



DANIEL P. MCCOY  
COUNTY EXECUTIVE

M. DAVID REILLY, JR  
COMMISSIONER

COUNTY OF ALBANY  
DEPARTMENT OF MANAGEMENT AND BUDGET  
112 STATE STREET, SUITE 1200  
ALBANY, NEW YORK 12207  
OFFICE: (518) 447-5525  
FAX: (518) 447-5589  
[www.albanycounty.com](http://www.albanycounty.com)

PATRICK ALDERSON  
DEPUTY COMMISSIONER

11/15/2022

Honorable Andrew Joyce, Chairman  
Albany County Legislature  
112 State Street, Room 710  
Albany, New York 12207

Dear Chairman Joyce:

The Department of Management & Budget is requesting to amend resolutions 21-506 and 22-176 to reflect the accounting structure that's been developed in conjunction with the Department of Audit & Control to better track spending of the American Rescue Plan Act (ARPA) funds. The new accounting structure changes which funds previously authorized projects are paid from; by segregating all American Rescue Plan Act monies in a standalone fund, Albany County is aligning with federal GAAP standards per the Department of Audit and Control. The appropriation and revenue accounts in these resolutions will change per the Budget Amendment attached to this RLA. There is no impact to the other aspects of resolutions 21-506 and 22-176.

Should you have any questions about this RLA, please don't hesitate to reach out.

Sincerely,

M. David Reilly, Jr  
*Commissioner, Management & Budget*

cc: Hon. Dennis A. Feeney, Majority Leader  
Hon. Frank A. Mauriello, Minority Leader  
Rebekah Kennedy, Majority Counsel  
Arnis Zilgme, Minority Counsel



# County of Albany

Harold L. Joyce  
Albany County Office  
Building  
112 State Street - Albany,  
NY 12207

## Legislation Text

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**File #:** TMP-3824, **Version:** 1

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### REQUEST FOR LEGISLATIVE ACTION

**Description (e.g., Contract Authorization for Information Services):**

Amending Resolutions 21-506 and 22-176 for Administrative/Accounting Adjustments Related to American Rescue Plan Act (ARPA) Monies

Date: 11/15/2022  
Submitted By: Patrick Alderson  
Department: Management & Budget  
Title: Deputy Commissioner  
Phone: 518-447-5525  
Department Rep.  
Attending Meeting: Dave Reilly or Patrick Alderson

**Purpose of Request:**

- ☐ Adopting of Local Law
- ☒ Amendment of Prior Legislation
- ☐ Approval/Adoption of Plan/Procedure
- ☐ Bond Approval
- ☒ Budget Amendment
- ☐ Contract Authorization
- ☐ Countywide Services
- ☐ Environmental Impact/SEQR
- ☐ Home Rule Request
- ☐ Property Conveyance
- ☐ Other: (state if not listed) Click or tap here to enter text.

**CONCERNING BUDGET AMENDMENTS**

**Increase/decrease category (choose all that apply):**

- ☒ Contractual
- ☐ Equipment
- ☐ Fringe
- ☐ Personnel

- ☐ Personnel Non-Individual  
☒ Revenue

Increase Account/Line No.: CM.CM6001.44046, CM.CM6001.04089; CM.CM5001.44046,  
CM.CM5001.04089  
Source of Funds: American Rescue Plan Act  
Title Change: Click or tap here to enter text.

### **CONCERNING CONTRACT AUTHORIZATIONS**

**Type of Contract:**

- ☐ Change Order/Contract Amendment  
☐ Purchase (Equipment/Supplies)  
☐ Lease (Equipment/Supplies)  
☐ Requirements  
☐ Professional Services  
☐ Education/Training  
☐ Grant

Choose an item.

Submission Date Deadline Click or tap to enter a date.

- ☐ Settlement of a Claim  
☐ Release of Liability  
☐ Other: (state if not listed) Click or tap here to enter text.

**Contract Terms/Conditions:**

Party (Name/address):  
Click or tap here to enter text.

Additional Parties (Names/addresses):  
Click or tap here to enter text.

Amount/Raise Schedule/Fee: Click or tap here to enter text.  
Scope of Services: Click or tap here to enter text.

Bond Res. No.: Click or tap here to enter text.  
Date of Adoption: Click or tap here to enter text.

### **CONCERNING ALL REQUESTS**

Mandated Program/Service: Yes ☐ No ☐  
If Mandated Cite Authority: Click or tap here to enter text.

Is there a Fiscal Impact: Yes ☒ No ☐  
Anticipated in Current Budget: Yes ☒ No ☐

County Budget Accounts:

Revenue Account and Line: Varies, see Budget Amendment

Revenue Amount: Varies, see Budget Amendment

Appropriation Account and Line: Varies, see Budget Amendment

Appropriation Amount: Varies, see Budget Amendment

Source of Funding - (Percentages)

Federal: 100%

State: Click or tap here to enter text.

County: Click or tap here to enter text.

Local: Click or tap here to enter text.

Term

Term: (Start and end date) Click or tap here to enter text.

Length of Contract: Click or tap here to enter text.

Impact on Pending Litigation

Yes ☐ No ☒

If yes, explain: Click or tap here to enter text.

Previous requests for Identical or Similar Action:

Resolution/Law Number: 21-506; 22-176

Date of Adoption: 12/6/21; 5/9/22

**Justification:** (state briefly why legislative action is requested)

The Department of Management & Budget is requesting to amend resolutions 21-506 and 22-176 to reflect the accounting structure that's been developed to better track spending of the American Rescue Plan Act (ARPA) funds. The new accounting structure changes which funds previously authorized projects are paid from; by segregating all American Rescue Plan Act monies in a standalone fund, Albany County is aligning with federal GAAP standards per the Department of Audit and Control. The appropriation and revenue accounts in these resolutions will change per the Budget Amendment attached to this RLA. There is no impact to the other aspects of resolutions 21-506 and 22-176.

APPROPRIATIONS														
		ACCOUNT NO.			RESOLUTION DESCRIPTION	INCREASE	DECREASE	UNIT COST	DEPARTMENT NAME					
A9	8020	4	4046		Fees for Services		175,000.00		Reso 21-506					
CM	6001	4	4046		Fees for Services	175,000.00			Reso 21-506					
A9	8020	4	4046		Fees for Services		60,000.00		Reso 22-176					
CM	5001	4	4046		Fees for Services	60,000.00			Reso 22-176					
TOTAL Appropriations						235,000.00	235,000.00							
ESTIMATED REVENUES														
		ACCOUNT NO.			RESOLUTION DESCRIPTION	DECREASE	INCREASE	UNIT COST	DEPARTMENT NAME					
A4	1340	0	4962		Federal Stimulus	-175,000.00			Reso 21-506					
CM	6001	0	4089		Federal Aid		-175,000.00		Reso 21-506					
A4	1340	0	4962		Federal Stimulus	-60,000.00			Reso 22-176					
CM	5001	0	4089		Federal Aid		-60,000.00		Reso 22-176					
TOTAL INCREASE						-235,000.00	-235,000.00							
GRAND TOTALS						0.00	0.00							

## Agenda October 13, 2022 ARPA ACCOUNTING and OTHER DISCUSSION POINTS

### 1. ARPA CLAIM PROCESS – discussion

- M&B request DAC to create GL numbers
- Claims are prepared by departments and
- M&B approves claims to be submitted to DOC
- M&B does Federal portal
- Chart of Accounts – current for AARP

### 2. CM vs A FUND

- State Comptroller indicated direction on June 2021 to use the A fund
- Resolution 176 indicates allocate to A fund with Revenue offset
- DAC suggested to segregate to be more in line with Federal GAAP standards. BST auditors confirmed
- Problem – the AUD will not match the audited financials, but the Audited Financial are the statement of record
- Follow-up with State Comptroller's Office

### 3. LEGISLATOR APPROVAL – RESOLUTIONS

- CM ARPA allocations are not budgeted. Need a plan similar to capital tracking introducing ARPA allocation and expenses.
- Since Legislatures are on the Executive Committee, does additional Legislation approval need to be done?
- Is global approval acceptable within the percentages for Legislation Resolution?

#### ARPA Subcommittee Allocations

Description	Amount	% Allocation
Administration	\$ 180,000	0.5%
County Projects	\$11,200,000	32.9
Economic Development	\$ 7,900,000	23.2%
Community Infrastructure	\$ 5,900,000	17.3%
Public Health	\$ 4,400,000	12.9%
Excess Contingency	\$ 90,479	0.3%
<b>Total 2<sup>nd</sup> Tranche</b>	<b>\$29,670,479</b>	<b>100.0%</b>

## CM Chart of Accounts Template

### Fund

- ✦ CM Fund. *\*Already established*

### Sub-Department

- ✦ (1) County Projects
- ✦ (2) Economic Development
- ✦ (3) Community Development
- ✦ (4) Public Health
- ✦ (5) Administration
- ✦ (6) *Revenue Replacement*

### Organization Code

- ✦ Project Specific (i.e. – CM1ABC) in which “CM” represents the Fund, “1” represents the Sub-Department, and “ABC” represents the specific project.

### Object Code

- ✦ Can follow our current CoA.

### Project Code

- ✦ Can be used as needed.