

**Rescinding Resolution No. 333 Of 2021, And Establishing Special Revenue Projects For Transparent Reporting – Amending The 2021 Capital Fund Budget**

Referred to: The Ways and Means Committee (Chairman Gavaris and Legislators Archer, Bartels, Haynes, Maio, Parete, Ronk, and Walter)

Legislator Tracey Bartels offers the following:

WHEREAS, Resolution No. 333 for the establishment of Capital Project Nos. 597, 598, 599, 600, 601, 602, 603, and 604, Ulster County Recovery And Resiliency Projects, was submitted at the request of the County Executive on behalf of the Department of Finance; and

WHEREAS, Resolution No. 333 of 2021 was adopted as amended by the Ulster County Legislature on August 17, 2021, approving the establishment of Capital Project Nos. 597 - 604 in the amount of \$30,250,000.00; and

WHEREAS, the United States Department of Treasury has notified Ulster County that funding for the American Rescue Plan Act (ARPA) is available in the amount of \$34,491,474.00; and

WHEREAS, the purpose of the ARPA is to support urgent COVID-19 response efforts to continue to decrease spread of the virus and bring the pandemic under control; and

WHEREAS, in accepting the ARPA Ulster County agrees to provide or make available such records to the U.S. Treasury upon request, and to any authorized oversight body, including but not limited to the Government Accountability Office (“GAO”), Treasury’s Office of Inspector General (“OIG”), and the Pandemic relief Accountability Committee (“PRAC”); and

WHEREAS, the ARPA is a voluntary nonexchange transaction subject to eligibility requirements which require accurate, timely, and multi-period accounting and reporting submissions; and

WHEREAS, Ulster County is required to appropriately maintain accounting records for compiling and reporting accurate, compliant financial data in accordance with appropriate accounting standards and principles; and

WHEREAS, Ulster County has defined Capital Assets in its adopted Capital Asset Policy as: land; Land Improvements; Buildings; Building Improvements; Infrastructure; Machinery and Equipment; Leased Assets; Computer Software; Works of Art, Historical Treasurers, and Similar Assets; and Construction Work In Progress, and the Recovery and Resilience Projects established by Resolution No. 333 of 2021 do not fit the criteria of such; and

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WHEREAS, the Accounting and Reporting Manual for Counties, Cities, Towns and Villages, Soil and Water Conservation Districts, and Libraries published by the Office of the New York State Comptroller's Division of Local Government and School Accountability limits the Capital Fund to account for financial resources to be used for the acquisition or construction of capital facilities, other than those financed by proprietary funds and equipment purchases financed in whole or in part from the proceeds of obligations; and

WHEREAS, the term "capital improvement" is defined in section 6-c(1)(b) of the General Municipal Law, as:

- (1) Any physical public betterment or improvement or any preliminary studies and surveys relative thereto.
- (2) Land or rights in land.
- (3) Any furnishings, equipment, machinery or apparatus for any physical public betterment or improvement acquired at the time when such betterment or improvement is constructed, reconstructed or acquired; and

WHEREAS, the Office of the New York State Comptroller released guidance dated June 2021 on Federal Aid Received by NYS Local Governments and School Districts under the Coronavirus Response and Relief Supplemental Appropriations Act and the American Rescue Plan Act which advises Local Governments that while aid may be used for activities that are accounted for in other funds, the revenue received and liability incurred should initially be recognized in the general fund with a subsequent transfer for these activities to the appropriate fund; and

WHEREAS, the Office of the New York State Comptroller has defined Fund “CM” as the “MISCELLANEOUS SPECIAL REVENUE FUND”; and

WHEREAS, Ulster County currently does not utilize the “CM” Fund for another Special Revenue purpose; and

WHEREAS, in accordance with Charter Section C-11, the funding for the projects proposed herein shall require subsequent Legislative approval; now, therefore, be it

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RESOLVED, Resolution No. 333 of 2021 is hereby rescinded; and, be it further

RESOLVED, that Special Revenue Project Nos. 597, 598, 599, 600, 601, 602, 603, and 604 are hereby established as follows:

	<u>CREATE</u>	<u>AMOUNT</u>
Special Revenue Project No. 597	ARP Housing	\$4,500,000.00
Special Revenue Project No. 598	ARP Mental Health and Addiction Recovery	\$5,000,000.00
Special Revenue Project No. 599	ARP Non-Profit, Youth, and Community Programs	\$3,000,000.00
Special Revenue Project No. 600	ARP Food Security and Access	\$ 350,000.00
Special Revenue Project No. 601	ARP Small Business and Economic Recovery	\$6,000,000.00
Special Revenue Project No. 602	ARP Infrastructure and Trails	\$6,000,000.00
Special Revenue Project No. 603	ARP Green Home Retrofit and Workforce Development	\$3,000,000.00
Special Revenue Project No. 604	ARP Emergency Response and Preparedness	\$2,400,000.00

and, be it further

RESOLVED, that the accounting for the aforementioned projects pertaining to the American Rescue Plan Act (ARPA) will be recorded in the Miscellaneous Special Revenue Fund, Code “CM”; and, be it further

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RESOLVED, all previously submitted reports to the U.S. Department of Treasury, or a designee thereof, shall be immediately provided to the Ulster County Clerk of the Legislature, with all future such reports provided to the Clerk of the Legislature no later than ten (10) business days following the submission's due date, including but not limited to the Interim Report, all Project and Expenditure Reports, and the Recovery Plan Performance Report; and, be it further

RESOLVED, a report detailing any and all journal entries made in relation to American Rescue Plan Act (ARPA) shall be provided to the Ulster County Clerk of the Legislature no later than ten (10) business days following the date of said journal entry; and, be it further

RESOLVED, that funding of the Special Revenue Projects established by this Resolution, and any contracts in excess of \$50,000 or contract amendments which cause such contracts to exceed the aggregate sum of \$50,000, made in connection with such Special Revenue Projects, shall be subject to the further approval of the Ulster County Legislature,

and move its adoption.

ADOPTED BY THE FOLLOWING VOTE:

AYES:

NOES:

Postponed in Committee: Ways and Means on October 12, 2021 for one week

Postponed in Committee: Ways and Means on October 19, 2021

Passed Committee: Ways and Means on \_\_\_\_\_.

FINANCIAL IMPACT:

NONE