the holders of the local development revenue bonds. As a consequence, the Dutchess County LDC does not reflect such bonds or related properties on its financial statements. Local development revenue bonds authorized by the Dutchess County LDC and outstanding at December 31, 2022 total $1,388,450,516.

Compensated Absences—The County employees are entitled, with certain limitations, to accrue sick leave and vacation time. Estimated sick leave and vacation time is accumulated by governmental fund type employees and reported as a liability and expenditure in the government-wide financial statements under governmental activities. For proprietary fund type employees, the accumulation is recorded as a noncurrent liability of the proprietary fund type. The compensated absences liability for the County's governmental and business-type activities at December 31, 2022 totaled $11,903,986 and $182,932,

respectively, and are reported in the government-wide financial statements and proprietary fund financial statements.

Payment of sick leave and compensatory time recorded in the government-wide financial statements is dependent on many factors; therefore, the timing of future payments in not readily determinable. However, management believes that sufficient resources will be available for the payment of compensated absences when such payments become due.

Proprietary Funds Operating and Nonoperating Revenues and Expenses—Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues of enterprise funds consist of charges for services and operating grants. Operating expenses of enterprise funds consist of salaries, wages and benefits, contractual services and depreciation. Transactions related to capital and financing activities, non-capital financing activities, investing activities and interfund transfers from other funds and State appropriations are components of nonoperating income. Subsidies and grants to proprietary funds which finance capital activities are reported as nonoperating revenue.

Pension Plans—The County is mandated by New York State law to participate in the New York State Local Employees' Retirement System ("ERS"). For purposes of measuring the net pension liability/(asset), deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the defined benefit pension plans, and changes thereof, have been determined on the same basis as they are reported by the respective defined benefit pension plans. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value. More information regarding pensions is included in Note 7.

Other Postemployment Benefits—In addition to providing pension benefits, the County provides health insurance coverage and/or payments for fractional values of unused sick leave for certain retired employees at the time of retirement, as discussed in Note 8.

Workers' Compensation and General Claims—Estimated costs associated with workers' compensation and general claims and judgments for both reported and unreported events totaled $33,604,319 at December 31, 2022. Estimates of both future payment of losses and related claim adjustment expenses are recorded as long-term liabilities in the government-wide financial statements, as discussed in Note 10.

Other

Estimates—The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows/inflows of resources, and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements. Estimates also affect the reported amounts of revenue and expenses/expenditures during the reported period. Actual results could differ from those estimates.

Adoption of New Accounting Pronouncements—During the year ended December 31, 2022, the County implemented GASB Statement No. 87, *Leases*. GASB Statement No. 87 better meets the information needs of financial statement users by improving accounting and financial reporting for leases by governments. The implementation of GASB Statement No. 87 did not have a material impact on the County's financial position or results from operations for governmental activities. However, the County recorded right-to-use leased assets and lease liabilities as of December 31, 2022. The implementation of GASB Statement No. 87 and impact on business-type activities is further discussed in Note 2 to the financial statements.

Future Impacts of Accounting Pronouncements—The County has not completed the process of evaluating the impact that will result from adopting GASB Statements No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*; No. 96, *Subscription-Based Information Technology Arrangements*; and remaining portion No. 99, *Omnibus 2022*, effective for the year ending December 31, 2023, and No. 100, *Accounting Changes and Error Corrections—an amendment of GASB Statement No. 62*; and No. 101, *Compensated Absences*, effective for the year ending December 31, 2024. The County is, therefore, unable to disclose the impact that adopting GASB Statements No. 94, 96, 99, 100 and 101 will have on its financial position and results of operations when such statements are adopted.

Stewardship, Compliance and Accountability

Legal Compliance—Budgets—The County's annual procedures in establishing the budgetary data reflected in the basic financial statements are described below.

- No later than November 1st, the County Executive submits a tentative budget to the County Legislature for the fiscal year commencing the following January 1st. The tentative budget includes proposed expenditures and the proposed means of financing for all funds.
- After public hearings are conducted to obtain taxpayer comments, no later than December 21st, the governing board adopts the budget.
- All modifications of the budget must be approved by the governing board. The Budget Officer is authorized to transfer certain budgeted amounts within departments, upon request of the department head.
- Budgets are prepared for proprietary funds to establish the estimated contributions required from other funds and to control expenditures.

Additional information regarding the County's budgets can be found in the Required Supplementary Information section of this report.

2. RESTATEMENT OF NET POSITION

During the year ended December 31, 2022, the Dutchess County LDC implemented GASB Statement No. 87, *Leases*, as a result of the implementation, the Dutchess County LDC's capital assets and long-term liabilities were restated as of December 31, 2021. Accordingly, net position for business-type activities at December 31, 2021 has been restated by $27,143 from $31,728,204 to $31,701,061.

3. CASH, CASH EQUIVALENTS AND INVESTMENTS

The County's investment policies are governed by State statutes. In addition, the County has its own written investment policy. County monies must be deposited in Federal Deposit Insurance Corporation ("FDIC") insured commercial banks or trust companies located within the State. The County is authorized to use demand accounts and certificates of deposit. Permissible investments include obligations of the U.S. Treasury and U.S. Agencies, repurchase agreements, and obligations of New York State or its localities.

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 County has entered into custodial agreements with the various banks which hold their deposits. These agreements authorize the obligation that may be pledged as collateral. Obligations that may be pledged as collateral are outlined in Chapter 623 of the laws of the State of New York.

Cash, cash equivalents and investments at December 31, 2022 are as follows:

	Governmental Activities	Business-type Activities	Fiduciary Funds	Total
Petty cash (uncollateralized)	$ 20,665	$ 700	$ -	$ 21,365
Deposits	230,353,860	10,450,984	7,868,168	248,673,012
Money market funds	40,927	-	-	40,927
Discount notes	3,291,505	-	-	3,291,505
Investments	57,430,498	1,587,702	-	59,018,200
Total	$ 291,137,455	$ 12,039,386	$ 7,868,168	$ 311,045,009

Deposits—All deposits are carried at fair value, and are classified by custodial credit risk at December 31, 2022 as follows:

	Bank Balance	Carrying Amount
FDIC insured	$ 1,844,845	$ 1,844,845
Uninsured:		
Collateral held by pledging bank's agent in the County's name	256,142,286	246,828,167
Total	$ 257,987,131	$ 248,673,012

Restricted Cash and Cash Equivalents—Restricted cash of the County consists of cash reported within the Capital Projects Fund in the amount of $69,992,440, and cash restricted for future debt service within both the General Fund and DTASC Fund of $3,532,851 and $3,332,432, respectively. Also included within restricted cash is General Fund (including self-insurance) balances subject to externally enforceable legal purpose restrictions, totaling $6,096,887, unearned revenues of $44,398,176, intergovernmental payables of $6,384,645 related to overpayments, and cash reported within the County's workers' compensation self-insured program in excess of the related restricted fund balance, totaling $149,606. The County also reports restricted cash relating to unearned revenues within the County's Airport Fund in the amount of $10,033. Lastly, the County reports restricted cash held on behalf of others in the amount of $7,868,168 within the Fiduciary Funds. These deposits were fully covered by FDIC insurance or collateral held by escrow agents in the name of the County or were cash equivalent discount notes.

Custodial Credit Risk—Deposits and Cash Equivalents—Custodial credit risk is the risk that in the event of a bank failure, the County's deposits and cash equivalents may not be returned to it. As noted above, by State Statute all deposits and cash equivalents in excess of FDIC insurance coverage must be collateralized. As of December 31, 2022, the County's deposits and cash equivalents were either FDIC insured or collateralized with securities held by the pledging bank's agent in the County's name.

Investments, Restricted Investments, and Fair Value Measurements—At December 31, 2022, the County has investments and restricted investments in securities of $59,018,200, which consist of U.S. Treasury notes with maturities of twelve months. Accounting standards provide the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy are described below:

Level 1 — Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the plan has the ability to access.

Level 2	Inputs to the valuation methodology include: • quoted prices for similar assets or liabilities in active markets; • quoted prices for identical or similar assets or liabilities in inactive markets; • inputs other than quoted prices that are observable for the asset or liability; • inputs that are derived principally from or corroborated by observable market data by correlation or other means. If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.
Level 3	Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs. The investments of the County at December 31, 2022 are considered level 1 inputs.

Custodial Credit Risk—Investments—For investments, this is the risk that, in the event of failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. Underlying securities must have a market value of at least the cost of the repurchase agreement

Credit Risk—In compliance with the State law, County investments are limited to obligations of the Federal government, obligations guaranteed by the Federal government where the payment of principal and interest are guaranteed by the Federal government, obligations of the State, time deposit accounts and certificates of deposit issued by a bank or trust company located in, and authorized to do business in, the State, and certain joint or cooperative investment programs.

Concentration of Credit Risk—To promote competition in rates and service cost, and to limit the risk of institutional failure, County deposits and investments are placed with multiple institutions.

Interest Rate Risk—The County investment policy limits investment maturities to two years as a means of managing its exposure to fair value losses arising from increasing interest rates.

Discretely Presented Component Units

i) Dutchess Community College

Cash and Cash Equivalents—Cash and cash equivalents consist of funds deposited in demand deposit accounts, time deposit accounts and certificates of deposit with maturities of less than three months at the time of purchase. At August 31, 2022, the College reports $31,305,940 of cash and cash equivalents.

The College's investment policies are governed by State statutes. The College 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 College is authorized to use demand deposit accounts, time deposit accounts and certificates of deposit. Permissible investments include obligations of the U.S. Treasury, U.S. Agencies, and obligations of New York State or its municipalities.

Collateral is required for demand deposits, time deposits and certificates of deposit at 100% of all deposits not covered by Federal deposit insurance. Obligations that may be pledged as collateral are obligations of the United States and its agencies and obligations of the State and its municipal and school district subdivisions.

Custodial credit risk is the risk that in the event of a bank failure, the College's deposits may not be returned to it. GASB Statement No. 40 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 College's name. As of August 31, 2022, none of the College's bank balance of $27,096,754 was exposed to custodial credit risk as $513,593 and $26,583,161 were insured by FDIC insurance and collateralized, respectively.

Restricted Investments—Investments consist of money market funds, mutual funds, exchange-traded funds, and government bonds with initial maturities of greater than three months. At August 31, 2022, the College reports $14,534,391 of investments at fair value in accordance with GASB.

Investment securities are exposed to various risks, such as interest rate, market, and credit risk. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such change could materially affect the amounts reported in the accompanying financial statements.

ii) Dutchess County Resource Recovery Agency

Cash and Cash Equivalents and Investments—Statutes authorize the Agency to maintain deposits with financial institutions and to invest in certificates of deposit, obligations of New York State, the United States of America Government and its agencies, and repurchase agreements collateralized by U.S. Obligations. The Agency has investments in money market funds, which invests at least 99.5% of assets in U.S. Treasury Bills.

As of December 31, 2022, the Agency had cash deposited in various banks aggregating approximately $250,000, which is classified as Custodial Credit Risk Category 1, the lowest risk, as defined by GASB, as insured by the FDIC or collateralized with securities held by the entity's agent in the entity's name. As of December 31, 2022, the Agency had additional cash and cash equivalents and investments of $7,019,493 in various accounts, which are not covered by FDIC. The cash balances are collateralized with securities held by the counter party's trust department or agent in the entity's name and the investments are held by the counter party's trust department in the entity's name which are considered Custodial Credit Risk Category 2, as defined by the GASB.

Cash, cash equivalents and investments are as follows at December 31, 2022:

Bank balance	$ 4,067,568
U.S. Government money market	3,201,925
Total custodial credit risk Category 2	$ 7,269,493

Bank balances differ from the Agency's cash balances by the amount of outstanding items clearing in the following month.

Disclosures relating to risk and type of investments as presented above are indicative of activity and positions held during the year.

Restricted Cash and Investments—In accordance with the terms of the general bond resolution, bond and note proceeds, accrued interest receivable, the initial collection of tipping fees and energy revenues, and investments are administered and reported upon by a trustee on behalf of the Agency and are restricted.

The Debt Service Reserve Funds are funded in an amount equal to the greater of any annual principal and interest or sinking fund payments, but limited to 10% of the original principal amount of the 2017 Refunding bonds. The Reserve and Contingency Fund is funded in an amount at least equal to 10% of the debt service payments required for the current year. However, since these funds are not anticipated to be used in the subsequent year, they have been classified as restricted noncurrent assets in the statement of net position.

The proceeds from collections of energy revenues, which had not yet been released by the trustee, and funds available for the January 1st bond principal and interest payments, amounted to $1,385,648 at December 31, 2022, and are included in restricted cash. Additionally, the Agency records unspent proceeds from the Series 2017 bonds as noncurrent restricted cash and cash equivalents.

Restricted assets as of December 31, 2022 are summarized as follows:

Current restricted assets	
Series 2017	$ 1,385,648
Energy revenues and debt service funds	1,344,613
Total current restricted assets	$ 2,730,261
Noncurrent restricted assets	
Series 2017	$ 1,674,300
Total noncurrent restricted cash and investments	1,674,300
Total restricted cash and investments	$ 4,404,561

iv) Dutchess County Water and Wastewater Authority

Cash, Cash Equivalents and Investments—State statutes authorized the Authority to maintain deposits with financial institutions and to invest in certificates of deposits, obligations of New York State, the United States Government and its agencies, and repurchase agreements collateralized by U.S. obligations.

In addition, the Authority, through the General Bond Resolution adopted June 1, 1998, is authorized to invest funds held under the Resolution in "Qualified Investments". Qualified Investments include the above-described investments as well as certain types of commercial paper, money market accounts and investment agreements.

Cash, cash equivalents and investments (tier 1) are as follows as of December 31, 2022:

Cash in banks	$ 2,852,714
Investments:	
Money market funds	$ 1,187,323
U.S. Treasury bills and notes	2,075,532
Total investments*	$ 3,262,855

*At December 31, 2022, the Authority has $2,043 in unspent bond proceeds held by the New York State Environmental Facilities Corporation ("EFC"). The unspent bond proceeds are not included in the above table because the cash is held by EFC, not the Authority. The entire December 31, 2022 balance held by EFC related to the 2020 Pinebrook Sewer bond.

Disclosures relating to risk and type of investments as presented above are indicative of activity and positions held during the year.

Restricted Cash and Investments—The restricted cash and investments of the Authority consist of unexpended bond and note proceeds, which are invested in cash funds and investments under the control of bank trustees. These assets are restricted in use by bond covenants as described below at December 31, 2022.

Construction reserve funds	$ 37
Debt service sinking funds	84
Debt service reserve funds	1,132,578
Held by EFC	2,043
Current restricted funds	1,134,742
Noncurrent debt service reserve funds	2,130,156
Total restricted funds	$ 3,264,898

v) Aggregate Nonmajor Discretely Presented Component Units

The County's aggregate nonmajor discretely presented component units, the IDA and the SWCD, consider all demand deposits, time and savings accounts, and certificates of deposit with an original maturity of three months or less, to be cash and cash equivalents. At December 31, 2021, the IDA and the SWCD recorded $2,530,141 and $633,846 in cash and cash equivalents, respectively. The IDA also reports restricted cash in the amount of $1,780,566 related to a deposit for the Cricket Valley Energy Center IDA project.

4. RECEIVABLES

Major revenues accrued by the County at December 31, 2022 consisted of the following:

Taxes Receivable—Represents amounts due from County taxpayers that remain unpaid. At December 31, 2022, the County recorded $37,420,494 related to taxes receivable. These amounts are reported net of an allowance for uncollectible taxes provision of $10,070,853.

Accounts Receivable—Represents amounts due from various sources. The County's accounts receivable at December 31, 2022 are presented on the following page.

Governmental funds:	
General Fund	$ 7,924,867
Less: allowance for doubtful accounts	(2,949,094)
Capital Projects Fund	13,018
Nonmajor governmental funds	15,033
Total governmental funds	$ 5,003,824
Proprietary funds:	
Airport Fund	$ 212,428
Transportation Fund	107,688
Dutchess County LDC	188,102
Total proprietary funds	$ 508,218

Intergovernmental Receivables—Represents amounts due from other units of government, such as Federal, New York State or other local governments. Amounts are net of related advances from New York State. Intergovernmental receivables at December 31, 2022 are presented below.

Governmental funds:		
General Fund:		
Due from state and federal	$ 60,061,436	
Other	731,654	$ 60,793,090
Capital Projects Fund:		
Due from state and federal		6,328,154
Nonmajor governmental funds:		
Due from state and federal		1,776,308
Total governmental funds		$ 68,897,552
Proprietary funds:		
Airport Fund:		
Due from state and federal		$ 1,313,815
Transportation Fund:		
Due from state and federal		777,260
Total proprietary funds		$ 2,091,075

Discretely Presented Component Units

i) Dutchess Community College

Significant receivables include amounts due from grants, lessees, pledges, chargebacks, and students for fees and tuitions. Delinquent student accounts are written off after five years. Additionally, the College records a provision for uncollectible accounts receivable each year based on the estimated probability of collection. At August 31, 2022, the College reported total receivables of $4,176,904, which is reported net of an allowance for uncollectible accounts of $2,124,570. Of this balance, $2,217,535 relates to a lease receivable in which the College is a lessor of equipment and land.

ii) Dutchess County Resource Recovery Agency

The Agency records accounts receivable of $1,103,363, which is reported net of an allowance for uncollectible accounts of $15,000.

iii) Dutchess County Water and Wastewater Authority

Significant receivables represent outstanding user fees, which total $3,140,625 and $281,237 recorded within receivables and intergovernmental receivables, respectively, at December 31, 2022. The Authority has an agreement with Dutchess County that provides for collection of outstanding user fess through the real property tax levy. Therefore, the Authority has not established an allowance for uncollectible accounts.

iv) Aggregate Nonmajor Discretely Presented Component Units

The County's aggregate nonmajor discretely presented component units, the IDA and SWCD record receivables at the amount management expects to collect from outstanding balances. At December 31, 2022, the IDA and SWCD records accounts receivable of $19,025 and $119,455, respectively.

5. CAPITAL ASSETS

Governmental activities—Capital asset activity for the primary government's governmental activities for the year ended December 31, 2022 was as follows:

	Balance 1/1/2022 (as adjusted)	Increases	Decreases	Balance 12/31/2022
Capital assets, not being depreciated/amortized:				
Land	$ 14,603,453	$ 1,154,148	$ -	$ 15,757,601
Right of way and easements	17,031,845	650,630	-	17,682,475
Construction in progress	97,791,367	77,154,755	49,509,722	125,436,400
Total capital assets, not being depreciated/amortized	129,426,665	78,959,533	49,509,722	158,876,476
Capital assets, being depreciated/amortized:				
Infrastructure	300,721,153	33,157,293	-	333,878,446
Buildings and building improvements	204,881,652	11,362,992	-	216,244,644
Improvements other than buildings	11,671,292	1,461,777	-	13,133,069
Machinery and equipment	78,941,499	2,947,299	6,835,181	75,053,617
Right-to-use leased assets	20,159,189	13,608,357	-	33,767,546
Total capital assets, being depreciated/amortized	616,374,785	62,537,718	6,835,181	672,077,322
Less accumulated depreciation/amortization for:				
Infrastructure	198,753,274	15,125,785	-	213,879,059
Buildings and building improvements	133,895,167	6,761,059	-	140,656,226
Improvements other than buildings	7,983,535	298,816	-	8,282,351
Machinery and equipment	60,102,250	3,332,788	5,870,794	57,564,244
Right-to-use leased assets	-	2,607,679	-	2,607,679
Total accumulated depreciation/amortization	400,734,226	28,126,127	5,870,794	422,989,559
Total capital assets, being depreciated/amortized, net	215,640,559	34,411,591	964,387	249,087,763
Governmental activities capital assets, net	$ 345,067,224	$ 113,371,124	$ 50,474,109	$ 407,964,239

Depreciation/amortization expense for governmental activities was charged to functions and programs of the primary government as follows:

General government support	$ 7,647,827
Public safety	2,578,056
Health	655,046
Transportation	12,980,452
Economic assistance and opportunity	491,581
Culture and recreation	3,607,559
Home and community services	165,606
Total governmental activities	$ 28,126,127

Business-type activities—Capital asset activity for the primary government's business-type activities (enterprise funds) for the year ended December 31, 2022 was as follows:

	Balance 1/1/2022 (as restated)	Increases	Decreases	Balance 12/31/2022
Capital assets, not being depreciated/amortized:				
Land	$ 3,385,364	$ -	$ -	$ 3,385,364
Construction in progress	974,045	1,185,602	812,123	1,347,524
Total capital assets, not being depreciated/amortized	4,359,409	1,185,602	812,123	4,732,888
Capital assets, being depreciated/amortized:				
Infrastructure	33,972,437	108	-	33,972,545
Buildings and building improvements	23,621,409	387,054	-	24,008,463
Improvements other than buildings	39,091	-	-	39,091
Machinery and equipment	25,748,591	459,330	1,012,132	25,195,789
Right-to-use leased assets	803,315	138,816	-	942,131
Total capital assets, being depreciated/amortized	84,184,843	985,308	1,012,132	84,158,019
Less accumulated depreciation/amortization for:				
Infrastructure	28,131,737	1,274,954	-	29,406,691
Buildings and building improvements	12,312,684	728,652	-	13,041,336
Improvements other than buildings	7,818	3,909	-	11,727
Machinery and equipment	21,678,699	1,176,658	1,012,132	21,843,225
Right-to-use leased assets	77,740	112,444	-	190,184
Total accumulated depreciation/amortization	62,208,678	3,296,617	1,012,132	64,493,163
Total capital assets, being depreciated/amortized, net	21,976,165	(2,311,309)	-	19,664,856
Business-type activities capital assets, net	$ 26,335,574	$ (1,125,707)	$ 812,123	$ 24,397,744

Depreciation/amortization expense for business-type activities was charged to functions and programs of the primary government as follows:

Airport	$ 1,824,908
Transportation	1,377,390
Dutchess County LDC	94,319
Total business-type activities	$ 3,296,617

Discretely Presented Component Units

i) Dutchess Community College

Capital asset activity for the Dutchess Community College for the year ended August 31, 2022 is presented below:

	Balance 9/1/2021 (as adjusted)	Increases	Decreases	Balance 8/31/2022
Capital assets, not being depreciated/amortized:				
Land	$ 1,151,144	$ -	$ -	$ 1,151,144
Construction in progress	412,371	10,288	-	422,659
Total capital assets, not being depreciated/amortized	1,563,515	10,288	-	1,573,803
Capital assets, being depreciated/amortized:				
Building and improvements	104,379,612	986,077	-	105,365,689
Furniture and equipment	15,216,241	3,242,574	26,958	18,431,857
Right-to-use leased assets	21,583,647	58,752	-	21,642,399
Total capital assets, being depreciated/amortized	141,179,500	4,287,403	26,958	145,439,945
Less: Accumulated depreciation/amortization	58,659,973	4,132,165	21,240	62,770,898
Total capital assets, being depreciated/amortized, net	82,519,527	155,238	5,718	82,669,047
Total capital assets, net	$ 84,083,042	$ 165,526	$ 5,718	$ 84,242,850

In addition to the College's capital assets, its component units, the Association and Foundation reported net capital assets, being depreciated of $22,944,309 and $0, respectively.

Assets under installment purchase debt agreements at August 31, 2022 are as follows:

Cost basis	$ 5,227,174
Accumulated depreciation	(4,162,687)
Total	$ 1,064,487

Depreciation/amortization expense for the year ended August 31, 2022 was $4,132,165.

ii) Dutchess County Resource Recovery Agency

Capital asset activity for the Dutchess County Resource Recovery Agency for the year ended December 31, 2022 is presented below:

	Balance 1/1/2022	Increases	Decreases	Balance 12/31/2022
Capital assets, being depreciated:				
Property	$ 517,591	$ -	$ -	$ 517,591
Plant	63,847,539	-	-	63,847,539
Equipment	61,487	-	-	61,487
Total capital assets, being depreciated	64,426,617	-	-	64,426,617
Less: Accumulated depreciation	53,372,819	1,788,360	-	55,161,179
Total capital assets, net	$ 11,053,798	$ (1,788,360)	$ -	$ 9,265,438

Depreciation expense for the year ended December 31, 2022 was $1,788,360.

iii) Dutchess County Water and Wastewater Authority

Capital asset activity for the Dutchess County Water and Wastewater Authority for the year ended December 31, 2022 is presented below:

	Balance 1/1/2022	Increases	Decreases	Balance 12/31/2022
Capital assets, not being depreciated:				
Land	$ 955,608	$ -	$ -	$ 955,608
Construction in progress	6,302,639	1,354,338	5,270,817	2,386,160
Total capital assets, not being depreciated	7,258,247	1,354,338	5,270,817	3,341,768
Capital assets, being depreciated:				
Improvements	588,138	8,600	-	596,738
Buildings	24,610,117	4,672,687	-	29,282,804
Water system	58,042,993	5,742	-	58,048,735
Machinery and equipment	12,980,544	292,446	-	13,272,990
Sewage collection system	1,899,343	566,606	-	2,465,949
Total capital assets, being depreciated	98,121,135	5,546,081	-	103,667,216
Less: Accumulated depreciation	38,155,855	2,636,344	-	40,792,199
Total capital assets, being depreciated, net	59,965,280	2,909,737	-	62,875,017
Total capital assets, net	$ 67,223,527	$ 4,264,075	$ 5,270,817	$ 66,216,785

For the year ended December 31, 2022, depreciation was recorded in the amount of $2,636,344, less amortization of deferred revenues associated with the Central Dutchess Water Transmission Line of $595,853; which was put into service in 2007. The effects of these factors resulted in $2,040,491 in depreciation expense.

6. ACCRUED LIABILITIES

Accrued liabilities reported by governmental and proprietary funds at December 31, 2022 were as follows:

	Governmental Funds			
	General Fund	Capital Projects Fund	Nonmajor Governmental Funds	Total
Salaries and employee benefits	$ 8,264,873	$ 18,085	$ 284,500	$ 8,567,458
Other	97,295	-	-	97,295
Total accrued liabilities	$ 8,362,168	$ 18,085	$ 284,500	$ 8,664,753

	Proprietary Funds		
	Airport	Transportation	Total
Salaries and employee benefits	$ 20,161	$ 313,887	$ 334,048
Other	26,439	442	26,881
Total accrued liabilities	$ 46,600	$ 314,329	$ 360,929

7. PENSION PLANS

Plan Descriptions and Benefits Provided

New York State and Local Employees' Retirement System ("ERS")—The County participates in the ERS, a cost-sharing multiple-employer retirement system (the "System"). 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 (the "Fund"), which was established to hold all assets and record changes in fiduciary net position allocated to the System. The Comptroller of the State of New York serves as the trustee of the Fund and is the administrative head of the System. System benefits are established under the provisions of the 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 System is included in the State's financial report as a pension trust fund. That report, including information with regards 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 the ERS after July 27, 1976 who contribute three percent (3%) of their salary for the first ten years of membership, and employees who joined on or after January 10, 2010, who generally contribute three percent (3%) to three and one half percent (3.5%) of their salary for their entire length of service. In addition, employee contribution rates under ERS Tier VI vary based on a sliding salary scale. 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.

Pension Liability/(Asset), Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions—At December 31, 2022, the County reported the following liability/(asset) for its proportionate share of the net pension liability/(asset) for ERS. The net pension liability was measured as of March 31, 2022. The total pension liabilities used to calculate the net pension liability/(asset) was determined by an actuarial valuation as of April 1, 2021, with update procedures used to roll forward the total net pension liability/(asset) to the measurement date. The County's proportion of the net pension liability/(asset) was based on projections of the County's long-term share of contributions to the System relative to the projected contributions of all participating members, actuarially determined. This information was provided by the System in reports provided to the County.

	ERS	
	Governmental Activities	Business-type Activities
Measurement date	March 31, 2022	
Net pension (asset)	$ (36,212,757)	$ (1,355,663)
County's portion of the Plan's total net pension (asset)	0.4429927%	0.0165830%

For the year ended December 31, 2022, the County recognized pension expense of $1,035,097 and $38,750 for governmental activities and business-type activities, respectively. At December 31, 2022, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the sources shown on the following page.

	ERS			
	Deferred Outflows of Resources		Deferred Inflows of Resources	
	Governmental Activities	Business-type Activities	Governmental Activities	Business-type Activities
Differences between expected and actual experiences	$ 2,742,443	$ 102,666	$ 3,557,103	$ 133,164
Changes of assumptions	60,435,031	2,262,458	1,019,775	38,176
Net difference between projected and actual earnings on pension plan investments	-	-	118,581,606	4,439,228
Changes in proportion and differences between the County's contributions and proportionate share of contributions	3,895,631	145,837	5,928,918	221,955
County contributions subsequent to the measurement date	10,796,856	45,412	-	-
Total	$ 77,869,961	$ 2,556,373	$ 129,087,402	$ 4,832,523

County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability/(asset) in the year ending December 31, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

	ERS	
Year Ending December 31,	Governmental Activities	Business-type Activities
2023	$ (9,715,274)	$ (363,702)
2024	(13,886,889)	(519,871)
2025	(31,522,139)	(1,180,065)
2026	(6,889,995)	(257,924)

Actuarial Assumptions—The total pension liabilities as of the measurement date were determined by using an actuarial valuation as noted in the table below, with update procedures used to roll forward the total pension liabilities to the measurement date. The actuarial valuations used the following actuarial assumptions:

	ERS
Measurement date	March 31, 2022
Actuarial valuation date	April 1, 2021
Interest rate	5.9%
Salary scale	4.4%
Decrement tables	April 1, 2015 - March 31, 2020
Inflation date	2.7%
Cost-of-living adjustment	1.4%

Annuitant mortality rates are based on April 1, 2015 – March 31, 2020 System's experience with adjustments for mortality improvements based on Society of Actuaries' Scale MP-2020. The actuarial assumptions used in the April 1, 2021 valuation are based on the results of an actuarial experience study for the period April 1, 2015 – March 31, 2020.

The long-term 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 returns net of investment expense 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 each the target asset allocation percentage and by adding expected inflation. Best estimates of the arithmetic real rates of return for each major asset class included in the target asset allocation are summarized below.

	ERS	
	Target Allocation	Long-Term Expected Real Rate of Return
Measurement date	March 31, 2022	
Asset class:		
Domestic equities	32.0 %	3.3 %
International equities	15.0	5.9
Private equity	10.0	6.5
Real estate	9.0	5.0
Opportunistic portfolio/Absolute return strategies	3.0	4.1
Credit	4.0	3.8
Real assets	3.0	5.6
Fixed income	23.0	0.0
Cash	1.0	(1.0)
Total	100 %	

Discount Rate—The discount rate used to calculate the total pension liabilities 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. Based upon the 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.

Sensitivity of the Proportionate Share of the Net Pension Liability/(Asset) to the Discount Rate Assumption—The chart on the following page presents the County's proportionate share of the net pension liability/(asset) calculated using the discount rate of 5.9%, as well as what the County's proportionate share of the net pension liability/(asset) would be if they were calculated using a discount rate that is one percentage-point lower (4.9%) or one percentage-point higher (6.9%) than the current assumption.

	1% Decrease (4.9%)	Current Assumption (5.9%)	1% Increase (6.9%)
Governmental activities:			
Employer's proportionate share of the net pension liability/(asset)	$ 93,211,243	$ (36,212,757)	$ (144,469,689)
Business-type activities:			
Employer's proportionate share of the net pension liability/(asset)	$ 3,489,462	$ (1,355,663)	$ (5,408,376)

Pension Plan Fiduciary Net Position—The components of the current-year net pension asset of the employer as of the valuation date, were as follows:

	(Dollars in Thousands)
	ERS
Valuation date	April 1, 2021
Employers' total pension liability	$ 223,874,888
Plan fiduciary net position	232,049,476
Employers' net pension (asset)	$ (8,174,588)
System fiduciary net position as a percentage of total pension liability	103.7%

Discretely Presented Component Units

i) Dutchess Community College

Plan Description and Benefits Provided

Employees' Retirement System—The College participates in the ERS. The plan description is the same as disclosed previously within this footnote.

Teachers' Retirement System—The College participates in the New York State Teachers' Retirement System ("TRS"). This is a cost-sharing multiple-employer retirement system. TRS provides retirement benefits as well as death and disability benefits to plan members and beneficiaries as authorized by the Education Law and Retirement and the New York State Retirement and Social Security Law ("NYSRSSL"). TRS is governed by a 10 member Board of Trustees. TRS benefits are established under New York State Law. Membership is mandatory and automatic for all full-time teachers, teaching assistants, guidance counselors and administrators employed in New York State Public Schools and BOCES who elect to participate in TRS. Once a public employer elects to participate in TRS, 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. Additional information regarding TRS may be obtained by writing to the New York State Teachers' Retirement System, 10 Corporate Woods Drive, Albany, NY 12211-2395 or by referring to the NYSSTR Comprehensive Annual Financial Report which can be found on TRS' website at www.nystrs.org.

Plan members who joined the TRS before July 27, 1976, are not required to make contributions. Those joining after July 27, 1976 are required to contribute three percent (3.0%) to three and one half percent (3.5%) of their annual salary. Employees in the System more than ten years are no longer required to contribute. Pursuant to Article 11 of the Education Law, rates are established annually by the New York State Teachers' Retirement Board.

Pension Liabilities/(Assets), Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions—At August 31, 2022, the College reported the following liability/(asset) for its proportionate share of the net pension liability/(asset) for each of the Systems. The net pension liability/(asset) was measured as of March 31, 2022 for ERS and June 30, 2022 for TRS. The total pension liability/(asset) used to calculate the net pension liability was determined by an actuarial valuation as of April 1, 2021 for ERS and June 30, 2021 for TRS. The College's proportion of the net pension liability/(asset) was based on a projection of the College's long-term share of contributions to the Systems relative to the projected contributions of all participating members, actuarially determined. This information was provided by ERS and TRS in reports provided to the College.

	TRS	ERS
Measurement date	June 30, 2022	March 31, 2022
Net pension liability/(asset)	$ 754,764	$ (3,063,659)
The College's portion of the Plan's total net pension liability/(asset)	0.039333%	0.037478%

For the year ended August 31, 2022, the College recognized pension expense of $670,198 and $1,574,994 for TRS and ERS, respectively. At August 31, 2022, the College reported deferred outflows of resources and deferred inflows of resources related to pensions from the sources shown below:

	Deferred Outflows of Resources		Deferred Inflows of Resources	
	TRS	ERS	TRS	ERS
Differences between expected and actual experiences of economic and demographic assumptions	$ 790,897	$ 232,015	$ 15,124	$ 300,937
Changes in assumptions	1,464,115	5,112,903	304,040	86,275
Net difference between projected and actual earnings on pension plan investments	975,227	-	-	10,032,199
Changes in proportion and differences between the College's contributions and proportionate share of contributions	87,093	329,577	194,767	501,595
College contributions subsequent to the measurement date	113,811	495,158	-	-
Total	$ 3,431,143	$ 6,169,653	$ 513,931	$ 10,921,006

The College's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability/(asset) in the year ending August 31, 2023. Other amounts reported as deferred inflows of resources and deferred outflows of resources related to ERS and TRS will be recognized as pension expense as shown on the following page.

Year Ending August 31,	TRS	ERS
2023	$ 504,178	$ (821,928)
2024	248,781	(1,174,854)
2025	(141,179)	(2,666,825)
2026	1,923,676	(582,904)
2027	257,695	-
Thereafter	10,250	-

Actuarial Assumptions—The pension liability/(asset) as of the measurement dates were determined by using actuarial valuation dates as noted below with update procedures used to roll forward the total pension liabilities to the respective measurement dates. The actuarial valuations used the following actuarial assumptions:

	TRS	ERS
Measurement date	June 30, 2022	March 31, 2022
Actuarial valuation date	June 30, 2021	April 1, 2021
Interest rate	6.95%	5.9%
Salary scale	1.95%-5.18%	4.4%
Decrement tables	July 1, 2015 - June 30, 2020	April 1, 2015 - March 31, 2020
Inflation rate	2.4%	2.7%
Cost-of-living adjustment	1.3%	1.4%

For ERS, the long-term rate of return on pension plan investments is the same as disclosed within the County's primary government section of this footnote.

For TRS, annuitant mortality rates are based on July 1, 2015 – June 30, 2020 System experience with adjustments for mortality improvements based on Society of Actuaries Scale MP2021, applied on a generational basis. The actuarial assumptions used in the June 30, 2021 valuation are based on the results of an actuarial experience study for the period July 1, 2015 – June 30, 2020.

The long-term expected rate of return on pension plan investments was determined in accordance with Actuarial Standards of Practice ("ASOP") No. 27, *Selection of Economic Assumptions for Measuring Pension Obligations*. ASOP No. 27 provides guidance on the selection of an appropriate assumed investment rate of return. Consideration was given to expected future real rates of return (expected returns, net of pension plan investment expenses and inflation) for each major asset class as well as historical investment data and plan performance. Best estimates of the arithmetic real rates of return for each major asset class included in the target asset allocation are summarized on the following page.

	Target Allocation		Long-Term Expected Real Rate of Return	
	TRS	ERS	TRS	ERS
Measurement date			June 30, 2022	March 31, 2022
Asset class:				
Domestic equities	33.0 %	32.0 %	6.5 %	3.3 %
International equities	16.0	15.0	7.2	5.9
Global equities	4.0	0.0	6.9	0.0
Private equity	8.0	10.0	9.9	6.5
Real estate	11.0	9.0	6.2	5.0
Absolute return strategies	0.0	4.0	0.0	3.8
Domestic fixed income securities	16.0	0.0	1.1	0.0
Global fixed income securities	2.0	0.0	0.6	0.0
High-yield fixed income securities	1.0	0.0	3.3	0.0
Opportunistic portfolio	0.0	3.0	0.0	4.1
Private debt	2.0	0.0	5.3	0.0
Real assets	0.0	3.0	2.4	5.6
Bonds and mortgages	6.0	23.0	3.3	0.0
Cash	1.0	1.0	(0.3)	(1.0)
Total	100.0 %	100.0 %		

Discount Rate—The discount rate used to calculate the total pension liability was 6.95% for TRS and 5.90% for ERS. 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. Based upon the 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.

Sensitivity of the Proportionate Share of the Net Pension Liability/(Asset) to the Discount Rate Assumption—The charts below presents the College's proportionate share of the net pension liability/(asset) calculated using the discount rate of 6.95% for TRS and 5.90% for ERS, as well as what the College's proportionate share of the net pension liability/(asset) would be if they were calculated using a discount rate that is one percentage-point lower (5.95% for TRS and 4.90% for ERS) or one percentage-point higher (7.95% for TRS and 6.90% for ERS) than the current assumption.

TRS	1% Decrease (5.95%)	Current Assumption (6.95%)	1% Increase (7.95%)
Employer's proportionate share of the net pension liability/(asset)	$ 6,959,280	$ 754,764	$ (4,463,193)

ERS	1% Decrease (4.90%)	Current Assumption (5.90%)	1% Increase (6.90%)
Employer's proportionate share of the net pension liability/(asset)	$ 7,885,824	$ (3,063,659)	$ (12,222,373)

Pension Plan Fiduciary Net Position—The components of the current-year net pension liability/(asset) of the employers as of the valuation dates, were as follows:

	(Dollars in Thousands)	
	TRS	ERS
Valuation date	June 30, 2021	April 1, 2021
Employers' total pension liability	$ 133,883,474	$ 223,874,888
Plan fiduciary net position	131,964,582	232,049,476
Employers' net pension liability/(asset)	$ 1,918,892	$ (8,174,588)
System fiduciary net position as a percentage of total pension liability/(asset)	98.6%	103.7%

ii) Dutchess County Resource Recovery Agency

Plan Description and Benefits Provided

Employees' Retirement System—The Agency participates in the ERS. The plan description is the same as disclosed within the County's primary government section of this footnote.

Pension Liability/(Asset), Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions—At December 31, 2022, the Agency reported an asset of $16,216 for its proportionate share of the net pension asset. At March 31, 2022, the Agency's proportion was 0.0001984 percent of the ERS asset.

For the year ended December 31, 2022, the Agency recognized pension expense of $9,721. At December 31, 2022, the Authority reported deferred outflows of resources and inflows of resources related to pensions as shown below.

	Deferred Outflows of Resources	Deferred Inflows of Resources
	ERS	
Differences between expected and actual experiences	$ 1,228	$ 1,593
Changes in assumptions	27,063	457
Net difference between projected and actual earnings on pension plan investments	-	53,100
Changes in proportion and differences between the Agency's contributions and proportionate share of contributions	18,412	3,534
Agency contributions subsequent to the measurement date	11,152	-
Total	$ 57,855	$ 58,684

Deferred outflows of resources and deferred inflows of resources related to pensions resulting from the Agency's contributions subsequent to the measurement date will be recognized as a reduction of the net pension asset in the year ending December 31, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending December 31,	ERS
2023	$ 1,495
2024	(1,725)
2025	(10,800)
2026	(951)

Sensitivity of the Proportionate Share of the Net Pension Liability/(Asset) to the Discount Rate Assumption—The following chart represents the Agency's proportionate share of the net pension liability/(asset) calculated using the discount rate of 5.9%, as well as what the Agency's proportionate share of the net pension liability/(asset) would be if they were calculated using a discount rate that is one percentage-point lower (4.9%) or one percentage point higher (6.9%) than the current assumption.

	1% Decrease (4.9%)	Current Assumption (5.9%)	1% Increase (6.9%)
Employer's proportionate share of the net pension liability/(asset)—ERS	$ 41,740	$ (16,216)	$ (64,693)

The actuarial assumptions, asset allocations and pension plan fiduciary net position are the same as those disclosed for the System within the County's portion of the footnote.

iii) Dutchess County Water and Wastewater Authority

Plan Description and Benefits Provided

Employees' Retirement System—The Authority participates in the ERS. The plan description is the same as disclosed within the County's primary government section of this footnote.

Pension Liability/(Asset), Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions—At December 31, 2022, the Authority reported an asset of $461,483 for its proportionate share of the net pension asset. At March 31, 2022, the Authority's proportion was 0.0056453 percent of the ERS asset.

For the year ended December 31, 2022, the Authority recognized pension expense of $57,892.

At December 31, 2022, the Authority reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
	ERS	
Differences between expected and actual experiences	$ 34,949	$ 45,331
Changes in assumptions	770,164	12,996
Net difference between projected and actual earnings on pension plan investments	-	1,511,164
Changes in proportion and differences between the Authority's contributions and proportionate share of contributions	65,084	8,642
Authority contributions subsequent to the measurement date	138,305	-
Total	$ 1,008,502	$ 1,578,133

Deferred outflows of resources related to pensions resulting from the Authority's contributions subsequent to the measurement date will be recognized as a reduction of the net pension asset in the year ending December 31, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending December 31,	ERS
2023	$ (93,571)
2024	(153,879)
2025	(385,229)
2026	(75,257)

Sensitivity of the Proportionate Share of the Net Pension Liability/(Asset) to the Discount Rate Assumption—The chart below represents the Authority's proportionate share of the net pension liability/(asset) calculated using the discount rate of 5.9%, as well as what the Authority's proportionate share of the net pension liability/(asset) would be if they were calculated using a discount rate that is one percentage-point lower (4.9%) or one percentage point higher (6.9%) than the current assumption.

	1% Decrease (4.9%)	Current Assumption (5.9%)	1% Increase (6.9%)
Employer's proportionate share of the net pension liability/(asset)—ERS	$(1,187,853)	$ 461,483	$ 1,841,073

The actuarial assumptions, asset allocations and pension plan fiduciary net position are the same as those disclosed for the System within the County's portion of the footnote.

iv) Aggregate Nonmajor Discretely Presented Component Units

The SWCD participates in the ERS. The actuarial assumptions, asset allocations and pension plan fiduciary net position are the same as those disclosed for the system within the County's primary government section of this footnote. At December 31, 2022, the SWCD reported a net pension asset of $99,059, deferred outflows of resources in the amount of $194,902, and deferred inflows of resources in the amount of $383,721.

Sensitivity of the Proportionate Share of the Net Pension Liability/(Asset) to the Discount Rate Assumption—The chart below represents the Authority's proportionate share of the net pension liability/(asset) calculated using the discount rate of 5.9%, as well as what the SWCD's proportionate share of the net pension liability/(asset) would be if they were calculated using a discount rate that is one percentage-point lower (4.9%) or one percentage point higher (6.9%) than the current assumption.

	1% Decrease (4.9%)	Current Assumption (5.9%)	1% Increase (6.9%)
Employer's proportionate share of the net pension liability/(asset)—ERS	$ 254,977	$ (99,059)	$ (395,193)

The actuarial assumptions, asset allocations and pension plan fiduciary net position are the same as those disclosed for the System within the County's portion of the footnote.

8. OTHER POSTEMPLOYMENT BENEFITS ("OPEB") OBLIGATION

Plan Description—In addition to providing pension benefits, the County provides certain health care benefits for retired employees including employees at the Airport (enterprise fund). The various collective bargaining agreements stipulate the employees covered and the percentage of contribution. Contributions by the primary government may vary according to length of service. Substantially all employees may become eligible for those benefits if they reach normal retirement age and length of service requirement while working for these entities. The cost of retiree health care benefits is recognized as an expenditure as premiums are paid within the governmental funds.

Employees Covered by Benefit Terms—As of the January 1, 2021 valuation date, the following employees were covered by the benefit terms:

Active employees	1,553
Inactive employees or beneficiaries currently receiving benefit payments	1,026
Total	2,579

Under GASB Statement No. 75, the total OPEB liability represents the sum of expected future benefit payments which may be attributed to past service (or "earned"), discounted to the end of the fiscal year using the current discount rate. The total OPEB liability is analogous to the Unfunded Actuarial Accrued Liability ("UAAL") under GASB Statement No. 45.

Total OPEB Liability

The County's total OPEB liability for governmental and business-type activities of $600,257,937 and $3,122,900, respectively, was measured as of January 1, 2022, and was determined by an actuarial valuation as of January 1, 2021.

Actuarial Methods and Assumptions—Calculations are based on the types of benefits provided under the terms of the substantive plan, the plan as understood by the employer and the plan members, at the time of the valuation and on the pattern of cost sharing between the employer and plan members. The projection of benefits does not incorporate the potential effect of a change in the pattern of cost sharing between the employer and plan members in the future. Calculations reflect a long-term perspective, so methods and assumptions used include techniques that are designed to reduce short-term volatility.

In the January 1, 2021 actuarial valuation, the entry age normal actuarial cost method, over a level percent of pay was used. The single discount rate changed from 2.12% effective January 1, 2021 to 2.06% effective January 1, 2022. The salary scale assumed to increase at 3.5% per year. The RPH-2014 Mortality Tables, adjusted for mortality improvements with scale MP-2020 on a fully generational basis, were used for mortality rates. The 2020 New York State Employees' Retirement System rates were used for retirement rates. This rate was based on the April 1, 2019 to March 31, 2020 experience study released by the Retirement System's actuary and published in their August 2020 report. In order to estimate the change in the cost of healthcare, the actuaries healthcare cost trend rate used is 6.5%.

Changes in the Total OPEB Liability—The following table presents the changes to the total OPEB liability during the fiscal year, by source:

	Total OPEB Liability	
	Governmental Activities	Business-type Activities
Balances at December 31, 2021	$ 568,605,295	$ 3,012,945
Changes for the year:		
Service cost	24,427,067	77,378
Interest	12,447,598	64,827
Changes in assumptions and other inputs	6,541,039	32,578
Benefit payments	(11,763,062)	(64,828)
Net changes	31,652,642	109,955
Balances at December 31, 2022	$ 600,257,937	$ 3,122,900

Sensitivity of the Total OPEB Liability to the Change in the Discount Rate and Healthcare Cost Trend Rate—The discount rate assumption can have an impact on the total OPEB liability. The following table presents the effect of 1% change in the discount rate assumption would have on the total OPEB liability:

	1% Decrease (1.06%)	Current Discount Rate (2.06%)	1% Increase (3.06%)
Governmental activities:			
Total OPEB liability	$ 725,405,562	$ 600,257,937	$ 503,024,839
Business-type activities:			
Total OPEB liability	$ 3,773,993	$ 3,122,900	$ 2,617,035

Additionally, healthcare costs can be subject to considerable volatility over time. The table below presents the effect on the total OPEB liability of a 1% change in current (6.5%) healthcare cost trend rates.

	1% Decrease (5.5%)	Healthcare Cost Trend Rates (6.5%)	1% Increase (7.5%)
Governmental activities:			
Total OPEB liability	$ 479,236,154	$ 600,257,937	$ 763,559,553
Business-type activities:			
Total OPEB liability	$ 2,493,272	$ 3,122,900	$ 3,974,492

Funding Policy—Contributions by the primary government may vary according to length of service. The cost of providing postemployment health care benefits is shared between the County and the retired employee. Substantially all employees may become eligible for those benefits if they reach normal retirement age and length of service requirement while working for these entities. The cost of retiree health care benefits is recognized as an expenditure as premiums are paid within the governmental funds. For the year ended December 31, 2022, the County's governmental and business-type activities recognized OPEB expense of $62,889,291 and $369,400, respectively.

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB—The County reports deferred outflows of resources and deferred inflows of resources due to differences during the measurement period between the employer's contributions and its proportionate share of the total of certain contributions from employers included in the collective total OPEB liability. The table below presents the County's deferred outflows of resources and deferred inflows of resources at December 31, 2022.

	Deferred Outflows of Resources		Deferred Inflows of Resources	
	Governmental Activities	Business-type Activities	Governmental Activities	Business-type Activities
Differences between expected and actual experience	$ 21,282,270	$ 110,552	$ -	$ -
Changes in assumptions and other inputs	99,057,665	1,042,465	16,713,553	109,787
Benefit payments subsequent to the measurement date	12,546,416	57,957	-	-
Total	$ 132,886,351	$ 1,210,974	$ 16,713,553	$ 109,787

The County's contributions subsequent to the measurement date will be recognized as a reduction of the total OPEB liability in the year ending December 31, 2023. Other amounts reported as deferred outflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ending December 31,	Governmental Activities	Business-type Activities
2023	$ 25,980,272	$ 261,549
2024	24,527,812	246,927
2025	29,756,376	299,564
2026	14,809,412	149,090
2027 and thereafter	8,552,510	86,100

Discretely Presented Component Units

i) Dutchess Community College

Plan Description

The College's single-employer defined benefit OPEB plan, which is administered by the College, provides medical and Medicare Part B benefits to retired employees and their eligible dependents. The authority to establish and amend the benefit terms and financing requirements rests with the College Board of Trustees through negotiations with its employee groups. The plan does not accumulate assets to meet its future obligation and the plan is not administered through a trust or an equivalent arrangement. The OPEB plan does not issue a stand-alone financial report.

The College funds the cost of providing health care insurance to its retirees on a pay as you go basis. Total contributions to the plan to cover the College's share of retiree's insurance premiums for the year ended August 31, 2022 was $1,918,583.

Employees Covered by Benefit Terms—At September 1, 2021, the number of employees covered by the College's OPEB plan:

Active employees	373
Inactive employees or beneficiaries currently receiving benefit payments	250
Total	623

Total OPEB Liability

The College's total OPEB liability of $123,938,754 was measured as of September 1, 2021 and was determined by an actuarial valuation as of September 1, 2020.

Actuarial Methods and Assumptions—The total OPEB liability in the September 1, 2021 actuarial valuation was determined using an inflation rate of 2.50%, a payroll growth rate of 2.00%, and a discount rate of 2.14%, applied to all periods included in the measurement. The discount rate was based on the Bond Buyer 20 Year Bond GO Index, which is a 20-year tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher. The medical trend rates are estimated with the Medicare Part B trend expected to increase 5.0% a year. Mortality was based on RP-2014 Mortality Table, sex distinct, with generational mortality adjusted to 2006 using the MP-2014 and projected forward with scale MP-2021.

Changes in the Total OPEB Liability—The following table presents the changes to the total OPEB liability during the fiscal year, by source:

	Total OPEB Liability
Balance at August 31, 2021	$ 117,189,701
Changes for the year:	
Service cost	4,974,248
Interest	2,663,411
Changes of assumptions	1,310,918
Benefit payments	(2,199,524)
Net changes	6,749,053
Balance at August 31, 2022	$ 123,938,754

Sensitivity of the Total OPEB Liability to the Change in the Discount Rate—The following table presents the total OPEB liability of the College, as well as what the College's total OPEB liability would be if it calculated using a discount rate that is 1% lower or 1% higher than the current discount rate:

	1% Decrease (1.14%)	Current Discount Rate (2.14%)	1% Increase (3.14%)
Total OPEB liability	$ 148,857,244	$ 123,938,754	$ 104,353,118

Sensitivity of the Total OPEB Liability to the Change in the Healthcare Cost Trend Rate—The following table presents the total OPEB liability of the College, as well as what the College's total OPEB liability would be if it calculated using a healthcare cost trend rate that is 1% lower or 1% higher than the current healthcare cost trend rate:

	1% Decrease (5.5%)	Current Healthcare Trend Rate (6.5%)	1% Increase (7.5%)
Total OPEB liability	$ 101,174,420	$ 123,938,754	$ 154,208,209

Funding Policy—Contributions by the primary government may vary according to length of service. The cost of providing postemployment health care benefits is shared between the College and the retired employee. Substantially all employees may become eligible for those benefits if they reach normal retirement age and length of service requirement while working for these entities. The cost of retiree health care benefits is recognized as an expense as premiums are paid. For the year ended August 31, 2022, the recognized OPEB expense was $8,908,021.

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB—At August 31, 2022, the College 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
Differences between expected and actual experience	$ 915,399	$ 1,082,560
Changes of assumptions	15,071,784	2,733,791
Benefit payments subsequent to the measurement date	2,422,417	-
Total	$ 18,409,600	$ 3,816,351

The College's contributions subsequent to the measurement date will be recognized as a reduction of the total OPEB liability in the year ending August 31, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ending August 31,	
2023	$ 2,237,160
2024	3,250,243
2025	4,505,431
2026	2,035,455
2027 and thereafter	142,543

ii) Dutchess County Resource Recovery Agency

Plan Description

The Agency provides postemployment health insurance coverage to retired employees through a self-administered single employer plan in accordance with the provisions of various employment contracts. The benefit levels, employee contributions and employer contributions are governed by the Agency's policy. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75. The plan does not issue a stand-alone financial report.

The Agency's OPEB plan subsidizes the cost of healthcare to eligible retired employees and their spouses. Eligibility is based on the respective rules of the New York State and Local Employees Retirement System ("ERS"), as well as the provisions of the Agency's agreements with its employees.

Employees Covered by Benefit Terms—At December 31, 2022, the Agency had 1 active employee and 4 retired employees covered by benefit terms.

Total OPEB Liability

The Agency's total OPEB liability of $257,647 was determined by an actuarial valuation as of December 31, 2022.

Actuarial Methods and Assumptions—The total OPEB liability in the December 31, 2022 actuarial valuation was determined using an inflation rate of 3.0%, a discount rate of 3.40%, and healthcare cost trend rates ranging from 5.2% to 3.0%, reduced incrementally to an ultimate rate of 4.2% to 3.0%, applied to all periods included in the measurement. The discount rate was based on a review of the yield derived from the 20 Year AA Municipal GO Bond Rate Index per Fidelity Investments. Mortality was based on the Pub-2010 Public Retirement Plans Mortality Table, with mortality improvement projected for 10 years.

Changes in the Total OPEB Liability—The following table presents the changes to the total OPEB liability during the fiscal year, by source:

	Total OPEB Liability
Balance at December 31, 2021	$ 233,945
Changes for the year:	
Service cost	89,167
Interest	6,881
Changes of assumptions	(37,614)
Benefit payments	(34,732)
Net changes	23,702
Balance at December 31, 2022	$ 257,647

Sensitivity of the Total OPEB Liability to the Change in the Discount Rate—The following table presents the total OPEB liability of the Agency, as well as what the Agency's total OPEB liability would be if it was calculated using a discount rate that is 1% lower or 1% higher than the current discount rate.

	1% Decrease (2.4%)	Current Discount Rate (3.4%)	1% Increase (4.4%)
Total OPEB liability	$ 279,135	$ 257,647	$ 238,572

Sensitivity of the Total OPEB Liability to the Change in the Healthcare Cost Trend Rate—The following table presents the total OPEB liability of the Agency, as well as what the Agency's total OPEB liability would be if it was calculated using a healthcare cost trend rate that is 1% lower or 1% higher than the current healthcare cost trend rate:

	1% Decrease (4.2%/2.0%)	Current Healthcare Trend Rate (5.2%/3.0%)	1% Increase (6.2%/4.0%)
Total OPEB liability	$ 237,416	$ 257,647	$ 280,042

iii) Dutchess County Water and Wastewater Authority

Plan Description

The Authority provides continuation of medical insurance coverage to employees that retire under the New York State Retirement Systems at the same time they end their service to the Authority. The benefit levels, employee contributions, and employer contributions are governed by the Authority's contractual agreements. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

Employees Covered by Benefit Terms—At December 31, 2022, the Authority had 26 active employees and 9 retired employees covered by benefit terms.

Total OPEB Liability

The Authority's total OPEB liability of $2,479,504 was determined by an actuarial valuation using the Alternate Measurement Method as of December 31, 2022.

Actuarial Methods and Assumptions—The total OPEB liability in the December 31, 2022 actuarial valuation was determined using an inflation rate of 3.00%, a discount rate of 3.97%, and healthcare cost trend rates ranging from 4.70% to 3.00%, reduced incrementally to an ultimate rate of 4.20% to 3.00%, applied to all periods included in the measurement. The discount rate was based on the 20-year tax exempt municipal bond yield. Mortality rates were based on the Pub-2010 Public Retirement Plans Mortality Tables, with mortality improvement projected for 10 years.

Changes in the Total OPEB Liability—The following table presents the changes to the total OPEB liability during the fiscal year, by source:

	Total OPEB Liability
Balance at December 31, 2021	$ 3,957,002
Changes for the year:	
Service cost	198,423
Interest	84,827
Economic/demographic gains/losses	(879,551)
Changes of assumptions	(805,561)
Benefit payments	(75,636)
Net changes	(1,477,498)
Balance at December 31, 2022	$ 2,479,504

Sensitivity of the Total OPEB Liability to the Change in the Discount Rate—The following table presents the total OPEB liability of the Authority, as well as what the Authority's total OPEB liability would be if it was calculated using a discount rate that is 1% lower or 1% higher than the current discount rate:

	1% Decrease (2.97%)	Current Discount Rate (3.97%)	1% Increase (4.97%)
Total OPEB liability	$ 2,857,442	$ 2,479,504	$ 2,174,864

Sensitivity of the Total OPEB Liability to the Change in the Healthcare Cost Trend Rate—The following table presents the total OPEB liability of the Authority, as well as what the Authority's total OPEB liability would be if it calculated using a healthcare cost trend rate that is 1% lower or 1% higher than the current healthcare cost trend rate, which ranges from 4.7% to 3.0%, while the ultimate healthcare cost trend rate is 4.2%.

	1% Decrease (3.7%/3.2%)	Current Healthcare Trend Rate (4.7%/4.2%)	1% Increase (5.7%/5.2%)
Total OPEB liability	$ 2,145,697	$ 2,479,504	$ 2,895,089

9. DEFERRED COMPENSATION PLAN

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all County employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency.

As of October 1, 1997 the New York State Deferred Compensation Board (the "Board") created a Trust and Custody agreement making Chase Manhattan Bank the Trustee and Custodian of the Plan. Since the Board is no longer the trustee of the plan, the plan no longer meets the criteria for inclusion in New York State's financial statements. Municipalities which participate in New York State's Deferred Compensation Plan are no longer required to record the value of the plan assets. At December 31, 2022, the market value, as reported by the New York State Deferred Compensation Plan, of the plan assets totaled $196,595,489.

10. RISK MANAGEMENT

The County is exposed to various risks of loss related to property damage and destruction of assets, vehicle liability, injuries to employees, and unemployment insurance. The County purchases commercial insurance to cover such potential risks. The County purchases insurance for general liability, property, automobile, building, law enforcement, crime, airport, public entity management, employment related practices liability, foster care liability and owners and contractors protective (OCP Liability) and medical malpractice coverage. The general liability insurance is limited to $1 million per occurrence and an aggregate $2 million limit. All other policies have limits ranging from $1 million to $20 million. The County has not incurred claims over the respective coverage limits in any of the last three fiscal years.

The Plan maintains insurance coverage for claims in excess of $1,100,000. The County estimates $1,000,000 related to general claims against the County which is recorded within governmental activities long-term liabilities at December 31, 2022.

The Dutchess County Self-Insured Workers' Compensation Plan (the "Plan") was organized in 1980 to provide a program of workers' compensation coverage for its member organizations. All political subdivisions in the County are eligible to participate. The Plan's general objectives are to formulate, develop, and administer, on behalf of the member political subdivisions, a program of workers' compensation insurance and to develop a comprehensive loss control program. Plan members are subject to a supplemental assessment in the event of deficiencies. If the assets of the Plan were to be exhausted, members would not be responsible for the Plan's liabilities but would remain responsible for their individual liabilities, which would include their estimated claims and related administrative obligations. A Plan member would also be responsible for its individual liabilities if it were to withdraw from the Plan.

Plan members currently include one city, nine towns, three villages, Dutchess Community College, Dutchess County Resource Recovery Agency and Dutchess County. The County is the predominant participant in the workers' compensation risk pool and, therefore, the activity of the Plan is recorded in the County's General Fund.

The Plan establishes a liability for both reported and unreported insured events, which includes estimates of both future payments of losses and related claim adjustment expenses. The following information supplied by the Plan Administrator represents changes in those aggregate liabilities for the Plan during the past two years:

Year Ended December 31,	Liability, Beginning of Year	Claims and Adjustments	Claim Payments and Adjustments	Liability, End of Year
2022	$ 30,982,447	$ 5,117,485	$ 3,495,613	$ 32,604,319
2021	28,236,114	5,538,321	2,791,988	30,982,447

The financial information for the self-insurance plan is reported on the modified accrual basis within the General Fund. The liability for workers' compensation claims payable is recorded within governmental activities long-term liabilities at December 31, 2022.

11. LEASES

Lease Receivables—Following the implementation of GASB Statement No. 87, *Leases*, the County recognizes various lease receivables for building use measured at the present value of the remaining lease payments expected to be received during the lease terms. The leases have maturity dates ranging from 5 to 15 years remaining, and the County recognized $399,354 in lease revenue and $145,677 in interest revenue during the current fiscal year. As of December 31, 2022, the County's outstanding receivable for lease payments was $6,205,961 for governmental activities and $3,490,651 for business-type activities.

Lease Payable—The County is a lessee for various leases of buildings and equipment. The County recognizes a lease liability and an intangible right-to-use lease asset (lease asset) in the financial statements. The County recognizes lease liabilities with an initial, individual value of $100,000 or more as to buildings or $50,000 or more for all other types of leases including equipment.

At the commencement of a lease, the County initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life.

Key estimates and judgments related to leases include how the County determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

- The County uses the interest rates charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the County generally uses its estimated incremental borrowing rate as the discount rate for leases.

- The lease terms include the noncancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that the County is reasonably certain to exercise.

The County monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the right-to-use asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

Right-to-use assets are reported with other capital assets and lease liabilities are reported with long-term debt on the statement of net position.

During the various prior years, the County entered into long-term, lease agreements as the lessee for the acquisition and use of buildings and equipment. As a result of the implementation of the GASB Statement No. 87, *Leases*, the County now reports those as lease liabilities. As of December 31, 2022, the value of the lease liabilities was $31,986,722 in governmental activities and $801,849 in business-type activities. The County is required to make annual principal and interest payments ranging from $6,921 to $527,695. The leases have interest rates ranging from 1.04% to 3.91%. The value of the right-to-use lease assets as of the end of the current fiscal year was $33,767,546 and had accumulated amortization of $2,607,679 for governmental activities, and $942,131 with an accumulated amortization of $190,184 for business-type activities.

The future principal and interest payments for governmental activities as of December 31, 2022, were as follows:

Fiscal Year Ending December 31,	Principal	Interest	Total
2023	$ 2,338,745	$ 958,921	$ 3,297,666
2024	2,667,888	890,266	3,558,154
2025	2,762,850	809,688	3,572,538
2026	2,804,038	726,002	3,530,040
2027	2,617,973	646,780	3,264,753
2028-2032	13,394,637	1,962,843	15,357,480
2033-2037	5,400,591	263,445	5,664,036
Total	$ 31,986,722	$ 6,257,945	$ 38,244,667

The future principal and interest payments for business-type activities as of December 31, 2022, were as follows:

Fiscal Year Ending December 31,	Principal	Interest	Total
2023	$ 95,160	$ 30,452	$ 125,612
2024	101,100	27,217	128,317
2025	107,373	23,722	131,095
2026	78,280	20,191	98,471
2027	84,853	16,572	101,425
2028-2032	335,083	25,118	360,201
Total	$ 801,849	$ 143,272	$ 945,121

Discretely Presented Component Units:

i) Dutchess Community College

The College is the lessee of various equipment and a building. The leases have various inception dates and remaining terms of 16 to 288 months. The building lease has a renewal option. The equipment leases do not have a renewal option. The interest rate on the leases is 2.20%. As of August 31, 2022, the value of the lease liabilities was $21,318,181.

The future principal and interest payments as of August 31, 2022, were as follows:

Year Ending August 31,	Principal	Interest
2023	$ 334,053	$ 465,645
2024	415,347	457,406
2025	438,305	448,111
2026	470,434	438,146
2027	503,835	427,461
2028-2032	3,327,023	1,944,410
2033-2037	4,889,248	1,488,620
2038-2042	6,331,021	875,183
2043-2047	4,608,915	159,692
Total	$ 21,318,181	$ 6,704,674

12. LONG-TERM LIABILITIES

In the government-wide financial statements, long-term debt and other long-term obligations are reported as noncurrent liabilities in the statement of net position.

In the fund financial statements, governmental funds recognize bond premiums and discounts during the current period. The face amount of 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. Further, the unmatured principal of general long-term debt does not require current appropriations and expenditure of governmental fund financial resources.

The County's outstanding long-term liabilities include bonds payable, leases, compensated absences, workers' compensation and general claims, and other postemployment benefits ("OPEB") obligation. A summary of changes in the County's long-term liabilities for the year ended December 31, 2022 is presented on the following page.

	Balance 1/1/2022 (as adjusted/ restated**)	Increases/ Reclassifications	Decreases	Balance 12/31/2022	Due Within One Year
Governmental activities:					
Bonds payable:					
Serial bonds	$ 211,104,777	$ 69,400,000	$ 21,754,354	$ 258,750,423	$ 13,915,504
Premiums on serial bonds	7,793,758	974,195	1,621,660	7,146,293	765,275
DTASC tobacco settlement bonds	45,915,000	-	1,465,000	44,450,000	5,510,000
Premium on DTASC bonds	3,395,998	-	108,355	3,287,643	407,535
DTASC subordinate turbo CABs	7,698,654	536,389	-	8,235,043	-
Total bonds payable	275,908,187	70,910,584	24,949,369	321,869,402	20,598,314
Leases	20,159,189	13,608,357	1,780,824	31,986,722	2,338,745
Compensated absences*	10,322,529	1,581,457	-	11,903,986	595,199
Workers' compensation and general claims	31,982,447	5,117,485	3,495,613	33,604,319	5,012,500
OPEB obligation	568,605,295	43,415,704	11,763,062	600,257,937	-
Net pension liability*	472,425	-	472,425	-	-
Total governmental activities	$ 907,450,072	$ 134,633,587	$ 42,461,293	$ 999,622,366	$ 28,544,758
Business-type activities:					
Bonds payable:					
Airport bonds	$ 867,812	$ 800,000	$ 151,450	$ 1,516,362	$ 104,047
Transportation bonds	216,311	-	48,096	168,215	40,449
Premiums on serial bonds	148,454	23,295	11,971	159,778	13,137
Total bonds payable	1,232,577	823,295	211,517	1,844,355	157,633
Leases	752,718	138,816	89,685	801,849	95,160
Compensated absences*	69,289	113,643	-	182,932	9,147
OPEB obligation	3,012,945	174,783	64,828	3,122,900	-
Net pension liability*	1,931	-	1,931	-	-
Total business-type activities	$ 5,069,460	$ 1,250,537	$ 367,961	$ 5,952,036	$ 261,940

*(Reductions to the net pension liability are shown net of additions.)
**(Lease balances as of 1/1/2022 were adjusted for governmental activities and restated for business-type activities.)

Serial Bonds—General obligation bonds of the County (not including the DTASC debt) are issued principally as serial bonds, which are due at various times through 2048. The bonds are issued primarily to finance acquisition or construction of capital facilities. General obligation bonds have been issued for governmental activities. General obligation bonds are direct obligations and pledge the full faith and credit of the County. Principal and interest payments are included in the expenditures of the General Fund. The County has utilized 10.8% of its constitutional debt limit as of December 31, 2022.

On April 5, 2022, the County issued $70,200,000 in public improvement serial bonds for various capital improvements and equipment purchases. Series 2022 bonds of $70,200,000 were issued at a premium of $997,490, carry an interest rate of 3.00 to 3.25 percent, and have maturities ranging from March of 2042 to 2048.

Under current law, provision is made for contract creditors, including bondholders and noteholders of the County to enforce payments upon such contracts, if necessary, through court action, although the present statute limits interest on the amount adjudged due to creditors to nine per centum per annum from the date due to the date of payment.

A summary of additions and payments for the year ended December 31, 2022 is shown below:

Description	Maturity Date	Interest Rate (%)	Balance 1/1/2022	Increases	Decreases	Balance 12/31/2022
Governmental activities:						
2011 Refunding	2022	2.00-5.00	$ 108,502	$ -	$ 108,502	$ -
2014 Public Improvement	2034	2.13-5.00	9,441,000	-	9,441,000	-
2015 Public Improvement	2035	2.00-5.00	11,620,000	-	1,185,000	10,435,000
2015 Refunding	2027	2.00-5.00	3,916,996	-	792,830	3,124,166
2016 Public Improvement	2028	3.00-4.00	4,790,000	-	1,615,000	3,175,000
2017 Public Improvement	2037	2.00-3.00	3,720,000	-	290,000	3,430,000
2018 Public Improvement Series A	2038	3.00-3.25	10,815,000	-	880,000	9,935,000
2018 Public Improvement Series B	2048	3.25-4.00	38,075,000	-	895,000	37,180,000
2019 Public Improvement Series A	2039	3.00-5.00	11,863,000	-	1,093,500	10,769,500
2019 Public Improvement Series B	2048	3.00-5.00	19,485,000	-	440,000	19,045,000
2019 Refunding	2031	2.00-5.00	7,322,379	-	1,352,700	5,969,679
2020 Public Improvement	2040	2.00	35,249,000	-	2,391,000	32,858,000
2021 Public Improvement Series A	2039	2.00-5.00	14,698,900	-	544,822	14,154,078
2021 Public Improvement Series B	2047	2.00-5.00	40,000,000	-	725,000	39,275,000
2022 Public Improvement Series A	2042	3.00	-	19,400,000	-	19,400,000
2022 Public Improvement Series B	2048	3.00-3.25	-	50,000,000	-	50,000,000
Total governmental activities			$ 211,104,777	$ 69,400,000	$ 21,754,354	$ 258,750,423
Business-type activities:						
2011 Refunding—Airport	2022	2.00-5.00	$ 46,499	$ -	$ 46,499	$ -
2014 Public Improvement—Airport	2034	2.13-5.00	4,000	-	4,000	-
2015 Refunding—Airport	2035	2.00-5.00	34,246	-	34,246	-
2015 Refunding—Transportation	2027	2.00-5.00	123,757	-	12,923	110,834
2017 Public Improvement—Transportation	2037	2.00-3.00	20,000	-	20,000	-
2019 Public Improvement Series A—Airport	2039	3.00-5.00	577,000	-	31,500	545,500
2019 Refunding—Airport	2031	2.00-5.00	30,066	-	7,127	22,939
2019 Refunding—Transportation	2031	2.00-5.00	72,555	-	15,173	57,382
2020 Public Improvement—Airport	2040	2.00	66,000	-	24,000	42,000
2021 Public Improvement—Airport	2047	2.00-5.00	110,000	-	4,077	105,923
2022 Public Improvement—Airport	2042	3.00	-	800,000	-	800,000
Total business-type activities			$ 1,084,123	$ 800,000	$ 199,545	$ 1,684,578

DTASC Debt—In 2003, DTASC issued $47,815,000 of the New York Counties Tobacco Trust III Tobacco Settlement Pass-Through Bonds, Series 2003 ("Series 2003 Term Bonds") pursuant to an indenture dated as of December 18, 2003. The issue value of the bonds was $45,912,363, net of a bond discount of $1,902,637. Net proceeds were paid to the County for deposit to an escrow fund as a purchase from the County of all of the County's right, title and interest, under the MSA and the Decree, including the Tobacco Settlement Revenues ("TSR"). On September 22, 2016, DTASC issued $49,520,000 of Tobacco Settlement Asset Backed Refunding Bonds, Series 2016. The Series 2016 bonds and additional consideration received as a result of the refunding transaction were used to redeem or exchange all of DTASC's Tobacco Settlement Asset Backed Bonds Series 2003 outstanding in the aggregate principal amount of $22,250,000. As a result, the Series 2003 Term Bonds have been removed from the financial statements. Additionally, the Series 2016 Bonds' proceeds were used to acquire by negotiated purchase the initial principal amount of outstanding NYCTT Subordinate Bonds component S4B attributable to DTASC, to cancel the related NYCTT Subordinate Bonds component S2, and redeem NYCTT Subordinate Bonds component S1 bonds.

On November 15, 2005, DTASC participated in New York Counties Tobacco Trust V ("NYCTT"), along with 23 other New York County Tobacco Corporations, and issued Tobacco Settlement Pass-Through Bonds—Subordinate Turbo CABs in various series for the purpose of securitizing additional future tobacco settlement revenues. The proceeds of these bonds, $26,236,279 (after the deduction of $736,279 in bond issuance and underwriter costs), were used to purchase tobacco settlement rights from the County. The issuance had four components and payments on the Subordinate Turbo CABs were subordinate to the Series 2003 Term Bonds. As a result of the Tobacco Asset Back Refunding Bonds, Series 2016 transaction as described below, only the Series 2005 S3 Subordinate Turbo CABs remain.

The payment of the Series 2003 Term Bonds and the Subordinate Turbo Bonds is dependent on the receipt of TSRs. The amount of TSRs actually collected is dependent on many factors including cigarette consumption and the continued operations of the OPMs. Such bonds are secured by and payable solely from TSRs and investment earnings pledged under the Bond Indenture and amounts established and held in accordance with the Bond Indenture. In the event sufficient funds are not available to meet planned payment maturities, rated maturity dates will be used.

Changes in DTASC bonds payable for the year ended December 31, 2022 are presented as follows:

Description	Year of Maturity	Yield	Beginning Balance 1/1/2022	Additions	Deletions	Ending Balance 12/31/2022	Amounts* Due Within One Year
Series 2016 Tobacco Settlement Bonds	2035	various	$45,915,000	$ -	$1,465,000	$44,450,000	$5,510,000
Plus:							
Bond premium			3,395,998	-	108,355	3,287,643	407,535
Net Tobacco Settlement Bonds			$49,310,998	$ -	$1,573,355	$47,737,643	$5,917,535

*Actual amounts due within one year may vary based on the receipt of TSRs and DTASC's ability to make the payment of principal and interest.

Subordinate Turbo CABs—Interest on the Subordinate Turbo CABs is compounded semi-annually on June 1 and December 1, but is not payable until bond maturity. Interest accretes until both principal and accreted interest are paid. Future interest accretion has been recorded as bond discount and amortized as the current interest accretes. The accreted interest on the Subordinate Turbo CABs is reflected within the Subordinate Turbo CABs payable liability.

A summary of the Subordinate Turbo CABs net bond balance activity for the year ended December 31, 2022 follows:

	Interest Rate	Original Principal	Balance 1/1/2022	Annual Net Interest Accretion	Reductions	Balance 12/31/2022
Subordinate Turbo CABs	6.00%-7.85%	$ 2,604,375	$ 7,698,654	$ 536,389	$ -	$ 8,235,043

Redemption of the Subordinate Turbo CABs as outlined in the New York Counties Tobacco Trust VI Tobacco Settlement Pass-Through Bonds, Series 2016 official statement totals $26,236,279 and is scheduled to be paid from 2035 to 2040, while early payment is allowed. During the year ended December 31, 2022, DTASC did not make any redemption payments. Outstanding Subordinate Turbo CABs consist of one installment, Series 2005 S3. Any debt service amounts not paid in accordance with the Turbo Redemption Payments schedule will be due and payable on the June 1, 2055 maturity date.

Amortization of Bond Premiums—During the year ended December 31, 2022, the County issued serial bonds which included a bond premium of $997,490. Additionally, during previous years, the County issued advanced refunding serial bonds which included bond premiums. The premiums are being amortized on a straight-line basis over the life of the bonds. The total unamortized premium of the County as of December 31, 2022 was $7,146,293 and $159,778 for governmental and business-type activities, respectively. Additionally, DTASC issued Tobacco Settlement Asset Backed Refunding Bonds during the year ended December 31, 2016 which included a bond premium. The total unamortized premium of the DTASC as of December 31, 2022 was $3,287,643.

Leases—The County entered into long-term leases for various buildings and equipment within their governmental and business-type activities. The outstanding balance at December 31, 2022 was $31,986,722 and $801,849, respectively. Refer to Note 11 for additional information related to the County's leases.

Compensated Absences—As explained in Note 1, compensated absences are recorded in the government-wide and proprietary fund financial statements. Governmental funds report only matured compensated absences payable to currently terminating employees which are included in wages and benefits. The payment of compensated absences is dependent on many factors and, therefore, cannot be reasonably estimated as to future timing of payment. The annual budgets of operating funds provide for such as amounts become payable. The values recorded at December 31, 2022 for governmental and business-type activities are $11,903,986 and $182,932, respectively, of which $595,199 and $9,147 is expected to become due within one year, respectively.

Workers' Compensation and General Claims—As explained in Note 9, the County is self-insured. Liabilities are established for workers' compensation and general claims in accordance with GASB requirements. At December 31, 2022, the County reported $32,604,319 of workers' compensation liability and $1,000,000 as general claims. Estimated long-term contingent loss liabilities in the governmental fund types have been reported as long-term liabilities in the government-wide financial statements. The proprietary funds have no loss contingency liability other than workers' compensation, which is only recognized when invoiced from the County.

OPEB Obligation—As explained in Note 8, the County provides medical, dental, and life insurance benefits for retirees, spouses, and their covered dependents while contributing a portion of the expenses. The County's annual OPEB cost is measured as the portion of the present value of projected benefit payments to be provided to current active and inactive employees that is attributed to those employees' past periods of service (total OPEB liability), less the amount of the OPEB plan's fiduciary net position. The County's long-term OPEB obligation is estimated to be $600,257,937 and $3,122,900 at December 31, 2022 for governmental and business-type activities, respectively.

The following is a maturity schedule of the County's indebtedness:

Year Ending December 31,	Governmental Activities: Serial Bonds	Premiums on Serial Bonds	DTASC Tobacco Settlement Bonds	Premium on DTASC Bonds	DTASC Subordinate Turbo CABs
2023	$ 13,915,504	$ 765,275	$ 5,510,000	$ 407,535	$ -
2024	14,273,853	546,325	2,245,000	166,046	-
2025	14,088,218	546,325	2,395,000	177,141	-
2026	13,316,006	546,325	2,550,000	188,605	-
2027	12,918,280	546,325	2,715,000	200,808	-
2028-2032	58,859,082	2,050,770	16,070,000	1,188,581	-
2033-2037	51,417,890	1,445,958	12,965,000	958,927	-
2038-2042	38,266,590	604,547	-	-	-
2043-2047	35,995,000	78,710	-	-	-
Thereafter	5,700,000	15,733	-	-	8,235,043
Total	$ 258,750,423	$ 7,146,293	$ 44,450,000	$ 3,287,643	$ 8,235,043

(continued)

Year Ending December 31,	Governmental Activities: Leases	Compensated Absences	Workers' Compensation and General Claims	OPEB Obligation	Total
2023	$ 2,338,745	$ 595,199	$ 5,012,500	$ -	$ 28,544,758
2024	2,667,888	-	-	-	19,899,112
2025	2,762,850	-	-	-	19,969,534
2026	2,804,038	-	-	-	19,404,974
2027	2,617,973	-	-	-	18,998,386
2028-2032	13,394,637	-	-	-	91,563,070
2033-2037	5,400,591	-	-	-	72,188,366
2038-2042	-	-	-	-	38,871,137
2043-2047	-	-	-	-	36,073,710
Thereafter	-	11,308,787	28,591,819	600,257,937	654,109,319
Total	$ 31,986,722	$ 11,903,986	$ 33,604,319	$ 600,257,937	$ 999,622,366

(concluded)

Year Ending December 31,	Business-type Activities						
	Airport Bonds	Transportation Bonds	Premiums on Serial Bonds	Leases	Compensated Absences	OPEB Obligation	Total
2023	$ 104,047	$ 40,449	$ 13,137	$ 95,160	$ 9,147	$ -	$ 261,940
2024	80,206	40,941	13,137	101,100	-	-	235,384
2025	82,342	34,439	13,137	107,373	-	-	237,291
2026	74,108	29,886	13,137	78,280	-	-	195,411
2027	74,220	22,500	13,137	84,853	-	-	194,710
2028-2032	375,918	-	55,886	335,083	-	-	766,887
2033-2037	397,111	-	24,425	-	-	-	421,536
2038-2042	328,410	-	13,782	-	-	-	342,192
Thereafter	-	-	-	-	173,785	3,122,900	3,296,685
Total	$ 1,516,362	$ 168,215	$ 159,778	$ 801,849	$ 182,932	$ 3,122,900	$ 5,952,036

Interest requirements relating to bonds payable and leases are as follows:

Year Ending December 31,	Bonds Payable			Leases	
	Governmental Activities		Business-type Activities	Governmental Activities	Business-type Activities
	County	DTASC			
2023	$ 8,543,016	$ 2,182,500	$ 65,041	$ 958,921	$ 30,452
2024	7,066,035	1,949,850	48,983	890,266	27,217
2025	6,615,148	1,810,650	44,455	809,688	23,722
2026	6,175,028	1,663,150	39,900	726,002	20,191
2027	5,788,333	1,519,625	36,349	646,780	16,572
2028-2032	23,525,181	5,338,750	138,580	1,962,843	25,118
2033-2037	15,606,493	1,043,375	77,747	263,445	-
2038-2042	9,156,528	-	21,097	-	-
Thereafter	3,990,866	-	-	-	-
Total	$ 86,466,628	$ 15,507,900	$ 472,152	$ 6,257,945	$ 143,272

Discretely Presented Component Units

i) Dutchess Community College

The following table summarizes changes in the College's long-term liabilities for the year ended August 31, 2022:

	Balance 9/1/2021 (as adjusted)	Additions	Reductions	Balance 8/31/2022	Due Due Within One Year
Installment purchase debt	$ 503,147	$ -	$ 282,748	$ 220,399	$ 220,399
Lease liability	21,583,647	58,752	324,218	21,318,181	334,053
Compensated absences	2,522,383	75,115	-	2,597,498	-
OPEB obligation	117,189,701	6,749,053	-	123,938,754	-
Net pension liability	40,968	713,796	-	754,764	-
Total long-term liabilities	$ 141,839,846	$ 7,596,716	$ 606,966	$ 148,829,596	$ 554,452

Installment Purchase Debt—The College entered into an installment purchase debt agreement to finance the acquisition of energy saving improvements and equipment. The installment purchase

debt financed $3,148,000 for these improvements during 2007 with a final maturity of May 29, 2023. The interest rate on the lease is 4.42% with monthly principal and interest payments of $24,942.

Lease Liability—As explained in Note 11, the College entered into long-term leases for various equipment and a building. At August 31, 2022, the outstanding balance is $21,318,181.

Compensated Absences—The College recognizes a liability for vested sick leave and other compensated absences with similar characteristics to the extent it is probable that the College will compensate the employees for the benefits through cash payments at retirement rather than be taken as absences due to illness or other contingencies. The value recorded at August 31, 2022 for the College is $2,597,498.

OPEB Obligation—As explained in Note 8, the College provides medical, dental, and life insurance benefits for retirees, spouses, and their covered dependents while contributing a portion of the expenses. The College's annual OPEB cost is measured as the portion of the present value of projected benefit payments to be provided to current active and inactive employees that is attributed to those employees' past periods of service (total OPEB liability), less the amount of the OPEB plan's fiduciary net position. The College's long-term OPEB obligation is estimated to be $123,938,754 at August 31, 2022.

Net Pension Liability—The College reported a liability, $754,764, for its proportionate share of the net pension liability for the Teachers Retirement System. Refer to Note 7 for additional information related to the College's net pension liability.

Other long-term liabilities reported for the College include serial bonds of the Dutchess Community College Association, a discretely presented component unit of the College, in the amount of $21,126,042, of which $781,257 is due within one year.

ii) Dutchess County Resource Recovery Agency

Bonds Payable—In May 2017, the Agency issued the 2017 Series Refunding Bonds in the amount of $12,130,000 to refund the outstanding principal amount of the Agency's 2007 Series bonds. The 2007 Series bonds had been issued to fund improvements required by compliance with the Clean Air Act (US Code Title 42, Chapter 85, as amended). The Agency received a bond premium in the amount of $1,500,243, paid certain costs of issuance and established a debt reserve fund as part of the refunding. The Agency incurred a loss on refunding as a result of this transaction in the amount of $282,501. The unamortized balance as of December 31, 2022 was $122,417. Additionally, the Agency reports an unamortized premium at December 31, 2022 in the amount of $650,106.

Annual amortization and sinking fund requirements for bonds payable are as follows:

Year Ending December 31,	Principal	Interest	Total
2023	$ 1,220,000	$ 300,500	$ 1,520,500
2024	1,280,000	238,000	1,518,000
2025	1,350,000	172,250	1,522,250
2026	1,415,000	103,125	1,518,125
2027	1,355,000	33,875	1,388,875
Total	$ 6,620,000	$ 847,750	$ 7,467,750

The Agency must obtain additional certifications regarding events of default occurring, landfill capacity and the quantity of waste processed. The Agency must maintain various accounts, described as restricted assets, which are subject to minimum funding requirements. At December 31, 2022 these debt service reserves exceeded their funding requirements.

OPEB Obligation—As explained in Note 7, the Agency provides certain benefits for retirees, spouses, and their covered dependents while contributing a portion of the expenses. The Agency's annual OPEB cost is measured as the portion of the present value of projected benefit payments to be provided to current active and inactive employees that is attributed to those employees' past periods of service (total OPEB liability), less the amount of the OPEB plan's fiduciary net position. The Agency's long-term OPEB obligation is estimated to be $257,647 at December 31, 2022.

iii) Dutchess County Water and Wastewater Authority

The following table summarizes changes in the Authority's long-term liabilities for the year ended December 31, 2022 is presented below:

	Balance 1/1/2022	Additions	Payments	Balance 12/31/2021	Due Within One Year
Bonds payable*	$ 34,671,415	$ 212,530	$ 2,569,466	$ 32,314,479	$ 1,938,826
Long-term bond anticipation notes	3,265,582	926,003	37,500	4,154,085	-
OPEB liability	3,957,002	-	1,477,498	2,479,504	-
Net pension liability	5,225	-	5,225	-	-
Total	$ 41,899,224	$ 1,138,533	$ 4,089,689	$ 38,948,068	$ 1,938,826

*Bonds payable increased by $212,530 in accrued accreted interest and decreased by a zero coupon bond payment of $600,760, serial bond payments of $1,937,464 and amortization of bond premium of $31,241.

Bond Anticipation Notes ("BANs")—In May 2018, the Authority authorized financing of $3,996,167 with New York State Environmental Facilities Corporation maturing in May 2023. The purpose of the notes is to provide the Authority with funds to pay for improvements to the Greenfields Sewer District wastewater treatment plan process and collection system. Such financing was revised during 2020 to include $478,765 in grant funding and $4,511,363 in loan funding. During the year ended December 31, 2022, there were drawdowns of $147,258 on the loan funding.

In November 2018, the Authority received authorization for financing of improvements to the Pinebrook Water System, in the amount of $3,609,770 through the New York State Environmental Facilities Corporation. Such financing included $2,033,705 in grant funding and $1,576,065 in loan funding. During the year ended December 31, 2022, there were drawdowns of $778,745 on the loan funding.

Bonds Payable—The Authority issues revenue bonds to finance the acquisition of systems and the cost of the capital renovations to those systems and to pay costs of issuance.

Debt service requirements to maturity as of December 31, 2022 are presented below.

Description	Maturity	Interest Rate (%)	Balance 12/31/2022
1998 Revenue Bonds (Zero Coupon) Series One	2029	3.90-5.40	$ 2,446,231
2001 Service Agreement Revenue (Refunding) Bond Series 2001	2041	3.00-5.36	978,702
2004 Water Service Agreement Revenue Bond Series 2004	2024	2.00-4.25	295,000
2004 Sewer Service Agreement Revenue Bond Series 2004	2024	2.00-4.25	305,000
2009 Water Service Agreement Revenue Bond Series 2009	2029	3.00-5.00	1,094,143
2009 Water Service Agreement Revenue Bond Series 2009	2039	5.62-5.96	253,381
Water Revolving Fund Revenue (Refunding) Bond Series 2011C	2023	0.54-3.17	35,000
2011 Service Agreement Revenue Bond Series 2011	2041	3.50-4.25	1,515,000
New York State Environmental Facilities Corporation Revenue Refunding Bond Series 2014B	2026	0.15-2.75	140,000
New York State Environmental Facilities Corporation Revenue Refunding Bond Series 2014B	2037	0.15-4.20	1,410,000
New York State Environmental Facilities Corporation Bond Series 2016	2024	4.36-4.96	340,000
New York State Environmental Facilities Corporation Bond Series 2016 B	2044	0.55-3.35	3,282,761
2016 Service Agreement Revenue Bond Series 2016	2046	1.50-3.25	1,345,000
2016 Service Agreement Revenue Refunding Bond Series 2016	2029	1.75-4.00	2,780,000
New York State Environmental Facilities Corporation Bond Series 2018	2047	N/A	3,342,500
New York State Environmental Facilities Corporation Bond Series 2018A	2043	N/A	349,860
2019 Revenue Bond Series	2049	1.80-5.00	1,245,000
New York State Environmental Facilities Corporation Bond Series 2020B	2050	0.23-2.67	1,765,000
Total bonds			22,922,578
Accreted interest recorded on zero coupon bonds			9,140,383
Unamortized bond premium			251,518
Total bonds payable			32,314,479
Portion due within one year			(1,938,826)
Net bonds payable due in more than one year			$ 30,375,653

Bond Covenants—The Authority has agreed to maintain dedicated sources of revenues with respect to the projects financed in accordance with the State Act and in amounts such that the revenues of the Authority with respect to the financial projects shall be sufficient, together with all other funds available to the Authority for such purposes, to pay all costs of operating and maintaining the projects and to pay principal and interest requirements. The bonds payable are special obligations of the Authority, collateralized by the assets of the Authority and to be amortized solely from the revenues of the Authority.

The Authority has pledged its revenues, subject to the right to pay operating expenses, its interest in its Service Agreement with Dutchess County, its interest in cash and investments held by the Bond Trustee and any other property subsequently pledged, for payment of the bonds.

In addition to pledging its revenues and other rights as described above, the Authority made certain covenants including that it will fix, charge and collect water and sewer rates together with other Authority revenues in amounts sufficient to provide for operating expenses as included in the Authority's budget. The Authority also pledges to maintain, in full force and effect, the service agreement with the County, as is further described in Note 14.

The Authority has refunded several of its earlier bond issuances. The proceeds from the new bonds were used to refund a portion of the Authority's earlier bonds and pay the costs of issuance of the refunding bonds. The net proceeds of the refundings, after payment of underwriting and other issuance costs, were used to purchase state and local government securities. These securities were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the refunded debt. The escrowed funds have been used to make the required debt service payments such that no refunded debt is outstanding as of December 31, 2022.

13. NET POSITION AND FUND BALANCE

The government-wide financial statements utilize a net position presentation. Net position is categorized as net investment in capital assets, restricted and unrestricted.

- ***Net Investment in Capital Assets***—This category groups all capital assets, including infrastructure, into one component of net position. Accumulated depreciation/amortization and the outstanding balances of debt that are attributable to the acquisition, construction or improvement of these assets reduce the balance in this category. A reconciliation of the County's governmental activities and business-type activities net investment in capital assets is presented below.

Governmental Activities:		
Capital assets, net of accumulated depreciation/amortization		$ 407,964,239
Other noncurrent asset, net of amortization		6,307,700
Less related debt:		
Serial bonds—County	$ (258,750,423)	
Unamortized bond premium—County	(7,146,293)	
Deferred charge/gain on refunding, net	(11,025,481)	
Serial bonds—DTASC	(44,450,000)	
Unamortized bond premium—DTASC	(3,287,643)	
Leases	(31,986,722)	
Capital Projects Fund accounts payable	(12,425,965)	
Serial bonds issued on behalf of Dutchess Community College	9,212,149	
Unspent debt proceeds	37,484,354	(322,376,024)
Net investment in capital assets		$ 91,895,915
Business-type Activities:		
Capital assets, net of accumulated depreciation		$ 24,397,744
Less related debt:		
Serial bonds—Airport Fund and Transportation Fund	$ (1,684,577)	
Unamortized bond premium—Airport Fund and Transportation Fund	(159,778)	
Lease liability—Airport Fund	(104,631)	
Lease liability—Dutchess County LDC	(697,218)	
Unspent debt proceeds	800,000	(1,846,204)
Net investment in capital assets		$ 22,551,540

- ***Restricted Net Position***—This category represents external restrictions imposed by creditors, grantors, contributors, or laws and regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation. The total restricted component of net position is $45,405,748, of which $10,615,283 is restricted for debt service; $14,045,763 for workers' compensation; and $20,744,702 for other restrictions, which represents capital projects, $3,398; self-insurance, $1,944,391; housing trust, $12,300,000; and miscellaneous special reserves, $6,496,913.

- ***Unrestricted Net Position***—This category represents net position of the County not restricted for any project or other purpose.

In the fund financial statements, nonspendable amounts represent net current financial resources that cannot be spent because they are either not in spendable form or legally or contractually required to be maintained intact. Nonspendable fund balance maintained by the County at December 31, 2022 is presented below.

- ***Prepaid Items***—Represents amounts prepaid to the retirement system that are applicable to future accounting periods. The General Fund and Nonmajor Funds reported amounts of $3,587,611 and $172,669, respectively, at December 31, 2022.

- ***Inventories***—Represents the portion of fund balance, $169,985, comprised of inventory and is nonspendable in the General Fund because inventory is not an available spendable resource.

In the fund financial statements, restricted fund balances are amounts constrained to specific purposes (such as creditors, grants, contributors, or laws and regulations of other governments) through constitutional provisions or enabling legislation. The following table presents restricted fund balances of the County as of December 31, 2022.

	General Fund	Capital Projects Fund	DTASC Fund	Total
Restricted for:				
Workers' compensation	$ 14,045,763	$ -	$ -	$ 14,045,763
Self-insurance	2,313,245	-	-	2,313,245
Capital projects	3,398	61,626,071	-	61,629,469
Debt service	3,532,851	-	3,332,432	6,865,283
Sheriff—Asset forfeiture	51,529	-	-	51,529
Sheriff—DWI and traffic safety	139,355	-	-	139,355
Aging and special needs programs	134,939	-	-	134,939
Veterans services	14,938	-	-	14,938
Green initiatives	14,283	-	-	14,283
Shared services	5,773,014	-	-	5,773,014
Housing trust	12,300,000	-	-	12,300,000
Total restricted fund balance	$ 38,323,315	$ 61,626,071	$ 3,332,432	$103,281,818

- ***Restricted for Workers' Compensation***—Represents reserves established within the General Fund which will be used to pay self-insured workers' compensation claims and expenses in excess of claims and expenses paid from current appropriations.

- ***Restricted for Self Insurance***—Represents reserves established within the General Fund which will be used to pay claims, actions or judgments against the County that results from personal injuries, property damage and dental claims.

- ***Restricted for Capital Projects***—Represents reserves established within the General Fund and Capital Projects Fund which will be used to pay for the costs of future capital expenditures.

- ***Restricted for Debt Service***—Represents reserves which will be used for the reduction of future debt service requirements. Of this balance, $3,000,000 was appropriated in the 2023 General Fund budget.

- ***Restricted for Sheriff—Asset Forfeiture***—Represents asset forfeiture revenue restricted to pay for equipment or other uses that will aid in drug enforcement activities, pursuant to state and federal laws.
- ***Restricted for Sheriff—DWI and Traffic Safety***—Represents STOP DWI fees restricted to pay for road safety programs and equipment to combat the use and abuse of drugs and alcohol which eventually results in reducing the incidents of driving while intoxicated.
- ***Restricted for Aging and Special Needs Programs***—Represents programs for the aging and special needs revenue restricted to pay for the operation and maintenance of those programs.
- ***Restricted for Veterans Services***—Represents reserves established within the General Fund which will be used to pay for the future costs associated with veteran services.
- ***Restricted for Green Initiatives***—Represents reserves established within the General Fund which will be used to pay for the future costs associated with green initiatives.
- ***Restricted for Shared Services***—Represents reserves established within the General Fund which will be used to pay for the future costs associated with the Dutchess County Municipal Consolidation & Shared Services Grant Program.
- ***Restricted for Housing Trust***—Represents reserves established within the General Fund which will be used to pay for the future costs associated with the Dutchess County Housing Trust Fund program.

In the fund financial statements, commitments are amounts that are subject to a purpose constraint imposed by a formal action of the County's highest level of decision-making authority. As of December 31, 2022, the County reported no committed fund balance.

In the fund financial statements, assignments are not legally required segregations, but are subject to a purpose constraint that represents an intended use established by the County's Legislature, or by its designated body or official. The purpose of the assignment must be narrower than the purpose of the General Fund, and in funds other than the General Fund, assigned fund balance represents the residual amount of fund balance.

As of December 31, 2022, the County reported the following fund balances assignments:

	General Fund	DTASC Fund	Nonmajor Governmental Funds	Total
Assigned for:				
Encumbrances	$ 12,076,820	$ -	$ 15,130	$ 12,091,950
Subsequent year's expenditures	30,789,000	-	1,500,000	32,289,000
Specific use	-	94,845	4,401,045	4,495,890
Total assigned fund balance	$ 42,865,820	$ 94,845	$ 5,916,175	$ 48,876,840

- ***Assigned to Encumbrances***—Represents commitments related to unperformed contracts or purchase orders for goods or services.
- ***Assigned to Subsequent Year's Expenditures***—Represents available fund balance being appropriated to meet expenditure requirements in the 2023 fiscal year.

- ***Assigned to Specific Use***—Represents fund balance within the special revenue funds that is assigned for a specific purpose. The assignments' purpose relates to each fund's operations and represent the remaining amounts within funds that are not restricted or committed.

It is the County's policy to expend fund balances in the following order: nonspendable fund balance, restricted fund balance, committed fund balance, assigned fund balance, and unassigned fund balance.

14. RELATED PARTY TRANSACTIONS

The following schedule presents significant transactions between the primary government and its component units during the year ended December 31, 2022:

Component Unit	Amount	Nature of Transaction
Dutchess Community College	$ 16,787,898	Operating and capital support
Dutchess County Water and Wastewater Authority	3,796,243	Net service fee
Aggregated nonmajor component units	304,674	Charges for services
Total	$ 20,888,815	

The County provided economic support to the above component units based on contractual obligations between the parties (see Notes 18 and 19).

Discretely Presented Component Units

i) Dutchess County Resource Recovery Agency:

During 2022, the Agency participated in the health and dental insurance plan administered by Dutchess County and was charged $89,167.

ii) Dutchess County Water and Wastewater Authority:

The Authority has entered into service agreements with Dutchess County for the Water District and Part County Sewer Districts to provide water and/or sewer services and receive a service fee from Dutchess County based on a contractual formula, generally when revenues are insufficient to cover certain operating expenses and debt service requirements. The Authority also receives payments from Dutchess County for the completion of certain consulting projects. Although these payments are subject to budgetary resolutions by the Dutchess County Legislature for approval, no approvals have been withheld by the Legislature. For the year ended 2022, the Authority recorded net revenues of $3,796,243, having recorded a return of $0 to the County during the year. Nothing was due to the County at year-end. Since the Authority is a component unit of Dutchess County, these transactions are also considered related party transactions.

15. INTERFUND BALANCES AND ACTIVITY

Interfund receivables and payables are short-term in nature and exist because of temporary advances or payments made on behalf of other funds. All interfund balances are expected to be collected/paid within the subsequent year. Interfund transfers are routine annual events for both the budget and accounting process and are necessary to present funds in their proper fund classification. The composition of interfund balances as of December 31, 2022 is shown in the table on the following page.

Fund	Interfund Receivable	Interfund Payable
Governmental funds:		
General Fund	$ 5,786,593	$ 2,352,416
Capital Projects Fund	2,273,752	4,537,243
Nonmajor governmental funds	66	60,363
Proprietary funds:		
Airport Fund	78,596	1,118,490
Transportation Fund	-	70,495
Total	$ 8,139,007	$ 8,139,007

Transfers are used primarily to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute of budget required to expend them, (2) move receipts restricted to debt service from the funds collecting the receipts to the fund making payments when due, and (3) move residual cash from closed capital projects.

The County made the following transfers during the year ended December 31, 2022:

	Transfers in:					
	Governmental funds			Proprietary funds		
Transfers out:	General Fund	Capital Projects Fund	Nonmajor Governmental Funds	Airport Fund	Transportation Fund	Total
Governmental funds:						
General Fund	$ -	$22,783,125	$ 519,228	$ 655,121	$ 4,220,150	$28,177,624
Capital Projects Fund	87,352	-	-	-	-	87,352
Total	$ 87,352	$22,783,125	$ 519,228	$ 655,121	$ 4,220,150	$28,264,976

16. LABOR CONTRACTS

The County's employees operate under three collective bargaining units: the CSEA Local 1000 AFSCME/AFL-CIO ("CSEA"), the Dutchess County Sheriff's Employees Association ("DCSEA"), and the Dutchess County Sheriff and Deputy Sheriff's P.B.A., Inc, ("PBA"). The PBA contract is negotiated through December 31, 2023. The CSEA contract is negotiated through December 31, 2024. The DCSEA contract is negotiated through December 31, 2025.

17. TAX ABATEMENTS

The County is subject to tax abatements granted by the Dutchess County Industrial Development Agency ("DCIDA"). These programs have the stated purpose of increasing business activity and employment in the region. Economic development agreements are entered into by the DCIDA and include the abatement of state, county, local and school district taxes, in addition to other assistance. In the case of the County, the abatements have resulted in reductions of property taxes, which the County administers as a temporary reduction in the assessed value of the property involved. The abatement agreements stipulate a percentage reduction of property taxes, which can be as much as 100 percent. Under the agreements entered into by DCIDA, the County collected $1,156,700 during 2022 in payments in lieu of taxes ("PILOT"), these collections were made in lieu of $5,928,053 in property taxes and $4,338,851 in sales and use taxes.

18. COMMITMENTS

Encumbrances—Encumbrances are commitments related to unperformed (executory) contracts for goods or services (i.e., purchase orders, contracts, and commitments). Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. Open encumbrances are reported as an assignment of fund balance since such commitments will be honored through budget appropriations in the subsequent year.

The County considers encumbrances to be significant for amounts that are encumbered in excess of $1,000,000. As of December 31, 2022, the County reported the following significant encumbrances:

Fund	Description	Amount
General Fund	Opioid Settlement— Contract Agency and Rehabilitation Services	$ 4,500,000

Additionally, the County had the following outstanding construction projects in progress as of December 31, 2022, as evidenced by contractual commitments:

Project	Encumbrances Outstanding
Capital Projects Fund:	
Transportation	$ 1,347,525
County roads and bridges	3,319,347
Parks and recreation	7,247,692
Building and building improvements	4,164,269
Communications improvements	4,580,434
Community services	4,751
Justice and transition center	100,669,722
Total	$ 121,333,740

Dutchess Utility Corridor Contract—In 2006, the County entered into the Dutchess Utility Corridor Contract with Dutchess County Water and Wastewater Authority. The contract requires Dutchess County to provide $10,375,000 to the Authority to pay for certain project costs. The County, in exchange, will receive the rights to utilize 50% of the capacity of the new system and be paid a service fee by the Authority for its usage of the line in conjunction with their operations. As of December 31, 2022, the County has provided $6,307,700 to the Authority which is reflected as "Other Assets" in the Statement of Net Position. The project is being amortized on a straight-line basis over the next 40 years, with amortization expense of $274,570 in 2022.

Economic Support for Component Units—The County is responsible to pay economic support to the Dutchess County Resource Recovery Agency and the Dutchess County Water and Wastewater Authority based on contracted formulas when revenues at these component units are insufficient to cover their operating expenses and debt service requirements. During the year ended December 31, 2022, the County's portion of these costs was $3,796,243.

The County is required by New York State Education Law to pay to Dutchess Community College a portion of the college's operating costs for nonresident students. This amount is determined based on the rate reported by the State of New York.

19. CONTINGENCIES

Grants—The County receives significant financial assistance from numerous federal and state governmental agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions, specified in the grant agreements and is subject to audit. Any disallowed expenditure resulting from such audits could become a liability of the governmental funds. While the amount of expenditures, if any, which may be disallowed cannot be determined at this time, management expects any amounts to be immaterial.

Litigation—The County is a defendant in a number of lawsuits. In the opinion of the County Attorney, after considering all relevant facts, such litigation in the aggregate will not have a material adverse effect on the financial position or results of operations of the County.

Discretely Presented Component Units

i) Dutchess Community College

Litigation—The College is a defendant in several lawsuits. While the outcome of these lawsuits or other proceedings against the College cannot be predicted with certainty, the College does not expect that these matters will have a material adverse effect on its financial position.

State and Federal Grant Programs and State Aid—The College participates in various State and Federal grant programs. These programs are subject to program compliance audits by the grantors or their representative. The audits of these programs are an ongoing process and many have not yet been conducted or completed. Accordingly, the College's compliance with applicable grant requirements will be established at a future date. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time, although the College anticipates such amounts, if any, will not be material. The College's Federal compliance audit under Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* ("Uniform Guidance"), is performed in conjunction with the audit of the College and is included in the College's report.

The College is subject to audits of State aid by New York State. The amount of aid previously paid to the College which may be disallowed cannot be determined at this time, although the College anticipates such amounts, if any, to be immaterial.

ii) Dutchess County Resource Recovery Agency

Solid Waste Disposal Service Agreement—The Agency and Dutchess County entered into a solid waste disposal service agreement dated December 1, 1984, the most recent amendment being dated January 7, 2016. The County agreed to deliver at least 140,000 tons per year of solid waste to the plant and to pay net service fees to the Agency amounting to the excess of payments for debt service and reserves, fees to the contractor and accrued expenses over tipping fees, energy and other revenues. It is the Agency's obligation to process and to provide for disposal of the solid waste. The terms of the agreement were extended during 2007 to remain in effect through July 1, 2027.

Operations Service Agreement—The Agency has entered into an operations service agreement with a commercial corporation wherein the corporation has agreed to operate the resource recovery plant and the Agency is required to provide the plant with a guaranteed amount of solid waste, provide an ash landfill, and pay fees to the corporation.

The Agency's current operating permit allows for up to 164,000 tons to be processed at the plant. However the Agency is required to supply the 140,000 tons, or pay the corporation $68 a ton for each ton of solid waste below that amount which is not delivered to the plant, adjusted based upon changes in labor and material price indexes. During 2022, the Agency caused to have delivered 130,798 tons. Due to the corporation's downtime and inability to process deliverables, the Agency could not provide the required 140,000 tons. As a result, the corporation did not hold the Agency accountable for the 140,000 tons in 2022.

Power Sales Agreement—The Agency and a commercial corporation have entered into a power sales agreement dated November 1, 1984. The Agency agrees to sell all electricity produced by the plant in excess of its own requirements to the corporation at a price based on tariffs filed with the New York State Public Service Commission. The power sales agreement expired effective January 14, 2020. The Agency and the commercial corporation have continued to operate under the terms of the expired agreement.

Transportation of Ash Residue and Non-processable Waste—The Agency has a contract with Royal Carting for the transportation and disposal of ash residue. The latest contract extension period is through December 31, 2022 and includes disposal at any of three landfills.

Economic Dependency—The Agency is entitled to receive net service fees from Dutchess County based on a contractual formula, generally when revenues are insufficient to cover operating expenses and debt service requirements. These payments are subject to approval by resolution of the Dutchess County Legislature.

Operating Permits—The Agency is required to maintain operating permits for its small power production and solid waste management facility. The NYSDEC Part 360 Operating permit expires in February 2025. The Title V Air Control permit is in the process of renewal. The renewal term is 5 years.

Operations Service Agreement—The Agency employs an independent engineer to prepare an annual report summarizing waste processed, utility usage, supplemental compensation, and other items relating to revenues and expenses of the Operator. The Agency records a receivable and expense accrual covering the amounts shown to be due to and due from the Operator. The Agency and the current Operator have agreed upon and accepted the 2022 annual reconciliation.

iii) Dutchess County Water and Wastewater Authority

Litigation—The Authority is subject to various litigation and claims arising out of the course of its operations. While the results of the lawsuits cannot be predicted with certainty, management does not believe these matters will have an adverse effect on the Authority's overall financial position.

The Authority assumes the liability for most risk including, but not limited to, property damage and personal injury liability. Such risks are covered by the purchase of commercial insurance. Workers compensation coverage is provided through a retrospective policy, wherein premiums are recorded based on the ultimate cost of the experience to date of workers in similar occupations. Judgments and claims are recorded when it is probable that an asset has been impaired or a liability has been incurred and the amount of loss can be reasonably estimated. The Authority has purchased insurance with limits as follows: umbrella coverage of $10,000,000 per occurrence and a $20,000,000 aggregate, business automobile of $1,000,000, general liability of $1,000,000 per claim and aggregate coverage of $3,000,000, property of $48,474,165, cyber

insurance coverage of $1,000,000 per claim and a $3,000,000 aggregate, and workers' compensation of $100,000/$500,000.

System Acquisitions—In 2019, the Authority authorized a memorandum of understanding to manage a Village's water and sewer systems with the expectation of acquiring the systems upon completion of certain improvements. The closing date is dependent on the timeline for the construction and completion of the new infrastructure, at which time the Authority will acquire the water and sewer systems and issue debt. This construction was still in progress at December 31, 2022.

20. SUBSEQUENT EVENTS

On April 5, 2023, the County issued $40,585,000 in public improvement serial bonds with an interest rate of 4.00 percent for various construction projects and equipment purchases. The bonds have varying maturity dates of April 2043 through 2048.

Management has evaluated subsequent events through September 12, 2023, which is the date the financial statements are available for issuance, and have determined, except as disclosed above regarding the bond issuance, there are no subsequent events that require disclosure under generally accepted accounting principles.

* * * * *

REQUIRED SUPPLEMENTARY INFORMATION

COUNTY OF DUTCHESS, NEW YORK

Schedule of the Local Government's Proportionate Share of the Net Pension Liability/(Asset)—Employees' Retirement System Last Nine Fiscal Years*

	Year Ended December 31,								
	2022	2021	2020	2019	2018	2017	2016	2015	2014
Measurement date	March 31, 2022	March 31, 2021	March 31, 2020	March 31, 2019	March 31, 2018	March 31, 2017	March 31, 2016	March 31, 2015	March 31, 2014
Plan fiduciary net position as a percentage of the total pension liability	103.7%	100.0%	86.4%	96.3%	98.2%	94.7%	90.7%	97.9%	97.2%
Governmental activities:									
County's proportion of the net pension liability/(asset)	0.4429927%	0.4744702%	0.4760286%	0.4553470%	0.4550870%	0.4602844%	0.4285410%	0.4315423%	0.4315423%
County's proportionate share of the net pension liability/(asset)	$ (36,212,757)	$ 472,425	$ 126,055,090	$ 32,351,118	$ 14,687,677	$ 43,249,327	$ 68,782,035	$ 14,578,554	$ 19,500,790
County's covered payroll	$ 124,454,507	$ 127,322,279	$ 129,568,196	$ 125,225,222	$ 120,835,233	$ 116,780,725	$ 112,421,243	$ 106,956,864	$ 104,474,311
County's proportionate share of the net pension liability/(asset) as a percentage of its covered payroll	(29.1%)	0.4%	97.3%	25.8%	12.2%	37.0%	61.2%	13.6%	18.7%
Business-type activities:									
County's proportion of the net pension liability/(asset)	0.0165830%	0.0019360%	0.0019230%	0.0018060%	0.0016680%	0.0020920%	0.0022695%	0.0024813%	0.0024813%
County's proportionate share of the net pension liability/(asset)	$ (1,355,663)	$ 1,931	$ 509,153	$ 128,319	$ 53,841	$ 196,573	$ 333,416	$ 83,823	$ 112,125
County's covered payroll	$ 514,155	$ 515,409	$ 510,288	$ 465,842	$ 528,666	$ 568,778	$ 601,284	$ 653,156	$ 643,338
County's proportionate share of the net pension liability/(asset) as a percentage of its covered payroll	(263.7%)	0.4%	99.8%	27.5%	10.2%	34.6%	55.5%	12.8%	17.4%
Discretely presented component units:									
Dutchess Community College (the "College"):									
	Year Ended August 31,								
	2022	2021	2020	2019	2018	2017	2016	2015	2014
College's proportion of the net pension liability/(asset	0.037478%	0.0411200%	0.0425790%	0.0428470%	0.0421960%	0.0435610%	0.0398490%	0.0404747%	n/a
College's proportionate share of the net pension liability/(asset)	$ (3,063,659)	$ 40,968	$ 11,275,272	$ 3,035,807	$ 1,361,853	$ 4,093,109	$ 6,395,803	$ 1,367,334	n/a
College's covered payroll	$ 10,672,354	$ 11,067,588	$ 11,745,423	$ 12,045,553	$ 11,240,160	$ 10,785,934	$ 9,969,544	$ 9,576,118	n/a
College's proportionate share of the net pension liability/(asset) as a percentage of its covered payroll	(28.7%)	0.4%	96.0%	25.2%	12.1%	37.9%	64.2%	14.3%	n/a

(continued)

*Information prior to the year ended December 31, 2014 (August 31, 2015 as to the College) is not available.

COUNTY OF DUTCHESS, NEW YORK

Schedule of the Local Government's Proportionate Share of the Net Pension Liability/(Asset)—Employees' Retirement System Last Nine Fiscal Years*

(concluded)

	Year Ended December 31,								
	2022	2021	2020	2019	2018	2017	2016	2015	2014
Dutchess County Resource Recovery Agency (the "Agency"):									
Agency's proportion of the net pension liability/(asset)	0.0001984%	0.0002134%	0.0002420%	0.0002562%	0.0002656%	0.0002419%	0.0004802%	0.0005205%	n/a
Agency's proportionate share of the net pension liability/(asset)	$ (16,216)	$ 212	$ 64,086	$ 18,149	$ 8,572	$ 22,726	$ 77,066	$ 17,583	n/a
Agency's covered payroll	$ 116,089	$ 112,568	$ 109,699	$ 106,504	$ 110,214	$ 154,959	$ 209,503	$ 282,986	n/a
Agency's proportionate share of the net pension liability/(asset) as a percentage of its covered payroll	(14.0%)	0.2%	58.4%	17.0%	7.8%	14.7%	36.8%	6.2%	n/a
Dutchess County Water and Wastewater Authority (the "Authority"):									
Authority's proportion of the net pension liability/(asset)	0.00564530%	0.0052473%	0.0053375%	0.0050525%	0.0049234%	0.0045858%	0.0044523%	0.0044387%	n/a
Authority's proportionate share of the net pension liability/(asset)	$ (461,483)	$ 5,225	$ 1,413,389	$ 357,983	$ 158,901	$ 430,892	$ 714,613	$ 149,950	n/a
Authority's covered payroll	$ 1,789,451	$ 1,631,928	$ 1,621,287	$ 1,524,688	$ 1,571,999	$ 1,457,392	$ 1,353,385	$ 1,310,369	n/a
Authority's proportionate share of the net pension liability/(asset) as a percentage of its covered payroll	(25.8%)	0.3%	87.2%	23.5%	10.1%	29.6%	52.8%	11.4%	n/a
Dutchess County Soil and Water Conservation District (the "SWCD"):									
SWCD's proportion of the net pension liability/(asset)	0.0012118%	0.0012939%	0.0014083%	0.1436200%	0.0014702%	0.0014946%	n/a	n/a	n/a
SWCD's proportionate share of the net pension liability/(asset)	$ (99,059)	$ 1,288	$ 372,934	$ 101,762	$ 47,451	$ 140,438	n/a	n/a	n/a
SWCD's covered payroll	$ 244,490	$ 247,274	$ 264,660	$ 277,932	$ 279,336	$ 238,756	n/a	n/a	n/a
SWCD's proportionate share of the net pension liability/(asset) as a percentage of its covered payroll	(40.5%)	0.5%	140.9%	36.6%	17.0%	58.8%	n/a	n/a	n/a

*Information prior to the year ended December 31, 2015 (December 31, 2017 as to the SWCD) is not available.

COUNTY OF DUTCHESS, NEW YORK
Schedule of the Local Government's Contributions—
Employees' Retirement System
Last Nine Fiscal Years*

	Year Ended December 31,								
	2022	2021	2020	2019	2018	2017	2016	2015	2014
Governmental activities:									
Contractually required contributions	$ 15,835,468	$ 19,768,777	$ 18,509,410	$ 18,019,579	$ 17,559,786	$ 17,759,949	$ 17,666,654	$ 18,538,858	$ 20,015,701
Contributions in relation to the contractually required contribution	(15,835,468)	(19,768,777)	(18,509,410)	(18,019,579)	(17,559,786)	(17,759,949)	(17,666,654)	(18,538,858)	(20,015,701)
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
County's covered payroll	$ 133,383,774	$ 124,048,035	$ 129,494,778	$ 130,101,901	$ 123,984,193	$ 120,664,775	$ 116,343,200	$ 111,314,366	$ 106,341,809
Contributions as a percentage of covered payroll	11.9%	15.9%	14.3%	13.9%	14.2%	14.7%	15.2%	16.7%	18.8%
Business-type activities:									
Contractually required contributions	$ 65,478	$ 78,491	$ 72,011	$ 67,973	$ 71,477	$ 81,606	$ 92,861	$ 114,874	$ 127,959
Contributions in relation to the contractually required contribution	(65,478)	(78,491)	(72,011)	(67,973)	(71,477)	(81,606)	(92,861)	(114,874)	(127,959)
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
County's covered payroll	$ 4,993,363	$ 500,622	$ 522,808	$ 516,037	$ 454,480	$ 550,675	$ 565,023	$ 640,032	$ 640,050
Contributions as a percentage of covered payroll	1.3%	15.7%	13.8%	13.2%	15.7%	14.8%	16.4%	17.9%	20.0%

Discretely presented component units:

Dutchess Community College (the "College"):

	Year Ended August 31,								
	2022	2021	2020	2019	2018	2017	2016	2015	2014
Contractually required contributions	$ 1,167,035	$ 1,726,125	$ 1,633,690	$ 1,682,461	$ 1,590,774	$ 1,650,757	$ 1,676,786	$ 1,897,221	n/a
Contributions in relation to the contractually required contribution	(1,167,035)	(1,726,125)	(1,633,690)	(1,682,461)	(1,590,774)	(1,650,757)	(1,676,786)	(1,897,221)	n/a
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
College's covered payroll	$ 10,672,354	$ 11,067,588	$ 11,745,423	$ 12,045,553	$ 11,240,160	$ 11,035,124	$ 10,202,724	$ 9,961,962	n/a
Contributions as a percentage of covered payroll	10.9%	15.6%	13.9%	14.0%	14.2%	15.0%	16.4%	19.0%	n/a

(continued)

*Information prior to the year ended December 31, 2014 (August 31, 2015 as to the College) is not available.

COUNTY OF DUTCHESS, NEW YORK
Schedule of the Local Government's Contributions—
Employees' Retirement System
Last Nine Fiscal Years*

(concluded)

	Year Ended December 31,								
	2022	2021	2020	2019	2018	2017	2016	2015	2014
Dutchess County Resource Recovery Agency (the "Agency"):									
Contractually required contributions	$ 20,096	$ 17,408	$ 16,580	$ 17,159	$ 26,030	$ 41,623	$ 62,345	$ 56,026	n/a
Contributions in relation to the contractually required contribution	(20,096)	(17,408)	(16,580)	(17,159)	(26,030)	(41,623)	(62,345)	(56,026)	n/a
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Agency's covered payroll	$ 116,089	$ 112,568	$ 109,699	$ 106,504	$ 110,214	$ 154,959	$ 209,503	$ 282,986	n/a
Contributions as a percentage of covered payroll	17.3%	15.5%	15.1%	16.1%	23.6%	26.9%	29.8%	19.8%	n/a
Dutchess County Water and Wastewater Authority (the "Authority"):									
Contractually required contributions	$ 252,450	$ 231,654	$ 233,896	$ 223,011	$ 242,033	$ 226,072	$ 261,541	$ 256,914	n/a
Contributions in relation to the contractually required contribution	(252,450)	(231,654)	(233,896)	(223,011)	(242,033)	(226,072)	(261,541)	(256,914)	n/a
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
Authority's covered payroll	$ 1,789,451	$ 1,631,928	$ 1,621,287	$ 1,524,688	$ 1,571,999	$ 1,457,392	$ 1,353,385	$ 1,310,369	n/a
Contributions as a percentage of covered payroll	14.1%	14.2%	14.4%	14.6%	15.4%	15.5%	19.3%	19.6%	n/a
Dutchess County Soil and Water Conservation District (the "SWCD"):									
Contractually required contributions	$ 29,411	$ 40,522	$ 37,337	$ 36,928	$ 36,650	$ 34,627	n/a	n/a	n/a
Contributions in relation to the contractually required contribution	(29,411)	(40,522)	(37,337)	(36,928)	(36,650)	(34,627)	n/a	n/a	n/a
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	n/a	n/a	n/a
SWCD's covered payroll	$ 244,490	$ 247,274	$ 264,660	$ 277,932	$ 279,336	$ 238,756	n/a	n/a	n/a
Contributions as a percentage of covered payroll	12.0%	16.4%	14.1%	13.3%	13.1%	14.5%	n/a	n/a	n/a

*Information prior to the year ended December 31, 2015 (December 31, 2017 as to the SWCD) is not available.

COUNTY OF DUTCHESS, NEW YORK
Schedule of the Local Government's Proportionate Share of the Net Pension Liability/(Asset)—Teachers' Retirement System Last Eight Fiscal Years*

Discretely presented component unit:

Dutchess Community College (the "College"):

	Year Ended August 31,							
	2022	2021	2020	2019	2018	2017	2016	2015
Measurement date	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015
Plan fiduciary net position as a percentage of the total pension liability/(asset)	98.6%	113.2%	97.8%	102.2%	101.5%	100.7%	99.0%	110.5%
College's proportion of the net pension liability/(asset)	0.0393330%	0.0391110%	0.0425670%	0.0413900%	0.0391440%	0.0363910%	0.0361260%	0.0320250%
College's proportionate share of the net pension liability/(asset)	$ 754,764	$ (6,777,521)	$ 1,176,234	$ (1,075,324)	$ (707,829)	$ (276,607)	$ 386,919	$ (3,326,364)
College's covered payroll	$ 6,968,010	$ 6,638,353	$ 7,224,925	$ 6,908,722	$ 6,376,142	$ 5,766,757	$ 5,574,525	$ 4,810,570
College's proportionate share of the net pension liability/(asset) as a percentage of its covered payroll	10.8%	(102.1%)	16.3%	(15.6%)	(11.1%)	(4.8%)	6.9%	(69.2%)

*Information prior to the year ended August 31, 2015 is not available.

COUNTY OF DUTCHESS, NEW YORK
Schedule of the Local Government's Contributions—
Teachers' Retirement System
Last Eight Fiscal Years*

Discretely presented component unit:

Dutchess Community College (the "College"):

	Year Ended August 31,							
	2022	2021	2020	2019	2018	2017	2016	2015
Contractually required contributions	$ 682,865	$ 632,635	$ 640,128	$ 733,706	$ 624,862	$ 675,864	$ 739,182	$ 843,293
Contributions in relation to the contractually required contribution	(682,865)	(632,635)	(640,128)	(733,706)	(624,862)	(675,864)	(739,182)	(843,293)
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
College's covered payroll	$ 6,968,010	$ 6,638,353	$ 7,224,925	$ 6,908,722	$ 6,376,142	$ 5,769,740	$ 5,574,525	$ 4,810,570
Contributions as a percentage of covered payroll	9.8%	9.5%	8.9%	10.6%	9.8%	11.7%	13.3%	17.5%

*Information prior to the year ended August 31, 2015 is not available.

COUNTY OF DUTCHESS, NEW YORK
Schedule of Changes in the County's Total OPEB Liability and Related Ratios
Last Five Fiscal Years*

Primary Government – Governmental Activities:

	2022	2021	2020	2019	2018
Total OPEB liability					
Service cost	$ 24,427,067	$ 16,095,499	$ 11,036,673	$ 13,990,061	$ 12,937,349
Interest	12,447,598	12,914,614	14,624,914	14,453,082	14,242,764
Differences between expected and actual experience	-	29,128,279	-	3,353,319	-
Changes of assumptions or other inputs	6,541,039	60,311,968	93,413,115	(50,822,845)	23,150,690
Change of benefit terms	-	-	-	(32,777,750)	-
Benefit payments	(11,763,062)	(10,175,853)	(8,824,971)	(8,544,961)	(7,512,046)
Net changes in total OPEB liability	31,652,642	108,274,507	110,249,731	(60,349,094)	42,818,757
Total OPEB liability—beginning	568,605,295	460,330,788	350,081,057	410,430,151	367,611,394
Total OPEB liability—ending	$ 600,257,937	$ 568,605,295	$ 460,330,788	$ 350,081,057	$ 410,430,151
Plan fiduciary net position					
Contributions—employer	$ 11,763,062	$ 10,175,853	$ 8,824,971	$ 8,544,961	$ 7,512,046
Benefit payments	(11,763,062)	(10,175,853)	(8,824,971)	(8,544,961)	(7,512,046)
Net change in plan fiduciary net position	-	-	-	-	-
Plan fiduciary net position—beginning	-	-	-	-	-
Plan fiduciary net position—ending	$ -	$ -	$ -	$ -	$ -
County's net OPEB liability—ending	$ 600,257,937	$ 568,605,295	$ 460,330,788	$ 350,081,057	$ 410,430,151
Plan's fiduciary net position as a percentage of the total OPEB liability	0.0%	0.0%	0.0%	0.0%	0.0%
Covered-employee payroll	$ 132,693,425	$ 129,274,307	$ 124,020,286	$ 124,030,926	$ 119,220,005
County's net OPEB liability as a percentage of covered-employee payroll	452.4%	439.8%	371.2%	282.3%	344.3%

Primary Government – Business-type Activities:

	2022	2021	2020	2019	2018
Total OPEB liability					
Service cost	$ 77,378	$ 55,702	$ 38,110	$ 50,088	$ 50,961
Interest	64,827	44,055	48,717	56,759	56,103
Differences between expected and actual experience	-	154,346	-	11,024	-
Changes of assumptions or other inputs	32,578	1,211,640	316,798	(333,843)	91,191
Change of benefit terms	-	-	-	(216,188)	-
Benefit payments	(64,828)	(5,745)	(1,560)	(33,659)	(29,590)
Net changes in total OPEB liability	109,955	1,459,998	402,065	(465,819)	168,665
Total OPEB liability—beginning	3,012,945	1,552,947	1,150,882	1,616,701	1,448,036
Total OPEB liability—ending	$ 3,122,900	$ 3,012,945	$ 1,552,947	$ 1,150,882	$ 1,616,701
Plan fiduciary net position					
Contributions—employer	$ 64,828	$ 5,745	$ 1,560	$ 33,659	$ 29,590
Benefit payments	(64,828)	(5,745)	(1,560)	(33,659)	(29,590)
Net change in plan fiduciary net position	-	-	-	-	-
Plan fiduciary net position—beginning	-	-	-	-	-
Plan fiduciary net position—ending	$ -	$ -	$ -	$ -	$ -
County's net OPEB liability—ending	$ 3,122,900	$ 3,012,945	$ 1,552,947	$ 1,150,882	$ 1,616,701
Plan's fiduciary net position as a percentage of the total OPEB liability	0.0%	0.0%	0.0%	0.0%	0.0%
Covered-employee payroll	$ 690,350	$ 685,003	$ 418,388	$ 407,748	$ 469,612
County's net OPEB liability as a percentage of covered-employee payroll	452.4%	439.8%	371.2%	282.3%	344.3%

(continued)

*Information prior to the year ended December 31, 2018 is not available.

COUNTY OF DUTCHESS, NEW YORK
Schedule of Changes in the County's Total OPEB Liability and Related Ratios
Last Five Fiscal Years*

A. Discretely presented component units:

i) Dutchess Community College (the "College"):

	2022	2021	2020	2019	2018
Total OPEB liability					
Service cost	$ 4,974,248	$ 3,717,886	$ 3,295,076	$ 2,878,655	$ 3,672,802
Interest	2,663,411	2,932,085	3,361,450	3,147,583	2,735,372
Differences between expected and actual experience	-	1,422,545	-	(3,361,632)	-
Changes of assumptions	1,310,918	15,147,925	8,640,338	(5,826,837)	(9,978,090)
Benefit payments	(2,199,524)	(2,072,540)	(1,690,199)	(2,397,410)	(2,156,867)
Net changes in total OPEB liability	6,749,053	21,147,901	13,606,665	(5,559,641)	(5,726,783)
Total OPEB liability—beginning	117,189,701	96,041,800	82,435,135	87,994,776	93,721,559
Total OPEB liability—ending	$ 123,938,754	$ 117,189,701	$ 96,041,800	$ 82,435,135	$ 87,994,776
Plan fiduciary net position					
Contributions—employer	$ 2,199,524	$ 2,072,540	$ 1,690,199	$ 2,397,410	$ 2,156,867
Benefit payments	(2,199,524)	(2,072,540)	(1,690,199)	(2,397,410)	(2,156,867)
Net change in plan fiduciary net position	-	-	-	-	-
Plan fiduciary net position—beginning	-	-	-	-	-
Plan fiduciary net position—ending	$ -	$ -	$ -	$ -	$ -
College's net OPEB liability—ending	$ 123,938,754	$ 117,189,701	$ 96,041,800	$ 82,435,135	$ 87,994,776
Plan's fiduciary net position as a percentage of the total OPEB liability	0.0%	0.0%	0.0%	0.0%	0.0%
Covered-employee payroll	$ 22,678,754	$ 26,069,038	$ 26,802,387	$ 26,802,387	$ 25,536,347
College's net OPEB liability as a percentage of covered-employee payroll	546.5%	449.5%	358.3%	307.6%	344.6%

ii) Dutchess County Resource Recovery Agency (the "Agency"):

Total OPEB liability					
Service cost	$ 89,167	$ 82,323	$ 82,323	$ 82,323	$ 82,323
Interest	6,881	9,341	9,064	7,967	11,610
Changes of benefit terms	-	(82,499)	-	(43,499)	(140,571)
Changes of assumptions	(37,614)	12,249	(40,004)	(9,084)	(36,153)
Benefit payments	(34,732)	(32,794)	(51,318)	(57,265)	(68,478)
Net changes in total OPEB liability	23,702	(11,380)	65	(19,558)	(151,269)
Total OPEB liability—beginning	233,945	245,325	245,260	264,818	416,087
Total OPEB liability—ending	$ 257,647	$ 233,945	$ 245,325	$ 245,260	$ 264,818
Plan fiduciary net position					
Contributions—employer	$ 34,732	$ 32,794	$ 51,318	$ 57,265	$ 68,478
Benefit payments	(34,732)	(32,794)	(51,318)	(57,265)	(68,478)
Net change in plan fiduciary net position	-	-	-	-	-
Plan fiduciary net position—beginning	-	-	-	-	-
Plan fiduciary net position—ending	$ -	$ -	$ -	$ -	$ -
Agency's net OPEB liability—ending	$ 257,647	$ 233,945	$ 245,325	$ 245,260	$ 264,818
Plan's fiduciary net position as a percentage of the total OPEB liability	0.0%	0.0%	0.0%	0.0%	0.0%
Covered-employee payroll	$ 83,452	$ 113,035	$ 109,699	$ 106,504	$ 108,653
Agency's net OPEB liability as a percentage of covered-employee payroll	308.7%	207.0%	223.6%	230.3%	243.7%

(continued)

*Information prior to the year ended December 31, 2018 (August 31, 2018 as to the College) is not available.

COUNTY OF DUTCHESS, NEW YORK
Schedule of Changes in the County's Total OPEB Liability and Related Ratios
Last Five Fiscal Years*

(concluded)

iii) Dutchess County Water and Wastewater Authority (the "Authority"):

	2022	2021	2020	2019	2018
Total OPEB liability					
Service cost	$ 198,423	$ 139,938	$ 139,938	$ 100,078	$ 131,287
Interest	84,827	84,845	86,348	109,127	70,031
Economic/Demographic gains or losses	(879,551)	(134,563)	360,863	512,336	(650,072)
Changes of assumptions	(805,561)	35,411	322,193	(163,705)	217,465
Benefit payments	(75,636)	(61,266)	(55,948)	(45,501)	(32,545)
Net changes in total OPEB liability	(1,477,498)	64,365	853,394	512,335	(263,834)
Total OPEB liability—beginning	3,957,002	3,892,637	3,039,243	2,526,908	2,790,742
Total OPEB liability—ending	$ 2,479,504	$ 3,957,002	$ 3,892,637	$ 3,039,243	$ 2,526,908
Plan fiduciary net position					
Contributions—employer	$ 75,636	$ 61,266	$ 55,948	$ 45,501	$ 32,545
Benefit payments	(75,636)	(61,266)	(55,948)	(45,501)	(32,545)
Net change in plan fiduciary net position	-	-	-	-	-
Plan fiduciary net position—beginning	-	-	-	-	-
Plan fiduciary net position—ending	$ -	$ -	$ -	$ -	$ -
Authority's net OPEB liability—ending	$ 2,479,504	$ 3,957,002	$ 3,892,637	$ 3,039,243	$ 2,526,908
Plan's fiduciary net position as a percentage of the total OPEB liability	0.0%	0.0%	0.0%	0.0%	0.0%
Covered-employee payroll	$ 1,871,380	$ 1,624,214	$ 1,605,613	$ 1,579,990	$ 1,477,947
Authority's net OPEB liability as a percentage of covered-employee payroll	132.5%	243.6%	242.4%	192.4%	171.0%

*Information prior to the year ended December 31, 2018 is not available.

The notes to the required supplementary information are an integral part of this schedule.

COUNTY OF DUTCHESS, NEW YORK

Schedule of Revenues, Expenditures, and Changes in Fund Balances—Budget and Actual—General Fund

Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
REVENUES				
Real property taxes	$ 92,614,608	$ 96,270,852	$102,745,971	$ 6,475,119
Sales and use taxes (includes other taxes)	245,180,000	248,180,000	260,214,733	12,034,733
Departmental income	26,545,352	26,626,652	25,216,611	(1,410,041)
Use of money and property	977,448	977,448	3,817,463	2,840,015
Miscellaneous	4,515,646	6,665,086	2,447,687	(4,217,399)
Grants and aid	126,362,382	139,555,625	135,496,588	(4,059,037)
Total revenues	496,195,436	518,275,663	529,939,053	11,663,390
EXPENDITURES				
Current:				
General government support	90,684,071	107,661,900	102,195,668	5,466,232
Education	20,490,898	20,465,898	20,165,639	300,259
Public safety	65,042,266	70,727,321	66,180,094	4,547,227
Health	70,991,204	79,664,784	69,581,383	10,083,401
Transportation	3,182,676	3,187,262	3,172,266	14,996
Economic assistance and opportunity	146,749,315	144,975,951	137,529,609	7,446,342
Culture and recreation	4,433,485	5,602,277	4,709,935	892,342
Home and community services	18,592,086	17,812,512	16,842,258	970,254
Employee benefits	64,205,464	64,783,655	60,410,184	4,373,471
Debt service:				
Principal	13,161,354	23,418,106	23,418,106	-
Interest and other fiscal charges	6,494,835	7,070,837	7,068,856	1,981
Total expenditures	504,027,654	545,370,503	511,273,998	34,096,505
Excess (deficiency) of revenues over expenditures	(7,832,218)	(27,094,840)	18,665,055	45,759,895
OTHER FINANCING SOURCES (USES)				
Transfers in	342,055	342,055	87,352	(254,703)
Transfers out	(3,209,175)	(28,502,956)	(28,177,624)	325,332
Leases issued	-	13,052,811	13,052,811	-
Total other financing sources (uses)	(2,867,120)	(15,108,090)	(15,037,461)	70,629
Net change in fund balances*	(10,699,338)	(42,202,930)	3,627,594	45,830,524
Fund balances—beginning	158,767,100	158,767,100	158,767,100	-
Fund balances—ending	$148,067,762	$116,564,170	$162,394,694	$ 45,830,524

* The net change in fund balances was included in the budget as an appropriation (i.e., spenddown) of fund balance and re-appropriation of prior year encumbrances.

The notes to the required supplementary information are an integral part of this schedule.

1. OPEB LIABILITY

Changes of Assumptions—The rate used to discount future plan cash flows decreased from 2.12% to 2.06% based on a review of a 20-year high-quality tax-exempt municipal bond index as of the January 1, 2022 measurement date. The mortality assumption is based on the sex-distinct RPH-2014 Mortality Tables for employees and healthy annuitants, adjusted for mortality improvements with scale MP-2020 mortality improvement scale on a generational basis.

Discretely Presented Component Units:

i) Dutchess Community College

Changes of Assumptions—Changes of assumptions and other inputs reflect the effects of changes in the discount rate each period. The following are the discount rates used in each period:

	2022	2021
Discount Rate	2.14%	2.20%

ii) Dutchess County Resource Recovery Agency

Changes of Assumptions—Changes of assumptions and other inputs reflect the effects of changes in the discount rate each period. The following are the discount rates used in each period:

	2022	2021
Discount Rate	3.40%	2.25%

No assets are accumulated in a Trust that meets the criteria in paragraph 4 of GASB Statement No. 75 to pay related benefits.

iii) Dutchess County Water and Wastewater Authority

Changes of Assumptions—Changes of assumptions and other inputs reflect the effects of changes in the discount rate each period. The following are the discount rates used in each period:

	2022	2021
Discount Rate	3.97%	2.06%

No assets are accumulated in a Trust that meets the criteria in paragraph 4 of GASB Statement No. 75 to pay related benefits.

2. BUDGETARY INFORMATION

Budgetary Basis of Accounting—Annual budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for all governmental funds, except the Capital Projects Fund. The Capital Projects Fund is appropriated on a project-length basis; appropriations are approved through County Legislature resolution at the project's inception and lapse upon termination of the project.

The appropriated budget is prepared by fund, function, and department. Transfers of appropriations between separate funds and departments require the approval of the County Legislature. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the functional classification.

Actual results of operations presented in accordance with GAAP and the County's accounting policies do not recognize encumbrances and restricted fund balance as expenditures until the period in which the actual goods or services are received and a liability is incurred. Encumbrances are only reported on the balance sheet of the governmental funds included within restricted, committed or assigned fund balance. Significant encumbrances are disclosed in the notes to the financial statements. The General Fund original budget for the year ended December 31, 2022 included encumbrances from the prior year of $6,450,490.

FEDERAL AWARDS INFORMATION

COUNTY OF DUTCHESS, NEW YORK
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2022

Federal Grantor/ Pass-Through Grantor Program/Cluster Title (1a)	Assistance Listing Number (1b)	Pass-Through Identifying Number (1c)	Passed-Through to Subrecipients	Total Federal Expenditures (1d)
U.S. Department of Agriculture:				
Passed through NYS Office of Temporary and Disability Assistance:				
SNAP Cluster:				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	N/A	$ -	$ 2,788,020
Total SNAP Cluster			-	2,788,020
Total U.S. Department of Agriculture			-	2,788,020
U.S. Department of Housing and Urban Development:				
Direct Programs:				
CDBG - Entitlement Grants Cluster:				
Community Development Block Grants/Entitlement Grants	14.218	N/A	1,410,655	1,410,655
Total CDBG - Entitlement Grants Cluster			1,410,655	1,410,655
Home Investment Partnerships Program	14.239	N/A	132,590	132,590
Continuum of Care Program	14.267	N/A	311,374	311,374
Total U.S. Department of Housing and Urban Development			1,854,619	1,854,619
U.S. Department of Justice:				
Direct Programs:				
State Criminal Alien Assistance Program	16.606	N/A	-	54,342
Harold Rogers Prescription Drug Monitoring Program	16.754	N/A	-	176,973
Total U.S. Department of Justice			-	231,315
U.S. Department of Labor:				
Passed through NYS Department of Labor:				
Trade Adjustment Assistance	17.245	80060	38,998	38,998
WIOA Cluster:				
WIOA Adult Program	17.258	80060	506,060	506,060
WIOA Youth Activities	17.259	80060	786,578	786,578
WIOA Dislocated Workers Formula Grants	17.278	80060	525,359	525,359
Total WIOA Cluster			1,817,997	1,817,997
WIOA National Dislocated Worker Grants/WIA National Emergency Grant	17.277	N/A	-	86,518
Total U.S. Department of Labor			1,856,995	1,943,513
U.S. Department of Transportation:				
Direct Programs:				
Airport Improvement Program	20.106	N/A	-	392,784
Public Transportation Research, Technical Assistance, and Training	20.514	N/A	-	3,379
Federal Transit Cluster:				
Formula Transit Formula Grants	20.507	N/A	-	5,383,015
Bus and Bus Facilities Formula Program	20.526	N/A	-	480,916
Total Federal Transit Cluster			-	5,863,931
Formula Grants for Rural Areas	20.509	N/A	-	(234,000)
Passed through NYS Department of Transportation:				
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	20.505	MPO C33462	-	151,035
Highway Planning and Construction Cluster:				
Highway Planning and Construction	20.205	8755.38	-	1,139
Highway Planning and Construction	20.205	8755.44	-	1,001,160
Highway Planning and Construction	20.205	8755.45	-	720
Highway Planning and Construction	20.205	C033462		2,729
Highway Planning and Construction	20.205	FHWA PL DOT01-0000007262	-	437,078
Total Highway Planning and Construction Cluster			-	1,446,205

(continued)

COUNTY OF DUTCHESS, NEW YORK
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2022

Federal Grantor/ Pass-Through Grantor Program/Cluster Title (1a)	Assistance Listing Number (1b)	Pass-Through Identifying Number (1c)	Passed-Through to Subrecipients	Total Federal Expenditures (1d)
Passed through NYS Governor's Traffic Safety Committee and				
Stop DWI Foundation:				
Highway Safety Cluster:				
State and Community Highway Safety	20.600	C 21-0346-9/22-PL	-	43,926
National Priority Safety Programs	20.616	T-006781/T-006906	-	55,864
National Priority Safety Programs	20.616	C 21-0345-09/22- PL	-	8,297
National Priority Safety Programs	20.616	C002567	-	43,085
Total Highway Safety Cluster			-	151,172
Passed through NYS Office of Homeland Security:				
Interagency Hazardous Materials Public Sector				
Training and Planning Grants	20.703	T834906	-	5,172
Total U.S. Department of Transportation			-	7,776,299
U.S. Department of Treasury:				
Direct Program:				
Emergency Rental Assistance Program	21.023	N/A	-	282,004
Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	-	14,691,635
Local Assistance and Tribal Consistency Fund	21.032	N/A	-	100,000
Total U.S. Department of Treasury			-	15,073,639
U.S. Department of Education:				
Passed through NYS Department of Health:				
Special Education—Grants for Infants and Families	84.181	C031629GG	-	364,054
Total U.S. Department of Education			-	364,054
U.S. Department of Health and Human Services:				
Passed through Health Research Inc.:				
Public Health Emergency Preparedness	93.069	1600-13/14	-	236,918
Injury Prevention and Control Research and State				
Community Based Programs	93.136	6147.03/6147.04	-	71,248
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	6922-01/6408-01	-	2,182,116
Passed through NYS Office for the Aging:				
Special Programs for the Aging, Title III, Part D—				
Disease Prevention and Health Promotion Services	93.043	N/A	-	22,282
Aging Cluster:				
Special Programs for the Aging, Title III, Part B—				
Grants for Supportive Services and Senior Centers	93.044	N/A	-	459,658
Special Programs for the Aging, Title III, Part C—Nutrition Services	93.045	N/A	-	925,108
Nutrition Services Incentive Program	93.053	N/A	-	118,000
Total Aging Cluster			-	1,502,766
Special Programs for the Aging, Title IV, and Title II, Discretionary Projects	93.048	N/A	-	23,810
National Family Caregiver Support Title III, Part E	93.052	N/A	-	129,320
Medicare Enrollment Assistance Program	93.071	N/A	-	25,451
Centers for Medicare and Medicaid Services (CMS)				
Research, Demonstrations and Evaluations	93.779	N/A	-	53,667
Passed through NYS Department of Health:				
Immunization Cooperative Agreements	93.268	C32513GG/T36094GG	-	358,377
Childrens Health Insurance Program	93.767	N/A	-	174,058
Comprehensive Addiction and Recovery Act of 2016	93.799	N/A	-	70,000
Block Grants for Community Mental Health Services	93.958	N/A	-	36,000
Maternal and Child Health Services Block Grant to the States	93.994	C-35713GG	-	73,874
Maternal and Child Health Services Block Grant to the States	93.994	C-36984GG	-	4,583

(continued)

COUNTY OF DUTCHESS, NEW YORK
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2022

(concluded)

Federal Grantor/ Pass-Through Grantor Program/Cluster Title (1a)	Assistance Listing Number (1b)	Pass-Through Identifying Number (1c)	Passed-Through to Subrecipients	Total Federal Expenditures (1d)
Passed through NYS Office of Temporary and Disability Assistance:				
Temporary Assistance for Needy Families	93.558	N/A	-	11,000,262
Child Support Enforcement	93.563	N/A	-	2,557,445
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.566	N/A	-	1,235
Low-Income Home Energy Assistance Program	93.568	N/A	-	8,055,520
Passed through NYS Office of Children and Family Services:				
Guardianship Assistance	93.090	N/A	-	351,485
Promoting Safe and Stable Families	93.556	N/A	-	192,051
Stephanie Tubbs Jones Child Welfare Services Program	93.645	N/A	-	128,019
Foster Care, Title IV-E	93.658	N/A	-	2,552,028
Adoption Assistance	93.659	N/A	-	3,482,054
Social Services Block Grant	93.667	N/A	-	3,001,677
Chafee Foster Care Independence Program	93.674	N/A	-	75,038
Elder Abuse Prevention Interventions Program	93.747	N/A	-	65,218
Passed through NYS Division of Alcoholism and Alcohol Abuse:				
Medicaid Cluster:				
Medical Assistance Program	93.778	N/A	-	4,054,638
Total Medicaid Cluster			-	4,054,638
Total U.S. Department of Health and Human Services			-	40,481,140
U.S. Department of Homeland Security:				
Passed through NYS Division of Homeland Security and Emergency Services:				
Disaster Grants - Public Assistance	97.036	4408 DR NY	-	523,188
Disaster Grants - Public Assistance	97.036	4615 DR NY	-	4,181
Emergency Management Performance Grants	97.042	EMPG FY 20/C834915	-	121,037
Homeland Security Grant Program	97.067	SHSP FY21/C970200	-	420,469
Homeland Security Grant Program	97.067	C970292	-	(61,673)
Regional Catastrophic Preparedness Grant Program	97.111	C834909	-	169,265
Total U.S. Department of Homeland Security			-	1,176,467
Total Expenditures of Federal Awards (1e)			$ 3,711,614	$ 71,689,066

The notes to the Schedule of Expenditures of Federal Awards are an integral part of this schedule.

1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of the County of Dutchess, New York (the "County") under programs of the federal government for the year ended December 31, 2022. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position or cash flows of the County. The following notes were identified on the Schedule:

(a) Includes all federal award programs of the County of Dutchess, New York. The federal expenditures of the Dutchess Community College, Dutchess County Resource Recovery Agency, Dutchess County Water and Wastewater Authority, Dutchess County Industrial Development Agency, Dutchess County Soil and Water Conservation District, and Dutchess County Local Development Corporation have not been included.

(b) Source: Assistance Listing Numbers ("ALN"), previously known as Catalog of Federal Domestic Assistance.

(c) Pass-through entity identifying numbers are presented where available.

(d) Prepared under accounting principles generally accepted in the United States of America and includes all federal award programs.

(e) A reconciliation to the financial statements is available.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or limited as to reimbursement. Pass-through entity identifying numbers are presented where available. Negative amounts shown on the Schedule represent adjustments or credits made to correct expenditures of federal awards made in prior years. The County has not elected to use the 10 percent de minimus indirect cost rate as allowed under the Uniform Guidance.

3. AMOUNTS PROVIDED TO SUBRECIPIENTS

Certain program funds are passed through the County to subrecipient organizations. The County identifies, to the extent practical, the total amount provided to subrecipients from each federal program; however, the Schedule does not contain separate schedules disclosing how the subrecipients outside of the County's control utilize the funds. The County requires subrecipients receiving funds to submit separate audit reports disclosing the use of the program funds.

4. MATCHING COSTS

Matching costs (i.e., the County's share of certain program costs) are not included in the reported expenditures.

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INDEPENDENT AUDITORS' 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*

Honorable County Executive and County Legislature
County of Dutchess, New York:

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the major discretely presented component units, the aggregate nonmajor discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Dutchess, New York (the "County") as of and for the year ended December 31, 2022 (with the Dutchess Community College for the fiscal year ended August 31, 2022), and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated September 12, 2023. Our report includes a reference to other auditors who audited the financial statements of the Dutchess County Local Development Corporation, the Dutchess Community College, the Dutchess County Resource Recovery Agency, Dutchess County Water and Wastewater Authority, the Dutchess County Industrial Development Agency, and the Dutchess County Soil and Water Conservation District, as described in our report on the County'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.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting ("internal control") as a basis for designing 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 County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

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 County's financial statements will not be prevented, or detected and corrected on a timely basis. 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.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County'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 financial statements. 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 that are required to be reported under *Government Auditing Standards*.

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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Drescher & Malecki LLP

September 12, 2023

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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE

Honorable County Executive and County Legislature
County of Dutchess, New York:

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the County of Dutchess, New York's (the "County") compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2022. The County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

The County's basic financial statements include the operations of the Dutchess County Local Development Corporation (the "Corporation"), Dutchess Community College (the "College"), Dutchess County Resource Recovery Agency (the "Agency"), Dutchess County Water and Wastewater Authority (the "Authority"), Dutchess County Industrial Development Agency (the "IDA"), and the Dutchess County Soil and Water Conservation District (the "SWCD"), which reported $0, $23,592,075, $0, $0, $0, and $0, respectively, in federal awards, which are not included in the County's schedule of expenditures of federal awards for the year ended December 31, 2022. Our compliance audit, described below, did not include the operations of the Corporation, College, Agency, Authority, IDA, or the SWCD, because other auditors were engaged to perform such audits in accordance with the Uniform Guidance, as applicable.

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America ("GAAS"); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States ("*Government Auditing Standards*"); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* ("CFR") Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the County's federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. 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, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Drescher & Malecki LLP

September 12, 2023

COUNTY OF DUTCHESS, NEW YORK
Schedule of Findings and Questioned Costs
Year Ended December 31, 2022

Section I. SUMMARY OF AUDITORS' RESULTS

Financial Statements:

Type of auditors' report issued: Unmodified*
*(which report includes a reference to other auditors)

Internal control over financial reporting:

Material weakness(es) identified?	_____ Yes	✓ No
Significant deficiency(ies) identified?	_____ Yes	✓ None reported
Noncompliance material to the financial statements noted?	_____ Yes	✓ No

Federal Awards:

Internal control over major federal programs:

Material weakness(es) identified?	_____ Yes	✓ No
Significant deficiency(ies) identified?	_____ Yes	✓ None reported

Type of auditors' report issued on compliance for major federal programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? _____ Yes ✓ No

Identification of major federal programs:

ALN(s)	Name of Federal Program or Cluster
20.205	Highway Planning and Construction Cluster
20.507/20.526	Federal Transit Cluster
21.027	Coronavirus State and Local Fiscal Recovery Funds
93.044/93.045/93.053	Aging Cluster
93.568	Low-Income Home Energy Assistance Program
93.667	Social Services Block Grant
93.778	Medicaid Cluster

Dollar threshold used to distinguish between Type A and Type B programs? $ 2,152,630

Auditee qualified as low-risk auditee? ✓ Yes _____ No

Section II. FINANCIAL STATEMENT FINDINGS

No findings noted.

Section III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No findings noted.

COUNTY OF DUTCHESS, NEW YORK
Summary Schedule of Prior Year Audit Findings
Year Ended December 31, 2022
(Follow-Up on December 31, 2021 Findings)

No findings were reported.

2021 Basic Financial Statement - Full Statement with Supplemental Information available at: https://www.dutchessny.gov/Departments/Comptroller/Docs/Dutchess-County-NY-Financial-Statements-12-31-2021.pdf

COUNTY OF DUTCHESS, NEW YORK

Basic Financial Statements, Required Supplementary Information and Federal Awards Information for the Year Ended December 31, 2021 and Independent Auditors' Reports

COUNTY OF DUTCHESS, NEW YORK
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Certified Public Accountants

INDEPENDENT AUDITORS' REPORT

Honorable County Executive and County Legislature
County of Dutchess, New York:

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, the major discretely presented component units, the aggregate nonmajor discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Dutchess, New York (the "County"), as of and for the year ended December 31, 2021 (with the Dutchess Community College for the fiscal year ended August 31, 2021), and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the reports of other auditors, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the major discretely presented component units, the aggregate nonmajor discretely presented component units, each major fund, and the aggregate remaining fund information of the County, as of December 31, 2021, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the Dutchess County Local Development Corporation (the "Corporation"), which represents 7.9 percent of the assets and 5.7 percent of the revenues of the business-type activities. We did not audit the financial statements of the Dutchess Community College (the "College"), the Dutchess County Resource Recovery Agency (the "Agency"), or the Dutchess County Water and Wastewater Authority (the "Authority"), which represent 60.6 percent, 7.4 percent, and 32.0 percent, respectively, of the assets, and 75.7 percent, 12.4 percent, and 11.9 percent, respectively, of the revenues of the major discretely presented component units. We did not audit the financial statements of the Dutchess County Industrial Development Agency (the "IDA") or the Dutchess County Soil and Water Conservation District (the "SWCD"), which are aggregated and presented as nonmajor component units, and represent 87.2 percent and 12.8 percent, respectively, of the assets, and 64.1 percent and 35.9 percent, respectively, of the revenues of the aggregate nonmajor discretely presented component units. Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinion, insofar as it relates to the amounts included for the Corporation, College, Agency, Authority, IDA and SWCD, is based solely on the reports of such other auditors.

Basis for 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 Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

The County's management is responsible for the preparation and fair presentation of the 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 County'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 opinions. 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 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, 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, and 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 County'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 County'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.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and other Required Supplementary Information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. 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 County's basic financial statements. The Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. Code of Federal Regulations ("CFR") Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"), is presented for purposes of additional analysis and is 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 Schedule of Expenditures of Federal Awards is 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 *Governmental Auditing Standards*, we have also issued our report dated September 13, 2022 on our consideration of the County's internal control over financial reporting and on 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 effectiveness of the County's 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 County's internal control over financial reporting and compliance.

Drescher & Malecki LLP

September 13, 2022

As management of the County of Dutchess, New York (the "County"), we offer readers of the County's financial statements this narrative overview and analysis of the County's financial activities for the fiscal year ended December 31, 2021. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in the County's financial statements and notes to the financial statements, which follow this narrative.

Financial Highlights

- The liabilities and deferred inflows of resources of the County's primary government exceeded its assets and deferred outflows of resources at December 31, 2021 by $199,207,474. This consists of $108,716,828 net investment in capital assets, $29,837,728 restricted for specific purposes, offset by an unrestricted net position of $(337,762,030).
- The County's primary government net position increased $34,304,805 during the year ended December 31, 2021. Governmental activities increased the County's net position by $34,438,707, while the net position of business-type activities decreased by $133,902.
- As of December 31, 2021, the County's governmental funds reported combined ending fund balances of $192,562,206, an increase of $58,853,288 in comparison with the prior year. This increase was primarily due to a significant increase in sales tax revenue and grants received to finance capital projects. This increase was partially offset by additional capital outlay during the year.
- At the end of the current fiscal year, *unassigned fund balance* for the General Fund was $119,508,207, or 25.3 percent of total General Fund expenditures and transfers out. This total amount is available for spending at the County's discretion and constitutes approximately 75.3 percent of the General Fund's total fund balance of $158,767,100 at December 31, 2021.
- The County's governmental activities' serial bonds, excluding its blended component unit's serial bonds, increased by $35,717,919 during the current year as a result of serial bond issuances totaling $54,698,900, and scheduled principal payments of $18,980,981. The newly issued serial bonds mature in 2047 and carry an interest rate ranging from 2.0 to 5.0 percent.

Overview of the Financial Statements

The discussion and analysis provided here are intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements—The *government-wide financial statements* are designed to provide readers with a broad overview of the County's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the County's assets, liabilities, and deferred inflows/outflows of resources, with the difference reported as *net position.* Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

The *statement of activities* presents information showing how the County's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the County that are primarily supported by taxes and intergovernmental revenues (*governmental activities)* from other functions that are intended to recover all, or a significant portion, of their costs through user fees and charges (*business-type activities)*. The governmental activities of the County include general government support, education, public safety, health, transportation, economic assistance and opportunity, culture and recreation, and home and community services. The business-type activities of the County include the Airport and Transportation enterprise funds, along with the Dutchess County Local Development Corporation blended component unit.

The government-wide financial statements include not only the County and its blended component units (known as the *primary government)*, but also the Dutchess Community College, the Dutchess County Resource Recovery Agency, the Dutchess County Water and Wastewater Authority, the Dutchess County Industrial Development Agency and the Dutchess County Soil and Water Conservation District discretely presented component units, for which the County is financially accountable. Financial information for the component units is reported separately from the financial information presented for the primary government itself.

The government-wide financial statements can be found on pages 16-17 of this report.

Fund financial statements—A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds—*Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental funds' balance sheet and the governmental funds' statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The County maintains six individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, the Capital Projects Fund, and the Dutchess Tobacco Asset Securitization Corporation ("DTASC"), which are considered to be major funds. Data from the other three governmental funds, which include the County Road Fund, Road Machinery Fund and Community Development Fund, are combined into a single, aggregated presentation.

The basic governmental fund financial statements can be found on pages 18-21 of this report.

Proprietary funds—The County maintains two enterprise funds. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The County uses enterprise funds to account for its Airport operations, as well as its Transportation operations. Additionally, the Dutchess County Local Development Corporation, a blended component unit, is reported as an enterprise fund.

The basic proprietary fund financial statements can be found on pages 22-25 of this report.

Fiduciary funds—Fiduciary funds are used to account for resources held for the benefit of parties outside the County. Fiduciary funds are *not* reported in the government-wide financial statements because the resources of the funds are not available to support the County's own programs. The accounting for fiduciary funds is much like that used for proprietary funds.

The County maintains two different types of fiduciary funds. The Private Purpose Trust Fund is used to account for trust arrangements for which cemetery plots are maintained. The Custodial Fund reports resources held by the County in a custodial capacity for individuals, private organizations and other governments.

The fiduciary fund financial statements can be found on pages 26-27 of this report.

Major discretely presented component units—The combining statements of major discretely presented component units present the major component units in separate columns.

The combining statements of major discretely presented component units can be found on pages 28-29 of this report.

Notes to the financial statements—The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 30-90 of this report.

Other information—In addition to the basic financial statements and accompanying notes, this report also presents *required supplementary information* concerning the County's net pension liabilities/(assets), changes in the County's total other postemployment benefits ("OPEB") obligation, and the County's budgetary comparison for the General Fund. Required Supplementary Information and the related notes to the Required Supplementary Information can be found on pages 91-102 of this report.

The Federal Awards Information section presents the County's Schedule of Expenditures of Federal Awards. This section can be found on pages 103-115 of this report.

Government-wide Financial Analysis

As noted earlier, net position over time may serve as a useful indicator of a government's financial position. In the case of the County's primary government, liabilities and deferred inflows of resources exceeded assets and deferred outflows of resources by $(199,207,474) at the close of the most recent fiscal year, as compared to a net position of $(233,512,279), at the close of the fiscal year ended December 31, 2020.

Table 1—Condensed Statements of Net Position—Primary Government

	Governmental Activities		Business-type Activities		Total Primary Government	
	December 31,		December 31,		December 31,	
	2021	2020	2021	2020	2021	2020
Current assets	$ 383,920,275	$ 288,058,182	$ 10,088,603	$ 9,950,421	$ 394,008,878	$ 298,008,603
Noncurrent assets	346,847,521	280,106,368	25,609,999	26,325,009	372,457,520	306,431,377
Total assets	730,767,796	568,164,550	35,698,602	36,275,430	766,466,398	604,439,980
Deferred outflows of resources	269,041,824	193,114,261	1,909,561	686,816	270,951,385	193,801,077
Current liabilities	151,842,375	109,451,466	832,257	1,158,120	152,674,632	110,609,586
Noncurrent liabilities	903,507,019	868,374,124	4,316,742	3,708,135	907,823,761	872,082,259
Total liabilities	1,055,349,394	977,825,590	5,148,999	4,866,255	1,060,498,393	982,691,845
Deferred inflows of resources	175,395,904	48,827,606	730,960	233,885	176,126,864	49,061,491
Net position:						
Net investment in capital assets	84,339,406	64,454,301	24,377,422	24,742,704	108,716,828	89,197,005
Restricted	29,837,728	33,779,289	-	-	29,837,728	33,779,289
Unrestricted	(345,112,812)	(363,607,975)	7,350,782	7,119,402	(337,762,030)	(356,488,573)
Total net position	$ (230,935,678)	$ (265,374,385)	$ 31,728,204	$ 31,862,106	$ (199,207,474)	$ (233,512,279)

The largest positive portion of the County's primary government net position, $108,716,828, reflects its net investment in capital assets (such as land, buildings, machinery, equipment, and infrastructure), net of accumulated depreciation, less any related outstanding debt that was used to acquire these assets. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of net position, $29,837,728, represents resources that are subject to external restrictions imposed by creditors, grantors, contributors, or laws and regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation.

The remaining balance of the County's net position, $(337,762,030), is considered to be an unrestricted deficit. This deficit does not mean that the County does not have resources available to meet its obligations in the ensuing year. Rather, it reflects liabilities not related to the County's capital assets and are not expected to be repaid from current resources. These long-term liabilities including compensated absences, other postemployment benefits ("OPEB") obligations, claims payable, and net pension liability are funded annually within the funds.

Table 2, as presented below, shows the changes in net position for the years ended December 31, 2021 and December 31, 2020.

Table 2—Condensed Statement of Changes in Net Position—Primary Government

	Governmental Activities		Business-type Activities		Total Primary Government	
	Year Ended December 31,		Year Ended December 31,		Year Ended December 31,	
	2021	2020	2021	2020	2021	2020
Revenues:						
Program revenues	$ 174,568,994	$ 170,475,329	$ 15,581,842	$ 13,848,210	$ 190,150,836	$ 184,323,539
General revenues	374,986,755	322,489,815	238,416	240,273	375,225,171	322,730,088
Total revenues	549,555,749	492,965,144	15,820,258	14,088,483	565,376,007	507,053,627
Total expenses	513,052,231	543,493,881	18,018,971	16,926,099	531,071,202	560,419,980
Transfers	(2,064,811)	(1,079,665)	2,064,811	1,079,665	-	-
Change in net position	34,438,707	(51,608,402)	(133,902)	(1,757,951)	34,304,805	(53,366,353)
Net position—beginning	(265,374,385)	(213,765,983)	31,862,106	33,620,057	(233,512,279)	(180,145,926)
Net position—ending	$ (230,935,678)	$ (265,374,385)	$ 31,728,204	$ 31,862,106	$ (199,207,474)	$ (233,512,279)

Governmental activities—Governmental activities increased the County's net position by $34,438,707, primarily due to an increase in sales tax revenue.

A summary of sources of revenues for governmental activities for the years ended December 31, 2021 and 2020 is presented below.

Table 3—Summary of Sources of Revenues—Governmental Activities

	Year Ended December 31,		Increase/(Decrease)	
	2021	2020	Dollars	Percent (%)
Charges for services	$ 29,063,674	$ 23,180,574	$ 5,883,100	25.4
Operating grants and contributions	131,194,422	125,444,776	5,749,646	4.6
Capital grants and contributions	14,310,898	21,849,979	(7,539,081)	(34.5)
Property taxes and tax items	114,438,088	113,576,702	861,386	0.8
Non-property taxes	255,550,540	203,761,098	51,789,442	25.4
Tobacco settlement revenues	4,022,094	3,834,224	187,870	4.9
Other	976,033	1,317,791	(341,758)	(25.9)
Total revenues	$ 549,555,749	$ 492,965,144	$ 56,590,605	11.5

The most significant source of revenues is non-property taxes, which accounts for $255,550,540, or 46.5 percent of total governmental activities revenues for the year ended December 31, 2021, and $203,761,098, or 41.2 percent of total governmental activities revenues for the year ended December 31, 2020. The next largest source of revenues is operating grants and contributions, which comprises $131,194,422, or 23.9 percent, and $125,444,776, or 25.4 percent of total governmental activities revenues for the years ended December 31, 2021 and 2020, respectively. The third largest source of revenues is property taxes and tax items, which comprises $114,438,088, or 20.8 percent, and $113,576,702, or 23.0 percent of total governmental activities revenues for the years ended December 31, 2021 and 2020, respectively.

During the year ended December 31, 2021, total revenues increased by $56,590,605. Non-property taxes accounted for a $51,789,442 increase, resulting primarily from a significant increase in sales tax revenue. Charges for services and operating grants and contributions accounted for increases of $5,883,100 and $5,749,646, respectively, due to increases in departmental income and aid received through the American Rescue Plan Act. These increases were partially offset by a $7,539,081 decrease in capital grants and contributions, resulting primarily from decreased federal highway aid received for transportation capital projects.

A summary of program expenses of governmental activities for the years ended December 31, 2021 and 2020 is presented below in Table 4.

Table 4—Summary of Program Expenses—Governmental Activities

	Year Ended December 31,		Increase/(Decrease)	
	2021	2020	Dollars	Percent (%)
General government support	$ 115,089,750	$ 116,474,179	$ (1,384,429)	(1.2)
Education	21,378,695	31,437,970	(10,059,275)	(32.0)
Public safety	97,566,845	104,313,401	(6,746,556)	(6.5)
Health	71,533,124	72,778,755	(1,245,631)	(1.7)
Transportation	29,042,373	29,179,222	(136,849)	(0.5)
Economic assistance and opportunity	142,641,225	158,112,256	(15,471,031)	(9.8)
Culture and recreation	7,149,123	6,551,996	597,127	9.1
Home and community services	20,267,232	17,033,911	3,233,321	19.0
Interest and other fiscal charges	8,383,864	7,612,191	771,673	10.1
Total program expenses	$ 513,052,231	$ 543,493,881	$ (30,441,650)	(5.6)

The County's most significant expense items for governmental activities were economic assistance and opportunity of $142,641,225, or 27.8 percent of total governmental activities expenses, general government support of $115,089,750, or 22.4 percent of total governmental activities expenses, and public safety of $97,566,845, or 19.0 percent of total governmental activities expenses for the year ended December 31, 2021. Similarly, for the year ended December 31, 2020 the most significant expense items were economic assistance and opportunity of $158,112,256, or 29.1 percent of total governmental activities expenses, general government support of $116,474,179, or 21.4 percent of total governmental activities expenses, and public safety of $104,313,401, or 19.2 percent of total governmental activities expenses.

During the year ended December 31, 2021, expenses decreased mainly due to decreased allocable employee benefits expenses attributable to the County's net pension liability.

Business-type activities—Business-type activities decreased the County's net position by $133,902. The County's airport and transportation operations increased the business-type activities net position by $43,533 and $20,269, while the Local Development Corporation decreased the business-type activities net position by $197,704. For the year ended December 31, 2021, operating revenues increased 5.7 percent and operating expenses increased 6.6 percent.

A summary of operating revenues and operating expenses for the County's business-type activities for the years ended December 31, 2021 and 2020 is presented on the following page.

Table 5—Summary of Operating Revenues and Expenses—Business-type Activities

	Year Ended December 31,		Increase/(Decrease)	
	2021	2020	Dollar	Percent (%)
Operating revenues:				
Charges for services	$ 3,058,587	$ 2,606,153	$ 452,434	17.4
Operating grants and revenues	9,319,368	9,101,819	217,549	2.4
Other revenue	68,347	72,270	(3,923)	(5.4)
Total operating revenues	$ 12,446,302	$ 11,780,242	$ 666,060	5.7
Operating expenses:				
Personal services and employee benefits	$ 1,636,047	$ 1,580,068	$ 55,979	3.5
Depreciation	3,988,843	4,340,741	(351,898)	(8.1)
Contracted services	12,358,848	10,956,490	1,402,358	12.8
Total operating expenses	$ 17,983,738	$ 16,877,299	$ 1,106,439	6.6

The County's business-type activities operating revenues for the year ended December 31, 2021 increased 5.7 percent from the previous year, resulting primarily from increased charges for services related to mass transit usage.

Additionally, the most significant expense items for the year ended December 31, 2021 were contracted services, which accounted for $12,358,848, or 68.7 percent of total expenses, and depreciation expense of $3,988,843, or 22.2 percent of total expenses. Similarly, for the year ended December 31, 2020 the most significant expense items were contracted services, which accounted for $10,956,490, or 64.9 percent of total expenses, and depreciation expense of $4,340,741, or 25.7 percent of total expenses. Operating expenses increased 6.6 percent from the prior year ended December 31, 2020, due primarily to decreases in contracted services.

Financial Analysis of the Governmental Funds

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance related legal requirements.

Governmental funds—The focus of the County's *governmental funds* is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, *unassigned fund balance* and *fund balance assigned to specific use* in special revenue funds may serve as a useful measure of a government's net resources available for discretionary use, as they represent the portion of fund balance which has not yet been limited to use for a particular purpose by either an external party, the County itself, or a group or individual that has been delegated authority to assign resources for particular purposes by the County Legislature.

At December 31, 2021, the County's governmental funds reported combined ending fund balances of $192,562,206, an increase of $58,853,288 in comparison with the prior year. The County had *unassigned fund balance* totaling $119,508,207, which is available for spending at the County's discretion or amounts within special revenue funds that are not restricted or committed. The remainder of fund balance is either *nonspendable, restricted,* or *assigned* to indicate that it is: (1) not in spendable form, $5,769,148; (2) restricted for particular purposes, $52,806,916; or (3) assigned for particular purposes, $14,477,935.

The General Fund is the chief operating fund of the County. At the end of the current fiscal year, *unassigned fund balance* of the General Fund was $119,508,207, while total fund balance increased to $158,767,100. The General Fund fund balance increased $62,582,016 from the prior year. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total expenditures and transfers out. Unassigned fund balance represents 25.3 percent of General Fund expenditures and transfers out, while total fund balance represents 33.6 percent of that same amount.

The fund balance in the Capital Projects Fund decreased $4,093,307 from the prior year, resulting in ending fund balance of $26,469,188 as of December 31, 2021. The decrease in the Capital Projects Fund is primarily due to a significant increase in capital outlay.

At December 31, 2021, the DTASC Fund reported restricted fund balance of $3,293,905 to be used for upcoming payments of principal and interest; and the remaining fund balance, $89,502, constitutes assigned fund balance which is available for spending towards DTASC activities. Total fund balance increased $7,159 during the year ended December 31, 2021.

Proprietary funds—The County's proprietary funds provide the same type of information found in business-type activities of the governmental-wide financial statements, but in more detail.

Net position of the Airport Fund at December 31, 2021 totaled $18,946,588, which included $19,853,818 net investment in capital assets and an unrestricted net position deficit of $907,230. The Airport Fund net position increased $43,533 during the year ended December 31, 2021 primarily as a result of an increase in transfers in from the General Fund.

Net position of the Transportation Fund at December 31, 2021 totaled $9,787,082, which included $4,480,475 net investment in capital assets and unrestricted net position of $5,306,607. The Transportation Fund net position increased $20,269 as a result of operating revenues, nonoperating revenues, and transfers in exceeding transportation costs.

Net position of the Dutchess County Local Development Corporation at December 31, 2021 totaled $2,994,534, which included $43,129 net investment in capital assets and unrestricted net position of $2,951,405. The Dutchess County Local Development Corporation net position decreased $197,704 as a result of costs of operation exceeding operating and nonoperating revenues.

General Fund Budgetary Highlights

The County's General Fund budget generally contains budget amendments during the year. The budget is allowed to be amended upward (increased) for prior year's encumbrances since the funds were allocated under the previous year's budget, and the County has appropriately assigned an equal amount of fund balance at year-end for this purpose. Furthermore, the budget is allowed to be amended upward (increased) for additional current year appropriations supported by an increase in budgeted revenues. A budgetary comparison schedule within the required supplementary information section of this report has been provided to demonstrate compliance with their budget.

A summary of the General Fund results of operations for the year ended December 31, 2021 is presented in Table 6 below.

Table 6—General Fund Budget

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
Revenues and other financing sources	$ 459,761,521	$ 493,232,132	$ 535,182,180	$ 41,950,048
Expenditures and other financing uses	475,102,574	512,326,754	472,600,164	39,726,590
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	$ (15,341,053)	$ (19,094,622)	$ 62,582,016	$ 81,676,638

Original budget compared to final budget—During the year the budget is modified, primarily to reflect the acceptance of new state and federal grants. These grants explain the majority of increases in revenues and expenditures from the original adopted budget to the final budget. Additionally, significant transfers and amendments to the budget included $23,336,754 supplemental appropriations, mainly within general government support, health, and home and community services to provide funding for ongoing activities.

Final budget compared to actual results—The General Fund had a favorable variance from the final budget of $81,676,638. The primary positive variances were realized from lower than expected institutional care and medicaid costs within economic assistance and opportunity and lower than expected costs of operating County health programs. Additionally, actual revenues and transfers in exceeded final budget by $39,187,840 due to more sales tax revenues than originally anticipated.

Capital Assets and Debt Administration

Capital assets—The County's investment in capital assets for its governmental activities and business-type activities as of December 31, 2021 amounted to $340,265,251 and $25,609,999, respectively (net of accumulated depreciation). This investment in capital assets includes land, right of way easements, construction in progress, infrastructure, buildings and building improvements and machinery and equipment. All depreciable capital assets were depreciated from acquisition date to the end of the current year as outlined in the County's capital asset policy.

Capital assets, net of depreciation, for the governmental activities and business-type activities at the years ended December 31, 2021 and 2020 are presented in Table 7 below.

Table 7—Summary of Capital Assets (Net of Depreciation)

	Governmental Activities		Business-type Activities		Total Primary Government	
	2021	2020	2021	2020	2021	2020
Land	$ 14,603,453	$ 14,565,092	$ 3,385,364	$ 3,385,364	$ 17,988,817	$ 17,950,456
Right of way and easements	17,031,845	16,474,903	-	-	17,031,845	16,474,903
Construction in progress	97,791,367	32,882,082	974,045	805,304	98,765,412	33,687,386
Infrastructure	101,967,879	108,344,003	5,840,700	7,253,793	107,808,579	115,597,796
Buildings and improvements	70,986,485	77,105,165	11,308,725	12,040,916	82,295,210	89,146,081
Improvements other than buildings	3,687,757	3,732,079	31,273	35,182	3,719,030	3,767,261
Leased items	15,357,216	-	-	-	15,357,216	-
Machinery and equipment	18,839,249	20,146,202	4,069,892	2,804,450	22,909,141	22,950,652
Total	$ 340,265,251	$ 273,249,526	$ 25,609,999	$ 26,325,009	$ 365,875,250	$ 299,574,535

The County's infrastructure assets are recorded at historical cost in the government-wide and proprietary fund financial statements. The County has elected to depreciate its infrastructure assets. Additional information on County's capital assets can be found in Note 4 to the basic financial statements.

Long-term debt—The New York State Local Finance Law limits the County's power to contract indebtedness to 7% of the five-year average full valuation of taxable real estate, which results in an applicable debt limit of $2,257,947,714 as of December 31, 2021. At the end of 2021, the County's governmental activities outstanding bonded debt totaled $211,104,777 (excluding DTASC) and represents approximately 9.3% of the County's debt limit.

A summary of the County's long-term liabilities at December 31, 2021 and December 31, 2020 is presented below in Table 8:

Table 8—Summary of Long-Term Liabilities

	Governmental Activities		Business-type Activities		Total Primary Government	
	December 31,		December 31,		December 31,	
	2021	2020	2021	2020	2021	2020
Bonds payable	$ 275,908,187	$ 242,355,704	$ 1,232,577	$ 1,582,305	$ 277,140,764	$ 243,938,009
Capital leases	16,216,136	-	-	-	16,216,136	-
Compensated absences	10,322,529	10,396,428	69,289	63,730	10,391,818	10,460,158
Workers' compensation and general claims	31,982,447	29,236,114	-	-	31,982,447	29,236,114
Other postemployment benefits	568,605,295	460,330,788	3,012,945	1,552,947	571,618,240	461,883,735
Net pension liability	472,425	126,055,090	1,931	509,153	474,356	126,564,243
Total	$ 903,507,019	$ 868,374,124	$ 4,316,742	$ 3,708,135	$ 907,823,761	$ 872,082,259

Total outstanding long-term liabilities increased by $35,741,502 from prior year. Major factors that contributed to this increase include:

- Bonds payable increased in the governmental activities by $33,552,483 and decreased in the business-type activities by $349,728. During the year ended December 31, 2021, the County's primary government issued general improvement serial bonds in the amount of $54,808,900, partially offset by scheduled principal payments of $19,430,000.

- Reclassification and issuance of capital leases in governmental activities, resulting in lease liabilities totaling $16,216,136 at December 31, 2021.

- The net pension liability decreased in the governmental and business-type activities by $125,582,665 and $507,222, respectively. The liability is based on actuarial results related to the New York State retirement contribution programs.

- Obligations for other postemployment benefits ("OPEB") increased in the governmental and business-type activities by $108,274,507 and $1,459,998, respectively. This obligation is a commitment the County has made to its employees pursuant to contract negotiations. As health costs have risen dramatically over the past several years, County management has attempted to address these costs as new contracts have been negotiated. Newer contracts require greater employee contributions and increased length of employment to qualify for retiree health benefits. The increase is also related to changes in actuarial assumptions, such as the discount rate which saw a decrease from the prior year.

Additional information on the County's long-term liabilities can be found in Note 11 to the financial statements.

Economic Factors and Next Year's Budgets and Rates

Dutchess County, like other counties in New York State, is challenged on a fiscal level by State and Federal imposed mandates. Medicaid is a federally mandated program that provides health benefits to low income individuals and their families. Medicaid continues to be one of the single largest mandated programs for counties.

The following summarizes the County's spending in this area:

Year Ended December 31,	
2022 (budgeted)	$ 37,917,893
2021	31,770,864
2020	36,732,140

In addition to Medicaid costs, Dutchess County participates in the New York State Employees' Retirement System, a cost-sharing, multiple public employers system. The County is required to contribute at an actuarially determined rate. The following summarizes the County's spending for this appropriation:

Year Ended December 31,	
2022 (budgeted)	$ 16,389,817
2021	19,823,380
2020	18,689,114

The County has appropriated $4.2 million in fund balance to finance the 2022 budget within the General Fund. The unassigned fund balance is $119.5 million in the General Fund as of December 31, 2021.

The total tax levy for the 2022 budget is $99.8 million, resulting in a property tax rate of $2.85 per thousand of assessed value, which is 10.1% lower than $3.17 in 2021. The true value assessment for the County has increased from $33.17 billion for the 2021 budget to $35.01 billion for the 2022 budget; an increase of 5.55%.

Dutchess County contains a diverse mix of industries, including microelectronics, life sciences, high-tech manufacturing, distribution, higher education, agriculture, tourism and retail trades.

A significant portion of the county's labor force is employed in the healthcare and education industry clusters, but the county's manufacturing industry continues to grow and see new investments including Onsemi's $150 million clear room expansion, and the IBM investment in 50,000 square feet of manufacturing space. As a result, the County is investing $1.2 million to establish a mechatronics lab to help train the workforce to meet the demand from manufacturers. Aside from the $545 million expansion of Vassar Brothers Medical Center in Poughkeepsie, the nearby Westchester Medical Center's Mid-Hudson Regional Hospital established a Maria Fareri Children's Hospital pediatric center and announced this year they will establish a Behavioral Health Center of Excellence in Poughkeepsie as well, which is anticipated to further increase the economic growth of the County and the labor force within the healthcare industry. Amazon has demolished a long vacant site in the Town of East Fishkill and is constructing a 631,000 square foot facility and hiring up to 700 employees. Nearby, iPark's industrial complex has submitted application to the Town of East Fishkill for approvals on up to five new buildings totaling approximately 1.5 million square feet. Additionally, GAP Inc, is underway with a $50 million expansion at their expansive three-million square foot northeast logistics center in Fishkill.

According to the U.S. Department of Labor's latest Quarterly Census of Employment and Wages (QCEW) report, the Average Weekly Wage (AWW) in Dutchess County increased 26-percent between Q4 2018 and Q4 2021. The County's AWW is second only to Westchester County in the Mid-Hudson Region.

Wealth levels for Dutchess County residents remains high. In 2020, the Median Household Income (MHI) was $81,842; 15% higher than New York State's MHI.

The County continues to experience an influx of investors and home buyers. In June 2022, the year-over-year Median Sale Price of a home was up seven-percent.

Requests for Information

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the County's finances and to demonstrate the County's accountability for the money it receives. If you have questions about this report or need additional financial information, contact Heidi Seelbach, Commissioner of Finance, 22 Market Street, Poughkeepsie, New York 12601.

BASIC FINANCIAL STATEMENTS

COUNTY OF DUTCHESS, NEW YORK
Statement of Net Position
December 31, 2021

	Primary Government			Total Major Discretely Presented Component Units	Aggregate Nonmajor Discretely Presented Component Units
	Governmental Activities	Business-type Activities	Total		
ASSETS					
Cash and cash equivalents	$ 127,943,874	$ 6,306,980	$ 134,250,854	$ 32,396,332	$ 3,439,365
Restricted cash and cash equivalents	94,696,033	8,363	94,704,396	22,746,544	1,737,771
Investments	5,988,887	-	5,988,887	-	-
Receivables (net of allowances):					
Taxes	38,927,043	-	38,927,043	-	-
Accounts receivable	6,322,029	638,085	6,960,114	9,319,464	446,260
Intergovernmental receivables	101,830,950	5,521,202	107,352,152	282,134	-
Internal balances	2,442,311	(2,442,311)	-	-	-
Prepaid items	5,638,495	56,284	5,694,779	1,203,519	21,529
Inventories	130,653	-	130,653	-	-
Noncurrent net pension asset	-	-	-	6,777,521	-
Other noncurrent assets	6,582,270	-	6,582,270	3,292,182	-
Capital assets, not being depreciated	129,426,665	4,359,409	133,786,074	8,821,762	-
Capital assets, net of accumulated depreciation	210,838,586	21,250,590	232,089,176	155,807,762	13,215
Total assets	730,767,796	35,698,602	766,466,398	240,647,220	5,658,140
DEFERRED OUTFLOWS OF RESOURCES					
Deferred outflows—relating to pensions	108,453,084	441,070	108,894,154	13,560,828	283,019
Deferred outflows—relating to OPEB	160,103,895	1,468,491	161,572,386	21,527,666	-
Deferred charge on refunding	484,845	-	484,845	684,157	-
Total deferred outflows of resources	269,041,824	1,909,561	270,951,385	35,772,651	283,019
LIABILITIES					
Accounts payable	61,725,473	788,618	62,514,091	6,105,977	324,743
Retainages payable	3,237,086	-	3,237,086	-	-
Accrued liabilities	8,367,228	35,276	8,402,504	4,373,669	8,539
Intergovernmental payables	50,185,206	-	50,185,206	-	-
Unearned revenue	28,327,382	8,363	28,335,745	2,732,922	84
Noncurrent liabilities:					
Due within one year	25,690,393	212,982	25,903,375	4,138,430	-
Due in more than one year	877,816,626	4,103,760	881,920,386	188,870,397	1,739,059
Total liabilities	1,055,349,394	5,148,999	1,060,498,393	206,221,395	2,072,425
DEFERRED INFLOWS OF RESOURCES					
Deferred inflows—relating to pensions	138,501,582	565,159	139,066,741	21,416,468	422,452
Deferred inflows—relating to OPEB	25,240,876	165,801	25,406,677	7,197,866	-
Deferred inflows—relating to NYS TAP payments	-	-	-	486,549	-
Deferred inflows—relating to capital	-	-	-	21,673,633	-
Deferred gain on refunding	11,653,446	-	11,653,446	-	-
Total deferred inflows of resources	175,395,904	730,960	176,126,864	50,774,516	422,452
NET POSITION					
Net investment in capital assets	84,339,406	24,377,422	108,716,828	87,644,508	13,215
Restricted for:					
Debt service	11,250,230	-	11,250,230	-	-
Workers' compensation	13,269,669	-	13,269,669	-	-
Other	5,317,829	-	5,317,829	22,063,683	-
Unrestricted	(345,112,812)	7,350,782	(337,762,030)	(90,284,231)	3,433,067
Total net position	$(230,935,678)	$ 31,728,204	$(199,207,474)	$ 19,423,960	$ 3,446,282

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

COUNTY OF DUTCHESS, NEW YORK
Statement of Activities
Year Ended December 31, 2021

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position — Primary Government: Governmental Activities	Primary Government: Business-type Activities	Primary Government: Total	Total Major Discretely Presented Component Units	Aggregate Nonmajor Discretely Presented Component Units
Primary government:									
Governmental activities:									
General government support	$115,089,750	$ 11,389,043	$ 7,223,827	$ 31,923	$ (96,444,957)	$ -	$ (96,444,957)	$ -	$ -
Education	21,378,695	-	-	1,453,023	(19,925,672)	-	(19,925,672)	-	-
Public safety	97,566,845	3,557,072	3,725,272	319,909	(89,964,592)	-	(89,964,592)	-	-
Health	71,533,124	1,129,844	36,638,355	-	(33,764,925)	-	(33,764,925)	-	-
Transportation	29,042,373	2,166,692	3,997,541	11,840,802	(11,037,338)	-	(11,037,338)	-	-
Economic assistance and opportunity	142,641,225	8,670,372	72,439,653	-	(61,531,200)	-	(61,531,200)	-	-
Culture and recreation	7,149,123	230,571	626,616	665,241	(5,626,695)	-	(5,626,695)	-	-
Home and community services	20,267,232	1,920,080	6,543,158	-	(11,803,994)	-	(11,803,994)	-	-
Interest and other fiscal charges	8,383,864	-	-	-	(8,383,864)	-	(8,383,864)	-	-
Total governmental activities	513,052,231	29,063,674	131,194,422	14,310,898	(338,483,237)	-	(338,483,237)	-	-
Business-type activities:									
Airport	3,609,321	1,094,367	17,944	1,770,741	-	(726,269)	(726,269)	-	-
Transportation	13,311,252	1,067,664	9,301,424	1,433,146	-	(1,509,018)	(1,509,018)	-	-
Local Development Corporation	1,098,398	896,556	-	-	-	(201,842)	(201,842)	-	-
Total business-type activities	18,018,971	3,058,587	9,319,368	3,203,887	-	(2,437,129)	(2,437,129)	-	-
Total primary government	$531,071,202	$ 32,122,261	$140,513,790	$ 17,514,785	(338,483,237)	(2,437,129)	(340,920,366)	-	-
Component units:									
Dutchess Community College	$ 84,636,467	$ 59,519,231	$ 16,314,904	$ -				(8,802,332)	-
Resource Recovery Agency	15,113,574	15,581,394	-	-				467,820	-
Water and Wastewater Authority	12,667,978	8,024,338	-	3,194,756				(1,448,884)	-
Nonmajor component units	1,510,750	1,330,834	404,162	-				-	224,246
Total component units	$113,928,769	$ 84,455,797	$ 16,719,066	$ 3,194,756				(9,783,396)	224,246
General revenues:									
Property taxes, levied for general purpose					95,457,107	-	95,457,107	-	-
Property taxes, levied for debt service					18,980,981	-	18,980,981	-	-
Sales and use taxes					250,439,927	-	250,439,927	-	-
Other taxes					5,110,613	-	5,110,613	-	-
Use of money and property					976,033	170,069	1,146,102	2,973,151	4,304
Tobacco settlement revenues					4,022,094	-	4,022,094	-	-
Miscellaneous					-	68,347	68,347	-	11,905
Payments from primary government					-	-	-	20,445,180	302,744
Transfers					(2,064,811)	2,064,811	-	-	-
Total general revenues and transfers					372,921,944	2,303,227	375,225,171	23,418,331	318,953
Change in net position					34,438,707	(133,902)	34,304,805	13,634,935	543,199
Net position—beginning					(265,374,385)	31,862,106	(233,512,279)	5,789,025	2,903,083
Net position—ending					$ (230,935,678)	$31,728,204	$(199,207,474)	$ 19,423,960	$ 3,446,282

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

COUNTY OF DUTCHESS, NEW YORK
Balance Sheet—Governmental Funds
December 31, 2021

	General	Capital Projects	DTASC	Total Nonmajor Funds	Total Governmental Funds
ASSETS					
Cash and cash equivalents	$ 123,629,162	$ -	$ 89,502	$ 4,225,210	$ 127,943,874
Restricted cash and cash equivalents	56,274,563	35,125,765	3,293,905	1,800	94,696,033
Investments	5,988,887	-	-	-	5,988,887
Receivables (net of allowances):					
Taxes	38,927,043	-	-	-	38,927,043
Accounts receivable	6,315,426	-	-	6,603	6,322,029
Due from other funds	7,357,300	-	-	-	7,357,300
Intergovernmental receivables	56,873,024	11,266,880	-	1,616,169	69,756,073
Prepaid items	5,385,079	-	-	253,416	5,638,495
Inventories	130,653	-	-	-	130,653
Total assets	$ 300,881,137	$ 46,392,645	$ 3,383,407	$ 6,103,198	$ 356,760,387
LIABILITIES					
Accounts payable	$ 44,859,107	$ 14,999,680	$ -	$ 1,866,686	$ 61,725,473
Accrued liabilities	5,614,189	11,776	-	289,213	5,915,178
Due to other funds	-	4,912,001	-	2,988	4,914,989
Intergovernmental payables	50,185,206	-	-	-	50,185,206
Unearned revenue	28,325,582	-	-	1,800	28,327,382
Total liabilities	128,984,084	19,923,457	-	2,160,687	151,068,228
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue—property taxes	13,129,953	-	-	-	13,129,953
Total deferred inflows of resources	13,129,953	-	-	-	13,129,953
FUND BALANCES					
Nonspendable	5,515,732	-	-	253,416	5,769,148
Restricted	23,043,823	26,469,188	3,293,905	-	52,806,916
Assigned	10,699,338	-	89,502	3,689,095	14,477,935
Unassigned	119,508,207	-	-	-	119,508,207
Total fund balances	158,767,100	26,469,188	3,383,407	3,942,511	192,562,206
Total liabilities, deferred inflows of resources and fund balances	$ 300,881,137	$ 46,392,645	$ 3,383,407	$ 6,103,198	$ 356,760,387

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

COUNTY OF DUTCHESS, NEW YORK
Reconciliation of the Balance Sheet—Governmental Funds to the Government-wide Statement of Net Position
December 31, 2021

Amounts reported for governmental activities in the statement of net position (page 16) are different because:		
Total fund balances—governmental funds (page 18)		$ 192,562,206
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the fund statements. The cost of the assets is $742,412,241 and the accumulated depreciation is $402,146,990.		340,265,251
Other noncurrent assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.		6,582,270
Real property taxes not collected within 60 days of year end are reported as deferred inflows of resources in the fund statements, but are recognized on the accrual basis for government-wide statements.		13,129,953
Certain accrued revenues for grants, aid and tobacco settlement revenue reported in the statement of net position are received after the availability period for recognition of revenue in the governmental funds.		32,074,877
Deferred charges and gains associated with refunding bond issuances are not reported in the governmental funds. The charges are reported as deferred outflows of resources, while the gains are reported as deferred inflows of resources on the statement of net position, and the net amounts are recognized as a component of interest expense over the life of the related debt.		
Deferred charge on refunding—County	$ 484,845	
Deferred gain on refunding—County	(339,561)	
Deferred gain on refunding—DTASC	(11,313,885)	(11,168,601)
Deferred outflows and inflows of resources related to pensions are applicable to future periods and, therefore, are not reported in the fund statements.		
Deferred outflows related to employer contributions	$ 15,115,835	
Deferred outflows related to experience, changes in assumptions, and investment earnings	93,337,249	
Deferred inflows related to pension plans	(138,501,582)	(30,048,498)
Deferred outflows and inflows of resources related to other postemployment benefits ("OPEB") obligation are applicable to future periods and, therefore, are not reported in the fund statements:		
Deferred outflows related to employer contributions	$ 11,763,062	
Deferred outflows relating to experience and changes in assumptions	148,340,833	
Deferred inflows relating to OPEB liability	(25,240,876)	134,863,019
Net accrued interest expense for general obligation bonds of $2,245,182 and DTASC bonds of $206,868 are not reported in the funds.		(2,452,050)
To recognize retainages payable on outstanding capital projects not recorded in the fund statements.		(3,237,086)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the fund statements. The effects of these items are:		
Serial bonds—County	$ (211,104,777)	
Unamortized bond premiums—County	(7,793,758)	
DTASC bonds	(45,915,000)	
Unamortized bond premiums—DTASC	(3,395,998)	
DTASC subordinate turbo CABs	(7,698,654)	
Capital leases	(16,216,136)	
Compensated absences	(10,322,529)	
Workers' compensation and general claims	(31,982,447)	
OPEB obligation	(568,605,295)	
Net pension liability	(472,425)	(903,507,019)
Net position of governmental activities		$(230,935,678)

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

COUNTY OF DUTCHESS, NEW YORK

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

	General	Capital Projects	DTASC	Total Nonmajor Funds	Total Governmental Funds
REVENUES					
Real property taxes	$ 103,842,828	$ -	$ -	$ 11,854,682	$ 115,697,510
Sales and use taxes	250,439,927	-	-	-	250,439,927
Other taxes	5,110,613	-	-	-	5,110,613
Departmental income	24,966,987	-	-	2,100,486	27,067,473
Use of money and property	886,775	78,999	1,558	8,701	976,033
Miscellaneous	12,620,824	-	3,822,094	129,224	16,572,142
Grants and aid	128,067,161	14,310,898	-	4,789,626	147,167,685
Total revenues	525,935,115	14,389,897	3,823,652	18,882,719	563,031,383
EXPENDITURES					
Current:					
General government support	86,581,787	-	57,243	-	86,639,030
Education	20,051,351	-	-	-	20,051,351
Public safety	59,173,979	-	-	215,778	59,389,757
Health	60,627,705	-	-	-	60,627,705
Transportation	3,118,172	-	-	9,303,987	12,422,159
Economic assistance and opportunity	124,938,112	-	-	1,652,554	126,590,666
Culture and recreation	2,465,681	-	-	-	2,465,681
Home and community services	15,513,411	-	-	2,978,971	18,492,382
Employee benefits	61,557,229	-	-	4,488,103	66,045,332
Debt service:					
Principal	20,005,178	-	1,285,000	-	21,290,178
Interest and other fiscal charges	6,245,262	-	2,474,250	-	8,719,512
Capital outlay	7,549,526	74,238,385	-	-	81,787,911
Total expenditures	467,827,393	74,238,385	3,816,493	18,639,393	564,521,664
Excess (deficiency) of revenues over expenditures	58,107,722	(59,848,488)	7,159	243,326	(1,490,281)
OTHER FINANCING SOURCES (USES)					
Transfers in	1,697,539	2,593,866	-	114,094	4,405,499
Transfers out	(4,772,771)	(1,697,539)	-	-	(6,470,310)
Serial bonds issued	-	54,698,900	-	-	54,698,900
Premium on serial bonds	-	159,954	-	-	159,954
Capital leases issued	7,549,526	-	-	-	7,549,526
Total other financing sources (uses)	4,474,294	55,755,181	-	114,094	60,343,569
Net change in fund balances	62,582,016	(4,093,307)	7,159	357,420	58,853,288
Fund balances—beginning	96,185,084	30,562,495	3,376,248	3,585,091	133,708,918
Fund balances—ending	$ 158,767,100	$ 26,469,188	$ 3,383,407	$ 3,942,511	$ 192,562,206

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

COUNTY OF DUTCHESS, NEW YORK

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances—Governmental Funds to the Government-wide Statement of Activities

Year Ended December 31, 2021

Amounts reported for governmental activities in the statement of activities (page 17) are different because:		
Net change in fund balances—total governmental funds (page 20)		$ 58,853,288
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of these assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation expense in the current period.		
Capital asset additions, net	$ 80,726,600	
Depreciation expense	(25,214,140)	55,512,460
In the statement of activities, the cost of other noncurrent assets is allocated and amortized over their estimated useful lives.		(274,572)
Certain tax and other revenues are not recognized in the governmental funds because they are not available soon enough after year-end to pay for the current period's expenditures. On the statement of activities, however, revenue is recognized regardless of when it's collected.		
Change in deferred inflows of resources—property taxes	$ (1,259,422)	
Change in long-term receivable—grants and aid	(1,662,360)	
Change in long-term receivable—DTASC	200,000	(2,721,782)
For refunding bonds, the difference between the reacquisition price and the net carrying amount of the old debt should be reported as a deferred charge/gain on the government-wide statements and recognized as a component of interest expense over the remaining life of the old debt or the life of the new debt, whichever is shorter.		143,121
Net differences between pension contributions recognized on the fund financial statements and the government-wide financial statements are as follows:		
Direct pension contributions	$ 19,768,777	
Cost of benefits earned net of employee contributions	(136,574,424)	(116,805,647)
Deferred outflows and inflows of resources relating to OPEB result from actuarial changes in experience and changes in assumptions and other inputs. These amounts are shown net of current year amortization.		66,021,791
In the statement of activities, interest expense and retainages payable are recognized as they accrue, regardless of when they are paid.		(377,511)
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effects of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. Additionally, in the statement of activities, certain operating expenses are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially, the amounts actually paid). The net effect of these differences in the treatment of long-term debt and the related items is as follows:		
Serial bonds issued—County	$(54,698,900)	
Repayment of serial bonds—County	18,980,981	
Premium on serial bonds issued—County	(159,954)	
Amortization of bond premiums—County	1,446,799	
Repayment of serial bonds—DTASC	1,285,000	
Amortization of bond premiums—DTASC	95,042	
Accreted interest on DTASC bonds	(501,451)	
Capital leases issued	(7,549,526)	
Repayment of capital leases	1,024,197	
Reclassification of capital leases	(470,353)	
Change in compensated absences	73,899	
Change in workers' compensation and general claims	(2,746,333)	
Change in OPEB obligation	(108,274,507)	
Change in net pension liability	125,582,665	(25,912,441)
Change in net position of governmental activities		$ 34,438,707

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

COUNTY OF DUTCHESS, NEW YORK
Statement of Net Position—Proprietary Funds
December 31, 2021

	Business-type Activities			
	Airport	Transportation	Dutchess County LDC	Total Enterprise Funds
ASSETS				
Current assets:				
Cash and cash equivalents	$ 699,672	$ 2,844,723	$ 2,762,585	$ 6,306,980
Restricted cash and cash equivalents	8,363	-	-	8,363
Receivables	330,075	135,053	172,957	638,085
Intergovernmental receivables	2,597,873	2,923,329	-	5,521,202
Prepaid items	17,531	2,532	36,221	56,284
Total current assets	3,653,514	5,905,637	2,971,763	12,530,914
Noncurrent assets:				
Capital assets, not being depreciated:				
Land	3,136,399	248,965	-	3,385,364
Construction in progress	800,141	173,904	-	974,045
Capital assets, net of accumulated depreciation:				
Infrastructure	4,775,395	1,065,305	-	5,840,700
Buildings and building improvements	9,846,917	1,461,808	-	11,308,725
Improvements other than buildings	-	31,273	-	31,273
Machinery and equipment	2,230,095	1,796,668	43,129	4,069,892
Total noncurrent assets	20,788,947	4,777,923	43,129	25,609,999
Total assets	24,442,461	10,683,560	3,014,892	38,140,913
DEFERRED OUTFLOWS OF RESOURCES				
Deferred outflows—relating to pensions	356,694	84,376	-	441,070
Deferred outflows—relating to OPEB	1,468,491	-	-	1,468,491
Total deferred outflows of resources	1,825,185	84,376	-	1,909,561
LIABILITIES				
Current liabilities:				
Accounts payable	253,686	514,574	20,358	788,618
Accrued liabilities	30,719	4,557	-	35,276
Due to other funds	2,404,829	37,482	-	2,442,311
Unearned revenue	8,363	-	-	8,363
Current portion of long-term debt	157,503	55,479	-	212,982
Total current liabilities	2,855,100	612,092	20,358	3,487,550
Noncurrent liabilities:				
Bonds payable	718,362	168,215	-	886,577
Premium on bonds	62,104	74,378	-	136,482
Compensated absences	53,964	11,861	-	65,825
OPEB obligation	3,012,945	-	-	3,012,945
Net pension liability	1,539	392	-	1,931
Total noncurrent liabilities	3,848,914	254,846	-	4,103,760
Total liabilities	6,704,014	866,938	20,358	7,591,310
DEFERRED INFLOWS OF RESOURCES				
Deferred inflows—relating to pensions	451,243	113,916	-	565,159
Deferred inflows—relating to OPEB	165,801	-	-	165,801
Total deferred inflows of resources	617,044	113,916	-	730,960
NET POSITION				
Net investment in capital assets	19,853,818	4,480,475	43,129	24,377,422
Unrestricted	(907,230)	5,306,607	2,951,405	7,350,782
Total net position	$ 18,946,588	$ 9,787,082	$ 2,994,534	$ 31,728,204

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

COUNTY OF DUTCHESS, NEW YORK

Statement of Revenues, Expenses, and Changes in Net Position—Proprietary Funds
Year Ended December 31, 2021

	Business-type Activities			
	Airport	Transportation	Dutchess County LDC	Total Enterprise Funds
Operating revenues:				
Charges for services	$ 1,094,367	$ 1,067,664	$ 896,556	$ 3,058,587
Operating grants and revenues	17,944	9,301,424	-	9,319,368
Other	5,315	63,032	-	68,347
Total operating revenues	1,117,626	10,432,120	896,556	12,446,302
Operating expenses:				
Personal services	402,559	98,063	475,208	975,830
Employee benefits	526,421	31,181	102,615	660,217
Depreciation	1,971,008	1,999,605	18,230	3,988,843
Contracted services	675,430	11,181,073	502,345	12,358,848
Total operating expenses	3,575,418	13,309,922	1,098,398	17,983,738
Operating (loss)	(2,457,792)	(2,877,802)	(201,842)	(5,537,436)
Nonoperating revenues (expenses):				
State and Federal aid	1,770,741	1,433,146	-	3,203,887
Interest income	165,284	647	4,138	170,069
Interest expense	(33,903)	(1,330)	-	(35,233)
Total nonoperating revenues (expenses)	1,902,122	1,432,463	4,138	3,338,723
(Loss) before transfers	(555,670)	(1,445,339)	(197,704)	(2,198,713)
Transfers in	599,203	1,465,608	-	2,064,811
Change in net position	43,533	20,269	(197,704)	(133,902)
Net position—beginning	18,903,055	9,766,813	3,192,238	31,862,106
Net position—ending	$ 18,946,588	$ 9,787,082	$ 2,994,534	$ 31,728,204

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

COUNTY OF DUTCHESS, NEW YORK
Statement of Cash Flows—Proprietary Funds
Year Ended December 31, 2021

	Business-type Activities			
	Airport	Transportation	Dutchess County LDC	Total Enterprise Funds
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from services provided	$ 1,109,347	$ 1,071,221	$ 723,699	$ 2,904,267
Receipts from operating grants and revenue	47,944	9,718,657	-	9,766,601
Receipts from other operating revenue	5,315	63,032	-	68,347
Payments to employees	(696,957)	(128,603)	(578,115)	(1,403,675)
Payments to suppliers of contracted services	(611,936)	(11,533,883)	(511,438)	(12,657,257)
Net cash used for operating activities	(146,287)	(809,576)	(365,854)	(1,321,717)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Transfers and loans to and from other funds, net	596,326	1,361,241	-	1,957,567
Net cash provided by noncapital financing activities	596,326	1,361,241	-	1,957,567
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Capital contributions to noncurrent assets	1,704,681	1,435,095	-	3,139,776
Acquisition of capital assets	(1,820,698)	(1,492,346)	(1,025)	(3,314,069)
Proceeds from issuance of debt	110,000	-	-	110,000
Premium from issuance of debt	1,197	-	-	1,197
Principal payments on bonds	(310,930)	(138,089)	-	(449,019)
Interest payments	(39,201)	(10,484)	-	(49,685)
Net cash used for capital and related financing activities	(354,951)	(205,824)	(1,025)	(561,800)
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest income earned	165,284	647	4,138	170,069
Net cash provided by investing activities	165,284	647	4,138	170,069
Increase (decrease) in cash and cash equivalents	260,372	346,488	(362,741)	244,119
Cash and cash equivalents—beginning	447,663	2,498,235	3,125,326	6,071,224
Cash and cash equivalents—ending	$ 708,035	$ 2,844,723	$ 2,762,585	$ 6,315,343

(continued)

COUNTY OF DUTCHESS, NEW YORK
Statement of Cash Flows—Proprietary Funds
Year Ended December 31, 2021

(concluded)

	Business-type Activities			
	Airport	Transportation	Dutchess County LDC	Total Enterprise Funds
Reconciliation of operating (loss) to net cash used for operating activities:				
Operating (loss)	$ (2,457,792)	$ (2,877,802)	$ (201,842)	$ (5,537,436)
Adjustments to reconcile operating (loss) to net cash used for operating activities:				
Depreciation expense	1,971,008	1,999,605	18,230	3,988,843
Decrease (increase) in receivables	43,156	420,789	(172,857)	291,088
(Increase) in other assets	(1,465)	(306)	(12,024)	(13,795)
(Increase) in deferred outflows of resources	(1,201,887)	(20,858)	-	(1,222,745)
Increase (decrease) in accounts payable	64,960	(352,503)	2,639	(284,904)
Increase in unearned revenue	1,823	-	-	1,823
Increase in compensated absences	1,595	3,963	-	5,558
(Decrease) in net pension liability	(413,084)	(94,138)	-	(507,222)
Increase in OPEB obligation	1,459,998	-	-	1,459,998
Increase in deferred inflows of resources	385,401	111,674	-	497,075
Total adjustments	2,311,505	2,068,226	(164,012)	4,215,719
Net cash used for operating activities	$ (146,287)	$ (809,576)	$ (365,854)	$ (1,321,717)

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

COUNTY OF DUTCHESS, NEW YORK
Statement of Fiduciary Net Position—Fiduciary Funds
December 31, 2021

	Private Purpose Trust Fund	Custodial Fund
ASSETS		
Restricted cash and cash equivalents	$ 5,852	$ 6,792,324
Receivables	-	1,171,291
Total assets	5,852	7,963,615
LIABILITIES		
Accounts payable and other liabilities	-	4,786,651
Total liabilities	-	4,786,651
NET POSITION		
Restricted for:		
Cemetery plots	5,852	-
Organizations and other governments	-	3,176,964
Total net position	$ 5,852	$ 3,176,964

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

COUNTY OF DUTCHESS, NEW YORK
Statement of Changes in Fiduciary Net Position—Fiduciary Funds
Year Ended December 31, 2021

	Private Purpose Trust Fund	Custodial Fund
ADDITIONS		
Funds received on behalf of others	$ -	$ 2,576,006
Total additions	-	2,576,006
DEDUCTIONS		
Funds distributed on behalf of others	-	3,349,841
Total deductions	-	3,349,841
Change in fiduciary net position	-	(773,835)
Net position—beginning	5,852	3,950,799
Net position—ending	$ 5,852	$ 3,176,964

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

COUNTY OF DUTCHESS, NEW YORK
Combining Statement of Net Position—Major Component Units
December 31, 2021

	Dutchess Community College (August 31, 2021)	Dutchess County Resource Recovery Agency	Dutchess County Water and Wastewater Authority	Total Major Discretely Presented Component Units
ASSETS				
Cash and cash equivalents	$ 27,837,270	$ 1,248,449	$ 3,310,613	$ 32,396,332
Restricted cash and investments	16,769,907	2,724,858	3,251,779	22,746,544
Receivables (net of allowances)	5,351,280	1,021,984	2,946,200	9,319,464
Intergovernmental receivables	-	-	282,134	282,134
Prepaid items	1,088,108	27,391	88,020	1,203,519
Other assets	1,614,545	1,677,637	-	3,292,182
Net pension asset	6,777,521	-	-	6,777,521
Capital assets, not being depreciated	1,563,515	-	7,258,247	8,821,762
Capital assets, net of accumulated depreciation	84,788,684	11,053,798	59,965,280	155,807,762
Total assets	145,790,830	17,754,117	77,102,273	240,647,220
DEFERRED OUTFLOWS OF RESOURCES				
Deferred outflows—relating to pensions	12,205,886	74,232	1,280,710	13,560,828
Deferred outflows—relating to OPEB	21,527,666	-	-	21,527,666
Deferred charge on refunding	-	150,667	533,490	684,157
Total deferred outflows of resources	33,733,552	224,899	1,814,200	35,772,651
LIABILITIES				
Accounts payable	4,909,532	370,691	825,754	6,105,977
Accrued liabilities	3,198,747	558,098	616,824	4,373,669
Unearned revenues	2,732,922	-	-	2,732,922
Noncurrent liabilities:				
Due within one year	1,035,966	1,165,000	1,937,464	4,138,430
Due in more than one year	141,254,350	7,654,287	39,961,760	188,870,397
Total noncurrent liabilities	142,290,316	8,819,287	41,899,224	193,008,827
Total liabilities	153,131,517	9,748,076	43,341,802	206,221,395
DEFERRED INFLOWS OF RESOURCES				
Deferred inflows—relating to pensions	19,824,213	65,089	1,527,166	21,416,468
Deferred inflows—relating to OPEB	7,197,866	-	-	7,197,866
Deferred inflows—relating to NYS TAP payment	486,549	-	-	486,549
Deferred inflows—relating to capital	-	-	21,673,633	21,673,633
Total deferred inflows of resources	27,508,628	65,089	23,200,799	50,774,516
NET POSITION				
Net investment in capital assets	63,814,935	6,111,435	17,718,138	87,644,508
Restricted	17,254,126	1,559,858	3,249,699	22,063,683
Unrestricted	(82,184,824)	494,558	(8,593,965)	(90,284,231)
Total net position	$ (1,115,763)	$ 8,165,851	$ 12,373,872	$ 19,423,960

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

COUNTY OF DUTCHESS, NEW YORK
Combining Statement of Activities—Major Component Units
Year Ended December 31, 2021

	Dutchess Community College (August 31, 2021)	Dutchess County Resource Recovery Agency	Dutchess County Water and Wastewater Authority	Total Major Discretely Presented Component Units
Program expenses:				
Disposal fees	$ -	$ 3,403,054	$ -	$ 3,403,054
Service fees	-	8,985,774	-	8,985,774
Administrative expenses	9,944,056	667,115	2,051,212	12,662,383
Interest expenses	27,764	267,476	1,315,056	1,610,296
Depreciation and amortization	2,342,030	1,790,155	1,824,290	5,956,475
Instruction	29,521,481	-	-	29,521,481
Academic support	3,297,873	-	-	3,297,873
Libraries	1,050,643	-	-	1,050,643
Student services	11,162,423	-	-	11,162,423
General institution	11,840,411	-	-	11,840,411
Operation and maintenance of plant	6,045,178	-	5,004,729	11,049,907
Student aid	5,592,930	-	-	5,592,930
Other	3,811,678	-	2,472,691	6,284,369
Total program expenses	84,636,467	15,113,574	12,667,978	112,418,019
Program revenues:				
Charges for services:				
Tipping fees	-	12,519,177	-	12,519,177
Energy sales	-	2,418,616	-	2,418,616
Other charges for services	8,567,340	558,350	7,325,634	16,451,324
Student tuition and fees	17,353,502	-	-	17,353,502
Grants and contracts	22,727,154	-	-	22,727,154
Other	10,871,235	85,251	698,704	11,655,190
Operating grants and contributions	16,314,904	-	-	16,314,904
Capital grants and contributions	-	-	3,194,756	3,194,756
Total program revenues	75,834,135	15,581,394	11,219,094	102,634,623
Net (expense) revenue and changes in net position	(8,802,332)	467,820	(1,448,884)	(9,783,396)
General revenues:				
Use of money and property	2,848,338	1,046	123,767	2,973,151
Payments from primary government	16,787,898	-	3,657,282	20,445,180
Total general revenues	19,636,236	1,046	3,781,049	23,418,331
Change in net position	10,833,904	468,866	2,332,165	13,634,935
Net position—beginning	(11,949,667)	7,696,985	10,041,707	5,789,025
Net position—ending	$ (1,115,763)	$ 8,165,851	$ 12,373,872	$ 19,423,960

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

HHAP Application
Appendix B
Architect's Certification Statement

I, the undersigned architect, am licensed to practice in the State of New York, and hereby acknowledge and agree to the following, that
Tinkelman Architecture, PLLC (name of firm):

1) Has prepared the information contained in Exhibit E on behalf of **Dutchess County** (name of applicant) for the purpose of applying for HHAP funding of the proposed project: **Dutchess County Emergency Housing Facility**

2) Has reviewed, and following approval of an award by HHAC, will execute HHAC's required riders* to the AIA B102-2017 standard Form of Agreement Between Owner and Architect, and B201-2017 Standard Form of Architect's Services;

3) Either is qualified to recommend, design and interpret appropriate hazardous materials testing for the project OR has identified, in consultation with the applicant, for a qualified additional or sub-consultant to perform these services, when required;

4) Will provide value engineering services, in circumstances where such services are necessary due to construction bids exceeding the construction cost estimate in the application, without seeking additional fees from HHAC; and

5) Certifies that, to the best of my knowledge, the project plans and specifications are in compliance with all applicable state and federal laws concerning accessibility and adaptability.

_____
Signature

10/18/23
_____
Date

*HHAC Riders are available on the HHAP RFP webpage at otda.ny.gov

Exhibit D-2:
M/WBE and Equal Employment Opportunity Participation Requirements and Service-Disabled Veteran-Owned Business (SDVOB) Requirements

☒ MWBE EEO Policy Statement (OTDA-4970) *

☒ Staffing Plan (OTDA-4934) *

☒ MWBE Utilization Plan (OTDA-4937) *

☒ MWBE Certification of Good Faith Efforts (OTDA-4976)

☒ SDVOB Utilization Plan (SDVOB-100)

☐ SDVOB Waiver Request (SDVOB-200), if necessary and fully documented

Please complete all forms according to the instructions. Required forms are included below. The Letter of Intent to Participate and Request for Waiver forms are not included in the application. If necessary and applicable to the application, these forms are located on OTDA's website at:
http://otda.ny.gov/contracts/mwbe/forms.asp

Note: An MWBE or SDVOB Waiver Request Form may only be submitted and considered in circumstances where good faith efforts have been documented as detailed in OTDA-4969, OTDA-4976, and SDVOB-200.

Note: The submission of MWBE and SDVOB Compliance Reports will be required throughout the development of the project, as HHAP funds are expended.

MINORITY AND WOMEN-OWNED BUSINESS ENTERPRISES-
EQUAL EMPLOYMENT OPPORTUNITY
POLICY STATEMENT

M/WBE AND EEO POLICY STATEMENT

I, William F.X. O'Neil, the (awardee) County Executive of Dutchess County agree to adopt the following policies with respect to the project being developed or services rendered at

M/WBE

This organization will and will cause its contractors and subcontractors to take good faith actions to achieve the M/WBE contract participations goals set by the State for that area in which the State-funded project is located, by taking the following steps:

(1) Actively and affirmatively solicit bids for contracts and subcontracts from qualified State certified MBEs or WBEs, including solicitations to M/WBE contractor associations.
(2) Request a list of State-certified M/WBEs from AGENCY and solicit bids from them directly.
(3) Ensure that plans, specifications, request for proposals and other documents used to secure bids will be made available in sufficient time for review by prospective M/WBEs.
(4) Where feasible, divide the work into smaller portions to enhanced participations by M/WBEs and encourage the formation of joint venture and other partnerships among M/WBE contractors to enhance their participation.
(5) Document and maintain records of bid solicitation, including those to M/WBEs and the results thereof. The Contractor will also maintain records of actions that its subcontractors have taken toward meeting M/WBE contract participation goals.
(6) Ensure that progress payments to M/WBEs are made on a timely basis so that undue financial hardship is avoided, and that, if legally permissible, bonding and other credit requirements are waived or appropriate alternatives developed to encourage M/WBE participation.

EEO

(a) This organization will not discriminate against any employee or applicant for employment because of race, creed, color, national origin, sex, age, disability or marital status, will undertake or continue existing programs of affirmative action to ensure that minority group members are afforded equal employment opportunities without discrimination, and shall make and document its conscientious and active efforts to employ and utilize minority group members and women in its work force on state contracts.

(b)This organization shall state in all solicitation or advertisements for employees that in the performance of the State contract all qualified applicants will be afforded equal employment opportunities without discrimination because of race, creed, color, national origin, sex disability or marital status.

(c) At the request of the contracting agency, this organization shall request each employment agency, labor union, or authorized representative will not discriminate on the basis of race, creed, color, national origin, sex, age, disability or marital status and that such union or representative will affirmatively cooperate in the implementation of this organization's obligations herein.

(d) The Contractor shall comply with the provisions of the Human Rights Law, all other State and Federal statutory and constitutional non-discrimination provisions. The Contractor and subcontractors shall not discriminate against any employee or applicant for employment because of race, creed (religion), color, sex, national origin, sexual orientation, military status, age, disability, predisposing genetic characteristic, marital status or domestic violence victim status, and shall also follow the requirements of the Human Rights Law with regard to non-discrimination on the basis of prior criminal conviction and prior arrest.

(e) This organization will include the provisions of sections (a) through (d) of this agreement in every subcontract in such a manner that the requirements of the subdivisions will be binding upon each subcontractor as to work in connection with the State contract

Agreed to this 1st day of November, 2023

By _____

Print: William F.X. O'Neil Title: Dutchess County Executive

Ron Hicks is designated as the Minority Business Enterprise Liaison
(Name of Designated Liaison)

responsible for administering the Minority and Women-Owned Business Enterprises- Equal Employment Opportunity (M/WBE-EEO) program.

M/WBE Contract Goals

30 % Minority and Women's Business Enterprise Participation

20 % Minority Business Enterprise Participation

10 % Women's Business Enterprise Participation

(Authorized Representative)

Title: Dutchess County Executive

Date: November 1, 2023

TBD – Project will be publicly bid with MBE/WBE/SDVOB contract goals and require submission of the below staffing plan.

Office of Temporary and Disability Assistance
40 North Pearl Street, Albany, NY 12243
www.otda.ny.gov

OTDA– 4934 (Rev. 1/2016)

STAFFING PLAN

Submit with Bid or Proposal – Instructions on page 2

Solicitation No.:	**Reporting Entity:**	**Report includes Contractor's/Subcontractor's:** ☐ Workforce to be utilized on this contract
Offeror's Name:		☐ Offeror ☐ Subcontractor
Offeror's Address:		**Subcontractor's name**

Enter the total number of employees for each classification in each of the EEO-Job Categories identified

EEO-Job Category	Total Work force	Workforce by Gender		Workforce by Race/Ethnic Identification													
		Total Male (M)	Total Female (F)	White (M)	White (F)	Black (M)	Black (F)	Hispanic (M)	Hispanic (F)	Asian (M)	Asian (F)	Native American (M)	Native American (F)	Disabled (M)	Disabled (F)	Veteran (M)	Veteran (F)
Officials/Administrators																	
Professionals																	
Technicians																	
Sales Workers																	
Office/Clerical																	
Craft Workers																	
Laborers																	
Service Workers																	
Temporary /Apprentices																	
Totals																	

PREPARED BY (Signature):	**TELEPHONE NO.:** **EMAIL ADDRESS:**	**DATE:**
NAME AND TITLE OF PREPARER (Print or Type):	**Submit completed with bid or proposal**	

TBD - Project will be publicly bid with MBE/WBE/SDVOB contract goals and require submission of the below utilization plan

Office of Temporary and Disability Assistance
40 North Pearl Street, Albany, NY 12243
www.otda.ny.gov

OTDA – 4937 (Rev. 1/2016)

M/WBE UTILIZATION PLAN

INSTRUCTIONS: This form must be submitted with any bid, proposal, or proposed negotiated contract or within a reasonable time thereafter, but prior to contract award. This Utilization Plan must contain a detailed description of the supplies and/or services to be provided by each certified Minority and Women-owned Business Enterprise (M/WBE) under the contract. Note – A dually certified firm cannot be counted toward both the MBE and WBE participation goals. Attach additional sheets if necessary.

Offeror's Name:
Address:
City, State, Zip Code:
Telephone No.:
Region/Location of Work:

Federal Identification No.:
Solicitation Name/Contract No.:
MWBE Certified: Y/N
M/WBE Participation Goals: MBE % WBE %

1. Certified M/WBE Subcontractors/Suppliers Name, Address, Email Address, Telephone No.	2. Classification	3. Federal ID No.	4. Detailed Description of Work (Attach additional sheets, if necessary)	5. Dollar Value of Subcontracts/ Supplies/Services and intended performance dates of each component of the contract.
A.	NYS ESD CERTIFIED ☐ MBE ☐ WBE			
B.	NYS ESD CERTIFIED ☐ MBE ☐ WBE			

6. IF UNABLE TO FULLY MEET THE MBE AND WBE GOALS SET FORTH IN THE CONTRACT, OFFEROR MUST SUBMIT A REQUEST FOR WAIVER FORM - OTDA - 4969.

PREPARED BY (Signature):
DATE:

NAME AND TITLE OF PREPARER (Print or Type):

SUBMISSION OF THIS FORM CONSTITUTES THE OFFEROR'S ACKNOWLEDGEMENT AND AGREEMENT TO COMPLY WITH THE M/WBE REQUIREMENTS SET FORTH UNDER NYS EXECUTIVE LAW, ARTICLE 15-A, 5 NYCRR PART 143, AND THE ABOVE-REFERENCED SOLICITATION. FAILUR TO SUBMIT COMPLETE AND ACCURATE INFORMATION MAY RESULT IN A FINDING OF NONCOMPLIANCE AND POSSIBLE TERMINATION OF YOUR CONTRACT.

TELEPHONE NO.:
EMAIL ADDRESS:

FOR M/WBE USE ONLY

REVIEWED BY:
DATE:

UTILIZATION PLAN APPROVED: ☐ YES ☐ NO Date:
Contract No.:

Contract Award Date:
Estimated Date of Completion:
Amount Obligated Under the Contract:
Description of Work:

NOTICE OF DEFICIENCY ISSUED: ☐ YES ☐ NO
Date:_____

NOTICE OF ACCEPTANCE ISSUED: ☐ YES ☐ NO
Date:_____

Project will be publicly bid with MBE/WBE/SDVOB contract goals and require submission of the below certification with bids.

OTDA-4976 (Rev. 1/2016)

M/WBE GOAL REQUIREMENTS
CERTIFICATION OF GOOD FAITH EFFORTS

Contractors (to include those who submit bids/proposals in an effort to be selected for contract award as well as those successful bidders/proposers with whom OTDA enters into State contracts) must document "good faith efforts" to provide meaningful participation by New York State Certified M/WBE subcontractors or suppliers/vendors in the performance of this contract.

The undersigned hereby acknowledges that he/she took or may need to take the following actions on behalf of the Contractor to demonstrate, and upon request by OTDA, to provide written verification to document the aforesaid good faith efforts:

(a) The Contractor attended any pre-bid, pre-award, or other meetings scheduled by the contracting agency or the NYS Department of Economic Development or its designee to inform certified minority- or women-owned business enterprises of contracting and subcontracting opportunities available on the project, for purposes of complying with contract participation goal requirements;

(b) The Contractor identified economically feasible units of the project that could be contracted or subcontracted to certified minority- and women-owned business enterprises in order to increase the likelihood of participation by such enterprises on the contract;

(c) The Contractor undertook efforts to reasonably structure the contract scope of work for purposes of subcontracting with certified minority- and- women-owned business enterprises;

(d) The Contractor advertised in a timely fashion and in appropriate general circulation, trade and minority- and women-oriented publications, if any, concerning the contracting or subcontracting opportunity;

(e) The Contractor made written solicitations in a timely fashion to a reasonable number of certified minority- and women- owned business enterprises identified from current certified lists of such business enterprises provided or maintained by the NYS Empire State Development's Division of Minority and Women Owned Business Development, or its designee, of the contracting or subcontracting opportunity. The directory of certified businesses can be viewed at: http://esd.ny.gov/index.html

(f) The Contractor can document if any timely responses to any such advertisements and solicitations were provided by certified minority- and women-owned business enterprises;

(g) The Contractor followed-up initial solicitations by contacting the enterprises to determine whether the enterprises were interested in such contracting or subcontracting opportunity;

(h) The Contractor provided interested certified minority- and women-owned business enterprises in a timely fashion with adequate information about the plans, specifications or terms and conditions of the State contract and requirements for the contracting or subcontracting opportunity so as to prepare an informed response to a contractor solicitation;

(i) The Contractor submitted a completed, acceptable utilization plan in accordance with applicable requirements to meet goals for participation of certified minority-and women-owned business enterprises established in the State contract;

(j) The Contractor used the services of community organizations, contractor groups, state and federal business assistance offices and other organizations identified by the NYS Department of Economic Development or its designee that provide assistance in the recruitment and placement of minority and women business enterprises;

(k) The Contractor negotiated in good faith with certified minority- and women-owned business enterprises submitting bids, proposals, or quotations and did not, without justifiable reason, reject as unsatisfactory any bids, proposals or quotations prepared by any certified minority- or women-owned business enterprise. "Good faith" negotiating means engaging in good faith discussions with certified minority- or women-owned business enterprises about the nature of the work, scheduling, requirements for special equipment, opportunities for dividing of work among the bidders, proposers, and various subcontractors and the bids of the minority or women businesses, including sharing with them any cost estimates from the request for proposal or invitation to bid documents, if available; and,

(l) The Contractor undertook efforts to make payments for any work performed by certified minority- and women-owned business enterprises in a timely fashion so as to facilitate continued performance by certified minority- and women-owned business enterprises.

Signature William F. X. O'Neil	Date November 1, 2023
Print Name Dutchess County Executive	
Title Dutchess County	
Company N/A	
Contract Number Homeless Housing and Assistance Program	
Program/Solicitation Name	

TBD-Project will be publicly bid with SDVOB goals and require submission of the below utilization plan.

SDVOB-100 (REV. 9/2017)

SDVOB UTILIZATION PLAN

☐ **Initial Plan** ☐ **Revised plan** **Contract/Solicitation #**_____

INSTRUCTIONS: This Utilization Plan must contain a detailed description of the supplies and/or services to be provided by each NYS **Certified** Service-Disabled Veteran-Owned Business (SDVOB) under the contract. By submission of this Plan, the Bidder/Contractor commits to making good faith efforts in the utilization of SDVOB subcontractors and suppliers as required by the SDVOB goals contained in the Solicitation/Contract. Making false representations or providing information that shows a lack of good faith as part of, or in conjunction with, the submission of a Utilization Plan is prohibited by law and may result in penalties including, but not limited to, termination of a contract for cause, loss of eligibility to submit future bids, and/or withholding of payments. Firms that do not perform commercially useful functions may not be counted toward SDVOB utilization. Attach additional sheets if necessary.

BIDDER/CONTRACTOR INFORMATION		**SDVOB Goals In Contract**
Bidder/Contractor Name:	NYS Vendor ID:	%
Bidder/Contractor Address (Street, City, State and Zip Code):		
Bidder/Contractor Telephone Number:	Contract Work Location/Region:	
Contract Description/Title:		

CONTRACTOR INFORMATION			
Prepared by (Signature):	Name and Title of Preparer:	Telephone Number:	Date:
Email Address:			

If unable to meet the SDVOB goals set forth in the solicitation/contract, bidder/contractor must submit a request for waiver on the SDVOB Waiver Form.

SDVOB Subcontractor/Supplier Name:		
Please identify the person you contacted:	Federal Identification No.:	Telephone No.:
Address:	Email Address:	
Detailed description of work to be provided by subcontractor/supplier:		
Dollar Value of subcontracts/supplies/services (When $ value cannot be estimated, provide the estimated % of contract work the SDVOB will perform): $_____ or _____%		

SDVOB Subcontractor/Supplier Name:		
Please identify the person you contacted:	Federal Identification No.:	Telephone No.:
Address:	Email Address:	
Detailed Description of work to be provided by subcontractor/supplier:		
Dollar Value of subcontracts/supplies/services (When $ value cannot be estimated, provide the estimated % of contract work the SDVOB will perform): $_____ or _____%		

FOR OTDA USE ONLY				
OTDA Authorized Signature:		☐ **Accepted**	☐ **Accepted as Noted**	☐ **Notice of Deficiency**
NAME (Please Print):	**SDVOB %/$** ____	____	**Date Received:**	**Date Processed:**
Comments:				

NYS CERTIFIED SDVOB SUBCONTRACTOR/SUPPLIER INFORMATION: The directory of New York State Certified SDVOBs can be viewed at: https://online.ogs.ny.gov/SDVOB/search

Note: All listed Subcontractors/Suppliers will be contacted and verified by OTDA

EXHIBIT D-3:
Required Certifications

☐ Vendor Responsibility Questionnaire (AC 3291-S) **N/A**

☒ Nondiscrimination in Employment in Northern Ireland

☒ Non-Collusive Bidding Certification

☒ Agreement

☒ Vendor Assurance of No Conflict of Interest or Detrimental Effect (see Appendix L of the RFP)

Nondiscrimination in Employment in Northern Ireland: MacBride Fair Employment Principles

In accordance with section 165 of the State Finance Law, the bidder, by submission of this bid certifies that it or any individual or legal entity in which the bidder holds a 10% or greater ownership interest, or any individual or legal entity that holds a 10% or greater ownership in the bidder, either: (answer yes or no to one or both of the following, as applicable):

1. Has business operations in Northern Ireland

☐ Yes ☒ No

if yes,

2. Shall take lawful steps in good faith to conduct any business operations that it has in Northern Ireland in accordance with the MacBride Fair Employment Principles relating to nondiscrimination in employment and freedom of workplace opportunity regarding such operations in Northern Ireland and shall permit independent monitoring of their compliance with such Principles.

☐ Yes ☐ No

Signature

TBD - Project to be publicly bid- Non-collusive statement will be required as part of every proposal.

Non-Collusive Bidding Certification Required by Section 139-D of the State Finance Law (Page 1 of 2)

SECTION 139-D. Statement of Non-Collusion in Bids to the State:

BY SUBMISSION OF THIS BID, BIDDER AND EACH PERSON SIGNING ON BEHALF OF BIDDER CERTIFIES, AND IN THE CASE OF A JOINT BID, EACH PARTY THERETO CERTIFIES AS TO ITS OWN ORGANIZATION, UNDER PENALTY OR PERJURY, THAT TO THE BEST OF HIS/HER KNOWLEDGE AND BELIEF:

[1] The prices of this bid have been arrived at independently, without collusion, consultation, communication, or agreement, for the purposes of restricting competition, as to any matter relating to such prices with any other Bidder or with any competitor;

[2] Unless otherwise required by law, the prices which have been quoted in this bid have not been knowingly disclosed by the Bidder and will not knowingly be disclosed by the bidder prior to opening, directly or indirectly, to any other bidder or to any competitor; and

[3] No attempt has been made or will be made by the Bidder to induce any other person, partnership or corporation to submit or not to submit a bid for the purpose of restricting competition.

A BID SHALL NOT BE CONSIDERED FOR AWARD NOR SHALL ANY AWARD BE MADE WHERE [1], [2] AND [3] ABOVE HAVE NOT BEEN COMPLIED WITH; PROVIDED HOWEVER, THAT IF IN ANY CASE THE BIDDER(S) CANNOT MAKE THE FOREGOING CERTIFICATION, THE BIDDER SHALL SO STATE AND SHALL FURNISH BELOW A SIGNED STATEMENT WHICH SETS FORTH IN DETAIL THE REASONS THEREFORE:

[AFFIX ADDENDUM TO THIS PAGE IF SPACE IS REQUIRED FOR STATEMENT]

Subscribed to under penalty of perjury under the laws of the State of New York, this _____ day of _____, 20___ as the act and deed of said corporation or partnership.

Potential Contractor: _____

Address: _____
Street City State Zip

Telephone: _____ Title: _____

If applicable, responsible Corporate Officer

Name: _____ Title: _____

Signature:
_____

JOINT OR COMBINED BIDS MUST BE CERTIFIED ON BEHALF OF EACH PARTICIPANT.

_____ Legal name of person, firm or corporation	_____ Legal name of person, firm or corporation
By: _____ Name	By: _____ Name
_____ Title	_____ Title
_____ Street Address	_____ Street Address
_____ City/State	_____ City/State

Agreement

It is understood and agreed to by the applicant and co-applicant, if and, that: (1) Applicant organization meets the requirements of a local recipient organization. It is a municipality, non-profit corporation or charitable organization, has an accounting system, and practices non-discrimination. (2) Funds received from the New York State Homeless Housing and Assistance Program will be expended in accordance with the state guidelines established for such purposes. (3) The organization agrees to comply with the requirements of the Civil Rights Act of 1964 as amended, and all applicable Federal Regulations contained in 44 CFR, Part 7, entitled "Nondiscrimination in Federally-Assisted Programs," and agrees that the expression of religious belief or religious activity shall not be a condition to receiving shelter or services. (4) The funds may be terminated in whole, or in part, by the Commissioner of the New York State Office of Temporary & Disability Assistance. Such termination shall not affect obligations incurred under the contract prior to the effective date of such termination. (5) When funds are advanced, any unexpended balance at the end of the approval period will be returned. (6) Any significant revision of the approved project proposal will be requested in writing by the awardee prior to the enactment of the change. (7) Progress reports will be submitted as required by the HHAC. The final program and financial reports will be submitted as required by the HHAC. Final program and financial reports will be submitted within one month after the project terminates. All necessary records and accounts, including financial and property controls, will be maintained and made available to the New York State Office of Temporary & Disability Assistance for audit purposes. (8) All reports of investigations, studies, publications, etc., made as a result of this proposal will acknowledge the support provided by the New York State Office of Temporary & Disability Assistance and the Homeless Housing and Assistance Corporation. (9) All personal information concerning individuals served or studied under the project is confidential and such information may not be disclosed to unauthorized persons. (10) The New York State Office of Temporary & Disability Assistance and Homeless Housing and Assistance Corporation reserve a royalty-free non-exclusive license to use and authorize others to use all copyrighted material resulting from this project. (11) The applicant shall comply with all program requirements stated in this Request for Proposals, and with all applicable laws and regulations, in establishing and operating its Homeless Project.

The applicant and co-applicant, if any, certifies that to the best of its knowledge and belief the data in this application are true and correct, that it will comply with the above agreement if it receives funding, and that this constitutes a firm offer for 150 days.

Dutchess County

APPLICANT AGENCY

SIGNATURE OF OFFICIAL AUTHORIZED TO SIGN FOR APPLICANT

November 1, 2023
Date

Dutchess County Executive
TITLE

CO-APPLICANT AGENCY

SIGNATURE OF OFFICIAL AUTHORIZED TO SIGN FOR CO-APPLICANT

Date

TITLE

Vendor Assurance of No Conflict of Interest or Detrimental Effect (Page 1 of 2)

(Version 1 - 2019 RFP)

The Applicant offering to provide services pursuant to this Homeless Housing and Assistance Corporation ("HHAC") RFP, as a contractor, joint venture contractor, subcontractor, or consultant, attests that its performance of the services outlined in this RFP does not and will not create a conflict of interest with nor position the Applicant to breach any other contract currently in force with the State of New York.

Furthermore, the Applicant attests that it will not act in any manner that is detrimental to any State or HHAC project on which the Applicant is rendering services. Specifically, the Applicant attests that:

1. The fulfillment of obligations by the Applicant, as proposed in the RFP response, does not violate any existing contracts or agreements between the Applicant and the State or HHAC;

2. The fulfillment of obligations by the Applicant, as proposed in the RFP response, does not and will not create any conflict of interest, or perception thereof, with any current role or responsibility that the Applicant has with regard to any existing contracts or agreements between the Applicant and the State or HHAC;

3. The fulfillment of obligations by the Applicant, as proposed in the RFP response, does not and will not compromise the Applicant's ability to carry out its obligations under any existing contracts between the Applicant and the State and HHAC;

4. The fulfillment of any other contractual obligations that the Applicant has with the State or HHAC will not affect or influence its ability to perform under any contract with the State or HHAC resulting from this RFP;

5. During the negotiation and execution of any contract resulting from this RFP, the Applicant will not knowingly take any action or make any decision which creates a potential for conflict of interest or might cause a detrimental impact to the State or HHAC as a whole including, but not limited to, any action or decision to divert resources from one State or HHAC project to another;

6. In fulfilling obligations under each of its State contracts, including any contract which results from this RFP, the Applicant will act in accordance with the terms of each of its State or HHAC contracts and will not knowingly take any action or make any decision which might cause a detrimental impact to the State or HHAC as a whole including, but not limited to, any action or decision to divert resources from one State or HHAC project to another;

7. No former officer or employee of the State who is now employed by the Applicant, nor any former officer or employee of the Applicant who is now employed by the State, has played a role with regard to the administration of this contract procurement in a manner that may violate section 73(8)(a) of the State Ethics Law; and

8. The Applicant has not and shall not offer to any employee, member or director of the State any gift, whether in the form of money, service, loan, travel, entertainment, hospitality, thing or promise, or in any other form, under circumstances in which it could reasonably be inferred that the gift was intended to influence said employee, member or director, or could reasonably be expected to influence said employee, member or director, in the performance of the official duty of said employee, member or director or was intended as a reward for any official action on the part of said employee, member or director.

Applicants responding to this RFP should note that the State and HHAC recognize that conflicts may occur in the future because a Applicant may have existing or new relationships. HHAC will review the nature of any

such new relationship and reserves the right to terminate the contract for cause if, in its judgment, a real or potential conflict of interest cannot be cured.

Name, Title: William F. X. O'Neil, Dutchess County Executive

Signature: _____ Date: November 1, 2023

This form must be signed by an authorized executive or legal representative.

EXHIBIT E-1: Site Description

(Duplicate this page for each building in the proposed project) **(Page 1 of 2)**

Please refer to Appendix A: Technical Submission Guidelines and Requirements for Exhibit E, and Appendix B: Architect's Certification

Site 1 of 1

Site Address: 26 Oakley St., Poughkeepsie, NY

A) Former use of Building or Site which is intended to be the site of the proposed project.

- ☐ Hotel/Motel
- ☐ Multiple Family Dwelling
- ☐ Institution
- ☐ Vacant Land
- ☐ SRO/Lodging House
- ☐ Single Family Dwelling
- ☒ Commercial/Industrial, Specify: Commerical Office Bldg.
- ☐ Other, Specify:

Note: The Phase I Environmental Site Assessment (ESA) should be included where known site conditions or a known previous use of the site is indicative of potential hazardous materials, soil or water contamination, underground storage tanks, asbestos, mold and/ or lead based paint. If no Phase I is planned, please confirm that there are no environmental concerns at the site.

B) Describe the design and current condition of the project premises, including soil conditions, topography, wetlands, and the existence of asbestos, lead paint, and/or any hazardous material. If a Phase I ESA has been conducted and Phase II ESA is recommended, the results of both reports should also be included with the application.

See attached

C) Describe how subsurface conditions were considered, and the efforts to investigate any known or suspected conditions on or near the site that may impact the cost and development of the project. For example, include the number and location of borings (if applicable), or other information to be relied on. Attach and label any available supplemental material such as geo-technical proposals or surveys conducted. Note that failure to adequately investigate or plan for subsurface conditions may result in the rejection of the proposal, or the rescinding of an HHAP award.

See attached

D) Describe the characteristics of the surrounding area and the approximate age, condition and architectural design of structures in the immediate neighborhood.

The buildings to the north, east, and south are industrial buildings in average condition which were built between 1948 and 1970. These buildings are utilitarian with no distinctive architectural style. To the west of the building is a residential neighborhood where a majority of the structures are either 1- and 2-story gable-front and bungalow homes dating from the early to mid-20th century.

E) Detail the proximity of this site to public transportation, community and municipal services, day care, shopping and medical services, etc.

The attached map shows the proximity of a variety of services that are important to guests at the facility. In addition to a wide variety of government services, the City of Poughkeepsie is home to many of the largest non-profits in the county.

EXHIBIT E-1: Site Description (Page 2 of 2)
(Duplicate this page for each building in the proposed project)

F) Is the site within a half mile of public transportation? If not, what transportation options are available?

Two bus lines are 885 feet from the proposed facility. The attached map shows the proximity of public transit within 2 miles of the site.

G) Describe any housing and/or services that will be provided to a non-homeless population at this site.
N/A

H) Describe any plans to relocate current tenants (if any) from this site or integrate them into the proposed project.

There was a commercial tenant on one of the floors when the County purchased the building. With assistance from the County, they were able to locate to new office space in the community.

Add additional sheets if needed and label <u>Project Site Information</u>

Exhibit E-1: Project Site Information/Site Description

B. Current Conditions – Describe the design and current condition of the project premises, including soil conditions, topography, wetlands, and the existence of asbestos, lead paint, and/or any hazardous material. If a Phase I ESA has been conducted and Phase II ESA is recommended, the results of both reports should also be included with the application.

The property consists of 1.43 acres and is improved with a 22,424 sq. ft. three-story office building and associated parking areas. A topographic map is provided in the Phase I which shows the property is relatively flat with a slight downward slope southwest. The property is located approximately 200 feet above mean sea level in an urban area surrounded by residential, commercial, and industrial uses. Surface drainage in the area is primarily south-southwest towards the Fall Kill Creek. There are no wetlands or floodplains on or immediately adjacent to the property. Mapped soils on the property consist of Urban Land (Ur), and Bernardston silt loam, 8 to 15 percent slopes (BeC). This soil type is described as well-drained soils and extends to a depth of approximately 18 inches before encountering the water table.

Testing for asbestos and lead was conducted in November 2022 by Quest Environmental Solutions & Technologies, Inc. who issued a report dated December 2, 2022 (attached). The report identified asbestos in a variety of building materials throughout the building. Minimal lead-based paint was identified. For both materials, the report recommends that all construction personnel be informed of its presence and that proper work practices be followed. It is the County's intention to bid out asbestos and lead paint removal as part of the demolition. This will be completed by qualified firms prior to the issuance of the RFP for the renovation. These costs were incorporated in the attached estimate.

Based upon the site reconnaissance and file review, one recognized environmental condition (REC) was identified for the property that may have an impact on further development. This REC is associated with the historic presence of an automobile transmission repair facility approximately 143 feet to the west and adjacent to the property. Based on the EDR Database Radius Report, this facility was operational between approximately 1997 and 2005. The Phase I recommended that a Phase II ESA be performed in general accordance with ASTM E 1903 industry standards and evaluate whether or not soil or groundwater has been impacted by the identified RECs. Although a Phase II was recommended it is the opinion of engineers at the Department of Public Work that a Phase II is unnecessary due to a variety of factors including: the recent and short duration of the property's use, no documented evidence of any spills/contamination, topography, the proposed use, and the location of the property on municipal water.

C. **Describe how subsurface conditions were considered, and the efforts to investigate any known or suspected conditions on or near the site that may impact the cost and development of the project. For example, include the number and location of borings (if applicable), or other information to be relied on. Attach and label any available supplemental material such as geo-technical proposals or surveys conducted. Note that failure to adequately investigate or plan for subsurface conditions may result in the rejection of the proposal, or the rescinding of an HHAP award.**

No subsurface conditions were investigated as part of the Phase I. As noted above, engineers at the Department of Public Works have determined a Phase II is unnecessary for the reasons outlined above. A small number of sub-surface investigations will be undertaken in preparation for the footings for the new elevator/stair tower.

Phase I Environmental Site Assessment Report

26 Oakley St
26 Oakley Street
Poughkeepsie, New York 12601

Prepared for

Dutchess County DPW
626 Dutchess Turnpike
Poughkeepsie, NY 12603

Prepared by

Tectonic
P.O. Box 37
Mountainville, NY 10953
Phone: (845) 534-5959

Job Number: 11216.02
02/25/2022

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1.0 GENERAL INFORMATION

Project Information:
26 Oakley St
Project Number:
11216.02

Consultant Information:
Tectonic
P.O. Box 37
Mountainville, NY 10953
Phone: (845) 534-5959
Fax: (845) 534-5999
E-mail Address:
Inspection Date: 01/05/2022
Report Date: 02/25/2022

Site Information:
26 Oakley St
26 Oakley Street
Poughkeepsie, New York 12601
County: Dutchess
Latitude, Longitude: 41.708960, -73.917599
Site Access Contact:

Client Information:
Dutchess County DPW
Robert H. Balkind
626 Dutchess Turnpike
Poughkeepsie, NY 12603

Site Assessor

Dylan Hurst
Environmental Scientist

Senior Reviewer

Dina Peoples
Geologist III

Certification:

I declare that, to the best of my professional knowledge and belief, I meet the definition of Environmental Professional as defined in 40 CFR Part 312. I have the specific qualifications based on education, training, and experience to assess a property of the nature, history, and setting of the subject property. I have developed and performed the all appropriate inquiries in conformance with the standards and practices set forth in 40 CFR Part 312.

Lori A. Bart - Environmental Supervisor

2.0 EXECUTIVE SUMMARY

2.1 Subject Property Description

Tectonic Engineering Consultants, Geologists & Land Surveyors, D.P.C. (Tectonic) was retained by Dutchess County DPW, hereafter referred to as the "Client" to perform a Phase I Environmental Site Assessment (ESA) for the parcel identified in Dutchess County tax records as Tax Map Number 131300-6162-63-341286 , located at 26 Oakley Street in the City of Poughkeepsie, Dutchess County, New York, herein referred to as the "Subject Property". The Subject Property is approximately 1.43 acres in size and is improved with a Mental Wellness Center and associated parking areas. Dutchess County DPW is looking to potentially acquire the Subject Property.

The street map, topographic map, and current aerial map are included in ***Appendix A***. Photographs of the Subject Property are attached in ***Appendix B***.

The coordinates (NAD 1983) for the approximate center of the Site are as follows:
Latitude: 41.708960
Longitude: -73.917599

2.2 Data Gaps

The data collected for this report was reviewed to determine if there were significant data gaps that would affect Tectonic's ability to identify recognized environmental conditions associated with the Property. No data gaps were identified for the Subject Property.

2.3 Environmental Report Summary

Tectonic Engineering Consultants, Geologists & Land Surveyors, D.P.C. (Tectonic) was retained by Dutchess County DPW to perform a Phase I Environmental Site Assessment (Phase I ESA) on the Subject Property. The Site is undeveloped while the Subject Property is primarily undeveloped, with a garage structure on the property.

In an effort to establish the current and historic environmental condition of the Site and Subject Property, a multi-task investigation was performed. Aerial photographs and topographic maps were reviewed in an effort to establish the environmental history of the Site and Subject Property. A reasonable attempt was made to interview the owner or occupants of the Subject Property and local government contacts in an effort to obtain information indicating whether recognized environmental conditions (RECs) may exist in connection with the Subject Property. A search of federal and state environmental records was performed for the Site and surrounding area through Environmental Data Resources, Incorporated (EDR). In addition, Tectonic performed a visual reconnaissance of the Subject Property and Site.

Tectonic has performed a Phase I Environmental Site Assessment, in conformance with the scope and limitations of ASTM Practice E1527-13 of the Subject Property known by Dutchess County as Tax Map Number 131300-6162-63-341286, located at 26 Oakley Street in the City of Poughkeepsie, Dutchess County, New York, herein referred to as the "Subject Property". Any exceptions to, or deletions from, this practice are described in Section 3.4 of this report. This assessment has revealed evidence of one (1) recognized environmental condition. Due to the historic use of a nearby property as an automobile repair facility, the potential for subsurface contamination to have migrated onto the Subject Property, impacting subsurface soils and groundwater, exists.

Report Section		No Further Action	REC	HREC	CREC	Issue/Further Investigation	Comments
4.4	**Current Use of Property**	X					No RECs, HRECs, or CRECs were identified.
4.6	**Adjoining Property Information**	X					No RECs, HRECs, or CRECs were identified.
6.1	**Standard Environmental Records Sources**		X			X	See Section 6.1.
6.4.1	**Historical Summary**	X					No RECs, HRECs, or CRECs were identified.
6.4.7	**Other Environmental Reports**	X					No RECs, HRECs, or CRECs were identified.
7.3.1	**Hazardous Substances**	X					No RECs, HRECs, or CRECs were identified.
7.3.2	**Petroleum Products**	X					No RECs, HRECs, or CRECs were identified.
7.3.3	**USTs**	X					No RECs, HRECs, or CRECs were identified.
7.3.4	**ASTs**	X					No RECs, HRECs, or CRECs were identified.
7.3.5	**Other Suspect Containers**	X					No RECs, HRECs, or CRECs were identified.
7.3.6	**Equipment Likely to Contain PCBs**	X					No RECs, HRECs, or CRECs were identified.
7.3.7	**Interior Staining/Corrosion**	X					No RECs, HRECs, or CRECs were identified.
7.3.8	**Discharge Features**	X					No RECs, HRECs, or CRECs were identified.
7.3.9	**Pits, Ponds, And Lagoons**	X					No RECs, HRECs, or CRECs were identified.
7.3.10	**Solid Waste Dumping/Landfills**	X					No RECs, HRECs, or CRECs were identified.

Report Section		No Further Action	REC	HREC	CREC	Issue/Further Investigation	Comments
7.3.11	**Stained Soil/Stressed Vegetation**	X					No RECs, HRECs, or CRECs were identified.
7.3.12	**Wells**	X					No RECs, HRECs, or CRECs were identified.
9.0	**Vapor Assessment**	X					No RECs, HRECs, or CRECs were identified.

3.0 INTRODUCTION

3.1 Purpose

The purpose of this investigation was to provide an evaluation of the potential environmental risks or recognized environmental conditions associated with the Subject Property. The investigation was performed in accordance with ASTM E 1527-13 "Environmental Site Assessments."

A recognized environmental condition (REC) is defined by the ASTM E 1527-13 standard as "the presence or likely presence of any hazardous substances or petroleum products in, on, or at a property: (1) due to any release to the environment; (2) under conditions indicative of a release to the environment; or (3) under conditions that pose a material threat of a future release to the environment. De minimis conditions are not recognized environmental conditions."

This Phase I Environmental Site Assessment has been conducted in accordance with the American Society for Testing and Materials (ASTM) Standard E1527-13, Standard Practice for Environmental Site Assessments: Phase I Environmental Site Assessment Process. If applicable to the proposed transaction and per the ASTM standard, this assessment was "intended to permit a user to satisfy one of the requirements to qualify for the innocent landowner, contiguous property owner, or bona fide prospective purchaser limitations on CERCLA liability (hereinafter, the "landowner liability protections," or "LLPs"): that is, the practice that constitutes all appropriate inquiry into the previous ownership and uses of the property consistent with good commercial or customary practice."

3.2 Scope of Work

Tectonic performed the following tasks within the scope of this investigation:

- Reviewed available maps, aerial photographs, and Sanborn Fire Insurance Maps to establish the land use history, as well as the environmental and hydrogeological setting of the Subject Property.
- Reviewed information regarding the environmental condition and history of the Subject Property and abutting properties from federal, state, and local sources.
- Performed a site reconnaissance for observable evidence, indicating the possible use, storage or dumping of contaminants on the Subject Property or properties adjacent to the Subject Property.
- Made a reasonable attempt to interview the owner or occupants of the Subject Property and local government contacts in an effort to obtain information indicating whether recognized environmental conditions may exist in connection with the Subject Property.
- Prepared a Phase I Environmental Site Assessment Report summarizing the findings and conclusions of this investigation.

3.3 Significant Assumptions

Tectonic Engineering Consultants, Geologists & Land Surveyors, D.P.C. has based its conclusions in this report in part on studies, data, and background information provided by others. Tectonic makes no guarantees as to the accuracy or completeness of this information.

For the purpose of evaluating whether certain recognized environmental conditions may potentially impact the Site or Subject Property, Tectonic relies on making

reasonable assumptions regarding the probable (inferred) groundwater gradient and flow direction based substantially, or in part, on information provided by standard United States Geologic Survey and other state agency topographic mapping. These topographic maps include generalized ground surface and elevation mapping of land, water bodies and other structures, but do not include specific elevations (gradients) of groundwater. In order to determine actual groundwater gradients and flow directions, site specific subsurface investigations must be performed that include such activities as the installation of groundwater monitoring wells, field and laboratory testing, monitoring of water levels, and preparation of groundwater gradient mapping.

These site-specific activities are beyond the scope of a Phase I ESA performed in accordance with ASTM E 1527-13. As such, these site-specific activities are not an industry standard approach to determining contaminant fate and transport mechanisms involving groundwater for this type of investigation. Groundwater conditions may also vary depending on such factors as seasonal changes, weather conditions, groundwater well usage, tidal influences, and variations in soil and bedrock geology.

3.4 Limitations and Exceptions

This report has been prepared for the exclusive use of Dutchess County DPW for specific application to the Subject Property with the sole purpose of providing a preliminary evaluation of the potential environmental risks associated with the Subject Property. No other warranty, expressed or implied, is made as to the professional advice included in this report. All conclusions are based on "reasonably ascertainable" information and are not to be considered scientific certainties. This investigation is intended to provide the user with a preliminary evaluation of the Subject Property's present environmental conditions.

The scope of services associated with this Phase I Environmental Site Assessment did not include the performance of soil sampling or testing. Additionally, water sampling and testing was not included in the scope of services associated with this Phase I ESA.

3.5 Deviations

This assessment was conducted without deviations, deletions or data gaps from ASTM E 1527-13. No data gaps were identified for the Subject Property.

3.6 Special Terms and Conditions

Our professional services have been performed using the degree of care and skill ordinarily exercised, under similar circumstances, by reputable engineers, environmental scientists, and geologists practicing in this or similar situations.

There were no special terms or conditions involved with this assessment.

3.7 Reliance

This report is for the use and benefit of, and may be relied upon by, Dutchess County DPW for the Subject Property. Any third party agrees by accepting this report that any use or reliance on this report shall be limited by the exceptions and limitations in this report, and with the acknowledgment that actual property conditions may change with time, and that hidden conditions may exist at the Subject Property that were not discovered within the authorized scope of the assessment.

Tectonic makes no other representation to any third party except that it has used the degree of care and skill ordinarily exercised by environmental consultants in the preparation of the report and in the assembling of data and information related thereto. No other warranties are made to any third party, either expressed or implied.

4.0 SITE DESCRIPTION

4.1 Location and Legal Description

The Site is located at 26 Oakley Street in the City of Poughkeepsie, Dutchess County, New York, and is identified as Tax Map Number 131300-6162-63-341286 by the Dutchess County Tax Map Department. The Subject Property is an approximately 1.43 acres in size and is located in an urban area that is primarily characterized by residential, commercial, and industrial land use.

A street map and topographic map, showing the location of the Subject Property are included in ***Appendix A***. Photographs of the Subject Property and surrounding areas are included in ***Appendix B***.

The coordinates (NAD 1983) for the approximate center of the Site are as follows:
Latitude: 41.708960
Longitude: -73.917599

4.2 Activity/Use Limitations

Tectonic has reviewed the relevant title report for the Subject Property that was prepared by SMPR Title Agency, Inc. on February 13, 2022 (***Appendix F***). Based on this review, no environmental liens or activity and use limitations (AUL's), per Section 6.2 of ASTM E 1527-13, were identified as being recorded against the Subject Property.

4.3 Site and Vicinity Description

The Subject Property consists of an approximately 1.43 acres, and is improved with a structure and associated parking areas. The current topographic map Poughkeepsie (2019) shows the Subject Property to be located at an approximate elevation of 200 feet Above Mean Sea Level (AMSL) in an urban area, surrounded by residential, commercial, and industrial properties. Surface drainage in the area surrounding the Subject Property is primarily south-southwest towards Fall Kill. A copy of the current topographic map is attached in ***Appendix A***.

4.4 Current Use of Property

The Subject Property primarily consists of the Mental Wellness Center and associated parking area. The Site is accessed via a paved access drive extending south off of Oakley St.

4.5 Description of Structures and Other Improvements

Development within the Subject Property consists of an existing multi-story Mental Wellness Center building and associated parking area.

4.6 Adjoining Property Information

The lands adjoining the Subject Property consist primarily of commercial and residential properties.

Direction From Site	Occupant	Use	Comments
North	Oakley St LLC	Commercial	US Army Reserve Center, Occupations Inc.
South	Efco Products Inc	Commercial/ Industrial	Warehouse/shipping facility

Direction From Site	Occupant	Use	Comments
East	Efco Products Inc	Commercial/ Industrial	Warehouse/shipping facility
West	Multiple	Residential	Residential properties

5.0 USER PROVIDED INFORMATION

5.1 Specialized Knowledge

The Client, Dutchess County DPW, is not currently aware of any specialized knowledge or experience that is material to recognized environmental conditions in connection with the Subject Property or Site.

5.2 Valuation Reduction for Environmental Issues

No information was available from the User regarding their knowledge of any valuation reduction of the Subject Property for environmental reasons at the time of this report.

5.3 Owner, Property Manager, and Occupant Information

According to Property Ownership Cards and Property Data obtained from the Dutchess County Image Mate Online website, the current owner of the Subject Property is 'Caroline A Johnson Trustee'.

A Property Owner Questionnaire was sent to the property owner inquiring if they are aware of any commonly known or reasonably ascertainable information within the local community about the Subject Property that is material to RECs, CRECs, or HRECs in connection with the Subject Property. The completed Owner Interview was received on January 19, 2022, stating that the Owner has no knowledge of environmental risks or concerns on the Subject Property.

5.4 Reason For Performing Phase I ESA

The investigation was performed at the request of the Client, Dutchess County DPW, and was executed in accordance with ASTM E 1527-13 "Environmental Site Assessments", in order to provide "all appropriate inquiry into the previous ownership and uses of the Site consistent with good commercial or customary practice."

6.0 RECORDS REVIEW

6.1 Standard Environmental Records Sources

Environmental Data Resources, Incorporated conducted a search of available environmental records for the Subject Property and surrounding area. The search met the specific requirements of ASTM Standard Practice for Environmental Site Assessments, E 1527-13.

There were ninety (90) mapped sites within the applicable search radius surrounding the Subject Property identified by EDR and are summarized in the Map Findings Summary Table below. One (1) of these sites was identified as the Subject Property, which is listed in the RCRA NonGen/NLR, FINDS, ECHO and MANIFEST databases under EDR Map ID **A1**. The Subject Property being listed in these databases are not considered a recognized environmental condition.

Tectonic reviewed the remaining eighty-nine (89) mapped sites for their potential to impact the Subject Property. The interpretation of the degree of potential impact is based on key factors such as the site incident type, location relative to the Subject Property, topographic position and inferred direction of groundwater flow relative to the Subject Property, as well as the presence of hydraulic barriers. Based on the minor nature of the incidences or reports, the down-gradient location of the mapped sites, the inferred direction of groundwater flow or their distance from the Subject Property, it was determined that seventy-two (72) of the mapped sites listed by EDR are not likely to impact the Subject Property. The remaining seventeen (17) mapped sites subject to further review are described in the Detail Summary table below.

Six (6) orphan sites were also listed in the EDR report. Orphan sites are sites that cannot be located by EDR due to incomplete or unknown address information. A review of local road maps, government documents, and a site reconnaissance was performed by Tectonic to determine the locations of the orphan sites relative to the Subject Property and their potential to impact the Site. Based on this review, it was determined that all six (6) orphan sites are not likely to impact the Site, due to their down-gradient location or distance from the Site.

Map Findings Summary								
Database	**Target Property**	**Search Distance (Miles)**	**< 1/8**	**1/8 - 1/4**	**1/4 - 1/2**	**1/2 - 1**	**> 1**	**Total Plotted**
NPL		1	0	0	0	0	NR	0
Proposed NPL		1	0	0	0	0	NR	0
NPL LIENS		1	0	0	0	0	NR	0
Delisted NPL		1	0	0	0	0	NR	0
CORRACTS		1	0	0	1	0	NR	1
RCRA-TSDF		0.5	0	0	0	NR	NR	0
RCRA-LQG		0.25	1	1	NR	NR	NR	2
RCRA-SQG		0.25	1	0	NR	NR	NR	1
US ENG CONTROLS		0.5	0	0	0	NR	NR	0
ERNS		0.001	0	NR	NR	NR	NR	0
HMIRS		0.001	0	NR	NR	NR	NR	0
DOD		1	0	0	0	0	NR	0
FUDS		1	0	0	0	0	NR	0
US BROWNFIELDS		0.5	0	0	0	NR	NR	0
CONSENT		1	0	0	0	0	NR	0
UMTRA		0.5	0	0	0	NR	NR	0
ODI		0.5	0	0	0	NR	NR	0
TRIS		0.001	0	NR	NR	NR	NR	0
TSCA		0.001	0	NR	NR	NR	NR	0
FTTS		0.001	0	NR	NR	NR	NR	0
SSTS		0.001	0	NR	NR	NR	NR	0

Database	Target Property	Search Distance (Miles)	< 1/8	1/8 - 1/4	1/4 - 1/2	1/2 - 1	> 1	Total Plotted
LUCIS		0.5	0	0	0	NR	NR	0
DOT OPS		0.001	0	NR	NR	NR	NR	0
ICIS		0.001	0	NR	NR	NR	NR	0
HIST FTTS		0.001	0	NR	NR	NR	NR	0
RADINFO		0.001	0	NR	NR	NR	NR	0
LIENS 2		0.001	0	NR	NR	NR	NR	0
PADS		0.001	0	NR	NR	NR	NR	0
MLTS		0.001	0	NR	NR	NR	NR	0
FINDS	1	0.001	0	NR	NR	NR	NR	1
RAATS		0.001	0	NR	NR	NR	NR	0
UXO		1	0	0	0	0	NR	0
US CDL		0.001	0	NR	NR	NR	NR	0
US FIN ASSUR		0.001	0	NR	NR	NR	NR	0
FUSRAP		1	0	0	0	0	NR	0
SCRD DRYCLEANERS		0.5	0	0	0	NR	NR	0
EDR Hist Auto		0.125	1	NR	NR	NR	NR	1
MINES MRDS		0.001	0	NR	NR	NR	NR	0
COAL ASH EPA		0.5	0	0	0	NR	NR	0
COAL ASH DOE		0.001	0	NR	NR	NR	NR	0
US MINES		0.25	0	0	NR	NR	NR	0
SEMS		0.5	0	0	0	NR	NR	0
DEBRIS REGION 9		0.5	0	0	0	NR	NR	0
USGS WATER WELLS		1	0	0	0	0	NR	0
US AIRS		0.001	0	NR	NR	NR	NR	0
EPA WATCH LIST		0.001	0	NR	NR	NR	NR	0
2020 COR ACTION		0.25	0	0	NR	NR	NR	0
US INST CONTROLS		0.5	0	0	0	NR	NR	0
SEMS-ARCHIVE		0.5	0	0	4	NR	NR	4
FEDERAL FACILITY		0.5	0	0	0	NR	NR	0
PCB TRANSFORMER		0.001	0	NR	NR	NR	NR	0
RCRA-VSQG		0.25	0	3	NR	NR	NR	3
ECHO	1	0.001	0	NR	NR	NR	NR	1
RMP		0.001	0	NR	NR	NR	NR	0
PRP		0.001	0	NR	NR	NR	NR	0
ROD		1	0	0	0	0	NR	0
RCRA NonGen / NLR	1	0.25	5	4	NR	NR	NR	10
EDR Hist Cleaner		0.125	0	NR	NR	NR	NR	0
PWS		TP	NR	NR	NR	NR	NR	0
IHS OPEN DUMPS		0.5	0	0	0	NR	NR	0
ABANDONED MINES		0.25	0	0	NR	NR	NR	0
FEMA UST		0.25	0	0	NR	NR	NR	0
US HIST CDL		0.001	0	NR	NR	NR	NR	0
DOCKET HWC		0.001	0	NR	NR	NR	NR	0
FUELS PROGRAM		0.25	0	0	NR	NR	NR	0
LEAD SMELTERS		0.001	0	NR	NR	NR	NR	0
SHWS		1	0	0	2	5	NR	7
HSWDS		0.5	0	0	0	NR	NR	0
DEL SHWS		1	0	0	0	1	NR	1
SWF/LF		0.5	0	0	3	NR	NR	3
UIC		0.001	0	NR	NR	NR	NR	0
SWTIRE		0.5	0	0	0	NR	NR	0
LTANKS		0.5	3	6	24	NR	NR	33
HIST LTANKS		0.5	0	0	0	NR	NR	0
UST		0.25	4	5	NR	NR	NR	9
HIST UST		0.25	0	0	NR	NR	NR	0

Database	Target Property	Search Distance (Miles)	< 1/8	1/8 - 1/4	1/4 - 1/2	1/2 - 1	> 1	Total Plotted
CBS UST		0.25	0	0	NR	NR	NR	0
MOSF UST		0.5	0	0	0	NR	NR	0
AST		0.25	3	7	NR	NR	NR	10
HIST AST		0.001	0	NR	NR	NR	NR	0
CBS AST		0.25	1	2	NR	NR	NR	3
MOSF AST		0.5	0	0	0	NR	NR	0
NY MANIFEST	1	0.25	3	9	NR	NR	NR	13
LIENS		0.001	0	NR	NR	NR	NR	0
SPILLS		0.125	9	NR	NR	NR	NR	9
HIST SPILLS		0.125	0	NR	NR	NR	NR	0
ENG CONTROLS		0.5	0	1	0	NR	NR	1
INST CONTROL		0.5	0	1	0	NR	NR	1
VCP		0.5	0	0	0	NR	NR	0
DRYCLEANERS		0.25	0	1	NR	NR	NR	1
BROWNFIELDS		0.5	0	0	1	NR	NR	1
AIRS		0.001	0	NR	NR	NR	NR	0
MOSF		0.5	0	0	0	NR	NR	0
CBS		0.25	1	2	NR	NR	NR	3
SPILLS 80		0.125	0	NR	NR	NR	NR	0
WELLS		1	0	0	0	0	NR	0
NYC LEAD		0.001	0	NR	NR	NR	NR	0
SWRCY		0.5	0	0	0	NR	NR	0
RGA LF		0.001	0	NR	NR	NR	NR	0
COAL ASH		0.5	0	0	0	NR	NR	0
TANKS		0.25	0	0	NR	NR	NR	0
VAPOR REOPENED		0.5	0	0	0	NR	NR	0
Financial Assurance		0.001	0	NR	NR	NR	NR	0
RES DECL		0.125	0	NR	NR	NR	NR	0
SPDES		0.001	0	NR	NR	NR	NR	0
E DESIGNATION		0.125	0	NR	NR	NR	NR	0
ERP		0.5	0	1	1	NR	NR	2
PFAS		0.5	0	0	0	NR	NR	0
DAY CARE		0.001	0	NR	NR	NR	NR	0
TANKS SUFFOLK		0.25	0	0	NR	NR	NR	0
NYC LEAD 2		0.001	0	NR	NR	NR	NR	0
SPILLS 90		0.125	0	NR	NR	NR	NR	0
COOLING TOWERS		0.001	0	NR	NR	NR	NR	0
RGA HWS		0.001	0	NR	NR	NR	NR	0
INDIAN LUST		0.5	0	0	0	NR	NR	0
INDIAN UST		0.25	0	0	NR	NR	NR	0
INDIAN VCP		0.5	0	0	0	NR	NR	0
INDIAN ODI		0.5	0	0	0	NR	NR	0
INDIAN RESERV		1	0	0	0	0	NR	0
EDR MGP		1	0	0	0	1	NR	1

Detail Summary

Site Name: EASTERN OFFSET
Databases: NY MANIFEST, ECHO, FINDS, RCRA NonGen / NLR
Address: 26 OAKLEY ST
Distance: Subject Property
Direction: Subject Property
Elevation: 200 foot Above Mean Sea Level (AMSL)
Comments: Map ID A1: The RCRA NonGen/NLR file lists the subject Property as a Non-Generator in 1993, 2006 and 2007. Non-Generators do not presently generate hazardous waste. FINDS contains both facility information and 'pointers' to other sources that contain more detail, which supports the RCRA (Resource Conservation and Recovery Act) program through the tracking of events and

Comments: activities related to facilities that generate, transport, treat, store, or dispose of waste. The ECHO database provides communities with important environmental enforcement and compliance information about regulated facilities. The MANIFEST files record the transfer of waste from the Subject Property to a permitted facility. There were no violations listed for the Subject Property within these databases and being listed in these databases do not in itself constitute a REC. As such, the Subject Property being listed within these databases are not considered a recognized environmental condition for the Subject Property.

Site Name: CROSS ROAD PRESS INC
Databases: NY MANIFEST, SPILLS, ECHO, FINDS, RCRA-SQG
Address: 49 OAKLEY ST
Distance: 87 feet
Direction: East
Elevation: 220 AMSL
Comments: Map ID 4: This mapped site is located approximately 87 feet up-gradient from the Subject Property and is listed in the Spills database. The Spills database reports that on July 9, 1993, a transformer failed, spilling on to the soil. Two (2) 55 gallon drums of PCB oil contaminated soil were removed from site and the spill was cleaned to NYSDEC standards. Due to the minor nature of this spill incident, and the spill being cleaned to NYSDEC standards this mapped site has a low potential for impacts at the Subject Property.

The RCRA SQG file lists the site as a small quantity generator for ignitable waste. The FINDS database notes that the Property is found in the RCRAinfo system, which supports the RCRA program through the tracking of events and activities related to facilities that generate, transport, treat, store, or dispose of waste. The ECHO database provides communities with important environmental enforcement and compliance information about regulated facilities. There were no violations found during compliance inspections performed by New York State within these databases and being listed in these databases do not in itself constitute a REC. As such, the site being listed within these databases are not considered a recognized environmental condition for the Subject Property.

Site Name: EURO TUNE WORKS
Databases: EDR Hist Auto
Address: 103 N CLINTON ST
Distance: 143 feet
Direction: Southwest
Elevation: 180 ft AMSL
Comments: Map ID 6: This mapped site is located approximately 143 feet down-gradient from the Subject Property and is listed in the Hist Auto database. The mapped site is listed as the Trans Pro Transmission & Clutch Co from 1997 to 1998, from 2002 through 2005 the site is listed as Euro Tune Works. Potential contaminants associated with activities performed at automotive repair facilities include, but are not limited to, petroleum products, solvents, degreasers, and metals. Due to the site being approximately adjacent to the Subject Property and the nature of the historic site use reported at this location, it has been determined that these businesses have a moderate potential for environmental impacts on the Subject Property. As such, this mapped site has been identified as a REC.

Site Name: EDR Map ID B7: CARPENTER ARMY
EDR Map ID B8: U.S. ARMY RESERVE CTR
Databases: EDR Map ID B7 & B8: SPILLS
Address: OAKLEY ST
Distance: 247 feet
Direction: NNE
Elevation: 220 AMSL

Comments: These mapped sites are identified in the EDR Report as incident IDs B7 and B8. These mapped sites are located on Oakley Street, approximately 247 feet up-gradient from the Subject Property.

Map ID B7: The Spills database reports that on September 18, 1997, approximately 40 yards of contaminated soil was removed during a tank removal. The clean-up met NYSDEC standards. Due to the contaminated soil being removed and the spill being cleaned to NYSDEC standards, this mapped site has a low potential for impacts at the Subject Property.

Map ID B8: The Spills database reports that on May 6, 1996, contaminated soil was discovered during a tank excavation. The clean-up was noted to meet NYSDEC standards and a NFA was issued after the tank closure report was provided. Based on the above information and the spill being cleaned to NYSDEC standards, this mapped site has a low potential for impacts at the Subject Property.

Site Name: Map ID D10 & D11: KOURIS INC
Databases: Map ID D10: NY CBS, NY AST, NY CBS AST, RCRA NonGen / NLR, FINDS, ECHO
Map ID D11: NY UST, NY AST
Address: 95 N CLINTON ST
Distance: 540 feet
Direction: Southwest
Elevation: 180 ft AMSL
Comments: These mapped sites are identified in the EDR Report as incident IDs D10 and D11. These mapped sites are located on Oakley Street, approximately 540 feet down-gradient from the Subject Property.

Map ID D10: The CBS, AST and CBS AST databases state that the site has a 1,500 gallon tank is that is unregulated/closed. No spills have been reported at this mapped site and being listed in these databases do not in itself constitute a REC. As such, there is a low potential for impacts at the Subject Property.

The RCRA NonGen/NLR file lists the site as a small quantity generator for hydrofluoric acid or hydrogen fluoride. The FINDS database notes that the Property is found in the RCRAinfo system, which supports the RCRA program through the tracking of events and activities related to facilities that generate, transport, treat, store, or dispose of waste. The ECHO database provides communities with important environmental enforcement and compliance information about regulated facilities. There were no violations found during compliance inspections performed by New York State within these databases and being listed in these databases do not in itself constitute a REC. As such, the site being listed within these databases are not considered a recognized environmental condition for the Subject Property.

Map ID D11: The databases state that a 275 gallon AST and a 1000 gallon UST have been converted to non-regulated use. No spills have been reported at this mapped site. As such, there is a low potential for impacts at the Subject Property.

Site Name: Map ID E12, E13, and E14: NAVAL RESERVE CENTER
Databases: Map ID E12: NY LTANKS, NY UST
Map ID E13: NY SPILLS
Map ID E14: NonGen / NLR, FINDS, ECHO
Address: 75 OAKLEY ST
Distance: 575 ft
Direction: ESE
Elevation: 180 ft AMSL

Comments: This mapped site is located approximately 540 feet cross-gradient from the Subject Property and is identified in the EDR Report as incident IDs E12, E13, and E14.

Map ID E12 and E13: The LTanks database states that on November 10, 1993 soil contamination was discovered during the excavation of a UST, apparently associated with historic tank overfills. The spill was cleaned to NYSDEC standards. The UST database states that a 5000 gallon UST and a 500 gallon UST were closed and removed from the site in 1994. In 1995, another report in the LTanks database noted that an additional 13 cubic yards of contaminated soil were removed associated with broken fuel lines remaining underground after the site was abandoned. The spill was cleaned to NYSDEC standards. Due to the tanks being closed and removed from Site, the contaminated soil being removed, and the clean-up for both reports meeting NYSDEC standards, this mapped site has a low potential for impacts at the Subject Property.

Map ID E14: The RCRA NonGen/NLR file lists the site as a conditionally exempt small quantity generator for ignitable waste. The FINDS database notes that the Property is found in the RCRAinfo system, which supports the RCRA program through the tracking of events and activities related to facilities that generate, transport, treat, store, or dispose of waste. The ECHO database provides communities with important environmental enforcement and compliance information about regulated facilities. There were no violations found during compliance inspections performed by New York State within these databases and being listed in these databases do not in itself constitute a REC. As such, the site being listed within these databases are not considered a recognized environmental condition for the Subject Property.

Site Name: EDR Map ID E18: EFCO PRODUCTS INC
EDR Map ID E19: COMMERCIAL
EDR Map ID E20: EFCO PRODUCTS INC WAREHOUSE
EDR Map ID E21: EFCO : 5K UST
EDR Map ID E22: EFCO

Databases: EDR Map ID E18: RCRA NonGen / NLR. FINDS, ECHO
EDR Map ID E19: SPILLS
EDR Map ID E20: NY UST
EDR Map ID E21: NY Spills
EDR Map ID E22: NY AST, NY Spills

Address: EDR Map ID E18-E22: 130 SMITH ST

Distance: 640 feet

Direction: ESE

Elevation: 180 ft AMSL

Comments: These mapped sites are identified in the EDR Report as incident IDs E18, E19, E20, E21, and E22. These mapped sites are located at 130 SMITH ST, approximately 640 feet down-gradient from the Subject Property. It should be noted that this property extends west from Smith Street and is adjacent to the southern boundary of the Subject Property.

Map ID E18: The RCRA NonGen/NLR file lists the site as a small quantity generator for ignitable and corrosive waste. No violations have been found during compliance inspections performed by New York State. The FINDS database notes that the Property is found in the RCRAinfo system, which supports the RCRA program through the tracking of events and activities related to facilities that generate, transport, treat, store, or dispose of waste. The ECHO database provides communities with important environmental enforcement and compliance information about regulated facilities. There were no violations found during compliance inspections performed by New York State within these databases and being listed in these databases do not in itself constitute a REC. As such, the site being listed within these databases are not considered a recognized

Comments: environmental condition for the Subject Property.

Map ID E19: The Spills database states that on July 6, 2020, a tanker truck spilled approximately 10 gallons of diesel onto pavement and soils within the parking lot located adjacent to Smith Street. Drains and waterways were not impacted and cleanup occurred, leading to a No Further Action being issued. A second spill report, dated August 29, 2018, noted that a tank truck spilled diesel that was running into the storm drain nearby. Speedy Dry was placed, and approximately 580 gallons of petroleum impacted liquid was pumped out of the catch basin. Booms and pads were placed within the dry catch basins to determine if any additional petroleum was in storm lines, and the surface spill on the asphalt parking lot was cleaned. While the spill was given a No Further Action notice, the spill was not cleaned to NYSDEC standards. Due to the down-gradient location, the associated No Further Action notice, and the release being contained to the asphalt and stormwater drain system, these spill reports have a low potential for impacts at the Subject Property.

Map ID E20: The UST database reports that on July 1, 2013, one (1) 3,000 gallon fuel tank was closed and removed from the site. Being listed in the UST database does not in itself constitute a REC.

Map ID E21: The Spills database reports that on August 5, 2013, an out of service 5,000 gallon UST was discovered during an AST removal activities and contaminated soil was found associated with the pipes running to the discovered UST. Later documentation noted that the discovered UST was 3,000 gallons, rather than the original 5,000 gallons originally estimated. The USTs and contaminated soil were removed. The clean-up met NYSDEC standards and a No Further Action was issued. Due to the USTs, contaminated soil were removed from site, and the spill was cleaned to NYSDEC standards. A No Further Action was issued after a AST and UST Removal/Spill Closure Cleanup Report was reviewed by the NYSDEC. As such, this mapped site has a low potential for impacts at the Subject Property.

Map IDE22: The AST and Spills databases noted on The AST database reports that on July 1, 2013, a 5,000 gallon AST was closed and removed from the site. Additionally, a partially buried 2,000 gallon AST was closed prior to NYSDEC micro conversion on 03/91. The Spills database reports that on September 18, 1994, a fuel line ruptured spilling approximately 100 gallons of diesel into the snow. Clean Harbors was hired to complete cleanup. The clean-up did not meet NYSDEC standards. However, due to the distance and down-gradient location and the completed cleanup, this mapped site has a low potential for impacts at the Subject Property.

Site Name: Map ID F24: DUTCHESS COUNTY SHERIFF CAMPUS
Map ID F25: DUTCHESS COUNTY JAIL
Map ID F26: DUTCHESS COUNTY JAIL
Map ID G27: D C JAIL

Databases: Map ID F24: SPILLS, NY MANIFEST, SPDES, RCRA-LQG
Map ID F25: NY UST, NY Spills
Map ID F26: NY AST, FINDS, ECHO
Map ID G27: NY LTANK

Address: Map ID F24-F26: 150 N HAMILTON ST
Map ID G27: 159 150 N HAMILTON ST

Distance: 795 feet

Direction: WNW

Elevation: 160 feet AMSL

Comments: These mapped sites are identified in the EDR Report as incident IDs F24, F25, F26, and G27. These mapped sites are located approximately 795 feet down-gradient from the Subject Property.

Comments: Map ID F24: The Spills database reports that on January 14, 2021, an undocumented UST was discovered during drilling operations on site. No material appeared to be spilled or contaminated during discovery, but the clean-up did not meet NYSDEC standards. No other information was provided and the spill was not cleaned to NYSDEC standards. Due to the tank and soil being removed, the distance from the site, and the lack of contamination noted on site, there is low potential for impacts to the site.

New York State has a state program which has been approved by the United States Environmental Protection Agency for the control of wastewater and stormwater discharges in accordance with the Clean Water Act. Under New York State law the program is known as the State Pollutant Discharge Elimination System (SPDES) and is broader in scope than that required by the Clean Water Act in that it controls point source discharges to groundwaters as well as surface waters. The site being listed within this database is not considered a recognized environmental condition for the site.

The RCRA file for the site lists the site as a large quantity generator for mercury waste. The RCRAInfo database includes selective information on sites which generate, transport, store, treat and/or dispose of hazardous waste as defined by RCRA. Large quantity generators (LQGs) generate over 1,000 kilograms (kg) of hazardous waste, or over 1 kg of acutely hazardous waste per month. The NY MANIFEST files record the transfer of waste from the site to a permitted facility. There were no violations found during compliance inspections performed by New York State within these databases and being listed in these databases do not in itself constitute a REC. As such, the site being listed within these databases are not considered a recognized environmental condition for the site.

Map ID F25: The NY UST database reports that this site is an active petroleum bulk storage facility with five (5) storage tanks on the property, with one (1) 2,000 diesel tank closed prior to micro conversion (03/91), one (1) active 2,500 gallon UST, and three (3) temporarily out of service USTs at 1,000 gallons, 2,500 gallons, and 15,000 gallons. The site being listed within this database is not considered a recognized environmental condition for the site.

On July 10, 2003, approximately 1 gallon of hydraulic oil was released from the hydraulic hoses; the oil was contained to the bucket and did not impact the soils. The clean-up did not meet NYSDEC standards. No other information was provided and the spill was not cleaned to NYSDEC standards. Due to the tank and soil being removed, the distance from the site, and the lack of contamination noted on site, there is low potential for impacts to the site.

Map ID F26: The NY AST database reports that this site is an active petroleum bulk storage facility with three (3) in service aboveground storage tanks on the property, with active 750 gallon, 2,525 gallon AST, and a 275 gallon AST. The site being listed within this database is not considered a recognized environmental condition for the site.

The FINDS database notes that the Property is found in the RCRAinfo system, which supports the RCRA program through the tracking of events and activities related to facilities that generate, transport, treat, store, or dispose of waste. The ECHO database provides communities with important environmental enforcement and compliance information about regulated facilities. There were no violations found during compliance inspections performed by New York State within these databases. As such, the site being listed within these databases are not considered a recognized environmental condition for the Subject Property.

Map ID G27: The Spills database reports that on February 8, 1985, a gasoline tank failure resulted in a recovery system including air strippers being installed within two groundwater monitoring wells on site. Monitoring continued through

Comments: July 7, 1988, when water was noted to still have a strong petroleum odor before treatment. The spill was reported to be cleaned to NYSDEC standards. Due to the distance from the site and cleanup being to NYSDEC standards, there is low potential for impacts to the site.

6.2 Additional Environmental Record Sources

No additional environmental records sources were reviewed.

6.3 General Site Setting

6.3.1 Topography

The current topographic map, [Poughkeepsie (2019)] shows the Subject Property to be located on a relatively flat area situated at an approximate elevation of 200 feet Above Mean Sea Level (AMSL). Surface drainage in the area surrounding the Subject Property is primarily southwest towards Fall Kill.

A copy of this map is attached in ***Appendix A***.

6.3.2 Surface Water Bodies

No water bodies are evident on the Site. A copy of the topographic map is included in ***Appendix A.***

6.3.3 Geology and Hydrology

Soil: The U.S. Department of Agriculture's (USDA) Soil Conservation Service (SCS) leads the National Cooperative Soil Survey (NCSS), and is responsible for collecting, storing, maintaining and distributing soil survey information for privately owned lands in the United States. Soil maps, based on the State Soil Geographic (STATSGO) database, are compiled by generalizing more detailed Soil Survey Geographic (SSURGO) database maps. The EDR report provides the information, enumerated below, from these sources.

A U.S. Department of Agriculture Natural Resources Conservation Service (NRCS) Custom Soil Resource Report was generated by the NRCS Web Soil Survey 2.0, to supplement the report generated by EDR. According to these reports, mapped soils at the Subject Property consist of Urban Land (Ur), and Bernardston silt loam, 8 to 15 percent slopes (BeC). This soil type is described as well drained soils and extends to a depth of approximately 18 inches before encountering the water table. A copy of the NRCS Web Soil Survey is included in ***Appendix F***.

Geology: The University of the State of New York published a series of geologic maps for the state of New York called the "New York State Museum and Science Service Map and Chart Series". The "Geologic Map of New York - Lower Hudson Sheet" from this series indicates that the geology underlying the Subject Property consists of the Austin Glen Formation.

Hydrogeology: Environmental Data Resources conducted a review of public water supply wells within one mile of the Subject Property. According to the report, there are seven (7) Federal USGS wells, one (1) Federal FRDS public water supply systems, and one (1) state water supply well is located within one mile of the Subject Property. No oil or gas wells were located within one mile of the Subject Property. A copy of the EDR report is included in ***Appendix D***.

6.4 Historical Use

6.4.1 Historical Summary

Tectonic attempted to determine the history of the Project Site and the surrounding area dating back to 1895 or first developed use. To determine this history, Tectonic relies upon the ASTM designated standard historical sources (which can include aerial photographs, fire insurance maps, property tax files, recorded land title records, USGS topographic maps, street directories, building department records, interview, and/or other historical sources). The following sections summarize the findings of the research pertaining to historical Subject Property and surrounding area uses.

6.4.2 Title Records

Tectonic has reviewed the relevant title report for the Subject Property that was prepared by SMPR Title Agency, Inc. on February 13, 2022 (***Appendix F***). No deed restrictions or environmental liens were recorded against the Property. The current owner of the tax parcel comprising the Subject Property is listed as Caroline A Johnson Trustee.

6.4.3 City Directories

EDR conducted a search of historical city directories. The database covered the years from 1942 through 2017. The address of 26 Oakley Street in the City of Poughkeepsie, New York is listed in the City Directory for the years 1970 through 2017. The surrounding properties consist primarily of residential development and a few scattered commercial properties. The City Directory Report is provided in **Appendix C**.

No potential recognized environmental conditions are apparent at the Site or within the surrounding properties.

Summary

Date	Site Comments	Surrounding Area Comments	Source
1942	The Subject Property is not listed in the City Directory.	The surrounding area consists of residential properties.	Polk's City Directory
1948	The Subject Property is not listed in the City Directory.	The surrounding area consists of commercial and residential properties.	Polk's City Directory
1963	The Subject Property is not listed in the City Directory.	The surrounding area consists of commercial properties.	Polk's City Directory
1965	The Subject Property is not listed in the City Directory.	The surrounding area consists of commercial properties.	Polk's City Directory
1970	The Subject Property is listed in the City Directory as: Eastern Offset Inc., State Dept. of Education, and the State Dept. of Tax & Finance.	The surrounding area consists of commercial and residential properties.	Polk's City Directory
1975	The Subject Property is listed in the City Directory as: Eastern Offset Inc., State Dept. of Education, and the State Racing & Wagering Board.	The surrounding area consists of commercial and residential properties.	Polk's City Directory
1980	The Subject Property is listed in the City Directory as Eastern Offset Inc.	The surrounding area consists of commercial and residential properties.	Polk's City Directory

Date	Site Comments	Surrounding Area Comments	Source
1985	The Subject Property is listed in the City Directory as: Eastern Offset Inc. printers.	The surrounding area consists of commercial and residential properties.	Polk's City Directory
1988	The Subject Property is listed in the City Directory as: Eastern Offset Inc. printers.	The surrounding area consists of commercial and residential properties.	Polk's City Directory
1992	The Subject Property is listed in the City Directory as: Eastern Offset Inc. printers, and Grow Workshop.	The surrounding area consists of commercial and residential properties.	EDR Digital Archive
1995	The Subject Property is listed in the City Directory as Grow Workshop.	The surrounding area consists of commercial and residential properties.	EDR Digital Archive
2000	The Subject Property is listed in the City Directory as Center for Change OMH and Mental Health Associates.	The surrounding area consists of commercial and residential properties.	EDR Digital Archive
2005	The Subject Property is listed in the City Directory as Center for Change OMH, Children & Family Services, Grow Enterprises, and Poughkeepsie Continuing Treatment.	The surrounding area consists of commercial and residential properties.	EDR Digital Archive
2010	The Subject Property is listed in the City Directory as Dutchess County Mental Hygiene, Grow Workshop, and Mental Health Association.	The surrounding area consists of commercial and residential properties.	EDR Digital Archive
2014	The Subject Property is listed in the City Directory as Center for Change OMH.	The surrounding area consists of commercial and residential properties.	EDR Digital Archive
2017	The Subject Property is listed in the City Directory as Center for Change OMH.	The surrounding area consists of commercial and residential properties.	EDR Digital Archive

6.4.4 Aerial Photos

Nine (9) aerial photographs, spanning from 1943 through 2017, were reviewed to aid in determining the historical use of the Subject Property and the surrounding areas. Observations are presented in the table below, while the aerial photographs are attached in ***Appendix C***.

The review of the aerial photographs has revealed no evidence of any recognized environmental condition at the Subject Property.

Summary

Date(s)	Property Comments	Surrounding Area Comments
1943	The quality of the map is poor. The Subject Property appears to be cleared.	The quality of the map is poor. The surrounding area appears to consist of urban development with scattered woodlands.
1946	The Subject Property appears to consist of undeveloped land.	The surrounding area appears to consist of urban residential and commercial development with scattered woodlands.

Date(s)	Property Comments	Surrounding Area Comments
1958	No apparent visible change on the Subject Property.	The surrounding area appears to consist of urban residential and commercial development with scattered woodlands.
1984	The Subject Property appears to consist of a building and parking areas.	The surrounding area appears to consist of urban residential and commercial development with scattered woodlands.
1995	No apparent visible change on the Subject Property.	The surrounding area appears to consist of urban residential and commercial development with scattered woodlands.
2006	No apparent visible change on the Subject Property.	The surrounding area appears to consist of urban residential and commercial development with scattered woodlands.
2009	No apparent visible change on the Subject Property.	The surrounding area appears to consist of urban residential and commercial development with scattered woodlands.
2013	No apparent visible change on the Subject Property.	The surrounding area appears to consist of urban residential and commercial development with scattered woodlands.
2017	No apparent visible change on the Subject Property.	The surrounding area appears to consist of urban residential and commercial development with scattered woodlands.

6.4.5 Sanborn/Historical Maps

Six (6) Sanborn Fire Insurance maps, spanning from 1895 through 1990, were available for review to aid in determine the historical use of the Subject Property. They are attached in ***Appendix C***.

No potential recognized environmental conditions (RECs) were observed on and within the surrounding areas of the Subject Property.

Summary

Date(s)	Property Comments	Surrounding Area Comments
1895	The Subject Property appears to be undeveloped.	The surrounding area appears to consist of residential and commercial properties. A rail road and associated car & coal sheds are located south of the Subject Property.
1913	No apparent change on the Subject Property.	The surrounding area appears to consist of residential and commercial properties. The Wilbur Company Coal and Lumber is locates southwest of the Subject Property. The NY NH rail road, round house and associated coal pile are located south of the Subject Property. Due to the down gradient location of the Railroad and coal storage to the Subject Property, there is low potential for impacts to the Subject Property.

Date(s)	Property Comments	Surrounding Area Comments
1950	No apparent change on the Subject Property.	The surrounding area appears to consist of residential and commercial properties. The R. H. Russell Fuel & Heating Company has been developed adjacent to the Subject Property. Due to the down gradient location of the Fuel & Heating company to the Subject Property, there is low potential for impacts to the Subject Property.
1952	No apparent change on the Subject Property.	No apparent change in the surrounding area.
1984	A printing company has been developed on the Subject Property.	The surrounding area appears to consist of residential and commercial properties. Bakery supply buildings have been developed southeast of the Subject Property.
1990	The building on the Subject Property is now listed as the Dutchess County Dept. of Mental Hygiene	No apparent change in the surrounding area.

6.4.6 Historical Topographic Maps

Tectonic reviewed twelve (12) available historical USGS Topographic Quadrangles, spanning from 1893 through 2019 for information regarding past uses of the Site. The following table presents descriptions and interpretations from the historical USGS topographic quadrangles review. Copies of the historical USGS topographic maps are included in ***Appendix C***.

No potential recognized environmental conditions are apparent at the Subject Property or within the surrounding properties.

Summary

Date(s)	Quad	Property Comments	Surrounding Area Comments
1893	Poughkeepsie	The Subject Property appears to be undeveloped.	The surrounding area consists of urban development, two railroads and College Hill.
1894	Poughkeepsie	No apparent change on the Subject Property.	No apparent change in the surrounding area.
1903	Poughkeepsie	No apparent change on the Subject Property.	No apparent change in the surrounding area.
1936	Poughkeepsie	No apparent change on the Subject Property.	The surrounding area appears to consist of of urban development.
1943	Poughkeepsie	No apparent change on the Subject Property.	The surrounding area appears to consist of of urban development.
1947	POUGHKEEPSIE	No apparent change on the Subject Property.	The surrounding area consists of more urban development.
1957	Poughkeepsie	No apparent change on the Subject Property.	The surrounding area appears to consist of of urban development.
1982	Poughkeepsie	A structure has been developed on the Subject Property.	No apparent change in the surrounding area.
1995	Poughkeepsie	No apparent change on the Subject Property.	No apparent change in the surrounding area.
2013	Poughkeepsie	Structures are not shown on the Topographic Map.	Structures are not shown on the Topographic Map.
2016	Poughkeepsie	Structures are not shown on the Topographic Map.	Structures are not shown on the Topographic Map.

2019	Poughkeepsie	Structures are not shown on the Topographic Map.	Structures are not shown on the Topographic Map.

6.4.7 Other Environmental Reports

No additional Environmental Reports were reviewed.

6.4.8 Building Department Records

City of Poughkeepsie Code Enforcement Office
Tectonic contacted the City of Poughkeepsie Code Enforcement Department on January 4, 2022, via electronic mail, to inquire if any records exist pertaining to the environmental history of the Subject Property. A response was received on January 4, 2022 stating that the Poughkeepsie Fire Department should be contacted.

City of Poughkeepsie Building Inspector
On January 5, 2022, Tectonic contacted the City of Poughkeepsie Building Inspector, via electronic mail, to inquire if any records pertaining to the environmental history of the Subject Property have been obtained by the building inspector. A response was received on January 4, 2022 stating that the Poughkeepsie Fire Department should be contacted.

City of Poughkeepsie Fire Dept.
On January 4, 2022, Tectonic contacted the City of Poughkeepsie Fire Department, via electronic mail, to inquire if any records pertaining to the environmental history of the Subject Property have been obtained by the town clerk. A response has not been received at the time of this review. If the future response from the City of Poughkeepsie reveals pertinent information, an addendum to this report will be issued.

Copies of the above correspondence are included in ***Appendix F***.

6.4.9 Other Land Use Records

No additional land use records were reasonably available for review.

6.5 Environmental Liens and Activity/Use Limitations

Tectonic has reviewed the relevant title report for the Subject Property that was prepared by SMPR Title Agency, Inc. on February 13, 2022 (***Appendix F***). Based on this review, no environmental liens or activity and use limitations (AUL's), per Section 6.2 of ASTM E 1527-13, were identified as being recorded against the Subject Property.

7.0 SITE RECONNAISSANCE

7.1 Methodology and Limiting Conditions

A site reconnaissance was performed by Tectonic on 01/05/2022. The weather was overcast and light freezing rain with temperatures of about 34 degrees Fahrenheit. The purpose of the visit was to review the environmental conditions associated with the Site and surrounding properties. The Site was inspected as well as the up-gradient surroundings to the Site. There were no limiting conditions that impeded access to any portion of the property.

7.2 General Site Setting

The Subject Property is located at 26 Oakley Street within the City of Poughkeepsie, New York. The Subject Property is currently the location of a mental health treatment facility and parking areas The Subject Property is relatively flat with a slight downward slope southwest. The properties immediately adjoining the Subject Property consist of residential, commercial, and industrial properties.

A series of photographs depicting site reconnaissance observations, including the Site and surrounding land, are attached in ***Appendix B***.

7.3 Site Visit Findings

7.3.1 Hazardous Substances

There appeared to be no potential need for the use of chemicals at or around the Subject Property or Site. Additionally, based on review of historic aerial photographs, the Site has not been used for agricultural purposes.

7.3.2 Petroleum Products

No petroleum products were observed at the Site or Subject Property.

7.3.3 USTs

There was no visual evidence of USTs at the Property.

7.3.4 ASTs

There was no visual evidence of ASTs at the Site or Subject Property.

7.3.5 Other Suspect Containers

Tectonic did not identify any containers suspected of storing waste at the Property.

7.3.6 Equipment Likely to Contain PCBs

Tectonic observed one (1) pole mounted transformer on the Subject Property. Two (2) Pole mounted transformers were noted across Oakley St. from the Subject Property.

7.3.7 Interior Staining/Corrosion

There was no evidence of staining or corrosion within the structures at the Subject Property.

7.3.8 Discharge Features

Tectonic did not observe any visible evidence of liquid discharges into or from the Subject Property suspected to represent an environmental concern.

7.3.9 Pits, Ponds, And Lagoons

No pits, ponds, or lagoons were observed by Tectonic on the Site or Subject Property.

7.3.10 Solid Waste Dumping/Landfills

Tectonic observed a dumpster and four (4) garbage cans in the southeast corner of the Subject Property.

7.3.11 Stained Soil/Stressed Vegetation

Tectonic observed stained pavement behind the dumpster on the Subject Property. There was no evidence of stained soil or stressed vegetation at the Subject Property.

7.3.12 Wells

Tectonic did not identify any on-site dry wells, irrigation wells, injection wells, observation wells, monitoring wells, potable water wells, recovery wells, or abandoned wells at the Site or Subject Property.

Environmental Data Resources conducted a review of public water supply wells within one mile of the Subject Property. According to the report, there are seven (7) Federal USGS wells, one (1) Federal FRDS public water supply systems, and one (1) state water supply well is located within one mile of the Subject Property. No oil or gas wells were located within one mile of the Subject Property. A copy of the EDR report is included in ***Appendix D***.

8.0 INTERVIEWS

User Questionnaire
Tectonic sent a user questionnaire via email to Robert Balkind, a representative of the user, for Dutchess County, on December 30, 2021. Tectonic received the completed User Questionnaire on January 10, 2022, stating that the User has no knowledge of environmental risks or concerns on the Subject Property.

Owner Interview
Tectonic sent a owner interview via email to Robert Balkind, who sent the owner interview to a representative of the Owner, on December 30, 2021 for information regarding the environmental history of the Subject Property. Tectonic received the completed Owner Interview on January 19, 2022, stating that the Owner has no knowledge of environmental risks or concerns on the Subject Property.

Dutchess County Clerk Clerk
On January 4, 2022, Tectonic contacted the Dutchess County Clerk, via electronic mail to inquire if any records pertaining to the environmental history of the Subject Property have been obtained by the town clerk. A response has not been received at the time of this review. If the future response from Dutchess County reveals pertinent information, an addendum to this report will be issued.

City of Poughkeepsie Code Enforcement Office
Tectonic contacted the City of Poughkeepsie Code Enforcement Department on January 4, 2022, via electronic mail to inquire if any records exist pertaining to the environmental history of the Subject Property. A response was received on January 4, 2022 stating that the Poughkeepsie Fire Department should be contacted.

City of Poughkeepsie Building Inspector
On January 5, 2022, Tectonic contacted the City of Poughkeepsie Building Inspector, via electronic mail to inquire if any records pertaining to the environmental history of the Subject Property have been obtained by the building inspector. A response was received on January 4, 2022 stating that the Poughkeepsie Fire Department should be contacted.

City of Poughkeepsie Fire Dept.
On January 4, 2022, Tectonic contacted the City of Poughkeepsie Fire Department, via electronic mail to inquire if any records pertaining to the environmental history of the Subject Property have been obtained by the town clerk. A response has not been received at the time of this review. If the future response from the City of Poughkeepsie reveals pertinent information, an addendum to this report will be issued.

City of Poughkeepsie Chamberlain
On January 5, 2022, Tectonic contacted the City of Poughkeepsie Chamberlain for a FOIL, via electronic mail to inquire if any records pertaining to the environmental history of the Subject Property. A response has not been received at the time of this review. If the future response from the City of Poughkeepsie reveals pertinent information, an addendum to this report will be issued.

New York State Department of Environmental Conservation (NYSDEC)
Tectonic submitted a FOIL request to the NYSDEC on January 4, 2022 to inquire if any records exist pertaining to the environmental history of the Subject Property. NYSDEC responded to the FOIL request on January 4, 2022, stating that the results from the search conducted by the NYSDEC would be provided by February 1, 2022. If a response yields pertinent information about the Subject Property, an addendum to this report will be issued.

Records of all above correspondence are included in ***Appendix F***.

9.0 VAPOR ASSESSMENT

Tectonic performed a Vapor Encroachment Screening based on the results of the sites listed in the EDR Radius Map Report. Tectonic did not identify any releases or environmental concerns that would indicate a potential for vapor intrusion or encroachment at the Subject Property.

The results of the screening are included in ***Appendix F***.

10.0 FINDINGS

In an effort to establish the current and historic environmental condition of the Site and Subject Property, a multi-task investigation was performed.

Tectonic attempted interviews with Subject Property and government contacts, conducted a site reconnaissance, reviewed available topographic maps, aerial photographs and searched government records to identify recognized environmental conditions in connection with the Site and Subject Property. During the investigation, evidence of a recognized environmental conditions (RECs) for the Subject Property were identified. This REC is associated with the historic presence of a historic automobile transmission repair facility approximately 143 feet and adjacent to the Subject Property. Based on the EDR Database Radius Report, this facility was operational between approximately 1997 and 2005.

11.0 OPINIONS

Based on the information collected and reviewed for this report, it is Tectonic's opinion that there is a recognized environmental conditions that has the potential to impact the Site or Subject Property. This REC that was identified is associated with EDR Map ID 6. This mapped site is the location of a historic automobile repair facility. This site is located down-gradient and immediately adjacent to the Subject Property. Potential contaminants associated with activities performed at automobile repair facilities include, but are not limited to, petroleum products, solvents, degreasers, and metals. It has been determined that undocumented releases at this adjacent property have a moderate potential to have migrated to the Subject Property via groundwater flow and impacted subsurface soils and groundwater at the Subject Property.

12.0 CONCLUSIONS

Tectonic has performed a Phase I Environmental Site Assessment in conformance with the scope and limitations of ASTM Practice E 1527-13 for the Subject Property identified in Dutchess County tax records as Tax Map Number 131300-6162-63-341286. The parcel, located at 26 Oakley Street in the City of Poughkeepsie, Dutchess County, New York is herein referred to as the "Subject Property" while the portion of the Subject Property to be reviewed is herein referred to as the "Site". Any exceptions to, or deletions from, this practice are described in Section 3.4 of this report. This assessment has revealed evidence of one (1) recognized environmental condition.

Due to the historic use of a nearby property as an automobile repair facility, the potential for subsurface contamination to have migrated onto the Subject Property, impacting subsurface soils and groundwater, exists.

13.0 RECOMMENDATIONS

Based upon the site reconnaissance and file review, a recognized environmental condition (REC) was identified for the Subject Property that may have an impact on further Subject Property development. Tectonic recommends that an additional investigation be performed at the Subject Property to evaluate the REC identified herein on the Subject Property. The Phase II ESA should be performed in general accordance with ASTM E 1903 industry standards and evaluate whether or not soil or groundwater have been impacted by the identified RECs. Additionally, if any renovation or demolition is proposed for the structures located at the Subject Property, a hazardous materials survey should be performed to identify any asbestos containing materials (ACM), Lead-based Paint (LBP), or PCB-containing materials prior to any proposed improvements that would potentially disturb such materials.

QuES&T
Quality Environmental Solutions & Technologies, Inc.

PRE-DEMOLITION ENVIRONMENTAL SURVEY REPORT
FOR
ASBESTOS-CONTAINING MATERIALS (ACM)
LEAD-BASED PAINTS (LBP)

Prepared for:
DUTCHESS COUNTY DPW
22 Market Street
Poughkeepsie, NY 12601

at

26 Oakley Street
Poughkeepsie, NY 12601
Emergency Housing Project

December 2, 2022

QuES&T Project #22-5043

1376 Route 9, Wappingers Falls, NY 12590 Phone (845) 298-6031 Fax (845) 298-6251
NYS MWBD MBE Cert # 49952-2006 NYSUCP DBE Certified NJUCP DBE Certified www.Qualityenv.com

QuES&T

Quality Environmental Solutions & Technologies, Inc.

December 2, 2022

Dutchess County DPW
22 Market Street
Poughkeepsie, NY 12601

ATTN: Mr. Chris Boston

Via E-mail: cboston@dutchessny.gov

Re: 26 Oakley Street, Poughkeepsie, NY 12601 – Emergency Housing Project
Pre-Demolition Environmental Survey Report
QuES&T Project #22-5043

Dear Mr. Boston,

Attached is the Pre-Demolition Environmental Survey Report for Asbestos-containing Materials (ACM) & Lead-Based Paints (LBP) identified throughout areas included within the above-referenced project by **Qu**ality **E**nvironmental **S**olutions **& T**echnologies, Inc. **(QuES&T)**. The inspection included visual assessment of the locations in question, and representative sampling, as required, in compliance with the requirements of all applicable federal, state, and local regulations.

The attached report summarizes the inspection protocol and inspection results for your review. **QuES&T** believes this report accurately reflects the material condition existing in the functional spaces at the time of our inspection.

Should you wish to discuss this matter further or require additional information concerning this submittal, please contact us at (845) 298-6031. **QuES&T** appreciates the opportunity to assist Dutchess County DPW in the environmental services area.

Sincerely,

Jonathan Mages
Field & Technical Services

NYS/AHERA Inspector/Project Monitor
Cert. #AH 18-53364
NYS Mold Assessor
Cert# MA01522

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EXECUTIVE SUMMARY

Quality **E**nvironmental **S**olutions & **T**echnologies, Inc. (**QuES&T**) was retained by Dutchess County DPW to conduct a Pre-Demolition Environmental Survey for the presence of Asbestos-containing Materials (ACM) & Lead-based Paints (LBP) in support of the Dutchess County DPW Emergency Housing Project at 26 Oakley Street, Poughkeepsie, NY 12601.

The surveys included a visual inspection/assessment for suspect hazardous material(s), as detailed above, which are likely to be affected by planned demolition/renovations/construction activities. Inspection and sampling were limited to areas/materials slated for demolition/renovation/construction.

The survey was conducted by **QuES&T** personnel on November 7, 2022. Asbestos & Lead inspections and/or sampling was conducted by NYSDOL Asbestos Inspector(s) Mr. Jonathan Mages (AH# 18-53364), Mr. Nicholas Salerno (AH# 16-10991), Mr. Kevin Soltysiak (AH# 22-05115), and Mr. Dillion Stamper (AH# 22-08825). The lead survey was conducted by EPA Certified Lead Inspector and Niton Certified XRF Technician Mr. Nicholas Salerno (Cert. #LBP-l-l210690-1) utilizing X-Ray Fluorescence Technology (XRF).

ASBESTOS

Laboratory analysis and/or existing sampling data indicated the following materials as Asbestos-containing Materials (greater than 1% asbestos) **(Refer to Table I & Appendix A for details and locations)**

26 OAKLEY STREET

- **Throughout Building, Walls & Ceilings – Joint Compound & Contaminated Sheetrock**
- **First Floor, Throughout – Bottom Layer Floor Tile & Mastic**
- **Second Floor, Clerical Office, Vestibule, Lobby Area, Floor, Below Ceramic Floor – Bottom Layer Floor Tile & Mastic**

LEAD

Based on review of the data generated by the Niton XLp-300A XRF Spectrum Analyzer, the following surfaces within the scope of work were identified as lead-based as defined by HUD/EPA (equal to or in excess of 1.0 milligram per square centimeter) (**Refer to Table II & Appendix B for details**):

26 OAKLEY STREET

- **Third Floor, Mechanical Room – Support Beam, Metal, Brown/Red**

It should be noted that several components evaluated did in fact contain minimal lead-levels below the EPA threshold level of 1.0 mg/sq. cm for classification as Lead-Based Paint (LBP) and are considered lead-containing coatings by the OSHA Regulation, "Lead Exposure in Construction" (29 CFR 1926.62). OSHA does not recognize a minimum limit for lead concentrations in paint for the purposes of disturbance. Monitoring of workers performing demolition/cleaning/disturbance of painted surfaces shall be completed to document personnel occupational exposure. Items containing any amount of lead concentration are considered lead-containing coatings per 29 CFR 1926.62, OSHA Lead Exposure in Construction.

1.0 INTRODUCTION:

Quality **E**nvironmental **S**olutions **& T**echnologies, Inc. **(QuES&T)** performed a Pre-Demolition Environmental Survey for the presence of Asbestos-containing Materials (ACM) & Lead-based Paint (LBP) in conformance with the requirements of all applicable federal, state, and local regulations. The survey included a visual inspection/assessment, and representative sampling of suspect hazardous materials, as required, throughout accessible interior and exterior locations to be affected by future construction/demolition/renovation at 26 Oakley Street, Poughkeepsie, NY.

Certified **QuES&T** personnel, Mr. Jonathan Mages, Mr. Nicholas Salerno, Mr. Kevin Soltysiak, and Mr. Dillion Stamper conducted field inspection(s) on November 7, 2022. The inspection scope was established based on review of work scope drawings provided by Tinkelman Architecture, PLLC.

QuES&T established functional spaces based either on physical barriers (i.e. walls, doors, etc.) or homogeneity of material. Within each functional space identified, a visual inspection was performed using reasonable care and judgment, to identify and assess location, quantity, friability, and/or condition, as applicable, of all accessible installed building materials observed at the affected portion of the building/structure.

Limited localized demolition of building surfaces was performed, as part of this survey, to access concealed surfaces. No disassembly of installed equipment was conducted as part of this inspection. ACM, and/or LBP concealed within structural components and equipment interiors or that is accessible only through extensive mechanical or structural demolition may not have been identified as part of this survey.

Homogenous material types were established based on appearance, color and texture. The findings presented in this report are based upon reasonably available information and observed site conditions at the time the assessment was performed. The findings and conclusions of this report are not meant to be indicative of future conditions at the site and does not warrant against conditions that were not evident from visual observations or historical information obtained from others.

2.0 ASBESTOS SURVEY:

2.1 INSPECTION SUMMARY

QuES&T performed a Pre-Demolition Environmental Survey, in conformance with Title 12 NYCRR Part 56-5.1, for Dutchess County DPW in support of the Emergency Housing Project: at 26 Oakley Street, Poughkeepsie, NY. The survey included a visual inspection / assessment for Presumed Asbestos-containing Materials (PACM) and suspect miscellaneous Asbestos-containing Materials (ACM) throughout accessible interior and exterior locations to be affected by future renovations, as detailed above. Results and findings from previous inspections conducted by **QuES&T** were not utilized in this inspection.

Limited localized demolition of building surfaces was performed, as part of this survey, to access concealed surfaces. No disassembly of installed equipment was conducted as part of this inspection. ACM concealed within structural components and equipment interiors or that is accessible only through extensive mechanical or structural demolition may not have been identified as part of this survey. When any construction activity, such as demolition, remodeling, renovation or repair work, reveals PACM or suspect miscellaneous ACM that has not been identified, as part of this survey, all construction activities shall cease in the affected area.

The survey included both visual inspection of accessible spaces and representative sampling of suspect building materials for ACM. Samples collected were analyzed by a laboratory approved under the New York State Department of Health Environmental Laboratory Approval Program (NYSDOH ELAP). Samples were analyzed in the laboratory by Polarized Light Microscopy (PLM), Polarized Light Microscopy-NOB (PLM-NOB), Polarized Light Microscopy (PLM-SM-V) as required and/or Quantitative Transmission Electron Microscopy (QTEM), as required. Sample collection and laboratory analysis were conducted in compliance with the requirements of Title 12 NYCRR Part 56-5.1, 29 CFR 1926.1101 and standard EPA & OSHA accepted methods. Samples consisting of multiple layers were separated and analyzed independently in the laboratory.

2.2 SAMPLE COLLECTION & ANALYTIAL PROCEDURES

Representative bulk sampling was performed on suspect building materials for laboratory analysis using PLM, PLM-NOB, and/or QTEM. The following is a summary of installed building materials sampled:

- Wall Materials – Joint Compound, Joint Tape, Sheetrock, Concrete Block & Mortar, Brick & Mortar, Ceramic Wall Tile System (Tile, Grout, Mortar/Adhesive), Stucco

- Ceiling Materials – Joint Compound, Joint Tape, Sheetrock, Ceiling Tiles, Concrete

- Flooring Materials – Floor Tile & Mastics (multiple), Concrete Slab, Carpet Mastic, Ceramic Floor Tile System (Tile, Grout, Mudset), Laminate Plank Flooring, Leveler

- Thermal System Insulation Materials (TSI) – Pipe & Duct Insulation, Mudded Joint Packing.

- Miscellaneous Materials – Cove Base Molding & Adhesive, Damper Cloth, Spray-on Fire Proofing (SM-V), Anti-Sweat Tar, Caulks, Spray Foam, Foam Board, Firestop, Glazing

- Roofing Materials – TPO, Foam Board, Modified Rolled Roofing, Tars, Built-Up Roofing, Iso Foam, Perlite, Caulking.

Certified **QuES&T** personnel (Appendix D), Mr. Jonathan Mages (AH# 18-53364), Mr. Nicholas Salerno (AH# 16-10991), Mr. Kevin Soltysiak (AH# 22-05115) and Mr. Dillion Stamper (AH# 08825) performed visual assessments throughout interior and exterior construction areas. A total of three-hundred twelve **(312)** samples/layers of installed and accessible suspect building materials were analyzed by a laboratory approved under the NYSDOH ELAP. One-hundred twenty-two **(122)** samples/layers were analyzed using Polarized Light Microscopy (PLM) for friable materials. Ninety-five **(95)** samples/layers were analyzed using Polarized Light Microscopy (PLM-NOB) for non-friable organically bound materials; and ninety-five **(95)** samples/layers were analyzed by Confirmatory-QTEM following negative-determinations using PLM-NOB protocols.

2.3 IDENTIFIED ASBESTOS-CONTAINING MATERIALS (ACM)

IDENTIFIED ACM **DUTCHESS COUNTY DPW:** 26 OAKLEY STREET, POUGHKEEPSIE, NY **(Refer to Appendix A for details)**				
KEY: **ACM** = Materials containing greater than 1% of asbestos. **LF** = Linear Feet; SF = Square Feet; PACM = Presumed Asbestos-containing Materials. **Friable** = ACM capable of being released into air, and which can be crumbled, pulverized, powdered, crushed or exposed by hand-pressure.				
Location	**Material**	**Approximate Quantity**	**Friable?**	**Condition**
INTERIOR				
Throughout Building, Walls & Ceilings	Joint Compound & Associated Sheetrock	Indeterminate[1]	Yes	Good
First Floor, Throughout, Below Top Layer Flooring	Floor Tile & Mastic	12,000 SF	No	Good
Second Floor, Clerical Office, Vestibule, Lobby Area, Floor, Under Blue Ceramic Tile, Grey	Floor Tile & Mastic	3,400 SF	No	Good
EXTERIOR				
Roof, Vent Stack, on Metal, Black	Tar	20 SF	No	Good
Roof, Vent Stack, Around Perimeter, on Caulk	Tar Flashing	16 LF	No	Good
Roof, Perimeter, Third Layer, on Perlite	Built-Up Roof	1,500 SF	No	Good
Roof, Perimeter Wall, Bottom Layer, on Wood Parapet	Tar	300 SF	No	Good
NOTE: 1. Due to the inconsistencies in lab analysis results of joint compound samples, all joint compound and sheetrock within the building is ACM. Additional sampling would be required in order to reduce the scope of ACM Joint Compound.				

3.0 LEAD SURVEY:

3.1 INSPECTION SUMMARY

QuES&T conducted a Limited Pre-Construction Lead Survey, utilizing X-Ray Fluorescence Technology (XRF), throughout specific interior locations of 26 Oakley Street, Poughkeepsie, NY 12601 in support of the Emergency Housing Project. The survey was limited to specific accessible, representative building components & immovable objects, potentially affected by scheduled renovation/construction activities.

Niton-certified XRF Technician(s) Nicholas Salerno of **QuES&T**, collected a total of eighty-six **(86)** samples (including calibrations) on of November 7, 2022.

3.2 IDENTIFIED LEAD-BASED PAINT(S) (LBP)

Based on review of the data generated by the Niton XLp-300A XRF Spectrum Analyzer, the following surfaces tested were identified as lead-based as defined by HUD/EPA (equal to or in excess of 1.0 milligram per square centimeter):

TABLE I: IDENTIFIED LEAD-BASED PAINT
DUTCHESS COUNTY DPW
26 OAKLEY STREET
POUGHKEEPSIE, NY 12601
(CONSTRUCTION AREAS)

Location	LBP Component	Substrate	Color	LBP Condition	Quantity
INTERIOR					
Third Floor, Mechanical Room	Structural Beams	Metal	Red/Brown	Good	Indeterminate[1]

NOTE:
1. LBP Structural Beams identified within the third-floor mechanical space are assumed to be present throughout the building. Due to limited visual access of the building's structural beams, accurate quantification of the LBP structural beams cannot be determined.
2. Locations and quantities of identified LBPs are limited to areas potentially affected by future construction activities. Surfaces/components with LBP's may exist in other spaces not included in this scope of work.

It should be noted that several components tested did in fact contain minimal lead-levels below the EPA threshold level of 1.0 mg/sq. cm for classification as Lead-Based Paint (LBP) and are considered lead-containing coatings by the OSHA Regulation, "Lead Exposure in Construction" (29 CFR 1926.62). OSHA does not recognize a minimum limit for lead concentrations in paint for the purposes of disturbance. Monitoring of workers performing demolition/cleaning/disturbance of painted surfaces shall be completed to document personnel occupational exposure. Items containing any amount of lead concentration are considered lead-containing coatings per 29 CFR 1926.62, OSHA Lead Exposure in Construction.

4.0 RECOMMENDATIONS:

4.1 ASBESTOS

All construction personnel as well as individuals who have access to locations where asbestos containing materials (ACM) exists should be informed of its presence and the proper work practices in these areas. Conspicuous labeling of all ACM is suggested to ensure personnel is adequately informed. Personnel should be informed not to rest, lean or store material or equipment on or near these surfaces and not to cut, saw, drill, sand or disturb ACM. All removal, disturbance, and repair of ACM should be performed in compliance with Title 12 NYCRR Part 56 by persons properly trained to handle ACM. Facility custodial and maintenance personnel should receive training commensurate with their work activities; as defined in 29 CFR 1910.1001.

As specified in Title 12 NYCRR Part 56-5.1 (h) and (i), "If the building/structure asbestos survey finds that the portion of the building/structure to be demolished, renovated, remodeled, or have repair work contains ACM, PACM, suspect miscellaneous ACM assumed to be ACM, or asbestos material, which is impacted by the work, the owner or the owner's agent shall conduct, or cause to have conducted, asbestos removal performed by a licensed asbestos abatement contractor in conformance with all standards set forth in this Part. All ACM, PACM, suspect miscellaneous ACM assumed to be ACM, or asbestos material impacted by the demolition, renovation, remodeling or repair project shall be removed as per this Part, prior to access or disturbance by other uncertified trades or personnel. No demolition, renovation, remodeling or repair work shall be commenced by any owner or the owner's agent prior to the completion of the asbestos abatement in accordance with the notification requirements of this Part…All

building/structure owners and asbestos abatement contractors on a demolition, renovation, remodeling, or repair project, which includes work covered by this part, shall inform all trades on the work site about PACM, ACM, asbestos material and suspect miscellaneous ACM…Bids may be advertised and contracts awarded for demolition, remodeling, renovation, or repair work, but no work on the current intermediate portion of the project shall commence on the demolition, renovation, remodeling or repair work by any owner or agent prior to completion of all necessary asbestos abatement work for the current intermediate portion of the entire project, in conformance with all standards set forth in this Part."

Prior to conducting demolition or construction work at the building, all ACM affected/impacted by such activities shall be removed utilizing a licensed asbestos abatement contractor and NYSDOL/EPA/NYC certified personnel prior to construction/demolition activities. All work conducted should be in accordance with all legal requirements, including but not limited to U.S. Environmental Protection Agency (EPA) National Emissions Standards for Hazardous Air Pollutants (NESHAP) [40 CFR Part 61], New York State Industrial Code Rule 56 Asbestos Regulations (ICR 56) and Chapter 1 of Title 15 of the Rules of the City of New York Regulations, as applicable. Advance notification of the asbestos project to the USEPA, NYSDOL, and NYCDEP may be required.

All suspect building materials not sampled during this survey should be considered ACM until these materials are sampled and analyzed for ACM in the laboratory. Concealed ACM: In addition to the ACMs identified at the site, there is a possibility that concealed ACM may exist at the subject facility. As such, if any concealed suspect ACM is encountered during future construction related activities, the work should immediately stop. Prior to resuming the work, the suspect ACM should either be 1) Sampled by an appropriately certified asbestos professional and submitted to an Approved NYSDOH ELAP laboratory for asbestos analysis or 2) Presumed to be ACM (PACM) and removed by a licensed asbestos abatement contractor for disposal in accordance with all applicable regulations.

4.2 LEAD

In addition to any identified Lead-based Paints (LBP), several components tested did in fact contain minimal lead-levels below the EPA threshold level of 1.0 mg/sq. cm for classification as LBP and are considered lead-containing coatings by the OSHA Regulation, "Lead Exposure in Construction" (29 CFR 1926.62). OSHA does not recognize a minimum limit for lead concentrations in paint for the purposes of disturbance. Monitoring of workers performing demolition/cleaning/disturbance of painted surfaces shall be completed to document personnel occupational exposure. Items containing any amount of lead concentration are considered lead-containing coatings per 29 CFR 1926.62, OSHA Lead Exposure in Construction.

Activities involving the disturbance of LBP in homes, child-occupied facilities, and/or pre-schools built before 1978 must follow the requirements outlined by EPA regulations (40 CFR 745).

In areas where demolition and/or renovations are to occur and lead is present, the demolition debris waste stream should be further analyzed during segregation for compliance with EPA regulations to ensure proper disposal. TCLP testing can be performed prior to waste segregation, but results may not be indicative of the actual waste streams produced during demolition.

5.0 DISCLAIMERS

The findings presented in this report are based upon reasonably available information and observed site conditions at the time the assessment was performed. Conditions may have changed since that time and the findings and conclusions of this report are not meant to be indicative of future conditions at the Site. This report does not warrant against conditions that were not evident from visual observations or historical information obtained, or conditions that could only be determined by physical sampling or other intrusive investigation techniques that are outside the proposed scope of work.

It should be noted that the information contained within this report is based solely upon site observations and the results of laboratory analysis for samples collected by **QuES&T.** These observations and results are time dependent, subject to changing site conditions and revisions to Federal, State and Local regulations. **QuES&T** warrants that these findings have been promulgated after being prepared in general accordance with generally accepted practices in the abatement industries. **QuES&T** also recognizes that inspection laboratory data is not usually sufficient to make all abatement and management decisions.

Due to the potential for concealed Asbestos-containing Materials (ACM) or other regulated materials, this report should not be construed to represent all ACM or regulated materials within the site(s). All quantities of ACM or other regulated materials identified, and all dimensions listed within this report are approximate and should be verified On-site.

This inspection report is not intended to be used as the sole basis for soliciting pricing for regulated materials abatement. An abatement plan, specification, drawing and/or Variances should be developed to identify scope, timing, phasing and remediation means & methods for any asbestos project. The Linear and/or Square Footages (LF / SF) listed within this Report are only approximates. Abatement Contractor(s) are required to visit the building(s) in order to take actual field measurements within each listed location.

EXHIBIT E-2: Site Development Information

(If more than one site, whether identified or not, duplicate this exhibit for each building in the proposed project and provide a summary of E-2 pages 1 and 2 setting forth cumulative information.)

(Page 1 of 4)

Architectural or Engineering Firm: Tinkelman Architecture

Name of Architect/Engineer: Donald J. Petruncola, RA

Address/Phone Number: 33 Arlington Ave., Poughkeepsie, NY 12601 - 845-473-0200

NYS Architectural License #: 021106

WBE No MBE No NYS Certified? ☐ Yes ☐ No

Site 1 of 1

Site Address: 26 Oakley St. City: Poughkeepsie Zip Code: 12601

Date(s) of Site Inspection: 6/28/22

Number of floors in building including basement: 3

Dwelling Units by Size

Type of Unit	Number of HHAP Units	Number of Non-HAP Units	Total Units	Average Square Footage per Unit	Total Square Footage
SRO					
Studio/Efficiency					
One-Bedroom					
Two-Bedroom					
Three-Bedroom					
Four-Bedroom					
Five Bedroom					
Congregate *	**15**	**0**	**15**	**475.2**	**7,128**
Total Residential Square Footage					**7,128**

*Refer to Definitions section of this application, pages 7-9

EXHIBIT E-2: Site Development Information

(Page 2 of 4)

Site 1 of 1

Site Address: 26 Oakley Street City: Poughkeepsie Zip Code: 12601

1. Total square footage of congregate dining areas/kitchens common living rooms, lounges and other public rooms	2,089
2. Total square footage of social service and ancillary service space directly serving building residents (describe)	5,919
3. Total square footage of commercial space	0
4. Total square footage of circulation, mechanical, other (specify)	7,288
TOTAL OF LINES 1-4	15,296
5. Total residential square footage from E-2, page 1	7,128
TOTAL GROSS SQUARE FOOTAGE TO BE CONSTRUCTED/ IMPROVED (***Total of lines 1-5. This figure should be the same as in Exhibit E-3, page 4)***	22,424
5. Total gross square footage of area NOT to be improved (describe)	0

Total Gross Square Footage of Building after Completion: **22,424**
(Total of lines 1-6. This figure should be the same as in Exhibit E-3, page 4)

EXHIBIT E-2: Site Development Information
(Page 3 of 4)

Site 1 of 1

Site Address: 26 Oakley Street City: Poughkeepsie Zip Code: 12601

List Below the Available Utilities and Other Public Infrastructure.

Municipal water and sewer, natural gas, electric, enterprise broadband

Certificate of Occupancy (If existing C of O is available, please attach copy)

(a) Existing Certificate of Occupancy for (use, number of units, size, occupancy class)

B-Business Use, office space

(b) Proposed Occupancy (occupancy class, number of units, size)

R-1, 99 beds in 7,182 sf of Residential, 11 offices @ 100 sf

(c) Is a new Certificate of Occupancy expected to be issued or required at the completion of construction?

☒ Yes ☐ No

If no, please explain below.

Accessibility for Persons with Disabilities

Which state and/or local building code provision(s) governs handicapped accessibility for this site?

This project will need to comply with the 2020 NYS Building Code and Mechanical Code, ANSI A117.1 2009 and the Americans with Disabilities Act (ADA).

What, in summary, is required by this code?

As a public facility the codes require that all areas of the building and its elements be accessible to people with a variety of physical disabilities.

What is proposed?

Many of the buildings accessibility features do not meet today's codes. Additionally there is no interior connection between the first and second floors. As a result, a stair tower with an elevator and stairs will be added to the building's south side. All elements of the renovation have been designed in accordance with applicable accessibility requirements.

EXHIBIT E-2: Site Development Information

(Page 4 of 4)

Site 1 of 1

Site Address: 26 Oakley Street City: Poughkeepsie Zip Code: 12601

Proposed Building Construction Classification

☒ New York State Code ☐ New York City Code

Check One Below:

☐ 1a ☐ 1b	☐ IA ☐ IB	☐ IC ☐ ID	Fire Resistive
☐ 2a	☐ IE		Non-Combustible
☐ 3	☐ IIA		Heavy Timber
☐ 4a ☐ 4b	☐ IIB ☐ IIC		Ordinary
☒ 5a ☐ 5b	☐ IID ☐ IIE		Wood Frame

In summary, what constraints does this construction place on the proposed building (e.g., sprinklers required, additional egress, horizontal or vertical separation)?

The building type and proposed use will require the following modifications:

1. HVAC - The proposed HVAC work will include four (4) rooftop units, located in similar locations to the existing units. These units will be all-electric heat pumps (electric heating and cooling), with energy recovery. The new units will be heavier and larger than the existing units. Structural work will be required to accommodate the new unit weights and new roof openings.
2. Access/Egress – The building will require the installation of a two-story commercial passenger elevator to connect the first and second floors. A new stair tower that covers all 3 floors and extends to the penthouse for roof access will also be required. Both items will be installed in a new concrete block shaft to be constructed on the building's south side.
3. Separations - One-hour fire-rated construction will be required at all egress corridors and between sleeping rooms. All existing steel components appear to be protected with spray on fireproofing or gypsum wall board enclosure. Where new columns or beams may be exposed, a one-hour rating shall be provided. The stair tower and elevator shaft will require a two-hour rating. A one-hour fire rating shall be maintained between floors, so all new and existing penetrations are to be filled/sealed with fire stopping.
4. Sprinkler - Since the new occupancy of this building will include Residential overnight sleeping units, sprinklers will be required throughout the building. A new 6" combined domestic/fire suppression service will be brought into the building from the existing 8"/24" municipal water main on Oakley Street.

THE CITY OF POUGHKEEPSIE
NEW YORK
BUILDING DEPARTMENT

62 CIVIC CENTER PLAZA, POUGHKEEPSIE, NY 12602
Phone: (845) 451-4007 Fax: (845) 451-4006

BUILDING DEPARTMENT RECORD SEARCH

ADDRESS	TAX GRID #	ID #	YOUR FILE #
26 Oakley Street	6162-63-341286	358100	M-082647

Review of the records of the Building Department in response to your written request concerning the above referenced property revealed the following information:

The current use of the property:
Three Story Office Building

[a] A Certificate of Occupancy has been issued. Copies attached.

[ ] A Certificate of Legal Nonconformity has been issued, as the use of this property is nonconforming (copy enclosed).

[ ] There is no valid Certificate of Occupancy for the building itself.

[ ] Alterations, renovations or repairs may have taken place without the benefit of permits or inspections.

[x] A Request for Inspection Form (enclosed) must be completed and submitted with a floor plan and the required fee. The subsequent inspection may identify issues that will need to be addressed.

[ ] A Certificate of Occupancy for the building must be issued before occupancy.

[x] There are no known violations of record.

[ ] There are existing violations of record (copy enclosed).

[x] There are open/expired permits: BP 090435 issued 7/7/2009 for remodel of second floor bathrooms; BP 20-0455 issued 4/23/2020 for replacing two rooftop HVAC units.

[x] The property abuts a roadway maintained by the City of Poughkeepsie.

[ ] The property abuts a roadway maintained by the State of New York.

[x] Additional Comments:
Fire Alarm System is required to be certified annually.
Backflow preventer is required to be certified annually.

This report is the result of a search of the records of the Building Department of the City of Poughkeepsie only as those records existed on the date of this search. Discrepancies between this report and actual site conditions may exist. Please note that it is the responsibility of the buyer of any property to ascertain whether or not the use of the property and buildings thereon is legal and authorized and whether any alterations which may have taken place are legal and authorized.

Robert O'Shea, Deputy Building Inspector

March 22, 2022
Date

Gary E. Beck, Jr.
Building Inspector

THE CITY OF POUGHKEEPSIE
NEW YORK
BUILDING PLANNING & ZONING
62 CIVIC CENTER PLAZA, 2ND FLOOR
POUGHKEEPSIE, NY 12601
Phone: (845) 451-4007 Fax: (845) 451-4006

POUGHKEEPSIE, NEW YORK - 09/24/2012
PERMIT NO. BP-12-0685 OF 06/29/2012
ID #358100

CERTIFICATE OF OCCUPANCY

THIS IS TO CERTIFY THAT THE BUILDING/STRUCTURE/PROPERTY LOCATED AT **26 Oakley St** IN THE CITY OF POUGHKEEPSIE, NEW YORK, HAS BEEN INSPECTED AND FOUND TO BE IN COMPLIANCE WITH **THE ZONING ORDINANCE AND PLANS AND SPECIFICATIONS ON FILE WITH THE ABOVE REFERENCED PERMIT NUMBER.**

THE AUTHORIZED USE OF THIS BUILDING/STRUCTURE/PROPERTY IS A:

Construction Type:5-B Occupancy Class:B

THE FOLLOWING USES ARE PERMITTED:

First Floor East: Offices

NO CHANGES IN THE NATURE OF THE USE OF THIS BUILDING AND PROPERTY IS AUTHORIZED WITHOUT THE APPROVAL OF THE CITY OF POUGHKEEPSIE, NEW YORK.

Judith Knauss, Deputy Zoning Administrator

The City of Poughkeepsie, New York
Office of the Building Inspector
P.O. Box 300, Poughkeepsie, NY 12602
Tel: 914-451-4007 Fax: 914-451-4006

POUGHKEEPSIE, NEW YORK Feb. 18, 1998
PERMIT NO. 970021 OF Feb. 13, 1997
ID NO. 358100
ZONING DISTRICT R & D

CERTIFICATE OF OCCUPANCY

THIS IS TO CERTIFY THAT THE BUILDING/STRUCTURE/PROPERTY LOCATED AT ***22-26 OAKLEY STREET*** IN THE CITY OF POUGHKEEPSIE, NEW YORK, HAS BEEN INSPECTED AN FOUND TO BE IN COMPLIANCE WITH ***THE PLANS AND SPECIFICATIONS ON FILE IN CONNECTION WITH THE ABOVE PERMIT.***

THE AUTHORIZED USE OF THIS BUILDING/STRUCTURE/PROPERTY IS A: ***C-1 OFFICE***

THE FOLLOWING USES ARE PERMITTED:

SECOND FLOOR - OFFICES, CLASSROOMS AND TOILET ROOMS

NO CHANGES IN THE NATURE OF THE USE OF THIS BUILDING /STRUCTURE/ PROPERTY IS AUTHORIZED WITHOUT THE APPROVAL OF THE CITY OF POUGHKEEPSIE, NEW YORK.

(REVISED 1/97)
PREVIOUS EDITIONS OBSOLETE

Donald B. Lum
DEPUTY BUILDING INSPECTOR

THE CITY OF POUGHKEEPSIE

NEW YORK

OFFICE OF THE BUILDING INSPECTOR

Poughkeepsie, N.Y. DECEMBER 13, 1996

Permit No. 10043, 10053, & 10107 of MARCH, 1996 & APRIL, 1996

ID No. 358100

Zoning District R & D

Certificate of Occupancy

THIS IS TO CERTIFY THAT THE BUILDING/STRUCTURE/PROPERTY LOCATED AT

26 OAKLEY STREET IN THE CITY OF POUGHKEEPSIE, NEW YORK, HAS BEEN
ADDRESS

INSPECTED AND FOUND TO BE IN COMPLIANCE WITH PLANS AND SPECIFICATIONS ON FILE

WITH THE CITY OF POUGHKEEPSIE BUILDING DEPARTMENT

THE AUTHORIZED USE OF THIS BUILDING/STRUCTURE/PROPERTY IS A C-3.1 LOW HAZZARD

THE FOLLOWING USES ARE PERMITTED:

FIRST FLOOR--GENERAL OFFICE, WORK AND TRAINING SPACE,

STORAGE AND UTILITY SPACE

NO CHANGES IN THE NATURE OF THE USE OF THIS BUILDING/STRUCTURE/ PROPERTY IS AUTHORIZED WITHOUT THE APPROVAL OF THE CITY OF POUGHKEEPSIE, NEW YORK.

BUILDING INSPECTOR

(Revised 3/92) Previous Editions Obsolete

THE CITY OF POUGHKEEPSIE

NEW YORK

OFFICE OF THE BUILDING INSPECTOR

Poughkeepsie, N.Y. MAY 24, 19 95

Permit No. 8855/9070 of 12-05-94

ID No. 358100

Zoning District R-D

Certificate of Occupancy

THIS IS TO CERTIFY THAT THE BUILDING/STRUCTURE/PROPERTY LOCATED AT 22-26 OAKLEY STREET (ADDRESS) IN THE CITY OF POUGHKEEPSIE, NEW YORK, HAS BEEN INSPECTED AND FOUND TO BE IN COMPLIANCE WITH PLANS AND SPECIFICATIONS ON FILE WITH THE CITY OF POUGHKEEPSIE'S BUILDING DEPARTMENT.

THE AUTHORIZED USE OF THIS BUILDING/STRUCTURE/PROPERTY IS A C-3.1, LOW HAZZARD.

THE FOLLOWING USES ARE PERMITTED:

FIRST FLOOR - NOT IN THIS DOCUMENT.

SECOND FLOOR - BATHROOMS, RAMP.

THIRD FLOOR - NOT IN THIS DOCUMENT.

NO CHANGES IN THE NATURE OF THE USE OF THIS BUILDING/STRUCTURE/ PROPERTY IS AUTHORIZED WITHOUT THE APPROVAL OF THE CITY OF POUGHKEEPSIE, NEW YORK.

BUILDING INSPECTOR

(Revised 3/92) Previous Editions Obsolete

THE CITY OF POUGHKEEPSIE

NEW YORK

OFFICE OF THE BUILDING INSPECTOR

Poughkeepsie, N. Y. Dec. 12 1983

Permit No. N/A of

Certificate of Occupancy

THIS IS TO CERTIFY THAT THE BUILDING/~~STRUCTURE~~ and /PROPERTY AT

26 Oakley Street, Poughkeepsie, New York

(Address)

has been inspected and found to be in compliance with the Zoning Ordinance of the City of Poughkeepsie, New York.

THE FOLLOWING OCCUPANCIES ARE PERMITTED:

MIXED OCCUPANCY

First Floor - Light Manufacturing

Second Floor - Offices

Third Floor - Offices

NO CHANGES IN THE NATURE OF THE USE OF THIS Building or Property IS AUTHORIZED WITHOUT THE APPROVAL OF THE CITY OF POUGHKEEPSIE, NEW YORK.

BUILDING INSPECTOR

BI Form 10-02 (Rev. 3/82)

BUILDING DEPARTMENT

CITY OF POUGHKEEPSIE
62 CIVIC CENTER PLAZA, 2ND FLOOR
POUGHKEEPSIE, NY 12601
Phone: (845) 451-4007 Fax: (845) 451-4006

Eric Philipp
Building Inspector

ID# _____ IPS # _____ CODE: PRIF

ADDRESS: _____

ZONING DISTRICT: _____

The undersigned hereby requests that an inspection be performed on the above referenced premises to ascertain compliance with the following (check all that apply):

- ☐ Expired or Lapsed Building Permit #_____
- ☐ Student Residence Requirements
- ☐ Request for Certificate of Occupancy (floor plan of building must be submitted)
- ☐ Re Inspection of_____
- ☐ Violations Abated
- ☐ Other: _____

_____

Fees:

1 and 2 Family buildings		Commercial		
☐	$50	☐	$100	Expired/Lapsed permit
☐	$50	☐	$100	Student Residence Requirements
☐	$100	☐	$250	Request for Certificate of Occupancy
☐	$50	☐	$100	Re Inspection
☐	$50	☐	$100	Violations Abated
☐	$_____	☐	$_____	Other

APPLICANT NAME: _____

APPLICANT'S ADDRESS: _____

_____

APPLICANT'S PHONE#: _____

OWNER (If not applicant): _____

Rev. 5-20-21

EXHIBIT E-3:
Scope of Work and Cost Estimate (Page 1 of 4)
(If more than one site, duplicate this section for each building in the proposed project.)

Site 1 of 1

Site Address: 26 Oakley Street, Poughkeepsie, NY 12601

Level of Construction Work Required

☐ Acquisition Only ☐ Moderate Rehabilitation
☒ Substantial Rehabilitation ☐ New Construction

Project will be Constructed by:

☒ General Contractor Selected via Bid; or

☐ Pre-selected* General Contractor (GC); or

☐ Construction Manager** Selected via Bid; or

☐ Pre-selected Construction Manager**(CM) with Subcontractors Selected via Bid; or

☐ Other, specify:

If proposing a pre-selected construction manager or contractor, identify the individual or firm below and provide contact and other information as required in Exhibit A-6. In addition, please provide justification for utilizing the services of a preselected GC or CM and indicate whether the firm is a M/WBE or SDVOB.

WBE _____ MBE _____ NYS Certified? ☐ Yes ☐ No

SDVOB _____ NYS Certified? ☐ Yes ☐ No

Note: HHAC may require that 50% of the value of the work is competitively bid, which may be accomplished through trade subcontractors. In lieu of bidding 50% of the total construction value, HHAC may, at its discretion, accept a bid plan and matrix for review and approval, when bidding is completed prior to an HHAC Award. If there is an identity of interest among a sponsor/owner development team and the pre-selected general contractor or construction manager, HHAC may, in its sole discretion, require that all trades or subcontracts be competitively bid.

****Note:** HHAC will not entertain utilizing the services of a Construction Manager as Advisor (CMA); HHAC will only consider utilizing the services of a Construction Manager as Constructor (CMC).

EXHIBIT E-3: Scope of Work and Cost Estimate

Site 1 of 1

Site Address: 26 Oakley Street, Poughkeepsie, NY 12601

Scope of Work - See attached narrative

1) Based on the current condition of the building as described in Exhibit E-1, provide a narrative scope of work describing, in detail, construction work to be performed. The scope of work for rehabilitation projects should be comprehensive and should address each significant building component and state whether it is to be repaired and/ or replaced and to what extent. The scope should cover heating and ventilation; domestic hot water; electrical; gas; plumbing; elevators; sprinklers; kitchens and baths, including fixtures, cabinets, and appliances; windows and doors; interior finishes; public spaces; security systems; lead and asbestos; roof; building structure and building envelope. The narrative should address whether the capacity, age, and effectiveness of existing systems was considered.

2) Be sure to address site conditions, such as soil, hazardous materials, and predictable subsurface conditions such as rock and groundwater, wetlands, etc. based on a due diligence review of available information, as appropriate. Identify any areas not accessible for inspection, provide an analysis of potential implications and an estimate of related additional costs.

3) Please attach outline specifications detailing the proposed construction work. Again, refer to Appendix A: Technical Submission Guidelines and Requirements for Exhibit E.

4) In addition, provide a detailed estimate of the cost of construction by Construction Standards Institute (CSI) category (format provided following this page). Please note that while HHAP funding does not trigger prevailing wage requirements, some other funding sources may. Indicate below whether the attached cost estimate is based on prevailing wages.

5) Please provide an explanation of how life-cycle costs were considered in developing the scope of work in terms of durability of materials and equipment, cost and ease of maintenance and operations.

6) Also, provide a brief narrative describing how the design in general is appropriate for the proposed population. If applicable, describe what aspects of the design or work proposed are beneficial to the population to be served, and how.

The construction cost estimate is ☒ is not ☐ based on prevailing wages.

An incomplete response to this section may result in the disqualification of the proposal.

FOR PRESERVATION OF OPERATING HHAP PROJECTS ONLY: **N/A**

7) If requesting funds for the preservation of an Operating HHAP Project, describe how the scope was determined and limited to the items and conditions that, if not corrected, will impact the health and safety of tenants and/or the ongoing viability of the project.

8) For Operating HHAP Projects, if applicable, the narrative must also describe how the scope of work is limited to those repairs, expansion of units, or other modifications necessary to:

   (a) Enhance the quality of life or facilitate appropriate supportive services for tenants;

   (b) Accommodate population changes in response to community needs; and/or

   (c) Address one or more significant operational issues that are related to sustaining the availability of the project as a community resource for homeless individuals and/or families.

Exhibit E-3: Scope of Work and Cost Estimate

1-3. **Items 1-3 (Scope of Work, Site Conditions and Outline Specifications)** are covered in the attached "Schematic Design Summary of Work" dated November 18, 2022.

4. **Detailed Cost Estimate** - The attached cost estimate was completed assuming bidding in April 2023. The County now anticipates bidding for a major of the work in mid-late 2024 and as such has added a 10% cost escalator to this estimate. As the construction is being completed by the County it will trigger prevailing wage.

5. **Please provide an explanation of how life-cycle costs were considered in developing the scope of work in terms of durability of materials and equipment, cost and ease of maintenance and operations.**

As part of the development process, the team considered the useful life of major systems, durability of materials and equipment, as well as cost and ease of maintenance. The architects and engineers worked closely with staff from the Department of Public Works in making these determinations. Any major system with less than 10 years of useful life was proposed for replacement. Most significantly HVAC units and hot water heaters are being replaced. In selecting materials and fixtures the team considered both the heavy usage and the potential for tampering. To that end, many durable and tamper-proof materials and fixtures have been specified. The County is also proposing items that will reduce long-term maintenance such as recladding of wood eaves, fascia, and soffit with prefinished aluminum.

Major systems with a useful life of more than 10 years that were not replaced as part of this project will be added to the County's capital plan to ensure appropriate planning for their expense.

6. **Also, provide a brief narrative describing how the design in general is appropriate for the proposed population. If applicable, describe what aspects of the design or work proposed are beneficial to the population to be served, and how.**

The goal of this project is to do more than provide emergency housing – it is to provide a safe and uplifting environment where people can address their challenges and move towards independence.

The current facility provides beds in large communal spaces and has limited support services due to a lack of space for such support. Both factors limit the ability of guests to move to independence. The large communal sleeping areas provide limited privacy which can be stressful, noise can make it difficult for people to get quality sleep, and disruptive behavior can have entire units up for hours at night. The new facility will have a progression of bed types including small communal units to semi-private rooms. Guests who demonstrate the need for less direct supervision will be able to move from communal to semi-private spaces which will provide a higher quality sleeping environment.

The proposed facility will also have significant space for on-site case management and social work staff. This will include offices for private appointments, as well as group meetings. There will also be a computer room where guests can learn computer skills and apply for jobs. Outdoor space has been designed to provide an attractive open space for guests to gather and engage in recreational activities such as basketball/pickle ball and gardening. It is our hope that this outdoor space will encourage guests to stay on-site to engage with the facility's staff and programming throughout the day.

Dutchess County
26 Oakley Street, Poughkeepsie, New York
DCFS Emergency Housing Facility

November 18. 2022

Schematic Design Summary of Work

The existing building is a three-story business use facility with approximately 10,000 square feet of gross area on each of the First and Second Floors. The third story is a mechanical penthouse and storage area whose uses will not be changed. The facility will be a change of use/occupancy from a Business use to a transient Residential use and as such will be required to fully comply with the requirements of an R-1 use per the 2020 NYS Building Code. The project will be certified by the NYS OTDA but there are few programmatic or material requirements beyond those identified herein for compliance.

ARCHITECTURAL WORK

Selective Demolition:
The existing rear steel fire stair and concrete block support wall will be removed in anticipation of the installation of a new fire stair and elevator at this location. New penetrations through the existing exterior block wall for stair and elevator access will be required.

Interior demolition items for doors and partitions will be as shown on the demolition plans. All existing ceilings will be removed on all floors. An environmental survey: sampling and testing has been completed and its results are attached. All asbestos-containing building materials are to be removed under abatement.

Codes and Standards:
All engineering design and construction work will comply with the following codes and standards.

- All applicable chapters of NFPA, including, but not limited to:
  - NFPA 70 – National Electrical Code
  - NFPA 72 – National Fire Alarm Code
  - NFPA 101 – Life Safety Code
  - NFPA 110 – Emergency and Standby Power Systems
  - NFPA 90A
  - NFPA 90B
  - NFPA 13 Standard for the Installation of Sprinkler Systems (2016)
- 2020 New York State Building Code and Mechanical Code
- 2020 New York State Energy Conservation Construction Code
- ASHRAE standards
- ANSI A117.1-2009 / Americans with Disabilities Act (ADA)
- Underwriter's Laboratory (UL)

Addition:
A new commercial grade, two-stop passenger elevator will be provided with a concrete block shaft, similar to an Otis HydroFit 2500#, 124 FPM, MRL (HYD 2512-MRL), a Machine-Roomless Holeless Hydraulic

elevator, with stainless steel door and surround, and call signaling, and interior fitted with standard plastic laminate panels. Cab will be fitted and sized for accessibility compliance, fire recall and keyed control.

A new steel pan and concrete tread, 8'-0" wide switchback stair tower will be constructed adjacent to the elevator, and shall serve the First, Second and Third Floors and extend to a penthouse for rooftop access. Standard steel guardrails and handrails with fall protection will be provided. Hammered finish Nora/Roppe rubber treads, risers, base and landings will be provided.

The stair and elevator will be constructed on an angle to the existing building to permit a first level exterior access vestibule for guests to get into the recreation courtyard. The new exterior assembly at this vestibule will be constructed of clear anodized 2x4 storefront and 1" insulated and tempered glazing at approximately 8'-0" high with aluminum and glass stile and rail door. Exterior finishes for the stair/elevator tower will be an Exterior Insulation Finish System over 1.5" rigid insulation with metal parapet cap and EPDM roofing as required.

Exterior Upgrades:

Exterior Assemblies – Existing exterior brick masonry shall be cleaned and repointed/patched as necessary, including new penetrations as required. New cladding at the First and Second Floor levels will be comprised of a large format panel Trespa – Meteon (Wood Grain) rain screen system at the First and Second level windows with a projected prefinished aluminum clad surround. The Third Floor level and partial lower levels as shown in elevations are intended to be an Exterior Insulation Finish System with V-grooved panels as shown. The existing projected wood eave, fascia and soffit for the roof will be reclad in prefinished aluminum and downlights in the soffit provided.

Insulation – Both existing and new exterior shell components are expected to be upgraded as required to meet Section C402 Building Envelope Requirements of the 2020 Energy Conservation Code of NYS. Per prescriptive guidelines, we can expect the following minimum R-values to be met:

Attic: R-49
Installation entirely above roof deck: R-30ci
Above Grade Mass Walls: R-13.3ci
Metal or Wood Framed Walls: R-13 + R-7.5ci or R-20 + R-3.8ci
Below Grade Walls: R-7.5ci
Unheated Slab on Grade Floors: R-10 for 24" below grade
Opaque Swinging Doors: U-0.37
Garage Door: U-0.31
Fixed fenestration: U-0.38
Operable fenestration: U-0.45
Entrance doors: U-0.77

Exterior Windows – For schematic design, the intent is to remove the single pane aluminum ribbon windows, doors, and sidelights where existing in their entirety and replace with new insulated windows and doors where shown on the plans and elevations and providing exterior infill construction between the windows. Glazing at aluminum storefront entrance/exit assemblies will be 1" fixed insulated glass. New exterior windows will be fixed over project out awning aluminum window assemblies with a color anodized finish, insect screens, sash limiters and tamper proof hardware. Basis of Design: Kawneer AW 8225TL Thermal Windows. Roll down, light blocking, interior window shades shall be provided at all windows.

Roofing – The existing roof is not intended to be removed, replaced, or upgraded as part of this scope of work. Existing vent penetrations and HVAC curbs will be required to be removed or installed as needed by the HVAC and Plumbing scope. Patching of the membrane roofing will be required at all removal locations, including the existing roof hatch. Any existing roof drains should be replaced with new bowl/strainer units and new drip edge metal flashing installed at the roof perimeter. New rubber walkway pads should be provided from the rear stair access to the mechanical units. The new front entrance canopy structure and the elevator and stair tower at the rear will have new EPDM roofing systems and tapered rigid insulation over conditioned space.

Exterior Doors – Two new exterior service doors will be insulated hollow metal doors and guest egress/access exterior doors will be aluminum and glass stile and rail doors, clear anodized. Panic hardware and LCN closers will be required on all exterior egress doors. The existing masonry opening for the loading dock shall be cleared of construction and the garage door replaced with a new insulated overhead door, custom fit to meet existing opening size.

Entrance Canopy – The existing front entrance stair, ramp, and landing components to the Second Floor shall be cleaned, cleared of all rust, and metal components scraped, primed and painted and the concrete stained. The existing canopy shall be cleaned and sealed. A new metal clad panel canopy structure is proposed spanning over the existing roof.

Site Improvements:
All engineering design and construction work will comply with the following codes and standards.

- City of Poughkeepsie Charter, Chapter 19 (not required but suggested)
  - Permitted Uses
  - Lot Bulk Requirements
  - Parking Requirements
  - Open Space Requirements
- Americans with Disabilities Act (ADA)

Existing Site Condition - The existing site provides approximately 70 parking spaces, 5 of which are Handicap Spaces. There is a handicap access ramp from the front door. Access from the end of this ramp on the north side of the building to the west parking lot does not comply with handicap access grades of less than 5%. There is no handicap access from the west entrance to the west parking lot. There is handicap access from the east door to the eastern parking lot. There is no outdoor open space.

There is no stormwater management system in the parking lot. The site is located in an area of the City where there is no Stormwater Collection System, so the Sewers are combined Stormwater and Wastewater. Both parking lots provide for sheet flow off the site to the southwest corner of the property from the wester parking lot and to the south edge of the eastern parking lot.

Proposed Site Work - The applicant is proposing Transitional Housing with 99 beds, with supporting restroom and shower facilities and a dining room. In addition, there will be approximately 12 office spaces and other support spaces. Business Offices are also permitted in R&D as well as Multifamily Residential Development in conformance with High Density Development R-5, which requires minimum lot size of 2,200 sf per unit which if you assume 25 equivalent units, this equals 55,000 sf where lot is approximately 62,000 sf. Lot coverage estimated at 20% complies with 40% allowed.

The proposed site plan shows 29 spaces, 4 of which are Handicap Spaces and optional additional 4 parking spaces. Handicap access is proposed to be provided from the west exit from the building and the proposed rear elevator to the outdoor open space and west parking lot. This will not comply with the City's requirement for parking based on the change in use (2 spaces per 25 equivalent units equals 50 spaces plus 1 space per 300 sf of office related space estimated at 6,000 sf which equals 20 spaces for a total of 70 spaces) but would typically be provide with a waiver as the proposed type of housing to be provided does not anticipate that the residence will have access to personal vehicles.

The remaining portion of the parking lot will be replaced with open space, lawn, garden and paved multipurpose activity area. The increase in open space and activity area to approximately 11,000 sf will comply with the City's open space requirement of 200 sf per efficiency, 300 sf per one bedroom, and 400 sf for two of more bedroom units. 15 units shown by 400 sf per unit is only 6,000 sf however if you assume 100 beds in units with 2 bedrooms, 4 beds, this will equal 25 units multiplied by 400 sf per unit requiring 10,000 sf which is less than provided.

Portion of the impervious parking lot is being removed and replaced with pervious lawn and open space so the stormwater runoff will be reduced. Both parking lots will continue to sheet flow off the site to the southwest corner of the property from the wester parking lot, open space and lawn and to the south edge of the eastern parking lot. This will comply with the City's requirement that modified site plans do not increase runoff from the site in combined sewer areas.

The site plan will be modified to allow handicap access from the west entrance to the building to the west parking lot. Handicap access from the east entrance to the building to the east parking lot will remain. Unless specifically requested, it is not planned to modify the grades to provide handicap access from the north entrance to the west parking lot.

Recreation courtyard – The new courtyard will be fully enclosed with a 48" high split faced concrete block masonry wall and cap and topped with a 48" high aluminum picket style fence that will be fitted with a graphic scrim material to provide visual access but create an increased security at the perimeter. A lockable set of entrance/exit gates will be provided adjacent to an 8' x 10' security 'hut' station for access control and observation. From the primary guest access at the rear circulation tower to the exit gates and surrounding a 60' x 40' grass lawn area a concrete terrace and sidewalks will be provided. A garden area with four raised beds will be provided and gated in with a 48" high aluminum picket style fence towards the interior of the courtyard. An asphalt multi-purpose activity area of 65' x 50' will be provided and two prefabricated covered wood pavilions at: 10' x 20' and 16' x 30'.

Parking - The existing parking areas and front access drop off will be modified as shown on the site plan, cleaned, sealed, and restriped as necessary. A new concrete pad for a County-provided bus shelter will be provided along Oakley Street. The balance of the existing parking lot not used for the recreation courtyard or parking will be removed and provided with topsoil and seeded with grass to match the rest of the site. Minor modifications to the Eastern parking lot will be required, including repairs to the loading dock, sidewalks and new enclosure for the trash.

Landscaping - New landscape plantings within the recreation courtyard and around the building site will be provided, as a mix of trees, shrubs and evergreens suitable for the Northeast.

Interior Upgrades:

Fire Ratings – One hour fire rated construction will be required at all egress corridors and between sleeping rooms. All existing steel components appear to be protected with spray on fireproofing or gypsum wall board enclosure. Where new columns or beams may be exposed, a one hour rating shall be provided. The stair tower and elevator shaft will require a two hour rating. A one hour fire rating shall be maintained between floors so all new and existing penetrations are to be filled/sealed with firestopping.

Existing Partitions – All wall partitions to remain as part of the final work will be cleaned, primed and painted; patched as required to accommodate new construction, finishes, electric or data requirements and provided with a new floor base. Walls will need to be reclad to accommodate sound attenuation batt insulation and resilient channel at one side for Second Floors rooms: Conference Room and Mental Health Room.

New Partitions – New wall partitions may be 4" or 6" wood frame or metal stud construction, 5/8" fire rated gypsum wallboard is recommended for each side. Water Resistant Greenboard or cement board is to be provided in all guest shower areas and a high-build paint coating system provided in all bathroom areas.

Interior Doors – Existing interior doors and frames will remain where indicated in the plans. Most corridor doors are one hour rated and will require an upgrade for operation hardware and locks and installation of new closers. Where doors are indicated to be removed and serve sleeping rooms, the frame will be removed and a new 'gun slot' glazed window opening with hollow metal frame, tempered glass, not exceeding 100 sq. in. will be installed for visual control. Where sleeping rooms do not have an existing second door for infill, the access door itself will be retrofitted with a new 'gun slot' glazed window opening suitable for a rated door with tempered glass, not exceeding 100 sq. in. for visual control. New interior doors will be rated where required, solid core wood veneer, clear sealed doors to match the existing doors to remain and provided with new hardware.

Corridor Access and Control Doors – Corridor control doors are not required to be rated. At the First Floor are to be solid core, with no glazing and set in heavy duty hollow metal or aluminum frames and outfitted with AMAG electronic locking capabilities, able to be programmed and controlled remotely. Corridor control doors on the Second Floor will match but will have half-glass or gun slot vision panels. Power operators are not expected to be required for any doors.

Glass and Glazing – All glazing, interior and exterior should be tempered glass. All glazing within the entry lobby and secure main entrance should be laminated safety glazing, including the fixed glazing at the security station.

Toilet and Shower Facilities – Indicated toilet room partitions will be phenolic by Bobrick with full piano hinge, aluminum foot and headrail and keyed hardware capable of opening from the outside. Accessible shower units will be provided with B-5191 Folding Shower Seat. All shower partitions will be provided with two robe/towel hooks. Shower bases will be prefabricated fiberglass. Accessible water closets will be provided with ANSI compliant grab bars. Sink countertops will be solid surface material on Rakks brackets. Each sink unit will be provided with a wall mounted mirror with stainless steel frame: Bobrick B-165 2436. Three high-low water cooler/fountain with bottle fill units will be provided where indicated.

Laundry – Washers and Dryer units, where shown will be side by side, semi-commercial front loading, electric units with accessible front controls. Basis of design: UniMac UFNE5BJP / UniMac UDEE5BGS. All

washers will be provided with a flood control pan at the floor and all dryers will have ducted exhaust to the exterior, including a booster fan and ceiling access panels at all duct turns. Above the top of the washer and dryer units, a full depth, painted wood countertop for folding and storage will be provided.

Warming Kitchen – The kitchen facility will be provided with a large refrigerator (VEVOR Commercial Reach-in Refrigerator Upright Fridge Chiller 4 Doors 27.5 Cu.Ft) and separate, similar, 27.5 Cu.Ft. commercial upright freezer; two microwaves (Waring WMO120 Commercial Heavy-Duty 1.2 Cubic ft Stackable Stainless Steel Microwave Oven); a two compartment warming oven (or two, VEVOR Countertop Convection Oven Commercial Toaster Baker Stainless 60Qt 120V); and in the serving area there will be a VEVOR Commercial Electric Food Warmer 5 Pot Steam Table Food Warmer Food Grade Stainless Steel Steam Table Serving Counter. All other countertops will be food grade stainless steel table units. A 4-tier stainless steel commercial storage shelving unit will be provided. A three-bay stainless immersion sink and a separate handwash sink is required.

The pantry room will be outfitted with painted wood 5-tier shelving, 24" deep on two sides.

Ceilings – All existing ceilings are to be removed and new acoustic tile ceilings: 2x4 Second Look by Armstrong or equivalent, will be provided in all corridors, entry lobbies, office and meeting areas and Dining Room. Washable tiles are to be provided in the Kitchen and Serving Area and Pantry. No ceiling is needed in the Loading Dock, but the underside of the structure is to be primed and painted. All guest sleeping areas, laundry rooms and all toilet and shower rooms are to be provided with 1/2" gypsum board ceilings. Keyed access panels will be required for all plumbing and mechanical above ceiling maintenance needs.

Interior Finishes – All existing to remain architectural components are to be cleaned, resealed and/or reprimed and painted as required including glazing, doors, frames, and wall/ceiling finishes.

We can expect that many existing floor finishes will be removed under abatement and the slabs prepped and skim coated to receive new flooring, as required.

Flooring in the Vestibule and Entry Lobby and all public corridors will be commercial grade, resilient tile by Patcraft or equivalent.

Flooring in all sleeping rooms and Exam Room will be commercial grade sheet vinyl with integral cove base by Armstrong or equivalent.

Flooring in the Dining Room, Kitchenette and Staff Break Room will be commercial grade, resilient tile by Patcraft or equivalent.

Flooring in all Office areas, meeting rooms and office corridors will be commercial grade, nylon carpet tile by Patcraft or equivalent.

4" high rubber wall base will be typical by Johnsonite or Roppe.

Hammered finish Nora/Roppe rubber treads, risers, base and landings will be provided at the new stair tower and elevator cab. The existing stairs to the Third Floor will remain and shall be cleaned, carpeting removed, painted and handrails upgraded.

Lay-down walk off mats for the stair tower Lobby, Front vestibule and First Floor egress vestibules, custom sized to the spaces shall be provided.

Loading Dock/Bulk Storage Area and Pantry will have a painted finish on all walls and ceiling and an epoxy flooring coating over the concrete slab. Doors to the interior will be insulated. All toilet rooms, shower areas, laundry rooms, janitor's closets, Loading, Pantry, Kitchen/Serving area and Dining Room will be provided with an epoxy floor coating by Dex-O-Tex or similar, with coved integral base, and sealed.

Built-in work counters, HPL plastic laminate, on Rakks brackets will be provided at the Security Station, Employment/Resource Room, Group Therapy/Meeting Room. The existing observation window and countertop at the First Floor Staff Break Room will be refurbished to remain in place. The Exam Room sink unit will be a countertop with base cabinets. The Kitchenette will be provided with a countertop with base and upper cabinets and an 18Cu.Ft. refrigerator/freezer. Network racks will be provided in the IT closets on each floor.

Interior Signage – Existing interior signs will be removed and new tamper proof interior signs for all sleeping, common rooms and office spaces will be provided. Accessible toilet room and stair signage will be required. A directory at the main entrance lobby will be provided. New exterior large dimensional letters signage will be provided at the building front.

STRUCTURAL WORK

Elevator and Stair Tower - Stair and elevator roof framing and second floor framing will assume that framing will be steel beams and 4" composite slab on metal deck. Roof and floor framing will require attachment to the existing structure. The exterior walls are planned to be 8" CMU walls, provided with required wall reinforcement. A reinforced concrete spread footing foundation is assumed at this phase. Preliminary foundation design will be based on 2 ksf soil bearing capacity assumption, Geotechnical Evaluation Report will be required for final foundation design. Foundation will have footing steps to Elevator pit and underpinning of the existing foundation wall may be required.

New steel lintels will be provided at new masonry wall openings and headers at new wall openings in an existing exterior wall: both levels.

Roof dunnage design and detailing, and RTU supports are pending a structural analysis of the existing roof structure and possible reinforcement to accommodate additional loads from roof equipment.

The proposed plan shows new retaining site walls in the area of the entry/exit, this is to be evaluated and designed.

MECHANICAL/HVAC WORK

Existing Systems:
The existing building HVAC system consists of four (4) natural gas-fired, direct expansion (DX) rooftop units. Two units are Carrier and two units are Bryant. The two Carrier units are identical, and, likewise, the two Bryant units are identical. All four units have a nominal 12-1/2 ton cooling capacity, and a range of supply airflow from 3,600 CFM – 6,000 CFM (capacity range from the catalog information). These units are constant volume, and each unit is controlled by a single thermostat. There is no additional zone control.

The supply air distribution is a fully ducted system. The return air system consists of a combination of ducted and ceiling plenum. The supply and return air terminate at ceiling installed diffusers and grilles.

There are no additional heating and cooling systems, such as perimeter radiation or local split air-conditioning systems.

Toilet room exhaust air is ducted to roof-mounted exhaust fans.

Proposed Work:
Based on the proposed use of the building as a homeless shelter, the occupied hours will exceed the Code-required threshold and all new systems will require energy recovery. Therefore, the existing units cannot be re-purposed for the new building function.

The proposed HVAC work will include four (4) rooftop units, located in similar locations to the existing units. These units will be all-electric heat pumps (electric heating and cooling), with energy recovery. Auxiliary 15kW electric heating coils will be provided with each unit for supplemental heating capacity. The new units will be heavier and larger than the existing units. Structural work will be required to accommodate the new unit weights and new roof openings. A touchscreen controller for monitoring, scheduling, and setpoint adjustment will be provided. The controller interfaces with all four rooftop units.

Schematic Level New Equipment Capacity -

	Area Served	Supply Airflow (CFM)	Outside Airflow (CFM)	Cooling Capacity (MBH)	Heating Capacity (MBH)	Energy Recovery	Weight (Lbs)
RTU-1	1st Flr-West	6,100	1,400	213.87	103.1	Yes	3,900
RTU-2	1st Flr-East	3,800	1,100	135.39	69.8	Yes	2,900
RTU-3	2nd Flr-West	4,500	900	138.32	69.4	Yes	2,900
RTU-4	2nd Flr-East	3,600	900	119.89	57.6	Yes	2,700

The supply and return duct mains will be reused, with duct cleaning and duct sealing, if required, performed on existing-to-remain ductwork. Branch ductwork will be removed, and new branch ductwork provided based on the new floor plan. All existing diffusers, registers, and grilles will be removed, and new provided based on the floor plan. The return air system will be configured with a combination of ductwork and ceiling plenum. Ducted returns will be used in areas/rooms requiring privacy, and dependent on wall life-safety ratings.

Duct mains penetrating through the second floor to serve the first floor (from RTU-1 and RTU-2) will require 2-hour horizontal fire dampers, and a rated floor construction around the duct openings. It is not currently known if there are existing fire dampers at these penetrations. The work required to furnish and install the fire dampers should be assumed in the scope of work.

The ceilings in public areas will generally be hard ceilings. This will require ceiling access hatches at manual volume damper locations. The damper locations will be identified by the M.C. and the ceiling access hatches will be provided by the G.C.

The existing exhaust systems, including ductwork, will be removed. New ducted exhaust air systems will be provided for the following locations. The new fans will be located on the roof.

- Toilet/shower rooms.
- Kitchen/serving.
- Janitor closet.

- Laundry rooms – a ducted dryer vent with a UL listed dryer vent fan is required for each dryer. The dryer vent duct will be routed horizontally above the ceiling and terminate through the exterior wall with a vent cap and barometric damper. Lint traps with accessible cleanouts will be installed at the base of each vertical duct section.

All supply, return (portions), and exhaust systems shall be galvanized steel. Duct construction shall comply with SMACNA's "HVAC Duct Construction Standards – Metal and Flexible" based on the indicated static pressure class.

- Supply Ducts: Positive 2" wg
- Return/Relief: Negative 1" wg
- Exhaust: Negative 1" wg

All supply ductwork shall be insulated per the 2020 NYS Energy Code. This includes new and existing-to-remain ductwork. Return air ductwork will be uninsulated.

Exhaust air and relief air ducts shall be insulated from the exterior envelope penetration to 15' from the penetration.

All new HVAC equipment shall be tested and balanced to meet the design air flow rates. All air testing and balancing shall be performed by a NEBB certified contractor.

ELECTRICAL WORK

Basic Electrical Materials:

Branch circuit and feeder wiring -

- Stranded copper 600V conductors with type THHN insulation.
- Minimum conductor size shall be #12 AWG.
- Maximum conductor size shall be #500 kcmil
- A separate neutral and equipment ground conductor shall be installed for each branch circuit and feeder as required.
- Interior conduits in dry areas shall be EMT with set-screw fittings.
- Exterior exposed conduits shall be threaded rigid galvanized steel.
- Minimum size branch circuit and systems cabling conduit shall be 3/4".
- Liquid-tight flexible conduit shall be used for final connections to vibrating equipment in 6'-0" maximum length.

Electrical distribution equipment basis of design shall be Square D. Distribution equipment types as follows:

- Distribution Panelboards 208/120V I-Line
- Branch Panelboards 208/120V NQ

Panelboards shall contain copper bussing with 100% rated neutrals, equipment ground bars, hinged door and front covers and be fully rated.

Liquid tight flexible metal conduit shall be used in wet locations at maximum 6' lengths.

Minimum size for power and lighting branch circuit conduits shall be ¾".

Low voltage wiring for tele/data, fire alarm, and security shall be run in free air with bridal rings or J-hooks on 5' centers. Wall to ceiling 1" conduit stub ups shall be provided for all these systems. Conduits shall be stubbed into accessible ceiling space and provided with pull string and plastic end bushings. All exposed cabling run in open ceiling spaces and cabling run in inaccessible ceilings shall be in EMT conduit.

New HVAC equipment with motors 1 HP and larger shall be fed at 208V-1 phase or 208V-3 phase. Fractional horsepower motors shall be fed at 120V. Interior lighting shall be fed at 120V.

Receptacles and miscellaneous owner equipment shall be provided at 120V or per equipment requirements.

All duplex and double-duplex receptacles shall be of 20A commercial grade construction with plug tails. Wiring devices basis of design shall be Hubbell, white in color.

Tamper resistant receptacles shall be provided throughout the interior in areas accessible to guests, all corridors, and offices.

Placement of receptacles within sleeping rooms, dining rooms, and common areas shall meet the spacing requirements of a dwelling unit.

AFCI protection at the breaker shall be installed for all 120V-20A branch circuits in the following locations: sleeping rooms, dining rooms, common areas, corridors, and bathrooms.

GFCI type receptacles shall be installed when adjacent to sinks or when within 6' of a sink when located above countertops. All GFI receptacles shall be self-testing.

All light switches shall be 120V-20A (single, 3-way, 4-way, etc.).

All device faceplates shall be thermoplastic nylon, white in color.

All penetrations through fire rated walls shall be fire stopped.

Power Distribution:

Existing Conditions - The existing building electrical service is fed overhead via three 25kVA utility (Central Hudson Gas and Electric Corp.) transformers on a pole adjacent to the building at the southwest corner. Aerial secondary conductors travel from the pole to the penthouse where the main electrical distribution equipment is located. The electric utility meter is located on the south side of the building adjacent to the gas service. The main distribution equipment consists of a 120/208V-3PH-4W-800A GE OM2 fused switchboard with an 800A QMR fused switch as the service disconnect.

This switchboard feeds 208/120V-3PH-4W branch lighting and power panelboards throughout the building. A 60A QMR fused switch feeds a NLAB panelboard adjacent to the switchboard in the penthouse with a time clock for all exterior lighting. A 100A QMR fused switch feeds an NLAB panelboard adjacent to the exterior lighting panelboard that serves penthouse loads and miscellaneous HVAC equipment. Large HVAC equipment, including roof top units, are fed via fused disconnect switches tapped from the main bus of the switchboard.

On the first floor three 100A QMR fused switches feed three recessed 200A Powermark Plus Load Centers serving first floor loads.

On the second floor five 100A QMR fused switches feed four recessed 100A NLAB panelboards serving second floor loads and a 125A Cutler Hammer BR load center with an isolated ground serving computer loads on the second floor.

Proposed Work:
With the proposed removal of the gas service and electrification of the building, the utility service will need to be upsized.

It is proposed to remove the existing pole mounted utility transformers and associated overhead three phase primary and secondary as needed to accommodate the new transformer location and the new building addition. Primary will be extended overhead from the existing pole to a new pole at the southeast corner of the building. New pole mounted transformers will be located on this pole. (4) #500MCM secondary conductors will run overhead from the transformer and down the building in 4" GRC conduit to a new 480Y/277V-3PH-400A CT cabinet and electric meter located on the exterior of the building at the southeast corner. A fused disconnect switch will be located adjacent to the meter with 400A 100% rated LSI circuit breaker in a NEMA 4X enclosure to act as the service disconnecting means for the building. The breaker will be interlocked via kirk key to a 400A 100% rated LSI circuit breaker in a generator docking station adjacent to it. The generator docking station will enable a temporary standby generator to back up the entire building's electric.

The basis of design for the docking station is Trystar SBDS-3. A new service ground and neutral to ground bond shall be located at the service disconnecting means. Central Hudson Gas and Electric Corp. will be engaged during further design development for all electric utility related work.

(4) #500MCM with #1/0G in 4" GRC conduit shall run from the service disconnect, to the generator docking station, and then up the exterior of the building to the penthouse to a new 400A-480/277V-3PH-4W I-Line HCP main distribution panelboard (HMDP) with 99" mounting space located in the penthouse. Exact routing into the building will be coordinated with the new elevator and stair tower addition. This HMDP will serve all large HVAC, plumbing, and miscellaneous loads. The existing four roof top units will be removed in their entirety including feeders and associated disconnects in the penthouse. Four new roof top units will be fed from the new HMDP. Preliminary sizing will require a 90A/3P feeder, and three 70A/3P feeders. A new 150A/3P feeder will serve the water heater.

The existing 208V switchboard shall remain and act as the main distribution panel (LMDP) for branch panelboards throughout the building. LMDP will be served via a 75kVA transformer fed from a 125A/3P breaker in HMDP. The existing fuses in LMDP will be replaced with 200A fuses.

Due to wall removals, two load centers on the first floor will need to be relocated with feeders and branch circuits extended to the new location. It is proposed to relocate them recessed in a corridor wall adjacent to the other first floor load center. These load centers are fed with #2 AWG. For SD estimation it can be assumed that 21-20A/1P and 2-20A/2P branch circuits need to be extended.

Lighting System:
The proposed lighting system shall comply with all requirements of the New York State Energy Conservation Construction Code for lighting controls and power density and meet all recommended

lumen levels recommended by the Illuminating Engineering Society of North America. The following light fixture types are preliminary selections for the new spaces. Final lighting fixture selections in all areas shall be coordinated with the owner during design development phase of the project.

All lighting shall be LED.

Interior - High abuse vandal resistant fixtures shall have 1/8" thick polycarbonate prismatic lens at a minimum, stainless steel or cold rolled steel housing, and have tamper resistant hardware.

All fixtures with dimming shall be 0-10V to 1%.

- Corridors: 2'x2' high abuse vandal resistant recessed with inset door frame.
- Sleeping Rooms: 2'x4' high abuse vandal resistant recessed with inset door frame and dimming.
- Meeting Rooms: 2'x4' high abuse vandal resistant recessed with inset door frame and dimming.
- Lobby: 2'x2' high abuse vandal resistant recessed with inset door frame and dimming.
- Toilet Rooms: 2'x2' high abuse vandal resistant recessed with inset door frame and 6" diameter high abuse vandal resistant downlights
- Laundry Rooms: 2'x4' high abuse vandal resistant recessed with inset door frame and dimming.
- Kitchen & Dining Rooms: 2'x2' high abuse vandal resistant recessed with inset door frame and dimming.
- Offices/Exam Rooms: 2'x4' high abuse vandal resistant recessed with inset door frame and dimming.
- Staff Only Offices: 2'x4' recessed flat panel.
- Janitor/Storage: 2'x2' recessed flat panel.
- Mechanical Rooms and similar with open ceilings: 4' industrial strip, chain hung

Exterior: Dark Sky Friendly -

- Site Lighting: Existing area lighting on utility poles shall remain. Additional pole mounted area lights shall be located near the visitor parking lot, and multi-purpose activity area for security. Lights shall consist of a 24" diameter, 96" tall concrete base with 3' above grade in parking areas concrete base, 15' aluminum pole, and area light. For SD estimation assume a quantity of four.
- Building Mounted: Wall packs shall be installed at each exit and higher on walls on the east side to illuminate the staff parking lot and south and west side to illuminate the guest access and walkway.
- Existing Canopy: 11 1'x1' recessed canopy fixtures shall be replaced in kind.

Proposed Lighting Controls -

Interior: Local controls shall be provided within each room via the following:

- Passive infrared switchbox mounted vacancy/occupancy sensors.
- Combination switchbox mounted 0-10V dimmer/vacancy-occupancy sensors.
- Dual-Technology ceiling mounted occupancy sensors.
- Specification grade wall mounted 0-10V dimmer switches.
- Daylight sensors in side lit and top lit daylighting zones where general lighting exceeds 150W.

Exterior: Photocell, time switch, and motion sensing to dim lighting.

Emergency Egress Lighting – Select fixtures throughout corridors and toilet rooms will be connected to an unswitched branch circuit for nightlight/emergency egress lighting and contain a 90 minute emergency battery pack.

Select fixtures in sleeping rooms and rooms without windows will be provided with emergency lighting units with 90 minute emergency battery packs and connected to the local room lighting circuit to turn on when normal power is off.

Exit signs shall be LED with die-cast aluminum housing, white finish, and red lettering. Exit signs will contain 90 minute emergency battery packs and self-diagnostics.

Fire Alarm System:
The existing fire alarm system is point addressable and consists of a Honeywell Notifier NFW2-100 addressable control panel with initiation and notification devices throughout the existing building.

The control panel shall be relocated to the IT room on the first floor. Provide an annunciator panel at the security desk on the second floor.

The current spaces contain addressable fire alarm devices and cabling. The existing fire alarm system devices shall be removed and replaced with new devices. The existing cabling/raceways shall be utilized where possible and new initiation and notification devices shall be connected to the existing addressable loop in the area.

New addressable initiation devices shall consist of manual pull stations and smoke detectors.

Provide addressable smoke detectors throughout the building, in corridors outside sleeping areas, and in each sleeping room. Pull stations shall be within 5’ from each exit door.

New notification devices shall consist of strobes and combination horn/strobes. Notification appliance circuit panels shall be installed throughout the building in areas inaccessible to guests as required to accommodate devices. Provide addressable audible/visual notification appliances in all corridors, within 15’ of each end of the corridor with a separation between appliances not greater than 100’ and in sleeping rooms, dining, kitchen, and penthouse.

Provide addressable visual notification appliances in all Offices, Meeting Rooms, Toilet Rooms, and other areas with multiple occupants.

Provide tamper and flow switches for fire suppression service at service entrance and risers.

Smoke duct detectors and addressable relays shall be installed as needed for the control of HVAC systems per NFPA and activation of smoke control dampers.

Voice/Data/Video system:
The existing tele/data equipment shall be removed in its entirety. Existing CAT6 cabling shall be re-used where possible. For SD estimation, it shall be assumed that all network drops will require new cabling.

IT infrastructure assumptions are as follows:

- IT system core design and equipment such as switches, routers, telephone system, etc. shall be by owner.
- Utility incoming optical fiber and telephone service design, cabling and equipment shall be by owner.
- Wireless access point system design, mapping and access point devices shall be by owner.

The IT room shall be fit out with the following:

- ¾" fire retardant plywood with fireproof gray paint on all walls from 18" to 102" above finished floor for mounting equipment.
- 8"x2"x1/4" copper ground bar with #4/0 AWG insulated, stranded copper back to the electrical service ground.
- (8) double-duplex receptacles at 48" around exterior of room
- (2) 120V, 20A twistlock receptacles (NEMA L5-20R) located over each equipment rack
- (2) 4" EMT conduits that route from IT room to second floor accessible ceiling space, fire stopped as required, for cabling routing to second floor.
- (2) 4" horizontal fire rated pathways into first floor accessible ceiling space, STI EZ Path or equivalent.

New voice/data drops shall be provided throughout the building in office and meeting room spaces and shall consist of the following: flush mount 4" square box with single gang mud ring, 1" EMT conduit with nylon pull string and plastic end bushing shall be run from the box and elbowed above accessible finished ceiling space.

New wireless access point drops shall be provided throughout the building for full coverage. At each location provide a Locations shall be coordinate with the County. For preliminary estimating purposes assume five drops per floor.

A horizontal cabling plant shall be provided consisting of (2) Category 6 plenum rated cables (voice and data) from each drop location to the new IT closet located on the first floor. No individual cable run between an associated drop and patch panel shall be greater than 295'. All cabling, patch panels, patch cabling, terminations, and end-to-end testing will be by the contractor.

Access Control and CCTV System:

The existing CCTV system shall be removed in its entirety. A complete access control system shall be provided by the contractor including boxes, raceway, equipment, devices, cabling, testing, programming, etc. for a complete operational system. The basis of design shall be AMAG. Access control locations shall be coordinated with the owner throughout design. At a minimum, access control will be provided at the following locations: exterior doors, doors separating corridors, and select doors off the corridor. For preliminary estimating purposes assume 25 locations.

New IP based cameras and server shall be furnished by the owner. The contractor shall provide all horizontal Category 6 plenum rated cabling and patch panels. Camera locations shall be coordinated with the owner throughout design. At a minimum, access control will be provided at the following areas: exterior, corridors, and communal rooms. For preliminary estimating purposes assume 35 locations.

PLUMBING/FIRE PROTECTION WORK

Existing Building Utilities - There is a single 2" municipal domestic water service to the building located in the first-floor small closet in the original fitness room. The service has a 2" water meter but no backflow prevention device. There is no fire protection service to this building currently.

The building's domestic water piping material is copper. The water is in the first floor ceiling feeding down to first floor fixtures and up to second floor fixtures. There is very little space above the 2nd floor ceiling under the penthouse floor.

Domestic hot water is generated with a gas fired tank type water heater (50 gallon, 40,000 btu/hr.) located in the Penthouse. There is no mixing valve. Water is stored and distributed to the building at ~110-120 deg. F. There is no circulation pump or return piping on this system.

There is a natural gas service to the building. The meter and regular are at the back of the building near the rear emergency egress stair tower. Gas is from Central Hudson. The meter is rated for 5000 CFH. The service enters the building in the first floor ceiling and rises up through the second floor into the penthouse. It serves the domestic water heater and several Roof Top HVAC units.

Roof drains are along the center sloped part of the roof over the penthouse. There are three roof leaders down through existing building chases. There are two sanitary and vent risers from the first floor up through penthouse to the roof. The building sanitary and storm drainage discharge to the municipal combined sewer main at Oakley Steet. It is assumed sanitary is 4" to street and storm is 6"-8". Size, location, depth and condition of these mains must be determined (i.e., Camera inspection) prior to finalizing design. Sanitary and storm piping is cast iron. Vent piping is cast iron or DWV copper.

Proposed Work

Since the new occupancy of this building will include Residential overnight sleeping units, sprinklers will be required throughout the building. The existing 2" water service is not adequate for the sprinkler demand. A new 6" combined domestic/fire suppression service will be brought into the building from the existing 8"/24" municipal water main on Oakley Street. The service will split into a 3" domestic service with a 2" meter and two 3" RPZ type backflows in parallel for continuous water supply. The fire suppression will be a 4" service with a 4" DCDA and 4" fire riser.

Reported static pressure at this location in the municipal system is 40-45 psi. For SD programming we will assume that pressure is adequate for an NFPA 13 compliant sprinkler system, without the addition of a fire pump, but it is marginal. This will need to be confirmed once actual hydrant flow data is provided. There will be a floor control assembly for each level. Standpipes will not be required. A dry pipe sprinkler riser may be required for the large void spaces on either side of the penthouse, above the 2nd floor ceiling, due to exposed combustible materials. Sprinkler piping will be black steel.

The existing domestic water piping layout needs to be significantly reorganized based on the new fixture layout, and to get hot water return loop piping close to fixtures as required by the NYS Energy Code. All existing water piping will be removed, and all new water piping will be provided. For SD estimating, assume 2-1/2" cw, 1-1/2" Hw and ¾" HWR mains. Piping will be routed in the first floor ceiling to serve fixtures on both the first and second floors. Water piping will be insulated Type L copper with lead free soldered joints. Access panels will be required in the first floor ceiling at all domestic water valve locations. For SD budgeting, assume there will be 20 locations with 18x18 vandal resistant (lockable) access panel.

The existing domestic water heater is undersized for the proposed shower, laundry, and kitchen demand. A new gas fired water heater will be provided. For schematic pricing we will plan on a 90KW tank type water heater with 120 gallons of stored water. Water will be stored at 140F and mixed to 110F for distribution. A mixing valve and circulation pump will be provided.

Two sanitary/vent stacks will need to be relocated to coordinate with the new floor plan. Trenching will be required to connect proposed fixtures and relocated risers to existing under slab sanitary mains. For SD pricing we will assume that the existing sanitary is at least 4" and in good condition and with enough pitch to meet current code. 4" sanitary is the required size per current plumbing code for the proposed # of fixtures.

Existing overhead vent piping will be adjusted to serve proposed fixtures. Existing vent thru roof penetrations will be coordinated with mechanical equipment to ensure they are at least 25' from any air opening or mechanical air intake. For budget pricing, assume at least 2 vents thru roof will need to relocate or be extended up above RTUs.

The only storm scope will be to relocate existing risers that are located in walls or chases that are being modified. For budget pricing, assume all 3 @ 6" risers will need to be relocated roughly 10' each. Trenching will be required. It is assumed for SD programming that the existing Storm is separate from the sanitary up to the main at Oakley and is sufficient for the existing roof area.

Sanitary and storm piping will be no-hub cast iron. Vent piping will be no-hub cast iron or DWV copper.

The existing gas service is located in the foot print of the proposed elevator. The service will need to be capped at the street and removed. This will need to be coordinated with the Utility.

Refer to mechanical narrative for additional information regarding gas supply, condensate and make-up water required for new HVAC equipment.

Fixtures will be compliant with ADA, NYS Social Services Codes and NYS Plumbing Code.

- Water closets will be floor mount china with manual flush valves.
- Wall mount lavatories will be china.
- Counter mount fixtures will be solid surface or stainless steel.
- Faucets will be manual ADA handles and faucet spout not directly over the grid drain.
- Showers will be of durable materials that are easily cleanable.
- The need for ligature and vandal resistant fixtures will be discussed with the programming staff during the DD phase.

End of Schematic Design Narrative
Dutchess County
26 Oakley Street, Poughkeepsie, New York
DCFS Emergency Housing Facility

EXHIBIT E-3: Scope of Work and Cost Estimate (Page 4 of 4)

(If more than one site, duplicate this page for each building in the proposed project and provide a summary page setting forth cumulative cost information.)

Site 1 of 1

Site Address: 26 Oakley Street, Poughkeepsie, NY 12601

Division 1	General Requirements	$See attached detailed estimate
Division 2	Demolition and Site Work	$0
Division 3	Concrete	$0
Division 4	Masonry	$0
Division 5	Metals	$0
Division 6	Wood & Plastic	$0
Division 7	Thermal & Moisture Protection	$0
Division 8	Doors & Windows	$0
Division 9	Finishes	$0
Division 10	Specialties	$0
Division 11	Equipment	$0
Division 12	Furnishings	$0
Division 13	Special Construction	$0
Division 14	Conveying systems	$0
Division 15	Mechanical	$0
Division 16	Electrical	$0

Total Building Construction Cost (without contingency) **$9,298,340**
(this figure should be transferred to Exhibit B-1, Line C.1)

(Includes 2.2% General Conditions, 10% Overhead, 5% Profit

Cost Escalator Allowance (10%) * $929,834

Construction Change Order Contingency $1,022,817
(10% for Rehabilitation; 5% for New Construction)

Total Construction Cost $11,250,991

Total gross square footage to be constructed/improved 22,424
(this figure should be the same as Exhibit E-2, page 2)

Construction Cost (without contingency) divided by GSF $456/GSF

*Original cost estimate dated December 15 and 16, 2022 was priced for April 2023. A 10% cost escalation allowance has been added based on bidding in Fall 2024.

Dutchess County
DCFS Emergency Housing Facility
12/16/2022

Budget Summary	SD Estimate 12/16/2022
General and Temporary Conditions	$204,406
Sitework	$893,141
Abate & Remove Flooring & 3rd Floor Asbestos Containing Walls*	$339,961
Interior Renovations & Fit Up	$2,018,698
Elevator & Stair Tower Addition	$1,027,955
Existing Building Envelope Upgrades	$747,106
Window Replacements & Improvements	$265,983
Mechanical System & Upgrades	$1,742,302
Electrical System & Upgrades	$1,240,604
Plumbing System & Upgrades	$580,230
Fire Protection System	$237,954
Total Construction Costs	**$9,298,340**
FF&E, 2.5%	$232,459
Soft Costs, 21% (A/E, CM, Special Inspections, Environmental Engineering, etc.)	$1,952,651
Total Project Costs	**$11,483,450**

Notes:

- SD Estimate includes 10% design contingency and 3% escalation allowances.
- Escalation figured for April 2023 construction commencement.
- FF&E figured to include beds, bedding, tables, chairs, desks, office supplies, etc.
- * Sheet rock abatement at 3rd floor only. All other sheet rock assumed to be non-asbestos containing.
- Overhead primary wiring and transformer figured by Central Hudson.
- Telecommunications feed by service provider.

Dutchess County	SD Estimate
DCFS Emergency Housing Facility	**12/16/2022**
General and Temporary Conditions	
Prime Contractor Allowances	$182,721
Temporary Fencing	$13,052
Soil Erosion & Sedimentation Control Measures	$8,633
Total Construction Cost:	**$204,406**
Sitework	
Site Clearing/Demo/Cuts & Fills	$43,651
New Lawn Area & Landscaping	$35,100
Concrete Sidewalks & Curbs	$74,598
Multi-Purpose Outdoor Area Paving	$30,280
Asphalt Sidewalks in Courtyard	$33,339
Parking Lot Asphalt Repairs, Extension & Overlay	$65,773
Traffic Control & Protections	$23,616
Catch Basin & Riprap Swale Extension	$6,903
Retaining Wall	$12,089
Fencing, Garbage Enclosure, Sliding Gate and Graphic Scrim	$82,787
Split Face Masonry Wall Enclosure including foundations	$221,851
Prefabricated Wood Pavilions excluding electrical work	$199,777
Security Booth excluding mechanical and electrical work	$56,006
Bus Shelter and Concrete Pad (install only. County provided shelter)	$7,371
Total Construction Cost:	**$893,141**
Interior Renovations & Fit Up	
Abate & Remove Flooring & 3rd Floor Asbestos Containing Walls*	$339,961
Selective Demolition	$150,148
Cabinets, Countertops & Shelving	$90,998
2nd Floor Ceiling & Attic Insulation	$87,371
Fireproofing Allowance	$27,460
Doors, Frames & Hardware	$238,793
Interior Glass & Glazing	$202,034
New Finish Floors	$293,639
New Finish Ceilings	$192,051
Interior Painting	$255,108
Interior Wall Framing, Gypsum & Finishing	$362,581
Division 10 Items (toilet partitions, toilet accessories, interior signage, FEC, etc.)	$63,560
Laundry Equipment	$30,174
Kitchen Equipment	$24,781
Total Construction Cost:	**$2,358,659**

Elevator & Stair Tower Addition	
Demolish Stair Tower & Create New Wall Openings	$23,245
Site Prep & Concrete Foundations	$71,166
Concrete Slabs on Grade, On Metal Deck & On Stairs	$39,757
Masonry Walls Exterior, Interior & Infills	$238,374
Structural Steel & Decking	$117,464
Stairs & Railings	$113,615
Foundation Waterproofing	$22,840
Exterior Insulation Finish System	$99,803
Roofing	$42,949
Doors, Frames & Hardware	$13,796
Exterior Doors & Storefronts	$56,494
New Finish Floors	$31,274
New Finish Ceilings	$3,514
Interior Painting	$22,221
Wire Partition & Door	$8,284
Elevator	$123,159
Total Construction Cost:	**$1,027,955**
Existing Building Envelope Upgrades	
Remove Wood Fascia and Slates	$8,222
Masonry Restoration Allowance	$18,875
Clean Existing Brick & Stain	$15,813
Exterior Insulation Finish System	$244,616
Roof Walk Pads, Fascia and New Canopy Roofing	$114,694
Trespa-Meteon Large Format Wood Grain Paneling System	$166,937
Aluminum Clad Wall Paneling	$42,542
Soffit & Aluminum Paneling	$56,591
Exterior Wall Furring including rigid insulation	$67,432
Refinish Ramp Railings and Exterior Metal Stair Risers	$6,326
Exterior Sign	$5,058
Total Construction Cost:	**$747,106**
Window Replacements & Improvements	
Selective Demolition & Create Wall Openings	$28,873
Exterior Wall Infills	$64,128
Window Sills	$20,217
New Windows	$137,634
Window Shades	$15,131
Total Construction Cost:	**$265,983**

Mechanical System & Upgrades		
Create New Openings for RTUs		$75,839
Flashing Around Roof Curbs		$15,572
HVAC System (See MEP Estimate Attached)		$1,650,891
	Total Construction Cost:	**$1,742,302**
Electrical System & Upgrades		
Trenching & Backfill for Underground Electric		$32,013
Electrical System (See MEP Estimate Attached)		$1,208,591
	Total Construction Cost:	**$1,240,604**
Plumbing System & Upgrades		
Trenching & Backfill for Water Service and Gas		$45,261
Concrete Slab on Grade Cutting & Patching		$32,542
Plumbing System (See MEP Estimate Attached)		$502,427
	Total Construction Cost:	**$580,230**
Fire Protection System		
Fire Protection System (See MEP Estimate Attached)		$237,954
	Total Construction Cost:	**$237,954**

Arris Contracting Company, Inc.

Oakley Center SD Budget
26 Oakley Street
Poughkeepsie
NY 12601
Dutchess

Dutchess County
626 Dutchess Turnpike
Pouhgkeepsie
NY 12603

Tinkelman Architecture

Clark Patterson Lee

JF

Stand Labor 22-23

Standard Equipment

Bid Item	Phase	Description	Takeoff Quantity	Labor Hours	Labor Cost/Unit	Labor Amount	Material Amount	Sub Amount	Equip Amount	Other Amount	Total Cost/Unit	Total Amount
1		**Interior Renovations & Fit Up**										
		Remove Asbestos Flooring										
	1750.010	Abate Floor Tile	12,000 sf	1,200	11.68 /sf	140,146	6,578	-	3,915	-	12.55 /sf	150,640
	1750.010	Debris Removal for Above	143 cy		-	-	-	-	13,065	-	91.36 /cy	13,065
	1750.010	Decontamination Unit	1,000 sf	50	5.84 /sf	5,839	-	-	39,155	-	44.99 /sf	44,994
	1560.100	Temp Protection @ Asbestos Flooring Removal	12,000 sf	240	2.24 /sf	26,926	7,400	-	-	-	2.86 /sf	34,327
		Remove Asbestos Flooring	**12,000 sf**	**1,490**	**14.41 /sf**	**172,912**	**13,978**		**56,135**		**20.25 /sf**	**243,025**
		Remove Asbestos Gypsum Wall										
	1750.010	Remove Asbestos Gypsum Wall	3,500 sf	350	11.68 /sf	40,876	1,919	-	1,142	-	12.55 /sf	43,937
	1750.010	Debris Removal for Above	43 cy		-	-	-	-	3,948	-	91.36 /cy	3,948
	1750.010	Decontamination Unit	300 sf	15	5.84 /sf	1,752	-	-	11,746	-	44.99 /sf	13,498
	1560.100	Temp Protection @ Asbestos Flooring Removal	3,500 sf	70	2.24 /sf	7,854	2,158	-	-	-	2.86 /sf	10,012
	1726.010	Final Cleaning	9,785 sf		-	-	-	25,542	-	-	2.61 /sf	25,542
		Remove Asbestos Gypsum Wall	**3,500 sf**	**435**	**14.42 /sf**	**50,481**	**4,077**	25,542	**16,836**		**27.70 /sf**	**96,936**
		Remove Ceiling										
	1739.080	Rem. Acoust Tile & Grid	20,000 sf	333	1.92 /sf	38,409	-	-	653	-	1.95 /sf	39,061
	1739.010	Debris Removal for Above	185 cy		-	-	-	-	8,459	-	45.68 /cy	8,459
		Remove Ceiling	**20,000 sf**	**333**	**1.92 /sf**	**38,409**			**9,112**		**2.38 /sf**	**47,521**
		Remove Casework										
	1736.050	Remove Cabinets	110 lf	18	19.21 /lf	2,113	-	-	72	-	19.86 /lf	2,184
	1736.050	Debris Removal for Above	12 cy		-	-	-	-	558	-	45.68 /cy	558
		Remove Casework	**110 lf**	**18**	**19.21 /lf**	**2,113**			**630**		**24.93 /lf**	**2,742**
		Remove Doors										
	1738.010	Remove Door & Frame Single	55 ea	110	230.45 /ea	12,675	-	-	215	-	234.37 /ea	12,890
	1738.010	Remove Door & Frame Double	2 ea	4	230.46 /ea	461	-	-	8	-	234.37 /ea	469
	1738.010	Remove Sidelite Frame	80 sf	8	11.52 /sf	922	-	-	16	-	11.72 /sf	937
	1738.010	Remove Hardware	42 ea	21	56.10 /ea	2,356	-	-	82	-	58.06 /ea	2,438
	1738.010	Debris Removal for Above	35 cy		-	-	-	-	1,586	-	45.68 /cy	1,586
		Remove Doors	**99 ea**	**143**	**165.80 /ea**	**16,414**			**1,907**		**185.06 /ea**	**18,321**
		Remove Overhead Door										
	1738.010	Remove Overhead Door	1 ea	6	673.14 /ea	673	-	-	47	-	720.13 /ea	720
	1738.010	Debris Removal for Above	0 cy		-	-	-	-	9	-	45.67 /cy	9
		Remove Overhead Door	**1 ea**	**6**	**673.14 /ea**	**673**			**56**		**728.99 /ea**	**729**
		Cut Opening in GWB Partition										
	1739.040	Demo & Frame New Door Opening	12 ea	60	560.97 /ea	6,732	1,175	-	-	-	658.85 /ea	7,906
		Cut Opening in GWB Partition	**12 ea**	**60**	**560.97 /ea**	**6,732**	**1,175**				**658.85 /ea**	**7,906**
		Remove Ceramic Tile										
	1739.010	Remove Ceramic Tile Floor	475 sf	30	7.20 /sf	3,421	-	-	58	-	7.32 /sf	3,479
	1739.010	Debris Removal for Above	4 cy		-	-	-	-	201	-	45.68 /cy	201
		Remove Ceramic Tile	**475 sf**	**30**	**7.20 /sf**	**3,421**			**259**		**7.75 /sf**	**3,680**
		Remove Flooring										
	1739.010	Remove Vinyl Tile	6,650 sf	166	2.88 /sf	19,156	-	-	217	-	2.91 /sf	19,373
	1739.010	Debris Removal for Above	41 cy		-	-	-	-	1,875	-	45.68 /cy	1,875

Bid Item	Phase	Description	Takeoff Quantity	Labor Hours	Labor Cost/Unit	Labor Amount	Material Amount	Sub Amount	Equip Amount	Other Amount	Total Cost/Unit	Total Amount
		Remove Flooring	**6,650 sf**	**166**	**2.88 /sf**	**19,156**			**2,092**		**3.20 /sf**	**21,249**
		Remove Dock Bumpers										
	1738.050	Remove Dock Bumpers	2 ea	1	57.61 /ea	115	-	-	8	-	61.53 /ea	123
	1738.010	Debris Removal for Above	0 cy		-	-	-	-	18	-	45.70 /cy	18
		Remove Dock Bumpers	**2 ea**	**1**	**57.61 /ea**	**115**			**26**		**70.39 /ea**	**141**
		Remove Room Signs										
	1738.050	Remove Room Signage	21 ea	3	14.40 /ea	302	-	-	-	-	14.40 /ea	302
	1738.010	Debris Removal for Above	1 cy		-	-	-	-	41	-	45.69 /cy	41
		Remove Room Signs	**21 ea**	**3**	**14.40 /ea**	**302**			**41**		**16.38 /ea**	**344**
		Remove Toilet Accessories										
	1738.050	Remove Toilet Accessories	39 ea	8	23.05 /ea	899	-	-	31	-	23.83 /ea	929
	1738.010	Debris Removal for Above	5 cy		-	-	-	-	223	-	45.68 /cy	223
		Remove Toilet Accessories	**39 ea**	**8**	**23.05 /ea**	**899**			**253**		**29.54 /ea**	**1,152**
		Remove Toilet Partitions										
	1738.050	Remove Toilet Partitions	14 ea	14	115.23 /ea	1,613	-	-	27	-	117.18 /ea	1,641
	1738.010	Debris Removal for Above	3 cy		-	-	-	-	124	-	45.68 /cy	124
		Remove Toilet Partitions	**14 ea**	**14**	**115.23 /ea**	**1,613**			**151**		**126.05 /ea**	**1,765**
		Remove Gyp @ Exterior Wall										
	1739.040	Remove Sheetrock But No Studs	5,085 sf	57	1.28 /sf	6,510	-	-	111	-	1.30 /sf	6,621
	1739.040	Debris Removal for Above	31 cy		-	-	-	-	1,639	-	52.21 /cy	1,639
		Remove Gyp @ Exterior Wall	**5,085 sf**	**57**	**1.28 /sf**	**6,510**			**1,749**		**1.62 /sf**	**8,260**
		Remove Partitions										
	1739.040	Remove Metal Studs & 2 Layers Sheetrock	11,440 sf	229	2.31 /sf	26,364	-	-	896	-	2.38 /sf	27,260
	1739.040	Debris Removal for Above	174 cy		-	-	-	-	9,078	-	52.21 /cy	9,078
		Remove Partitions	**11,440 sf**	**229**	**2.31 /sf**	**26,364**			**9,974**		**3.18 /sf**	**36,338**
		Masonry Wall Infill @ Door										
	4220.110	Blk 8" Standard Face Lt Wt	36 ea	11	35.93 /ea	1,294	59	-	-	-	37.58 /ea	1,353
	4060.100	Mortar Type "N"	0 cy		-	-	5	-	-	-	75.80 /cy	5
	4060.100	Sand At Mortar	0 cy		-	-	2	-	-	-	21.97 /cy	2
	4070.100	Grout Fill 3000 psi,1/2" Gravl	0 cy	1	179.66 /cy	64	51	-	-	-	323.62 /cy	115
	4930.200	Rub Block	64 sf	1	1.80 /sf	115	1	-	-	-	1.81 /sf	116
	4080.100	Horiz Wall Reinf 8" Truss	0 mlf	0	898.75 /mlf	22	4	-	-	-	1,053.33 /mlf	25
		Masonry Wall Infill @ Door	**32 sf**	**12**	**46.69 /sf**	**1,494**	**122**				**50.51 /sf**	**1,616**
		Cabinets and Countertops										
	6410.010	Base Cabinet	62 lf	21	37.40 /lf	2,319	27,351	-	-	-	478.54 /lf	29,669
	6410.010	Wall Cabinets	40 lf	27	74.80 /lf	2,992	13,574	-	-	-	414.14 /lf	16,565
	6410.010	Counter Tops	125 lf	50	44.88 /lf	5,610	21,209	-	-	-	214.55 /lf	26,818
	6410.010	Vanity	35 lf	23	74.80 /lf	2,618	5,226	-	-	-	224.11 /lf	7,844
	6410.010	Transaction Counter	12 lf	5	44.88 /lf	539	2,036	-	-	-	214.55 /lf	2,575
		Cabinets and Countertops	**274 lf**	**125**	**51.37 /lf**	**14,077**	**69,395**				**304.64 /lf**	**83,471**
		Trim - Shelving										
	6270.010	Plam Shelving	100 lf	8	9.35 /lf	935	4,072	-	-	-	50.07 /lf	5,007
	6270.010	Shelf Standards	50 ea	17	37.40 /ea	1,870	543	-	-	-	48.26 /ea	2,413
	6270.010	Shelf Brackets	13 ea	0	3.51 /ea	46	62	-	-	-	8.26 /ea	107

Bid Item	Phase	Description	Takeoff Quantity	Labor Hours	Labor Cost/Unit	Labor Amount	Material Amount	Sub Amount	Equip Amount	Other Amount	Total Cost/Unit	Total Amount
		Trim - Shelving	**100 lf**	**25**	**28.50 /lf**	**2,850**	**4,677**				**75.27 /lf**	**7,527**
		Spray Insulation										
	7210.060	Sprayed On Insulation- Closed Cell 7.25"	2,150 sf		-	-	-	25,255	-	-	11.75 /sf	25,255
		Spray Insulation	**2,150 sf**		**/sf**			25,255			**11.75 /sf**	**25,255**
		Blown-in Attic Insulation										
	7210.050	Blown-in Attic Insulation R50	6,625 sf	276	4.68 /sf	30,970	31,146	-	-	-	9.38 /sf	62,116
		Blown-in Attic Insulation	**6,625 sf**	**276**	**4.68 /sf**	**30,970**	**31,146**				**9.38 /sf**	**62,116**
		Fireproofing Allowance										
	7810.010	Fireprfg Sprayd Beams 2 hr	2,150 sf	100	4.84 /sf	10,398	1,618		1,085		6.09 /sf	13,101
	7810.010	Fireprfg Sprayd Ceiling 2hr	2,150 sf	100	4.84 /sf	10,398	2,876		1,085		6.68 /sf	14,359
		Fireproofing Allowance	**2,150 sf**	**200**	**9.67 /sf**	**20,796**	**4,494**		**2,171**		**12.77 /sf**	**27,460**
		Doors, Frames & Hardware										
	8700.000	Furnish Door Hardware	41 Sets		-	-	34,782	-	-	-	848.35 /Sets	34,782
	8100.000	Metal Frames	41 ea	41	112.19 /ea	4,600	13,378	-	-	-	438.48 /ea	17,978
	8210.010	Wood Door Leaf	43 ea	43	112.19 /ea	4,824	28,061	-	-	-	764.77 /ea	32,885
	8700.000	Continuous Hinges	29 ea	10	37.40 /ea	1,085	-	-	-	-	37.40 /ea	1,085
	8700.000	Pivot Hinges	42 ea	42	112.19 /ea	4,712	-	-	-	-	112.19 /ea	4,712
	8700.000	Door Bumpers	28 ea	7	28.05 /ea	785	-	-	-	-	28.05 /ea	785
	8700.000	Panic Device	15 ea	30	224.39 /ea	3,366	23,493	-	-	-	1,790.57 /ea	26,859
	8700.000	Cylinders	43 ea	14	37.40 /ea	1,608	-	-	-	-	37.40 /ea	1,608
	8700.000	Cylindrical Lockset	28 ea	28	112.19 /ea	3,141	-	-	-	-	112.19 /ea	3,141
	8700.000	Kick Plates	15 ea	8	56.10 /ea	841	-	-	-	-	56.10 /ea	841
	8700.000	Door Closers	15 ea	15	112.19 /ea	1,683	-	-	-	-	112.19 /ea	1,683
	8740.000	Card Readers	2 ea		-	-	-	3,915	-	-	1,957.73 /ea	3,915
	8740.000	Door Contacts	6 ea		-	-	-	7,831	-	-	1,305.15 /ea	7,831
	8740.000	Electric Control Doors	10 ea		-	-	-	22,840	-	-	2,284.01 /ea	22,840
		Doors, Frames & Hardware	**41 ea**	**238**	**649.90 /ea**	**26,646**	**99,713**	34,586			**3,925.51 /ea**	**160,946**
		Hardware Replacement										
	1738.010	Remove Hardware	35 ea	12	37.40 /ea	1,309	-	-	46	-	38.70 /ea	1,355
	8700.000	Cylindrical Lockset	32 ea	32	112.19 /ea	3,590	16,706	-	-	-	634.25 /ea	20,296
	8700.000	Cylinders	35 ea	12	37.40 /ea	1,309	2,284	-	-	-	102.66 /ea	3,593
	8700.000	Panic Device	3 ea	6	224.39 /ea	673	4,699	-	-	-	1,790.57 /ea	5,372
		Hardware Replacement	**35 ea**	**61**	**196.61 /ea**	**6,881**	**23,688**		**46**		**874.72 /ea**	**30,615**
		Sliding Closet Doors										
	8160.010	Sliding Closet Doors	5 ea	30	679.22 /ea	3,396	11,420	-	-	-	2,963.24 /ea	14,816
		Sliding Closet Doors	**5 ea**	**30**	**679.22 /ea**	**3,396**	**11,420**				**2,963.24 /ea**	**14,816**
		Doors - Overhead										
	8360.010	Insulated Overhead Door	1 ea	16	1,795.09 /ea	1,795	4,699	-	-	-	6,493.63 /ea	6,494
	11160.010	Dock Bumpers	2 ea					1,175	-	-	587.32 /ea	1,175
		Doors - Overhead	**1 ea**	**16**	**1,795.09 /ea**	**1,795**	**4,699**	1,175			**7,668.26 /ea**	**7,668**
		Doors - Overhead Coiling FR										
	8330.010	Door Roll Up Fire Rated	72 sf	24	37.74 /sf	2,717	21,143	-	888	-	343.72 /sf	24,748

Bid Item	Phase	Description	Takeoff Quantity	Labor Hours	Labor Cost/Unit	Labor Amount	Material Amount	Sub Amount	Equip Amount	Other Amount	Total Cost/Unit	Total Amount
		Doors - Overhead Coiling FR	**72 sf**	**24**	**37.74 /sf**	**2,717**	**21,143**		**888**		**343.72 /sf**	**24,748**
		Interior Glass & Glazing										
	8810.010	Glass Fire Rated Standard	528 sf	211	55.01 /sf	29,045	103,368	-	-	-	250.78 /sf	132,413
	8400.000	Steel-Framed Storefronts	525 sf		-	-	-	54,816	-	-	104.41 /sf	54,816
	8400.000	Security Window 4x4	2 ea	8	550.11 /ea	1,100	13,704	-	-	-	7,402.14 /ea	14,804
		Interior Glass & Glazing	**525 sf**	**219**	**57.42 /sf**	**30,145**	**117,072**	54,816			**384.83 /sf**	**202,034**
		Flooring - Fluid Applied										
	9670.000	Resinous Flooring	3,282 sf		-	-	-	64,253	-	-	19.58 /sf	64,253
	9670.000	Resinous Flooring-Integral Cove Base	1,058 lf		-	-	-	12,428	-	-	11.75 /lf	12,428
		Flooring - Fluid Applied	**3,282 sf**		**/sf**			76,680			**23.36 /sf**	**76,680**
		Flooring - Carpet Tile										
	9680.010	Carpet Tile	384 sy	55	16.03 /sy	6,156	22,560	-	-	-	74.76 /sy	28,716
	9650.010	Floor Resil Base	1,200 lf	45	4.47 /lf	5,360	1,566	-	-	-	5.77 /lf	6,926
		Flooring - Carpet Tile	**384 sy**	**100**	**29.98 /sy**	**11,517**	**24,126**				**92.79 /sy**	**35,642**
		Flooring - Resilient Tile										
	9650.010	Luxury Vinyl Tile	4,360 sf	136	3.72 /sf	16,230	28,452				10.25 /sf	44,682
	9650.010	Floor Resil Base	1,470 lf	55	4.47 /lf	6,566	1,919	-	-	-	5.77 /lf	8,485
	9650.010	Cementitious Floor Leveler 1/4"	4,360 sf	109	2.98 /sf	12,984	5,690	-	-	-	4.28 /sf	18,674
		Flooring - Resilient Tile	**4,360 sf**	**300**	**8.21 /sf**	**35,779**	**36,061**				**16.48 /sf**	**71,841**
		Flooring - Resilient Sheet Vinyl										
	9650.010	Floor Resil Sheet Vinyl	6,580 sf	308	5.58 /sf	36,740	34,352	-	-	-	10.80 /sf	71,091
	9650.010	Floor Resil Base	1,420 lf	53	4.47 /lf	6,343	1,853	-	-	-	5.77 /lf	8,196
	9650.010	Cementitious Floor Leveler 1/4"	6,580 sf	165	2.98 /sf	19,595	8,588	-	-	-	4.28 /sf	28,182
		Flooring - Resilient Sheet Vinyl	**6,580 sf**	**526**	**9.53 /sf**	**62,677**	**44,793**				**16.33 /sf**	**107,470**
		Interior Paintg/Incl Trim,Drs,Wndw										
	9910.020	Paint Door Frame	76 ea	101	153.64 /ea	11,676	279	-	-	-	157.31 /ea	11,955
	9910.020	Prime Coat at GWB	48,740 sf	609	1.44 /sf	70,202	15,903	-	-	-	1.77 /sf	86,105
	9910.020	Finish Paint @ GWB	48,740 sf	812	1.92 /sf	93,602	15,903	-	-	-	2.25 /sf	109,506
	9910.020	Epoxy Prime Coat	10,580 sf	132	1.44 /sf	15,239	5,178	-	-	-	1.93 /sf	20,417
	9910.020	Epoxy Finish Coat	10,580 sf	176	1.92 /sf	20,318	5,178	-	-	-	2.41 /sf	25,496
	9910.020	Patch/Prime Existing	540 sf	5	1.15 /sf	622	106	-	-	-	1.35 /sf	728
	9910.020	Finish Paint Exposed Structure	540 sf	7	1.44 /sf	778	123	-	-	-	1.67 /sf	901
		Interior Paintg/Incl Trim,Drs,Wndw	**59,320 sf**	**1,844**	**3.58 /sf**	**212,437**	**42,671**				**4.30 /sf**	**255,108**
		Exterior Wall Insulation & Framing										
	9120.010	Labor Interior Studs To Deck	1,135 lf	189	18.70 /lf	21,223	-	-	-	-	18.70 /lf	21,223
	9127.010	Labor Hang GWB Interior	14,755 sf	307	2.34 /sf	34,488	-	-	-	-	2.34 /sf	34,488
	9132.010	Labor GWB Finish All Steps	14,755 sf	211	1.65 /sf	24,288	-	-	-	-	1.65 /sf	24,288
	9130.010	Drill Pt Screw 7/16"	3,412 ea		-	-	56	-	-	-	0.02 /ea	56
	9121.010	S Stud 358 x 13 18 ga	853 ea		-	-	12,537	-	-	-	14.70 /ea	12,537
	9125.010	Std Track 18 ga 3-5/8"	2,270 lf	151	7.48 /lf	16,979	2,566	-	-	-	8.61 /lf	19,545
	9131.010	GWB 5/8x8 Regular	14,755 sf		-	-	10,110	-	-	-	0.69 /sf	10,110
	7210.030	Sound Blanket 16" x 3- 5/8"	15,323 sf	118	0.86 /sf	13,224	4,532	-	-	-	1.16 /sf	17,755
	9130.010	Pins & Loads 1/2"	1,135 ea		-	-	1,083	-			0.95 /ea	1,083

Bid Item	Phase	Description	Takeoff Quantity	Labor Hours	Labor Cost/Unit	Labor Amount	Material Amount	Sub Amount	Equip Amount	Other Amount	Total Cost/Unit	Total Amount
		Exterior Wall Insulation & Framing										
	9130.010	Pins & Loads 3/4"	1,135 ea		-	-	709	-	-	-	0.63 /ea	709
	9130.010	Drill Pt Screw 1 1/4"	22,133 ea		-	-	364	-	-	-	0.02 /ea	364
	9126.010	Drywall Acoustical Sealant	2,270 lf	23	1.12 /lf	2,547	159	-	-	-	1.19 /lf	2,705
	9132.010	Joint Compound	14,755 sf		-	-	867	-	-	-	0.06 /sf	867
	9132.010	Joint Tape 500□Rolls	14,755 sf		-	-	114	-	-	-	0.01 /sf	114
		Exterior Wall Insulation & Framing	**14,755 sf**	**999**	**7.64 /sf**	**112,748**	**33,097**				**9.88 /sf**	**145,846**
		Wall - S Studs to Deck										
	9120.010	Labor Interior Studs To Deck	519 lf	87	18.70 /lf	9,705	-	-	-	-	18.70 /lf	9,705
	9127.010	Labor Hang GWB Interior	13,464 sf	281	2.34 /sf	31,470	-	-	-	-	2.34 /sf	31,470
	9132.010	Labor GWB Finish All Steps	13,464 sf	192	1.65 /sf	22,163	-	-	-	-	1.65 /sf	22,163
	9130.010	Drill Pt Screw 7/16"	2,032 ea		-	-	33	-	-	-	0.02 /ea	33
	9121.010	S Stud 358 x 8□18 ga	42 ea		-	-	380	-	-	-	9.05 /ea	380
	9121.010	S Stud 358 x 13□18 ga	466 ea		-	-	6,849	-	-	-	14.70 /ea	6,849
	9125.010	Std Track 18 ga 3-5/8"	1,038 lf	69	7.48 /lf	7,764	1,174	-	-	-	8.61 /lf	8,937
	9131.010	GWB 5/8x8 Regular	6,314 sf		-	-	4,326	-	-	-	0.69 /sf	4,326
	9131.010	GWB 5/8x8 Water Resistant	7,150 sf		-	-	9,798	-	-	-	1.37 /sf	9,798
	9130.010	Pins & Loads 1/2"	519 ea		-	-	495	-	-	-	0.95 /ea	495
	9130.010	Pins & Loads 3/4"	519 ea		-	-	324	-	-	-	0.63 /ea	324
	9130.010	Drill Pt Screw 1 1/4"	20,198 ea		-	-	332	-	-	-	0.02 /ea	332
	9126.010	Drywall Acoustical Sealant	2,076 lf	21	1.12 /lf	2,329	145	-	-	-	1.19 /lf	2,474
	9132.010	Joint Compound	13,464 sf		-	-	792	-	-	-	0.06 /sf	792
	9132.010	Joint Tape 500□Rolls	13,464 sf		-	-	104	-	-	-	0.01 /sf	104
	9132.010	Corner Bead 1-1/4 x 1-1/4 x 8□	304 lf	3	1.17 /lf	355	40	-	-	-	1.30 /lf	395
	9132.010	Corner Bead 1-1/4 x 1-1/4 x10□	988 lf	8	0.94 /lf	924	130	-	-	-	1.07 /lf	1,054
		Wall - S Studs to Deck	**6,732 sf**	**661**	**11.10 /sf**	**74,710**	**24,923**				**14.80 /sf**	**99,633**
		Wall - S Studs to Deck Fire Rated										
	9120.010	Labor Interior Studs To Deck	300 lf	50	18.70 /lf	5,610	-	-	-	-	18.70 /lf	5,610
	9127.010	Labor Hang GWB Interior	7,800 sf	163	2.34 /sf	18,231	-	-	-	-	2.34 /sf	18,231
	9132.010	Labor GWB Finish All Steps	7,800 sf	111	1.65 /sf	12,840	-	-	-	-	1.65 /sf	12,840
	9130.010	Drill Pt Screw 7/16"	1,128 ea		-	-	19	-	-	-	0.02 /ea	19
	9121.010	S Stud 358 x 13□18 ga	282 ea		-	-	4,145	-	-	-	14.70 /ea	4,145
	9125.010	Std Track 18 ga 3-5/8"	600 lf	40	7.48 /lf	4,488	678	-	-	-	8.61 /lf	5,166
	9131.010	GWB 5/8x8 Fire Code	7,800 sf		-	-	8,017	-	-	-	1.03 /sf	8,017
	7210.030	Sound Blanket 16" x 3- 5/8"	4,050 sf	31	0.86 /sf	3,495	1,198	-	-	-	1.16 /sf	4,693
	9130.010	Pins & Loads 1/2"	300 ea		-	-	286	-	-	-	0.95 /ea	286
	9130.010	Pins & Loads 3/4"	300 ea		-	-	187	-	-	-	0.63 /ea	187
	9130.010	Drill Pt Screw 1 1/4"	11,700 ea		-	-	192	-	-	-	0.02 /ea	192
	9126.010	Drywall Acoustical Sealant	1,200 lf	12	1.12 /lf	1,346	84	-	-	-	1.19 /lf	1,430
	9132.010	Joint Compound	7,800 sf		-	-	459	-	-	-	0.06 /sf	459
	9132.010	Joint Tape 500□Rolls	7,800 sf		-	-	60	-	-	-	0.01 /sf	60
	9132.010	Corner Bead 1-1/4 x 1-1/4 x10□	728 lf	6	0.94 /lf	681	96	-	-	-	1.07 /lf	776
	7840.000	Fibrous Fire Safing	123 sf	12	11.22 /sf	1,380	88	-	-	-	11.94 /sf	1,468

Bid Item	Phase	Description	Takeoff Quantity	Labor Hours	Labor Cost/Unit	Labor Amount	Material Amount	Sub Amount	Equip Amount	Other Amount	Total Cost/Unit	Total Amount
		Wall - S Studs to Deck Fire Rated										
	7840.000	Intumescent Firestopping	600 lf	30	6.48 /lf	3,887	861	-	-	-	7.91 /lf	4,748
		Wall - S Studs to Deck Fire Rated	**3,900 sf**	**455**	**13.32 /sf**	**51,957**	**16,370**				**17.52 /sf**	**68,328**
		Added Gypsum for Sleeping Room FR Seperation										
	9127.010	Labor Hang GWB Interior	3,796 sf	79	2.34 /sf	8,873	-	-	-	-	2.34 /sf	8,873
	9132.010	Labor GWB Finish All Steps	7,592 sf	108	1.65 /sf	12,497	-	-	-	-	1.65 /sf	12,497
	9130.010	Drill Pt Screw 7/16"	4 ea		-	-	0	-	-	-	0.02 /ea	0
	9131.010	GWB 5/8x8 Fire Code	3,796 sf		-	-	3,902	-	-	-	1.03 /sf	3,902
	9130.010	Drill Pt Screw 1 1/4"	4,745 ea		-	-	78	-	-	-	0.02 /ea	78
	9126.010	Drywall Acoustical Sealant	584 lf	6	1.12 /lf	655	41	-	-	-	1.19 /lf	696
	9132.010	Joint Compound	7,592 sf		-	-	446	-	-	-	0.06 /sf	446
	9132.010	Joint Tape 500□Rolls	7,592 sf		-	-	59	-	-	-	0.01 /sf	59
	7840.000	Fibrous Fire Safing	120 sf	12	11.22 /sf	1,343	86	-	-	-	11.94 /sf	1,429
	7840.000	Intumescent Firestopping	584 lf	29	6.48 /lf	3,783	838	-	-	-	7.91 /lf	4,621
		Added Gypsum for Sleeping Room FR Seperation	**3,796 sf**	**235**	**7.15 /sf**	**27,151**	**5,450**				**8.59 /sf**	**32,601**
		Door Wall Infill										
	9120.010	Labor Interior Studs To Deck	84 lf	14	18.70 /lf	1,571	-	-	-	-	18.70 /lf	1,571
	9127.010	Labor Hang GWB Interior	1,344 sf	28	2.34 /sf	3,141	-	-	-	-	2.34 /sf	3,141
	9132.010	Labor GWB Finish All Steps	1,344 sf	19	1.65 /sf	2,212	-	-	-	-	1.65 /sf	2,212
	9130.010	Drill Pt Screw 7/16"	504 ea		-	-	8	-	-	-	0.02 /ea	8
	9121.010	S Stud 358 x 8□18 ga	126 ea		-	-	1,140	-	-	-	9.05 /ea	1,140
	9125.010	Std Track 18 ga 3-5/8"	168 lf	11	7.48 /lf	1,257	190	-	-	-	8.61 /lf	1,446
	9131.010	GWB 5/8x8 Fire Code	1,344 sf		-	-	1,381	-	-	-	1.03 /sf	1,381
	7210.030	Sound Blanket 16" x 3- 5/8"	714 sf	5	0.86 /sf	616	211	-	-	-	1.16 /sf	827
	9130.010	Pins & Loads 1/2"	84 ea		-	-	80	-	-	-	0.95 /ea	80
	9130.010	Pins & Loads 3/4"	84 ea		-	-	53	-	-	-	0.63 /ea	53
	9130.010	Drill Pt Screw 1 1/4"	2,016 ea		-	-	33	-	-	-	0.02 /ea	33
	9126.010	Drywall Acoustical Sealant	336 lf	3	1.12 /lf	377	23	-	-	-	1.19 /lf	400
	9132.010	Joint Compound	1,344 sf		-	-	79	-	-	-	0.06 /sf	79
	9132.010	Joint Tape 500□Rolls	1,344 sf		-	-	10	-	-	-	0.01 /sf	10
	9132.010	Corner Bead 1-1/4 x 1-1/4 x 8□	336 lf	4	1.17 /lf	393	44	-	-	-	1.30 /lf	437
	7840.000	Fibrous Fire Safing	34 sf	3	11.22 /sf	386	25	-	-	-	11.94 /sf	411
	7840.000	Intumescent Firestopping	168 lf	8	6.48 /lf	1,088	241	-	-	-	7.91 /lf	1,329
		Door Wall Infill	**21 ea**	**97**	**525.79 /ea**	**11,042**	**3,519**				**693.37 /ea**	**14,561**
		Acoustical Ceiling 2x4										
	9511.010	Main Tee Intermediate White	2,340 lf		-	-	2,800	-	-	-	1.20 /lf	2,800
	9511.020	Cross Tee 4□Intermediate	1,170 ea		-	-	4,398	-	-	-	3.76 /ea	4,398
	9511.010	Pins & Loads	444 ea		-	-	290	-	-	-	0.65 /ea	290
	9511.050	Ceramaguard 2x4 5/8"	384 sf	4	1.17 /sf	449	1,878	-	-	-	6.06 /sf	2,327
	9511.050	Fine Fissured 2x4 5/8" Second Look	8,969 sf	93	1.17 /sf	10,482	26,338	-	-	-	4.11 /sf	36,819
	9511.040	Wall Mold 15/16 Angle White	3,140 lf	63	2.24 /lf	7,046	1,878	-	-	-	2.84 /lf	8,924
	9511.040	Nails for Wall Mold	3,140 ea		-	-	6	-	-	-	0.00 /ea	6
	9511.010	Hanger Wire (#12 ga.)	3,000 lf		-	-	1,958	-	-	-	0.65 /lf	1,958

Bid Item	Phase	Description	Takeoff Quantity	Labor Hours	Labor Cost/Unit	Labor Amount	Material Amount	Sub Amount	Equip Amount	Other Amount	Total Cost/Unit	Total Amount
		Acoustical Ceiling 2x4										
	9510.010	Labor Interior Grid Ceiling 2x4	9,260 sf	289	3.51 /sf	32,466	-	-	-	-	3.51 /sf	32,466
		Acoustical Ceiling 2x4	**9,260 sf**	**450**	**5.45 /sf**	**50,442**	**39,545**				**9.72 /sf**	**89,987**
		Bulkhead Framing										
	9120.010	Labor Interior Bulkhead Framing	660 sf	21	3.51 /sf	2,314	-	-	-	-	3.51 /sf	2,314
	9127.010	Labor Hang GWB Bulkhead	660 sf	21	3.51 /sf	2,314	-	-	-	-	3.51 /sf	2,314
	9132.010	Labor GWB Ceiling Finish	660 sf	13	2.31 /sf	1,521	-	-	-	-	2.31 /sf	1,521
	9125.010	Std Track 18 ga 3-5/8"	220 lf	15	7.48 /lf	1,646	249	-	-	-	8.61 /lf	1,894
	9121.010	S Stud 358 x 6□18 ga	84 ea		-	-	570	-	-	-	6.78 /ea	570
	9131.010	GWB 5/8x8 Fire Code	660 sf		-	-	678	-	-	-	1.03 /sf	678
	9130.010	Drill Pt Screw 7/16"	336 ea		-	-	6	-	-	-	0.02 /ea	6
	9130.010	Drill Pt Screw 1 1/4"	990 ea		-	-	16	-	-	-	0.02 /ea	16
	9132.010	Joint Compound	660 sf		-	-	39	-	-	-	0.06 /sf	39
	9132.010	Joint Tape 500□Rolls	660 sf		-	-	5	-	-	-	0.01 /sf	5
	9132.010	Corner Bead 1-1/4 x 1-1/4 x10□	220 lf	2	0.94 /lf	206	29	-	-	-	1.07 /lf	235
		Bulkhead Framing	**660 sf**	**71**	**12.12 /sf**	**8,000**	**1,592**				**14.53 /sf**	**9,592**
		Ceilings & Soffits Susp Grid Framing										
	9120.010	Labor Interior Grid Ceiling	7,870 sf	328	4.68 /sf	36,790	-	-	-	-	4.68 /sf	36,790
	9127.010	Labor Hang GWB Ceiling	7,870 sf	164	2.34 /sf	18,395	-	-	-	-	2.34 /sf	18,395
	9132.010	Labor GWB Ceiling Finish	7,870 sf	157	2.31 /sf	18,137	-	-	-	-	2.31 /sf	18,137
	9511.010	Pins & Loads	374 ea		-	-	244	-	-	-	0.65 /ea	244
	9131.010	GWB 5/8x8 Fire Code	7,870 sf		-	-	8,089	-	-	-	1.03 /sf	8,089
	9126.010	Main Tee Suspended Ceiling	1,952 lf		-	-	642	-	-	-	0.33 /lf	642
	9126.010	Cross Tee Suspended Ceiling	976 ea		-	-	2,051	-	-	-	2.10 /ea	2,051
	9126.010	Wall Mold 1½x1½ Susp Ceiling	1,980 lf	40	2.24 /lf	4,443	879	-	-	-	2.69 /lf	5,322
	9511.040	Nails for Wall Mold	1,980 ea		-	-	4	-	-	-	0.00 /ea	4
	9511.010	Hanger Wire (#12 ga.)	2,244 lf		-	-	1,464	-	-	-	0.65 /lf	1,464
	9130.010	Sharp Pt Screw 7/16"	1,980 ea		-	-	163	-	-	-	0.08 /ea	163
	9130.010	Sharp Pt Screw 1 1/8"	9,850 ea		-	-	648	-	-	-	0.07 /ea	648
	9132.010	Joint Compound	7,870 sf		-	-	463	-	-	-	0.06 /sf	463
	9132.010	Joint Tape 500□Rolls	7,870 sf		-	-	61	-	-	-	0.01 /sf	61
		Ceilings & Soffits Susp Grid Framing	**7,870 sf**	**689**	**9.88 /sf**	**77,765**	**14,707**				**11.75 /sf**	**92,472**
		Toilet Partitions/Urinal Screens										
	10160.010	Plastic Toilet Compartments	11 ea	44	448.77 /ea	4,937	12,921	-	-	-	1,623.41 /ea	17,857
	10160.010	Urinal Screens	6 ea	6	112.19 /ea	673	1,175	-	-	-	307.97 /ea	1,848
		Toilet Partitions/Urinal Screens	**17 ea**	**50**	**329.98 /ea**	**5,610**	**14,096**				**1,159.14 /ea**	**19,705**
		Cubicle Curtains										
	10190.010	Curtain Tracks	34 lf	4	13.20 /lf	449	666	-	-	-	32.78 /lf	1,114
	10190.010	Divider Curtains	238 sf	2	0.94 /sf	224	466	-	-	-	2.90 /sf	690
		Cubicle Curtains	**34 lf**	**6**	**19.80 /lf**	**673**	**1,132**				**53.08 /lf**	**1,805**
		Fire Extinguishers & Cabinets										
	10521.010	Fire Extinguishers	8 ea	11	150.34 /ea	1,203	888	-	-	-	261.28 /ea	2,090
	10521.010	Fire Ext Cabinet	8 ea	35	486.92 /ea	3,895	1,566	-	-	-	682.69 /ea	5,462

Bid Item	Phase	Description	Takeoff Quantity	Labor Hours	Labor Cost/Unit	Labor Amount	Material Amount	Sub Amount	Equip Amount	Other Amount	Total Cost/Unit	Total Amount
		Fire Extinguishers & Cabinets	**8 ea**	**45**	**637.26 /ea**	**5,098**	**2,454**				**943.97 /ea**	**7,552**
		Toilet Accessories										
	10800.010	Soap Dispenser	16 ea	11	75.17 /ea	1,203	731	-	-	-	120.85 /ea	1,934
	10800.010	Mirror	16 ea	11	75.17 /ea	1,203	3,968	-	-	-	323.15 /ea	5,170
	10800.010	Paper Towel Dispenser/Receptacle	7 ea	7	112.19 /ea	785	2,056	-	-	-	405.85 /ea	2,841
	10800.010	Grab Bar	18 ea	9	56.10 /ea	1,010	822	-	-	-	101.78 /ea	1,832
	10800.010	Toilet Paper Dispenser	11 ea	3	28.05 /ea	309	646	-	-	-	86.78 /ea	955
		Toilet Accessories	**68 ea**	**40**	**66.31 /ea**	**4,509**	**8,222**				**187.23 /ea**	**12,731**
		Interior Signage										
	10430.010	Interior Door Signage	50 ea	50	112.19 /ea	5,610	8,157	-	-	-	275.34 /ea	13,767
	10430.010	Interior Egress Signage	8 ea	8	112.20 /ea	898	1,827	-	-	-	340.60 /ea	2,725
		Interior Signage	**58 ea**	**58**	**112.19 /ea**	**6,507**	**9,984**				**284.34 /ea**	**16,492**
		Lockers										
	10500.010	Locker: 18"x72" Double Tier	6 ea	12	226.41 /ea	1,358	3,915	-	-	-	878.98 /ea	5,274
		Lockers	**6 ea**	**12**	**226.41 /ea**	**1,358**	**3,915**				**878.98 /ea**	**5,274**
		Equipment - Laundry										
	11110.010	Washer	6 ea	12	230.45 /ea	1,383	13,704	-	-	-	2,514.47 /ea	15,087
	11110.010	Dryer	6 ea	12	230.46 /ea	1,383	13,704	-	-	-	2,514.48 /ea	15,087
		Equipment - Laundry	**12 ea**	**24**	**230.46 /ea**	**2,766**	**27,408**				**2,514.47 /ea**	**30,174**
		Equipment - Residential Kitchen										
	11450.010	Warming Oven	2 ea	4	230.46 /ea	461	1,305	-	-	-	883.04 /ea	1,766
	11450.010	Warming Table 5 Pot	1 ea	2	230.45 /ea	230	1,436	-	-	-	1,666.11 /ea	1,666
	11450.010	Microwave	2 ea	2	115.23 /ea	230	3,915	-	-	-	2,072.95 /ea	4,146
	11450.010	Refrigerator	1 ea	2	230.45 /ea	230	979	-	-	-	1,209.31 /ea	1,209
	11450.010	Refrigerator 4 Door	1 ea	2	230.45 /ea	230	2,741	-	-	-	2,971.27 /ea	2,971
	11450.010	Freezer	1 ea	2	230.44 /ea	230	3,263	-	-	-	3,493.31 /ea	3,493
	10670.010	Shelving Unit SS	1 ea	2	224.40 /ea	224	848	-	-	-	1,072.75 /ea	1,073
	5730.010	SS Counter	60 sf	30	56.10 /sf	3,366	5,090	-	-	-	140.93 /sf	8,456
		Equipment - Residential Kitchen	**8 ea**	**46**	**650.42 /ea**	**5,203**	**19,577**				**3,097.58 /ea**	**24,781**
		Furnishings - Floor Mats										
	12484.000	Recessed Floor Mat	25 sf	3	14.02 /sf	351	489	-	-	-	33.60 /sf	840
	12484.000	Recessed Floor Grill & Frame	25 sf	3	14.02 /sf	351	816	-	-	-	46.65 /sf	1,166
		Furnishings - Floor Mats	**25 sf**	**6**	**28.05 /sf**	**701**	**1,305**				**80.25 /sf**	**2,006**
		1 Interior Renovations & Fit Up	**22,115 sf**	**10,933**	**56.82 /sf**	**1,256,533**	**781,747**	218,054	**102,325**		**106.65 /sf**	**2,358,659**
2		**Elevator & Stair Tower Addition**										
		Demolish Stair Tower										
	1731.010	Building Demolition	450 sf	9	3.32 /sf	1,495	-	-	969	-	5.48 /sf	2,464
	1733.010	Remove Conc Foundations	150 cf	6	6.15 /cf	923	-	-	1,704	-	17.51 /cf	2,627
	1731.010	Debris Removal for Above	50 cy		-	-	-	-	2,284	-	45.68 /cy	2,284
		Demolish Stair Tower	**450 sf**	**15**	**5.37 /sf**	**2,418**			**4,957**		**16.39 /sf**	**7,375**
		Remove Doors										
	1738.010	Remove Door & Frame Single	2 ea	4	230.45 /ea	461	-	-	8	-	234.37 /ea	469
	1738.010	Debris Removal for Above	0 cy		-	-	-	-	18	-	45.64 /cy	18

Bid Item	Phase	Description	Takeoff Quantity	Labor Hours	Labor Cost/Unit	Labor Amount	Material Amount	Sub Amount	Equip Amount	Other Amount	Total Cost/Unit	Total Amount
		Remove Doors	**2 ea**	**4**	**230.45 /ea**	**461**			**26**		**243.22 /ea**	**486**
		Remove Masonry Facade										
	1734.010	Remove Brick Veneer Wall	520 sf	26	5.76 /sf	2,996	-	-	102	-	5.96 /sf	3,098
	1734.010	Remove Concrete Block Wall	520 sf	43	9.60 /sf	4,993	-	-	170	-	9.93 /sf	5,163
	1734.010	Debris Removal for Above	19 cy		-	-	-	-	880	-	45.68 /cy	880
		Remove Masonry Facade	**520 sf**	**69**	**15.36 /sf**	**7,989**			**1,151**		**17.58 /sf**	**9,140**
		Create Opening in Exterior Wall										
	1734.010	Saw Masonry	76 lf	5	7.20 /lf	547	-	-	37	-	7.69 /lf	585
	1734.010	Rem Block For Opening (Hand)	70 sf	9	14.40 /sf	1,008	-	-	69	-	15.38 /sf	1,077
	1734.010	Tooth Jambs 2 Wythes	28 lf	5	19.21 /lf	538	-	-	37	-	20.51 /lf	574
	1734.010	Rem Brick For Opening (Hand)	70 sf	14	23.05 /sf	1,613	-	-	110	-	24.61 /sf	1,723
	2250.000	Shoring	10 lf	15	169.81 /lf	1,698	326	-	261	-	228.54 /lf	2,285
		Create Opening in Exterior Wall	**70 sf**	**47**	**77.21 /sf**	**5,405**	**326**		**513**		**89.20 /sf**	**6,244**
		Cuts and Fills										
	2315.020	Bulk Cut	50 cy	3	8.31 /cy	415	-	-	277	-	13.85 /cy	693
	2315.020	Bulk Fill	50 cy	5	16.61 /cy	831	-	-	538	-	27.38 /cy	1,369
		Cuts and Fills	**100 cy**	**8**	**12.46 /cy**	**1,246**			**816**		**20.62 /cy**	**2,062**
		Excavate/Backfill Foundation (Trench)										
	2315.021	Excavate Footing By Machine	56 cy	7	18.76 /cy	1,042	-	-	411	-	26.15 /cy	1,453
	2315.070	Backfill Walls	9 cy	2	35.17 /cy	326	-	-	189	-	55.56 /cy	514
	2315.070	Footing Excavation Excess Matrl	28 cy	2	11.07 /cy	308	-	302	205	-	29.35 /cy	815
	2620.010	Footing Drain 4"	125 lf	10	9.22 /lf	1,152	78	-	-	-	9.85 /lf	1,231
	2620.010	Gravel @ Drains #57	19 cy	7	56.27 /cy	1,042	685	-	604	-	125.90 /cy	2,331
	2620.010	Filter Fabric	1,250 sf	6	0.58 /sf	720	411	-	-	-	0.91 /sf	1,131
		Excavate/Backfill Foundation (Trench)	**83 cy**	**35**	**55.08 /cy**	**4,590**	**1,175**	302	**1,409**		**89.71 /cy**	**7,476**
		Foundation - Footing										
	3310.140	Footing Conc 4000 psi	14 cy	14	114.01 /cy	1,584	2,987	-	-	-	329.11 /cy	4,571
	3110.100	Footing Forms	256 sf	13	5.61 /sf	1,436	585	-	-	-	7.89 /sf	2,021
	3110.100	Footing Steps	6 ea	3	56.10 /ea	337	605	-	-	-	156.92 /ea	942
	3111.500	Strip/Oil Forms-Footings	274 sf	14	5.76 /sf	1,579	25	-	-	-	5.85 /sf	1,603
	3210.150	Footing Rebar #5	688 lf	7	1.56 /lf	1,074	649	-	-	-	2.51 /lf	1,723
	3350.100	Finish Top of Footing	375 sf	11	3.40 /sf	1,274	3	-	-	-	3.40 /sf	1,277
	2260.000	Underpinning	100 sf	50	57.01 /sf	5,701	1,523	-	1,109	-	83.33 /sf	8,333
		Foundation - Footing	**14 cy**	**112**	**934.77 /cy**	**12,983**	**6,376**		**1,109**		**1,473.75 /cy**	**20,469**
		Conc Walls - Straight										
	3310.160	Wall Conc 4000 psi	20 cy	5	28.50 /cy	570	4,302	-	-	-	243.59 /cy	4,872
	3110.150	Wall Forms - Patent System	1,080 sf	118	12.73 /sf	13,743	4,356	-	-	-	16.76 /sf	18,099
	3111.500	Strip/Oil Forms-Walls	1,080 sf	54	5.76 /sf	6,222	98	-	-	-	5.85 /sf	6,320
	3350.100	Rub, Cut, & Patch	1,080 sf	22	2.31 /sf	2,489	17	-	-	-	2.32 /sf	2,506
	3111.650	Snaptie 12 in.	216 ea		-	-	174	-	-	-	0.81 /ea	174
	3000.010	Pumping (each)	1 ea		-	-	-	3,263	-	-	3,262.88 /ea	3,263
	7210.040	Expanded Polystyrene 2 " Foamular F250	540 sf	9	1.87 /sf	1,010	814	-	-	-	3.38 /sf	1,824
	3210.300	Wall Rebar #5	704 lf	7	1.56 /lf	1,100	664	-	-	-	2.52 /lf	1,764

Bid Item	Phase	Description	Takeoff Quantity	Labor Hours	Labor Cost/Unit	Labor Amount	Material Amount	Sub Amount	Equip Amount	Other Amount	Total Cost/Unit	Total Amount
		Conc Walls - Straight										
	3210.300	Wall Rebar #5	783 lf	8	1.56 /lf	1,223	739	-	-	-	2.51 /lf	1,962
	3350.100	Finish Top of Wall	100 sf	3	3.74 /sf	374	1	-	-	-	3.75 /sf	375
		Conc Walls - Straight	**20 cy**	**226**	**1,336.54 /cy**	**26,731**	**11,165**	3,263			**2,057.94 /cy**	**41,159**
		S.O.G. - 5"										
	2315.024	Fine Grade	420 sf	3	0.77 /sf	323	-	-	-	-	0.77 /sf	323
	2620.080	Gravel At Slab	16 cy	4	35.17 /cy	547	959	203	317	-	130.28 /cy	2,027
	7111.010	Moistop Vapor Barrier	441 sf	3	0.77 /sf	339	130	-	-	-	1.06 /sf	469
	3310.210	S.O.G. Conc 4000 psi	6 cy		-	-	1,421	-	-	-	219.27 /cy	1,421
	3220.100	WWM Sheets 6x6 10/10	462 sf	1	0.47 /sf	217	139	-	-	-	0.77 /sf	355
	3111.450	Screeds	420 sf	3	0.67 /sf	283	14	-	-	-	0.71 /sf	296
	3350.300	CS 309 Curing Compound	420 sf	1	0.29 /sf	121	26	-	-	-	0.35 /sf	147
	3350.100	Place, Finish & Cure	420 sf	21	5.70 /sf	2,394	-	-	-	-	5.70 /sf	2,394
	3110.750	EdgeForm 2x6 Random Length	90 lf	8	9.35 /lf	841	58	-	-	-	10.00 /lf	900
	3111.500	Strip/Oil Forms-EdgeForms	90 sf	4	4.61 /sf	415	8	-	-	-	4.70 /sf	423
		S.O.G. - 5"	**6 cy**	**47**	**845.43 /cy**	**5,479**	**2,756**	203	**317**		**1,350.89 /cy**	**8,755**
		Suspended Slab on Deck										
	3310.260	Susp Slab Conc 4000 psi	8 cy		-	-	1,726	-	-	-	215.10 /cy	1,726
	3220.100	WWM Sheets 6x6 10/10	715 sf	2	0.47 /sf	335	215	-	-	-	0.77 /sf	550
	3111.450	Screeds	650 sf	4	0.67 /sf	438	21	-	-	-	0.71 /sf	459
	3350.300	CS 309 Curing Compound	650 sf	2	0.29 /sf	187	41	-	-	-	0.35 /sf	228
	3350.100	Place, Finish & Cure	650 sf	33	5.70 /sf	3,705	-	-	-	-	5.70 /sf	3,705
	3111.900	EdgeForm 2x4 Random Length	225 lf	45	22.44 /lf	5,049	145	-	-	-	23.08 /lf	5,194
	3111.500	Strip/Oil Forms-EdgeForms	225 sf	9	4.61 /sf	1,037	20	-	-	-	4.70 /sf	1,057
	3000.010	Pumping (each)	1 ea		-	-	-	1,958	-	-	1,957.72 /ea	1,958
		Suspended Slab on Deck	**8 cy**	**94**	**1,339.69 /cy**	**10,751**	**2,168**	1,958			**1,853.82 /cy**	**14,877**
		Concrete Fill @ Steel Pan Stairs										
	3310.320	Fill Pan Stairs 4000 psi	10 cy	40	457.87 /cy	4,537	2,131	-	-	-	672.96 /cy	6,668
	3350.300	CS 309 Curing Compound	535 sf	1	0.29 /sf	154	34	-	-	-	0.35 /sf	188
	3350.100	Stair Finish	535 sf	54	11.22 /sf	6,002	4	-	-	-	11.23 /sf	6,007
	3000.010	Pumping (each)	1 ea		-	-	-	3,263	-	-	3,262.87 /ea	3,263
		Concrete Fill @ Steel Pan Stairs	**10 cy**	**94**	**1,079.23 /cy**	**10,693**	**2,169**	3,263			**1,627.46 /cy**	**16,125**
		Exterior Masonry Backup Wall										
	4220.110	Blk 8" Standard Face Lt Wt	3,192 ea	958	35.93 /ea	114,694	5,249	-	-	-	37.58 /ea	119,943
	4220.170	Lintel 8" Stand Face Lt Wt	173 ea	52	35.93 /ea	6,216	284	-	-	-	37.58 /ea	6,501
	4060.100	Mortar Type "N"	7 cy		-	-	503	-	-	-	75.80 /cy	503
	4060.100	Sand At Mortar	7 cy		-	-	147	-	-	-	22.10 /cy	147
	4070.100	Grout Fill 3000 psi,1/2" Gravl	33 cy	50	179.66 /cy	6,017	4,819	-	-	-	323.55 /cy	10,836
	4930.200	Rub Block	2,990 sf	45	1.80 /sf	5,372	49	-	-	-	1.81 /sf	5,421
	4080.100	Horiz Wall Reinf 8" Truss	2 mlf	17	898.29 /mlf	2,066	359	-	-	-	1,054.51 /mlf	2,425
	3210.300	Wall Rebar #4	1,000 lf	10	1.56 /lf	1,562	617	-	-	-	2.18 /lf	2,179
		Exterior Masonry Backup Wall	**2,990 sf**	**1,132**	**45.46 /sf**	**135,927**	**12,028**				**49.48 /sf**	**147,955**
		Concrete Block - 8"										

Bid Item	Phase	Description	Takeoff Quantity	Labor Hours	Labor Cost/Unit	Labor Amount	Material Amount	Sub Amount	Equip Amount	Other Amount	Total Cost/Unit	Total Amount
		Concrete Block - 8"										
	4220.110	Blk 8" Standard Face Lt Wt	1,665 ea	500	35.93 /ea	59,826	2,738	-	-	-	37.58 /ea	62,564
	4220.170	Lintel 8" Stand Face Lt Wt	90 ea	27	35.93 /ea	3,234	148	-	-	-	37.58 /ea	3,382
	4060.100	Mortar Type "N"	3 cy		-	-	263	-	-	-	75.81 /cy	263
	4060.100	Sand At Mortar	3 cy		-	-	77	-	-	-	22.10 /cy	77
	4070.100	Grout Fill 3000 psi,1/2" Gravl	17 cy	26	179.66 /cy	3,138	2,514	-	-	-	323.55 /cy	5,652
	4930.200	Rub Block	3,120 sf	47	1.80 /sf	5,605	51	-	-	-	1.81 /sf	5,657
	4080.100	Horiz Wall Reinf 8" Truss	1 mlf	9	898.29 /mlf	1,078	187	-	-	-	1,054.52 /mlf	1,265
	3210.300	Wall Rebar #4	520 lf	5	1.56 /lf	812	321	-	-	-	2.18 /lf	1,133
		Concrete Block - 8"	**1,560 sf**	**614**	**47.24 /sf**	**73,694**	**6,299**				**51.28 /sf**	**79,993**
		Masonry Wall Infill @ Door										
	4220.110	Blk 8" Standard Face Lt Wt	72 ea	22	35.93 /ea	2,587	118	-	-	-	37.58 /ea	2,705
	4060.100	Mortar Type "N"	0 cy		-	-	11	-	-	-	75.63 /cy	11
	4060.100	Sand At Mortar	0 cy		-	-	3	-	-	-	22.04 /cy	3
	4070.100	Grout Fill 3000 psi,1/2" Gravl	1 cy	1	179.66 /cy	128	103	-	-	-	323.65 /cy	230
	4930.200	Rub Block	128 sf	2	1.80 /sf	230	2	-	-	-	1.81 /sf	232
	4080.100	Horiz Wall Reinf 8" Truss	0 mlf	0	898.30 /mlf	43	7	-	-	-	1,053.50 /mlf	51
		Masonry Wall Infill @ Door	**64 sf**	**25**	**46.69 /sf**	**2,988**	**244**				**50.51 /sf**	**3,232**
		Tooth Jambs & Set Lintle										
	4210.140	Patch Jambs - Reg Brick 1Wythe	38 lf	25	76.59 /lf	2,910	18	-	-	-	77.07 /lf	2,928
	4220.185	Patch Jambs - 8" Block	38 lf	15	45.95 /lf	1,746	212	-	-	-	51.54 /lf	1,959
	5500.010	Steel Lintels 3x3x1/4 x6□	6 ea	6	156.22 /ea	937	1,370	-	-	-	384.62 /ea	2,308
		Tooth Jambs & Set Lintle	**2 ea**	**47**	**2,796.89 /ea**	**5,594**	**1,601**				**3,597.43 /ea**	**7,195**
		Structural Steel & Deck Per Floor										
	5310.010	Structural Steel & Deck Per Floor	1,500 sf					117,464		-	78.31 /sf	117,464
		Structural Steel & Deck Per Floor	**1,500 sf**		**/sf**			117,464			**78.31 /sf**	**117,464**
		Steel Pan Stairs/Rails										
	5510.110	Stair Risers 5□	84 ea	56	104.15 /ea	8,748	32,890				495.69 /ea	41,638
	5510.110	Stair Stringers	14 ea	84	937.33 /ea	13,123	15,074	-		-	2,014.08 /ea	28,197
	5510.130	Landings	115 sf	23	31.24 /sf	3,593	8,255	-		-	103.03 /sf	11,848
	5510.110	Steel Wall Railing	80 lf	32	62.49 /lf	4,999	4,176	-	2,506	-	146.02 /lf	11,681
	5510.110	Steel Guardrail	75 lf	30	62.49 /lf	4,687	13,215	-	2,349	-	270.01 /lf	20,251
		Steel Pan Stairs/Rails	**84 ea**	**225**	**418.45 /ea**	**35,150**	**73,610**		**4,855**		**1,352.56 /ea**	**113,615**
		Waterproofing										
	7130.010	Waterproofing Membrane	350 sf		-	-	-	22,840	-	-	65.26 /sf	22,840
		Waterproofing	**350 sf**		**/sf**			22,840			**65.26 /sf**	**22,840**
		EIFS										
	7000.010	EIFS including insulation and cement boad	3,060 sf	574	22.50 /sf	68,852	25,959	-	4,992	-	32.62 /sf	99,803
		EIFS	**3,060 sf**	**574**	**22.50 /sf**	**68,852**	**25,959**		**4,992**		**32.62 /sf**	**99,803**
		Roof - EPDM Fully Adhered .060										
	7530.010	EPDM .060 Thickness	435 sf	10	2.42 /sf	1,054	3,265	-	-	-	9.93 /sf	4,318
	7530.010	Bonding Adhesive	7 gal	21	302.84 /gal	2,196	871	-	-	-	422.92 /gal	3,066
	7530.010	Splice Adhesive	0 gal	3	605.31 /gal	263	52	-			725.43 /gal	316

Bid Item	Phase	Description	Takeoff Quantity	Labor Hours	Labor Cost/Unit	Labor Amount	Material Amount	Sub Amount	Equip Amount	Other Amount	Total Cost/Unit	Total Amount
		Roof - EPDM Fully Adhered .060										
	7530.010	EPDM .060 Thickness Flashing	44 sf	10	24.22 /sf	1,054	326	-	-	-	31.73 /sf	1,380
	7530.010	Lap Sealant	0 gal	3	1,210.69 /gal	264	17	-	-	-	1,288.26 /gal	281
	7530.010	EPDM .060 Thickness Flashing	30 sf	7	24.22 /sf	727	225	-	-	-	31.73 /sf	952
	7220.010	Perlite 0.5" Layer 1	4 sq	14	346.13 /sq	1,506	202	-	-	-	392.52 /sq	1,707
	7220.020	Perlite 0.5" Layer 2	4 sq	14	346.13 /sq	1,506	202	-	-	-	392.52 /sq	1,707
	7210.040	Polyisocyanurate 4"	870 sf	29	3.46 /sf	3,011	5,380	-	-	-	9.65 /sf	8,391
	7210.040	Polyisocyanurate 1/8" Taper	435 sf	14	3.46 /sf	1,506	2,018	-	-	-	8.10 /sf	3,523
	7530.010	Expansion Joint	30 lf	17	60.56 /lf	1,817	928	-	-	-	91.48 /lf	2,744
		Roof - EPDM Fully Adhered .060	**435 sf**	**141**	**34.26 /sf**	**14,902**	**13,485**				**65.26 /sf**	**28,387**
		Sheetmetal - Gravel Stop										
	7710.020	Gravel Stop & Fascia	60 lf	40	105.35 /lf	6,321	3,630	-	-	-	165.84 /lf	9,950
		Sheetmetal - Gravel Stop	**60 lf**	**40**	**105.35 /lf**	**6,321**	**3,630**				**165.84 /lf**	**9,950**
		Sheetmetal - Coping										
	7710.030	Coping - Aluminum	30 lf	20	105.35 /lf	3,160	1,452	-	-	-	153.74 /lf	4,612
		Sheetmetal - Coping	**30 lf**	**20**	**105.35 /lf**	**3,160**	**1,452**				**153.74 /lf**	**4,612**
		Doors, Frames & Hardware										
	8700.000	Furnish Door Hardware	3 Sets		-	-	2,545	-	-	-	848.35 /Sets	2,545
	8100.000	Metal Frames	6 ea	6	112.19 /ea	673	1,958	-	-	-	438.48 /ea	2,631
	8210.010	Wood Door Leaf	3 ea	3	112.19 /ea	337	1,958	-	-	-	764.77 /ea	2,294
	8700.000	Continuous Hinges	3 ea	1	37.40 /ea	112	-	-	-	-	37.40 /ea	112
	8700.000	Panic Device	3 ea	6	224.39 /ea	673	4,699	-	-	-	1,790.57 /ea	5,372
	8700.000	Cylindrical Lockset	3 ea	3	112.19 /ea	337	-	-	-	-	112.19 /ea	337
	8700.000	Kick Plates	3 ea	2	56.10 /ea	168	-	-	-	-	56.10 /ea	168
	8700.000	Door Closers	3 ea	3	112.20 /ea	337	-	-	-	-	112.20 /ea	337
		Doors, Frames & Hardware	**3 ea**	**24**	**878.85 /ea**	**2,637**	**11,159**				**4,598.53 /ea**	**13,796**
		Exterior Door Hardware										
	8700.000	Furnish Door Hardware	3 Sets		-	-	2,545	-	-	-	848.34 /Sets	2,545
	8700.000	Continuous Hinges	3 ea	1	37.40 /ea	112	-	-	-	-	37.40 /ea	112
	8700.000	Door Closers	3 ea	3	112.20 /ea	337	-	-	-	-	112.20 /ea	337
	8700.000	Cylinders	3 ea	1	37.40 /ea	112	-	-	-	-	37.40 /ea	112
	8700.000	Panic Device	3 ea	6	224.39 /ea	673	4,699	-	-	-	1,790.57 /ea	5,372
	8700.000	Thresholds	3 ea	2	56.09 /ea	168	-	-	-	-	56.09 /ea	168
	8700.000	Door Sweep	3 ea	2	56.09 /ea	168	-	-	-	-	56.09 /ea	168
	8740.000	Door Contacts	3 ea		-	-	-	3,915	-	-	1,305.15 /ea	3,915
		Exterior Door Hardware	**3 ea**	**14**	**523.56 /ea**	**1,571**	**7,244**	3,915			**4,243.24 /ea**	**12,730**
		Exterior Door Openings										
	8810.010	Glass Insulated	153 sf	61	55.01 /sf	8,417	6,989	-	-	-	100.69 /sf	15,406
	8400.000	Aluminum-Framed Storefronts	153 sf	19	17.19 /sf	2,630	15,576	-	-	-	118.99 /sf	18,206
	8400.000	Narrow Stile Aluminum Door-Single	3 ea	24	1,100.20 /ea	3,301	6,852	-	-	-	3,384.21 /ea	10,153

Bid Item	Phase	Description	Takeoff Quantity	Labor Hours	Labor Cost/Unit	Labor Amount	Material Amount	Sub Amount	Equip Amount	Other Amount	Total Cost/Unit	Total Amount
		Exterior Door Openings	**3 ea**	**104**	**4,782.43 /ea**	**14,347**	**29,417**				**14,588.03 /ea**	**43,764**
		Flooring - Rubber Tile @ Stair										
	9650.010	Resil RubberTile	300 sf	9	3.72 /sf	1,117	4,699	-	-	-	19.38 /sf	5,815
	9650.010	Floor Resil Tile Tread & Riser	300 lf	45	17.87 /lf	5,360	9,397	-	-	-	49.19 /lf	14,757
	9650.010	Floor Prep	300 sf	4	1.49 /sf	447	39				1.62 /sf	486
		Flooring - Rubber Tile @ Stair	**600 sf**	**58**	**11.54 /sf**	**6,924**	**14,135**				**35.10 /sf**	**21,058**
		Flooring - Resilient Tile										
	9650.010	Luxury Vinyl Tile	440 sf	14	3.72 /sf	1,638	2,871				10.25 /sf	4,509
	9650.010	Floor Resil Base	170 lf	6	4.47 /lf	759	222	-	-	-	5.77 /lf	981
	9650.010	Floor Prep	440 sf	6	1.49 /sf	655	57	-	-	-	1.62 /sf	713
		Flooring - Resilient Tile	**440 sf**	**26**	**6.94 /sf**	**3,052**	**3,151**				**14.10 /sf**	**6,203**
		Interior Paintg/Incl Trim,Drs,Wndw										
	9910.020	Paint Door Frame	6 ea	8	153.63 /ea	922	22				157.31 /ea	944
	9910.020	Prime Coat at GWB	3,900 sf	49	1.44 /sf	5,617	1,273	-	-	-	1.77 /sf	6,890
	9910.020	Finish Paint @ GWB	3,900 sf	65	1.92 /sf	7,490	1,273				2.25 /sf	8,762
	9910.020	Paint Stringers	140 lf	28	23.05 /lf	3,226	55	-	-	-	23.44 /lf	3,281
	9910.020	Paint Wall Rails	80 lf	5	7.20 /lf	576	10	-	-	-	7.33 /lf	587
	9910.020	Paint Guard Rails	75 lf	15	23.05 /lf	1,728	29	-	-	-	23.44 /lf	1,758
		Interior Paintg/Incl Trim,Drs,Wndw	**3,900 sf**	**170**	**5.02 /sf**	**19,560**	**2,662**				**5.70 /sf**	**22,221**
		Acoustical Ceiling 2x4										
	9511.010	Main Tee Intermediate White	80 lf		-	-	96	-	-	-	1.20 /lf	96
	9511.020	Cross Tee 4□Intermediate	40 ea		-	-	150	-	-	-	3.76 /ea	150
	9511.010	Pins & Loads	12 ea		-	-	8	-	-	-	0.65 /ea	8
	9511.050	Fine Fissured 2x4 5/8" Second Look	364 sf	4	1.17 /sf	425	1,068	-	-	-	4.11 /sf	1,493
	9511.040	Wall Mold 15/16 Angle White	150 lf	3	2.24 /lf	337	90	-	-	-	2.84 /lf	426
	9511.040	Nails for Wall Mold	150 ea		-	-	0	-	-	-	0.00 /ea	0
	9511.010	Hanger Wire (#12 ga.)	120 lf		-	-	78	-	-	-	0.65 /lf	78
	9510.010	Labor Interior Grid Ceiling 2x4	360 sf	11	3.51 /sf	1,262	-	-	-	-	3.51 /sf	1,262
		Acoustical Ceiling 2x4	**360 sf**	**18**	**5.62 /sf**	**2,024**	**1,490**				**9.76 /sf**	**3,514**
		Wire Partitions										
	10600.000	Wire Mesh Partition w/single door	40 sf	16	44.88 /sf	1,795	4,699	-	-	-	162.34 /sf	6,494
	8700.000	Panic Device	1 ea	2	224.38 /ea	224	1,566	-	-	-	1,790.56 /ea	1,791
		Wire Partitions	**40 sf**	**18**	**50.49 /sf**	**2,019**	**6,265**				**207.11 /sf**	**8,284**
		Furnishings - Floor Mats										
	12484.000	Recessed Floor Mat	50 sf	6	14.02 /sf	701	979	-	-	-	33.60 /sf	1,680
	12484.000	Recessed Floor Grill & Frame	50 sf	6	14.02 /sf	701	1,631	-	-	-	46.65 /sf	2,333
		Furnishings - Floor Mats	**50 sf**	**13**	**28.05 /sf**	**1,402**	**2,610**				**80.25 /sf**	**4,013**
		Elevators										
	14200.010	Elevator Hydraulic	1 ea	160	26,578.08 /ea	26,578	91,361	-	5,221	-	123,159.18 /ea	123,159
		Elevators	**1 ea**	**160**	**26,578.08 /ea**	**26,578**	**91,361**		**5,221**		**123,159.18 /ea**	**123,159**
		2 Elevator & Stair Tower Addition	**1,500 sf**	**4,172**	**343.63 /sf**	**515,446**	**333,936**	153,208	**25,366**		**685.30 /sf**	**1,027,955**
3		**Existing Building Envelope Upgrades**										
		Remove Wood Fascia										
	1736.010	Remove Wood Fascia	445 lf	18	4.61 /lf	2,051	-	-	290	-	5.26 /lf	2,341

Bid Item	Phase	Description	Takeoff Quantity	Labor Hours	Labor Cost/Unit	Labor Amount	Material Amount	Sub Amount	Equip Amount	Other Amount	Total Cost/Unit	Total Amount
		Remove Wood Fascia										
	1738.010	Debris Removal for Above	4 cy		-	-	-	-	188	-	45.68 /cy	188
		Remove Wood Fascia	**445 lf**	**18**	**4.61 /lf**	**2,051**			**478**		**5.68 /lf**	**2,529**
		Remove Slated Facade										
	1735.010	Remove Slated Facade	180 lf	36	23.05 /lf	4,148	-	-	1,468	-	31.20 /lf	5,616
	1738.010	Debris Removal for Above	2 cy		-	-	-	-	76	-	45.69 /cy	76
		Remove Slated Facade	**180 lf**	**36**	**23.05 /lf**	**4,148**			**1,544**		**31.63 /lf**	**5,693**
		Masonry Repointing 10% Wall Allowance										
	4910.100	Cut & Repoint Brick Hard Mortr	254 sf	133	62.49 /sf	15,872	696	-	2,306	-	74.31 /sf	18,875
		Masonry Repointing 10% Wall Allowance	**254 sf**	**133**	**62.49 /sf**	**15,872**	**696**		**2,306**		**74.31 /sf**	**18,875**
		Brick Wash										
	4930.100	Wash Brick Facade	2,540 sf	51	2.31 /sf	5,854	790	-	-	-	2.62 /sf	6,644
		Brick Wash	**2,540 sf**	**51**	**2.31 /sf**	**5,854**	**790**				**2.62 /sf**	**6,644**
		EIFS										
	7000.010	EIFS including insulation and cement boad	7,500 sf	1,406	22.50 /sf	168,754	63,626	-	12,236	-	32.62 /sf	244,616
		EIFS	**7,500 sf**	**1,406**	**22.50 /sf**	**168,754**	**63,626**		**12,236**		**32.62 /sf**	**244,616**
		Roof - EPDM Fully Adhered .060										
	7530.010	EPDM .060 Thickness	175 sf	4	2.69 /sf	471	1,459	-	-	-	11.03 /sf	1,930
	7530.010	Bonding Adhesive	3 gal	9	336.30 /gal	981	389	-	-	-	469.66 /gal	1,370
	7530.010	Splice Adhesive	0 gal	1	675.20 /gal	118	23	-	-	-	808.50 /gal	141
	7530.010	EPDM .060 Thickness Flashing	18 sf	4	26.91 /sf	471	146	-	-	-	35.25 /sf	617
	7530.010	Lap Sealant	0 gal	1	1,347.05 /gal	119	8	-	-	-	1,433.30 /gal	126
	7530.010	EPDM .060 Thickness Flashing	11 sf	3	26.91 /sf	296	92	-	-	-	35.25 /sf	388
	7220.010	Perlite 0.5" Layer 1	2 sq	6	384.40 /sq	673	90	-	-	-	435.93 /sq	763
	7220.020	Perlite 0.5" Layer 2	2 sq	6	384.41 /sq	673	90	-	-	-	435.94 /sq	763
	7210.040	Polyisocyanurate 4"	350 sf	13	3.84 /sf	1,345	2,404	-	-	-	10.71 /sf	3,749
	7210.040	Polyisocyanurate 1/8" Taper	175 sf	6	3.84 /sf	673	901	-	-	-	9.00 /sf	1,574
		Roof - EPDM Fully Adhered .060	**175 sf**	**55**	**33.25 /sf**	**5,819**	**5,602**				**65.26 /sf**	**11,421**
		Roof Drain & Walkpads										
	7530.010	Replace Roof Drains	5 ea	50	1,053.27 /ea	5,266	5,041	-	-	-	2,061.50 /ea	10,308
	7530.010	Walkway Pads 2.5 x 2.5□	50 ea	40	84.26 /ea	4,213	733	-	-	-	98.93 /ea	4,946
		Roof Drain & Walkpads	**1 ls**	**90**	**9,479.47 /ls**	**9,479**	**5,774**				**15,253.80 /ls**	**15,254**
		Sheetmetal - Gravel Stop										
	7710.020	Gravel Stop & Fascia	490 lf	327	105.35 /lf	51,619	29,642	-	-	-	165.84 /lf	81,261
	7530.010	EPDM .060 Thickness Flashing	490 sf	49	10.53 /sf	5,161	1,599	-	-	-	13.80 /sf	6,760
		Sheetmetal - Gravel Stop	**490 lf**	**376**	**115.88 /lf**	**56,780**	**31,241**				**179.63 /lf**	**88,021**
		Metal Soffit Panel										
	7410.050	Soffit Panel	1,742 sf	226	14.59 /sf	25,407	15,222	-	-	-	23.32 /sf	40,629
	7410.050	Trim	620 lf	62	11.22 /lf	6,956	1,250	-	-	-	13.24 /lf	8,206
		Metal Soffit Panel	**1,742 sf**	**288**	**18.58 /sf**	**32,363**	**16,472**				**28.03 /sf**	**48,835**
		Metal Wall Panel										
	7460.010	Metal Panels 18" x 72"	1,992 sf	120	6.73 /sf	13,409	14,877	-	-	-	14.20 /sf	28,286
	7460.010	Metal Panels 3" Corner	326 lf	27	9.35 /lf	3,048	2,739	-	-	-	17.75 /lf	5,787
	7460.010	Metal Panel Clips	60 ea		-	-	121	-	-	-	2.02 /ea	121

Bid Item	Phase	Description	Takeoff Quantity	Labor Hours	Labor Cost/Unit	Labor Amount	Material Amount	Sub Amount	Equip Amount	Other Amount	Total Cost/Unit	Total Amount
		Metal Wall Panel										
	7460.010	Metal Panel Expansion Channel	326 lf	20	7.01 /lf	2,286	472	-	-	-	8.46 /lf	2,758
	7460.010	Metal Panel Single Flange Backer	326 lf	20	7.01 /lf	2,286	405	-	-	-	8.25 /lf	2,690
	7460.010	Metal Panel Starter Track	326 lf	20	7.01 /lf	2,286	614	-	-	-	8.89 /lf	2,899
		Metal Wall Panel	**1,992 sf**	**208**	**11.70 /sf**	**23,315**	**19,227**				**21.36 /sf**	**42,542**
		Trespa-Meteon Large Format										
	7460.010	Trespa-Meteon Large Formate - Wood Grain	3,630 sf	290	8.98 /sf	32,581	121,996	-	-	-	42.58 /sf	154,577
	7460.010	Corner	280 lf	23	9.35 /lf	2,618	2,353	-	-	-	17.75 /lf	4,970
	7460.010	Panel Clips	109 ea		-	-	220	-	-	-	2.02 /ea	220
	7460.010	Panel Expansion Channel	280 lf	18	7.01 /lf	1,963	405	-	-	-	8.46 /lf	2,369
	7460.010	Panel Single Flange Backer	280 lf	18	7.01 /lf	1,963	347	-	-	-	8.25 /lf	2,311
	7460.010	Panel Starter Track	280 lf	18	7.01 /lf	1,963	527	-	-	-	8.89 /lf	2,490
		Trespa-Meteon Large Format	**3,630 sf**	**366**	**11.32 /sf**	**41,089**	**125,848**				**45.99 /sf**	**166,937**
		Brick Stain										
	9910.010	Brick Stain	2,540 sf	51	2.31 /sf	5,854	3,315	-	-	-	3.61 /sf	9,169
		Brick Stain	**2,540 sf**	**51**	**2.31 /sf**	**5,854**	**3,315**				**3.61 /sf**	**9,169**
		Scrape & Paint Existing Gaudrail & Stair Risers										
	9910.010	Prep Ex. Steel	165 lf	21	18.02 /lf	2,973		-	1,077	-	24.55 /lf	4,050
	9910.010	Paint Ext Steel	165 lf	10	9.01 /lf	1,487	251	-	538	-	13.80 /lf	2,276
		Scrape & Paint Existing Gaudrail & Stair Risers	**165 lf**	**31**	**27.03 /lf**	**4,460**	**251**		**1,615**		**38.34 /lf**	**6,326**
		Wall - Exterior Furring										
	9110.010	Labor Frame X Full Ht Wall	184 lf	46	28.05 /lf	5,171	-	-	-	-	28.05 /lf	5,171
	7210.040	Labor Rigid Insulation	1,975 sf	40	2.24 /sf	4,432					2.24 /sf	4,432
	9127.010	Labor Hang Gyp Sheathing	1,975 sf	41	2.34 /sf	4,616	-	-	-	-	2.34 /sf	4,616
	9250.010	GP Densglass Gold Sheathing 5/8" x 4x8	1,975 sf				2,191	-	-	-	1.11 /sf	2,191
	9113.010	Regular Leg Track 358 18 ga	369 lf	30	8.98 /lf	3,310	417	-	-	-	10.11 /lf	3,727
	9111.010	C Stud 358 x 8 18 ga.	81 ea		-	-	698	-	-	-	8.61 /ea	698
	9111.010	C Stud 358 x 13 18 ga.	92 ea		-	-	1,288	-	-	-	14.00 /ea	1,288
	9130.010	Pins & Loads 3/4"	185 ea		-	-	116	-	-	-	0.63 /ea	116
	9130.010	Pins & Loads 1/2"	185 ea		-	-	176	-	-	-	0.95 /ea	176
	9130.010	Drill Pt Screw 7/16"	692 ea		-	-	11	-	-	-	0.02 /ea	11
	9130.010	Drill Pt Screw 1 1/4"	2,963 ea		-	-	49	-	-	-	0.02 /ea	49
	7210.040	Extruded Polystyrene 2.0"	1,975 sf				1,402	-	-	-	0.71 /sf	1,402
	7111.010	Stego Wrap 15 Mil Vapor Barrier 14x150 Roll	1,975 sf	10	0.58 /sf	1,138	1,418	-	-	-	1.29 /sf	2,556
		Wall - Exterior Furring	**1,975 sf**	**166**	**9.45 /sf**	**18,667**	**7,765**				**13.38 /sf**	**26,432**
		Wall - Exterior Furring Z Furring										
	9120.010	Labor Interior Z Furring	1,764 lf	88	5.61 /lf	9,895	-	-	-	-	5.61 /lf	9,895
	9127.010	Labor Hang Gyp Sheathing	3,640 sf	76	2.34 /sf	8,508					2.34 /sf	8,508
	7210.040	Labor Rigid Insulation	3,640 sf	73	2.24 /sf	8,168	-	-	-	-	2.24 /sf	8,168
	9124.010	Z Furring 2.0"	1,764 lf		-	-	1,994	-	-	-	1.13 /lf	1,994
	9250.010	GP Densglass Gold Sheathing 5/8" x 4x8	3,640 sf				4,038	-	-	-	1.11 /sf	4,038
	9130.010	Pins & Loads 3/4"	1,764 ea		-	-	1,102	-	-	-	0.63 /ea	1,102
	7210.040	Extruded Polystyrene 2.0"	3,640 sf				2,584	-	-	-	0.71 /sf	2,584

Bid Item	Phase	Description	Takeoff Quantity	Labor Hours	Labor Cost/Unit	Labor Amount	Material Amount	Sub Amount	Equip Amount	Other Amount	Total Cost/Unit	Total Amount
		Wall - Exterior Furring Z Furring										
	7111.010	Stego Wrap 15 Mil Vapor Barrier 14x150 Roll	3,640 sf	18	0.58 /sf	2,097	2,613	-	-	-	1.29 /sf	4,710
		Wall - Exterior Furring Z Furring	**3,640 sf**	**255**	**7.88 /sf**	**28,668**	**12,331**				**11.26 /sf**	**41,000**
		Exterior Soffit Framing										
	9120.010	Labor Interior Bulkhead Framing	442 sf	14	3.51 /sf	1,550	-	-	-	-	3.51 /sf	1,550
	9127.010	Labor Hang Sheathing @ Ceiling	442 sf	9	2.34 /sf	1,033	-	-	-	-	2.34 /sf	1,033
	7210.020	Labor Ceiling Insulation	442 sf	3	0.84 /sf	372	-	-	-	-	0.84 /sf	372
	9125.010	Std Track 18 ga 3-5/8"	314 lf	21	7.48 /lf	2,349	355	-	-	-	8.61 /lf	2,704
	9121.010	S Stud 358 x 2 18 ga	106 ea		-	-	240	-	-	-	2.26 /ea	240
	9121.010	S Stud 358 x 10 18 ga	13 ea		-	-	147	-	-	-	11.31 /ea	147
	9131.010	Ext Gyp Sheathing 5/8 x 4 x 8	442 sf		-	-	663	-	-	-	1.50 /sf	663
	7210.010	Batt Insulation 3.0" x 15½"	442 sf	7	1.68 /sf	744	297	-	-	-	2.36 /sf	1,041
	9130.010	Drill Pt Screw 7/16"	476 ea		-	-	8	-	-	-	0.02 /ea	8
		Exterior Soffit Framing	**442 sf**	**54**	**13.68 /sf**	**6,047**	**1,709**				**17.55 /sf**	**7,756**
		Exterior Signage										
	10430.010	Custom Exterior Sign	1 ea	16	1,795.08 /ea	1,795	3,263	-	-	-	5,057.96 /ea	5,058
		Exterior Signage	**1 ea**	**16**	**1,795.08 /ea**	**1,795**	**3,263**				**5,057.96 /ea**	**5,058**
		3 Existing Building Envelope Upgrades	**15,662 sf**	**3,600**	**27.52 /sf**	**431,016**	**297,910**		**18,180**		**47.70 /sf**	**747,106**
4		**Window Replacements & Improvements**										
		Remove Window Sills										
	1736.050	Remove Window Sills	200 lf	10	5.76 /lf	1,152	-	-	39	-	5.96 /lf	1,191
		Remove Window Sills	**200 lf**	**10**	**5.76 /lf**	**1,152**			**39**		**5.96 /lf**	**1,191**
		Remove Windows										
	1738.010	Remove Storefront	1,200 sf	120	11.52 /sf	13,827	-	-	235	-	11.72 /sf	14,062
	1738.010	Debris Removal for Above	11 cy		-	-	-	-	507	-	45.68 /cy	507
	1560.100	Temp Protection	1,200 sf	48	4.49 /sf	5,385	1,480	-	-	-	5.72 /sf	6,865
		Remove Windows	**1,200 sf**	**168**	**16.01 /sf**	**19,212**	**1,480**		**742**		**17.86 /sf**	**21,434**
		Create Opening in Exterior Wall										
	1734.010	Saw Masonry	24 lf	2	7.20 /lf	173	-	-	12	-	7.69 /lf	185
	1734.010	Rem Block For Opening (Hand)	16 sf	2	14.40 /sf	230	-	-	16	-	15.38 /sf	246
	1734.010	Tooth Jambs 2 Wythes	8 lf	1	19.20 /lf	154	-	-	10	-	20.51 /lf	164
	1734.010	Rem Brick For Opening (Hand)	70 sf	14	23.05 /sf	1,613	-	-	110	-	24.61 /sf	1,723
	2250.000	Shoring	4 lf	6	169.81 /lf	679	131	-	104	-	228.54 /lf	914
		Create Opening in Exterior Wall	**16 sf**	**25**	**178.08 /sf**	**2,849**	**131**		**252**		**201.98 /sf**	**3,232**
		Exterior Wall Infill										
	4210.100	Standard Size Face Brick	4 m	231	7,186.32 /m	27,653	2,636	-	-	-	7,871.45 /m	30,289
	4220.110	Blk 8" Standard Face Lt Wt	570 ea	171	35.93 /ea	20,481	937	-	-	-	37.58 /ea	21,418
	4220.170	Lintel 8" Stand Face Lt Wt	71 ea	21	35.93 /ea	2,551	117	-	-	-	37.58 /ea	2,668
	4060.100	Std Brk-Mortar Type N-Grey	3 cy		-	-	170	-	-	-	66.34 /cy	170
	4060.100	Sand At Mortar	3 cy		-	-	57	-	-	-	22.10 /cy	57
	4060.100	Mortar Type "N"	1 cy		-	-	96	-	-	-	75.83 /cy	96
	4060.100	Sand At Mortar	1 cy		-	-	28	-	-	-	22.09 /cy	28
	4070.100	Grout Fill 3000 psi,1/2" Gravl	6 cy	10	179.66 /cy	1,156	926	-			323.56 /cy	2,081

Bid Item	Phase	Description	Takeoff Quantity	Labor Hours	Labor Cost/Unit	Labor Amount	Material Amount	Sub Amount	Equip Amount	Other Amount	Total Cost/Unit	Total Amount
		Exterior Wall Infill										
	4930.200	Rub Block	570 sf	9	1.80 /sf	1,024	9	-	-	-	1.81 /sf	1,033
	4930.100	Clean Brick - General	570 sf	8	1.53 /sf	873	39	-	62	-	1.71 /sf	974
	4220.196	Temp Wall Bracing	11 ea	2	5.22 /ea	57	362	-	-	-	38.11 /ea	419
	4080.100	Horiz Wall Reinf 12" Truss	0 mlf	4	898.30 /mlf	427	83	-	-	-	1,072.72 /mlf	510
	7210.040	Extruded Polystyrene 2.0"	570 sf	11	2.24 /sf	1,279	405	-	-	-	2.95 /sf	1,684
	7210.040	Mastic For Insulation	4 gal		-	-	97	-	-	-	24.20 /gal	97
	7110.010	Mastic Dampproofing	570 sf		-	-	-	2,604	-	-	4.57 /sf	2,604
		Exterior Wall Infill	**570 sf**	**466**	**97.37 /sf**	**55,501**	**5,961**	2,604	**62**		**112.51 /sf**	**64,128**
		Tooth Jambs & Set Lintle										
	4210.140	Patch Jambs - Reg Brick 1Wythe	16 lf	11	76.59 /lf	1,225	8	-	-	-	77.07 /lf	1,233
	4220.185	Patch Jambs - 8" Block	16 lf	6	45.95 /lf	735	89	-	-	-	51.54 /lf	825
	5500.010	Steel Lintels 3x3x1/4 x4□	3 ea	3	156.22 /ea	469	489	-	-	-	319.36 /ea	958
		Tooth Jambs & Set Lintle	**1 ea**	**20**	**2,429.28 /ea**	**2,429**	**587**				**3,015.86 /ea**	**3,016**
		Window Blocking										
	6091.010	Fasteners	1 box		-	-	94	-	-	-	81.44 /box	94
	6117.010	Roof Nail PT 2 x 6 R.L.	720 lf	40	6.23 /lf	4,488	1,564	-	-	-	8.41 /lf	6,051
		Window Blocking	**720 lf**	**40**	**6.23 /lf**	**4,488**	**1,658**				**8.54 /lf**	**6,145**
		Trim - Window Stools										
	8585.010	Window Stools (Corian)	39 ea	78	224.39 /ea	8,751	8,353	-	-	-	438.57 /ea	17,104
	6460.010	Apron At Stools	160 lf	20	14.02 /lf	2,244	869	-	-	-	19.45 /lf	3,113
		Trim - Window Stools	**160 lf**	**98**	**68.72 /lf**	**10,995**	**9,222**				**126.35 /lf**	**20,217**
		Windows - Miscellaneous										
	8550.020	Grid Inserts	39 ea	20	56.10 /ea	2,188	916	-	-	-	79.59 /ea	3,104
	8510.010	Windows 4-0 x 4-0	1 ea	4	448.77 /ea	449	2,610	-	-	-	3,059.07 /ea	3,059
	8510.010	Windows 4-0 x 6-0	20 ea	120	673.16 /ea	13,463	78,309	-	-	-	4,588.61 /ea	91,772
	8510.010	Windows 6-0 x 6-0	2 ea	16	897.54 /ea	1,795	11,746	-	-	-	6,770.72 /ea	13,541
	8510.010	Aluminum Window Trim	720 sf	29	4.49 /sf	3,231	2,467	-	-	-	7.91 /sf	5,698
	7600.010	Flashing	160 lf	32	31.60 /lf	5,057	516	-	-	-	34.83 /lf	5,573
	7920.010	Caulk & Sealants	720 lf	60	10.80 /lf	7,773	968	-	-	-	12.14 /lf	8,741
		Windows - Miscellaneous	**39 ea**	**280**	**870.66 /ea**	**33,956**	**97,533**				**3,371.50 /ea**	**131,489**
		Furnishings - Drapery										
	12490.010	Mecho Shades	39 ea	39	112.19 /ea	4,376	10,755	-	-	-	387.97 /ea	15,131
		Furnishings - Drapery	**39 ea**	**39**	**112.19 /ea**	**4,376**	**10,755**				**387.97 /ea**	**15,131**
		4 Window Replacements & Improvements	**39 ea**	**1,146**	**3,460.47 /ea**	**134,958**	**127,326**	2,604	**1,095**		**6,820.07 /ea**	**265,983**
5		**Mechanical System & Upgrades**										
		Remove Roofing-New HVAC Penetration										
	1737.010	Remove Built Up Roof	350 sf	4	1.14 /sf	399	-	-	6	-	1.16 /sf	405
	1737.010	Debris Removal for Above	6 cy		-	-	-	-	296	-	45.68 /cy	296
	1560.100	Weather Protection @ EPDM Tear Off	350 sf	4	1.05 /sf	369	72	-	-	-	1.26 /sf	441
	1735.010	Remove Metal Siding	350 sf	35	11.52 /sf	4,033	-	-	822	-	13.87 /sf	4,855
		Remove Roofing-New HVAC Penetration	**350 sf**	**42**	**13.72 /sf**	**4,801**	**72**		**1,124**		**17.13 /sf**	**5,996**
		Roof Opening Frames										
	5503.010	Roof Open Frames Small	2 ea	56	4,269.65 /ea	8,539	2,610	-	1,253	-	6,201.27 /ea	12,403

Bid Item	Phase	Description	Takeoff Quantity	Labor Hours	Labor Cost/Unit	Labor Amount	Material Amount	Sub Amount	Equip Amount	Other Amount	Total Cost/Unit	Total Amount
		Roof Opening Frames										
	5503.010	Roof Open Frames Large	4 ea	224	8,539.28 /ea	34,157	18,272	-	5,012	-	14,360.25 /ea	57,441
		Roof Opening Frames	**6 ea**	**280**	**7,116.07 /ea**	**42,696**	**20,882**		**6,265**		**11,640.59 /ea**	**69,844**
		Roof - Flash New Pentration/Curb @ Existing										
	7510.050	Flash Roof Curb-RTU	4 ea	100	2,633.19 /ea	10,533	1,305	-	-	-	2,959.48 /ea	11,838
	7510.050	Flash Roof Curb-Exhaust Fan	2 ea	30	1,579.91 /ea	3,160	196	-	-	-	1,677.80 /ea	3,356
	7720.010	Pipe Boot Flashing	5 ea	3	56.10 /ea	280	98	-	-	-	75.68 /ea	378
		Roof - Flash New Pentration/Curb @ Existing	**1 ls**	**133**	**13,973.08 /ls**	**13,973**	**1,599**				**15,571.90 /ls**	**15,572**
		HVAC System Complete										
	15700.000	HVAC (See MEP Estimate Attached)	20,630 sf		-	-	-	***1,650,891***	-	-	80.02 /sf	1,650,891
		HVAC System Complete	**20,630 sf**		**/sf**			1,650,891			**80.02 /sf**	**1,650,891**
		5 Mechanical System & Upgrades		**455**		**61,470**	**22,553**	1,650,891	**7,388**			**1,742,302**
6		**Electrical System & Upgrades**										
		Trenching & Backfill @ UGE										
	2315.060	Trench Excavation For Pipe	143 cy	29	28.13 /cy	4,012	-	-	1,582	-	39.23 /cy	5,594
	2315.060	Trench Excavation Backfill w/Select Fill	60 cy	24	56.27 /cy	3,351	2,623	777	1,943	-	146.00 /cy	8,695
	2315.060	Bed Matrl: Sand	83 cy	33	56.27 /cy	4,666	7,023	1,082	2,706	-	186.64 /cy	15,477
	2315.060	Trench Excavation Excess Matrl	143 cy	5	5.54 /cy	790	-	931	527	-	15.76 /cy	2,247
		Trenching & Backfill @ UGE	**550 lf**	**90**	**23.31 /lf**	**12,818**	**9,646**	2,790	**6,758**		**58.21 /lf**	**32,013**
		Electrical Complete										
	16000.010	Electrical (See MEP Estimate Attached)	20,630 sf		-	-	-	***1,123,841***	-	-	54.48 /sf	1,123,841
	16000.010	Site Electrical (See MEP Estimate Attached)	1 ls		-	-	-	***84,750***	-	-	84,749.90 /ls	84,750
		Electrical Complete	**20,630 sf**		**/sf**			1,208,591			**58.58 /sf**	**1,208,591**
		6 Electrical System & Upgrades		**90**		**12,818**	**9,646**	1,211,381	**6,758**			**1,240,604**
7		**Plumbing System & Upgrades**										
		Remove Slab @ Plumbing										
	1733.010	Saw Concrete	480 lf	48	11.52 /lf	5,531	-	-	376	-	12.31 /lf	5,907
	1733.010	Remove Concrete (Hand)	240 cf	60	28.81 /cf	6,914	-	-	1,410	-	34.68 /cf	8,323
	1733.010	Debris Removal for Above	9 cy		-	-	-	-	406	-	45.68 /cy	406
		Remove Slab @ Plumbing	**480 sf**	**108**	**25.93 /sf**	**12,444**			**2,192**		**30.49 /sf**	**14,636**
		Trenching & Backfill @ Undground Plumbing										
	2315.060	Trench Excavation For Pipe	214 cy	43	28.13 /cy	6,018	-	-	2,373	-	39.23 /cy	8,390
	2315.060	Trench Excavation Backfill w/Select Fill	126 cy	51	56.27 /cy	7,112	5,567	1,650	4,124	-	146.00 /cy	18,452
	2315.060	Bed Matrl: 3/4" Crushed Rock	85 cy	34	56.27 /cy	4,780	6,387	1,109	2,772	-	177.13 /cy	15,048
	2315.060	Trench Excavation Excess Matrl	214 cy	7	5.54 /cy	1,184	-	1,396	791	-	15.76 /cy	3,371
		Trenching & Backfill @ Undground Plumbing	**350 lf**	**134**	**54.55 /lf**	**19,094**	**11,954**	4,154	**10,060**		**129.32 /lf**	**45,262**
		S.O.G. - Patching @ Plumbing										
	3310.210	S.O.G. Conc 4000 psi	7 cy		-	-	2,284	-	-	-	308.33 /cy	2,284
	3220.100	Wiremesh 6x6 10/10	528 sf	2	0.47 /sf	247	119	-	-	-	0.69 /sf	366
	3111.450	Screeds	480 sf	3	0.67 /sf	323	16	-	-	-	0.71 /sf	339
	3350.300	CS 309 Curing Compound	480 sf	1	0.29 /sf	138	30	-	-	-	0.35 /sf	168
	3350.100	Place, Finish & Cure	480 sf	40	9.50 /sf	4,561	-	-	-	-	9.50 /sf	4,561
	3111.500	Strip/Oil Forms-EdgeForms	484 sf	19	4.61 /sf	2,231	44	-	-	-	4.70 /sf	2,275
	3210.825	Drill Dowel To Existing Conc.	240 ea	20	9.35 /ea	2,244	387	-	-	-	10.96 /ea	2,631

Bid Item	Phase	Description	Takeoff Quantity	Labor Hours	Labor Cost/Unit	Labor Amount	Material Amount	Sub Amount	Equip Amount	Other Amount	Total Cost/Unit	Total Amount
		S.O.G. - Patching @ Plumbing										
	3210.800	No. 4x1□Long Dowel	240 ea	12	7.81 /ea	1,875	145	-	-	-	8.42 /ea	2,020
	3000.010	Pumping (each)	1 ea		-	-	-	3,263	-	-	3,262.87 /ea	3,263
		S.O.G. - Patching @ Plumbing	7 cy	97	1,568.60 /cy	11,619	3,025	3,263			2,417.49 /cy	17,906
		Plumbing System Complete										
	15400.000	Plumbing (See MEP Estimate Attached)	20,630 sf		-	-	-	502,427	-	-	24.35 /sf	502,427
		Plumbing System Complete	20,630 sf		/sf			502,427			24.35 /sf	502,427
		7 Plumbing System & Upgrades		**339**		**43,157**	**14,979**	509,844	**12,251**			**580,230**
8		**Fire Protection System**										
		Sprinkler System Complete										
	15300.010	Sprinkler Systems (See MEP Estimate Attached)	30,415 sf		-	-	-	237,954	-	-	7.82 /sf	237,954
		Sprinkler System Complete	30,415 sf		/sf			237,954			7.82 /sf	237,954
		8 Fire Protection System						237,954				**237,954**
GC		**General and Temporary Conditions**										
		Prime Contractor Contingency Allowances										
	1210.000	GC Contingency Allowance	1 ls							97,886	97,886.25 /ls	97,886
	1210.000	MC Contingency Allowance	1 ls							39,155	39,154.50 /ls	39,155
	1210.000	EC Contingency Allowance	1 ls							26,103	26,103.00 /ls	26,103
	1210.000	PC Contingency Allowance	1 ls							13,052	13,051.50 /ls	13,052
	1210.000	FPC Contingency Allowance	1 ls							6,526	6,525.75 /ls	6,526
		Prime Contractor Contingency Allowances	5 ea		/ea					182,721	36,544.20 /ea	182,721
		General Conditions - Temp Fence										
	1520.010	Temp Fence 6□Free Standing Panels	1,000 lf		-	-	-	13,052	-	-	13.05 /lf	13,052
		General Conditions - Temp Fence	1,000 lf		/lf			13,052			13.05 /lf	13,052
		Erosion Control										
	2340.010	Siltation Fence	650 lf	13	2.81 /lf	1,829	509	-	721	-	4.71 /lf	3,059
	2340.010	Rip Rap Stone	20 cy	20	140.67 /cy	2,813	593	-	1,109	-	225.77 /cy	4,515
	2340.010	Inlet Protection	2 ea	8	460.91 /ea	922	137	-	-	-	529.43 /ea	1,059
		Erosion Control	1 LS	41	5,563.92 /LS	5,564	1,239		1,830		8,633.06 /LS	8,633
		GC General and Temporary Conditions		**41**		**5,564**	**1,239**	13,052	**1,830**	**182,721**		**204,406**
SW		**Sitework**										
		Remove Brick Pavers										
	1734.010	Remove Pavers	340 sf	21	7.20 /sf	2,449	-	-		-	7.20 /sf	2,449
	2220.000	Rubbish Load & Truck	2 cy	0	11.07 /cy	23	-	23	16	-	29.34 /cy	62
		Remove Brick Pavers	340 sf	21	7.27 /sf	2,472		23	16		7.38 /sf	2,510
		Remove Asphalt Paving Area										
	2220.000	Remove Asphalt	15,615 sf	39	0.42 /sf	6,485	-	-	4,331	-	0.69 /sf	10,815
	2220.000	Saw Asphalt	480 lf	36	8.64 /lf	4,148	-	-	564	-	9.82 /lf	4,712
	2220.000	Rubbish Load & Truck	193 cy	13	11.07 /cy	2,135	-	2,097	1,426	-	29.35 /cy	5,657
		Remove Asphalt Paving Area	15,615 sf	88	0.82 /sf	12,768		2,097	6,320		1.36 /sf	21,185
		Remove Concrete Sidewalks & Curbs										
	1733.010	Remove Concrete (Hydro Hammer)	25 cf	1	5.54 /cf	138	-	-	92	-	9.23 /cf	231
	1733.010	Debris Removal for Above	1 cy		-	-	-	-	42	-	45.69 /cy	42
	1733.010	Remove Curbs	625 lf	14	3.69 /lf	2,307	-	-	1,541	-	6.16 /lf	3,848

Bid Item	Phase	Description	Takeoff Quantity	Labor Hours	Labor Cost/Unit	Labor Amount	Material Amount	Sub Amount	Equip Amount	Other Amount	Total Cost/Unit	Total Amount
		Remove Concrete Sidewalks & Curbs										
	1733.010	Debris Removal for Above	18 cy		-	-	-	-	804	-	45.68 /cy	804
		Remove Concrete Sidewalks & Curbs	**50 sf**	**15**	**48.91 /sf**	**2,446**			**2,480**		**98.51 /sf**	**4,926**
		Demo Existing Timber Retaining Wall										
	2220.000	Demo Existing Timber Retaining Wall	110 lf	24	28.84 /lf	3,173	-	-	888	-	36.91 /lf	4,060
		Demo Existing Timber Retaining Wall	**110 lf**	**24**	**28.84 /lf**	**3,173**			**888**		**36.91 /lf**	**4,060**
		Misc. Site Demo										
	2220.000	Demo Catch Basin Concrete	1 ea	3	396.58 /ea	397	-	-	111	-	507.52 /ea	508
	2220.000	Remove Traffic Sign	7 ea	4	83.06 /ea	581	-	-	388	-	138.52 /ea	970
	2220.000	Remove Pipe Bollard	5 ea	3	83.06 /ea	415	-	-	277	-	138.53 /ea	693
		Misc. Site Demo	**1 ls**	**9**	**1,393.26 /ls**	**1,393**			**777**		**2,169.82 /ls**	**2,170**
		Remove Shrubs										
	2220.000	Remove Shrubs	10 ea	2	33.22 /ea	332	-	-	222	-	55.41 /ea	554
		Remove Shrubs	**10 ea**	**2**	**33.22 /ea**	**332**			**222**		**55.41 /ea**	**554**
		Cuts and Fills										
	2315.020	Bulk Cut	200 cy	10	8.31 /cy	1,661	-	-	1,109	-	13.85 /cy	2,771
	2315.020	Bulk Fill	200 cy	20	16.61 /cy	3,322	-	-	2,154	-	27.38 /cy	5,476
		Cuts and Fills	**400 cy**	**30**	**12.46 /cy**	**4,983**			**3,263**		**20.62 /cy**	**8,246**
		Concrete Sidewalks										
	2315.024	Fine Grade Walks & Drives	2,330 sf	8	0.38 /sf	895	-	-	-	-	0.38 /sf	895
	2620.080	Crusher Run At Slab	43 cy	11	35.17 /cy	1,517	2,129	-	880	-	104.90 /cy	4,526
	3111.450	Screeds	2,330 sf	14	0.67 /sf	1,568	75	-	-	-	0.71 /sf	1,644
	3110.750	EdgeForm 2x4 Random Length	790 lf	66	9.35 /lf	7,386	510	-	-	-	10.00 /lf	7,896
	3111.500	Strip/Oil Forms-EdgeForms	790 sf	32	4.61 /sf	3,641	72	-	-	-	4.70 /sf	3,713
	3111.300	Premolded Exp Jt - 4"	117 lf	12	11.22 /lf	1,307	38	-	-	-	11.54 /lf	1,345
	3220.100	WWM Sheets 6x6 10/10	2,563 sf	8	0.47 /sf	1,201	769	-	-	-	0.77 /sf	1,971
	3310.220	Walk Conc 4000 psi	29 cy		-	-	6,187	-	-	-	215.09 /cy	6,187
	3310.220	Place 4" Concrete Sidewalk	29 cy	14	57.01 /cy	1,640	-	-	-	-	57.01 /cy	1,640
	3350.100	Broom/Float Finish	2,330 sf	117	5.70 /sf	13,283	19	-	-	-	5.71 /sf	13,301
	3350.300	CS 309 Curing Compound	2,330 sf	6	0.29 /sf	671	146	-	-	-	0.35 /sf	817
	2750.030	Tactile Warning Paver	24 sf	3	14.02 /sf	337	493	-	-	-	34.58 /sf	830
	3110.800	Form HCap Ramp	3 ea	12	448.77 /ea	1,346	181	-	-	-	509.27 /ea	1,528
	7920.010	Caulk & Sealants	117 lf	10	10.80 /lf	1,258	157	-	-	-	12.14 /lf	1,414
		Concrete Sidewalks	**2,330 sf**	**311**	**15.47 /sf**	**36,050**	**10,776**		**880**		**20.48 /sf**	**47,706**
		Curbs - Concrete										
	2000.010	Sub - Concrete Curbs	535 lf		-	-	-	16,758	-	-	31.32 /lf	16,758
	2315.021	Excavate Misc with Machine	34 cy	3	16.61 /cy	560	-	-	374	-	27.71 /cy	934
	2315.021	Excav Foot Excess Material	9 cy	0	8.31 /cy	77	-	76	51	-	22.01 /cy	204
	2315.070	Backfill Misc	14 cy	14	140.67 /cy	1,955	-	-	1,134	-	222.24 /cy	3,088
	2315.070	Gravel Subbase @ Curbs	5 cy	5	140.67 /cy	651	214	60	378	-	281.55 /cy	1,304
	2770.010	Plain Concrete	20 cy	10	13.05 /cy	259	4,345	-	-	-	232.32 /cy	4,603
		Curbs - Concrete	**535 lf**	**32**	**6.55 /lf**	**3,502**	**4,559**	16,894	**1,937**		**50.27 /lf**	**26,892**
		Excavate/Backfill Foundation (Trench)										

Bid Item	Phase	Description	Takeoff Quantity	Labor Hours	Labor Cost/Unit	Labor Amount	Material Amount	Sub Amount	Equip Amount	Other Amount	Total Cost/Unit	Total Amount
		Excavate/Backfill Foundation (Trench)										
	2315.021	Excavate Footing By Machine	182 cy	24	18.76 /cy	3,418	-	-	1,348	-	26.15 /cy	4,765
	2315.070	Backfill Walls	91 cy	23	35.17 /cy	3,204	-	-	1,858	-	55.56 /cy	5,062
	2315.070	Footing Excavation Excess Matrl	91 cy	6	11.07 /cy	1,009	-	991	674	-	29.35 /cy	2,674
		Excavate/Backfill Foundation (Trench)	**273 cy**	**53**	**27.92 /cy**	**7,631**		991	**3,880**		**45.74 /cy**	**12,501**
		New Catch Basin & Riprap Extension										
	2315.060	Trench Excavation For Pipe	6 cy	1	28.14 /cy	172	-	-	68	-	39.23 /cy	240
	2315.060	Trench Excavation Backfill from Trench	4 cy	1	56.27 /cy	198	-	-	115	-	88.90 /cy	313
	2315.060	Bed Matrl: 3/4" Crushed Rock	2 cy	1	56.27 /cy	130	173	30	75	-	177.12 /cy	408
	2315.060	Trench Excavation Excess Matrl	3 cy	0	5.54 /cy	14	-	17	10	-	15.77 /cy	41
	2560.010	Pipe 12" HDPE	10 lf	1	9.60 /lf	96	82	-	-	-	17.83 /lf	178
	2630.020	Catch Basins 5□Deep	1 ea	6	793.12 /ea	793	587	-	222	-	1,602.31 /ea	1,602
	2630.020	Catch Basin Frame & Grate	1 ea	6	793.13 /ea	793	718	-	222	-	1,732.84 /ea	1,733
	2340.010	Rip Rap Stone	10 cy	10	140.67 /cy	1,407	296	131	555	-	238.82 /cy	2,388
		New Catch Basin & Riprap Extension	**10 lf**	**26**	**360.28 /lf**	**3,603**	**1,857**	177	**1,266**		**690.28 /lf**	**6,903**
		Retaining Wall w/Excav.&Backfill										
	2620.010	Footing Drain 4"	25 lf	2	9.22 /lf	230	16	-	-	-	9.84 /lf	246
	2620.010	Gravel @ Drains #57	11 cy	4	56.27 /cy	625	514	145	363	-	148.20 /cy	1,647
	2620.010	Filter Fabric	450 sf	2	0.58 /sf	259	148	-	-	-	0.91 /sf	407
	2830.000	Interlocking Block Retaining Walls Sub	150 sf		-	-	-	9,789	-	-	65.26 /sf	9,789
		Retaining Wall w/Excav.&Backfill	**150 sf**	**9**	**7.43 /sf**	**1,115**	**678**	9,934	**363**		**80.59 /sf**	**12,089**
		Fencing										
	2820.010	Picket Fence 4ft	460 lf		-	-	-	27,017	-	-	58.73 /lf	27,017
	2820.010	Garbage Enclosure Fencing	60 lf		-	-	-	5,873	-	-	97.89 /lf	5,873
	2820.010	Fence Graphic Scrim	1,500 sf	48	3.62 /sf	5,434	27,408		-	-	21.90 /sf	32,842
	2820.010	Manual Sliding Gate	1 ea		-	-	-	9,789	-	-	9,788.62 /ea	9,789
	2820.010	Single Gate	1 ea		-	-	-	1,175	-	-	1,174.64 /ea	1,175
		Fencing	**1 ls**	**48**	**5,433.81 /ls**	**5,434**	**27,408**	43,853			**76,695.00 /ls**	**76,695**
		Paving Patch @ Road										
	2000.010	Sub - Grading & Paving Patch	24 ton					6,281			261.03 /ton	6,281
	2740.030	Crusher Run Base	20 cy	2	16.61 /cy	338	1,256	266	219		102.10 /cy	2,080
	2340.010	Stablization Fabric	550 sf	1	0.19 /sf	106	155				0.47 /sf	261
	2760.030	Parking Lot Striping	550 sf					108			0.20 /sf	108
	1560.100	Steel Plates @ Trench Road Crossings	96 sf	14	19.83 /sf	1,904	263		533		28.12 /sf	2,699
		Paving Patch @ Road	**61 sy**	**17**	**38.41 /sy**	**2,348**	**1,674**	6,655	**752**		**187.01 /sy**	**11,428**
		Paving Patch @ Trench										
	2000.010	Sub - Grading & Paving Patch	25 ton					6,526			261.03 /ton	6,526
	2740.030	Crusher Run Base	25 cy	2	16.61 /cy	410	1,523	322	266		102.10 /cy	2,521
	2340.010	Stablization Fabric	1,000 sf	2	0.19 /sf	192	282				0.47 /sf	474
	2760.030	Parking Lot Striping	1,000 sf					196			0.20 /sf	196
		Paving Patch @ Trench	**111 sy**	**4**	**5.42 /sy**	**602**	**1,805**	7,044	**266**		**87.45 /sy**	**9,716**
		Asphalt Sidewalks										
	2000.010	Sub - Grading & Paving Sidewalks	94 ton					24,472			261.03 /ton	24,472

Bid Item	Phase	Description	Takeoff Quantity	Labor Hours	Labor Cost/Unit	Labor Amount	Material Amount	Sub Amount	Equip Amount	Other Amount	Total Cost/Unit	Total Amount
		Asphalt Sidewalks										
	2740.030	Crusher Run Base	69 cy	7	16.61 /cy	1,154	4,282	906	748	-	102.10 /cy	7,090
	2340.010	Stablization Fabric	3,750 sf	6	0.19 /sf	720	1,057	-	-	-	0.47 /sf	1,777
		Asphalt Sidewalks	**417 sy**	**13**	**4.50 /sy**	**1,874**	**5,340**	25,378	**748**		**80.01 /sy**	**33,339**
		Paving @ Multi-Purpose Outdoor Area										
	2000.010	Sub - Grading & Paving	94 ton		-	-	-	21,413	-	-	228.40 /ton	21,413
	2740.030	Crusher Run Base	69 cy	7	16.61 /cy	1,154	4,282	906	748	-	102.10 /cy	7,090
	2340.010	Stablization Fabric	3,750 sf	6	0.19 /sf	720	1,057	-	-	-	0.47 /sf	1,777
		Paving @ Multi-Purpose Outdoor Area	**417 sy**	**13**	**4.50 /sy**	**1,874**	**5,340**	22,319	**748**		**72.67 /sy**	**30,280**
		Asphalt Overlay and Extension at Parking lot										
	2000.010	Sub - Grading & Paving	153 ton		-	-	-	34,945	-	-	228.40 /ton	34,945
	2740.030	Crusher Run Base	21 cy	2	16.61 /cy	345	1,279	271	223	-	102.10 /cy	2,118
	2740.030	Tack Coat	2,222 sy		-	-	-	2,900	-	-	1.31 /sy	2,900
	2340.010	Stablization Fabric	1,120 sf	2	0.19 /sf	215	316	-	-	-	0.47 /sf	531
	2760.030	Parking Lot Striping	21,120 sf		-	-	-	4,135	-	-	0.20 /sf	4,135
		Asphalt Overlay and Extension at Parking lot	**2,347 sy**	**4**	**0.24 /sy**	**560**	**1,595**	42,251	**223**		**19.02 /sy**	**44,629**
		Traffic Control Daily										
	1550.010	Traffic Control Daily	6 day	120	2,304.53 /day	13,827			9,789		3,935.97 /day	23,616
		Traffic Control Daily	**6 day**	**120**	**2,304.53 /day**	**13,827**			**9,789**		**3,935.97 /day**	**23,616**
		Topsoil & Seed Grass Area										
	2900.010	Respread Topsoil from Borrow	56 cy	6	13.22 /cy	734	2,320	725	205	-	71.73 /cy	3,985
	2900.010	Seed and Mulch	3,000 sf	8	0.29 /sf	864	196	-	-	-	0.35 /sf	1,060
	2310.020	Water For Compacting	10 day	10	115.23 /day	1,152	-	-	3,759	-	491.11 /day	4,911
		Topsoil & Seed Grass Area	**56 cy**	**23**	**49.52 /cy**	**2,751**	**2,516**	725	**3,964**		**179.21 /cy**	**9,956**
		Landscaping										
	2900.010	Multistem Flowering Trees 12□to 14□	2 ea	12	793.13 /ea	1,586	3,296	-	444	-	2,662.77 /ea	5,326
	2900.010	Small Shrubs 1□to 2□Deciduous & Evergreen	18 ea	12	76.82 /ea	1,383	1,186	-	-	-	142.73 /ea	2,569
	2900.010	Medium Shrubs 2□to 3□Deciduous & Evergreen	18 ea	18	115.23 /ea	2,074	2,373	-	-	-	247.05 /ea	4,447
	2900.010	Large Shrubs 4□to 6□Deciduous & Evergreen	15 ea	15	132.19 /ea	1,983	2,966	-	555	-	366.90 /ea	5,503
	2900.010	Mulch Plant Bed 4"	1,150 sf	23	2.31 /sf	2,650	561	-	-	-	2.79 /sf	3,211
	2945.000	Planter Box 8x8	4 ea	4	112.19 /ea	449	1,582	-	-	-	507.65 /ea	2,031
	2945.000	Planter Box 4x8	6 ea	6	112.19 /ea	673	1,384	-	-	-	342.88 /ea	2,057
		Landscaping	**1 ls**	**90**	**10,798.01 /ls**	**10,798**	**13,347**		**998**		**25,143.91 /ls**	**25,144**
		Foundation - Footing										
	3310.140	Footing Conc 4000 psi	30 cy	30	114.01 /cy	3,463	6,532	-	-	-	329.10 /cy	9,995
	3110.100	Footing Forms	824 sf	41	5.61 /sf	4,622	1,882	-	-	-	7.89 /sf	6,504
	3111.500	Strip/Oil Forms-Footings	824 sf	41	5.76 /sf	4,747	75	-	-	-	5.85 /sf	4,822
	3210.150	Footing Rebar #5	1,845 lf	18	1.56 /lf	2,882	1,741	-	-	-	2.51 /lf	4,623
	3350.100	Finish Top of Footing	820 sf	25	3.40 /sf	2,785	7	-	-	-	3.40 /sf	2,791
		Foundation - Footing	**30 cy**	**156**	**609.13 /cy**	**18,499**	**10,237**				**946.20 /cy**	**28,736**
		Foundation - Pier Footing										
	3310.140	Footing Conc 4000 psi	6 cy	6	114.01 /cy	676	1,275	-	-	-	329.11 /cy	1,950
	3110.100	Footing Forms	160 sf	8	5.61 /sf	898	365	-			7.89 /sf	1,263

Bid Item	Phase	Description	Takeoff Quantity	Labor Hours	Labor Cost/Unit	Labor Amount	Material Amount	Sub Amount	Equip Amount	Other Amount	Total Cost/Unit	Total Amount
		Foundation - Pier Footing										
	3111.500	Strip/Oil Forms-Footings	160 sf	8	5.76 /sf	922	15	-	-	-	5.85 /sf	936
	3210.150	Footing Rebar #5	300 lf	3	1.56 /lf	469	283	-	-	-	2.51 /lf	752
	3350.100	Finish Top of Footing	160 sf	5	3.40 /sf	543	1	-	-	-	3.40 /sf	545
		Foundation - Pier Footing	**6 cy**	**30**	**591.81 /cy**	**3,507**	**1,939**				**919.02 /cy**	**5,446**
		Conc Walls - Straight										
	3310.160	Wall Conc 4000 psi	36 cy	9	28.50 /cy	1,022	7,714	-	-	-	243.59 /cy	8,736
	3110.150	Wall Forms - Patent System	2,905 sf	318	12.73 /sf	36,966	11,716	-	-	-	16.76 /sf	48,682
	3111.500	Strip/Oil Forms-Walls	2,905 sf	145	5.76 /sf	16,737	264	-	-	-	5.85 /sf	17,000
	3350.100	Rub, Cut, & Patch	2,905 sf	58	2.31 /sf	6,695	47	-	-	-	2.32 /sf	6,742
	3111.650	Snaptie 8 in.	627 ea		-	-	506	-	-	-	0.81 /ea	506
	3000.010	Pumping (each)	1 ea		-	-	-	3,263	-	-	3,262.87 /ea	3,263
	7210.040	Expanded Polystyrene 2 " Foamular F250	1,453 sf	24	1.87 /sf	2,716	2,190	-	-	-	3.38 /sf	4,906
	3210.300	Wall Rebar #4	457 lf	5	1.56 /lf	713	282	-	-	-	2.18 /lf	995
	3210.300	Wall Rebar #4	2,155 lf	22	1.56 /lf	3,367	1,330	-	-	-	2.18 /lf	4,696
	3350.100	Finish Top of Wall	277 sf	9	3.74 /sf	1,035	2	-	-	-	3.75 /sf	1,037
		Conc Walls - Straight	**36 cy**	**590**	**1,930.91 /cy**	**69,250**	**24,049**	3,263			**2,692.45 /cy**	**96,562**
		Piers - Rectangular										
	3310.200	Pier Conc 4000 psi	6 cy	2	45.79 /cy	271	1,275	-	-	-	260.88 /cy	1,546
	3110.250	Pier Forms - Patent System	320 sf	27	9.35 /sf	2,992	1,291	-	-	-	13.38 /sf	4,282
	3111.500	Strip/Oil Forms-Pilaster/Pier	320 sf	19	6.91 /sf	2,212	29	-	-	-	7.00 /sf	2,241
	3111.150	Chamfer Strip (3/4")	40 lf	2	4.68 /lf	187	13	-	-	-	5.00 /lf	200
	3111.650	Snaptie 24 in.	107 ea		-	-	86	-	-	-	0.81 /ea	86
	3210.400	Pier Rebar #5	200 lf	2	1.56 /lf	312	189	-	-	-	2.51 /lf	502
	3210.400	Pier Rebar #3	600 lf	6	1.56 /lf	937	207	-	-	-	1.91 /lf	1,144
	3300.910	Set Anchor Bolts and Leveling Plates	10 ea	3	28.05 /ea	280	52	-	-	-	33.27 /ea	333
	3350.100	Rub, Cut, & Patch	320 sf	6	2.31 /sf	737	5	-	-	-	2.32 /sf	743
		Piers - Rectangular	**6 cy**	**67**	**1,338.21 /cy**	**7,930**	**3,147**				**1,869.21 /cy**	**11,077**
		Dumpster Concrete Slab										
	2315.024	Fine Grade Walks & Drives	270 sf	1	0.38 /sf	104	-	-	-	-	0.38 /sf	104
	2620.080	Crusher Run At Slab	5 cy	1	35.17 /cy	176	308	65	102	-	130.28 /cy	651
	3310.220	Walk Conc 4000 psi	5 cy		-	-	1,075	-	-	-	215.09 /cy	1,075
	3111.450	Screeds	270 sf	2	0.67 /sf	182	9	-	-	-	0.71 /sf	190
	3350.300	CS 309 Curing Compound	270 sf	1	0.29 /sf	78	17	-	-	-	0.35 /sf	95
	3350.100	Place/Broom/Float Finish	270 sf	8	3.40 /sf	917	2	-	-	-	3.40 /sf	919
	3110.800	EdgeForm 2x6 Random Length	66 lf	13	22.44 /lf	1,481	89	-	-	-	23.78 /lf	1,570
	3111.500	Strip/Oil Forms-EdgeForms	66 sf	3	4.61 /sf	304	6	-	-	-	4.70 /sf	310
	3210.450	Walk Rebar #4	540 lf	5	1.56 /lf	844	333	-	-	-	2.18 /lf	1,177
		Dumpster Concrete Slab	**5 cy**	**34**	**816.96 /cy**	**4,085**	**1,840**	65	**102**		**1,218.31 /cy**	**6,092**
		Bus Shelter Concrete Slab										
	2315.024	Fine Grade Walks & Drives	100 sf	0	0.38 /sf	38	-	-	-	-	0.38 /sf	38
	2620.080	Crusher Run At Slab	2 cy	0	35.17 /cy	65	114	24	38	-	130.30 /cy	241
	3310.220	Walk Conc 4000 psi	2 cy		-	-	398	-	-	-	215.46 /cy	398

Bid Item	Phase	Description	Takeoff Quantity	Labor Hours	Labor Cost/Unit	Labor Amount	Material Amount	Sub Amount	Equip Amount	Other Amount	Total Cost/Unit	Total Amount
		Bus Shelter Concrete Slab										
	3111.450	Screeds	100 sf	1	0.67 /sf	67	3	-	-	-	0.71 /sf	71
	3350.300	CS 309 Curing Compound	100 sf	0	0.29 /sf	29	6	-	-	-	0.35 /sf	35
	3350.100	Place/Broom/Float Finish	100 sf	3	3.40 /sf	340	1	-	-	-	3.40 /sf	340
	3110.800	EdgeForm 2x6 Random Length	40 lf	8	22.44 /lf	898	54	-	-	-	23.78 /lf	951
	3111.500	Strip/Oil Forms-EdgeForms	40 sf	2	4.61 /sf	184	4	-	-	-	4.70 /sf	188
	3210.450	Walk Rebar #4	200 lf	2	1.56 /lf	312	123	-	-	-	2.18 /lf	436
		Bus Shelter Concrete Slab	**2 cy**	**16**	**1,044.09 /cy**	**1,934**	**704**	24	**38**		**1,457.54 /cy**	**2,699**
		Security Booth Concrete Slab										
	2315.024	Fine Grade Walks & Drives	50 sf	0	0.38 /sf	19	-	-	-	-	0.38 /sf	19
	2620.080	Crusher Run At Slab	1 cy	0	35.16 /cy	33	57	12	19	-	130.26 /cy	121
	3310.220	Walk Conc 4000 psi	1 cy		-	-	199	-	-	-	215.13 /cy	199
	3111.450	Screeds	50 sf	0	0.67 /sf	34	2	-	-	-	0.71 /sf	35
	3350.300	CS 309 Curing Compound	50 sf	0	0.29 /sf	14	3	-	-	-	0.35 /sf	18
	3350.100	Place/Broom/Float Finish	50 sf	2	3.40 /sf	170	0	-	-	-	3.40 /sf	170
	3110.800	EdgeForm 2x6 Random Length	30 lf	6	22.44 /lf	673	40	-	-	-	23.78 /lf	713
	3111.500	Strip/Oil Forms-EdgeForms	30 sf	1	4.61 /sf	138	3	-	-	-	4.70 /sf	141
	3210.450	Walk Rebar #4	100 lf	1	1.56 /lf	156	62	-	-	-	2.18 /lf	218
		Security Booth Concrete Slab	**1 cy**	**11**	**1,336.18 /cy**	**1,237**	**366**	12	**19**		**1,765.11 /cy**	**1,634**
		Brick - Standard Size & All Size Block										
	4210.100	Standard Size Face Brick	2 m	122	7,186.31 /m	14,552	1,387	-	-	-	7,871.43 /m	15,940
	4220.110	Blk 8" Standard Face Lt Wt	315 ea	95	35.93 /ea	11,318	518	-	-	-	37.58 /ea	11,836
	4220.170	Lintel 8" Stand Face Lt Wt	23 ea	7	35.93 /ea	826	38	-	-	-	37.58 /ea	864
	4060.100	Std Brk-Mortar Type N-Grey	1 cy		-	-	90	-	-	-	66.33 /cy	90
	4060.100	Sand At Mortar	1 cy		-	-	30	-	-	-	22.09 /cy	30
	4060.100	Mortar Type "N"	1 cy		-	-	51	-	-	-	75.84 /cy	51
	4060.100	Sand At Mortar	1 cy		-	-	15	-	-	-	22.10 /cy	15
	4070.100	Grout Fill 3000 psi,1/2" Gravl	3 cy	5	179.66 /cy	605	484	-	-	-	323.54 /cy	1,089
	4930.200	Rub Block	300 sf	5	1.80 /sf	539	5	-	-	-	1.81 /sf	544
	4930.100	Clean Brick - General	300 sf	4	1.53 /sf	460	21	-	33	-	1.71 /sf	513
	4220.196	Temp Wall Bracing	4 ea	1	5.22 /ea	21	132	-	-	-	38.11 /ea	152
	4080.100	Horiz Wall Reinf 12" Truss	0 mlf	2	898.30 /mlf	216	42	-	-	-	1,072.60 /mlf	257
	7210.040	Extruded Polystyrene 2.0"	300 sf	6	2.24 /sf	673	213	-	-	-	2.95 /sf	886
	7210.040	Mastic For Insulation	2 gal		-	-	48	-	-	-	24.20 /gal	48
	7110.010	Mastic Dampproofing	300 sf		-	-	-	1,370	-	-	4.57 /sf	1,370
	5500.010	Steel Lintels 3x3x1/4	6 ea	6	156.22 /ea	937	979	-	-	-	319.37 /ea	1,916
		Brick - Standard Size & All Size Block	**300 sf**	**251**	**100.49 /sf**	**30,147**	**4,051**	1,370	**33**		**118.67 /sf**	**35,602**
		Split Faced Block Wall - 8"										
	4220.110	Blk 8" Split Face Lt Wt	1,733 ea	520	35.93 /ea	62,269	17,812	-	-	-	46.21 /ea	80,081
	4060.100	Mortar Type "N"	3 cy		-	-	259	-	-	-	75.80 /cy	259
	4060.100	Sand At Mortar	3 cy		-	-	76	-	-	-	22.10 /cy	76
	4070.100	Grout Fill 3000 psi,1/2" Gravl	4 cy	6	179.66 /cy	714	572	-	-	-	323.56 /cy	1,286
	4080.100	Horiz Wall Reinf 8" Truss	1 mlf	9	898.29 /mlf	1,038	180	-	-	-	1,054.54 /mlf	1,218

Bid Item	Phase	Description	Takeoff Quantity	Labor Hours	Labor Cost/Unit	Labor Amount	Material Amount	Sub Amount	Equip Amount	Other Amount	Total Cost/Unit	Total Amount
		Split Faced Block Wall - 8"										
	3210.300	Wall Rebar #4	520 lf	5	1.56 /lf	812	321	-	-	-	2.18 /lf	1,133
		Split Faced Block Wall - 8"	**1,540 sf**	**540**	**42.10 /sf**	**64,833**	**19,220**				**54.58 /sf**	**84,053**
		Cabinets and Countertops										
	6410.010	Counter Tops	4 lf	2	44.88 /lf	180	679	-	-	-	214.55 /lf	858
	6410.010	Transaction Top	4 lf	2	44.88 /lf	180	679	-	-	-	214.55 /lf	858
		Cabinets and Countertops	**8 lf**	**3**	**44.88 /lf**	**359**	**1,357**				**214.55 /lf**	**1,716**
		Stand Seam Roof										
	7410.010	Stand Seam Galvalume	110 sf	11	15.80 /sf	1,745	445	-	-	-	19.84 /sf	2,190
	7410.010	Eave Strip Galvalume	10 lf	1	11.22 /lf	112	57	-	-	-	16.89 /lf	169
	7410.010	Red Rosen Paper	1 sq	1	89.75 /sq	95	6	-	-	-	95.10 /sq	100
	7410.010	Stainless Steel Cleats	110 ea		-	-	89	-	-	-	0.81 /ea	89
	7410.010	Stainless Steel Nails	221 ea		-	-	18	-	-	-	0.08 /ea	18
		Stand Seam Roof	**1 sq**	**13**	**1,851.44 /sq**	**1,951**	**614**				**2,434.45 /sq**	**2,566**
		Exterior Door Hardware										
	8700.000	Furnish Door Hardware	1 Sets		-	-	848	-	-	-	848.35 /Sets	848
	8700.000	Continuous Hinges	1 ea	0	37.38 /ea	37	-	-	-	-	37.38 /ea	37
	8700.000	Door Closers	1 ea	1	112.20 /ea	112	-	-	-	-	112.20 /ea	112
	8700.000	Cylindrical Lockset	1 ea	1	112.19 /ea	112	-	-	-	-	112.19 /ea	112
	8700.000	Cylinders	1 ea	0	37.38 /ea	37	-	-	-	-	37.38 /ea	37
	8700.000	Thresholds	1 ea	1	56.11 /ea	56	-	-	-	-	56.11 /ea	56
	8700.000	Door Sweep	1 ea	1	56.09 /ea	56	-	-	-	-	56.09 /ea	56
	8740.000	Door Contacts	1 ea		-	-	-	1,305	-	-	1,305.15 /ea	1,305
		Exterior Door Hardware	**1 ea**	**4**	**411.35 /ea**	**411**	**848**	1,305			**2,564.85 /ea**	**2,565**
		Exterior Door Openings										
	8810.010	Glass Insulated	21 sf	8	55.01 /sf	1,155	959	-	-	-	100.69 /sf	2,115
	8400.000	Narrow Stile Aluminum Door-Single	1 ea	8	1,100.21 /ea	1,100	2,284	-	-	-	3,384.21 /ea	3,384
	8400.000	Security Window 4x4	1 ea	4	550.09 /ea	550	5,873	-	-	-	6,423.26 /ea	6,423
		Exterior Door Openings	**1 ea**	**20**	**2,805.51 /ea**	**2,806**	**9,116**				**11,921.97 /ea**	**11,922**
		Prefabricated Wood Pavilions										
	13120.010	Prefabricated Wood Pavilion 10x20	200 sf	200	116.79 /sf	23,358	26,103	-	4,438	-	269.49 /sf	53,898
	13120.010	Prefabricated Wood Pavilion 16x30	480 sf	480	116.79 /sf	56,059	62,647	-	10,650	-	269.49 /sf	129,356
	13120.010	Bus Shelter Install Only	80 sf	40	58.39 /sf	4,672		-	-	-	58.39 /sf	4,672
		Prefabricated Wood Pavilions	**2 ea**	**720**	**42,043.95 /ea**	**84,088**	**88,750**		**15,088**		**93,962.82 /ea**	**187,926**
		SW Sitework		**3,407**		**410,572**	**243,133**	184,380	**55,056**			**893,141**

Estimate Totals

Description	Amount	Totals	Hours	Rate	Cost Basis	Cost per Unit	Percent of Total	
Labor	2,871,534		24,182.712 hrs				30.88%	
Material	1,832,469						19.71%	
Subcontract	4,181,367						44.97%	
Equipment	230,250		2,446.196 hrs				2.48%	
Other	182,721						1.97%	
	9,298,341	**9,298,341**					**100.00%**	**100.00%**
Total		***9,298,341***						

Dutchess County Oakley Center December 9, 2022

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ITEM	QUANTITY	UNIT	UNIT RATE	COST
Fire Protection Division 21				
Fire Protection Equipment				
Fire pump, incl jockey pump				Not Included
Double check valve assembly	1	EA	$8,500.00	$8,500
Wet alarm check valve assembly	1	EA	$5,500.00	$5,500
Dry alarm check valve assembly	1	EA	$6,500.00	$6,500
Floor control valve assembly	3	EA	$2,700.00	$8,100
Fire department connection	1	EA	$1,600.00	$1,600
Electric bell	1	EA	$500.00	$500
Misc. fire protection equipment	30,415	SF	$0.25	$7,604
Wet Fire Protection Service; 1st and 2nd Floor	20,630	SF		
Sprinkler heads	206	EA	$105.00	$21,662
Main sprinkler piping	300	LF	$48.00	$14,400
Branch sprinkler piping	2,200	LF	$30.00	$66,000
Dry Fire Protection; 3rd floor penthouse/storage/ceiling voids	9,785	SF		
Sprinkler heads; Dry	98	EA	$110.00	$10,764
Main sprinkler piping; Dry	250	LF	$49.00	$12,250
Branch sprinkler piping; Dry	924	LF	$31.00	$28,650
Miscellaneous				
Premium time/shift work			Assumed Not Required	
Premium for phasing			Assumed Not Required	
Coordination & BIM	1	LS	$2,000.00	$2,000
Misc. metals and Unistrut supports	1	LS	$10,000.00	$10,000
Hydraulic calculations	1	LS	$1,500.00	$1,500
Coring, sleeves & fire stopping	1	LS	$1,500.00	$1,500
Shop drawings	1	LS	$1,200.00	$1,200
Commissioning of system	1	LS	$850.00	$850
Fees & permits	1	LS	$1,500.00	$1,500
Fire Protection Total				**$210,579**
Pluming Division 22				
Equipment				
New 6" water service	1	EA	$7,500.00	$7,500
Double check valve w/backflow preventor	1	EA	$5,500.00	$5,500
Water meter	1	EA	$4,500.00	$4,500
New water heater, 90kw/120Gal	1	EA	$15,000.00	$15,000
Elevator sump pump assembly	1	EA	$5,800.00	$5,800
Floor drain, incl trap primer	8	EA	$1,150.00	$9,200
Kitchen equipment connections	1	EA	$10,000.00	$10,000
Roof drains	8	EA	$1,800.00	$14,400
Plumbing Fixtures	58	EA		
Water closet	10	EA	$1,850.00	$18,500
Water closet - Staff	2	EA	$1,850.00	$3,700
Urinals	6	EA	$1,750.00	$10,500
Lavatory	16	EA	$1,800.00	$28,800
Shower	7	EA	$2,300.00	$16,100
Shower, ADA	3	EA	$2,800.00	$8,400
Hand Sink	2	EA	$1,650.00	$3,300
Kitchen Sink three-bay SS	1	EA	$2,500.00	$2,500
Exam Sink	1	EA	$1,700.00	$1,700

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ITEM	QUANTITY	UNIT	UNIT RATE	COST
Electric water cooler	3	EA	$3,800.00	$11,400
Laundry connection	6	EA	$500.00	$3,000
Mop sink	1	EA	$1,500.00	$1,500
Hose bibb	5	EA	$500.00	$2,500
Exterior hose bibb	4	EA	$700.00	$2,800
Exterior yard hydrant	1	EA	$1,000.00	$1,000
Premium for ligature and vandal resistant fixtures				Not Included
Domestic/Non-Potable Water Piping				
Copper pipe type L with fittings & hangers	1,500	LF	$55.00	$82,500
Valves & accessories	1	LS	$14,025.00	$14,025
Sanitary W&V				
Sanitary W&V	800	LF	$58.00	$46,400
Connection to existing	1	EA	$1,500.00	$1,500
Storm Drainage				
Stormwater drainage	750	LF	$65.00	$48,750
Pipe insulation				
Domestic pipe insulation	1,500	LF	$10.00	$15,000
Storm pipe insulation on horizontal piping	400	LF	$18.00	$7,200
Natural Gas Piping				
Demo & cap existing gas service at in street	1	EA	$7,500.00	$7,500
Miscellaneous				
Premium time/shift work			Assumed Not Required	
Premium for phasing			Assumed Not Required	
Demolition- mark, cut, cap, make-safe	1	LS	$8,500.00	$8,500
System testing and flushing	1	LS	$2,500.00	$2,500
Coring, cutting, sleeves & fire stopping	1	LS	$3,800.00	$3,800
Hydraulic lifts/rigging	1	LS	$4,000.00	$4,000
Shop drawings / BIM / ENG Support / As-Builts	1	LS	$10,000.00	$10,000
Commissioning Support	1	LS	$1,500.00	$1,500
Fees & permits	1	LS	$3,850.00	$3,850
Plumbing Total				**$444,625**
HVAC Division 23				
Equipment				
RTU-01: 6,100CFM, 214mbh cooling w/ERW	1	EA	$135,000.00	$135,000
RTU-02: 3,800CFM, 135mbh cooling w/ERW	1	EA	$85,000.00	$85,000
RTU-03: 4,500CFM, 138mbh cooling w/ERW	1	EA	$100,000.00	$100,000
RTU-04: 3,600CFM, 120mbh cooling w/ERW	1	EA	$80,000.00	$80,000
Exhaust fans - Laundry rooms, bathrooms, kitchen and janitors closet	6,000	CFM	$3.00	$18,000
New heating and ventilation system on 3rd floor penthouse and storage room - Allowance	1	EA	$50,000.00	$50,000
Electric heater in outdoor security booth (bus shelter)	1	EA	$1,800.00	$1,800
Misc. HVAC Equipment	20,630	SF	$3.00	$61,890

Dutchess County Oakley Center December 9, 2022

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ITEM	QUANTITY	UNIT	UNIT RATE	COST
Piping				
Mech. HW S/R				Not Required
Refrigerant piping				Not Required
Condensate piping				Not Required
Sheet Metal				
Galvanized steel ductwork - 100% new	20,630	LB	$20.00	$412,600
Galvanized steel ductwork, 3rd floor area	5,000	LB	$20.00	$100,000
Duct insulation	12,378	SF	$5.00	$61,890
Fire damper	4	EA	$3,500.00	$14,000
Duct accessories	1	LS	$10,000.00	$10,000
RGD's	140	EA	$220.00	$30,800
Controls and BMS				
Controls and energy management interface	20,630	SF	$8.00	$165,040
Test and Balance				
Testing and balancing (air/water)	20,630	SF	$1.50	$30,945
Miscellaneous				
Premium time/shift work			Assumed	Not Required
Premium for phasing			Assumed	Not Required
Misc. metals and Unistrut supports	1	LS	$15,000.00	$15,000
Demo & make safe	1	LS	$20,000.00	$20,000
Lifts, hoist and rigging	1	LS	$12,000.00	$12,000
Coring	1	LS	$5,000.00	$5,000
Coordination, Management and BIM	1	LS	$40,000.00	$40,000
Fees & permits	1	LS	$12,000.00	$12,000
HVAC Total				**$1,460,965**
Electrical Division 26				
Interior Electrical				
Gear and Distribution				
GRC 400A rated mast, weather head, CT cabinet and associated gear and distribution (incl relocating existing panels and extending circuits)	20,000	SF	$6.00	$120,000
Allow for modifications and backfeeds to existing LMDP	1	LS	$20,000.00	$20,000
Allow for 400A rated docking station and other misc emergency power gear and distribution requirements	20,000	SF	$2.50	$50,000
Equipment Wiring				
Elevator feed and connection	1	EA	$6,000.00	$6,000
Elevator cab power feed and connection	1	EA	$1,750.00	$1,750
Elevator sump pump feed and connection	1	EA	$2,200.00	$2,200
150A water heater feed and connections	1	EA	$7,000.00	$7,000
70A RTU feed and connections	3	EA	$3,800.00	$11,400
90A RTU feed and connections	1	EA	$4,200.00	$4,200
Equipment wiring	20,000	SF	$1.50	$30,000
Warming kitchen electrical requirements	1	LS	$15,000.00	$15,000

Arris Contracting

Dutchess County Oakley Center December 9, 2022

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ITEM	QUANTITY	UNIT	UNIT RATE	COST
Lighting				
New LED lighting (incl high abuse/vandal resistant) incl (12) building mounted fixtures & canopy lights	20,000	SF	$8.00	$160,000
Lighting controls system	20,000	SF	$2.25	$45,000
Branch Devices				
Branch devices	20,000	SF	$0.75	$15,000
Lighting and Branch Circuitry				
Lighting and branch circuitry incl EMT, MC, device box/rings and nylon plates	20,000	SF	$7.00	$140,000
Fire Alarm				
Relocate existing FACP	1	LS	$5,000.00	$5,000
Fire alarm devices, rough-in and cabling (incl utilizing portion of existing circuitry)	20,000	SF	$2.75	$55,000
BDA/DAS	20,000	SF	$2.00	$40,000
Telecommunications				
Telcom exterior mast, allow for overhead point of connection	1	LS	$2,000.00	$2,000
Telcom rough-in (1" stubs) and devices and cabling	20,000	SF	$3.25	$65,000
Security				
Security system rough-in, devices and cabling (incl 25 cameras FBO, & 35 Card access locations)	20,000	SF	$7.00	$140,000
Miscellaneous				
Lighting attic	1	LS	$10,000.00	$10,000
Fire detection attic - fully sprinkled				NR
Demo & make safe	1	LS	$12,000.00	$12,000
Temp power and lighting	1	LS	$12,000.00	$12,000
Lightning protection system	1	LS	$12,000.00	$12,000
Fees & permits	1	LS	$14,000.00	$14,000
Electric Total				**$994,550**

EXHIBIT E-4:
Energy Efficiency/ Electrification (Page 1 of 2)

Proposals should demonstrate that the project will incorporate measures to achieve high energy efficiency and comply with the Climate Act. Proposals may meet these requirements utilizing one of the following methods, as applicable to the project. Please indicate below which of the following are attached.

A) For applicants participating in a New York State Energy Research and Development Authority (NYSERDA) Program:

☐ Letter of Interest/Partner Letter from NYSERDA.

☐ A copy of a signed contract with a NYSERDA-approved Performance Partner.

B) For applicants committing to design the project in conformance with the U. S. Environmental Protection Agency (EPA) ENERGY STAR Multifamily High-Rise Program (version 1.0, in either the prescriptive path or the performance path to achieve a 15% improvement in energy efficiency beyond that required by the American Society of Heating, Refrigerating and Air Conditioning Engineers (ASHRAE) 90.1-2016 baseline):

☐ A copy of a signed contract with an energy consultant which explains the methodology to be utilized to ensure that the standard is met.

C) For applicants committing to design the project in conformance with EPA ENERGY STAR New Homes (version 3.0, in either the prescriptive path or the performance path):

☐ A copy of a signed contract with a RESNET certified HERS Rater which explains the methodology to be utilized to ensure that the standard is met.

D) For rehabilitation projects, applicants committing to design an existing non-complaint building(s) to meet current energy code standards (the Energy Conservation Construction Code of New York State 2020):

☐ Evidence that that the renovated building(s) will reduce overall energy usage by 20%, as compared to average energy usage for the last two years of operation. The projected reduction in energy usage must be demonstrated by submitting an energy analysis by an architect or engineer licensed in the State of New York, or RESNET certified HERS Rater.

E) None of the above alternatives are applicable to the project:

☒ A narrative and supporting documentation evidencing that the proposed project will incorporate measures to achieve high energy efficiency.

☐ This project does not incorporate specific Energy Efficiency measures.

Exhibit E-4: Energy Efficiency

G. The County has included several items which focus on electrification and energy efficiency:

1. HVAC - Four (4) rooftop all-electric heat pumps (electric heating and cooling), with energy recovery will replace existing gas-fired units.
2. Insulation - Both existing and new exterior shell components will be upgraded as required to meet Section C402 Building Envelope Requirements of the 2020 Energy Conservation Code of NYS.
3. Windows and Doors - Single-pane aluminum ribbon windows, doors, and sidelights will be removed and replaced with new insulated windows and doors.
4. Ductwork - All supply ductwork shall be insulated per the 2020 NYS Energy Code. This includes new and existing-to-remain ductwork.
5. Lighting - The proposed lighting system shall be LED and comply with all requirements of the New York State Energy Conservation Construction Code for lighting controls and power density. Lighting controls will include daylight and occupancy/motion sensors throughout the building.

These items should significantly lower the emissions from this building, although the County does not yet have a formal assessment of the emissions savings.

EXHIBIT E-5:
Zoning Analysis and Status of Local Approvals
(If more than one site, duplicate this page for each building in the proposed project.)

Site 1 of 1

Site Address: 26 Oakley Street, Poughkeepsie, NY 12601

Zoning Analysis

Current Zoning Research and Development District (R&D) (attach map)

Permitted Uses Government Uses (attach applicable excerpt of regulations)

This Use Government Use

What is permitted floor area? (Most conservative estimate) 61,985

Does the proposed design and density conform to local zoning? If not, describe the situation and explain why the project cannot be re-designed to be "as of right".

If a zoning change, variance, special use permit or other related approval is required for the project to operate, explain the action and the time required to accomplish such a change or gain approval. Attach evidence that the local planning or building authority has been notified of the intent to seek the change or approval, that the action has been applied for, and, if already approved, evidence of such approval.

The proposed design and density conform to local zoning as-of-right. That said, the County has asserted its immunity from any regulatory authority of the City of Poughkeepsie pursuant to Matter of County of Monroe (City of Rochester) 72NY2d 338 (1988). A copy of our "Monroe" letter to the City dated March 8, 2022 is attached.

Access Agreements

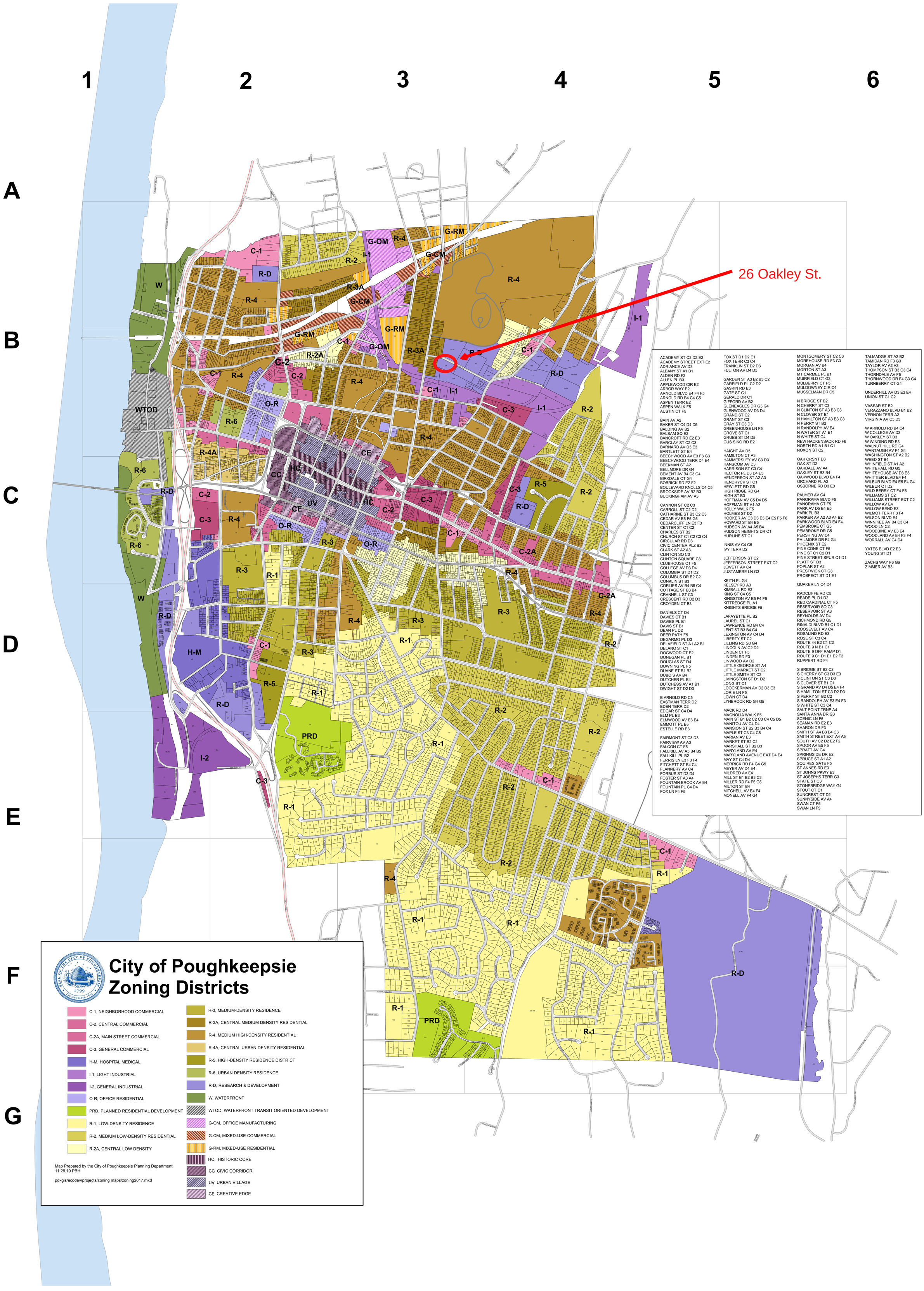
List below any Access Agreements that are necessary to develop the proposed project and describe the current status of such agreements. Following this page, attach documentation of all agreements that are executed or in final form.

N/A

Status of Local Approvals

List below the local approvals necessary to develop the proposed project and describe the current status of such approvals and whether any requests for approval have been denied. Following this page, attach documentation of all approvals that have been granted or denied.

As noted above, the County has asserted its immunity from any regulatory authority of the City of Poughkeepsie pursuant to Matter of County of Monroe (City of Rochester) 72NY2d 338 (1988). A copy of our letter to the City dated March 8, 2022 is attached.


1
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G
26 Oakley St.
ACADEMY ST C2 D2 E2
ACADEMY STREET EXT E2
ADRIANCE AV D3
ALBANY ST A1 B1
ALDEN RD F3
ALLEN PL B3
APPLEWOOD CIR E2
ARBOR WAY E2
ARNOLD BLVD E4 F4 F5
ARNOLD RD B4 C4 C5
ASPEN TERR E2
ASPEN WALK F5
AUSTIN CT F5
BAIN AV A2
BAKER ST C4 D4 D5
BALDING AV B2
BALSAM SQ E2
BANCROFT RD E2 E3
BARCLAY ST C2 C3
BARNARD AV D3 E3
BARTLETT ST B4
BEECHWOOD AV E3 F3 G3
BEECHWOOD TERR D4 E4
BEEKMAN ST A2
BELLMORE DR G4
BEMENT AV B4 C3 C4
BIRKDALE CT G4
BOBRICK RD E2 F2
BOULEVARD KNOLLS C4 C5
BROOKSIDE AV B2 B3
BUCKINGHAM AV A3
CANNON ST C2 C3
CARROLL ST C2 D2
CATHARINE ST B3 C2 C3
CEDAR AV E5 F5 G5
CEDARCLIFF LN E3 F3
CENTER ST C1 C2
CHARLES ST B2
CHURCH ST C1 C2 C3 C4
CIRCULAR RD D3
CIVIC CENTER PLZ B2
CLARK ST A2 A3
CLINTON SQ C3
CLINTON SQUARE C3
CLUBHOUSE CT F5
COLLEGE AV D3 D4
COLUMBIA ST D1 D2
COLUMBUS DR B2 C2
CONKLIN ST B3
CORLIES AV B4 B5 C4
COTTAGE ST B3 B4
CRANNELL ST C3
CRESCENT RD D2 D3
CROYDEN CT B3
DANIELS CT D4
DAVIES CT B1
DAVIES PL B1
DAVIS ST B1
DEAN PL D2
DEER PATH F5
DEGARMO PL D3
DELAFIELD ST A1 A2 B1
DELANO ST C1
DOGWOOD CT E2
DONEGAN PL B1
DOUGLAS ST D4
DOWNING PL F5
DUANE ST B1 B2
DUBOIS AV B4
DUTCHER PL B4
DUTCHESS AV A1 B1
DWIGHT ST D2 D3
E ARNOLD RD C5
EASTMAN TERR D2
EDEN TERR D2
EDGAR ST C4 D4
ELM PL B3
ELMWOOD AV E3 E4
EMMOTT PL B5
ESTELLE RD E3
FAIRMONT ST C3 D3
FAIRVIEW AV A3
FALCON CT F5
FALLKILL AV A5 B4 B5
FALLKILL PL B2
FERRIS LN E3 F3 F4
FITCHETT ST B4 C4
FLANNERY AV C4
FORBUS ST D3 D4
FOSTER ST A3 A4
FOUNTAIN BROOK AV E4
FOUNTAIN PL C4 D4
FOX LN F4 F5
FOX ST D1 D2 E1
FOX TERR C3 C4
FRANKLIN ST D2 D3
FULTON AV D4 D5
GARDEN ST A3 B2 B3 C2
GARFIELD PL C2 D2
GASKIN RD E3
GATE ST C1
GERALD DR C1
GIFFORD AV B2
GLENEAGLES DR G3 G4
GLENWOOD AV D3 D4
GRAND ST C2
GRANT ST C3
GRAY ST C3 D3
GREENHOUSE LN F5
GROVE ST C1
GRUBB ST D4 D5
GUS SIKO RD E2
HAIGHT AV D5
HAMILTON CT A3
HAMMERSLEY AV C3 D3
HANSCOM AV D3
HARRISON ST C3 C4
HECTOR PL D3 D4 E3
HENDERSON ST A2 A3
HENDRYCK ST C1
HEWLETT RD G5
HIGH RIDGE RD G4
HIGH ST B3
HOFFMAN AV C5 D4 D5
HOFFMAN ST A1 A2
HOLLY WALK F5
HOLMES ST D2
HOOKER AV C3 D3 E3 E4 E5 F5 F6
HOWARD ST B4 B5
HUDSON AV A4 A5 B4
HUDSON HEIGHTS DR C1
HURLIHE ST C1
INNIS AV C4 C5
IVY TERR D2
JEFFERSON ST C2
JEFFERSON STREET EXT C2
JEWETT AV C4
JUSTAMERE LN G3
KEITH PL G4
KELSEY RD A3
KIMBALL RD E3
KING ST C4 C5
KINGSTON AV E5 F4 F5
KITTREDGE PL A1
KNIGHTS BRIDGE F5
LAFAYETTE PL B2
LAUREL ST C1
LAWRENCE RD B4 C4
LENT ST B3 B4 C4
LEXINGTON AV C4 D4
LIBERTY ST C2
LILLING RD G3 G4
LINCOLN AV C2 D2
LINDEN CT F5
LINDEN RD F3
LINWOOD AV D2
LITTLE GEORGE ST A4
LITTLE MARKET ST C2
LITTLE SMITH ST C3
LIVINGSTON ST D1 D2
LONG ST C1
LOOCKERMAN AV D2 D3 E3
LORIE LN F5
LOWN CT D4
LYNBROOK RD G4 G5
MACK RD D4
MAGNOLIA WALK F5
MAIN ST B1 B2 C2 C3 C4 C5 D5
MANITOU AV C4 D4
MANSION ST B2 B3 B4 C4
MAPLE ST C3 C4 C5
MARIAN AV E3
MARKET ST B2 C2
MARSHALL ST B2 B3
MARYLAND AV E4
MARYLAND AVENUE EXT D4 E4
MAY ST C4 D4
MERRICK RD F4 G4 G5
MEYER AV D4 E4
MILDRED AV E4
MILL ST B1 B2 B3 C3
MILLER RD F4 F5 G5
MILTON ST B4
MITCHELL AV E4 F4
MONELL AV F4 G4
MONTGOMERY ST C2 C3
MOREHOUSE RD F3 G3
MORGAN AV B4
MORTON ST A3
MT CARMEL PL B1
MUIRFIELD CT G3
MULBERRY CT F5
MULDOWNEY CIR C4
MUSSELMAN DR C5
N BRIDGE ST B2
N CHERRY ST C3
N CLINTON ST A3 B3 C3
N CLOVER ST B1
N HAMILTON ST A3 B3 C3
N PERRY ST B2
N RANDOLPH AV E4
N WATER ST A1 B1
N WHITE ST C4
NEW HACKENSACK RD F6
NORTH RD A1 B1 C1
NOXON ST C2
OAK CRSNT D3
OAK ST D2
OAKDALE AV A4
OAKLEY ST B3 B4
OAKWOOD BLVD E4 F4
ORCHARD PL A2
OSBORNE RD D3 E3
PALMER AV C4
PANORAMA BLVD F5
PANORAMA CT F5
PARK AV D5 E4 E5
PARK PL B3
PARKER AV A2 A3 A4 B2
PARKWOOD BLVD E4 F4
PEMBROKE CT G5
PEMBROKE DR G5
PERSHING AV C4
PHILMORE DR F4 G4
PHOENIX ST E2
PINE CONE CT F5
PINE ST C1 C2 D1
PINE STREET SPUR C1 D1
PLATT ST D3
POPLAR ST A2
PRESTWICK CT G3
PROSPECT ST D1 E1
QUAKER LN C4 D4
RADCLIFFE RD C5
READE PL D1 D2
RED CARDINAL CT F5
RESERVOIR SQ C3
RESERVOIR ST A3
REYNOLDS AV D4
RICHMOND RD G5
RINALDI BLVD B1 C1 D1
ROOSEVELT AV C4
ROSALIND RD E3
ROSE ST C3 C4
ROUTE 44 B2 C1 C2
ROUTE 9 N B1 C1
ROUTE 9 OFF RAMP D1
ROUTE 9 C1 D1 E1 E2 F2
RUPPERT RD F4
S BRIDGE ST B2 C2
S CHERRY ST C3 D3 E3
S CLINTON ST C3 D3
S CLOVER ST B1 C1
S GRAND AV D4 D5 E4 F4
S HAMILTON ST C3 D2 D3
S PERRY ST B2 C2
S RANDOLPH AV E3 E4 F3
S WHITE ST C3 C4
SALT POINT TRNP A4
SANTA ANNA DR G3
SCENIC LN F5
SEAMAN RD E2 E3
SHARON DR F3
SMITH ST A4 B3 B4 C3
SMITH STREET EXT A4 A5
SOUTH AV C2 D2 E2 F2
SPOOR AV E5 F5
SPRATT AV G4
SPRINGSIDE DR E2
SPRUCE ST A1 A2
SQUIRES GATE F5
ST ANNES RD E3
ST JOHNS PKWY E3
ST JOSEPHS TERR G3
STATE ST C3
STONEBRIDGE WAY G4
STOUT CT C1
SUNCREST CT D2
SUNNYSIDE AV A4
SWAN CT F5
SWAN LN F5
TALMADGE ST A2 B2
TAMIDAN RD F3 G3
TAYLOR AV A2 A3
THOMPSON ST B3 C3 C4
THORNDALE AV F5
THORNWOOD DR F4 G3 G4
TURNBERRY CT G4
UNDERHILL AV D3 E3 E4
UNION ST C1 C2
VASSAR ST B2
VERAZZANO BLVD B1 B2
VERNON TERR A2
VIRGINIA AV C3 D3
W ARNOLD RD B4 C4
W COLLEGE AV D3
W OAKLEY ST B3
W WINDING RD E3
WALNUT HILL RD G4
WANTAUGH AV F4 G4
WASHINGTON ST A2 B2
WEED ST B4
WHINFIELD ST A1 A2
WHITEHALL RD G5
WHITEHOUSE AV D3 E3
WHITTIER BLVD E4 F4
WILBUR BLVD E4 E5 F4 G4
WILBUR CT D2
WILD BERRY CT F4 F5
WILLIAMS ST C2
WILLIAMS STREET EXT C2
WILLOW AV E4
WILLOW BEND E3
WILMOT TERR F3 F4
WILSON BLVD E4
WINNIKEE AV B4 C3 C4
WOOD LN C2
WOODBINE AV E3 E4
WOODLAND AV E4 F3 F4
WORRALL AV C4 D4
YATES BLVD E2 E3
YOUNG ST D1
ZACHS WAY F6 G6
ZIMMER AV B3
City of Poughkeepsie
Zoning Districts
C-1, NEIGHBORHOOD COMMERCIAL
C-2, CENTRAL COMMERCIAL
C-2A, MAIN STREET COMMERCIAL
C-3, GENERAL COMMERCIAL
H-M, HOSPITAL MEDICAL
I-1, LIGHT INDUSTRIAL
I-2, GENERAL INDUSTRIAL
O-R, OFFICE RESIDENTIAL
PRD, PLANNED RESIDENTIAL DEVELOPMENT
R-1, LOW-DENSITY RESIDENCE
R-2, MEDIUM LOW-DENSITY RESIDENTIAL
R-2A, CENTRAL LOW DENSITY
R-3, MEDIUM-DENSITY RESIDENCE
R-3A, CENTRAL MEDIUM DENSITY RESIDENTIAL
R-4, MEDIUM HIGH-DENSITY RESIDENTIAL
R-4A, CENTRAL URBAN DENSITY RESIDENTIAL
R-5, HIGH-DENSITY RESIDENCE DISTRICT
R-6, URBAN DENSITY RESIDENCE
R-D, RESEARCH & DEVELOPMENT
W, WATERFRONT
WTOD, WATERFRONT TRANSIT ORIENTED DEVELOPMENT
G-OM, OFFICE MANUFACTURING
G-CM, MIXED-USE COMMERCIAL
G-RM, MIXED-USE RESIDENTIAL
HC, HISTORIC CORE
CC CIVIC CORRIDOR
UV URBAN VILLAGE
CE CREATIVE EDGE
Map Prepared by the City of Poughkeepsie Planning Department
11.29.19 PBH
pokgis/ecodev/projects/zoning maps/zoning2017.mxd
N

City of Poughkeepsie Zoning Excerpt

Section 19-3.31 Research and Development District (R&D).

(1) *Purpose of district*. The purpose of this district is to provide areas for high-performance industrial-type uses with little or no truck traffic or noise-generating activity, in accessible locations and in a more open setting which will provide jobs or strengthen the tax base, as well as provide an opportunity to allow economic development that can serve as a buffer between residential areas and more intensive and objectionable industrial or general commercial uses.

(2) *Permitted uses*. No building or premises shall be used, in whole or in part for any purpose except those listed below:

(a) Uses permitted by right:

1. Business and professional offices.

2. Medical laboratories.

3. Research, design and development laboratories devoted exclusively to research, product development and testing, engineering and sales development.

4. Conference and meeting facilities.

5. Residential development, subject to the requirements of High-Density R-5 District Permitted Uses [Section **19-3.16(2)**], and further subject to all other requirements applicable to High-Density R-5 District residential development, including without limiting the generality of the proceeding all lot and bulk requirements, parking and loading requirements and landscaping and screening requirements applicable to R-5 District development.

6. Municipal parks and recreational facilities, including refreshment and service buildings accessory thereto and any other governmental uses and structures of the City of Poughkeepsie, the County of Dutchess or the state or federal governments or agencies thereof.

MARCUS J. MOLINARO
COUNTY EXECUTIVE

CAROLINE E. BLACKBURN
COUNTY ATTORNEY

COUNTY OF DUTCHESS

DEPARTMENT OF LAW

March 8, 2022

Rebecca A. Valk, Esq.
Corporation Counsel, City of Poughkeepsie
62 Civic Center Plaza
Poughkeepsie, NY 12601

RE: Dutchess County Emergency Housing Facility at 26 Oakley Street
Our File No. R-1037

Dear Ms. Valk:

I write to formally advise you that the County of Dutchess is purchasing the property located at 26 Oakley Street in the City of Poughkeepsie for the proposed purpose of developing an emergency housing facility for single adult individuals experiencing homelessness (the "Project"). Please be advised that the County of Dutchess takes the position that, pursuant to *Matter of County of Monroe (City of Rochester), 72 NY2d 338 (1988)*, it is immune from the application of City of Poughkeepsie planning and zoning rules and regulations. More specifically, the County of Dutchess asserts its immunity from any regulatory authority of the City of Poughkeepsie, including but not limited to its site plan and zoning requirements, regarding this Project. The County's immunity from planning and zoning requirements with respect to this Project is consistent with previous determinations of immunity pursuant to *Monroe.* In 2016, the County was exempt from the City requirements when the County purchased and rehabilitated the property at 45 Market Street, and again in relation to the development of the Justice and Transition Center and Law Enforcement Center projects.

Based on the Court of Appeals decision in *Monroe,* the New York State Court of Appeals established a "balancing of public interest" analysis test to decide the extent to which a "higher level" of government" (e.g., a County) is subject to the jurisdiction, laws, or rules of a "lesser level" municipality (e.g., a city, town or village). Where there is a conflict between various levels of government, "public interests" must be weighed and balanced to determine whether "governmental immunity" attaches. The Court set forth factors that require review in connection with these matters.

For the reasons set forth below, the County maintains that, taken in their totality, the weight of the evidence applied to the *Monroe* factors firmly establish that the County's interests far outweigh the approval of the planning and zoning requirements of the City of Poughkeepsie.

22 Market Street, Poughkeepsie, New York 12601 • (845) 486-2110 • Fax (845) 486-2002
Service by facsimile or email is not accepted
www.dutchessny.gov

1. **The County's legislative grant of authority:** The County's authority and obligation to manage and develop its own county emergency housing facility derives from the Dutchess County Charter. Pursuant to Article 16 of the Charter, the Dutchess County Commissioner of the Department of Community and Family Services has charge of all social services institutions and facilities owned or operated by the County. Pursuant to New York State Municipal Home Rule Law, and Section 34.03 of the Dutchess County Administrative Code, the County Charter prevails over the general laws of the State of New York in all instances where a similar or comparable provision is made or can fairly be inferred in the Charter. Given that the County's home rule authority authorizes the Charter to prevail over State laws, it is axiomatic that the Charter prevail over any contrary provision of a city or town code or ordinance. As it concerns County social services institutions, facilities and related programs such as the Project herein, the Department of Community and Family Services would "become relatively powerless if its actions were to be limited by the provisions of the scores of zoning ordinances adopted by the numerous towns, villages and cities" in the County. *See, Oswald v. Westchester County Park Comm'n., 234 NYS2d 365 (Sup. Ct. Westchester Cty., 1962).*

2. **The nature and scope of the instrumentality seeking immunity:** The County of Dutchess is a municipal corporation and political subdivision of New York State. As such, it is authorized by the Dutchess County Charter and Administrative Code to develop and manage its own social services institutions and facilities. The County of Dutchess seeks immunity from the requirements of the City of Poughkeepsie insofar as such involve the anticipated Project including, but not limited to, Planning Board approval of the Project's site plan and zoning board approval which may be required by the City's zoning laws as administered by the Zoning Board of Appeals. The County also seeks immunity from oversight by the City's building code enforcement officer, since the County retains its own Building Code Officer pursuant to Dutchess County Executive Order No. 3 of 2013, who will oversee the building code as it applies to the Project.

3. **The kind of function or land use involved:** This Project involves the creation of a fully handicap accessible facility which will provide temporary housing and related services to single adult County residents experiencing homelessness. The proposed facility will include approximately 120 beds, bathroom facilities, office spaces, meeting rooms, community spaces, food prep areas, dining spaces, and indoor and outdoor recreation spaces.

4. **The extent of public interest to be served by the improvements:** The development of this facility is part of the County's comprehensive approach to address the needs of the single adult homeless population in Dutchess County. The extent of the public interest to be served through this Project is to provide a safe and efficient housing facility not just for temporary living, but to provide this population of County residents with critical on-site services not previously or currently available at the County's existing shelter. This facility will serve as a community resource for the entire County, as opposed to a residential shelter which would temporarily house only City of Poughkeepsie residents, and as such, the public interest favors an exemption from local planning and zoning regulation in this instance.

5. The effect local land use regulation would have upon the enterprise concerned and the impact upon legitimate local interests. The creation of this County emergency housing facility will have no effect on local land use regulation, nor will it have an adverse impact on legitimate local interests. The use of this property will be somewhat similar and in line with its previous uses by both the NYS Office of Mental Health ("OMH"), which operated a variety of mental health clinics, and the Dutchess County Department of Mental Hygiene, which operated its Continuing Day Treatment Program. Currently, similar uses exist in the building with the second floor being occupied by ACCESS: Supports for Living, which provides a variety of services including treatment, support and rehabilitation, to assist individuals dealing with mental illness or substance abuse issues to learn to participate more fully in the community and workforce.

Additionally, the property is in the City of Poughkeepsie's Research and Development District, and the proposed Project is a permitted use as per the City's Zoning Code. The property is also adjacent to a Central Medium-Density Resident District which also permits the Project's proposed use.

6. Alternative locations for the facility in less restrictive zoning area: The County's Department of Planning and Development has researched where in the County would provide the most optimal location for this Project's success. While a few other locations were considered, it was determined that, for several reasons, 26 Oakley would be the most suitable.

First, a map was created by the Planning Department to determine where the County's "frequent service" existed for access to public transportation. This area in and near the City was determined to be the most optimal for the intended population of the emergency housing facility.

Next, while the Project contemplates having critical on-site programs, not all services can operate from any one location. Many other available services exist in or closer to the City and will be more easily accessible for the facility's residents who will be able to walk or use public transportation to access them. Easy access to quality services is key to residents being able to successfully move to independence and stable housing.

Finally, it was determined that in addition to easier access to off-site services and public transportation, it is also important that the intended population have better access to local businesses and amenities for personal needs as well as possible employment opportunities.

7. Alternative methods of providing the needed improvement: There are no alternatives. The County is obligated to provide individuals experiencing homelessness with emergency housing. The temporary pod structures currently being used for this purpose on the property of the Dutchess County Justice and Transition Center must be removed by the end of August 2023.

8. Intergovernmental participation in the project development process and an opportunity to be heard: The County is currently in the process of circulating this Project for lead agency status pursuant to SEQRA, and the City of Poughkeepsie has been identified by the County as an interested party. Accordingly, the specifics and approval of this Project will be

before the Dutchess County Legislature, thereby providing the public with full information regarding the proposed Project and an opportunity to be heard. As always, the County will be respectful of the City's code and keep in mind area development as it concerns this Project.

When taken in its totality, the County's response to the test prescribed by *Monroe*, shows that the balancing of interests overwhelmingly falls in favor of the County of Dutchess. Accordingly, the only conclusion which can be reached is that the County is not subject to the land use and zoning requirements of the City of Poughkeepsie.

Very truly yours,

CAROLINE E. BLACKBURN
County Attorney

CEB/AMS/kvh

cc: Marcus J. Molinaro, County Executive
Rob Rolison, City of Poughkeepsie Mayor
William F.X. O'Neil, Deputy County Executive
Robert H. Balkind, Department of Public Works
Eoin Wrafter, Department of Planning and Development
Sabrina Jaar Marzouka, Department of Community and Family Services

EXHIBIT E-6:
Project Timeline

Please estimate the total timeframe (in months) for development of the proposed project from notification of award to project rent up and provide the estimated month and year for achieving major project milestones in the chart below. Please add additional milestones as appropriate.

Total Timeframe for Development (in months): 26

Milestone	Status	Contact Person and Phone Number	Estimated Date of Completion (Month/ Year)
Site Acquisition	Complete	Robert Balkind - 845-486-2085	11/18/22
Development Funding Commitments (other than HHAP)	Complete	Jessica White - 845-486-2010	3/15/23
Operating Funding Commitments	Pending	Jessica White - 845-486-2010	12/1/23
Code/Area/Use Variance	N/A		
Change in Use Permit	N/A		
Easement	N/A		
Site Plan	N/A		
Zoning Approval (Monroe)	Complete	Caroline Blackburn - 845-486-2110	3/8/22
SHPO Determination	Complete	Eoin Wrafter - 845-486-3600	1/11/22
Abatement/Demo Design Phase	Pending	Robert Balkind - 845-486-2085	6/30/24
Abatement/Demo Bid and Award	Pending		9/6/24
Abatement/Demo Start	Pending		9/9/24
Construction Design Phase	Pending		9/27/24
Abatement/Demo Complete	Pending		11/8/24
Construction Bid and Award	Pending		12/20/24
Construction Finance closing	N/A		
Building Permit Secured	N/A		
Construction Start	Pending		12/23/24
Construction Complete/ Certificate of Occupancy	Pending		2/14/26
Execution of Operating Funding Contracts (e.g. ESSHI, if applicable)	N/A		
OTDA Certification, move-in	Pending	Sabrina Marzouka - 845-486-3000	3/16/24
Project Rent-Up Begins	Pending	Sabrina Marzouka - 845-486-3000	3/17/26
Project Rent-Up Completed	Pending	Sabrina Marzouka - 845-486-3000	4/15/26

EXHIBIT E-7:
State Historic Preservation Office (SHPO) Submission And State Environmental Quality Review (SEQR)

Please include in your application proof of the electronic submission to CRIS.

1. If the project site is a historic building or in a historic district, what impact will this have on project cost and design? Has either local landmarks or State Historic Preservation been consulted on this project? If so, describe any comments/concerns identified and how they will be addressed.

The proposed project site is neither a historic building nor in a historic district. The building was originally located at the 1969 World's Fair in Queens NY. Out of an abundance of caution the County submitted the proposed project to SHPO for their review and they provided the attached No Impact Finding Letter January 11, 2022.

2. Submission of the short Environmental Assessment Form (EAF provided) with the application is required for compliance with the State Environmental Quality Review Act (SEQRA) procedures. The applicant is responsible for completing only Part 1 of the three-part form. The Lead Agency will complete Parts 2 and 3, as necessary.

A copy of the County's Lead Agency Determination and the SEAF Parts 1, 2, and 3 are attached.

NEW YORK STATE OF OPPORTUNITY. | Parks, Recreation, and Historic Preservation

KATHY HOCHUL
Governor

ERIK KULLESEID
Commissioner

January 11, 2022

Anne Saylor
Deputy Commissioner for Housing
Dutchess County Planning and Development
85 Civic Center Plaza, Suite 107
Poughkeepsie, NY 12601

Re: SEQRA
Dutchess County Emergency Shelter
26 Oakley St, Poughkeepsie, NY 12601
22PR00100

Dear Anne Saylor:

Thank you for requesting the comments of the Office of Parks, Recreation and Historic Preservation (OPRHP). We have reviewed the project in accordance with the New York State Historic Preservation Act of 1980 (Section 14.09 of the New York Parks, Recreation and Historic Preservation Law). These comments are those of the OPRHP and relate only to Historic/Cultural resources. They do not include potential environmental impacts to New York State Parkland that may be involved in or near your project. Such impacts must be considered as part of the environmental review of the project pursuant to the State Environmental Quality Review Act (New York Environmental Conservation Law Article 8) and its implementing regulations (6 NYCRR Part 617).

Based upon this review, it is the opinion of OPRHP that no properties, including archaeological and/or historic resources, listed in or eligible for the New York State and National Registers of Historic Places will be impacted by this project.

If further correspondence is required regarding this project, please be sure to refer to the OPRHP Project Review (PR) number noted above.

Sincerely,

R. Daniel Mackay

Deputy Commissioner for Historic Preservation
Division for Historic Preservation

County of Dutchess

NOTICE TO INVOLVED AGENCIES THAT LEAD AGENCY MUST BE DESIGNATED WITHIN THIRTY (30) DAYS

COUNTY PURCHASE 26 OAKLEY STREET
CITY OF POUGJKEEPSIE, DUTCHESS COUNTY, NY

Date: 3/4/2022

This Notice is issued pursuant to Part 617.6 of the implementing regulations pertaining to Article 8 (State Environmental Quality Review Act) of the Environmental Conservation Law to designate a lead agency.

The County of Dutchess with offices located at 22 Market Street, Poughkeepsie, New York, has proposed the purchase of the property located at 26 Oakley Street, City of Poughkeepsie, 12601 currently owned by Caroline Johnson, Trustee.

The action has been determined to be Unlisted, pursuant to the New York State Environmental Quality Review Act (SEQRA) 6 NYCRR Part 617. Dutchess County has completed Part 1 of an SEAF. There are no other involved agencies for the proposed action.

LEAD AGENCY DESIGNATION

Under the applicable standards of 6 NYCRR Part 617.6(b), the County of Dutchess concludes that it should be designated as the lead agency in the coordinated environmental review of the action. This notification is being sent to involved and interested agencies with the request that you consent to the County of Dutchess serving as lead agency. If, however, you do not agree, you may follow the procedures outlined in 6 NYCRR 617.6(b)(5).

This Notice is being transmitted on *March 4, 2022*. We ask that each agency that considers themselves an involved or interested agency complete the annexed form and return it to the contact person for receipt prior to the expiration of the required thirty-day notice period who may be contacted for further information.

IF YOU DO NOT RESPOND WITHIN THIRTY (30) DAYS, IT WILL BE INTERPRETED AS CONSENT THAT THE COUNTY OF DUTCHESS SERVE AS LEAD AGENCY. YOU WILL CONTINUE TO BE NOTIFIED OF SEQR DETERMINATIONS AND ANY SUBSEQUENT PROCEEDINGS AND HEARINGS, AS PROVIDED BY LAW.

LEAD AGENCY NOTICE
DATA SHEET

Name of Action: COUNTY PURCHASE OF 26 OAKLEY STREET
CITY OF POUGHKEEPSIE, DUTCHESS COUNTY, NY

Name of Applicant: Dutchess County Department of Public Works

SEQR Status: _____ Type I Action
____X__ Unlisted Action

Description of Action: Purchase of the property located at 26 Oakley Street, Poughkeepsie, NY 12601, tax parcel no. 131300-6162-63-341286-0000. The County is proposing a change of use of the property from office/commercial to office/residential to create an emergency homeless shelter with supporting services on-site.

Location of Action: The property is located at 26 Oakley Street situated in the City of Poughkeepsie, Dutchess County, New York.

Tax Map No.(s): 131300-6162-63-341286-0000

Size of parcel(s): 1.423 acres

Size of Action area: 1.423 acres

For further information, please contact:

Mr. Robert H. Balkind, P.E., Commissioner
Dutchess County Department of Public Works
626 Dutchess Turnpike
Poughkeepsie, NY 12603
Phone: (845) 486-2925
Email address: rbalkind@dutchessny.gov

Thank you for your cooperation.

DATED: March 4, 2022

ATTACHMENTS TO THIS NOTICE:

[X] Short Environmental Assessment Form (EAF) Part 1
[ ] Site Plan Map

A copy of this Notice is being sent to:

INTERESTED AGENCIES:

Hon. Robert Rolison, Mayor
City of Poughkeepsie
62 Civic Center Plaza, 3rd Floor
Poughkeepsie, NY 12601

NYS Dept. of Environmental Conservation
21 South Putt Corners Road
New Paltz, NY 12561-1696

STATE OF NEW YORK
COUNTY OF DUTCHESS

Proposed Lead Agency: Dutchess County Department of Public Works

Name of Action: COUNTY PURCHASE OF 26 OAKLEY STREET
CITY OF POUGHKEEPSIE, DUTCHESS COUNTY, NY

RESPONSE TO REQUEST THAT THE COUNTY OF DUTCHESS SERVE AS LEAD AGENCY REGARDING THE ABOVE ACTION

On behalf of _____, I, _____, acknowledge receipt of the Lead Agency Notice in this matter.

The above-named involved agency hereby:

[PLEASE CHECK ONE]

[ ] **CONSENTS** that the County of Dutchess serve as lead agency in this application and requests that the undersigned continue to be notified of SEQR determinations, proceedings and hearings in this matter.

[ ] **DOES NOT CONSENT** to the County of Dutchess serving as lead agency in this application and wishes that _____ serve as lead agency. To contest lead agency designation, the undersigned intends to follow the procedures outlined in 6 NYCRR 617.6(b)(5).

[ ] **TAKES NO POSITION** on Lead Agency designation.

Any agency raising a dispute must be ready to assume the lead agency if such agency is designated by the commissioner per 6 NYCRR 617 (5) (I).

DATED: _____
_____, New York

_____
Agency Name

By: _____
[signature]

_____
[print signer's name]

Please return to:
Mr. Robert H. Balkind, P.E., Commissioner
Dutchess County Department of Public Works
626 Dutchess Turnpike
Poughkeepsie, NY 12603

Short Environmental Assessment Form
Part 1 - Project Information

Instructions for Completing

Part 1 – Project Information. The applicant or project sponsor is responsible for the completion of Part 1. Responses become part of the application for approval or funding, are subject to public review, and may be subject to further verification. Complete Part 1 based on information currently available. If additional research or investigation would be needed to fully respond to any item, please answer as thoroughly as possible based on current information.

Complete all items in Part 1. You may also provide any additional information which you believe will be needed by or useful to the lead agency; attach additional pages as necessary to supplement any item.

Part 1 – Project and Sponsor Information

Name of Action or Project:
Purchase and renovation of 26 Oakley Street to house Dutchess County Emergency Housing Facility

Project Location (describe, and attach a location map):
26 Oakley Street, City of Poughkeepsie (DC Tax Parcel #131300-6162-63-341286-0000, Property Card attached.)

Brief Description of Proposed Action:
See Attachment A

Name of Applicant or Sponsor:	Telephone: 845-486-2085
Dutchess County	E-Mail: rbalkind@dutchessny.gov

Address:
22 Market Street

City/PO:	State:	Zip Code:
Poughkeepsie	NY	12601

	NO	YES
1. Does the proposed action only involve the legislative adoption of a plan, local law, ordinance, administrative rule, or regulation? If Yes, attach a narrative description of the intent of the proposed action and the environmental resources that may be affected in the municipality and proceed to Part 2. If no, continue to question 2.	☑	☐
2. Does the proposed action require a permit, approval or funding from any other government Agency? If Yes, list agency(s) name and permit or approval:	☑	☐

3. a. Total acreage of the site of the proposed action? 1.423 acres
   b. Total acreage to be physically disturbed? <0.5 acres
   c. Total acreage (project site and any contiguous properties) owned or controlled by the applicant or project sponsor? 1.423 acres

4. Check all land uses that occur on, are adjoining or near the proposed action:

5. ☑ Urban ☐ Rural (non-agriculture) ☑ Industrial ☑ Commercial ☑ Residential (suburban)
   ☐ Forest ☐ Agriculture ☐ Aquatic ☐ Other(Specify):
   ☑ Parkland

	NO	YES	N/A
5. Is the proposed action,			
a. A permitted use under the zoning regulations?	☐	☑	☐
b. Consistent with the adopted comprehensive plan?	☐	☑	☐

	NO	YES
6. Is the proposed action consistent with the predominant character of the existing built or natural landscape?	☐	☑

	NO	YES
7. Is the site of the proposed action located in, or does it adjoin, a state listed Critical Environmental Area? If Yes, identify: _____	☑	☐

	NO	YES
8. a. Will the proposed action result in a substantial increase in traffic above present levels?	☑	☐
b. Are public transportation services available at or near the site of the proposed action?	☐	☑
c. Are any pedestrian accommodations or bicycle routes available on or near the site of the proposed action?	☐	☑

	NO	YES
9. Does the proposed action meet or exceed the state energy code requirements? If the proposed action will exceed requirements, describe design features and technologies: _____	☐	☑

	NO	YES
10. Will the proposed action connect to an existing public/private water supply? If No, describe method for providing potable water: _____	☐	☑

	NO	YES
11. Will the proposed action connect to existing wastewater utilities? If No, describe method for providing wastewater treatment: _____	☐	☑

	NO	YES
12. a. Does the project site contain, or is it substantially contiguous to, a building, archaeological site, or district which is listed on the National or State Register of Historic Places, or that has been determined by the Commissioner of the NYS Office of Parks, Recreation and Historic Preservation to be eligible for listing on the State Register of Historic Places?	☑	☐
b. Is the project site, or any portion of it, located in or adjacent to an area designated as sensitive for archaeological sites on the NY State Historic Preservation Office (SHPO) archaeological site inventory?	☑	☐

	NO	YES
13. a. Does any portion of the site of the proposed action, or lands adjoining the proposed action, contain wetlands or other waterbodies regulated by a federal, state or local agency?	☑	☐
b. Would the proposed action physically alter, or encroach into, any existing wetland or waterbody?	☑	☐
If Yes, identify the wetland or waterbody and extent of alterations in square feet or acres: _____		

	NO	YES
14. Identify the typical habitat types that occur on, or are likely to be found on the project site. Check all that apply: ☐ Shoreline ☐ Forest ☐ Agricultural/grasslands ☐ Early mid-successional ☐ Wetland ☑ Urban ☐ Suburban		
15. Does the site of the proposed action contain any species of animal, or associated habitats, listed by the State or Federal government as threatened or endangered?	☑	☐
16. Is the project site located in the 100-year flood plan?	☑	☐
17. Will the proposed action create storm water discharge, either from point or non-point sources?	☑	☐
If Yes,		
a. Will storm water discharges flow to adjacent properties?	☐	☐
b. Will storm water discharges be directed to established conveyance systems (runoff and storm drains)?	☐	☐
If Yes, briefly describe:		
18. Does the proposed action include construction or other activities that would result in the impoundment of water or other liquids (e.g., retention pond, waste lagoon, dam)? If Yes, explain the purpose and size of the impoundment:	☑	☐
19. Has the site of the proposed action or an adjoining property been the location of an active or closed solid waste management facility? If Yes, describe:	☑	☐
20. Has the site of the proposed action or an adjoining property been the subject of remediation (ongoing or completed) for hazardous waste? If Yes, describe: There were two Environmental Remediation sites identified in the area, neither is in close proximity to the project site nor will they have any impact on the project.	☐	☑

I CERTIFY THAT THE INFORMATION PROVIDED ABOVE IS TRUE AND ACCURATE TO THE BEST OF MY KNOWLEDGE

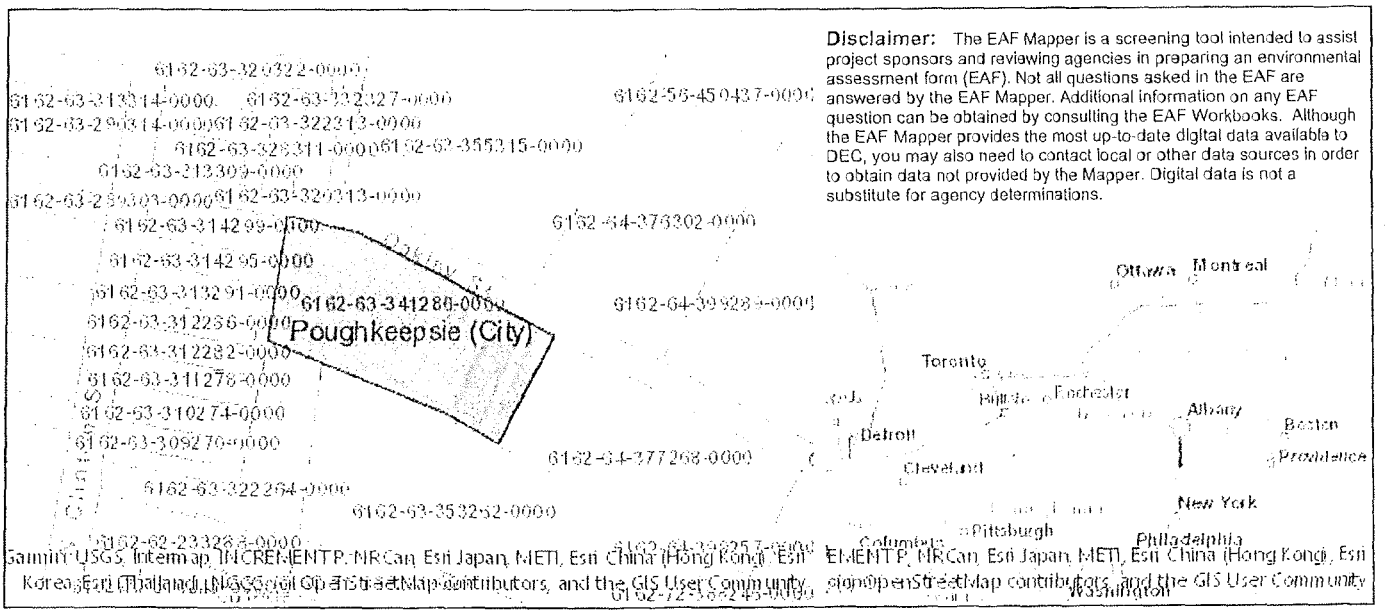
Applicant/sponsor/name: Dutchess County Date: 3/1/22

Signature: Brad Barch Title: Senior Planner

PRINT FORM

EAF Mapper Summary Report

Friday, January 28, 2022 11:35 AM



Part 1 / Question 7 [Critical Environmental Area]	No
Part 1 / Question 12a [National or State Register of Historic Places or State Eligible Sites]	No
Part 1 / Question 12b [Archeological Sites]	No
Part 1 / Question 13a [Wetlands or Other Regulated Waterbodies]	No
Part 1 / Question 15 [Threatened or Endangered Animal]	No
Part 1 / Question 16 [100 Year Flood Plain]	No
Part 1 / Question 20 [Remediation Site]	Yes

Attachment A to SEAF Part 1 for

Purchase and renovation of 26 Oakley Street, Poughkeepsie for Dutchess County Emergency Housing Facility for Single Individuals Experiencing Homelessness

Project Description

Dutchess County is considering the purchase and renovation of 26 Oakley Street to house the County's primary emergency housing facility for single individuals experiencing homelessness. The facility will be fully accessible and will include approximately 120 beds, bathroom facilities, offices, meeting rooms and community spaces, food prep and dining space, and indoor and outdoor recreation spaces. Minor modifications will be needed to the building's interior to fit up the spaces for the new use and to create access between the first and second floors, likely via an exterior addition that will contain an elevator and interior staircase.

Background

Pre-COVID Shelter Operations

Prior to COVID the primary overnight shelter for single individuals experiencing homelessness, known as Webster House, was located at 28 Snow Terrace in the Town of Poughkeepsie on the grounds of the former Hudson Psychiatric Center. The shelter was operated by Hudson River Housing (HRH). Guests were shuttled each evening at 7:00 p.m. from the Family Partnership Center at 29 North Hamilton Street to Webster House. Each morning guests were returned to the City of Poughkeepsie via public transportation. The former shelter had a maximum of 60 beds, while on-site overflow beds and off-site beds in the City of Poughkeepsie provided the additional beds needed during Code Blue, which requires the County house homeless persons when the temperature is below 32 degrees.

The day shelter, known as Mel's Place, was located at the Family Partnership Center at 29 North Hamilton St., Poughkeepsie. It was operated by Mental Health America of Dutchess County and was in a 1,200 sq. foot space that provided a safe haven, showers, laundry, a mailing address, as well as referrals for housing, employment and services. This also served as the location for registration and transportation to the overnight shelter.

Both facilities had limited staffing and had no space for on-site services to take place within. Guests were provided basic case management and referrals to connect them with services elsewhere in the community.

Existing Shelter Operations

In April 2020, these shelters were relocated to the vacant temporary pods behind the Dutchess County Jail at 150 North Hamilton Street in the City of Poughkeepsie in response to the COVID pandemic, as neither facility had enough space to allow for the required social distancing.

The existing facility is composed of two buildings totaling almost 15,000 sq. ft. The overnight shelter, which continues to be known as Webster House and be operated by HRH, has a maximum capacity of 150 beds utilizing just over 11,000 sq. ft.

The day drop-in shelter, Mel's Place, continues to be operated by Mental Health America of Dutchess County and utilizes approximately 3,800 sq. ft.

The temporary pod structures were constructed at the Dutchess County Jail site to allow for relocation of the inmates, during the demolition of a portion of the existing jail to facilitate the construction of the new Dutchess County Justice and Transition Center (DCJTC). The daytime and overnight shelters were temporarily relocated here to accommodate COVID restrictions once the inmates were relocated. However, these temporary structures must be removed by the end of the summer of 2023 to allow for the installation of underground stormwater storage structures required by the DCJTC project.

At the existing facility the day shelter operates from 7:00 a.m. to 7:00 p.m. and the overnight shelter operates from 4:00 pm to 7:00 am. Overnight guests must be on-site and registered by 7:00 p.m. and are not allowed to leave and re-enter the shelter after 10 pm until 7:00 a.m. the following morning. Over 90% of guests arrive on foot. Parking for staff, guests and agency vehicles is provided in an adjacent lot on the jail property using approximately 15 parking spaces.

The co-location of the day and overnight shelters has demonstrated some positive aspects which the County would like to carry over to the new facility. There have also been challenges - most significant being the intrusion of homeless guests on to nearby residential properties. This is primarily because the pods were not designed for a population which enters and leaves the facility daily. Amongst other shortcomings, the existing facility lacks appropriate outdoor spaces for activities such as socializing, fresh air, and a designated smoking area, and a clear, welcoming, and secure entryway. The lack of outdoor spaces, combined with the requirement that the Jail property be non-smoking, has pushed guests onto the public streets, some of whom have then wandered on to adjacent privately-owned properties. Appropriate outdoor spaces will be provided at the new facility and are more fully described below.

As with the former shelters, the existing facility has limited space for on-site services such as mental health counseling and employment services. Guests are provided basic case management and referrals to connect them with other services elsewhere in the community. Connecting to off-site referrals can be challenging for guests for a variety of reasons. This shortcoming will be addressed with the new facility.

It should also be noted that the shift from in-person to remote services throughout the community, while beneficial for some guests, was difficult to navigate or ineffective for others. It is generally agreed that the move back to in-person services as the pandemic recedes will be beneficial to many guests experiencing homelessness.

Existing Conditions at Project Site -26 Oakley St., Poughkeepsie

The building at 26 Oakley Street has been an office building since 1970 when it was moved to the site from the grounds of the 1969 World's Fair in Queens, NY. It is a 3-story, 24,640 sq. ft. building located on 1.4 acres in the City of Poughkeepsie (note: the third floor can only be used for storage). The site is 0.6-mile from the existing shelter via local streets. Aside from the building, the majority of the property is comprised of two asphalt parking lots with approximately 70 parking spaces total on the east and west sides of the building. There are small areas of grass around the parking lots and at the main entrance. The building has an accessible entrance and small outdoor space with some picnic tables.

Although the original building was part of the 1969 World's Fair in Queens, NY prior to being moved to the current site, the NY State Historic Preservation Office has confirmed that the property in question is not of historic significance and the proposed project will have no impact on any "...properties, including archeological and/or historic resources, listed in or eligible for the New York state and National Registers of Historic Places."

The building is located in the City of Poughkeepsie's Research and Development (R & D) District, and the proposed project is a permitted use as per §19-3.19.1(2)(a)(6) of the City's Zoning Code which allows "any other government uses or structures of the City of Poughkeepsie, County of Dutchess or the state or federal governments or agencies thereof." The building is adjacent to the Central Medium-Density Resident (R3-A) District which also permits the proposed use. The adjacent properties contain a manufacturing facility to the north, a food manufacturing facility to the south and east, and two multi-family apartment buildings and two vacant lots to the west.

For most of the building's existence it was occupied by the NYS Office of Mental Health (OMH), which operated a variety of mental health clinics related to the diagnosis and treatment of mental and behavioral disorders. During this time the main tenants were OMH and Dutchess County Department of Mental Hygiene (DCDMH). OMH operated workshops and employment programs for persons with mental health issues on the first floor, while DCDMH operated their Continuing Day Treatment Program on the second floor. The second floor of the building is currently occupied by ACCESS: Supports for Living which provides a variety of services including PROS which "combines treatment, support and rehabilitation to speed recovery and help people with mental illness or substance abuse participate fully in the community and in the workforce." The County intends to work with ACCESS to relocate their offices to an appropriate property. Guests at our existing homeless shelter have historically used a variety of the mental health, substance abuse and case management services provided on Oakley Street.

Proposed Project Details

The new shelter facility, like the existing one currently housed in the temporary structures on the DCJTC site, will include the overnight and day shelters at a single location. Unlike the existing facility, the new facility will provide space and staffing for a comprehensive menu of critical services. Some of these services are currently provided at the existing 26 Oakley Street facility, as discussed above.

The facility will be fully accessible and will include approximately 120 beds, bathroom facilities, offices, meeting rooms and community spaces, food prep and dining space, and indoor and outdoor recreation spaces. Minor modifications to the building will be needed to create access between the first and second floors, likely via an exterior addition that will contain an elevator and interior staircase.

Although it will be a 24/7 facility, guests wishing to sleep at the overnight shelter will need to be registered there by 7:00 p.m. and are not allowed to leave and re-enter the building until 7:00 a.m. the following morning. Guests who are employed may enter after hours with a note from their employer. This condition helps assure that the operations of the facility will not negatively affect the surrounding neighborhood during the nighttime.

Unlike the existing shelter which provides beds only in large dormitory spaces, the new shelter will provide beds in a combination of small dormitories and semi-private spaces (4-8 beds per room). Each space will have its own bathroom facilities. Guests will start in dormitory space and as they work towards independence, they will be able to graduate to more private rooms prior to leaving the facility for independent living. This advancement potential provides guests with further incentives to follow the rules and not be involved in any disruptive behaviors that may impact the community.

The proposed facility's inclusion of the day shelter allows for the provision of 3 meals per day. Office and meeting space will be provided for critical on-site services. In addition, the new facility will provide safe and comfortable outdoor spaces for socializing, and a separate outdoor area for on-site smoking. The goal is to provide spaces and services that meet guests' needs on-site and thus encourage them to remain there and not intrude on the adjacent properties. The outdoor spaces will be open during the day but secured after 7:00 p.m., again to prevent any negative impacts on the neighborhood at night.

We expect traffic to the new facility will be comparable to the past use. As with the prior on-site use, most of the staff will drive to the facility while many guests will walk. A few of the guests have cars and adequate parking is available on-site to accommodate them. Some guests have bicycles so secure bike storage will be provided. Public transit currently operates routes on Smith Street, which is accessible from the proposed site by sidewalk. The proposed facility's inclusion of the day and overnight shelter, provision of needed services and enclosed outdoor spaces for socializing and smoking will reduce any traffic impacts of the project.

The most significant difference between the services provided at the proposed facility versus those at the existing facility will be the availability of a wide range of critical services to help guests return to independent living. Our existing shelters provide minimal case management services, meaning guests must primarily go off-site to access critical services such as mental health and substance abuse services, employment services, medical care, legal services, and benefits. Accessing off-site services can be challenging for people who are struggling with activities of daily living. Bringing critical services on-site will improve access and help speed the transition to independence. The new facility will also partner closely with housing providers so we can move guests to independent living as quickly as possible. The County intends to issue a request for proposals for a single operator of the facility. The operator will likely provide some of the services themselves but will need to form partnerships with other agencies to bring additional critical services on-site. Critical services include but are not limited to:

- Intensive care management including licensed clinical supervision
- Independent living skills training
- Employment services
- Housing search assistance
- Assistance registering for benefits
- Financial literacy and asset building training
- Behavioral and mental health care
- Basic primary medical care

Basic primary medical care

Easy access to quality services is key to guests being able to successfully move to independence and stable housing. The proposed project is designed to incorporate the provision of these services on-site to increase the potential for single individuals experiencing homelessness to succeed, while ensuring the facility does not negatively impact the neighborhood.

Attachment B to SEAF Part 1 for

Purchase and renovation of 26 Oakley Street to house

Dutchess County Emergency Housing Facility

DC Parcel Access Property Card

(131300-6162-63-341286)

ParcelAccess

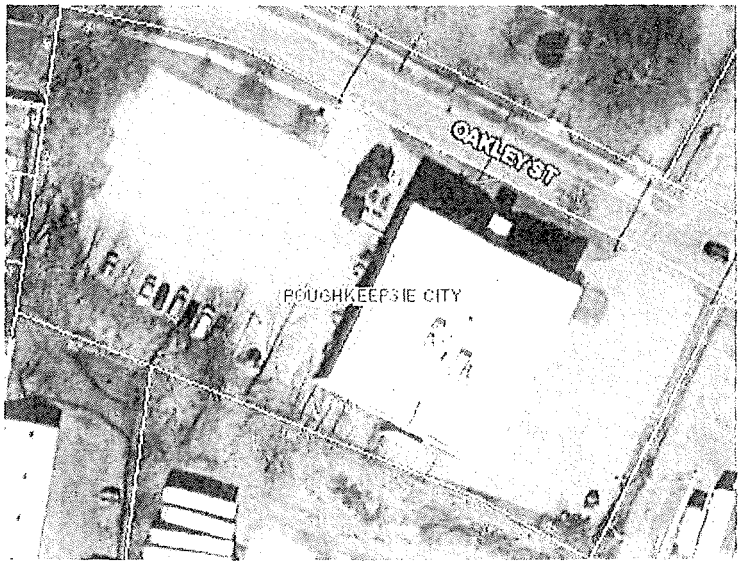
Intranet

Parcel Grid Identification #:
131300-6162-63-341286-0000
Municipality: City of Poughkeepsie

Parcel Location
26 Oakley St

Owner Name on March 1
Johnson , Caroline A Trustee *(P)*

Primary *(P)* Owner Mail Address
N 22836 55 St
Phoenix AZ 850540000



Parcel Details

Size (acres):	1.423 Ac	Land Use Class:	(464) Commercial: Banks and Office Buildings: Office Building
File Map:		Agri. Dist.:	(0)
File Lot #:		School District:	(131300) Poughkeepsie City School District
Split Town			

Assessment Information (Current)

Land:	Total:	County Taxable:	Town Taxable:	School Taxable:	Village Taxable:
6150000	$1253000	$1253000	$1253000	$1253000	$0

Tax Code:	Roll Section:	Uniform %:	Full Market Value:
N: Non-Homestead	1	100	$ 1253000

Tent. Roll:	Final. Roll:	Valuation:
5/1/2022	7/1/2022	7/1/2021

Last Sale/Transfer

Sales Price:	Sale Date:	Deed Book:	Deed Page:	Sale Condition:	No. Parcels:
$11	8/16/2005 4:49:00 PM	22005	8431	(I)	1

Site Information:
Site Number: 1

Water Supply:	Sewer Type:	Desirability:	Zoning Code:	Used As:
(3) Comm/public	(3) Comm/public	(3) Normal		(E03) Profssnl off

Commercial/Industrial/Utility Building Information:
Site Number: 1
Bldg Sec.: 1 Bldg. Number: 1

Year Built:	No. Stories:	Gross Floor Area:	Boeck Model	Const. Qual.:
1983	0	24640	(0223) 2-4 sty office load sup	(1) Average -

Air Cond. %:	Sprinkler %:	Alarm %:	No. Elevator:	Basement sf.:
100	100	100	0	0

Number Identical:	Condition Code:
0	3

Commercial Rental Information:
Site Number: 1
Use Number: 1
Used As: (E03) Profssnl off

Unit Code:	Total Rent Area:	Area 1 Bdrms Apts	Area 2 Bdrms Apts	Area 3 Bdrms Apts
	24640	0	0	0

Total Units:	No. 1 Bdrms Apts	No. 2 Bdrms Apts	No. 3 Bdrms Apts
0	0	0	0

Improvements:

Site Number: 1
Improvement Number: 1

Structure Code:	Dim 1:	Dim 2	Quantity	Year Built
(LP4) Pavng-asphlt	0	0	0	1980

Condition:	Grade	Sq. Ft.
(3) Normal	C	20000

Special District Information:
Special District: GP000

Spec. Dist. Name:	Primary Units:	Advalorem Value
Greater Pok Lib Dist	0	1253000

ABSOLUTELY NO ACCURACY OR COMPLETENESS GUARANTEE IS IMPLIED OR INTENDED. ALL INFORMATION ON THIS MAP IS SUBJECT TO CHANGE BASED ON A COMPLETE TITLE SEARCH OR FIELD SURVEY.

This report was produced with ParcelAccess Internet on 3/1/2022. Developed and maintained by OCIS - Dutchess County, NY.

AFFIDAVIT OF MAILING

STATE OF NEW YORK)
) ss.:
COUNTY OF DUTCHESS)

REGINA CHIARELLO , being sworn says: I am not a party to the action, am over 18 years of age and reside in the Village of New Paltz, New York.

On March 3, 2022 I mailed a true copy of the annexed Short Environmental Assessment Form, Part 1, with all necessary attachments, including but not limited to the Notice to Involved Agencies that Lead Agency Must be Designed within Thirty (30) Days, by mailing the same in a sealed envelope, with postage prepaid thereon, in an official depository of the U.S. Postal Service within the State of New York addressed to the last known address of the following:

Hon. Robert Rolison, Mayor
City of Poughkeepsie
62 Civic Center Plaza, 3rd Floor
Poughkeepsie, NY 12601

NYS Dept. of Environmental Conservation
21 South Putt Corners Road
New Paltz, NY 12561-1696

Regina Chiarello

Sworn to before me this 10th day of May 2022.

Notary Public

THERESA L. SMITH
NOTARY PUBLIC, State of New York
No. 01SM6202602
Qualified in Dutchess County
Term Expires March 23, 2025

Agency Use Only [If applicable]

Project:

Date:

Short Environmental Assessment Form
Part 2 - Impact Assessment

Part 2 is to be completed by the Lead Agency.
Answer all of the following questions in Part 2 using the information contained in Part 1 and other materials submitted by the project sponsor or otherwise available to the reviewer. When answering the questions the reviewer should be guided by the concept "Have my responses been reasonable considering the scale and context of the proposed action?"

	No, or small impact may occur	Moderate to large impact may occur
1. Will the proposed action create a material conflict with an adopted land use plan or zoning regulations?	✓	
2. Will the proposed action result in a change in the use or intensity of use of land?	✓	
3. Will the proposed action impair the character or quality of the existing community?	✓	
4. Will the proposed action have an impact on the environmental characteristics that caused the establishment of a Critical Environmental Area (CEA)?	✓	
5. Will the proposed action result in an adverse change in the existing level of traffic or affect existing infrastructure for mass transit, biking or walkway?	✓	
6. Will the proposed action cause an increase in the use of energy and it fails to incorporate reasonably available energy conservation or renewable energy opportunities?	✓	
7. Will the proposed action impact existing: a. public / private water supplies?	✓	
b. public / private wastewater treatment utilities?	✓	
8. Will the proposed action impair the character or quality of important historic, archaeological, architectural or aesthetic resources?	✓	
9. Will the proposed action result in an adverse change to natural resources (e.g., wetlands, waterbodies, groundwater, air quality, flora and fauna)?	✓	
10. Will the proposed action result in an increase in the potential for erosion, flooding or drainage problems?	✓	
11. Will the proposed action create a hazard to environmental resources or human health?	✓	

PRINT FORM

Agency Use Only [If applicable]

Project:

Date:

Short Environmental Assessment Form
Part 3 Determination of Significance

For every question in Part 2 that was answered "moderate to large impact may occur", or if there is a need to explain why a particular element of the proposed action may or will not result in a significant adverse environmental impact, please complete Part 3. Part 3 should, in sufficient detail, identify the impact, including any measures or design elements that have been included by the project sponsor to avoid or reduce impacts. Part 3 should also explain how the lead agency determined that the impact may or will not be significant. Each potential impact should be assessed considering its setting, probability of occurring, duration, irreversibility, geographic scope and magnitude. Also consider the potential for short-term, long-term and cumulative impacts.

Reasons supporting Negative Determination of Significance

See Attachment A to SEAF Part 3 for Purchase and renovation of 26 Oakley Street, Poughkeepsie for Dutchess County Emergency Housing Facility for Single Individuals Experiencing Homelessness

☐ Check this box if you have determined, based on the information and analysis above, and any supporting documentation, that the proposed action may result in one or more potentially large or significant adverse impacts and an environmental impact statement is required.

☑ Check this box if you have determined, based on the information and analysis above, and any supporting documentation, that the proposed action will not result in any significant adverse environmental impacts.

Dutchess County	5/13/2022
Name of Lead Agency	Date
Robert Balkind	Commissioner of Public Works
Print or Type Name of Responsible Officer in Lead Agency	Title of Responsible Officer
Signature of Responsible Officer in Lead Agency	Signature of Preparer (if different from Responsible Officer)

PRINT FORM

Attachment A to SEAF Part 3 for

Purchase and renovation of 26 Oakley Street, Poughkeepsie for Dutchess County Emergency Housing Facility for Single Individuals Experiencing Homelessness

Reasons supporting Negative Determination of Significance

The existing building at 26 Oakley Street will need only minor modifications to the building's interior and a small exterior addition to house an elevator and interior staircase to accommodate the proposed use, causing little change to the built environment of the area.

Although the original building was part of the 1969 World's Fair in Queens, NY prior to being moved to the current site, the NY State Historic Preservation Office has confirmed that the property in question is not of historic significance and the proposed project will have no impact on historic resources.

The proposed use is allowed in the City of Poughkeepsie's Research and Development District and the current use of the facility involves a variety of mental health, substance abuse, and case management services, which guests at our existing homeless shelter have historically used. The County's existing shelter at the Dutchess County Justice and Transition Center (DCJTC) site is less than 0.6 miles from the proposed site.

There is adequate space in the building to accommodate the overnight and daytime shelters and to provide critical services, which is a key to promoting the successful transition of clients to independent and stable housing. This also reduces the need for clients to travel or be transported to other facilities, decreasing any potential traffic impacts. Although it will be a 24/7 facility, clients wishing to sleep at the overnight shelter will need to be there by 7:00 p.m. and are not allowed to leave and re-enter the building until 7:00 a.m. the following morning. This condition reduces nighttime traffic and activity on the site, as well as the surrounding neighborhood, thereby decreasing the potential impact that the operations of the facility will have upon same. The new facility will provide safe and comfortable outdoor spaces for socializing and a separate outdoor area for on-site smoking, both of which will encourage clients to remain on-site rather than in the surrounding neighborhood, which might increase potential for negative interactions therein. In addition, the new facility will have a clear, welcoming, and secure entryway which does not presently exist at the DCJTC site, causing confusion and disruption at that site.

In determining the potential for the proposed project to significantly and negatively impact the character of the community at this location, the County has relied upon guidance provided by the NYSDEC in "The SEQR Handbook, Fourth Edition, 2020" and the "Environmental Assessment Form (EAF) Workbooks". As "Community Character" is an amorphous phrase meaning different things to different people, the following questions are provided by NYSDEC for guidance:

- Will the action eliminate historic resources?
- Will the action create demand for additional community services?
- Will the action displace affordable or low-income housing?
- Will the action interfere with enjoyment of designated public resources?

- Is the action inconsistent with the predominant architectural scale and character?
- Is the action inconsistent with the character of the existing natural landscape?
- Other impacts?

NYSDEC SEQR Handbook on page 84 provides the following additional guidance regarding the significance of an impact on community character:

> *29. How can a lead agency determine whether an impact upon community character may be significant?*
>
> *...Courts have supported reliance upon a municipality's comprehensive plan and zoning as expressions of the community's desired future state or character...*
>
> > ***Examples of actions found not to be significant include low-income housing and shelters for the homeless proposed to be located within existing residential areas.***

As stated earlier in the review, (like most communities) the City of Poughkeepsie's comprehensive plan makes no mention of the homeless nor does it include a specific provision for a shelter in its zoning. The zoning does however provide a broad provision for government uses in this zone.

During the public comment periods at the Dutchess County Legislative Committee Meetings on April 7, and May 5, and the Legislative Board Meetings on April 11 and May 9, 2022, City of Poughkeepsie residents and others voiced concerns about impacts to community character. Most of the comments addressed the following community character questions:

- **Will the action create demand for additional community services?**
  Comments stated that the Community is already challenged by crime, drugs, and guns, and that there is a need for additional police resources, while others commented that additional police resources might result in additional conflict within the community.

- **Will the action interfere with enjoyment of designated public resources?**
  Several commenters expressed concerns about potential negative impacts on College Hill Park since its recent revitalization.

While Dutchess County is sensitive to the concerns voiced by City of Poughkeepsie residents and others at these hearings, and it understands the natural fears that neighbors and others have for facilities such as this, the SEQR Handbook specifically provides that the type of facility being considered at 26 Oakley Street falls into the category of examples of actions found NOT to be significant, even when located entirely within an existing residential area. This property is adjacent to a residential area on one side, and an industrial on the other. Additionally, past research and experience from around the country has shown that the potential negative impacts of affordable housing, supportive housing, and even shelters are generally overestimated by neighbors and others.

Thus, given the lack of potentially significant negative impacts to the environment from the project and the NYSDEC' guidance on consideration of Community Character issues, the County determines that the purchase and renovation of 26 Oakley Street, in the City of Poughkeepsie, for use as a Dutchess County Emergency Housing Facility for Single Individuals Experiencing Homelessness, will not result in any significant adverse environmental impacts.

Notwithstanding this determination, the County recognizes the need for and importance of partnering with the City of Poughkeepsie and residents of the surrounding community to ensure not only the success of this project, but also to ensure that the surrounding community is not negatively impacted by its existence. Accordingly, the County plans to undertake the following initiatives in conjunction with the involved project:

1. The County, in conjunction with the City of Poughkeepsie, will work to enhance neighborhood security by developing a community safety unit. The proposed facility will be a safe site within the neighborhood, operated on a 24/7 basis.
2. The County will create a legislative committee, based on the Justice and Transition Center model, consisting of at least one (1) Legislator representing the City of Poughkeepsie to provide input regarding the 26 Oakley Street project.
3. The County will create a stakeholders' group to provide advice regarding operational aspects of the project. This stakeholders' group will include both residential and commercial neighbors, representatives for the homeless (including mental health and substance abuse organizations), and service providers. We believe this group will help to address the concerns expressed by some that "outsiders" do not understand what resources are needed by people of color living in the community.
4. The County will create a process whereby neighbors may provide direct feedback regarding the operation of the facility and address any ongoing concerns involving community relations.

The County intends to proceed with the purchase of 26 Oakley Street and plan for the minor renovations and small addition needed to accommodate the proposed facility within the existing building. Concurrently, the County will work with the City of Poughkeepsie, community residents, and potential service providers, through the initiatives cited above, to tailor the facility's operations and provide adequate resources to assist the facility's guests, while not negatively impacting the community. The programmatic refinements developed will be implemented through the following actions:

- Development of the scope for the Request for Proposals for a single Facility Operator and determination of programmatic resources required.
- Creation of a community safety unit at the new facility and any associated agreements needed between the County, City, and any involved non-profit organizations.
- Creation of communication channels between the facility operator, involved non-profit organizations, County, City, and residents to enable constructive community feedback on the ongoing operations of the facility, including the creation of a process for addressing any issues that arise related to the facility.

Majority Leader Truitt duly seconded by Assistant Majority Leader Deirdre Houston, moved the foregoing resolution. Discussion on Resolution No. 2022109 DECLARING DUTCHESS COUNTY LEAD AGENCY AND ADOPTING A NEGATIVE DECLARATION FOR THE PURCHASE AND RENOVATION OF 26 OAKLEY STREET LOCATED IN THE CITY OF POUGHKEEPSIE, NEW YORK, proceeded as follows:

Roll call vote on the foregoing resolution at that time resulted as follows:

AYES:	16	Bolner, Cavaccini, D'Aquanni, Garito, Geller, Hauser, Houston, Johnson, Keith, McHoul, Metzger, Paoloni, Polasek, Pulver, Sagliano, and Truitt
NAYS:	8	Valdés Smith, Atkins, Llaverias, Brendli, Kearney, Page, Munn, and Surman
ABSENT:	1	Caswell

Resolution adopted.

Environment Committee Roll Call

District	*Name*	*Yes*	*No*
District 19 - Towns of North East, Stanford, Pine Plains, Milan	Pulver*	1	
District 7 - Towns of Hyde Park and Poughkeepsie	Truitt*	2	
District 25 - Towns of Amenia, Washington, Pleasant Valley	Houston*	3	
District 16 - Town of Fishkill and City of Beacon	Valdés Smith*		1
District 10 - City of Poughkeepsie	Atkins*		2
District 1 - Town of Poughkeepsie	Llaverias	absent	
District 6 - Town of Poughkeepsie	D'Aquanni	4	
District 13 - Towns of LaGrange, East Fishkill, and Wappinger	Bolner	5	
District 15 - Town of Wappinger	Cavaccini (C)	6	
District 20 - Town of Red Hook/Tivoli	Munn		3
District 23 - Towns of Pawling, Beekman and East Fishkill	Hauser (VC)	7	
District 24 - Towns of Dover and Union Vale	Surman		4

Present: 11 Resolution: ✓ Total : 7 Yes 4 No

Absent: 1 Motion: ____

Vacant: 0 Abstentions: 0

2022109 DECLARING DUTCHESS COUNTY LEAD AGENCY AND ADOPTING A NEGATIVE DECLARATION FOR THE PURCHASE AND RENOVATION OF 26 OAKLEY STREET LOCATED IN THE CITY OF POUGHKEEPSIE, NEW YORK

JUNE 9, 2022

Roll Call Sheets

District	Last Name	Yes	No
District 19 - Towns of North East, Stanford, Pine Plains, Milan	Pulver	1	
District 7 - Towns of Hyde Park and Poughkeepsie	Truitt	2	
District 25 - Towns of Amenia, Washington, Pleasant Valley	Houston	3	
District 16 - Town of Fishkill and City of Beacon	Valdés Smith		1
District 10 - City of Poughkeepsie	Atkins		2
District 1 - Town of Poughkeepsie	Llaverias		3
District 2 - Towns of Pleasant Valley and Poughkeepsie	Sagliano	4	
District 3 - Town of LaGrange	Polasek	5	
District 4 - Hyde Park	Geller	6	
District 5 - Town of Poughkeepsie	Keith	7	
District 6 - Town of Poughkeepsie	D'Aquanni	8	
District 8 - City and Town of Poughkeepsie	Brendli		4
District 9 - City of Poughkeepsie	Johnson	9	
District 11 - Towns of Rhinebeck and Clinton	Kearney		5
District 12 - Town of East Fishkill	Metzger	10	
District 13 - Towns of LaGrange, East Fishkill, and Wappinger	Bolner	11	
District 14 - Town of Wappinger	Paoloni	12	
District 15 - Town of Wappinger	Cavaccini	13	
District 17 - Town and Village of Fishkill	McHoul	14	
District 18 - City of Beacon and Town of Fishkill	Page		6
District 20 - Town of Red Hook/Tivoli	Munn		7
District 21 - Town of East Fishkill	Caswell	absent	
District 22 - Towns of Beekman and Union Vale	Garito	15	
District 23 - Towns of Pawling, Beekman and East Fishkill	Hauser	16	
District 24 - Towns of Dover and Union Vale	Surman		8

Present: 24 **Resolution:** ✓ **Total :** 16 8

Absent: 1 **Motion:** ____ Yes No

Vacant: 0 **Abstentions:** ____

2022109 DECLARING DUTCHESS COUNTY LEAD AGENCY AND ADOPTING A NEGATIVE DECLARATION FOR THE PURCHASE AND RENOVATION OF 26 OAKLEY STREET LOCATED IN THE CITY OF POUGHKEEPSIE, NEW YORK

JUNE 13, 2022

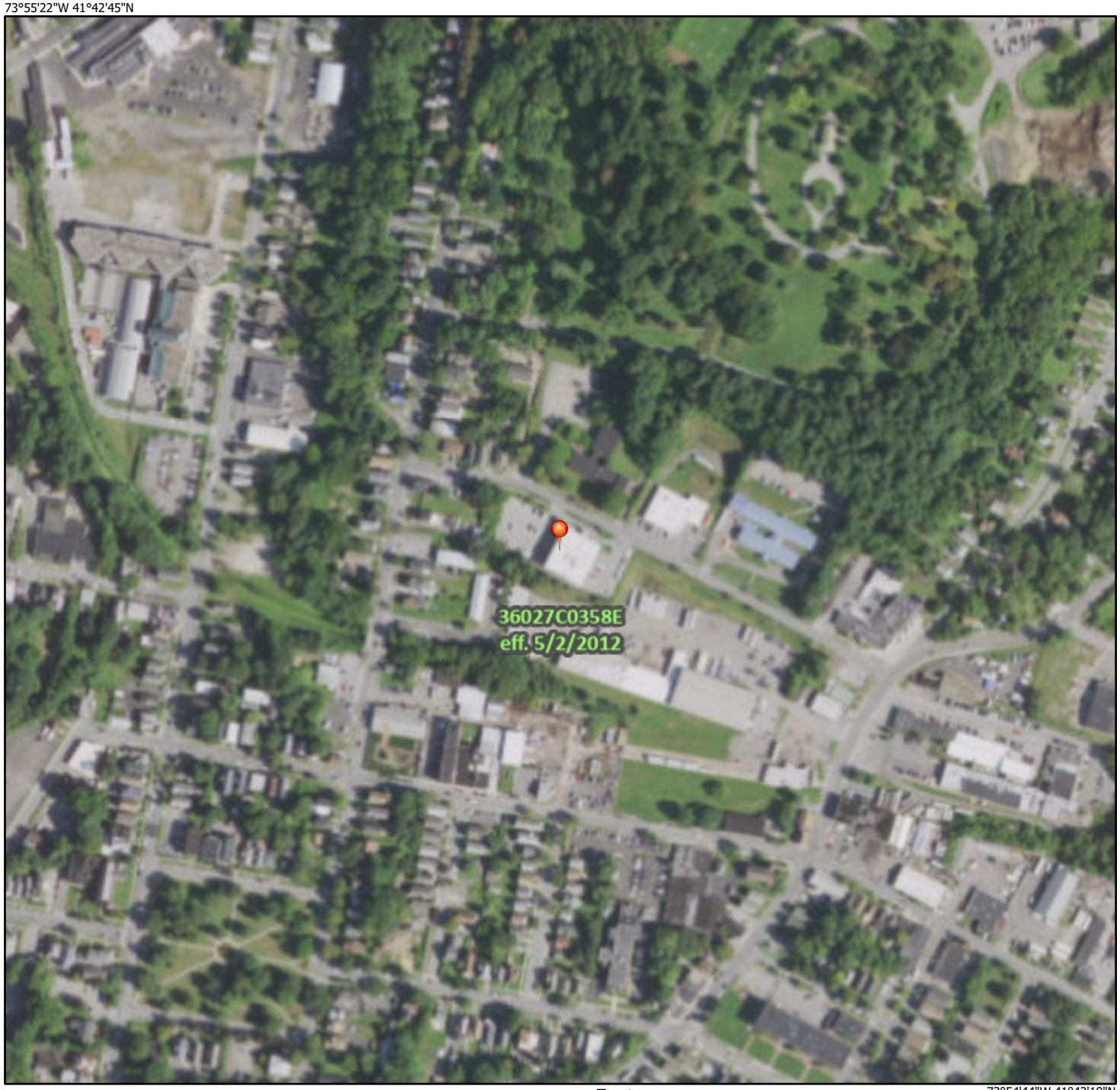
EXHIBIT E-8:
Flood Plain Letter

Following this page, attach a flood plain letter from the jurisdictional authority or equivalent official determination indicating whether the project site(s) are in a Special Flood Hazard Area (SFHA). Be sure to verify that the information presented is based on the most current map/ official flood zone determinations.

National Flood Hazard Layer FIRMette

FEMA

73°55'22"W 41°42'45"N



73°54'44"W 41°42'19"N

0 250 500 1,000 1,500 2,000 Feet

1:6,000

Basemap Imagery Source: USGS National Map 2023

Legend

SEE FIS REPORT FOR DETAILED LEGEND AND INDEX MAP FOR FIRM PANEL LAYOUT

SPECIAL FLOOD HAZARD AREAS

- Without Base Flood Elevation (BFE) *Zone A, V, A99*
- With BFE or Depth *Zone AE, AO, AH, VE, AR*
- Regulatory Floodway

OTHER AREAS OF FLOOD HAZARD

- 0.2% Annual Chance Flood Hazard, Areas of 1% annual chance flood with average depth less than one foot or with drainage areas of less than one square mile *Zone X*
- Future Conditions 1% Annual Chance Flood Hazard *Zone X*
- Area with Reduced Flood Risk due to Levee. See Notes. *Zone X*
- Area with Flood Risk due to Levee *Zone D*

OTHER AREAS

- NO SCREEN Area of Minimal Flood Hazard *Zone X*
- Effective LOMRs
- Area of Undetermined Flood Hazard *Zone D*

GENERAL STRUCTURES

- Channel, Culvert, or Storm Sewer
- Levee, Dike, or Floodwall

OTHER FEATURES

- B 20.2 17.5 Cross Sections with 1% Annual Chance Water Surface Elevation
- 8 Coastal Transect
- 513 Base Flood Elevation Line (BFE)
- Limit of Study
- Jurisdiction Boundary
- Coastal Transect Baseline
- Profile Baseline
- Hydrographic Feature

MAP PANELS

- Digital Data Available
- No Digital Data Available
- Unmapped

N

The pin displayed on the map is an approximate point selected by the user and does not represent an authoritative property location.

This map complies with FEMA's standards for the use of digital flood maps if it is not void as described below. The basemap shown complies with FEMA's basemap accuracy standards

The flood hazard information is derived directly from the authoritative NFHL web services provided by FEMA. This map was exported on 9/27/2023 at 8:58 AM and does not reflect changes or amendments subsequent to this date and time. The NFHL and effective information may change or become superseded by new data over time.

This map image is void if the one or more of the following map elements do not appear: basemap imagery, flood zone labels, legend, scale bar, map creation date, community identifiers, FIRM panel number, and FIRM effective date. Map images for unmapped and unmodernized areas cannot be used for regulatory purposes.

NOTES TO USERS

This map is for use in administering the National Flood Insurance Program. It does not necessarily identify all areas subject to flooding, particularly from local drainage sources of small size. The **community map repository** should be consulted for possible updated or additional flood hazard information.

To obtain more detailed information in areas where **Base Flood Elevations** (BFEs) and/or **floodways** have been determined, users are encouraged to consult the Flood Profiles and Floodway Data and/or Summary of Stillwater Elevations tables contained within the Flood Insurance Study (FIS) report that accompanies this FIRM. Users should be aware that BFEs shown on the FIRM represent rounded whole-foot elevations. These BFEs are intended for flood insurance rating purposes only and should not be used as the sole source of flood elevation information. Accordingly, flood elevation data presented in the FIS report should be utilized in conjunction with the FIRM for purposes of construction and/or floodplain management.

Coastal Base Flood Elevations shown on this map apply only landward of 0.0' North American Vertical Datum of 1988 (NAVD 88). Users of this FIRM should be aware that coastal flood elevations are also provided in the Summary of Stillwater Elevations table in the Flood Insurance Study report for this jurisdiction. Elevations shown in the Summary of Stillwater Elevations table should be used for construction and/or floodplain management purposes when they are higher than the elevations shown on this FIRM.

Boundaries of the **floodways** were computed at cross sections and interpolated between cross sections. The floodways were based on hydraulic considerations with regard to requirements of the National Flood Insurance Program. Floodway widths and other pertinent floodway data are provided in the Flood Insurance Study report for this jurisdiction.

Certain areas not in Special Flood Hazard Areas may be protected by **flood control structures**. Refer to Section 2.4 "Flood Protection Measures" of the Flood Insurance Study report for information on flood control structures for this jurisdiction.

The **projection** used in the preparation of this map was Universal Transverse Mercator (UTM) zone 18. The **horizontal datum** was NAD 83, GRS80 spheroid. Differences in datum, spheroid, projection or UTM zones used in the production of FIRMs for adjacent jurisdictions may result in slight positional differences in map features across jurisdiction boundaries. These differences do not affect the accuracy of this FIRM.

Flood elevations on this map are referenced to the North American Vertical Datum of 1988. These flood elevations must be compared to structure and ground elevations referenced to the same **vertical datum**. For information regarding conversion between the National Geodetic Vertical Datum of 1929 and the North American Vertical Datum of 1988, visit the National Geodetic Survey website at http://www.ngs.noaa.gov or contact the National Geodetic Survey at the following address:

NGS Information Services
NOAA, N/NGS12
National Geodetic Survey
SSMC-3, #9202
1315 East-West Highway
Silver Spring, Maryland 20910-3182
(301) 713-3242

To obtain current elevation, description, and/or location information for **bench marks** shown on this map, please contact the Information Services Branch of the National Geodetic Survey at **(301) 713-3242**, or visit its website at http://www.ngs.noaa.gov.

Base map information shown on this FIRM was derived from digital orthophotography provided by the New York State Office of Cyber Security & Critical Infrastructure Coordination. This information was produced as one-foot and two-foot resolution natural color orthoimagery from photography dated April 2006.

Based on updated topographic information, this map reflects more detailed and up-to-date **stream channel configurations and floodplain delineations** than those shown on the previous FIRM for this jurisdiction. As a result, the Flood Profiles and Floodway Data tables in the Flood Insurance Study Report (which contains authoritative hydraulic data) may reflect stream channel distances that differ from what is shown on this map. Also, the road to floodplain relationships for unrevised streams may differ from what is shown on previous maps.

Corporate limits shown on this map are based on the best data available at the time of publication. Because changes due to annexations or de-annexations may have occurred after this map was published, map users should contact appropriate community officials to verify current corporate limit locations.

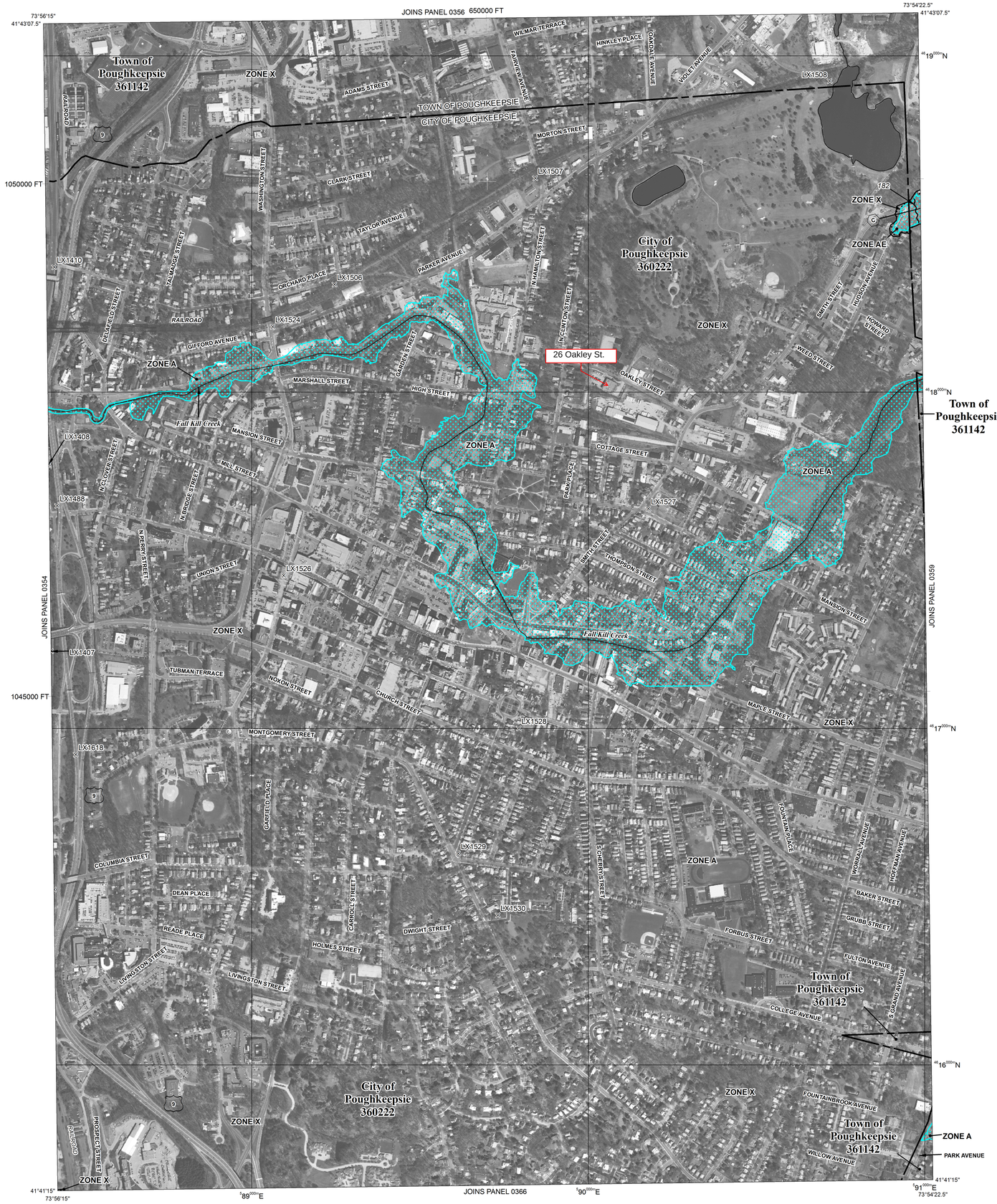
Please refer to the separately printed **Map Index** for an overview map of the county showing the layout of map panels; community map repository addresses; and a Listing of Communities table containing National Flood Insurance Program dates for each community as well as a listing of the panels on which each community is located.

For information on available products associated with this FIRM, visit the **Map Service Center (MSC)** website at http://msc.fema.gov. Available products may include previously issued Letters of Map Change, a Flood Insurance Study Report, and/or digital versions of this map. Many of these products can be ordered or obtained directly from the MSC website.

If you have **questions about this map**, how to order products or the National Flood Insurance Program in general, please call the FEMA Map Information eXchange (FMIX) at **1-877-FEMA-MAP** (1-877-336-2627) or visit the FEMA website at http://www.fema.gov/business/nfip.

CTP Cooperating Technical Partners

This digital FIRM was produced through a unique cooperative partnership between the New York State Department of Environmental Conservation (NYSDEC) and FEMA. As part of the effort, NYSDEC has joined in a Cooperative Technical Partnership agreement to produce and maintain FEMA's digital FIRM.



LEGEND

SPECIAL FLOOD HAZARD AREAS SUBJECT TO INUNDATION BY THE 1% ANNUAL CHANCE FLOOD

The 1% annual flood (100-year flood), also known as the base flood, is the flood that has a 1% chance of being equaled or exceeded in any given year. The Special Flood Hazard Area is the area subject to flooding by the 1% annual chance flood. Areas of Special Flood Hazard include Zones A, AE, AH, AO, AR, A99, V, and VE. The Base Flood Elevation is the water-surface elevation of the 1% annual chance flood.

ZONE A	No Base Flood Elevations determined.
ZONE AE	Base Flood Elevations determined.
ZONE AH	Flood depths of 1 to 3 feet (usually areas of ponding); Base Flood Elevations determined.
ZONE AO	Flood depths of 1 to 3 feet (usually sheet flow on sloping terrain); average depths determined. For areas of alluvial fan flooding, velocities also determined.
ZONE AR	Special Flood Hazard Area formerly protected from the 1% annual chance flood by a flood control system that was subsequently decertified. Zone AR indicates that the former flood control system is being restored to provide protection from the 1% annual chance or greater flood.
ZONE A99	Area to be protected from 1% annual chance flood by a Federal flood protection system under construction; no Base Flood Elevations determined.
ZONE V	Coastal flood zone with velocity hazard (wave action); no Base Flood Elevations determined.
ZONE VE	Coastal flood zone with velocity hazard (wave action); Base Flood Elevations determined.

FLOODWAY AREAS IN ZONE AE

The floodway is the channel of a stream plus any adjacent floodplain areas that must be kept free of encroachment so that the 1% annual chance flood can be carried without substantial increases in flood heights.

OTHER FLOOD AREAS

ZONE X	Areas of 0.2% annual chance flood; areas of 1% annual chance flood with average depths of less than 1 foot or with drainage areas less than 1 square mile; and areas protected by levees from 1% annual chance flood.

OTHER AREAS

ZONE X	Areas determined to be outside the 0.2% annual chance floodplain.
ZONE D	Areas in which flood hazards are undetermined, but possible.

COASTAL BARRIER RESOURCES SYSTEM (CBRS) AREAS

OTHERWISE PROTECTED AREAS (OPAs)

CBRS areas and OPAs are normally located within or adjacent to Special Flood Hazard Areas.

1% annual chance floodplain boundary

0.2% annual chance floodplain boundary

Floodway boundary

Zone D boundary

CBRS and OPA boundary

Boundary dividing Special Flood Hazard Area Zones and boundary dividing Special Flood Hazard Areas of different Base Flood Elevations, flood depths or flood velocities.

513	Base Flood Elevation line and value; elevation in feet*
(EL. 987)	Base Flood Elevation value where uniform within zone; elevation in feet*

* Referenced to the North American Vertical Datum of 1988

A — A	Cross section line
3 — 3	Limited detail cross section line
23 - - - - - 23	Transect line
87°07'45", 32°22'30"	Geographic coordinates referenced to the North American Datum of 1983 (NAD 83), Western Hemisphere
4276000mN	1000-meter Universal Transverse Mercator grid values, zone 18
600000 FT	5000-foot grid values: New York State Plane coordinate system, East zone (FIPSZONE 3101), Transverse Mercator projection
DX5510 ×	Bench mark (see explanation in Notes to Users section of this FIRM panel)
● M1.5	River Mile

MAP REPOSITORY
Refer to listing of Map Repositories on Map Index

EFFECTIVE DATE OF COUNTYWIDE
FLOOD INSURANCE RATE MAP
May 2, 2012

EFFECTIVE DATE(S) OF REVISION(S) TO THIS PANEL

For community map revision history prior to countywide mapping, refer to the Community Map History table located in the Flood Insurance Study report for this jurisdiction.

To determine if flood insurance is available in this community, contact your Insurance agent or call the National Flood Insurance Program at 1-800-638-6620.

MAP SCALE 1" = 500'

250 0 500 1000 FEET

150 0 150 300 METERS

NFIP

NATIONAL FLOOD INSURANCE PROGRAM

PANEL 0358E

FIRM

FLOOD INSURANCE RATE MAP

for DUTCHESS COUNTY, NEW YORK
(ALL JURISDICTIONS)

CONTAINS:

COMMUNITY	NUMBER
POUGHKEEPSIE, CITY OF	**360222**
POUGHKEEPSIE, TOWN OF	**361142**

PANEL 358 OF 602
MAP SUFFIX: E
(SEE MAP INDEX FOR FIRM PANEL LAYOUT)

Notice to User: The **Map Number** shown below should be used when placing map orders; the **Community Number** shown above should be used on insurance applications for the subject community.

MAP NUMBER
36027C0358E

EFFECTIVE DATE
MAY 2, 2012

Federal Emergency Management Agency

FEMA Digital Flood Map Products

- **FIRM Panel Image:** Flood Insurance Rate Maps (FIRM) are digital images of flood hazard maps. The images are digital pictures of entire flood map panels that can be viewed and printed from a computer. Most communities and counties have many map panels to cover the entire jurisdiction and an index map that shows the location of each map panel.

- **FIRM Worldfile:** A TFW or PGW file may accompany your flood hazard map. They are used to help view the flood maps in GIS applications.

FIRM Panel Images are TIF or PNG image files and have file names with a Community or County ID followed by a 4-digital panel number and letter suffix representing a version (e.g. 12345C0123F.tif). The FIRM worldfiles will have the same filenames but with a .tfw or .pgw extension.

FIRM Panel Images can be viewed using most freely available image viewer applications. You can also use the FIRMette-Desktop software available from the FEMA Flood Map Service Center (MSC) website at msc.fema.gov/portal/resources/firmettes. FIRM images can also be viewed in specialized GIS software where the worldfiles are used to make the images compatiable with other GIS data. See the MSC Products and Tools Overview page for more information on avialable data and tools for using FEMA's flood risk data.

For more information on available digital products, visit FEMA's Map Service Center website at https://msc.fema.gov or call the FEMA Map Information eXchange (FMIX) at 877-336-2627.

EXHIBIT E-9:
Site Photographs

1) Following this page, attach six (6) color photographs of the site(s), one facing the front of the site, one facing the rear of the site, and views from the site looking east, west, north and south. If more than one site is proposed, provide photographs of each project site and make sure that the photos are clearly labeled.

FOR PRESERVATION OF OPERATING HHAP ONLY:

2) If requesting funds for the preservation of an Operating HHAP Project, please include photo documentation of the site conditions that, if not corrected, may impact the health and safety of tenants and/or the ongoing viability of the project.

Site Photographs – 26 Oakley St., Poughkeepsie

Front of Building

Rear of Building

Site Photographs – 26 Oakley St., Poughkeepsie

View North (from front of building)

View South (from rear of building)

Site Photographs – 26 Oakley St., Poughkeepsie

View East (from east side of building)

View West (from west side of building)

EXHIBIT E-10:
Floor Plans

Following this page, for each project site, provide:

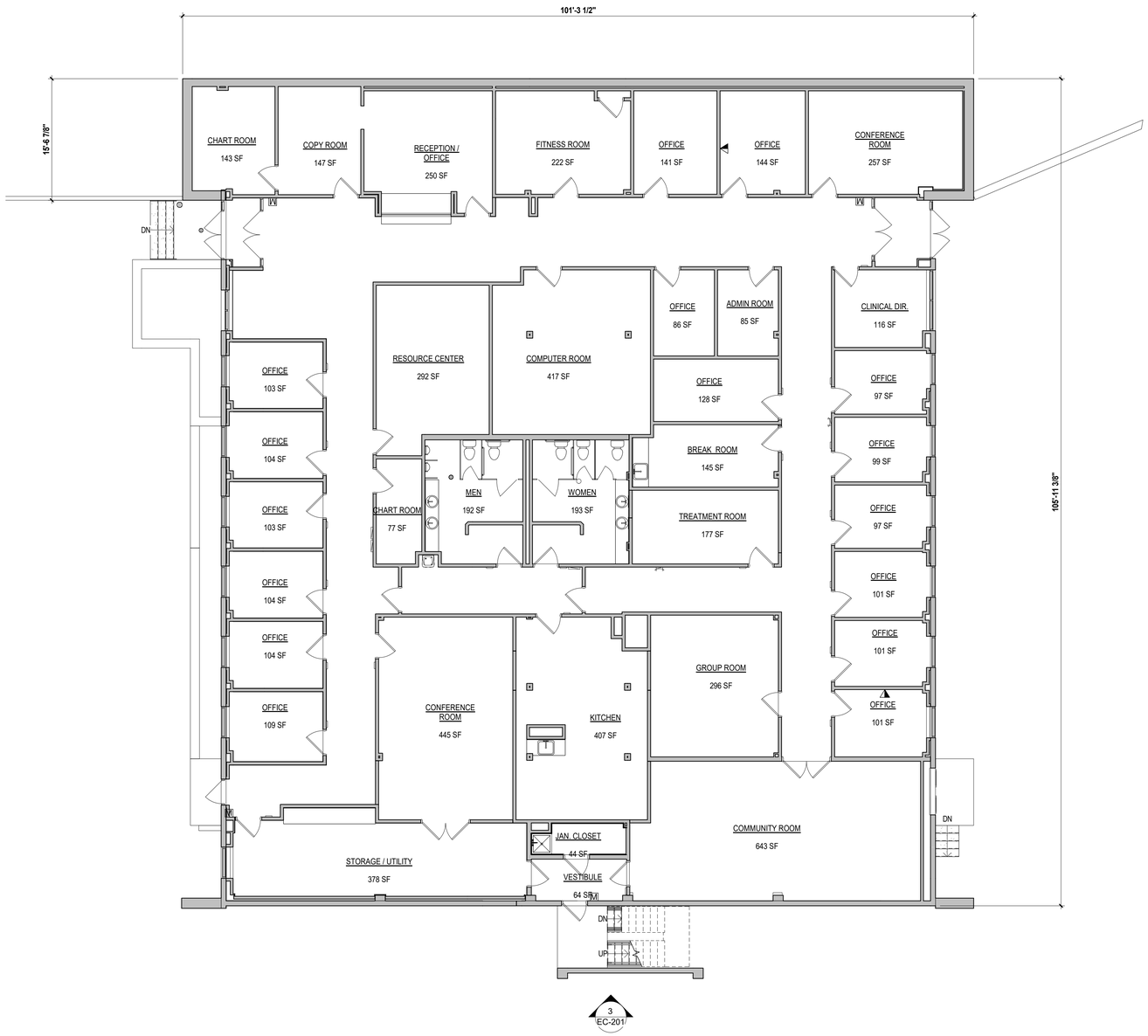
☒ Location plan showing the location of the project in the context of surrounding buildings/ neighborhood (1" = 100' scale).

☒ "As is" existing floor plans

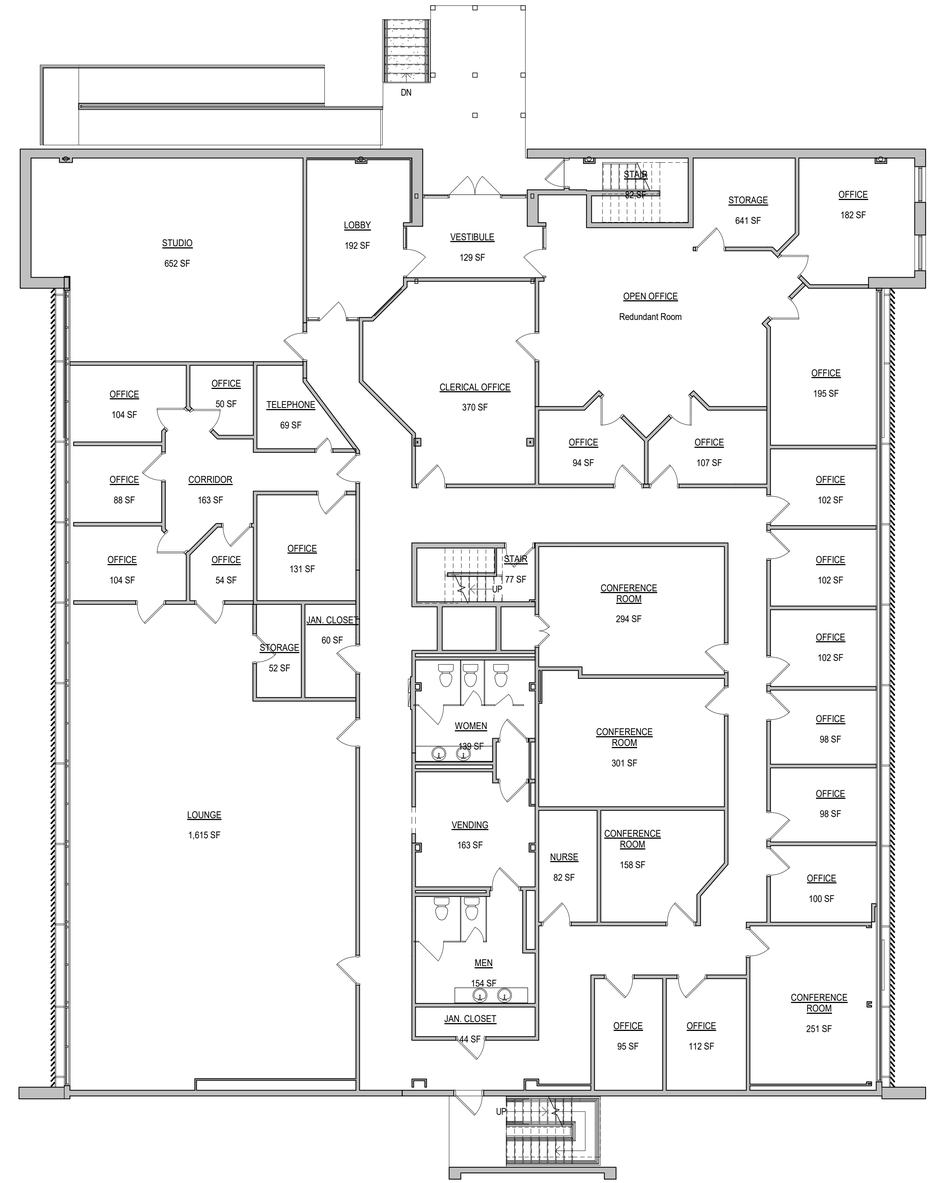
☒ Sketch Plans of the proposed building: site plan (minimum scale 1" = 40'), each floor plan (minimum scale 1/8" = 1.0"), typical unit. (¼" = 1' scale)

One full set of architectural plans and copies of plans reduced to letter size (8 ½ x 11) must be provided with each hard copy of the application submitted. Plans included in the electronic copy of the submission should be provided in .pdf format and printable to a maximum of ledger sized paper.

26 Oakley Street
Poughkeepsie, NY
Parcel Boundaries
0 25 50 100
Feet
N
OAKLEY
CLINTON
Produced by Dutchess County Department of Planning & Development
September, 2023



1 1ST FLOOR PLAN - EXISTING
1/8" = 1'-0"



2 2ND FLOOR PLAN - EXISTING
1/8" = 1'-0"

*THIS DRAWING IS FOR SCHEMATIC DESIGN PURPOSES ONLY AND IS NOT INTENTED FOR CONSTRUCTION. ACTUAL CONSTRUCTION DRAWINGS, AND SUBSEQUENT CONSTRUCTION MAY DIFFER SIGNIFICANTLY FROM THIS REPRESENTATION.

TINKELMAN ARCHITECTURE
33 Arlington Avenue, 2nd Floor, Poughkeepsie, NY 12603 | 845.473.0200 | view our work at tinkarch.com

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CLIENT NAME:
DUTCHESS COUNTY (DCFS)
626 DUTCHESS TURNPIKE
POUGHKEEPSIE, NY 12603

PROJECT NAME:
EMERGENCY HOUSING
26 OAKLEY STREET
POUGHKEEPSIE, NY

NO.	SUBMISSION DESCRIPTION	DATE

EXISTING FIRST & SECOND FLOOR PLAN

Date: 2022.11.18
Proj. No: Y2210.10
Drawn By: JL

EC-101

11/18/2022 10:34:12 AM

E:\RVT 2021\Y2210.10 - 26 Oakley_SD_CENTRAL_jleichter384D9.rvt

CLIENT NAME:

DUTCHESS COUNTY (DCFS)

PROJECT NAME:

EMERGENCY HOUSING

PROJECT ADDRESS:

26 OAKLEY STREET
POUGHKEEPSIE, NY

ISSUED FOR: SCHEMATIC DESIGN

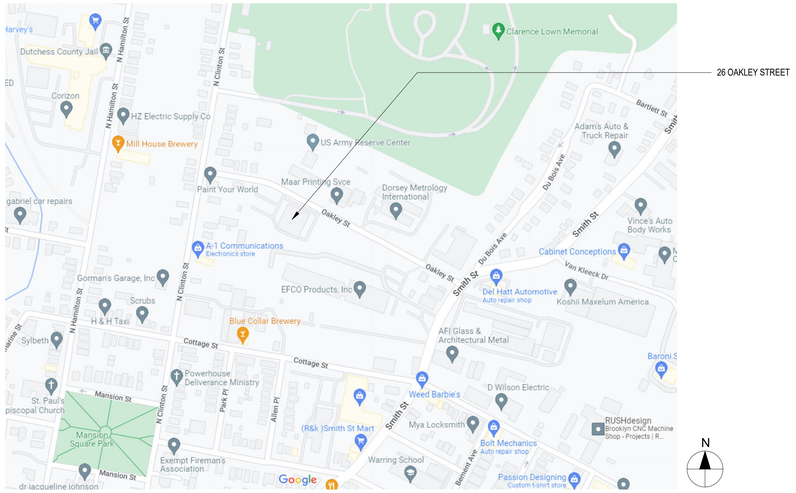
DATE: 2022.11.18

TINKELMAN ARCHITECTURE - ARCHITECTURE

CPL ARCHITECTURE ENGINEERING PLANNING CPLteam.com - SITE / CIVIL ENGINEERING, MEP ENGINEERING

CLAPPER STRUCTURAL ENGINEERING, PLLC - STRUCTURAL ENGINEERING

TA PROJECT NO. Y2210.10



LOCATION MAP

Sheet Number	Sheet Name
0 - GENERAL	
TS	TITLE SHEET
1 - SITE	
BS	BOUNDARY AND TOPOGRAPHIC SURVEY
SD-001	EXISTING SITE MAP
SD-002	CONCEPT SITE PLAN
SD-003	CONCEPT SITE AXON
2 - ARCHITECTURAL	
EC-101	EXISTING FIRST & SECOND FLOOR PLAN
SD-004	EXTERIOR RENDERING
SD-004a	EXTERIOR RENDERING
SD-004b	EXTERIOR RENDERING
SD-004c	EXTERIOR RENDERING
SD-100	CONCEPT DEMOLITION PLAN
SD-101	CONCEPTUAL FLOOR PLANS
3 - PLUMBING	
SD - 01	CONCEPTUAL FLOOR PLANS
4 - MECHANICAL	
HVAC-1	FIRST FLOOR HVAC SCHEMATIC DESIGN
HVAC-2	SECOND FLOOR HVAC SCHEMATIC DESIGN
HVAC-3	PENTHOUSE HVAC SCHEMATIC DESIGN
HVAC-4	ROOF HVAC SCHEMATIC DESIGN
5 - ELECTRICAL	
SD - 002	CONCEPT SITE PLAN
SD - 002.	CONCEPT SITE PLAN
SD - 100	CONCEPT DEMOLITION PLAN
SD - 101	CONCEPTUAL FLOOR PLANS
SD - 103	ATTIC & ROOF PLAN

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SURVEY NOTES

1. Copyright CPL. All Rights Reserved. Reproduction or copying of this document may be a violation of copyright law unless permission of the author and / or copyright holder is obtained.

2. Unauthorized alteration or addition to a survey map bearing a licensed land surveyor's seal is a violation of section 7209, sub-division 2, of the New York State Education Law.

3. Only boundary survey maps with the surveyor's embossed or red inked seal are genuine true and correct copies of the surveyor's original work and opinion. A copy of this document without a proper application of the surveyor's embossed or red inked seal should be assumed to be an unauthorized copy.

4. Certifications on this boundary survey map signify that the map was prepared in accordance with the current existing Code of Practice for Land Surveys adopted by the New York State Association of Professional Land Surveyors, Inc. The certification is limited to persons for whom the boundary survey map is prepared, to the title company, to the governmental agency, and to the lending institution listed on this boundary survey map.

5. The certifications herein are not transferable.

6. The location of underground improvements or encroachments are not always known and often must be estimated. If any underground improvements or encroachments exist or are shown, the improvements or encroachments are not covered by this certificate.

7. Subject to the findings of a current title search.

8. Subject to covenants, easements, restrictions, conditions and agreements of record.

9. Subject to any right, title or interest the public may have for highway use.

10. Bearings and North shown hereon are referenced to NAD 83-NY East using NYSNET RTN GPS.

11. Contour interval is one foot. Elevations shown hereon are referenced to NAVD 88 using NYSNET RTN GPS.

DEED REFERENCE

Document #02 2005 8431
Ray A. Johnson JR Family Trust
To
Caroline A. Johnson Family Trust
08/16/2005

TAX PARCEL NUMBER

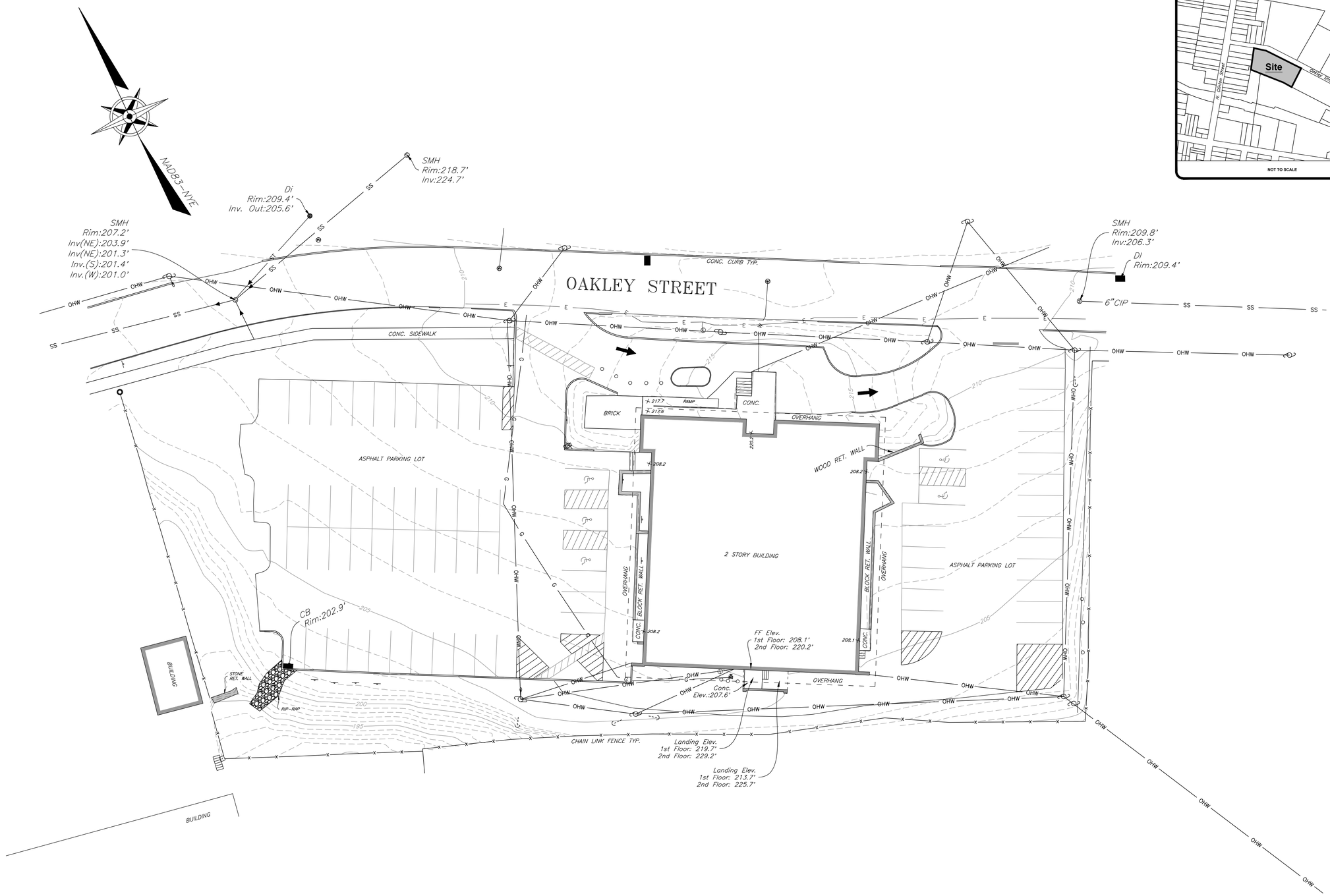
City of Poughkeepsie, Dutchess County, New York
131300-6162-63-341286-0000

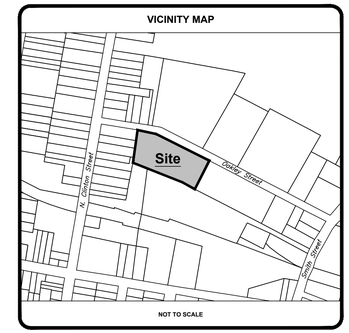
AREA

xxxxxx Square Feet
xxxxxx Acres

DATE OF SURVEY

Field Completion: 11/09/2022





LEGEND

	PROPERTY LINE
SS	SANITARY SEWER LINE
ST	STORM SEWER LINE
	FENCE
OHW	OVERHEAD WIRES
	HYDRANT
	GAS VALVE
	WATER VALVE
	ELECTRIC BOX
	ELECTRIC MANHOLE
	SANITARY SEWER MANHOLE
	UNIDENTIFIED MANHOLE
	DROP INLET
	LIGHT POLE
	UTILITY POLE
	GUY WIRE
	SIGN
	BOLLARD
	IRON PIPE FOUND
	MONUMENT FOUND
	PROPERTY CORNER

26 IBM ROAD
POUGHKEEPSIE, NEW YORK 12601
TEL (845) 454-3411
FAX (845) 473-1962
CPLteam.com
ARCHITECTURE ▪ ENGINEERING ▪ PLANNING

rev.	date	description

GRAPHIC SCALE
40 20 10 0 20 60
1" = 20'

Draft

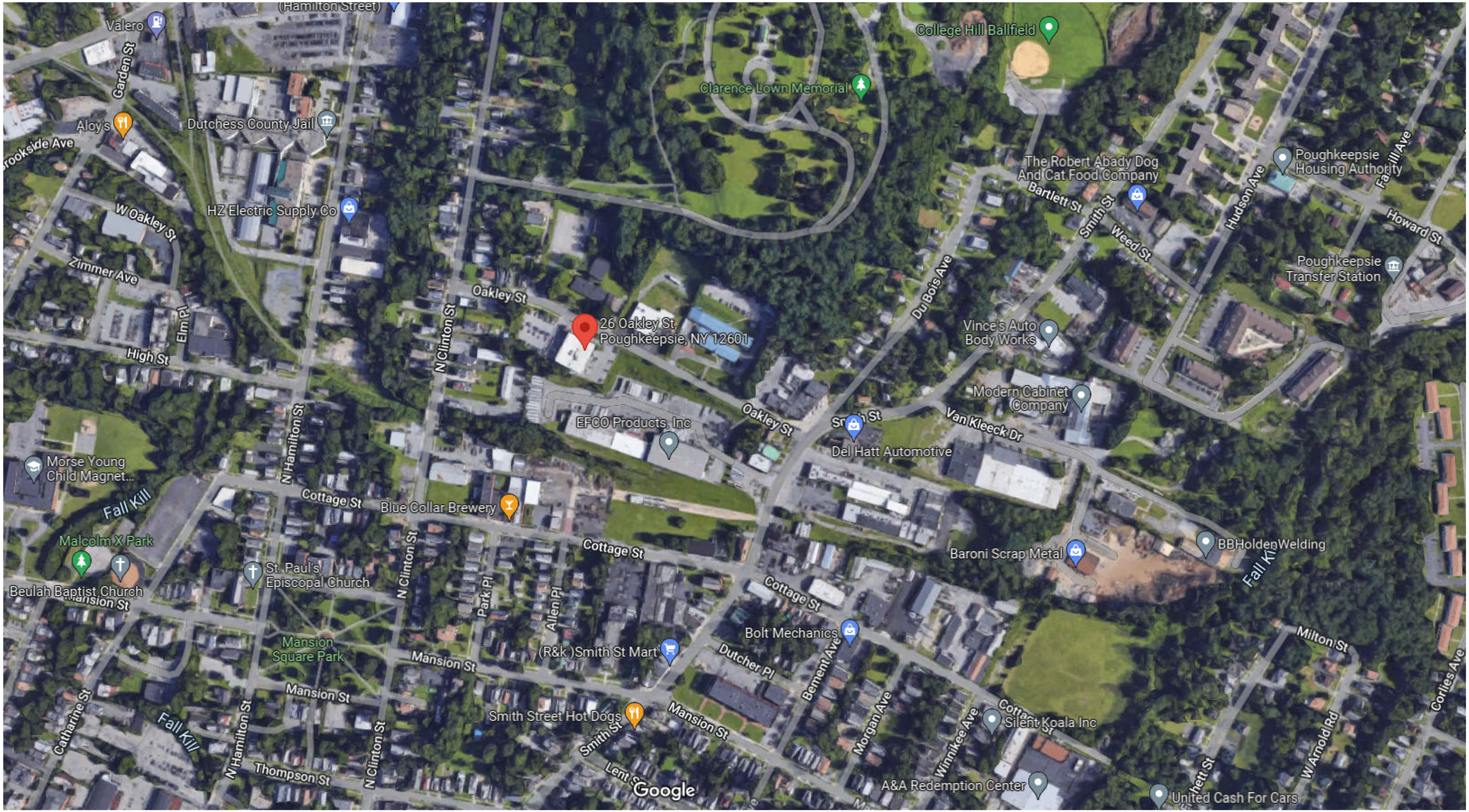
Robert H. Capucilli, PLS
License No. 051028

26 OAKLEY STREET

BOUNDARY AND TOPOGRAPHIC SURVEY PREPARED OF 26 OAKLEY STREET

CITY OF POUGHKEEPSIE, CONTY OF DUTCHESS, STATE OF NEW YORK

tax id 131300-6162-63-341286	
address 26 OAKLEY STREET	
date 11/17/2022	drawn CJB
scale 1"=20'	checked RHC
project no. 16980.00	
project name 26 OAKLEY STREET	
sheet 1 OF 1	



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CLIENT NAME:

DUTCHESS COUNTY (DCFS)

626 DUTCHESS TURNPIKE
POUGHKEEPSIE, NY 12603

PROJECT NAME:

EMERGENCY HOUSING

26 OAKLEY STREET
POUGHKEEPSIE, NY

NO.	SUBMISSION DESCRIPTION	DATE

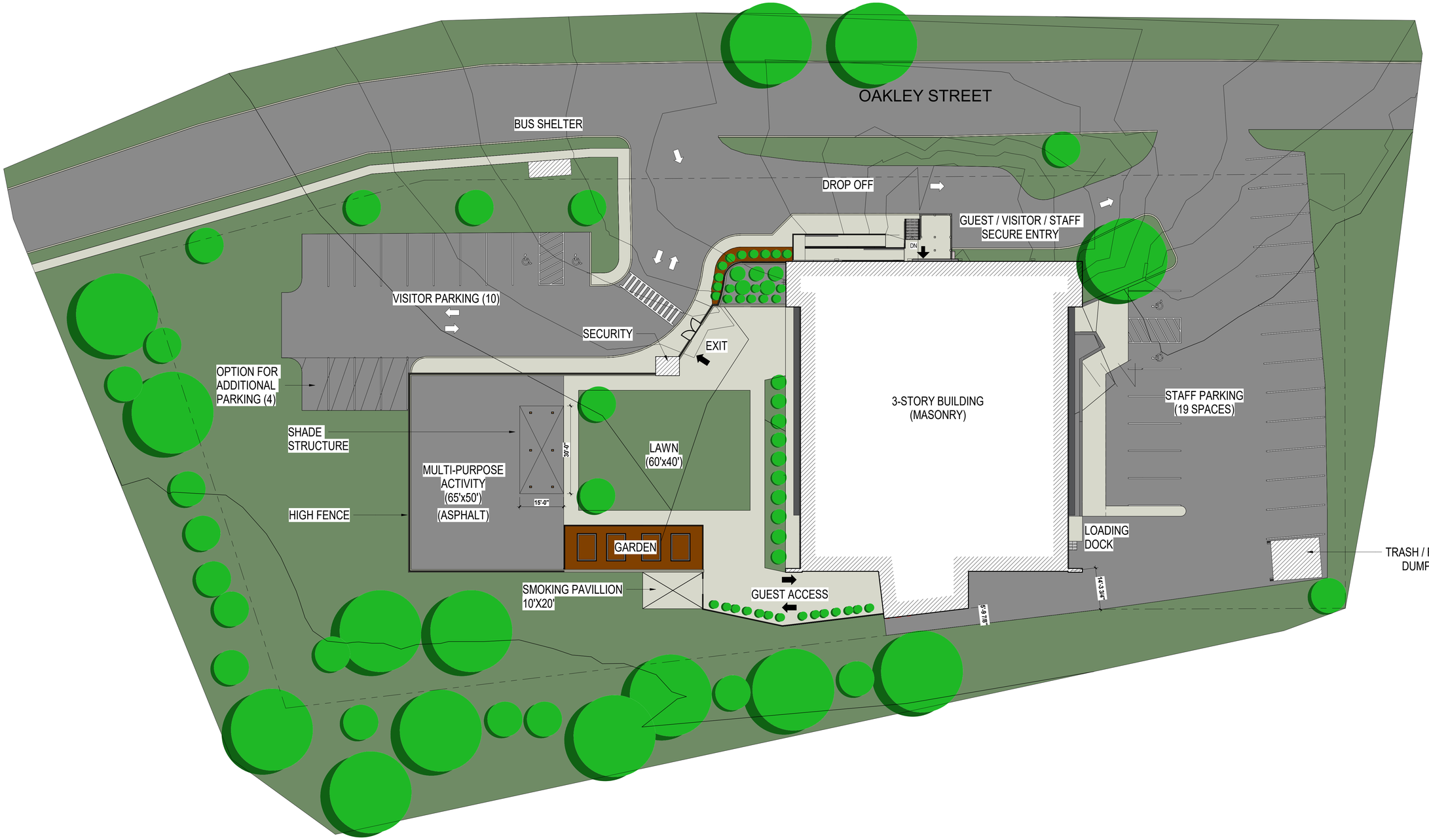
EXISTING SITE MAP

Date: 2022.11.18
Proj. No: Y2210.10
Drawn By: JL

SD-001

11/18/2022 10:35:10 AM

E:\RVT 2021\Y2210.10 - 26 Oakley_SD_CENTRAL_jleichter384D9.rvt



1 CONCEPTUAL SITE PLAN
1/16" = 1'-0"

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POUGHKEEPSIE, NY 12603

PROJECT NAME:
EMERGENCY HOUSING
26 OAKLEY STREET
POUGHKEEPSIE, NY

NO.	SUBMISSION DESCRIPTION	DATE

CONCEPT SITE PLAN

Date: 2022.11.18
Proj. No: Y2210.10
Drawn By: JL

SD-002

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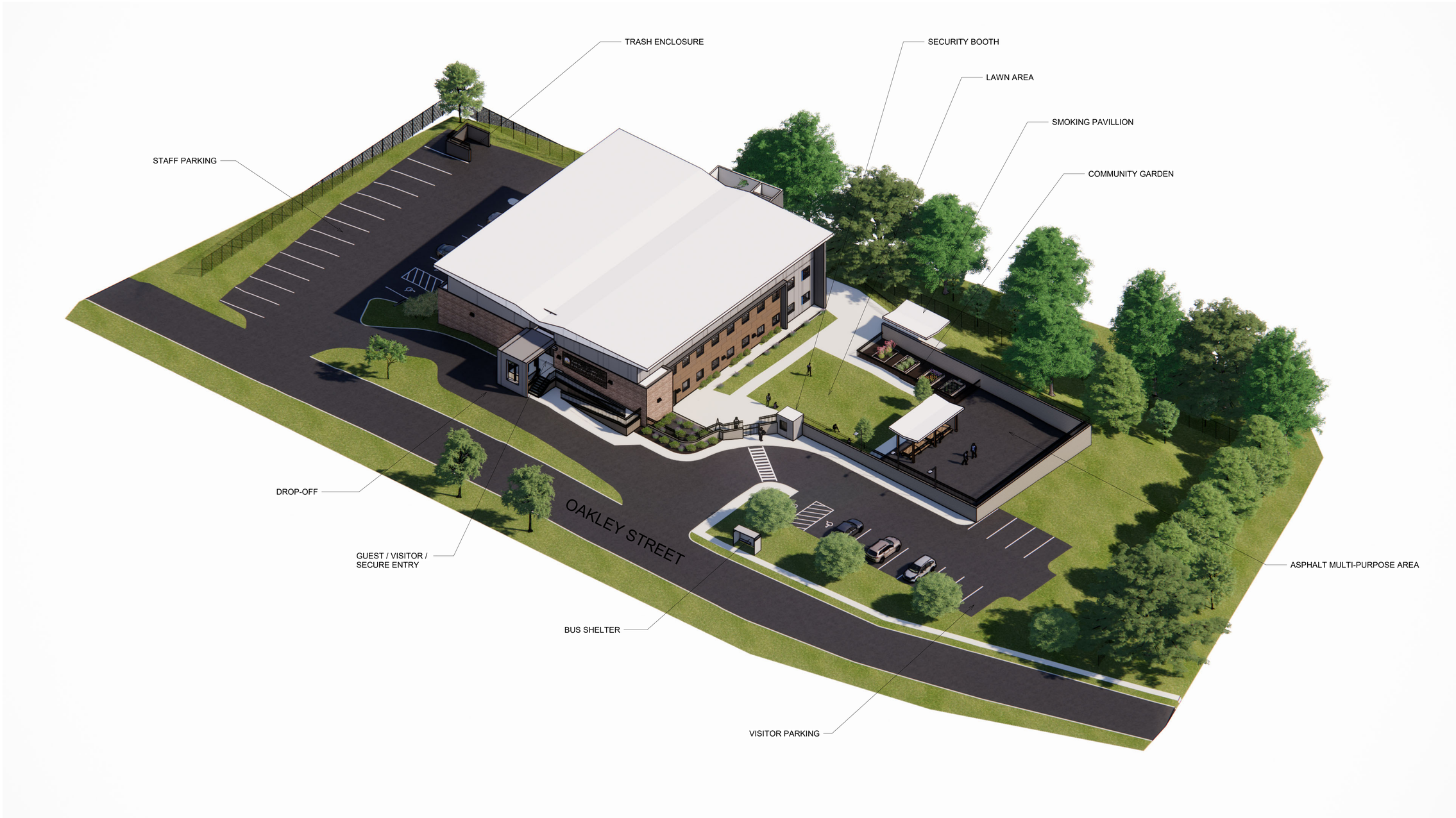

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POUGHKEEPSIE, NY 12603

PROJECT NAME:

EMERGENCY HOUSING

26 OAKLEY STREET
POUGHKEEPSIE, NY

NO.	SUBMISSION DESCRIPTION	DATE

CONCEPT SITE AXON

Date: 2022.11.18

Proj. No: Y2210.10

Drawn By: JL

SD-003

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POUGHKEEPSIE, NY 12603

PROJECT NAME:

EMERGENCY HOUSING

26 OAKLEY STREET
POUGHKEEPSIE, NY

NO.	SUBMISSION DESCRIPTION	DATE

EXTERIOR RENDERING

Date: 2022.11.18
Proj. No: Y2210.10
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SD-004

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NO.	SUBMISSION DESCRIPTION	DATE

EXTERIOR RENDERING

Date: 2022.11.18
Proj. No: Y2210.10
Drawn By: JL

SD-004a

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NO.	SUBMISSION DESCRIPTION	DATE

EXTERIOR RENDERING

Date: 2022.11.18
Proj. No: Y2210.10
Drawn By: JL

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NO.	SUBMISSION DESCRIPTION	DATE

EXTERIOR RENDERING

Date: 2022.11.18
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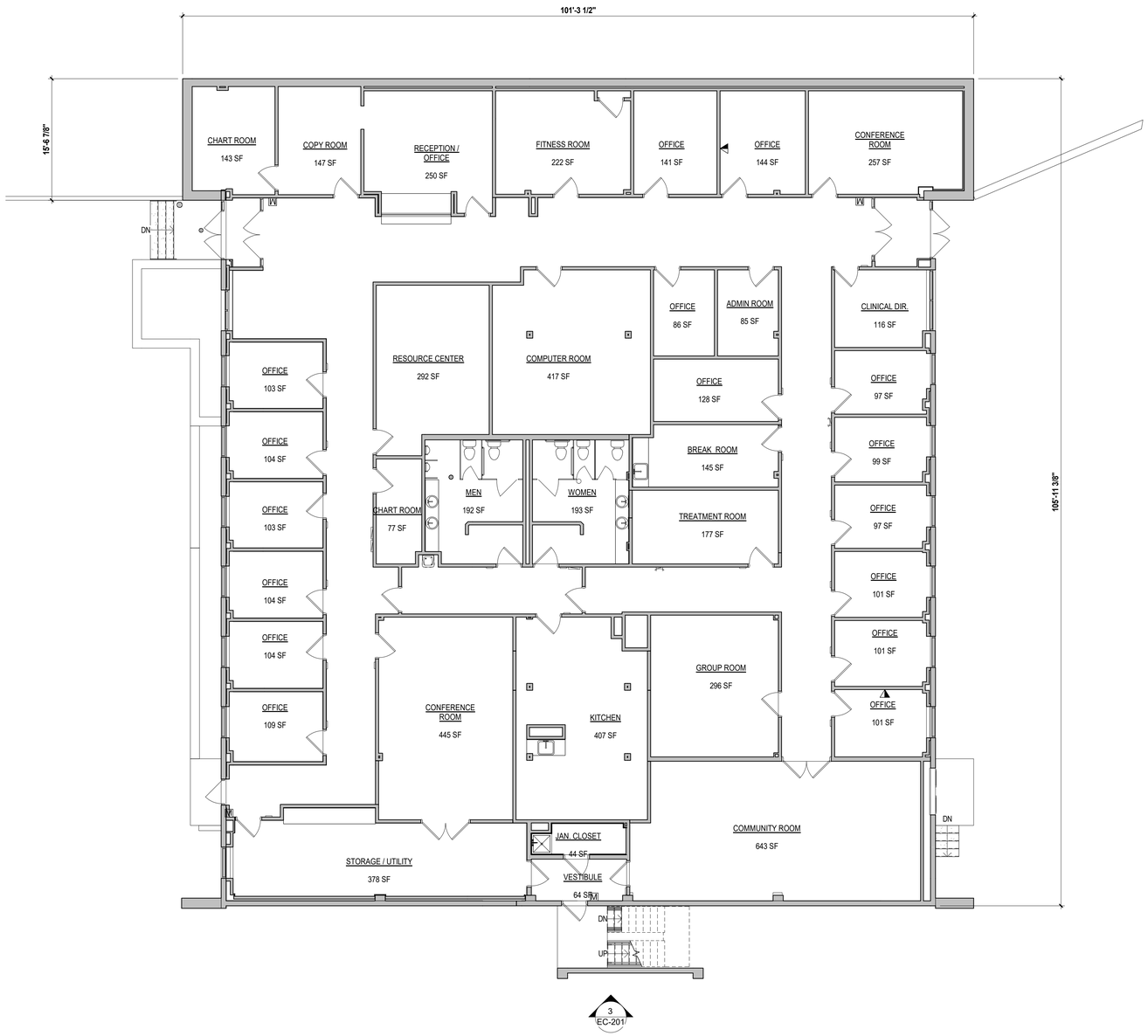
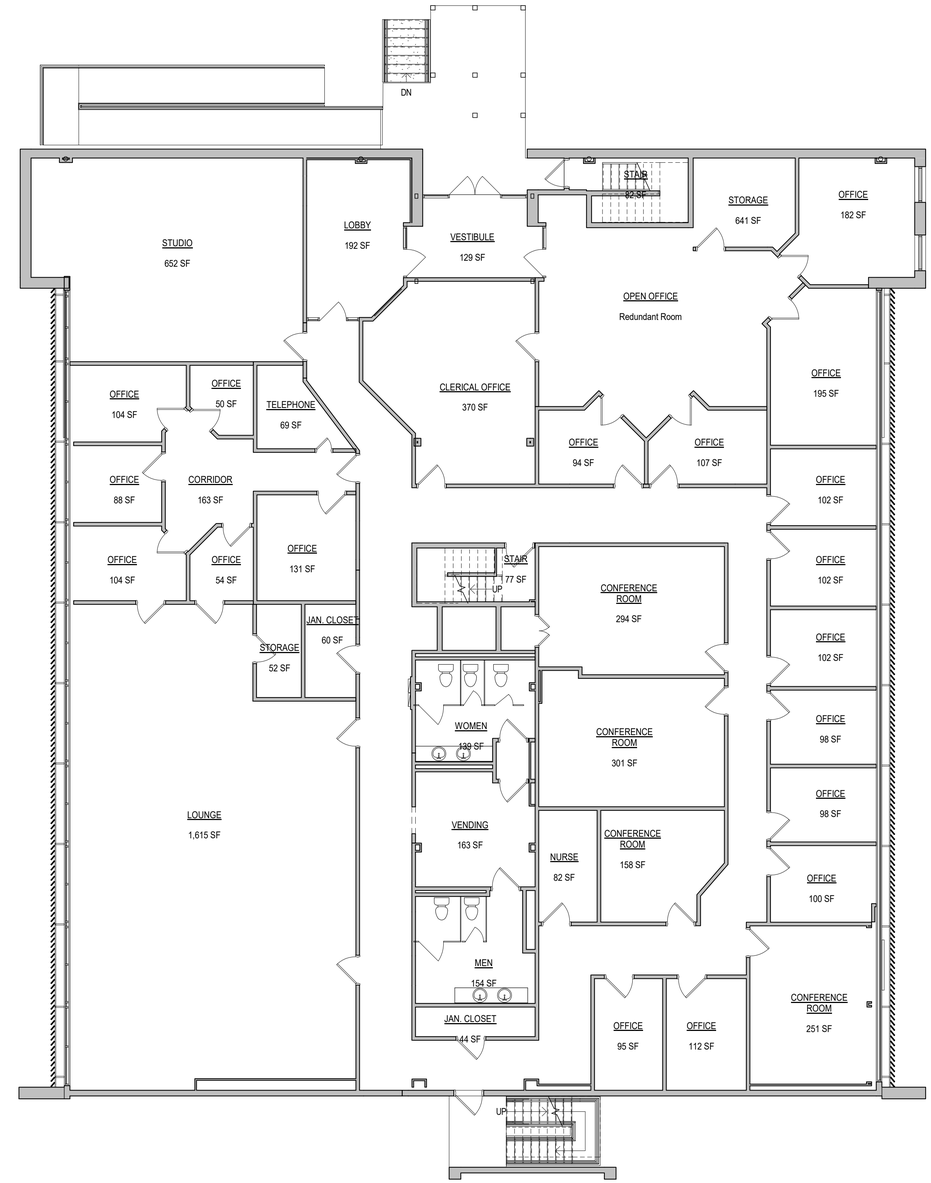


1 1ST FLOOR PLAN - EXISTING
1/8" = 1'-0"



2 2ND FLOOR PLAN - EXISTING
1/8" = 1'-0"

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PROJECT NAME:

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26 OAKLEY STREET
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NO.	SUBMISSION DESCRIPTION	DATE

EXISTING FIRST & SECOND FLOOR PLAN

Date: 2022.11.18
Proj. No: Y2210.10
Drawn By: JL

EC-101

11/18/2022 10:34:12 AM

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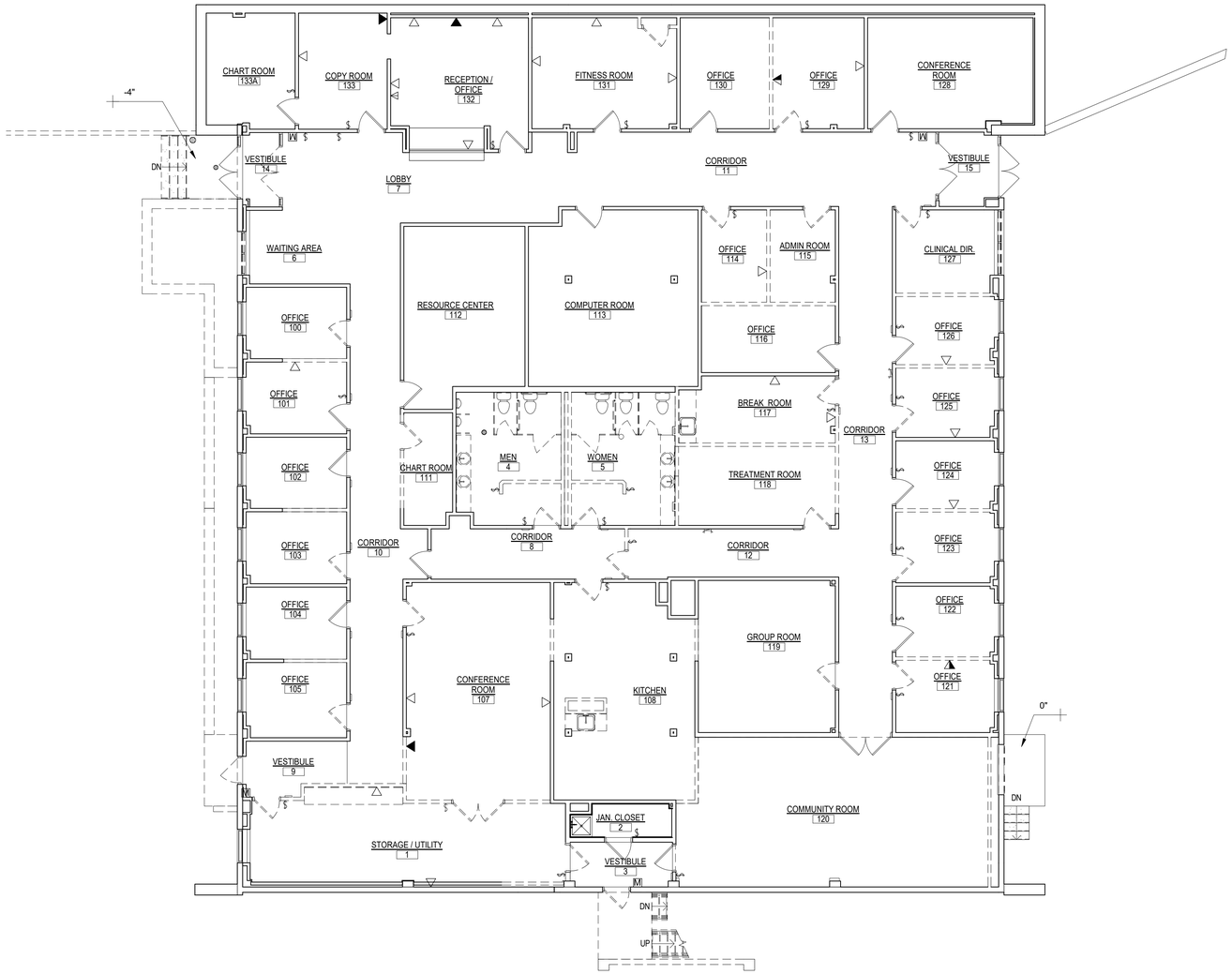
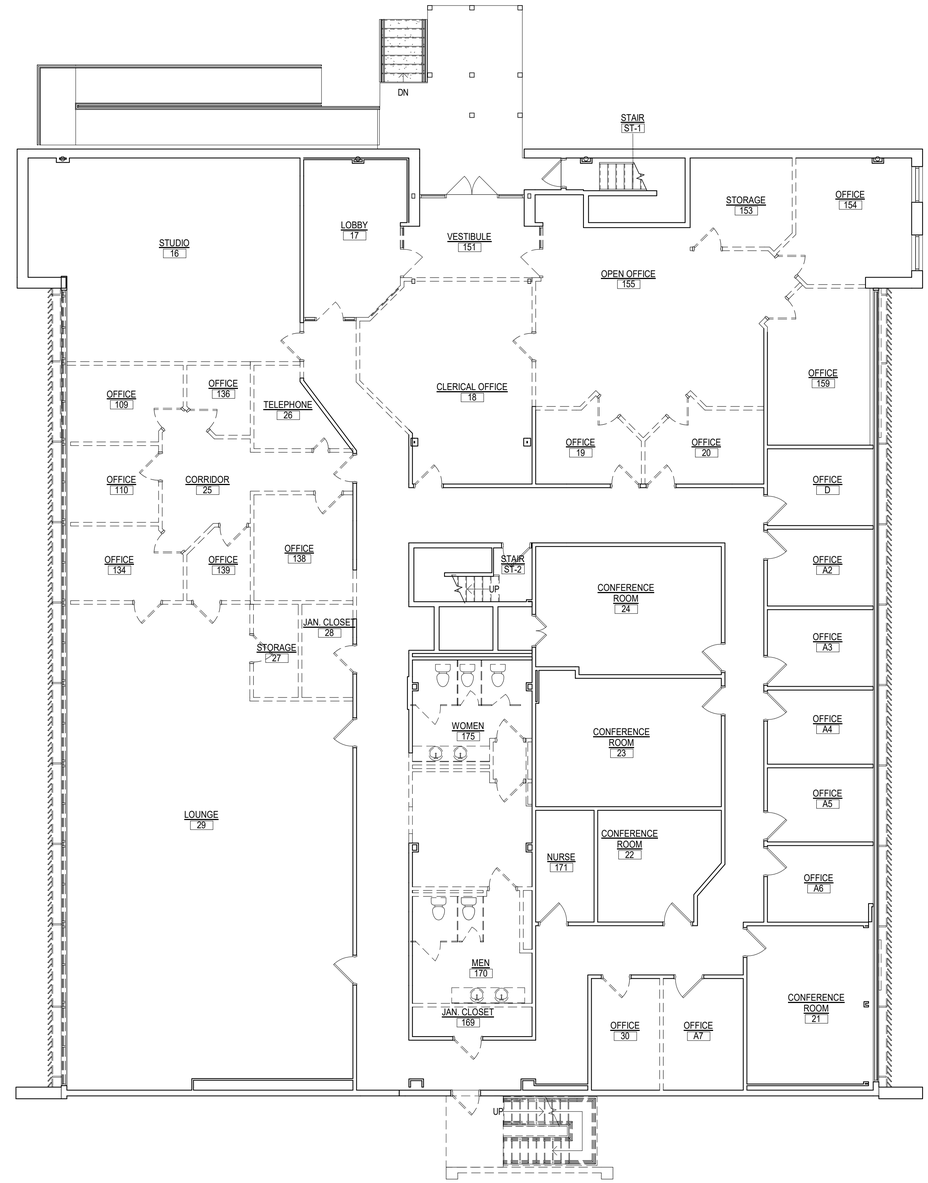


1 1ST FLOOR PLAN - DEMOLITION
1/8" = 1'-0"



2 2ND FLOOR PLAN - DEMOLITION
1/8" = 1'-0"

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PROJECT NAME:
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26 OAKLEY STREET
POUGHKEEPSIE, NY

NO.	SUBMISSION DESCRIPTION	DATE

CONCEPT DEMOLITION PLAN

Date: 2022.11.18
Proj. No: Y2210.10
Drawn By: JL

SD-100

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1 CONCEPTUAL FLOOR PLAN (1ST)
1/8" = 1'-0"

BATHROOMS / UTLITIES
CIRCULATION
CLASSROOMS / MEETING SPACE
KITCHEN / FOOD SERVICE
LOADING
DINING
SECURITY / INTAKE
SLEEPING AREAS (MEN)
SLEEPING AREAS (WOMEN)
STAFF AREAS / OFFICES
STORAGE

CURRENT GUEST OCCUPANCY PROJECTION:
79 MALE BEDS
20 FEMALE BEDS

DSS PART 491, SHELTERS FOR ADULTS DICTATES 1 WC AND 1 SINK PER 10 RESIDENTS AND 1 SHOWER PER 15 RESIDENTS. CURRENT PROJECTS WOULD REQUIRE THE FOLLOWING PLUMBING FIXTURES:

MEN: 8 TOILETS, 8 SINKS, 6 SHOWERS
WOMEN: 2 TOILETS, 2 SINKS, 2 SHOWERS
PLUS STAFF TOILETS

2 CONCEPTUAL FLOOR PLAN (2ND)
1/8" = 1'-0"

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PROJECT NAME:
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POUGHKEEPSIE, NY

NO.	SUBMISSION DESCRIPTION	DATE

CONCEPTUAL FLOOR PLANS

Date: 2022.11.18
Proj. No: Y2210.10
Drawn By: JL

SD-101

11/18/2022 12:28:33 PM

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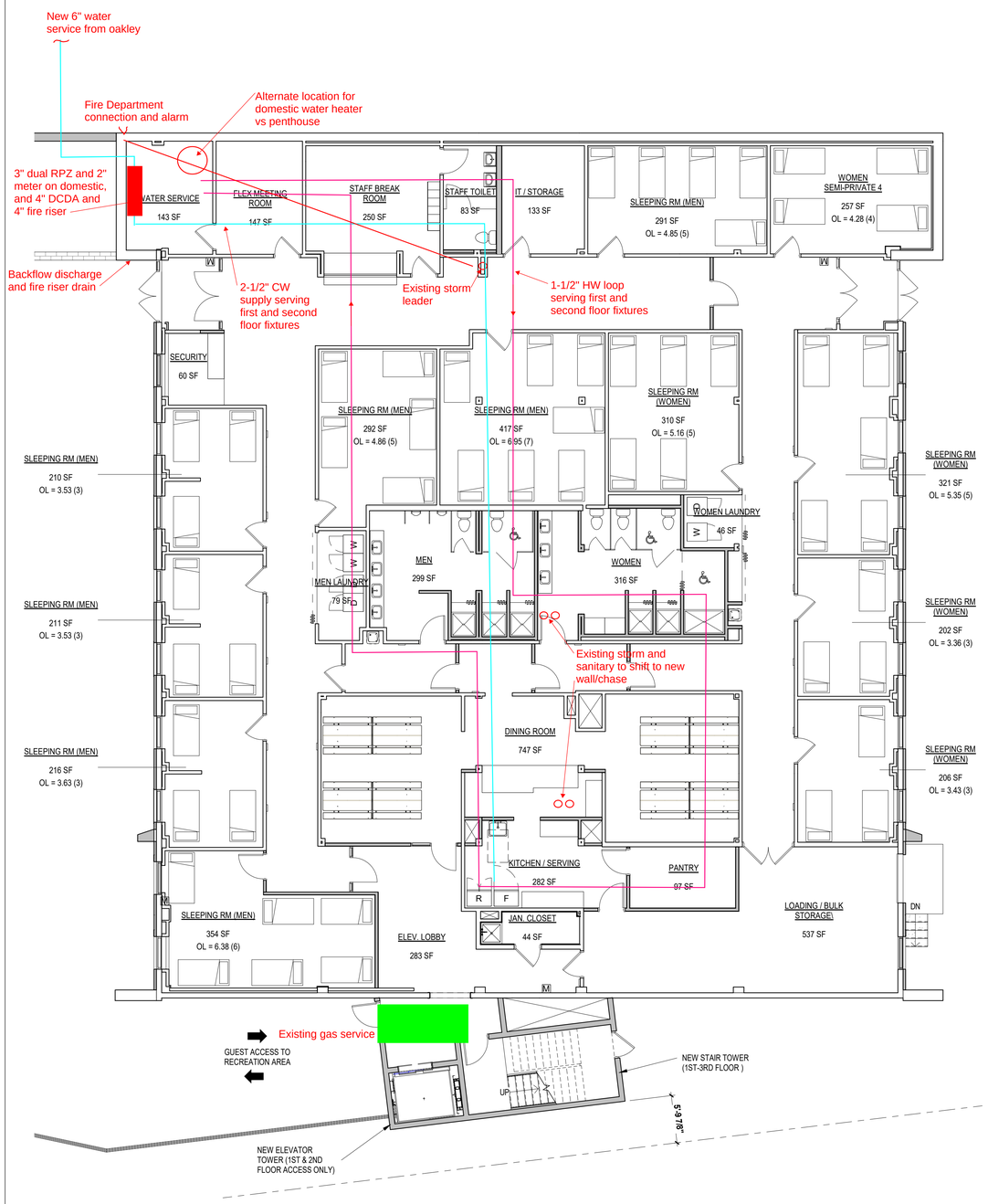

1 CONCEPTUAL FLOOR PLAN (1ST)
1/8" = 1'-0"

2 CONCEPTUAL FLOOR PLAN (2ND)
1/8" = 1'-0"

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NO.	SUBMISSION DESCRIPTION	DATE

CONCEPTUAL FLOOR PLANS

Date: 2022.11.18
Proj. No: Y2210.10
Drawn By: CPL

SD-01

11/10/2022 12:44:25 PM

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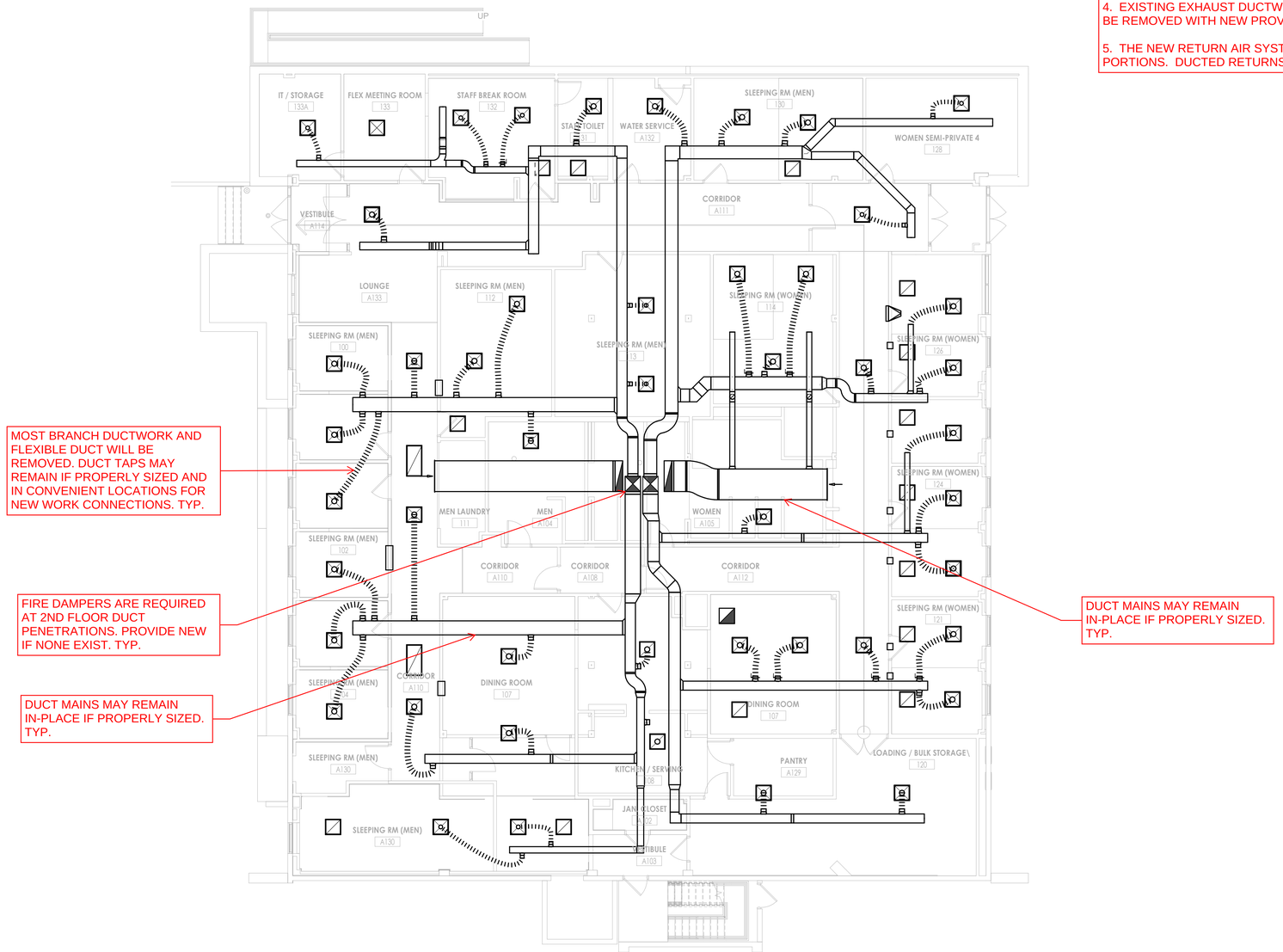
NOTES:
1. THE WORK SHOWN IS THE EXISTING HVAC SYSTEMS WITH THE NEW FLOOR PLAN AND NEW ROOM NAMES.

2. SUPPLY AND RETURN DUCT MAINS MAY REMAIN IN-PLACE. ALL EXISTING-TO-REMAIN DUCTWORK SHALL BE MECHANICALLY CLEANED AND PRESSURE TESTED. DUCT SEALING WILL BE REQUIRED BASED ON UNSATISFACTORY PRESSURE TEST RESULTS.

3. ALL EXISTING REGISTERS, GRILLES, AND DIFFUSERS WILL BE REMOVED, WITH NEW RGDs PROVIDED.

4. EXISTING EXHAUST DUCTWORK IS NOT SHOWN. ALL EXISTING EXHAUST DUCTWORK SHALL BE REMOVED WITH NEW PROVIDED.

5. THE NEW RETURN AIR SYSTEM WILL BE A COMBINATION OF CEILING PLENUM AND DUCTED PORTIONS. DUCTED RETURNS WILL BE REQUIRED IN AREAS/ROOMS REQUIRING PRIVACY.



MOST BRANCH DUCTWORK AND FLEXIBLE DUCT WILL BE REMOVED. DUCT TAPS MAY REMAIN IF PROPERLY SIZED AND IN CONVENIENT LOCATIONS FOR NEW WORK CONNECTIONS. TYP.

FIRE DAMPERS ARE REQUIRED AT 2ND FLOOR DUCT PENETRATIONS. PROVIDE NEW IF NONE EXIST. TYP.

DUCT MAINS MAY REMAIN IN-PLACE IF PROPERLY SIZED. TYP.

DUCT MAINS MAY REMAIN IN-PLACE IF PROPERLY SIZED. TYP.

FIRST FLOOR
1/8" = 1'-0"

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Date
11/18/2022
Project Number
16980.00

EMERGENCY HOUSING
26 OAKLEY ST., POUGHKEEPSE
DUTCHESS COUNTY

FIRST FLOOR HVAC SCHEMATIC DESIGN

SCALE: 1/8" = 1'-0"

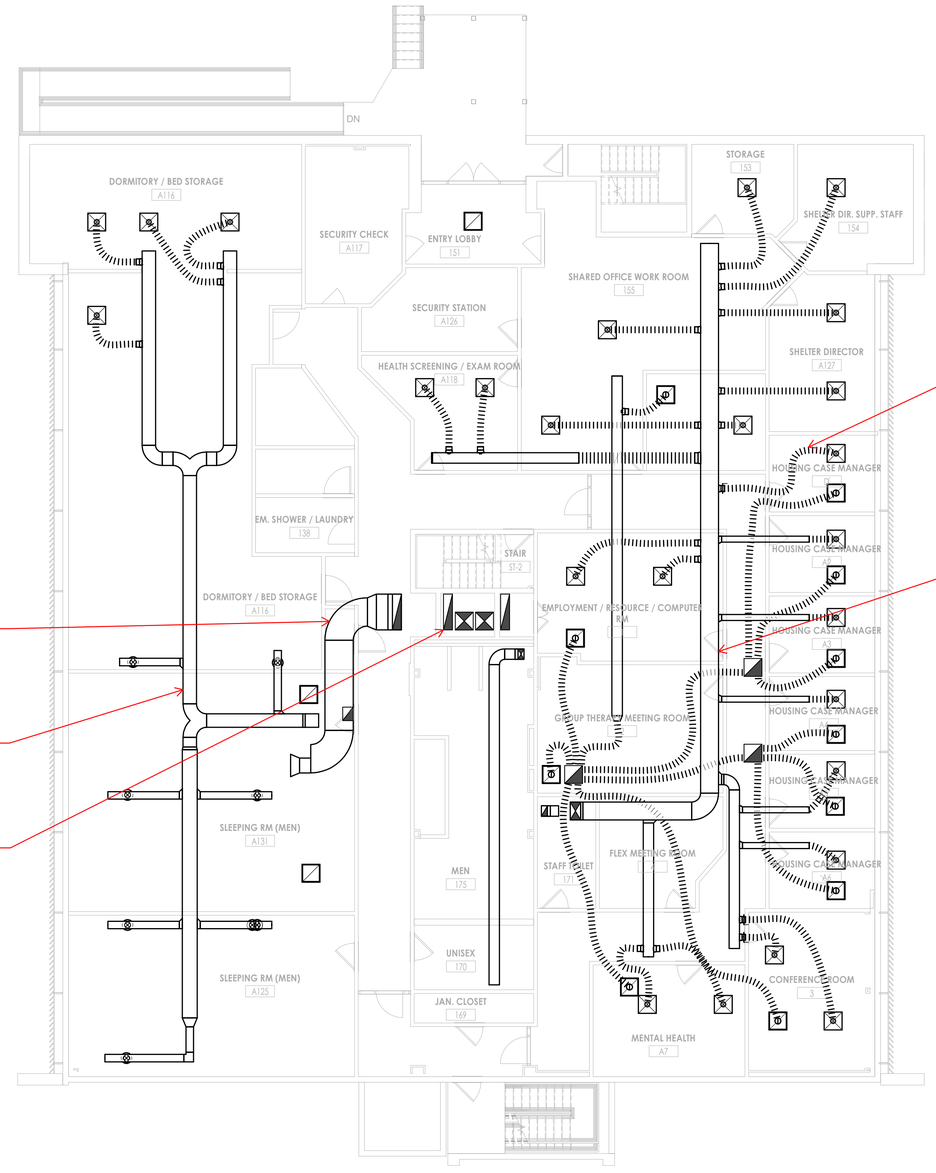
NOTES:
1. THE WORK SHOWN IS THE EXISTING HVAC SYSTEMS WITH THE NEW FLOOR PLAN AND NEW ROOM NAMES.

2. SUPPLY AND RETURN DUCT MAINS MAY REMAIN IN-PLACE. ALL EXISTING-TO-REMAIN DUCTWORK SHALL BE MECHANICALLY CLEANED AND PRESSURE TESTED. DUCT SEALING WILL BE REQUIRED BASED ON UNSATISFACTORY PRESSURE TEST RESULTS.

3. ALL EXISTING REGISTERS, GRILLES, AND DIFFUSERS WILL BE REMOVED, WITH NEW RGDs PROVIDED.

4. EXISTING EXHAUST DUCTWORK IS NOT SHOWN. ALL EXISTING EXHAUST DUCTWORK SHALL BE REMOVED WITH NEW PROVIDED.

5. THE NEW RETURN AIR SYSTEM WILL BE A COMBINATION OF CEILING PLENUM AND DUCTED PORTIONS. DUCTED RETURNS WILL BE REQUIRED IN AREAS/ROOMS REQUIRING PRIVACY.



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DUCT MAINS MAY REMAIN IN-PLACE IF PROPERLY SIZED. TYP.

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FIRE DAMPERS ARE REQUIRED AT 2ND FLOOR DUCT PENETRATIONS. PROVIDE NEW IF NONE EXIST. TYP.

SECOND FLOOR
1/8" = 1'-0"

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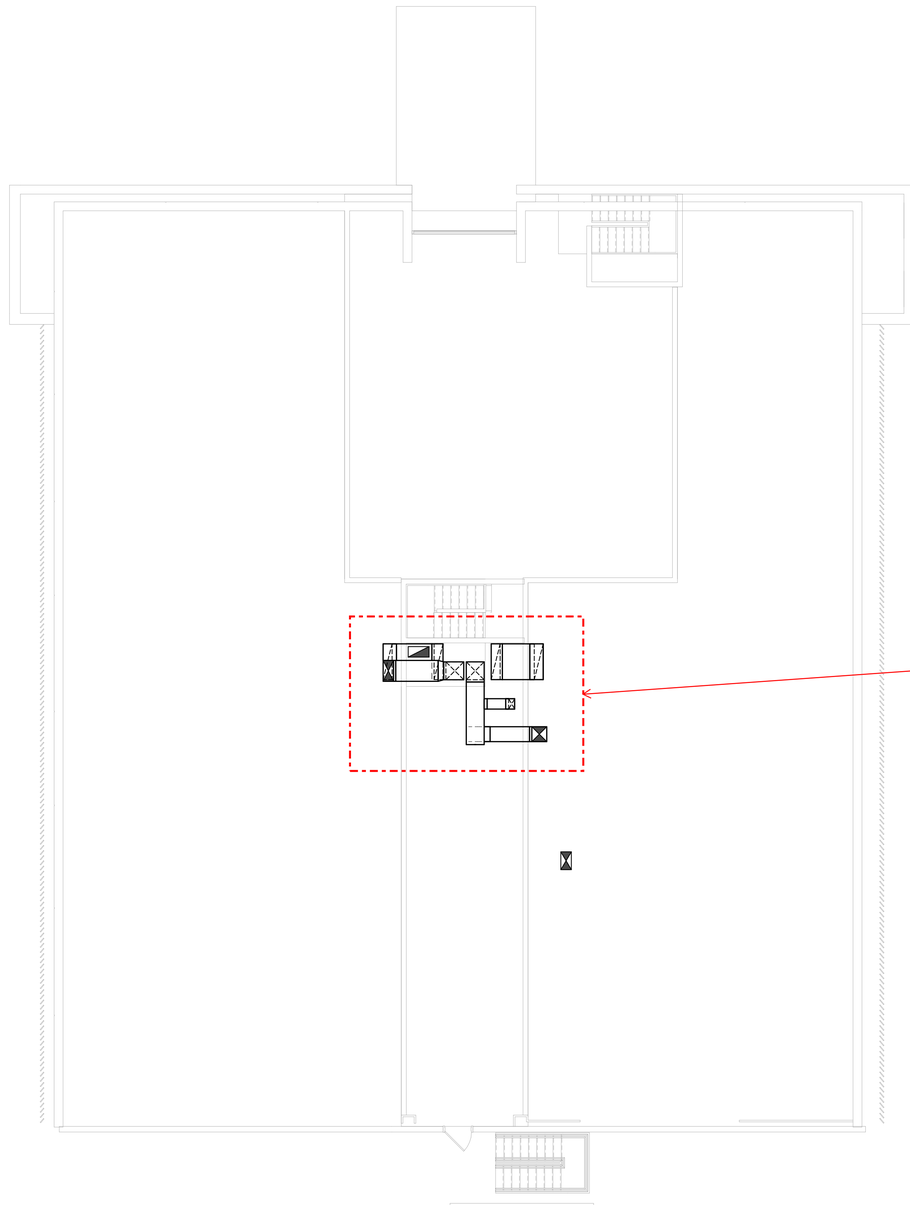
Date
11/18/2022
Project Number
16980.00

EMERGENCY HOUSING
26 OAKLEY ST., POUGHKEEPSE
DUTCHESS COUNTY

SECOND FLOOR HVAC SCHEMATIC DESIGN

SCALE: 1/8" = 1'-0"

NOTES:
1. SUPPLY AND RETURN DUCT MAINS MAY REMAIN IN-PLACE. ALL EXISTING-TO-REMAIN DUCTWORK SHALL BE MECHANICALLY CLEANED AND PRESSURE TESTED. DUCT SEALING WILL BE REQUIRED BASED ON UNSATISFACTORY PRESSURE TEST RESULTS.



PENTHOUSE
1/8" = 1'-0"

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Date
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Project Number
16980.00

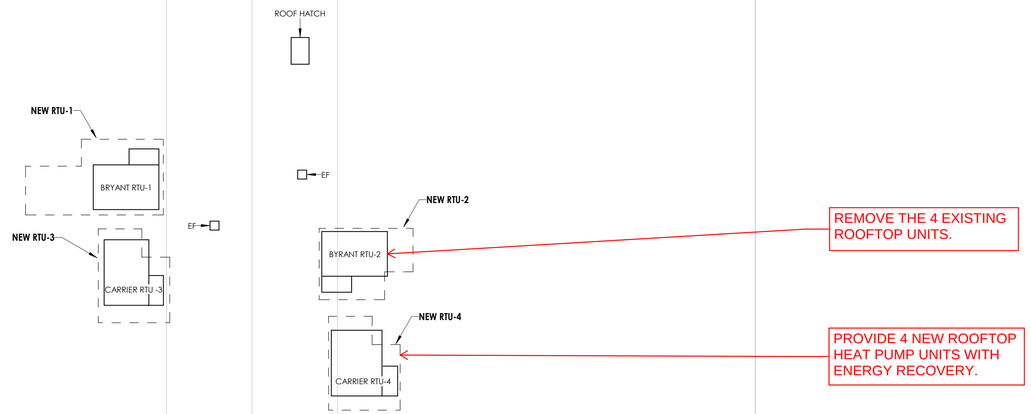
EMERGENCY HOUSING
26 OAKLEY ST., POUGHKEEPSE
DUTCHESS COUNTY

PENTHOUSE HVAC SCHEMATIC DESIGN

SCALE: 1/8" = 1'-0"

NOTES:
1. REMOVE (4) EXISTING ROOFTOP UNITS AND PROVIDE (4) NEW ROOFTOP HEAT PUMP UNITS WITH ENERGY RECOVERY. COORDINATE NEW UNIT AND OPENING LOCATIONS WITH G.C. FOR STRUCTURAL WORK.

2. REMOVE EXISTING EXHAUST FANS AND PROVIDE NEW.



ROOF LEVEL

1/8" = 1'-0"

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Project Number
16980.00

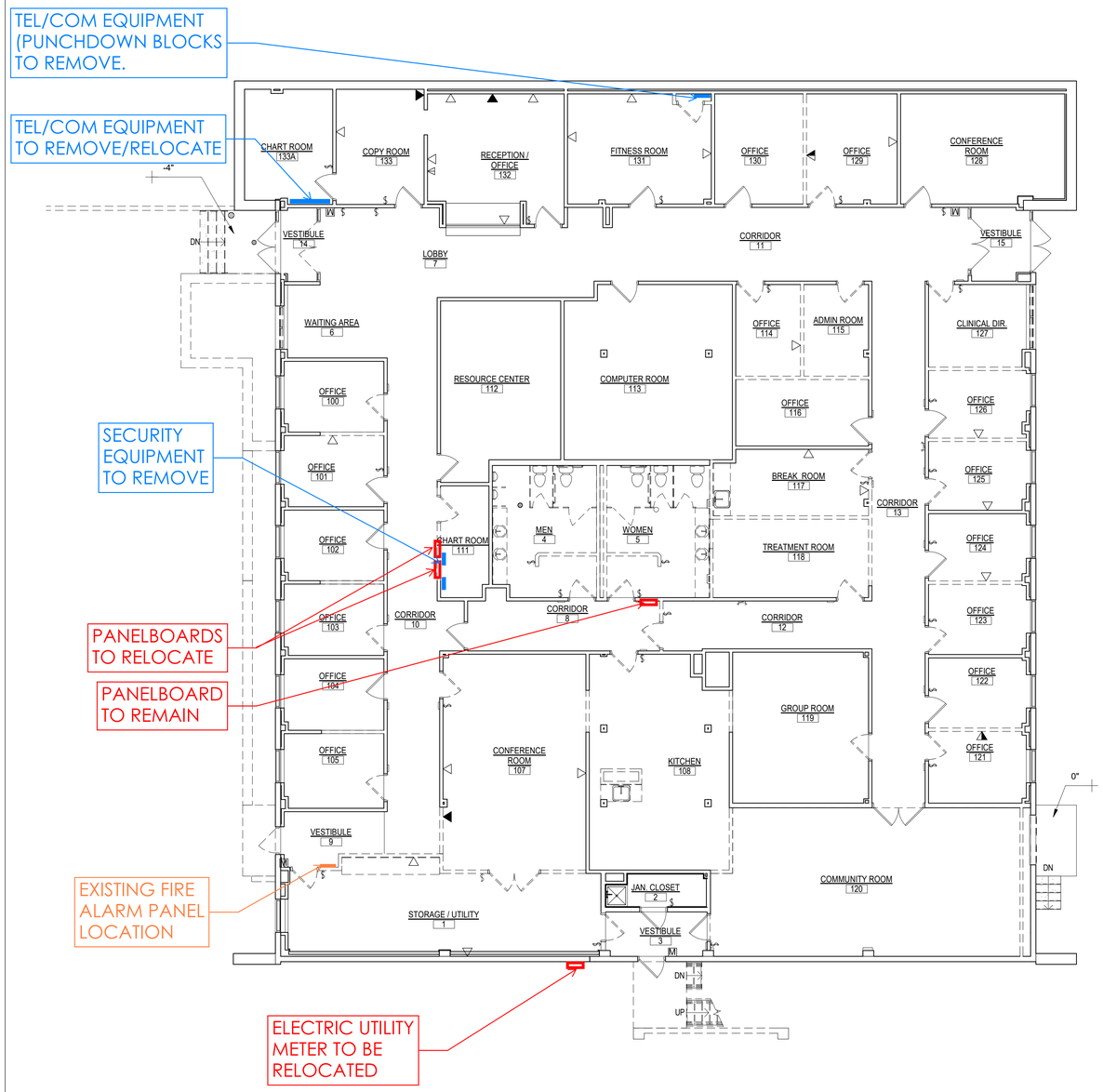
EMERGENCY HOUSING

26 OAKLEY ST., POUGHKEEPSE

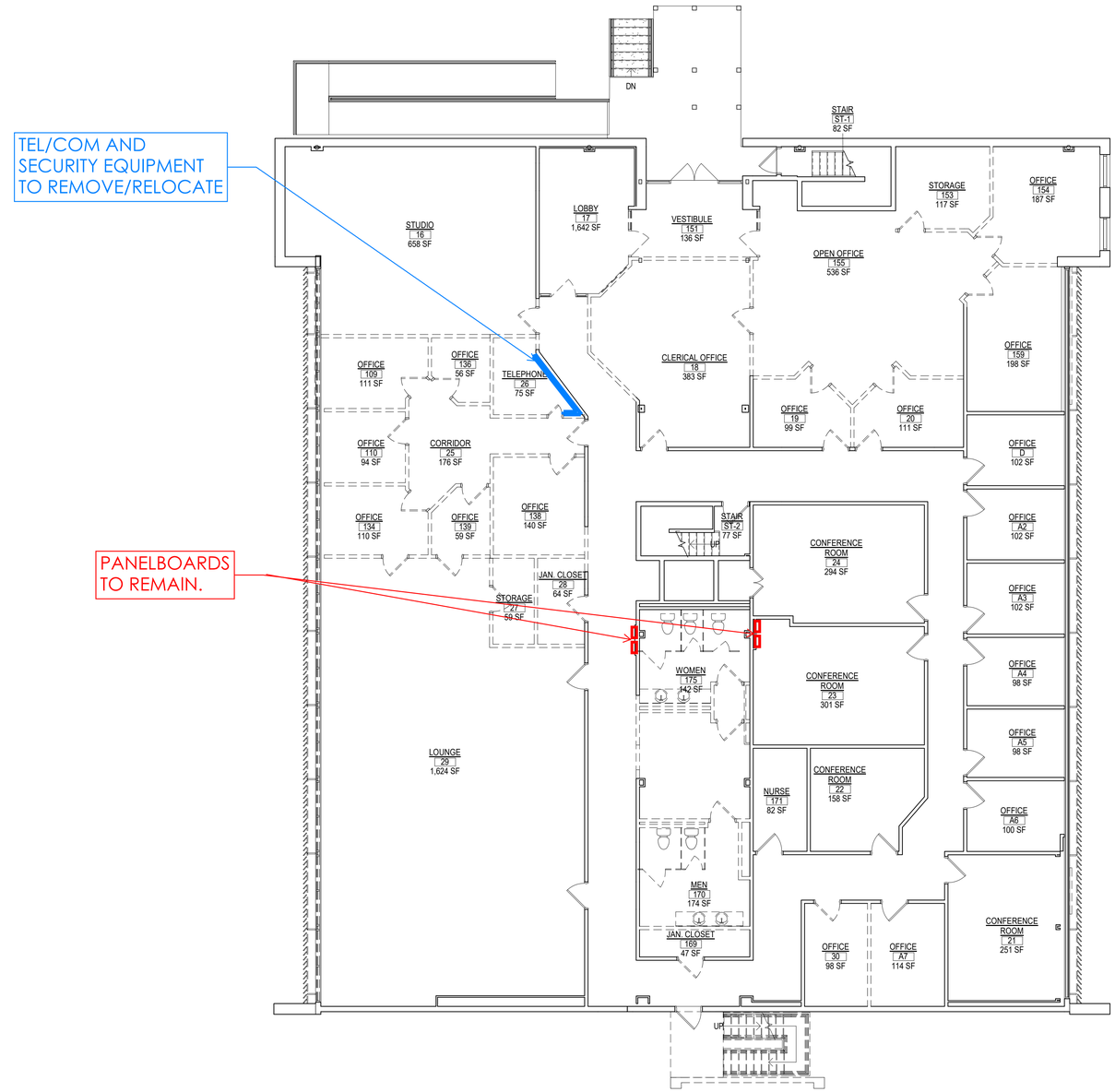
DUTCHESS COUNTY

ROOF HVAC SCHEMATIC DESIGN

SCALE: 1/8" = 1'-0"



1 1ST FLOOR PLAN - DEMOLITION
1/8" = 1'-0"



2 2ND FLOOR PLAN - DEMOLITION
1/8" = 1'-0"

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CLIENT NAME:
DUTCHESS COUNTY (DCFS)
626 DUTCHESS TURNPIKE
POUGHKEEPSIE, NY 12603

PROJECT NAME:
EMERGENCY HOUSING
26 OAKLEY STREET
POUGHKEEPSIE, NY

NO.	SUBMISSION DESCRIPTION	DATE

CONCEPT DEMOLITION PLAN

Date: 2022.10.10
Proj. No: Y2210.10
Drawn By: JL

SD-100

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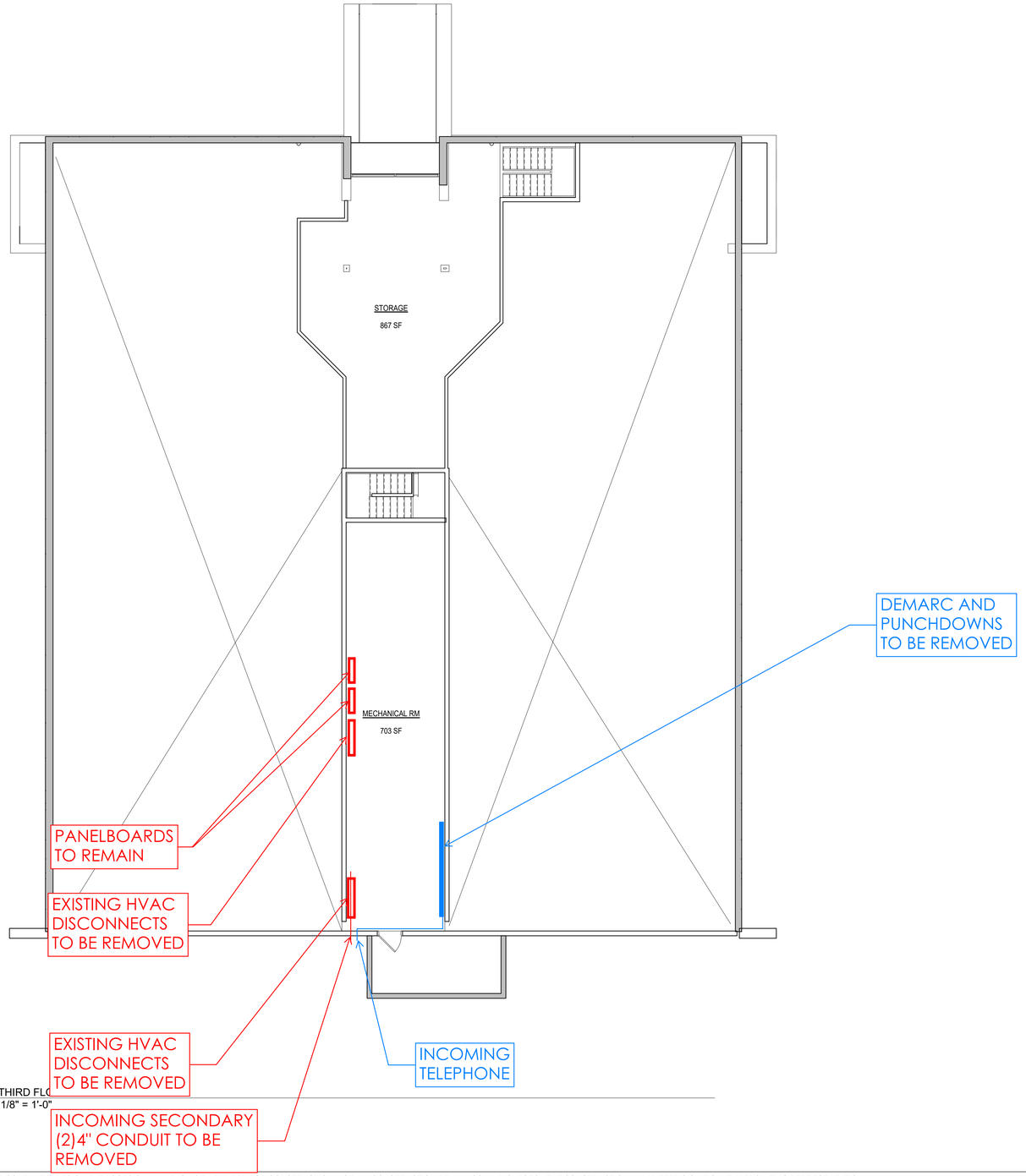
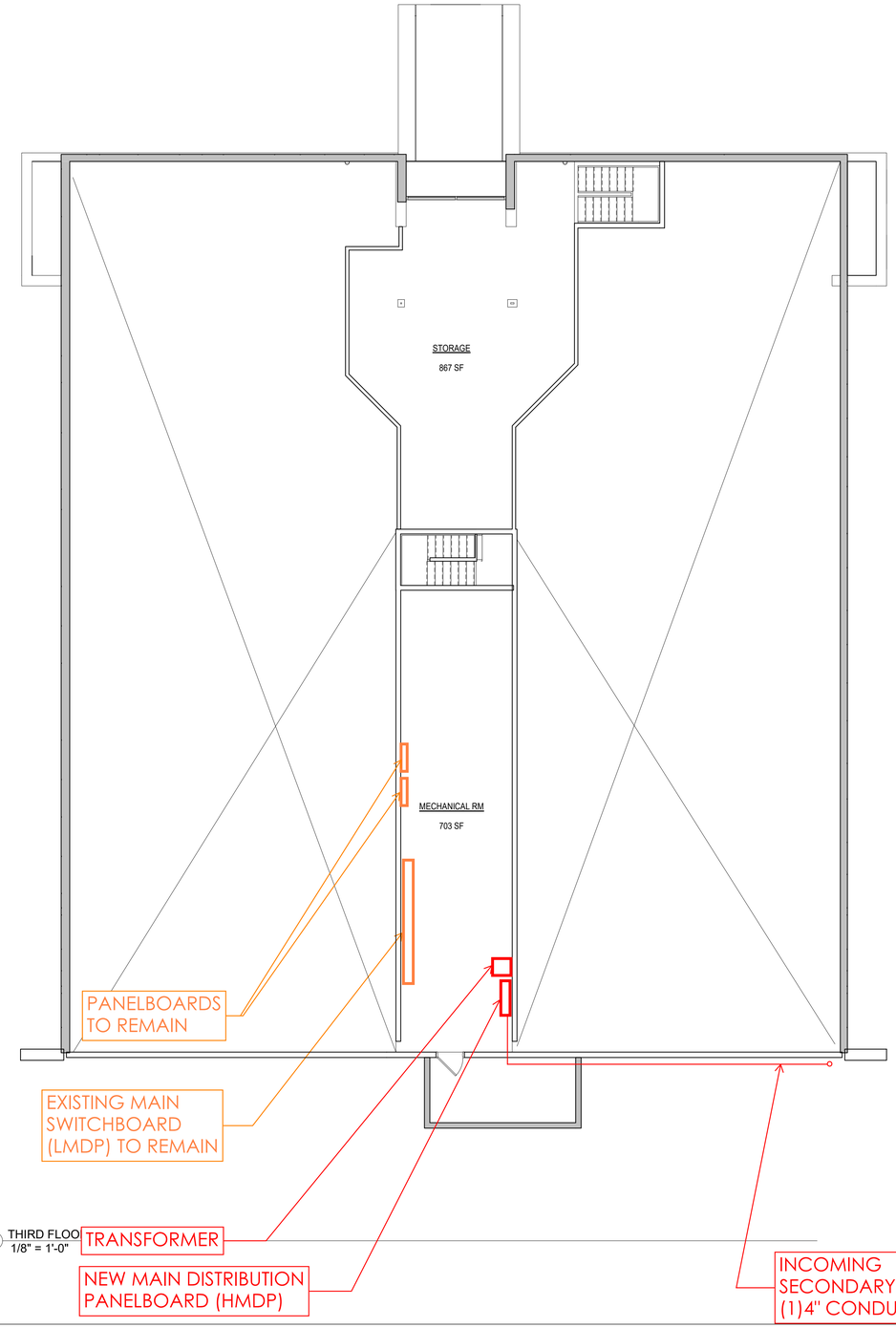


2 THIRD FLO
1/8" = 1'-0"



2 THIRD FLOO
1/8" = 1'-0"

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POUGHKEEPSIE, NY 12603

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EMERGENCY HOUSING
26 OAKLEY STREET
POUGHKEEPSIE, NY

NO.	SUBMISSION DESCRIPTION	DATE

ATTIC & ROOF PLAN

Date: 2022.10.10
Proj. No: Y2210.10
Drawn By: JL

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BATHROOMS / UTLITIES
CIRCULATION
CLASSROOMS / MEETING SPACE
KITCHEN / FOOD SERVICE
LOADING
DINING
SECURITY / INTAKE
SLEEPING AREAS (MEN)
SLEEPING AREAS (WOMEN)
STAFF AREAS / OFFICES
STORAGE

CURRENT GUEST OCCUPANCY PROJECTION:
79 MALE BEDS
20 FEMALE BEDS

DSS PART 491, SHELTERS FOR ADULTS DICTATES 1 WC AND 1 SINK PER 10 RESIDENTS AND 1 SHOWER PER 15 RESIDENTS. CURRENT PROJECTS WOULD REQUIRE THE FOLLOWING PLUMBING FIXTURES:

MEN: 8 TOILETS, 8 SINKS, 6 SHOWERS
WOMEN: 2 TOILETS, 2 SINKS, 2 SHOWERS
PLUS STAFF TOILETS

PROPOSED LOCATION OF NEW CTS, METER, SERVICE DISCONNECT AND GENERATOR DOCKING STATION

1 SPATIAL ORGANIZATION PLAN (1ST)
1/8" = 1'-0"

2 SPATIAL ORGANIZATION PLAN (2ND)
1/8" = 1'-0"

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PROJECT NAME:
EMERGENCY HOUSING
26 OAKLEY STREET
POUGHKEEPSIE, NY

NO.	SUBMISSION DESCRIPTION	DATE

CONCEPTUAL FLOOR PLANS

Date: 2022.10.25
Proj. No: Y2210.10
Drawn By: JL

SD-101

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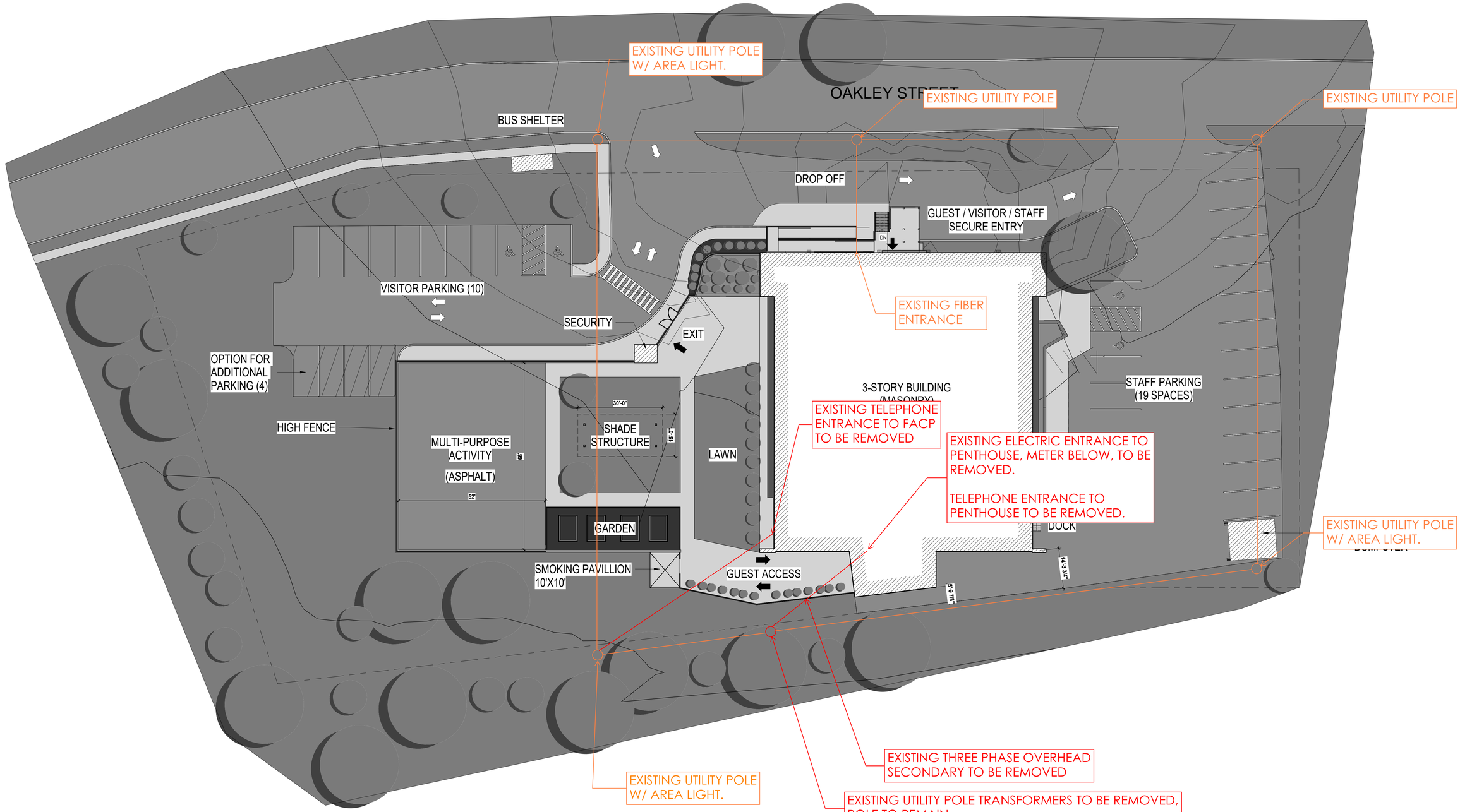

1 CONCEPTUAL SITE PLAN
1/16" = 1'-0"

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POUGHKEEPSIE, NY

NO.	SUBMISSION DESCRIPTION	DATE

CONCEPT SITE PLAN

Date: 2022.10.25
Proj. No: Y2210.10
Drawn By: JL

SD-002

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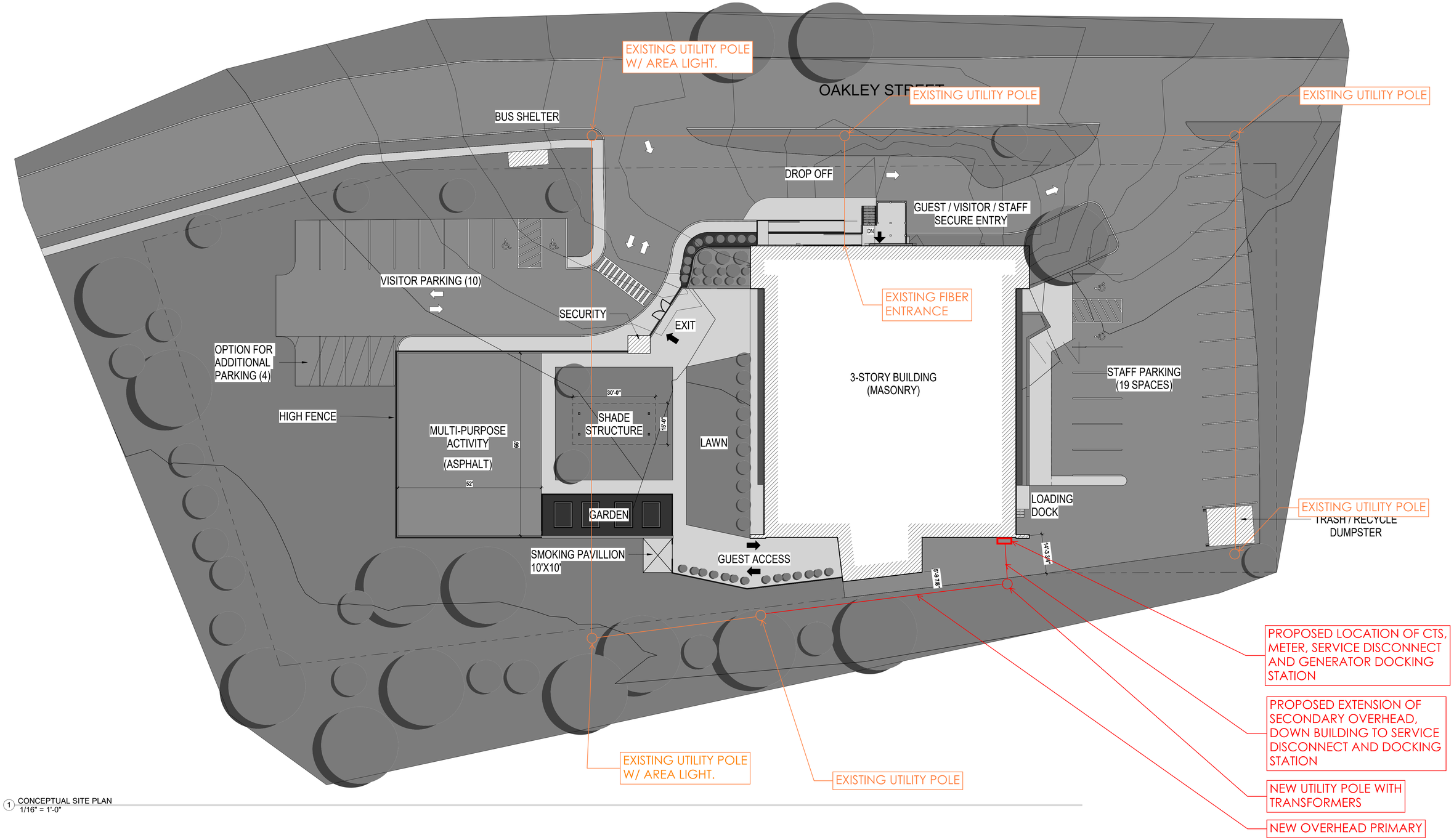

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1/16" = 1'-0"

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POUGHKEEPSIE, NY

NO.	SUBMISSION DESCRIPTION	DATE

CONCEPT SITE PLAN

Date: 2022.10.25
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Drawn By: JL

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