

**Ways &
Means Committee
Regular Meeting Minutes**

DATE & TIME: July 13, 2021 – 5:00
LOCATION: Legislative Chambers, 6th Floor, County Office Building
PRESIDING OFFICER: John Gavaris, Chairman
LEGISLATIVE STAFF: Natalie Kelder, Amber Feaster, and Jay Mahler
PRESENT: Legislators Kenneth J. Ronk, Jr., Lynn Archer, Heidi Haynes, John Parete; and Legislative Chairman David B. Donaldson
ABSENT: Legislator Tracey Bartels, Mary Beth Maio, and Eve Walter
QUORUM PRESENT: Yes
OTHER ATTENDEES: Legislators Tom Corcoran, Jim Delaune, Herb Litts, and Laura Petit; Legislative Counsel Victor Cueva; Clerk of the Legislature, Victoria Fabella; Deputy County Executives Marc Rider, John Milgrim, and Evelyn Wright; Commissioner of Finance Burt Gulnick; Comptroller March Gallagher; Deputy Comptroller Alicia DeMarco; Kathy Nolan, Kevin Smith, Dawn Spader

- **Chairman Gavaris called the meeting to order at 5:03 PM**

Motion No. 1: To approve the minutes of the June 8, 2021 Regular Meeting and the June 15, 2021 Regular Meeting

Motion Made By: Legislator Ronk
Motion Seconded By: Legislator Donaldson
Voting In Favor: Legislators Gavaris, Ronk, Archer, Haynes, Parete, and Legislative Chairman Donaldson
Voting Against: None
No. of Votes in Favor: 6
No. of Votes Against: 0
Disposition: Approved

Motion No. 2: To postpone Resolution No. 238 – Adopting Revised Ulster County Fund Balance Policy

Resolution Summary: This Resolution adopts the County of Ulster Fund Balance Policy as amended and attached.

Motion Made By: Legislator Archer
Motion Seconded By: Legislator Ronk

Discussion: Legislator Archer requested the Committee postpone the Resolution to review information provided by the external auditors.

Voting In Favor: Legislators Gavaris, Ronk, Archer, Haynes, Parete, and Legislative Chairman Donaldson

Voting Against: None

No. of Votes in Favor: 6

No. of Votes Against: 0

Disposition: Postponed

Motion No. 3: To postpone Resolution No. 239 – Replenishing The Tax Stabilization Reserve Fund Of The County Of Ulster

Resolution Summary: This Resolution authorizes and directs the Commissioner of Finance to make a transfer totaling \$1,450,562.72 from unassigned fund balance to the Tax Stabilization Reserve Fund.

Motion Made By: Legislator Archer
Motion Seconded By: Legislator Ronk

Discussion: Legislator Archer requested the Committee postpone the Resolution to review information provided by the external auditors.

Voting In Favor: Legislators Gavaris, Ronk, Archer, Haynes, Parete, and Legislative Chairman Donaldson

Voting Against: None

No. of Votes in Favor: 6

No. of Votes Against: 0

Disposition: Postponed

Motion No. 4: To approve Resolution No. 290 – Confirming The Appointment Of Dawn Spader As Personnel Director

Resolution Summary: This Resolution confirms the appointment of Dawn Spader to the position of Personnel Director for the County of Ulster to fill the unexpired term of the incumbent which expires on October 14, 2021 for an annual salary of \$100,558.00.

Motion Made By: Legislator Ronk
Motion Seconded By: Legislator Donaldson

Discussion: Dawn Spader briefly introduced herself.

Legislator Archer confirmed Dawn Spader’s experience is in training & development, talent acquisition, and personnel transactions.

Legislator Ronk stated that one of the roles of the personnel office is to manage civil service for the various towns. Dawn Spader explained that she is adaptable, and her military experience has prepared her for this role.

Voting In Favor: Legislators Gavaris, Ronk, Archer, Haynes, Parete, and Legislative Chairman Donaldson

Voting Against: None

No. of Votes in Favor: 6

No. of Votes Against: 0

Disposition: Approved

Motion No. 5: To approve Resolution No. 291 – Confirming The Appointment Of Everett Erichsen As Director of Emergency Communications/Emergency Management

Resolution Summary: This Resolution confirms the appointment of Everett Erichsen to the position of Director of Emergency Communications / Emergency Management for an annual salary of \$100,955.00.

Motion Made By: Legislator Haynes

Motion Seconded By: Legislator Donaldson

Discussion: None

Voting In Favor: Legislators Gavaris, Ronk, Archer, Haynes, Parete, and Legislative Chairman Donaldson

Voting Against: None

No. of Votes in Favor: 6

No. of Votes Against: 0

Disposition: Approved

Motion No. 6: To approve Resolution No. 292 – Adopting Proposed Local Law No. 2 Of 2021, A Local Law Requiring The Payment Of A Living Wage To Employees Of Contractors And Subcontractors That Provide Services To Ulster County

Resolution Summary: This Resolution adopts Proposed Local Law No. 2 of 2021, A Local Law Requiring The Payment Of A Living Wage To Employees Of Contractors And Subcontractors

That Provide Services To Ulster County, and assigns to it a local law number consecutive to the last local law adopted and approved in 2021.

Motion Made By: Legislator Ronk
Motion Seconded By: Legislator Archer

Discussion: Legislator Ronk stated that he will be voting no as he is of the belief that this has the potential to cause issues with the various non-profit agencies.

Voting In Favor: Legislators Gavaris, Archer, Parete, and Legislative Chairman Donaldson

Voting Against: Legislators Ronk and Haynes

No. of Votes in Favor: 4

No. of Votes Against: 2

Disposition: Defeated

Motion No. 7: To discuss Resolution No. 294 – Creating Two Full-Time Positions Within Department Of Social Services And Amending The 2021 Ulster County Budget – Department Of Social Services

Resolution Summary: This Resolution amends the 2021 Operating Budget to fund Position No. 60101067 Early Intervention Specialist for an annual salary of \$48,430.00, and Position No. 60101366 Senior Typist for an annual salary of \$32,250.00.

Motion Made By: Legislator Ronk
Motion Seconded By: Legislator Archer

Discussion: None

Motion No. 8: To amend Resolution No. 294 – Creating Two Full-Time Positions Within Department Of Social Services And Amending The 2021 Ulster County Budget – Department Of Social Services

Resolution Summary: This Resolution amends the 2021 Operating Budget to fund Position No. 60101067 Early Intervention Specialist for an annual salary of \$48,430.00, and Position No. 60101366 Senior Typist for an annual salary of \$32,250.00.

Motion Made By: Legislator Gavaris
Motion Seconded By: Legislator Ronk

Discussion: Chairman Gavaris made a motion to amend the resolution to change the title from ‘creating’ to ‘funding’, explaining that these positions already exist and only need to be ‘funded’, not ‘created’.

Voting In Favor: Legislators Gavaris, Ronk, Archer, Bartels, Haynes, Maio, Parete, and Walter; and Legislative Chairman Donaldson
Voting Against: None
No. of Votes in Favor: 6
No. of Votes Against: 0
Disposition: Amended

Motion No. 9: To postpone Resolution No. 294 – ~~Creating~~ Funding Two Full-Time Positions Within Department Of Social Services And Amending The 2021 Ulster County Budget – Department Of Social Services

Resolution Summary: This Resolution amends the 2021 Operating Budget to fund Position No. 60101067 Early Intervention Specialist for an annual salary of \$48,430.00, and Position No. 60101366 Senior Typist for an annual salary of \$32,250.00.

Motion Made By: Legislator Archer
Motion Seconded By: Legislator Ronk

Discussion: Legislator Ronk stated that he does not want to add positions outside of a budget cycle.

Deputy Executive Rider explained that approximately 40 positions were defunded in the 2021 Budget and the Commissioner of Social Services has requested these two positions be funded be added back in as services were down due to the Covid-19 Pandemic.

Legislator Archer requested for data to back up what the changes in workload have been on the department.

Legislative Chairman Donaldson stated that the decrease in positions was to adjust to the Covid-19 pandemic and it is time to adjust back to what is needed today.

Voting In Favor: Legislators Gavaris, Ronk, Archer, Haynes
Voting Against: Legislator Parete and Legislative Chairman Donaldson
No. of Votes in Favor: 4
No. of Votes Against: 2
Disposition: Defeated

Motion No. 10: To approve Resolution No. 294 – ~~Creating~~ Funding Two Full-Time Positions Within Department Of Social Services And Amending The 2021 Ulster County Budget – Department Of Social Services

Resolution Summary: This Resolution amends the 2021 Operating Budget to fund Position No. 60101067 Early Intervention Specialist for an annual salary of \$48,430.00, and Position No. 60101366 Senior Typist for an annual salary of \$32,250.00.

Motion Made By: Legislator Ronk
Motion Seconded By: Legislator Archer

Discussion: Chairman Gavaris stated that he will be voting no if this resolution cannot be postponed.

Voting In Favor: Legislators Haynes, Parete, and Legislative Chairman Donaldson
Voting Against: Legislators Gavaris, Ronk, Archer
No. of Votes in Favor: 3
No. of Votes Against: 3
Disposition: Defeated

Motion No. 11: To approve Resolution No. 295 – Approving The Execution Of A Contract Amendment For \$27,500.00, Causing The Aggregate Contract Plus Amendment Amount To Be In Excess Of \$50,000.00 Entered Into By The County – Anderson Medical, P.C. D/B/A Emergency One Urgent Care And Diagnostic Center – Department Of Social Services

Resolution Summary: This Resolution approves the execution of a contract amendment with Anderson Medical, P.C. D/B/A Emergency One Urgent Care and Diagnostic Center to increase funding for drug and alcohol screening of certain clients from April 1, 2021 through June 30, 2021 for an additional \$27,500.00, making the contract total \$152,500.00.

Motion Made By: Legislator Ronk
Motion Seconded By: Legislator Archer

Discussion: None

Voting In Favor: Legislators Gavaris, Ronk, Archer, Haynes, Parete, and Legislative Chairman Donaldson
Voting Against: None
No. of Votes in Favor: 6
No. of Votes Against: 0
Disposition: Approved

Motion No. 12: To approve Resolution No. 296 – Approving The Execution Of A Contract For \$56,650.00 Entered Into By The County – Jennifer Heavey, LMSW – Department Of Social Services

Resolution Summary: This Resolution approves the execution of a contract with Jennifer Heavy, LMSW for Child Protective Services clinical mental health collaboration from June 1, 2021 through January 15, 2022 in the amount of \$56,650.00.

Motion Made By: Legislator Ronk

Motion Seconded By: Legislator Archer

Discussion: None

Voting In Favor: Legislators Gavaris, Ronk, Archer, Haynes, Parete, and Legislative Chairman Donaldson

Voting Against: None

No. of Votes in Favor: 6

No. of Votes Against: 0

Disposition: Approved

Motion No. 13: To approve Resolution No. 297 – Amending The 2021 Ulster County Budget To Accept HEALing Communities Study Funding – Department Of Health

Resolution Summary: This Resolution

Motion Made By: Legislator Ronk

Motion Seconded By: Legislator Archer

Discussion: None

Voting In Favor: Legislators Gavaris, Ronk, Archer, Haynes, Parete, and Legislative Chairman Donaldson

Voting Against: None

No. of Votes in Favor: 6

No. of Votes Against: 0

Disposition: Approved

Motion No. 14: To approve Resolution No. 298 – Amending The 2021 Ulster County Budget To Accept Increased Funding From The New York State Office Of Addiction Services And Supports For A Cost Of Living Adjustment– Department Of Mental Health

Resolution Summary: This Resolution amends the 2021 Operating Budget upon the receipt of notification from the New York State Office of Addiction Services and Supports (OASAS) of increased funding for a 1% Cost of Living Adjustment for eligible programs as per OASAS State Aid Funding Authorization dated May 21, 2021, in a total amount of \$6,657.00.

Motion Made By: Legislator Ronk

Motion Seconded By: Legislator Archer

Discussion: None

Voting In Favor: Legislators Gavaris, Ronk, Archer, Haynes, Parete, and Legislative Chairman Donaldson

Voting Against: None
No. of Votes in Favor: 6
No. of Votes Against: 0
Disposition: Approved

Motion No. 15: To discuss Resolution No. 299 – Approving The 2021-2022 Ulster County Community College Budget – SUNY Ulster

Resolution Summary: This Resolution approves the 2021-2022 Ulster County Community College Budget, as filed with the Clerk of the Legislature, in the amount of \$30,819,750.00, providing for a contribution by Ulster County in the amount of \$6,400,863.00.

Motion Made By: Legislator Donaldson
Motion Seconded By: Legislator Parete

Discussion: Chairman Gavaris requested that someone make a motion to postpone, as the Ulster County Community College budget presentation is next week.

Motion No. 16: To postpone Resolution No. 299 – Approving The 2021-2022 Ulster County Community College Budget – SUNY Ulster

Resolution Summary: This Resolution approves the 2021-2022 Ulster County Community College Budget, as filed with the Clerk of the Legislature, in the amount of \$30,819,750.00, providing for a contribution by Ulster County in the amount of \$6,400,863.00.

Motion Made By: Legislator Ronk
Motion Seconded By: Legislator Archer

Discussion: None

Voting In Favor: Legislators Gavaris, Ronk, Archer, Haynes, Parete, and Legislative Chairman Donaldson

Voting Against: None
No. of Votes in Favor: 6
No. of Votes Against: 0
Disposition: Postponed

Motion No. 17: To approve Resolution No. 300 – Approving The Work Order With The Dormitory Authority Of The State Of New York (DASNY) For Design And Construction Phase Services For Dewitt Library Emergency Façade Renovations And Senate Gymnasium Roof Feasibility Study Related To The Campus Roofs Capital Project No. 489 – Campus Roofs – Ulster County Community College

Resolution Summary: This Resolution approves the Work Order – Design and Construction Phase Services for Phase 3 of Campus Roofs Project – Dewitt Library Emergency Façade Renovations and Senate Gymnasium Roof Feasibility Study with DASNY related to the Campus Roofs Capital Project No. 489 – Campus Roofs – SUNY Ulster.

Motion Made By: Legislator Ronk
Motion Seconded By: Legislator Archer

Discussion: None

Voting In Favor: Legislators Gavaris, Ronk, Archer, Haynes, Parete, and Legislative Chairman Donaldson

Voting Against: None

No. of Votes in Favor: 6

No. of Votes Against: 0

Disposition: Approved

Motion No. 18: To approve Resolution No. 301 – Authorizing The Chair Of The Ulster County Legislature To Execute A Grant Application With Required Assurances For The NY Connects Program With The New York State Office For The Aging

Resolution Summary: This Resolution authorizes the Chair of Legislature to execute the application with required assurances, and any amendments thereto, with the New York State Office for the Aging for the NY Connects Program, for the term beginning April 1, 2021 through March 31, 2022 upon notification that funding for the 2021-2022 NY Connects program in the amount of \$257,299.00.

Motion Made By: Legislator Ronk
Motion Seconded By: Legislator Archer

Discussion: None

Voting In Favor: Legislators Gavaris, Ronk, Archer, Haynes, Parete, and Legislative Chairman Donaldson

Voting Against: None

No. of Votes in Favor: 6

No. of Votes Against: 0

Disposition: Approved

Motion No. 19: To approve Resolution No. 302 – Approving The Execution Of A Contract Amendment For \$50,000.00 Entered Into By The County – Gateway Community Industries, Inc. D/B/A Gateway Hudson Valley – Office For The Aging

Resolution Summary: This Resolution approves the execution of a contract amendment with Gateway Community Industries, Inc. D/B/A Gateway Hudson Valley from July 1, 2021 through May 31, 2023 to increase the not-to-exceed amount for home delivered meals for seniors to allow for an increase in the number of “Grocery Bag” meals to be delivered from June 1, 2021 to May 31, 2022 in the amount of \$50,000.00, making the contract total \$2,690,240.00.

Motion Made By: Legislator Ronk
Motion Seconded By: Legislator Archer

Discussion: None

Voting In Favor: Legislators Gavaris, Ronk, Archer, Haynes, Parete, and Legislative Chairman Donaldson

Voting Against: None

No. of Votes in Favor: 6

No. of Votes Against: 0

Disposition: Approved

Motion No. 20: To approve Resolution No. 303 – Amending The 2021 Ulster County Budget To Reflect Additional Funding For Brighter Futures Initiative’s Full-Time Case Manager Position – Youth Bureau

Resolution Summary: This Resolution creates Position No. 73101015 Case Manager / Coordinator in the Youth Bureau at an annual salary of 50,407.00 with annual benefits costs of \$26,060, and amends the 2021 Operating Budget in the amount of \$33,693.00.

Motion Made By: Legislator Donaldson
Motion Seconded By: Legislator Ronk

Discussion: None

Voting In Favor: Legislators Gavaris, Ronk, Archer, Haynes, Parete, and Legislative Chairman Donaldson

Voting Against: None

No. of Votes in Favor: 6

No. of Votes Against: 0

Disposition: Approved

Motion No. 21: To approve Resolution No. 305 – Approving The Execution Of A Contract Amendment For \$44,870.00, Causing The Aggregate Contract Plus Amendment Amount To Be In Excess Of \$50,000.00 Entered Into By The County – Complete Building Solutions, Inc. – Ulster County Area Transit

Resolution Summary: This Resolution approves the execution of a contract amendment with Complete Building Solutions, Inc. to exercise the first of two options to extend the term of the agreement for interior bus and support vehicle cleaning from August 31, 2021 to August 31, 2022 for an additional \$44,870.00, making the contract total \$89,740.00.

Motion Made By: Legislator Ronk
Motion Seconded By: Legislator Archer

Discussion: None

Voting In Favor: Legislators Gavaris, Ronk, Archer, Haynes, Parete, and Legislative Chairman Donaldson

Voting Against: None

No. of Votes in Favor: 6

No. of Votes Against: 0

Disposition: Approved

Motion No. 22: To approve Resolution No. 306 – Approving The Execution Of A Contract For \$109,823.00 Entered Into By The County – GZA Geoenvironmental Of New York – Department Of Planning

Resolution Summary: This Resolution approves the execution of a contract with GZA Geoenvironmental of New York from August 1, 2021 through September 30, 2022 for a resilience study of the transportation system in the Ulster County Transportation Council's (UCTC) Planning Area that includes a natural and manmade hazard assessment and development of an ArcHub GIS site and associated mapping and recommendations in the amount of \$109,823.00.

Motion Made By: Legislator Ronk
Motion Seconded By: Legislator Donaldson

Discussion: None

Voting In Favor: Legislators Gavaris, Ronk, Archer, Haynes, Parete, and Legislative Chairman Donaldson

Voting Against: None

No. of Votes in Favor: 6

No. of Votes Against: 0

Disposition: Approved

Motion No. 23: To approve Resolution No. 309 – Authorizing The Chair Of The Ulster County Legislature To Execute An Inter-municipal Agreement To Purchase Internet And Network Services Through BOCES – Department Of Information Services

Resolution Summary: This Resolution authorizes the Chair of the Legislature to execute an inter-municipal agreement to purchase network services including internet and/or Wide Area Network (WAN) services with four BOCES organizations, the City of Kingston, and several school districts for a five-year term beginning July 1, 2021 and ending June 30, 2026, with BOCES acting as lead agency on the services for all parties for a 2021 cost of \$168,676.50, and a total five-year cost of \$1,670,726.70.

Motion Made By: Legislator Donaldson
Motion Seconded By: Legislator Ronk

Discussion: Legislator Archer requested more information regarding this resolution.

Deputy Executive Rider explained that the county contracts with Ulster BOCES and they go out to bid and provide internet services to the county.

Voting In Favor: Legislators Gavaris, Ronk, Archer, Haynes, Parete, and Legislative Chairman Donaldson
Voting Against: None
No. of Votes in Favor: 6
No. of Votes Against: 0
Disposition: Approved

Motion No. 24: To approve Resolution No. 310 – Approving The Execution Of A Contract Amendment For \$30,100.00, Causing The Aggregate Contract Plus Amendment Amount To Be In Excess Of \$50,000.00 Entered Into By The County – Public Safety Psychology, PLLC – Ulster County Sheriff

Resolution Summary: This Resolution approves the execution of a contract amendment with Public Safety Psychology, PLLC to extend the term of agreement for pre-employment psychological evaluations for deputies and corrections officers from June 1, 2021 through December 31, 2022 for an additional \$30,100.00, making the contract total \$80,150.00.

Motion Made By: Legislator Ronk
Motion Seconded By: Legislator Donaldson

Discussion: None

Voting In Favor: Legislators Gavaris, Ronk, Archer, Haynes, Parete, and Legislative Chairman Donaldson
Voting Against: None
No. of Votes in Favor: 6
No. of Votes Against: 0
Disposition: Approved

Motion No. 25: To approve Resolution No. 311 – Approving The Execution Of A Contract Amendment For \$2,596.00, Causing The Aggregate Contract Plus Amendment Amount To Be In Excess Of \$50,000.00 Entered Into By The County – New York Communications Company, Inc. – Ulster County Sheriff

Resolution Summary: This Resolution approves the execution of a contract amendment with New York Communications Company, Inc. to amend the scope of work to add additional radio equipment and to increase funding for the maintenance of County-owned radio equipment from January 1, 2021 through May 31, 2021 for an additional \$2,596.00, making the contract total \$51,561.00.

Motion Made By: Legislator Donaldson

Motion Seconded By: Legislator Archer

Discussion: None

Voting In Favor: Legislators Gavaris, Ronk, Archer, Haynes, Parete, and Legislative Chairman Donaldson

Voting Against: None

No. of Votes in Favor: 6

No. of Votes Against: 0

Disposition: Approved

Motion No. 26: To approve Resolution No. 312 – Amending The 2021 Ulster County Budget To Accept An Allocation Of Funds From The New York State Office Of Prevention Of Domestic Violence – Department Of Probation

Resolution Summary: This Resolution amends the 2021 Operating Budget upon the receipt of notification from the New York State Office for Prevention of Domestic Violence (OPDV) of approval of the Sexual Assault COVID-19 Recovery Fund as submitted by the Department of Probation, for the period June 1, 2021 to September 30, 2021 in the amount of \$40,816.00.

Motion Made By: Legislator Ronk

Motion Seconded By: Legislator Donaldson

Discussion: None

Voting In Favor: Legislators Gavaris, Ronk, Archer, Haynes, Parete, and Legislative Chairman Donaldson

Voting Against: None

No. of Votes in Favor: 6

No. of Votes Against: 0

Disposition: Approved

Motion No. 27: To approve Resolution No. 314 – Establishing Capital Project No. 595 – Courthouse Fascia, Exterior Repairs & Roof Replacement – Department Of Public Works (Buildings & Grounds)

Resolution Summary: This Resolution establishes Capital Project No. 595 – Courthouse Fascia, Exterior Repairs & Roof Replacement for exterior repairs to the County courthouse including windows, fascia, and roof work in the amount of \$200,000.00.

Motion Made By: Legislator Ronk
Motion Seconded By: Legislator Donaldson

Discussion: None

Voting In Favor: Legislators Gavaris, Ronk, Archer, Haynes, Parete, and Legislative Chairman Donaldson

Voting Against: None

No. of Votes in Favor: 6

No. of Votes Against: 0

Disposition: Approved

Motion No. 28: To approve Resolution No. 316 – Approving The Execution Of A Contract For \$200,000.00 Entered Into By The County – Lothrop Associates LLP – Department Of Public Works

Resolution Summary: This Resolution approves the execution of a contract with Lothrop Associates LLP from August 1, 2021 through July 31, 2023 for architectural and engineering design services for the exterior envelope of the Ulster County Court House in the amount of \$200,000.00.

Motion Made By: Legislator Ronk
Motion Seconded By: Legislator Archer

Discussion: None

Voting In Favor: Legislators Gavaris, Ronk, Archer, Haynes, Parete, and Legislative Chairman Donaldson

Voting Against: None

No. of Votes in Favor: 6

No. of Votes Against: 0

Disposition: Approved

Motion No. 29: To approve Resolution No. 317 – Amending The 2021 Ulster County Budget-CHIPS / PAVE NY/ EWR Funding Adjustment - Department Of Public Works (Highways And Bridges)

Resolution Summary: This Resolution amends the 2021 Operating Budget upon the receipt of notification by the New York State Department of Transportation of an increase in CHIPS funding for Ulster County Highway Capital Improvements in the amount of \$616,665.75 for the State fiscal year 2021-2022, of an increase in PAVE NY funding for Ulster County Highway Capital Improvements in the amount of \$342,087.09 for the State fiscal year 2019-2020, and of an allotment in Emergency Winter Recovery Funding for Ulster County Highway Capital Improvements in the amount of \$617,995.92 for the State fiscal year 2021-2022. Additionally, this Resolution amends the 2021 Operating Budget to account for rollover balances of CHIPS funding in the amount of \$720,344.54, PAVE NY funding in the amount of \$137,016.84, and EWR funding in the amount of \$80,339.47.

Motion Made By: Legislator Ronk
Motion Seconded By: Legislator Donaldson

Discussion: None

Voting In Favor: Legislators Gavaris, Ronk, Archer, Haynes, Parete, and Legislative Chairman Donaldson

Voting Against: None

No. of Votes in Favor: 6

No. of Votes Against: 0

Disposition: Approved

Motion No. 30: To approve Resolution No. 318 – Approving The Execution Of A Contract Amendment For \$85,000.00 Entered Into By The County – Town & Country Bridge And Rail, Inc. – Department Of Public Works

Resolution Summary: This Resolution approves the execution of a contract amendment with Town & Country Bridge and Rail, Inc. to increase funding for shotcrete repair services for bridges and culverts from June 15, 2021 to April 30, 2022 for an additional \$85,000.00, making the contract total \$253,500.00.

Motion Made By: Legislator Ronk
Motion Seconded By: Legislator Archer

Discussion: None

Voting In Favor: Legislators Gavaris, Ronk, Archer, Haynes, Parete, and Legislative Chairman Donaldson

Voting Against: None

No. of Votes in Favor: 6

No. of Votes Against: 0
Disposition: Approved

Motion No. 31: To approve Resolution No. 319 – Approving The Execution Of A Contract Amendment For \$65,000.00 Entered Into By The County – Drescher & Malecki, LLP – Legislature

Resolution Summary: This Resolution approves the execution of a contract amendment with Drescher & Malecki, LLP to exercise the first of two options to extend the term of agreement for annual audit of the financial accounts and records of the County from December 1, 2021 through December 1, 2022 for an additional \$65,000.00, making the contract total \$260,000.00.

Motion Made By: Legislator Ronk
Motion Seconded By: Legislator Archer

Discussion: None

Voting In Favor: Legislators Gavaris, Ronk, Archer, Haynes, Parete, and Legislative Chairman Donaldson

Voting Against: None

No. of Votes in Favor: 6

No. of Votes Against: 0

Disposition: Approved

Motion No. 32: To approve Resolution No. 320 – Authorizing The Conveyance Of County-Owned Properties To The Original Owners – Department Of Finance

Resolution Summary: This Resolution authorizes the Commissioner of Finance to accept payment as above set forth therein with respect to the included parcels, and authorizes the Chair of the Legislature to make, execute, and deliver to the owner making payments a quitclaim deed conveying the interest of the County in the parcel upon receipt of such payment with respect to each parcel.

Motion Made By: Legislator Ronk
Motion Seconded By: Legislator Donaldson

Discussion: None

Voting In Favor: Legislators Gavaris, Ronk, Archer, Haynes, Parete, and Legislative Chairman Donaldson

Voting Against: None

No. of Votes in Favor: 6

No. of Votes Against: 0

Disposition: Approved

Motion No. 33: To approve Resolution No. 321 – Approving The Memorandum Of Agreement Between The County Of Ulster And The Ulster County Civil Service Employees Association, For The Years 2020, 2021, 2022, 2023 And 2024 – Amending The 2021 Ulster County Budget

Resolution Summary: This Resolution approves the Memorandum of Agreement (MOA) covering the period January 1, 2020 through December 31, 2024 between the County of Ulster and the Ulster County Civil Service Employee Association (UCSEA), authorizes the County Executive to execute a Collective Bargaining Agreement with UCSEA in accordance with the executed MOA, and amends the 2021 Operating Budget accordingly for an additional 2021 appropriation dollars of \$3,355,005.00.

Motion Made By: Legislator Ronk
Motion Seconded By: Legislator Archer

Discussion: Legislator Ronk stated concern for the value of the contract, noting it is a very generous contract.

Voting In Favor: Legislators Gavaris, Ronk, Archer, Haynes, Parete, and Legislative Chairman Donaldson

Voting Against: None

No. of Votes in Favor: 6

No. of Votes Against: 0

Disposition: Approved

Motion No. 34: To approve Resolution No. 322 – Amending The 2021 Ulster County Budget To Adjust The Salary Of The Director Of Budget And Innovation – Budget and Innovation Department

Resolution Summary: This Resolution creates the new position of Director of Budget and Innovation for an annual salary of \$104,335.

Motion Made By: Legislator Ronk
Motion Seconded By: Legislator Donaldson

Discussion: Legislator Ronk requested postponing the resolution on behalf of Legislator Bartels. In addition, Legislator Ronk had many concerns regarding these positions. Legislator Ronk also stated his continued dissatisfaction with adding new positions outside of a budget cycle.

Motion No. 35: To postpone Resolution No. 322 – Amending The 2021 Ulster County Budget To Adjust The Salary Of The Director Of Budget And Innovation – Budget and Innovation Department

Resolution Summary: This Resolution creates the new position of Director of Budget and Innovation for an annual salary of \$104,335.

Motion Made By: Legislator Ronk
Motion Seconded By: Legislator Archer

Discussion: None

Voting In Favor: Legislators Gavaris, Ronk, Archer, Haynes, Parete, and Legislative Chairman Donaldson

Voting Against: None

No. of Votes in Favor: 6

No. of Votes Against: 0

Disposition: Postponed

Motion No. 36: To discuss Resolution No. 323 – Supporting The Recommendations Of The Recovery And Resilience Working Group For Utilization Of The American Rescue Plan Act (ARPA) Funds – Department Of Finance

Resolution Summary: This Resolution resolves that the Legislature supports the recommendations of the Recovery and Resilience Working Group and urges the County Executive to direct resources of the Executive staff towards implementation.

Motion Made By: Legislator Ronk
Motion Seconded By: Legislator Donaldson

Discussion: None

Motion No. 3: To postpone Resolution No. 323 – Supporting The Recommendations Of The Recovery And Resilience Working Group For Utilization Of The American Rescue Plan Act (ARPA) Funds – Department Of Finance

Resolution Summary: This Resolution resolves that the Legislature supports the recommendations of the Recovery and Resilience Working Group and urges the County Executive to direct resources of the Executive staff towards implementation.

Motion Made By: Legislator Ronk
Motion Seconded By: Legislator Archer

Discussion: None

Voting In Favor: Legislators Gavaris, Ronk, Archer, Haynes, Parete, and Legislative Chairman Donaldson

Voting Against: None

No. of Votes in Favor: 6
No. of Votes Against: 0
Disposition: Postponed

Motion No. 37: To discuss Resolution No. 324 – Amending The 2021 Ulster County Budget To Add Additional Positions To Administer The American Rescue Plan Act (ARPA) – Department Of Finance

Resolution Summary: This Resolution amends the 2021 Operating Budget in the amount of \$175,681.00 for the creation of three new positions: 13101500 Director of Recovery & Resilience at an annual salary of \$126,374.00; 13101505 Recovery & Resilience Project Manager at an annual salary of \$79,895.50; and 13101510 Asst to Director of Recovery & Resilience at an annual salary of \$56,564.00.

Motion Made By: Legislator Ronk
Motion Seconded By: Legislator Archer

Discussion: Legislative Chairman Donaldson asked about the percentage of administrative costs this resolution uses of the American Rescue Plan funds as well as the discretionary and pass-through funds within the budget.

Commissioner Gulnick stated that positions in this resolution is less than 5% of the overall American Rescue Plan funds and only approximately \$6 million of the \$330 million budget is pass-through funds.

Legislator Archer expressed that she would prefer more time for discussion regarding all of the American Rescue Plan resolutions in conjunction with one another.

Motion No. 38: To postpone Resolution No. 324 – Amending The 2021 Ulster County Budget To Add Additional Positions To Administer The American Rescue Plan Act (ARPA) – Department Of Finance

Resolution Summary: This Resolution amends the 2021 Operating Budget in the amount of \$175,681.00 for the creation of three new positions: 13101500 Director of Recovery & Resilience at an annual salary of \$126,374.00; 13101505 Recovery & Resilience Project Manager at an annual salary of \$79,895.50; and 13101510 Asst to Director of Recovery & Resilience at an annual salary of \$56,564.00.

Motion Made By: Legislator Ronk
Motion Seconded By: Legislator Archer

Discussion: Legislator Ronk stated support for the postponement and further conversations regarding the new positions. Legislator Ronk also supported adding the positions to the Finance Department but expressed concerns with the amount of money potentially being spent and that an employee within the department should be making more than the Director of the department.

Legislative Chairman Donaldson added that 5% of administrative costs is typically the lowest amount that you would see. He added for comparison that the City of Kingston is looking at hiring a consultant to help decide how much money, time, and staff they need to administer their American Rescue Plan funds. Legislative Chairman Donaldson was in agreement that more conversations needed to take place but stressed the importance of having these conversations in a timely manner.

Voting In Favor: Legislators Gavaris, Ronk, Archer, Haynes, Parete, and Legislative Chairman Donaldson

Voting Against: None

No. of Votes in Favor: 6

No. of Votes Against: 0

Disposition: Postponed

Comptroller Gallagher spoke from 5:30 to 5:34. Comptroller Gallagher distributed and discussed the 2020 Ulster County Comptroller's Fiscal Stress Assessment, Space Utilization Assessment, and the Office's Fund Balance Policy recommendations.

New Business: None

Old Business:

Motion No. 39: To reconsider Resolution No. 294 – ~~Creating~~ Funding Two Full-Time Positions Within Department Of Social Services And Amending The 2021 Ulster County Budget – Department Of Social Services

Resolution Summary: This Resolution amends the 2021 Operating Budget to fund Position No. 60101067 Early Intervention Specialist for an annual salary of \$48,430.00, and Position No. 60101366 Senior Typist for an annual salary of \$32,250.00.

Motion Made By: Legislator Ronk

Motion Seconded By: Legislator Archer

Discussion: None

Motion No. 40: To postpone Resolution No. 294 —~~Creating~~ Funding Two Full-Time Positions Within Department Of Social Services And Amending The 2021 Ulster County Budget – Department Of Social Services

Resolution Summary: This Resolution amends the 2021 Operating Budget to fund Position No. 60101067 Early Intervention Specialist for an annual salary of \$48,430.00, and Position No. 60101366 Senior Typist for an annual salary of \$32,250.00.

Motion Made By: Legislator Ronk
Motion Seconded By: Legislator Archer

Discussion: None

Voting In Favor: Legislators Gavaris, Ronk, Archer, Haynes, Parete, and Legislative Chairman Donaldson

Voting Against: None

No. of Votes in Favor: 6

No. of Votes Against: 0

Disposition: Postponed

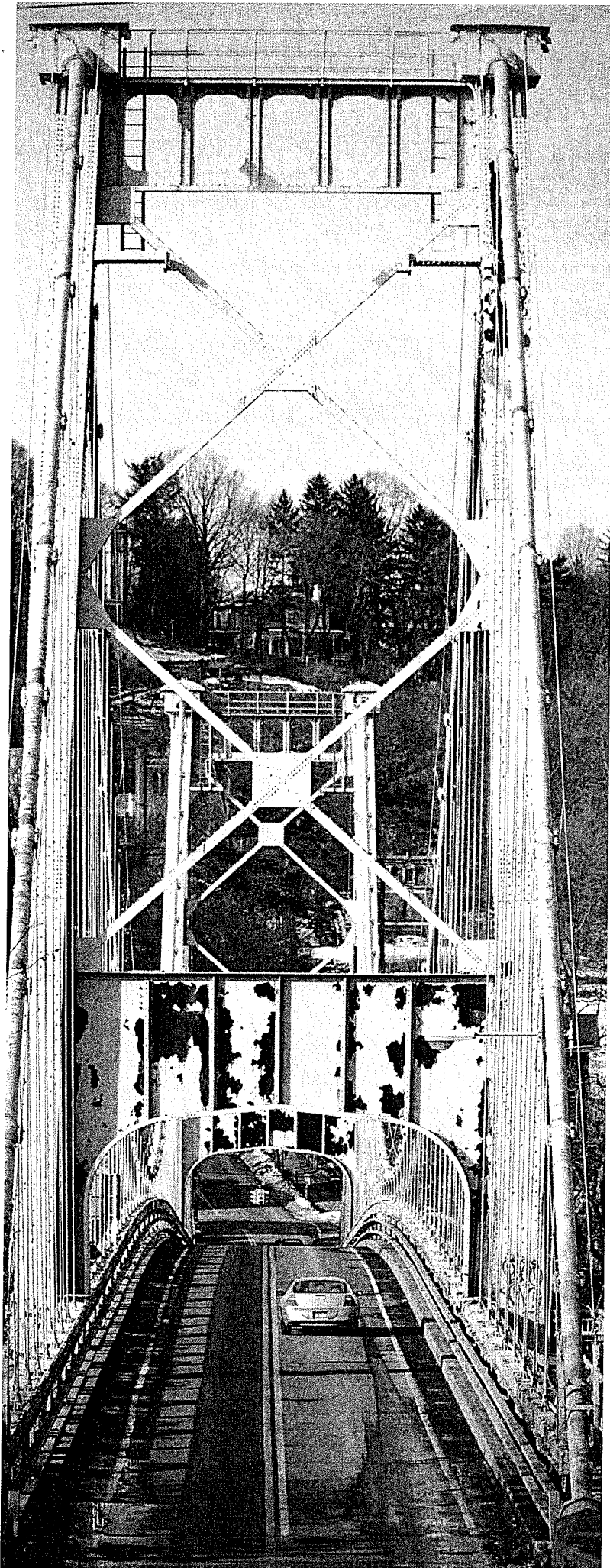
Chairman Gavaris asked the members if there was any other business, and hearing none;

Adjournment

Motion Made By: Legislator Ronk
Motion Seconded By: Legislator Donaldson
No. of Votes in Favor: 6
No. of Votes Against: 0

Time: 5:36 PM

Respectfully submitted: Natalie Kelder
Minutes Approved: August 10, 2021



ULSTER COUNTY COMPTROLLER'S FISCAL STRESS ASSESSMENT 2020

**Office of the
Ulster County Comptroller
March S. Gallagher**





ULSTER COUNTY OFFICE OF THE COMPTROLLER

2020 FISCAL STRESS ASSESSMENT REPORT

comptroller.ulstercountyny.gov

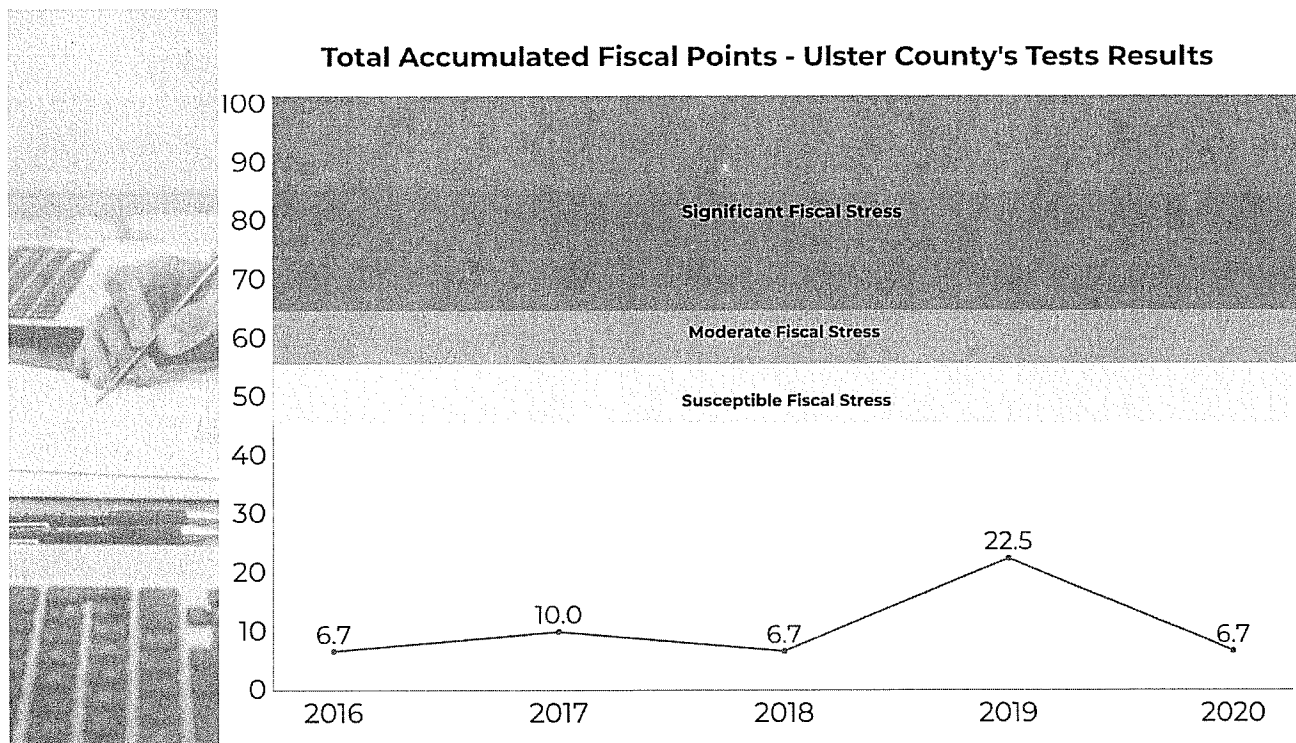
Released July 2021

The New York State Office of the State Comptroller ("OSC") developed the Fiscal Stress Test ("Test") as a tool to assist governmental entities toward better understanding their historical and present economic status. According to OSC, "fiscal stress" is the "inability of an entity to generate enough revenues within the current fiscal period to meet its expenditures." To gain a clearer picture of financial health, the Test assesses municipalities and assigns them points as to the following: year-end fund balance, operating deficits, cash position, use of short-term debt, and fixed costs (such as personal services and employee benefits). By analyzing certain trends among these indicators, local governments can be proactive in improving or maintaining their financial position so that reductions in public services or cuts to other operational expenses can be avoided.

How Fiscally Stressed is Ulster County? Not Very.

The Test classifies fiscal stress among three categories: "significant stress," "moderate stress," and "susceptible to stress." Additionally, "no designation" is reserved for municipalities that do not accumulate enough points to be labeled within the three aforementioned stress categories. For 2020, the results of the Fiscal Stress Test show that Ulster County's stress levels are improving within the "no designation" classification. OSC notes that a "no designation" rating does not indicate a complete absence of fiscal stress and that local officials should review fiscal stress results carefully to identify potential risk areas.

Fortunately, since the inception of the Test by OSC, Ulster County hasn't been deemed as operating within any category of fiscal stress. In conducting this year's version of the Test, we utilized the most up-to-date Annual Financial Reports that were submitted to OSC as well as OSC data from prior years. Monitoring these indicators can help guide policy makers as we move forward in addressing a post-COVID environment.

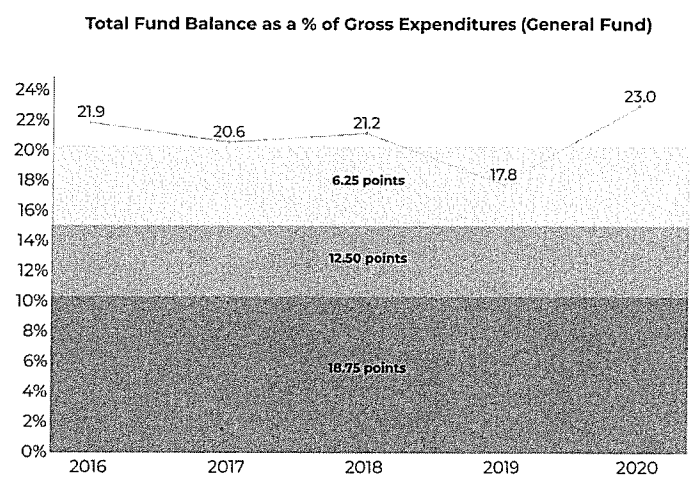
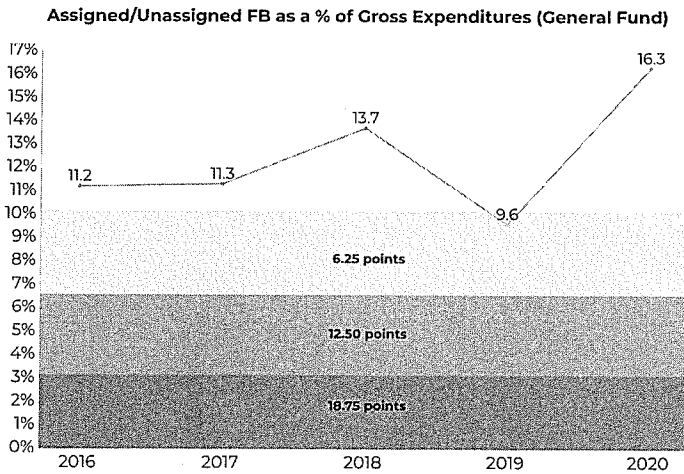


*Note: Test parameters were enhanced in 2017; results from 2013-2016 are based on previous parameters of the Test.

The following financial indicators are noteworthy:

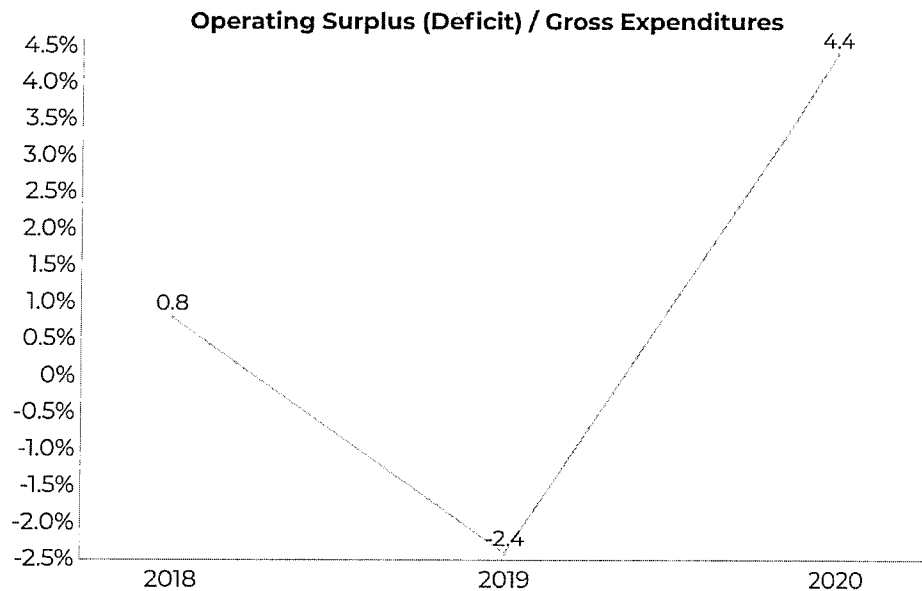
Fund Balance

The County had received points in the Fund Balance categories in 2019, however due to a surplus in 2020 adding to the Fund Balance levels, no points were received in 2020. This category predicts the ability to deal with potential revenue shortfalls or expenditure overruns. (no points were attributed to this area). A negative or low level of fund balance can adversely impact expected services.



Operating Deficits

The County experienced an operating deficit in one out of the past three years. Multiple years of operating deficits may indicate financial hardship or that recurring revenues are insufficient to support recurring expenditures. The County typically has bounced back from deficit years with a subsequent surplus year to preserve fund balance. (3.33 points attributed to this area)



Short Term Cash Flow Debt

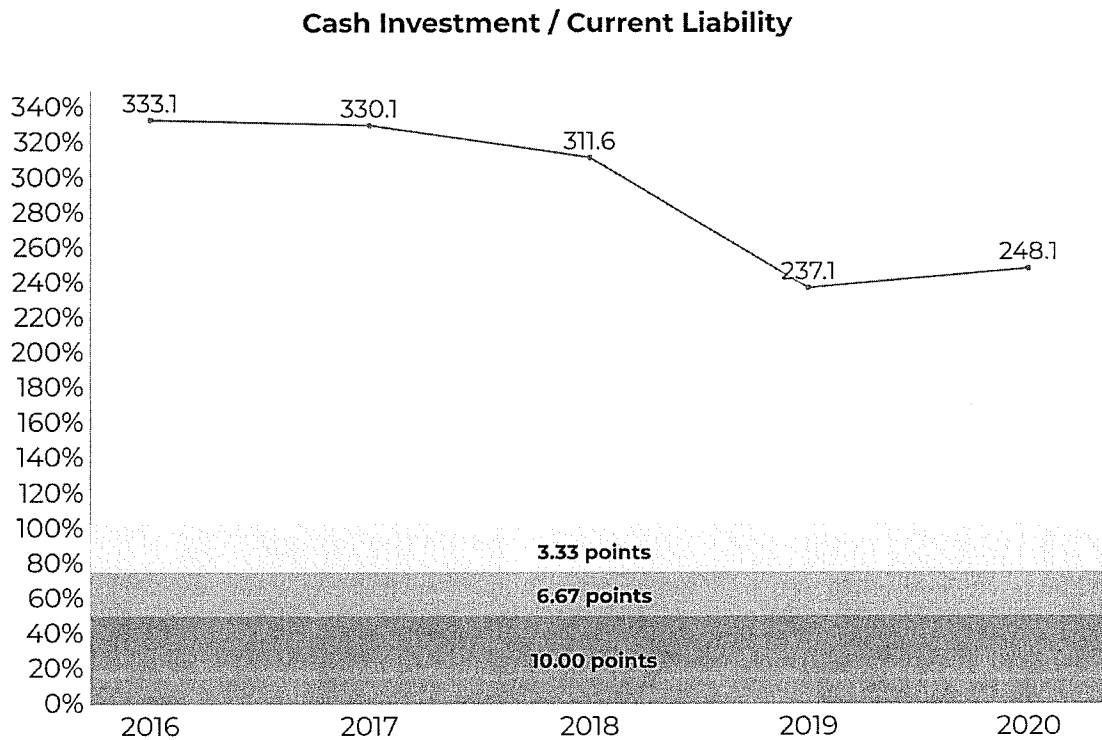
The County has not issued short-term cash flow debt from the funds evaluated, which indicates that the County does not have cash flow issues. (No points attributed to this area)

Fixed Costs

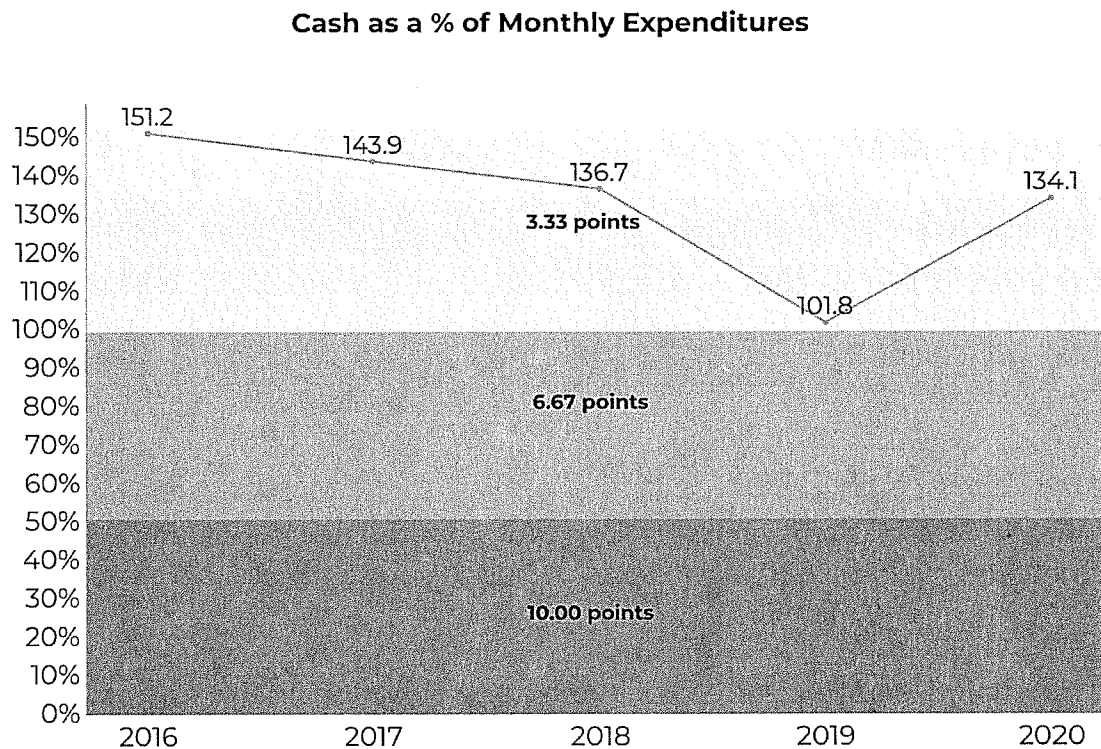
The County has maintained low fixed costs in the areas of personal services, employee benefits, and debt services, allowing for flexibility in responding to economic fluctuations. (no points attributed to this area)

Cash Position

As far as the County's cash position, its cash ratio as a percentage of current liabilities is strong:



There is a slight indication of stress related to its cash ratio as a percentage of monthly expenditures. (6.67 points attributed to this area)



Ulster County Conclusions

Ulster County has maintained its multi-year status without a stress designation. We anticipate the County to remain in a strong financial position at the end of 2021 because of increased cash levels due to the American Rescue Plan, along with a positive sales tax receipts so far in 2021.

Leadership should be commended for preserving the County's financial standing, however, policymakers should ensure that future budgets work toward a structurally balanced budget where recurring revenues support recurring expenditures. To preserve fiscal health in Ulster County non-recurring revenue streams, such as fund balance, should be minimized in future budgets.

We appreciate the annual opportunity provided to us by OSC to analyze the County's fiscal health.

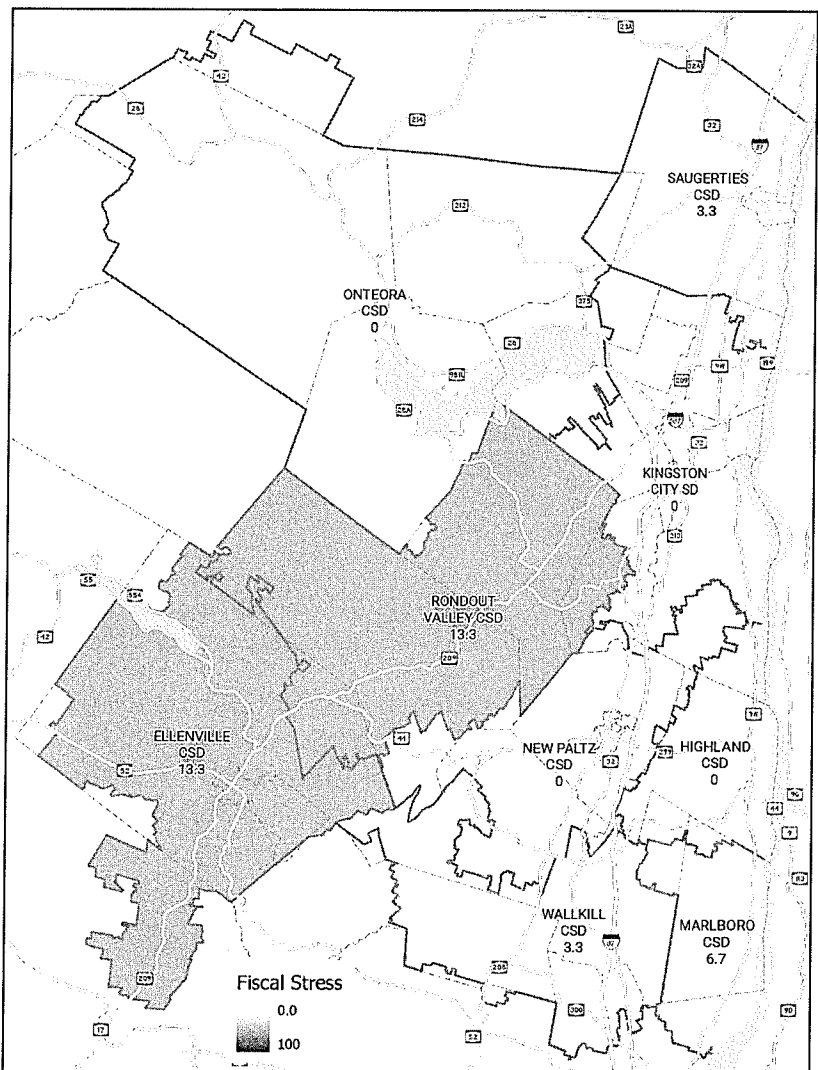
Other Taxing Jurisdictions

Each year OSC also assesses cities, towns, villages, and school districts, for fiscal stress. The analysis provides the public and leadership with objective information to spur corrective attention. In addition to the lists published by the OSC each year, municipalities and school districts can conduct their own analysis for a more current evaluation, just as we have done for Ulster County. This can help fiscal staff monitor their potential for fiscal stress to advise leadership and plan for the future.

School Districts

Unlike counties, towns, villages and cities, school districts have a fiscal year end of 6/30, so the fiscal stress analysis is released in the first quarter. The indicators considered for school districts also differ from other local governments. School districts do not consider short term debt trends, personal service and employee benefit costs, and debt service expenditure percentages indicators. School districts are considered "susceptible to fiscal stress" at 25 points.

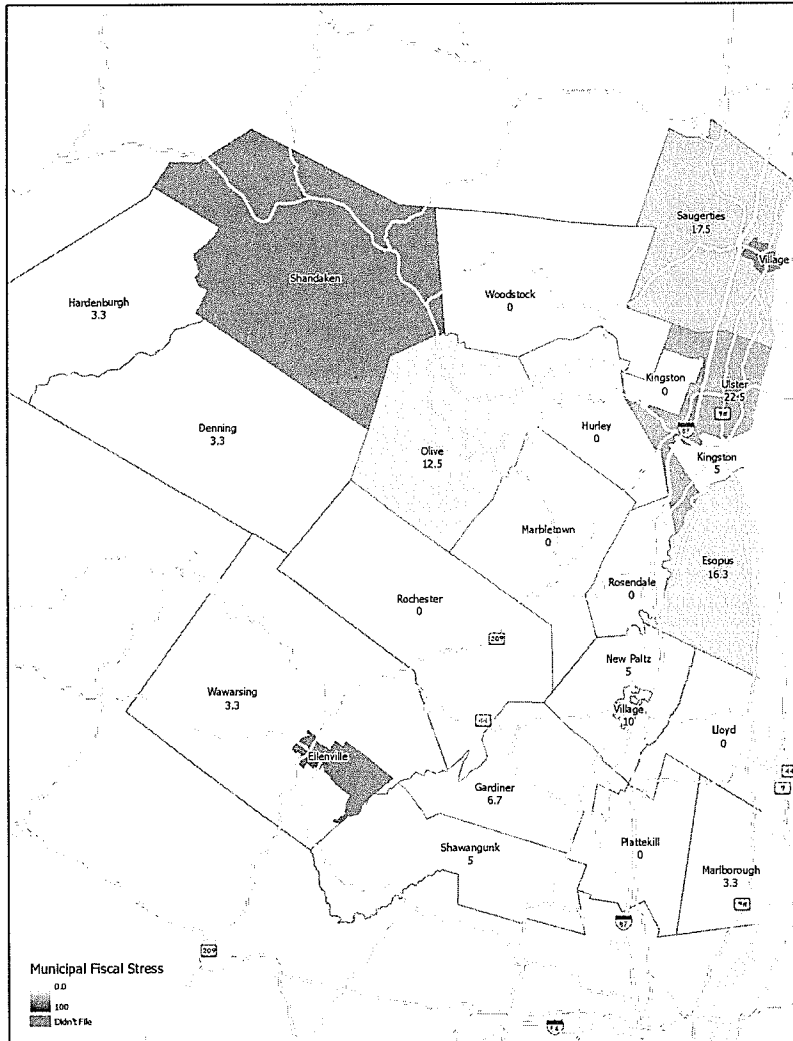
| School District | Fiscal Stress | Year |
|-----------------|---------------|------|
| Ellenville | 13.3 | 2020 |
| Highland | 0.0 | 2020 |
| Kingston | 0.0 | 2020 |
| Marlboro | 6.7 | 2020 |
| New Paltz | 0.0 | 2020 |
| Onteora | 0.0 | 2020 |
| Rondout Valley | 13.3 | 2020 |
| Saugerties | 3.3 | 2020 |
| Wallkill | 3.3 | 2020 |



Cities, Towns, and Villages

Cities and towns have a 12/31 year- end, therefore, the Office of State Comptroller's fiscal stress analysis is released in the third quarter. Most villages have a 5/31 fiscal year-end which is why 2020 scores can be calculated for villages.

The types of governmental funds included in calculations vary depending on the local municipality. Cities, towns, and villages use financial indicators similar to the County to evaluate fiscal stress, including fund balance, operating deficits, cash positions, and short-term cash-flow debt reliance. The analysis differs slightly for each type of local government, but they all consider short term debt trends, personal service and employee benefit costs, debt service expenditure percentages indicators.



Town fiscal stress scores are based on the 2019 fiscal year. None of the Ulster County municipalities have a fiscal stress designation.

| Town | Fiscal Stress | Fiscal Year |
|---------------------|---------------|-------------|
| Denning | 3.3 | 2019 |
| Ellenville, Village | Not Filed | 2020 |
| Esopus | 16.3 | 2019 |
| Gardiner | 6.7 | 2019 |
| Hardenburgh | 3.3 | 2019 |
| Hurley | 0.0 | 2019 |
| Kingston, City | 5.0 | 2019 |
| Kingston, Town | 0.0 | 2019 |
| Lloyd | 0.0 | 2019 |
| Marbletown | 0.0 | 2019 |
| Marlborough | 3.3 | 2019 |
| New Paltz | 5.0 | 2019 |
| New Paltz, Village | 10.0 | 2020 |
| Olive | 12.5 | 2019 |
| Plattekill | 0.0 | 2019 |
| Rochester | 0.0 | 2019 |
| Rosendale | 0.0 | 2019 |
| Saugerties | 17.5 | 2019 |
| Saugerties, Village | Not Filed | 2020 |
| Shandaken | Not Filed | 2019 |
| Shawangunk | 5.0 | 2019 |
| Ulster | 0.0 | 2019 |
| Wawarsing | 3.3 | 2019 |
| Woodstock | 0.0 | 2019 |

Municipalities are considered "susceptible to fiscal stress" at 45 points. The fiscal stress scores range from 0 to 16.3 throughout the municipalities in Ulster County. The Villages of Saugerties and Ellenville, and the Town of Shandaken did not file their Annual Update Document or filed late with the Office of State Comptroller and did not receive a score based on lack of information available.

ULSTER COUNTY OFFICE OF THE COMPTROLLER

March S. Gallagher, Esq.
Comptroller



Alicia DeMarco, CPA
Deputy Comptroller

Model Fund Balance Policy for the County of Ulster

Purpose

Ulster County desires to maintain a practical and reasonable level of financial reserves to protect its taxpayers against possible disruptions in services in the event of unexpected temporary revenue shortfalls or unpredicted one-time expenditures. The County Fund Balance has been established to provide both the flexibility and stability needed to respond to unexpected circumstances that may arise.

The purpose of the fund balance policy is to:

- **Plan for contingencies.** Contingencies can assist in addressing volatility in revenues as well as extreme events like weather related disasters, pandemics or unforeseen capital costs. Fund balance can assist in managing temporary shortfalls.
- **Maintain a positive rating score with bonding agencies.** The presence of adequate funds will affect a government's creditworthiness.
- **Generate investment income.** Excess cash funds can be a source for investment revenue.
- **Avoid unneeded interest expenses.** By utilizing cash reserves to fund capital projects as opposed to issuing debt.
- **Assist with cash flow management.** Funds can help cover temporary shortfalls that arise from the timing of receipts and payments.
- **Create a clear understanding.** A formal policy clearly outlines appropriate use of the funds and corrective actions when to address deviations from policy.

Administration and Implementation

The County Budget Director and Executive are charged with carrying out the policy.

Components of Fund Balance

Fund Balance vs. Reserves - *Fund balance* is an accounting term defined as the difference between assets and liabilities in a governmental fund. The term *Reserves* is often used by public finance practitioners but isn't an actual government accounting term. It refers to the portion of fund balance held in reserve to provide a buffer against financial distress or risk. In governmental

funds, "reserves" comprise a portion of total fund balance. Governmental Accounting Standards Board (GASB) Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* governs the descriptions used to report fund balance. The statement focuses on the "extent to which the government is bound to honor constraints on the specific purposes for which amounts in the fund can be spent" and breaks total fund balance into five (5) different components:

Nonspendable Fund Balance: Consists of assets that are inherently nonspendable in the current period either because of their form or because they must be maintained intact, including prepaid items, inventories, long-term portions of loans receivable, financial assets held for resale, and principal of endowments.

Restricted Fund Balance: Consists of amounts that are subject to externally enforceable legal purpose restrictions imposed by creditors, grantors, contributors, or laws and regulations of other governments; or through constitutional provision or enabling legislation.

Committed Fund Balance: Consists of amounts that are subject to a purpose constraint imposed by a formal action of the government's highest level of decision-making authority before the end of the fiscal year, and that require the same level of formal action to remove the constraint.

Assigned Fund Balance: Consists of amounts that are subject to a purpose constraint that represents an intended use established by the government's highest level of decision-making authority, or by their 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. Assigned includes fund balance appropriated for next year's budget.

Unassigned Fund Balance: Represents the residual classification for the government's General Fund and could report a surplus or a deficit. In funds other than the General Fund, the unassigned classification should be used only to report a deficit balance resulting from overspending for specific purposes for which amounts had been restricted, committed or assigned.

Unrestricted fund balance is the total of the last three components, (committed, assigned and unassigned fund balance). This policy is limited to this unrestricted fund balance because "unrestricted fund balances" are either unconstrained or the constraints are self-imposed, meaning the constraints could be removed, making those balances available for other uses.

Required Fund Balance Level – General Fund

The Government Finance Officers Association (GFOA) recommends, at a minimum, that general-purpose governments, regardless of size, maintain unrestricted budgetary fund balance in their

general fund of no less than two months of regular general fund operating revenues or regular general fund operating expenditures.

However, the County policy is more restrictive, requiring a minimum unrestricted general fund balance of between X percent (X%) and X percent (X%) of current operating expenditures including amount appropriated for the subsequent budget.

Required Fund Balance Levels – Other Governmental Funds

Ulster County has available fund balance in other operating governmental funds that should be monitored and should maintain a reasonable amount of fund balance as well.

- The County will strive to maintain an unrestricted fund balance (including amount appropriated for the subsequent budget) in aggregate in the Special Grant, County Road, Road Machinery Fund of X-X% of its respective current operating expenditures.
- The County should also maintain a restricted for Debt Service fund balance (including the amount appropriated for the subsequent budget) level of X-X% of its current operating expenditures as this amount is able to be appropriated in the budget process.

Fund Balance Usage and Replenishment – Total Governmental Funds

Fund balance appropriated will not exceed an amount the Administration can reasonably expect to save during any given year. If fund balance is appropriated to balance the following year's budget in an amount that, if spent, would reduce the total fund balance percentage below the policy floor of X percent (X%) an explanation of the circumstances of the utilization and a plan to save or replenish the fund balance will be included in the transmittal letter of the Annual Financial Report.

Excess Fund Balance Levels

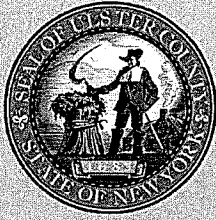
Following the submission of the County's Annual Update Document ("AUD"), any unrestricted fund balance excluding the amount appropriated in the subsequent budget above the upper policy limit, or X percent (X%) threshold will be used for one of the following four items:

- One-shot expenditures – for example transferred to the County Capital Projects Fund. The County Capital Projects Fund shall be used for one-time capital expenditures, in lieu of long-term debt financing.
- Reduce Debt Principal – for example the fund may also be used for prepayment of debt, upon recommendation by the County Budget Director and approval of the Ulster County Legislature, to reduce the County's outstanding debt or to pay down debt with high interest rates.
- Finance Reserve Funds – for example transferred to a Retirement Contribution Reserve Fund.
- Reduce Property Taxes

| Year Ending | General Fund Total Fund Balance | General Fund Unrestricted Fund Balance | Unrestricted % of Subsequent Operating Expenditures |
|-------------|---------------------------------------|--|--|
| 2011 | \$ 45,454,085 | 35,131,615 | 11.94% |
| 2012 | \$ 45,635,996 | 35,630,299 | 12.29% |
| 2013 | \$ 62,755,412 | 54,328,539 | 19.09% |
| 2014 | \$ 58,367,905 | 50,468,585 | 17.50% |
| 2015 | \$ 54,290,541 | 41,151,888 | 14.47% |
| 2016 | \$ 59,174,569 | 45,936,764 | 16.18% |
| 2017 | \$ 55,801,240 | 42,586,749 | 15.04% |
| 2018 | \$ 57,990,008 | 44,520,409 | 15.53% |
| 2019 | \$ 50,563,158 | 36,873,661 | 12.36% |
| 2020 | \$ 61,694,347 | 49,459,299 | 16.96% |

| Fund | Unrestricted Fund Balance Available for Appropriation* | 2021 Budgeted Expenditures | Unrestricted % of Current Operating Expenditures |
|--------------------------|---|-------------------------------|--|
| General Fund | \$ 49,459,299 | \$ 291,603,951 | 17% |
| Special Grant Fund | \$ 324,437 | \$ 2,081,040 | 16% |
| County Road Fund | \$ 4,882,430 | \$ 14,601,017 | 33% |
| Road Machinery Fund | \$ 3,291,206 | \$ 3,444,400 | 96% |
| Debt Service Fund | \$ 3,182,749 | \$ 13,145,698 | 24% |
| Total Governmental Funds | \$ 61,140,121 | \$ 324,876,106 | 19% |

| | General Fund | Special Grant Fund | County Road Fund | Road Machinery Fund | Debt Service Fund | Total Governmental Funds | |
|---|------------------|--------------------|------------------|---------------------|-------------------|--------------------------|----------|
| Unrestricted FB 12.31.2020 | \$ 49,459,299 | \$ 324,437 | \$ 4,882,430 | \$ 3,291,206 | \$ 3,182,749 | \$ 61,140,121 | |
| 2021 budget | \$ 291,603,951 | \$ 2,081,040 | \$ 14,601,017 | \$ 3,444,400 | \$ 13,145,698 | \$ 324,876,106 | |
| percentage | 17% | 16% | 33% | 96% | 24% | 19% | end 2020 |
| Unrestricted FB 12.31.2019 | \$ 36,873,661.0 | \$ 231,794.0 | \$ 3,371,969.0 | \$ 3,205,538.0 | \$ 4,402,371.0 | \$ 48,085,333.0 | |
| 2020 budget | \$ 298,265,169.0 | \$ 2,177,611.0 | \$ 15,423,750.0 | \$ 3,812,236.0 | \$ 12,527,961.0 | \$ 332,206,727.0 | |
| Percentage | 12% | 11% | 22% | 84% | 35% | 14% | end 2019 |
| Unrestricted FB 12.31.2018 | \$ 44,520,409 | \$ 191,099 | \$ 2,824,502 | \$ 6,525,365 | \$ 4,467,961 | \$ 58,529,336 | |
| 2019 budget | \$ 286,699,124 | \$ 1,605,145 | \$ 15,330,596 | \$ 3,744,884 | \$ 11,145,525 | \$ 318,525,274 | end 2018 |
| percentage | 16% | 12% | 18% | 174% | 40% | 18% | |
| Unrestricted FB 12.31.2017 | \$ 42,586,749 | \$ 115,573 | \$ 2,031,459 | \$ 4,177,236 | \$ 1,351,651 | \$ 50,262,668 | |
| 2018 budget | \$ 283,142,910 | \$ 1,568,324 | \$ 14,712,356 | \$ 3,854,377 | \$ 10,343,752 | \$ 313,621,719 | |
| percentage | 15% | 7% | 14% | 108% | 13% | 16% | end 2017 |
| Unrestricted FB 12.31.2016 | \$ 45,936,764 | \$ 127,469 | \$ 1,020,086 | \$ 4,747,888 | \$ 1,220,851 | \$ 53,053,058 | |
| 2017 budget | \$ 283,968,060 | \$ 2,299,186 | \$ 14,790,975 | \$ 3,805,321 | \$ 10,072,917 | \$ 314,936,459 | |
| percentage | 16% | 6% | 7% | 125% | 12% | 17% | end 2016 |
| Unrestricted fund balance includes restricted amounts in the debt service fund as they are available for appropriation in the budget process. | | | | | | | |
| 5 Yr AVERAGES | | | | | | | |
| Unrestricted Fund Balance | \$ 43,875,376 | \$ 198,074 | \$ 2,826,089 | \$ 4,389,447 | \$ 2,925,117 | \$ 54,214,103 | |
| Subsequent Year Operating Budget | \$ 288,735,843 | \$ 1,946,261 | \$ 14,971,739 | \$ 3,732,244 | \$ 11,447,171 | \$ 320,833,257 | |
| Percentage | 15% | 10% | 19% | 118% | 26% | 17% | |



ULSTER COUNTY SPACE UTILIZATION

The Government Finance Officers' Association recommends that government entities provide a "plain language" capital asset report to elected officials and the general public at least once every three years. This report only covers major government facilities and some infrastructure. It does not include equipment and majority of county-owned infrastructure, nor does it include condition ratings, changes in the value of assets or other information recommended for a comprehensive Report on Capital Assets.

Recommendations

Ulster County should engage in a space utilization study every five years or so and share a plain English capital asset report every three years. The last such study was finished in 2007 before the sale of Golden Hill Healthcare and prior to the acquisition of portions of Tech City. Space inventories should be maintained on a real-time basis and should be made available when major space changes are anticipated whether in new leased space or county owned facilities.

Leases presented to the Legislature for contract approval should be presented in as final a form as possible. All lease terms including square footage, term of the lease, and potential expenses such as taxes and fit up costs should be known at the time of the approval.

Leases presented to the Legislature for contract approval should be presented with more information including descriptions of other properties considered (both privately-owned and county owned. Presentation of new leases of privately owned space should include a short summary of the needs of the department or office for which the space is needed (such as statutory location, parking, ADA compliance). Ownership and LLC membership of private lessors should be disclosed.

The capital asset policy should be updated. The current policy was adopted in 2001 and the outside auditors identified the need for revision in the management letters of 2015, 2017 and 2019. The policy was updated to include construction work in progress in May 2020, but no other changes have been made to the policy since initial adoption. Updating the policy to include capital maintenance inventorying would enable the county to prioritize capital projects.

Accounting for Leases

Ulster County is required to implement GASB Statement No. 87, *Leases*, effective for the fiscal year ending December 31, 2021. GASB summarizes the purpose of the change as follows:

The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities.

For lessees the lease liability should be measured at the present value of payments expected to be made during the lease term (less any lease incentives). A lessee should reduce the lease liability as payments are made and recognize an outflow of resources for interest on the liability and should amortize the lease asset in a systematic and rational manner over the shorter of the lease term or the useful life of the underlying asset. The notes to financial statements should include a description of leasing arrangements, the amount of lease assets recognized, and a schedule of future lease payments to be made.

There appears to be a minor misstatement in the text of the Annual Update Document which has a note to the financial statement on leases that references space needed for expansion of social services, mental health and family court. This language is likely a carryover from prior years and should be updated to address current lease liabilities.

Buildings and Land Used by Ulster County Operations

The County uses four distinct types of space. Some space is county owned either through the Ulster Economic Development Alliance or directly. For this report we have separated out highway substations. The County also owns space that it leases to others. Finally, Ulster County leases space from the private sector for certain operations.

| UCEDA Owned Properties | | | | |
|-------------------------------|-------------------|---------------|----------------|-----------------|
| | Address | Sq Fd. | Acreage | Acquired |
| Information Services | 25 S. Manor Ave | 13,644 | 0.4754 Acres | 12/9/2015 |
| Vacant Land | Linderman Ave Ext | N/A | 7.51 Acres | 6/10/2015 |
| Enterprise West (3 bldgs) | Enterprise Dr. | 394,631 | 24.7 Acres | Pending |



ULSTER COUNTY OWNED PROPERTIES

*All located in Kingston unless otherwise noted

Ulster County Office Building

244 Fair Street; 62,396 sq. ft

- Basement & First Floor - DMV/Mail room
- Second Floor - County Clerk
- Third Floor - Tourism, Planning Board, Surrogate Court
- Fourth Floor - Department of Finance, Real Property Tax Service
- Fifth Floor - County Attorney, Comptroller, Personnel
- Sixth Floor - Legislative chambers, Budget, County Executive



Trudy Resnick Farber Center

50 Center Street, Ellenville; 20,730 sq.ft.

- Office for the Aging
- Social Services
- Probation
- Public Health
- Department of Social Services
- Hudson Valley Mental Health (lease)
- Family Services, Inc. (lease)
- Access-Supports (lease)
- Astor Services (lease)

Public Works Building

313 - 317 Shamrock Lane; 8,925 sq. ft.

- B&G/H&B
- Weights & Measures
- Historian

U.C. Probation Department

733 Broadway; 17,594 sq. ft.

- Office of Probation
- Restorative Justice Center

Ulster County Courthouse

285 Wall Street; 43,650 sq. ft.

- District Attorney's Office
- Judicial
- Maintenance

U.C. Human Services Complex

Development Court; 117,977 sq. ft.

- Family Court
- Veterans Service Agency
- D.S.S
- Self Insurance
- Safety
- Largest vacant space - 4,000 sq. ft.

U.C.A.T.

1 Danny Circle, 23,413 sq. ft.

- Administration / Offices
- Garage area

Department of the Environment

17 Pearl Street; 4,229 sq. ft.



U.C. Law Enforcement Center
380 Boulevard; 277,000 sq. ft.

- Sheriff's Office
- Arson Task Force

Golden Hill Office Building
239 Golden Hill Drive; 39,600 sq. ft.

- Mental Health
- Hudson Valley Mental Health
- WIC
- Astor Services (lease)
- Access Support for Living (lease)

Old County Jail
61 Golden Hill Drive; 53,389 sq.ft.

- Cell block area
- B.O.E voting machines storage
- NYS Parole Office (lease)

Persen House
 74 John Street; 6,405 sq. ft.

Carr Building
 1 Pearl Street; 3,560 sq. ft.

Golden Hill Pump House
 44 Golden Hill Drive

Golden Hill Water Tower
 733 Broadway; 465,300 gallons

Community Correction Facility
 63 Golden Hill Drive; 7,200 sq. ft.

U.C. Records Center
 300 Foxhall Avenue; 22,550 sq. ft.

Ulster County Pool & Maintenance
 241 Libertyville Rd., New Paltz - 7,126 sq.ft.

SUNY Ulster at Kingston (Sophie Finn)
 94 Mary's Avenue; 30,830 sq. ft.

Veterans Transitional Housing Facility
 67 Wurts Street

Emergency Management E-911
 238 Golden Hill Drive; 2,130 sq.ft.

Hutton Building
 234 Golden Hill Lane - Closed; 3,386 sq. ft.

Sojourner Truth - Ulster Landing Park
 916 Ulster Landing Road - 3,198 sq. ft.

Ulster County Fairgrounds
 249 Libertyville Road, New Paltz

| County Property Leased to Others | | |
|----------------------------------|------------------------------|---------------|
| Building | Lessee | Sq Ft. |
| Old Jail | NYS Parole Office | 1,852 |
| Golden Hill Office Building | Astor Services | 2,080 |
| | Family Services | 4,561 |
| | Access - Supports for Living | 207 |
| Trudy Resnick Farber Center | Astor Services | 1,230 |
| | Family Services | 3,093 |
| | Access - Supports for Living | 126 |
| Catskill Mountain Railroad | UCIDA to CMRR | N/A |
| | TOTAL | 13,149 |

| Highway Substations | | |
|---------------------|------------------------------------|--------|
| Sub-station | Location | Sq Ft. |
| Quarry Complex | 317 Shamrock Lane, Kingston | N/A |
| Accord | 456 Granite Road, Rochester | 2,324 |
| Boiceville | 8 Cabin Hill Road, Olive | 13,690 |
| New Paltz | 246 Libertyville Road, New Paltz | 13,697 |
| Plattekill | 227 Foster Road, Plattekill | 2,265 |
| Quarryville | 344 Harry Wells Road, Saugerties | 5,223 |
| Shandaken | 7336 State Rt. 28, Shandaken | 5,364 |
| Shawangunk | 40 King's Lane, Shawangun | 4,433 |
| Denning / Sundown | 30 Greenville Road, Denning | 4,984 |
| Ulster Heights | 229 Ulster Heights Road, Wawarsing | 3,545 |
| VanDale (LEASE) | 316 Van Dale Road, West Hurley | 15,146 |

| Space Leased by Ulster County From Others | | | | | | | | |
|---|---------------|-------------------------------------|---------------|--------|------------|-----------|------------------------------------|---|
| Department | Contract | Location | Current Cost | Sq Ft. | Term Start | Term End | Vendor | Use |
| Employment and Training | 2017-00000474 | 535 Boices Ln, Kingston | \$15010.39/mo | 10287 | 9-Oct-17 | 8-Oct-20 | 935 Associates, LLC | Office space- shared with DOL |
| Board of Elections | 2020-00000387 | 284 Wall St, Kingston | \$5,200.38/mo | 3,566 | 14-Aug-20 | 13-Aug-25 | CPR Kingston, LLC | Office space, intake, training, storage |
| Public Defender | 2020-00000410 | 280-284 Wall St, Kingston | \$9,016.87/mo | 6,183 | 1-Oct-20 | 30-Sep-25 | CPR Kingston, LLC | Office space - PD |
| Social Services | 2020-00000296 | 51 Hurley Ave., Kingston | \$4,853.33/mo | 3,328 | 1-Apr-20 | 31-Mar-25 | O & W Station | Office space - Family & Child Advocacy |
| Sheriff's Office | 2017-00000449 | 146-152 Mt Pleasant Rd, Mt. Tremper | \$650/mo | 2,004 | 1-Jul-17 | 30-Jun-22 | Kaatskill Development Holdings LLC | Substation |
| Sheriff's Office | 2017-00000119 | 1500 Route 208, Wallkill | \$750/mo | 711 | 1-Jan-17 | 31-Dec-21 | Wallkill Central School District | Substation |
| Sheriff's Office | 2020-00000261 | 108 Canal St, Ellenville | \$312/yr | 1,534 | 1-May-20 | 30-Apr-25 | Town of Wawarsing | Substation |
| Probation | 2018-00000404 | 124 Main St., New Paltz | \$1855/mo | 1,308 | 1-Nov-18 | 31-Oct-23 | Pine Professional Center, LLC | Probation |
| Department of Public Works | 2018-00000384 | 316 Van Dale Rd, West Hurley | \$8,400/mo | 15,146 | 1-Jul-18 | 30-Jun-23 | Van Dale Properties LLC | Fabrication Facility lease |
| Ulster County Area Transit | 2019-00000556 | 464 Hasbrouck Ave, Kingston | \$1,000/mo | 2,500 | 1-Jul-19 | 30-Jun-24 | City of Kingston | Transit Garage Rental |