



CATTARAUGUS COUNTY

John R. Searles, County Administrator

303 Court Street
Little Valley, New York 14755

(716) 938-2577 Fax (716) 938-2760

Fleet Advisory Committee
Wednesday, October 1, 2014, 3:45 p.m.
Large Committee Room.

Contingent Fund Balance: \$117,482

Tobacco Settlement Proceeds to Date: \$21,707,079

The following committees will meet on **Wednesday, October 1, 2014**, at the County Center in Little Valley, New York, at the indicated times:

Public Works	4:00 p.m.
Human Services	4:45 p.m.
Development & Agriculture	5:00 p.m.
County Operations	5:15 p.m.
Finance	5:30 p.m.

ACT NO.

PREFILED RESOLUTIONS

- | | |
|--------|--|
| 457-14 | Mr. VanRensselaer and Mrs. Labuhn
APPOINTMENT OF GROW CATTARAUGUS LOAN FUND COMMITTEE MEMBERS |
| 458-14 | Mr. Weller and Mr. Koch
BID ACCEPTANCE FOR GLULAMINATED BRIDGE DECKING FOR ALLEGANY BRIDGE NO. 66
(Department of Public Works) |
| 459-14 | Mr. Weller and Mr. Koch
REJECTING CERTAIN BIDS FOR PURCHASE OF EIGHT PASSENGER VAN (Department of Health) |
| 460-14 | Mr. Snyder, Jr.
DECLARING CERTAIN REAL PROPERTY IN THE TOWN OF PORTVILLE NECESSARY FOR PUBLIC USE |
| 461-14 | Mr. Hale, Mr. Snyder, Jr., Ms. Vickman, Mr. Weller and Mr. Koch
AUTHORIZING THE CHAIR TO EXECUTE CONTRACT WITH EAST SIDE RENTALS, INC. FOR
PURCHASE OF CARPORT FOR VETERANS AFFAIRS VANS AND TRANSFER OF FUNDS (Contingent
Fund – Building Improvements) |
| 462-14 | Mr. VanRensselaer and Mrs. Labuhn
AUTHORIZING THE CHAIR TO EXECUTE CONTRACT WITH CATTARAUGUS COMMUNITY ACTION,
INC. FOR ASSISTANCE WITH FOOD FOR THOUGHT CULINARY ARTS EMPLOYMENT TRAINING
PROGRAM AND ADJUSTING VARIOUS APPROPRIATION ACCOUNTS (Department of Economic
Development, Planning & Tourism) |

- 463-14 Ms. Edstrom and Mrs. Stockman
APPROVING CONTRACT BETWEEN CATTARAUGUS COUNTY COMMUNITY SERVICES BOARD AND SALAMANCA CITY CENTRAL SCHOOL DISTRICT FOR MENTAL HEALTH SOCIAL WORKER SERVICES
- 464-14 Ms. Edstrom and Mrs. Stockman
AUTHORIZING THE CHAIR TO EXECUTE CONTRACT WITH UNIFIED IPA, LLC FOR FAMILY PLANNING SERVICES
- 465-14 Ms. Edstrom and Mrs. Stockman
AUTHORIZING THE CHAIR TO EXECUTE AMENDED CONTRACT WITH CATTARAUGUS-ALLEGANY WORKFORCE INVESTMENT BOARD, INC. FOR OPERATION OF WIA ONE-STOP PROGRAM (2013-2014)
- 466-14 Ms. Edstrom and Mrs. Stockman
AUTHORIZING THE CHAIR TO EXECUTE CONTRACT WITH CATTARAUGUS-ALLEGANY WORKFORCE INVESTMENT BOARD, INC. FOR YEAR-ROUND YOUTH PROGRAMS (2014-2015)
- 467-14 Ms. Edstrom and Mrs. Stockman
AUTHORIZING THE CHAIR TO EXECUTE CONTRACT WITH CATTARAUGUS-ALLEGANY WORKFORCE INVESTMENT BOARD, INC. FOR SUMMER YOUTH EMPLOYMENT PROGRAMS (2014)
- 468-14 Ms. Edstrom and Mrs. Stockman
AUTHORIZING THE CHAIR TO EXECUTE CONTRACT WITH NEW YORK STATE INSURANCE FUND FOR AMERICORPS PROGRAM WORKERS' COMPENSATION COVERAGE
- 469-14 Ms. Edstrom and Mrs. Stockman
AUTHORIZING THE CHAIR TO EXECUTE CONTRACTS WITH VARIOUS ENTITIES FOR AMERICORPS START PROGRAM
- 470-14 Ms. Edstrom and Mrs. Stockman
AUTHORIZING THE CHAIR TO EXECUTE CONTRACT WITH NEW YORK STATE COMMISSION ON NATIONAL AND COMMUNITY SERVICE FOR AMERICORPS START PROGRAM
- 471-14 Ms. Edstrom and Mrs. Stockman
AUTHORIZING THE CHAIR TO EXECUTE CONTRACT WITH BCS INSURANCE COMPANY FOR AMERICORPS START PROGRAM HEALTH INSURANCE
- 472-14 Mr. Snyder, Sr.
RE-ESTABLISHING CATTARAUGUS COUNTY CAPITAL ASSET POLICY

Committee Referrals 10/1/2014								
Act #	Finance	County Ops	DPW	Senior Services	Strategic Planning	Human Services	Develop & Ag	Labor Relations
457	X						X	
458	X		X					
459	X		X			X		
460	X	X	X					
461	X		X			X		
462	X						X	
463	X					X		
464	X					X		
465	X					X		
466	X					X		
467	X					X		
468	X					X		
469	X					X		
470	X					X		
471	X					X		
472	X							
Totals	16	1	4	0	0	11	2	0

APPOINTMENT OF GROW CATTARAUGUS LOAN FUND COMMITTEE MEMBERS

Pursuant to Section 153 of the County Law.

I. WHEREAS, Act 354-2014 authorized a change in the name of the Microenterprise Development Loan Fund Program to Grow Cattaraugus Loan Fund (GCLF), and

II. WHEREAS, Act 354-2014 further authorized the adoption of the Grow Cattaraugus Loan Fund Policy Guidelines and Operating Plan, and

III. WHEREAS, it is necessary to appoint individuals to the GCLF Committee, now, therefore, be it

I. RESOLVED, that the following individuals are appointed to the GCLF Committee with terms to expire December 31, 2015:

Mary George
Community Development Coordinator, City of Olean
720 Maple Street
Olean, New York 14760

Ralph Swanson
VP and Branch Manager, Community Bank, Gowanda
69 Caroline Road
Gowanda, New York 14070,

and be it further

II. RESOLVED, that the following individuals are appointed to the GCLF Committee with terms to expire December 31, 2016:

David P. Skiba
VP, Cattaraugus County Bank, Little Valley
408 Central Avenue
Salamanca, New York 14779

David Potter
Business Owner, Potter Lumber Co.
3522 Morgan Hollow Road
Allegany, New York 14706

Barbara George
Business Owner, Agriculture
10365 Maple Grove Road
Delevan, New York 14042,

and be it further

III. RESOLVED, that the Clerk of the Legislature is hereby directed to forward a certified copy of this resolution to the Grow Cattaraugus Loan Fund.

Resolution Referred to:

Finance	<input checked="" type="checkbox"/>	Human Services	<input type="checkbox"/>
Co. Operations	<input type="checkbox"/>	Develop. & Ag	<input checked="" type="checkbox"/>
DPW	<input type="checkbox"/>	Public Safety	<input type="checkbox"/>
Senior Services	<input type="checkbox"/>	Labor Relations	<input type="checkbox"/>
Strategic Planning	<input type="checkbox"/>	_____	<input type="checkbox"/>

**BID ACCEPTANCE FOR GLULAMINATED BRIDGE DECKING
FOR ALLEGANY BRIDGE NO. 66
(Department of Public Works)**

Pursuant to Section 103 of the General Municipal Law and
Sections 408 and 408-a of the County Law.

I. WHEREAS, the Clerk of the Legislature was authorized to advertise for sealed bids for the purchase of glulaminate bridge decking for Allegany Bridge No. 66, located on Chapins Cross Road, over Five Mile Creek, according to specifications provided by the Public Works Committee, and

II. WHEREAS, the only bid received meeting specifications for glulaminate bridge decking was the bid of Laminated Concepts, Inc., 3310 State Route 352, P.O. Box 369, Big Flats, New York 14814, in the total amount of \$108,997.00, to be paid as invoiced, and

III. WHEREAS, sufficient funds are included in the 2014 budget to cover the cost of the aforementioned services, now, therefore, be it

I. RESOLVED, that the bid of Laminated Concepts, Inc., be, and the same hereby is, accepted for a term commencing upon Notice of Award and terminating ninety (90) days thereafter, with substantial completion of the project to be within seventy (70) days after receipt of order for the aforementioned glulaminate bridge decking from the County, and be it further

II. RESOLVED, that the vouchers accordingly certified by the Commissioner of the Department of Public Works be audited by the Auditor and paid by the County Treasurer.

No State bid.

Seven sets of specifications were sent out.

One bid was received.

Resolution Referred to:

Finance	<input checked="" type="checkbox"/>	Human Services	<input type="checkbox"/>
Co. Operations	<input type="checkbox"/>	Develop. & Ag	<input type="checkbox"/>
DPW	<input checked="" type="checkbox"/>	Public Safety	<input type="checkbox"/>
Senior Services	<input type="checkbox"/>	Labor Relations	<input type="checkbox"/>
Strategic Planning	<input type="checkbox"/>	_____	<input type="checkbox"/>

**REJECTING CERTAIN BIDS FOR PURCHASE OF EIGHT PASSENGER VAN
(Department of Health)**

Pursuant to Section 103 of the General Municipal Law.

I. WHEREAS, the Department of Health advertised for sealed bids for the purchase of an 8 passenger van, according to bid specifications and general information provided by the Public Works Committee, and

II. WHEREAS, the aforementioned bid must be rejected as the delivery of the vehicle cannot be guaranteed within the grant period, and

III. WHEREAS, the grant funding will no longer be available to cover the purchase of the van, now, therefore, be it

I. RESOLVED, that the Cattaraugus County Legislature hereby rejects the bids received for the purchase of an 8 passenger van, which were opened on September 19, 2014.

Resolution Referred to:

Finance	<input checked="" type="checkbox"/>	Human Services	<input checked="" type="checkbox"/>
Co. Operations	<input type="checkbox"/>	Develop. & Ag	<input type="checkbox"/>
DPW	<input checked="" type="checkbox"/>	Public Safety	<input type="checkbox"/>
Senior Services	<input type="checkbox"/>	Labor Relations	<input type="checkbox"/>
Strategic Planning	<input type="checkbox"/>	_____	<input type="checkbox"/>

DECLARING CERTAIN REAL PROPERTY IN THE TOWN OF
PORTVILLE NECESSARY FOR PUBLIC USE

Pursuant to Section 215 of the County Law and
Section 406 of the Real Property Tax Law.

I. WHEREAS, the County has tax title to certain property located in the Town of Portville, bounded and described as follows: Described as being about 2.98 Acres, Tax Map Number 95.001-2-12.2, 2098 Haskell Road, Town of Portville, Cattaraugus County, New York, LCC 210, and

II. WHEREAS, due to the reconstruction of Haskell Road in the Town of Portville, the County Department of Public Works has determined that it is beneficial to the County to retain title to this property, now, therefore, be it

I. RESOLVED, that the Cattaraugus County Legislature hereby declares the above-described property necessary for public use.

Resolution Referred to:

Finance	<input checked="" type="checkbox"/>	Human Services	<input type="checkbox"/>
Co. Operations	<input checked="" type="checkbox"/>	Develop. & Ag	<input type="checkbox"/>
DPW	<input checked="" type="checkbox"/>	Public Safety	<input type="checkbox"/>
Senior Services	<input type="checkbox"/>	Labor Relations	<input type="checkbox"/>
Strategic Planning	<input type="checkbox"/>	_____	<input type="checkbox"/>

**AUTHORIZING THE CHAIR TO EXECUTE CONTRACT
WITH EAST SIDE RENTALS, INC. FOR
PURCHASE OF CARPORT FOR VETERANS AFFAIRS VANS AND
TRANSFER OF FUNDS
(Contingent Fund – Building Improvements)**

Pursuant to Sections 363, 365 and 450 of the County Law.

- I. WHEREAS, the Veterans Affairs Office is desirous of purchasing a carport for its vans, and
- II. WHEREAS, East Side Rentals, LLC, 5 Greenwich Street, Belmont, New York 14813, can provide a 24' wide x 31' long x 9' high carport for an amount of \$7,595.00, to be paid as invoiced, and
- III. WHEREAS, a transfer of funds is necessary in order to cover the cost of the aforementioned carport, now, therefore, be it
- I. RESOLVED, that the Chair of the Legislature be, and hereby is, authorized and directed to execute a contract, on behalf of Cattaraugus County, with East Side Rentals, LLC, for the provision of the above-described carport, for a term commencing October 8, 2014 and terminating November 30, 2014, according to the above-described terms, and be it further

II. RESOLVED, that the County Administrator is hereby directed to make the following budgetary changes:

Decrease Appropriation Account:

A.901.1990.0000.40601	Contingent Fund	\$7,595.00
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Increase Appropriation Account:

A.651.6510.0000.20002	Building Improvements	\$7,595.00.
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Resolution Referred to:

Finance <input checked="" type="checkbox"/>	Human Services <input checked="" type="checkbox"/>
Co. Operations <input type="checkbox"/>	Develop. & Ag <input type="checkbox"/>
DPW <input checked="" type="checkbox"/>	Public Safety <input type="checkbox"/>
Senior Services <input type="checkbox"/>	Labor Relations <input type="checkbox"/>
Strategic Planning <input type="checkbox"/>	_____ <input type="checkbox"/>

**AUTHORIZING THE CHAIR TO EXECUTE CONTRACT WITH
CATTARAUGUS COMMUNITY ACTION, INC. FOR ASSISTANCE WITH
FOOD FOR THOUGHT CULINARY ARTS EMPLOYMENT TRAINING PROGRAM
AND ADJUSTING VARIOUS APPROPRIATION ACCOUNTS
(Department of Economic Development, Planning & Tourism)**

Pursuant to Sections 363, 366 and 450 of the County Law.

I. WHEREAS, the Food for Thought Culinary Arts Employment Training Program is an initiative that focuses on job training, job skills development, job placement and retention, and financial and civic literacy, and

II. WHEREAS, the Program is operated by Cattaraugus Community Action, Inc. and is funded through the New York State Department of State's Community Services Block Grant discretionary funding program, and

III. WHEREAS, Cattaraugus Community Action, Inc., 25 Jefferson Street, Salamanca, New York 14779, is requesting \$25,000.00 to support the Food for Thought Culinary Arts Employment Training Program, and

IV. WHEREAS, the County is desirous of contributing the amount of \$25,000.00 to support the aforementioned program, and

V. WHEREAS, Act 643-2013 established Account A.913.0000 - Fund Balance Committed-Economic Development for unexpended Casino Funds, and

VI. WHEREAS, the aforementioned account should be used to cover the cost of the \$25,000.00 to be paid to Cattaraugus Community Action, Inc., for the Food for Thought Culinary Arts Employment Training Program, and

VII. WHEREAS, various appropriation accounts must be adjusted in order to cover the aforementioned \$25,000.00, now, therefore, be it

I. RESOLVED, that the Chair of the Legislature be, and hereby is, authorized and directed to execute a contract, on behalf of Cattaraugus County, with Cattaraugus Community Action, Inc., in order to contribute an amount of \$25,000.00 towards the cost of the Food for Thought Culinary Arts Employment Training Program, and be it further

II. RESOLVED, that the County Administrator is hereby directed to appropriate from Fund Balance Committed Economic Development Account A.913.0000 and make the following budgetary changes:

Increase Appropriation Account:

A.298.6420.0000.42047	Cattaraugus Community Action, Inc.	\$25,000.00.
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Resolution Referred to:

Finance <input checked="" type="checkbox"/>	Human Services <input type="checkbox"/>
Co. Operations <input type="checkbox"/>	Develop. & Ag <input checked="" type="checkbox"/>
DPW <input type="checkbox"/>	Public Safety <input type="checkbox"/>
Senior Services <input type="checkbox"/>	Labor Relations <input type="checkbox"/>
Strategic Planning <input type="checkbox"/>	<input type="checkbox"/>

**APPROVING CONTRACT BETWEEN
CATTARAUGUS COUNTY COMMUNITY SERVICES BOARD AND
SALAMANCA CITY CENTRAL SCHOOL DISTRICT FOR
MENTAL HEALTH SOCIAL WORKER SERVICES**

Pursuant to Section 41.07 of the Mental Hygiene Law and
Section 450 of the County Law.

I. WHEREAS, Act 373-2013 authorized a contract with the Salamanca City Central School District for the provision of a social worker in the Salamanca City Central School District for the provision of mental health services, the term of which expired August 31, 2014, and

II. WHEREAS, the County Department of Community Services is desirous of continuing the aforementioned services, and

III. WHEREAS, a contract with Salamanca City Central School District outlining the mental health services to be provided by the County Department of Community Services' social worker is necessary, and

IV. WHEREAS, the Salamanca City Central School District shall provide an office, a phone line, and furniture at no cost to the County, and

V. WHEREAS, the Salamanca City Central School District shall pay to the Department of Community Services an amount of \$6,667.00, over the term of the contract, to cover the cost of the aforementioned social worker, now, therefore, be it

I. RESOLVED, that the Chair of the Legislature be, and hereby is, authorized and directed to execute a contract, between the Cattaraugus County Community Services Board and the Salamanca City Central School District, to signify the County's approval, for the provision of the above-described services, for a term commencing September 1, 2014 and terminating December 31, 2015, according to the above-described terms.

Resolution Referred to:

Finance	<input checked="" type="checkbox"/>	Human Services	<input checked="" type="checkbox"/>
Co. Operations	<input type="checkbox"/>	Develop. & Ag	<input type="checkbox"/>
DPW	<input type="checkbox"/>	Public Safety	<input type="checkbox"/>
Senior Services	<input type="checkbox"/>	Labor Relations	<input type="checkbox"/>
Strategic Planning	<input type="checkbox"/>	_____	<input type="checkbox"/>

**AUTHORIZING THE CHAIR TO EXECUTE CONTRACT
WITH UNIFIED IPA, LLC
FOR FAMILY PLANNING SERVICES**

Pursuant to Section 450 of the County Law.

- I. WHEREAS, the County Department of Health is desirous of providing family planning services to individuals enrolled with Unified IPA, LLC, and
- II. WHEREAS, Unified IPA, LLC, 17199 Laural Park Drive, Suite 200, Livonia, Michigan 48152, is desirous of obtaining family planning services for individuals who are enrolled and receiving services with Unified IPA, and
- III. WHEREAS, Unified IPA, LLC, has agreed to reimburse the County Department of Health in accordance with negotiated fee schedules, for the provision of ancillary services to Unified IPA members, now, therefore, be it
- I. RESOLVED, that the Chair of the Legislature be, and hereby is, authorized and directed to execute a contract, on behalf of Cattaraugus County, with Unified IPA, LLC, for the provision of the above-described services, for a term commencing October 1, 2014 and terminating September 30, 2015, with automatic renewals for successive one (1) year periods, according to the above-described terms.

Resolution Referred to:

Finance	<input checked="" type="checkbox"/>	Human Services	<input checked="" type="checkbox"/>
Co. Operations	<input type="checkbox"/>	Develop. & Ag	<input type="checkbox"/>
DPW	<input type="checkbox"/>	Public Safety	<input type="checkbox"/>
Senior Services	<input type="checkbox"/>	Labor Relations	<input type="checkbox"/>
Strategic Planning	<input type="checkbox"/>		<input type="checkbox"/>

**AUTHORIZING THE CHAIR TO EXECUTE AMENDED CONTRACT WITH
CATTARAUGUS-ALLEGANY WORKFORCE INVESTMENT BOARD, INC. FOR
OPERATION OF WIA ONE-STOP PROGRAM (2013-2014)**

Pursuant to P.L. 105-220, Workforce Investment Act of 1998,
20 USC 9201 and Section 450 of the County Law.

I. WHEREAS, Act 64-2013, as amended by Act 511-2013, authorized a contract with the Cattaraugus-Allegany Workforce Investment Board, Inc., for the operation of the WIA One-Stop program, the term of which expired June 30, 2014, and

II. WHEREAS, in order to meet the expenditure levels required by the New York State Department of Labor (NYSDOL), additional administrative funding is needed in the amount of \$4,597.00, bringing the total program amount for the term July 1, 2013 through June 30, 2014, to \$473,192.00, and

III. WHEREAS, an amended contract is necessary for the payment to the County of the sum of \$473,192.00 for the program year July 1, 2013 through June 30, 2014, as invoiced, and

IV. WHEREAS, this program is 100% federally funded, now, therefore, be it

I. RESOLVED, that the Chair of the Legislature be, and hereby is, authorized and directed to execute an amended contract, on behalf of Cattaraugus County, with the Cattaraugus-Allegany Workforce Investment Board, Inc., for the provision of the above-described services, for a term commencing July 1, 2013 and terminating June 30, 2014, according to the above-described terms, and be it further

II. RESOLVED, that upon termination of either state or federal funding for this program, then this program shall be automatically abolished, and be it further

III. RESOLVED, that such contract shall provide that upon the reduction of any such funding, the County, in its sole discretion, may terminate the contract on thirty (30) days written notice, and be it further

IV. RESOLVED, that in the event of any such reduction, the department head involved shall immediately report such occurrence to the Chairman of the Committee to which the department is assigned, who shall add the matter to the agenda of the Committee's next meeting.

Resolution Referred to:

Finance	<input checked="" type="checkbox"/>	Human Services	<input checked="" type="checkbox"/>
Co. Operations	<input type="checkbox"/>	Develop. & Ag	<input type="checkbox"/>
DPW	<input type="checkbox"/>	Public Safety	<input type="checkbox"/>
Senior Services	<input type="checkbox"/>	Labor Relations	<input type="checkbox"/>
Strategic Planning	<input type="checkbox"/>	_____	<input type="checkbox"/>

**AUTHORIZING THE CHAIR TO EXECUTE CONTRACT WITH
CATTARAUGUS-ALLEGANY WORKFORCE INVESTMENT BOARD, INC. FOR
YEAR-ROUND YOUTH PROGRAMS (2014-2015)**

Pursuant to Workforce Investment Act of 1998 and Section 450 of the County Law.

I. WHEREAS, Act 509-2013 authorized a contract with the Cattaraugus-Allegany Workforce Investment Board, Inc. (WIB), for the provision of services necessary to operate year-round youth programs, the term of which expired June 30, 2014, and

II. WHEREAS, the County Department of Social Services is desirous of continuing the provision of services to youth and can make available all necessary qualified personnel, licenses, facilities and expertise to perform, or have performed, the services required, and

III. WHEREAS, the WIB will pay the County an amount of \$31,415.00 for the provision of the above-described youth services for the period July 1, 2014 through June 30, 2015, and

IV. WHEREAS, this program is 100% federally funded, now, therefore, be it

I. RESOLVED, that the Chair of the Legislature be, and hereby is, authorized and directed to execute a contract, on behalf of Cattaraugus County, with the Cattaraugus-Allegany Workforce Investment Board, Inc., for the provision of the above-described services, for a term commencing July 1, 2014 and terminating June 30, 2015, according to the above-described terms, and be it further

II. RESOLVED, that upon termination of either state or federal funding for this program, then this program shall be automatically abolished, and be it further

III. RESOLVED, that such contract shall provide that upon the reduction of any such funding, the County, in its sole discretion, may terminate the contract on thirty (30) days written notice, and be it further

IV. RESOLVED, that in the event of any such reduction, the department head involved shall immediately report such occurrence to the Chairman of the Committee to which the department is assigned, who shall add the matter to the agenda of the Committee's next meeting.

Resolution Referred to:

Finance	<input checked="" type="checkbox"/>	Human Services	<input checked="" type="checkbox"/>
Co. Operations	<input type="checkbox"/>	Develop. & Ag	<input type="checkbox"/>
DPW	<input type="checkbox"/>	Public Safety	<input type="checkbox"/>
Senior Services	<input type="checkbox"/>	Labor Relations	<input type="checkbox"/>
Strategic Planning	<input type="checkbox"/>	_____	<input type="checkbox"/>

**AUTHORIZING THE CHAIR TO EXECUTE CONTRACT WITH
CATTARAUGUS-ALLEGANY WORKFORCE INVESTMENT BOARD, INC. FOR
SUMMER YOUTH EMPLOYMENT PROGRAMS (2014)**

Pursuant to Workforce Investment Act of 1998 and Section 450 of the County Law.

- I. WHEREAS, Act 510-2013 authorized a contract with the Cattaraugus-Allegany Workforce Investment Board, Inc. (WIB), for the Summer Youth Employment program, the term of which expired September 30, 2013, and
- II. WHEREAS, the Cattaraugus-Allegany Workforce Investment Board, Inc. (WIB), has received funds to enhance the capacity of WIA youth services in the 2014 Summer Youth Employment Program, and
- III. WHEREAS, the County Department of Social Services is desirous of providing the summer employment services to youth and can make available all necessary qualified personnel, licenses, facilities and expertise to perform, or have performed, the services required, and
- IV. WHEREAS, the WIB will pay the County an amount of \$15,530.00 for the 2014 program, to be paid on a monthly basis as invoiced, for the provision of the above-described summer youth employment services, and
- V. WHEREAS, this program is 100% federally funded, now, therefore, be it
- I. RESOLVED, that the Chair of the Legislature be, and hereby is, authorized and directed to execute a contract, on behalf of Cattaraugus County, with the Cattaraugus-Allegany Workforce Investment Board, Inc., for the provision of the above-described services, for a term commencing June 1, 2014 and terminating September 30, 2014, according to the above-described terms.

Resolution Referred to:

Finance	<input checked="" type="checkbox"/>	Human Services	<input checked="" type="checkbox"/>
Co. Operations	<input type="checkbox"/>	Develop. & Ag	<input type="checkbox"/>
DPW	<input type="checkbox"/>	Public Safety	<input type="checkbox"/>
Senior Services	<input type="checkbox"/>	Labor Relations	<input type="checkbox"/>
Strategic Planning	<input type="checkbox"/>	_____	<input type="checkbox"/>

**AUTHORIZING THE CHAIR TO EXECUTE CONTRACT WITH
NEW YORK STATE INSURANCE FUND FOR
AMERICORPS PROGRAM WORKERS' COMPENSATION COVERAGE**

Pursuant to 42 USCS Section 12501 and
Section 450 of the County Law.

I. WHEREAS, Act 43-2014 authorized a contract with the New York State Insurance Fund, 1 Watervliet Avenue Extension, Albany, New York 12206, for the provision of workers' compensation coverage for Americorps members, the term of which expires December 31, 2014, and

II. WHEREAS, the County Youth Bureau is desirous of obtaining workers' compensation coverage for the Americorps members, and

III. WHEREAS, the New York State Insurance Fund, can provide the aforementioned workers' compensation coverage for a total amount not to exceed \$3,000.00 to be paid on a monthly basis, as invoiced, and

IV. WHEREAS, this program is 100% federally funded, now, therefore, be it

I. RESOLVED, that the Chair of the Legislature be, and hereby is, authorized and directed to execute a contract, on behalf of Cattaraugus County, with the New York State Insurance Fund, for the provision of the above-described services, for a term commencing January 1, 2015 and terminating December 31, 2015, according to the above-described terms, and be it further

II. RESOLVED, that upon termination of either state or federal funding for this program, then this program shall be automatically abolished, and be it further

III. RESOLVED, that such contract shall provide that upon the reduction of any such funding, the County, in its sole discretion, may terminate the contract on thirty (30) days written notice, and be it further

IV. RESOLVED, that in the event of any such reduction, the department head involved shall immediately report such occurrence to the Chairman of the Committee to which the department is assigned, who shall add the matter to the agenda of the Committee's next meeting.

Resolution Referred to:

Finance	<input checked="" type="checkbox"/>	Human Services	<input checked="" type="checkbox"/>
Co. Operations	<input type="checkbox"/>	Develop. & Ag	<input type="checkbox"/>
DPW	<input type="checkbox"/>	Public Safety	<input type="checkbox"/>
Senior Services	<input type="checkbox"/>	Labor Relations	<input type="checkbox"/>
Strategic Planning	<input type="checkbox"/>	_____	<input type="checkbox"/>

**AUTHORIZING THE CHAIR TO EXECUTE CONTRACTS WITH
VARIOUS ENTITIES FOR AMERICORPS START PROGRAM**

Pursuant to 42 USCS Section 12501 and
Section 450 of the County Law.

I. WHEREAS, Act 482-2013 authorized contracts with various entities for the continuation of the AmeriCorps START Program, and

II. WHEREAS, the Youth Bureau is desirous of renewing the aforementioned contracts, and

III. WHEREAS, the following entities have agreed to provide services for the AmeriCorps START Program by contributing amounts as follows:

<u>Entity</u>	<u>Amount</u>	<u>Members</u>
Ellicottville Central School District 5873 Route 219 Ellicottville, New York 14731	\$10,000.00	2 Full-Time
New Life Christian School 102 West Forrest Avenue P.O. Box 102 Olean, New York 14760	\$10,000.00	2 Full-Time
Olean City School District 410 West Sullivan Street Olean, New York 14760	\$10,400.00	1 Full-Time 2 Part-Time

and

IV. WHEREAS, this program is 65% federally funded, with the remaining 35% coming from agency match, donations and in-kind services, now, therefore, be it

I. RESOLVED, that the Chair of the Legislature be, and hereby is, authorized and directed to execute contracts, on behalf of Cattaraugus County, with various entities, for the continuation of the AmeriCorps START Program, for a term commencing October 1, 2014 and terminating December 31, 2015, according to the above-described terms, and be it further

II. RESOLVED, that upon termination of either state or federal funding for this program, then this program shall be automatically abolished, and be it further

III. RESOLVED, that such contract shall provide that upon the reduction of any such funding, the County, in its sole discretion, may terminate the contract on thirty (30) days written notice, and be it further

IV. RESOLVED, that in the event of any such reduction, the department head involved shall immediately report such occurrence to the Chairman of the Committee to which the department is assigned, who shall add the matter to the agenda of the Committee's next meeting.

Resolution Referred to:

Finance	<input checked="" type="checkbox"/>	Human Services	<input checked="" type="checkbox"/>
Co. Operations	<input type="checkbox"/>	Develop. & Ag	<input type="checkbox"/>
DPW	<input type="checkbox"/>	Public Safety	<input type="checkbox"/>
Senior Services	<input type="checkbox"/>	Labor Relations	<input type="checkbox"/>
Strategic Planning	<input type="checkbox"/>		<input type="checkbox"/>

**AUTHORIZING THE CHAIR TO EXECUTE CONTRACT WITH
NEW YORK STATE COMMISSION ON NATIONAL AND
COMMUNITY SERVICE FOR AMERICORPS START PROGRAM**

Pursuant to 42 USCS Section 12501 and
Section 450 of the County Law.

I. WHEREAS, Act 369-2013 authorized a contract with the New York State Commission on National and Community Service for funding for the AmeriCorps START Program for the period October 1, 2013 through December 31, 2014, and

II. WHEREAS, the County Youth Bureau has been notified that it has been awarded an amount of \$198,405.00 for the AmeriCorps START Program, for the period October 1, 2014 through December 31, 2015, and

III. WHEREAS, it is necessary to execute a contract with the New York State Commission on National and Community Service in order to receive the aforementioned funding, and

IV. WHEREAS, this program is 65% federally funded and 35% grantee funded through agency match, in-kind services, donations, and tax levy, now, therefore, be it

I. RESOLVED, that the Chair of the Legislature be, and hereby is, authorized and directed to execute a contract, on behalf of Cattaraugus County, with the New York State Commission on National and Community Service, for a term commencing October 1, 2014 and terminating December 31, 2015, in order to receive the funding for the AmeriCorps START Program, according to the above-described terms, and be it further

II. RESOLVED, that upon termination of either state or federal funding for this program, then this program shall be automatically abolished, and be it further

III. RESOLVED, that such contract shall provide that upon the reduction of any such funding, the County, in its sole discretion, may terminate the contract on thirty (30) days written notice, and be it further

IV. RESOLVED, that in the event of any such reduction, the department head involved shall immediately report such occurrence to the Chairman of the Committee to which the department is assigned, who shall add the matter to the agenda of the Committee's next meeting.

Resolution Referred to:

Finance	<input checked="" type="checkbox"/>	Human Services	<input checked="" type="checkbox"/>
Co. Operations	<input type="checkbox"/>	Develop. & Ag	<input type="checkbox"/>
DPW	<input type="checkbox"/>	Public Safety	<input type="checkbox"/>
Senior Services	<input type="checkbox"/>	Labor Relations	<input type="checkbox"/>
Strategic Planning	<input type="checkbox"/>		<input type="checkbox"/>

**AUTHORIZING THE CHAIR TO EXECUTE CONTRACT WITH
BCS INSURANCE COMPANY FOR AMERICORPS START PROGRAM
HEALTH INSURANCE**

Pursuant to 42 USCS Section 12501 and
Section 450 of the County Law.

I. WHEREAS, Act 45-2014 authorized a contract with the BCS Insurance Company, 505 South Lenola Road, Suite 231, Moorestown, New York 08057, for the provision of health insurance for ten (10) AmeriCorps START Program members, the term of which expires December 31, 2014, and

II. WHEREAS, the Youth Bureau is required to provide health insurance for ten (10) full-time AmeriCorps members for 2015, and

III. WHEREAS, BCS Insurance Company can provide the required health insurance for an amount of \$150.00 per month per member for a total of \$18,000.00 for ten (10) members, and

IV. WHEREAS, the AmeriCorps program is 100% federally funded, and

V. WHEREAS, sufficient funds are included in the budget to cover the County's share of the aforementioned health insurance, now, therefore, be it

I. RESOLVED, that the Chair of the Legislature be, and hereby is, authorized and directed to execute a contract, on behalf of Cattaraugus County, with BCS Insurance Company, for the AmeriCorps START Program, for a term commencing January 1, 2015 and terminating December 31, 2015, according to the above-described terms, and be it further

II. RESOLVED, that upon termination of either state or federal funding for this program, then this program shall be automatically abolished, and be it further

III. RESOLVED, that such contract shall provide that upon the reduction of any such funding, the County, in its sole discretion, may terminate the contract on thirty (30) days written notice, and be it further

IV. RESOLVED, that in the event of any such reduction, the department head involved shall immediately report such occurrence to the Chairman of the Committee to which the department is assigned, who shall add the matter to the agenda of the Committee's next meeting.

Resolution Referred to:

Finance	<input checked="" type="checkbox"/>	Human Services	<input checked="" type="checkbox"/>
Co. Operations	<input type="checkbox"/>	Develop. & Ag	<input type="checkbox"/>
DPW	<input type="checkbox"/>	Public Safety	<input type="checkbox"/>
Senior Services	<input type="checkbox"/>	Labor Relations	<input type="checkbox"/>
Strategic Planning	<input type="checkbox"/>		<input type="checkbox"/>

RE-ESTABLISHING CATTARAUGUS COUNTY CAPITAL ASSET POLICY

Pursuant to GASB No. 34.

- I. WHEREAS, Act 313-2001 established the Cattaraugus County Capital Asset Policy, and
- II. WHEREAS, it is necessary to update and re-establish the aforementioned policy, now, therefore, be it
- I. RESOLVED, that effective immediately, the following shall constitute the Capital Asset Policy for Cattaraugus County, provided, however, that the adoption of this resolution shall not negate or otherwise affect any actions taken prior to the effective date hereof pursuant to Act 313-2001:

County of Cattaraugus Capital Asset Guide

- 1. Capital Asset Definitions and Guidelines
 - 1.1 Capital Asset Classification
 - 1.2 Capitalization Thresholds
 - 1.3 Capital Asset Acquisition Cost
 - 1.4 Capital Asset Donations
 - 1.5 Leased Equipment
 - 1.6 Depreciating Capital Assets
 - 1.7 Residual Value
 - 1.8 Sale of Capital Assets
 - 1.9 Computation of Gain and Loss from Sale of Assets
 - 1.10 Trade-in of Assets
 - 1.11 Assets Held in Trust
 - 1.12 Impairment of Capital Assets
 - 1.13 Departmental Inventories
 - 1.14 Capital Asset Manager/Departmental Custodian
- 2. Capital Asset Categories
 - 2.1 Land and Land Improvements
 - 2.1.1 Land Definition
 - 2.1.2 Land Improvement Definition
 - 2.1.3 Depreciation Methodology
 - 2.1.4 Capitalization Threshold
 - 2.2 Buildings and Building Improvements
 - 2.2.1 Building Definition
 - 2.2.2 Building Improvement Definition
 - 2.2.3 Depreciation Methodology
 - 2.2.4 Capitalization Threshold
 - 2.2.5 Maintenance Expense
 - 2.3 Facilities and Other Improvements
 - 2.3.1 Facilities Definition
 - 2.3.2 Other Improvements Definition
 - 2.3.3 Depreciation Methodology
 - 2.3.4 Capitalization Threshold

- 2.4 Infrastructure
 - 2.4.1 Infrastructure Definition
 - 2.4.2 Infrastructure Improvements
 - 2.4.3 Jointly Funded Infrastructure
 - 2.4.4 Modified Approach vs. Depreciation
 - 2.4.5 Maintenance Costs
 - 2.4.6 Preservation Costs
 - 2.4.7 Additions and Improvements
 - 2.4.8 Depreciation Methodology
 - 2.4.9 Capitalization Threshold
- 2.5 Machinery and Equipment
 - 2.5.1 Equipment Definition
 - 2.5.2 Jointly Funded Personal Property
 - 2.5.3 Depreciation Methodology
 - 2.5.4 Capitalization Threshold
- 2.6 Computers
 - 2.6.1 Computers Definition
 - 2.6.2 Depreciation Methodology
 - 2.6.3 Capitalization Threshold
- 2.7 Software
 - 2.7.1 Software Definition
 - 2.7.2 Depreciation Methodology
 - 2.7.3 Capitalization Threshold
- 2.8 Construction in Progress
 - 2.8.1 Construction in Progress Definition
 - 2.8.2 Depreciation Methodology
 - 2.8.3 Capitalization Threshold
- 2.9 Network Equipment
 - 2.9.1 Network Equipment Definition
 - 2.9.2 Depreciation Methodology
 - 2.9.3 Capitalization Threshold

1. CAPITAL ASSET DEFINITIONS AND GUIDELINES

Capital assets are real or personal property that have a value equal to or greater than the capitalization threshold for the particular classification of the asset and have an estimated life of greater than one year.

The County has invested in a broad range of capital assets that are used in the County's operations, which include:

- Land and land improvements
- Buildings and building improvements
- Facilities and other improvements
- Infrastructure
- Machinery and Equipment
 - Furniture and equipment
 - Vehicles, boats and aircraft
- Network Equipment
- Computers
- Software
- Intangible assets
- Construction in progress

1.1 Capital Asset Classification

1.1.1 Assets purchased, constructed or donated that meet or exceed the Treasurer's established capitalization thresholds or minimum reporting requirements must be uniformly classified.

1.1.2 Departments will follow the County Treasurer's accounting standards for establishing the historical cost for each asset.

1.2 Capitalization Thresholds

Standard capitalization thresholds for capitalizing assets have been established for each major class of assets. All County entities are required to use these thresholds.

Class of Asset	Threshold
Land/land improvements	\$ 5,000
Buildings/building improvements	\$50,000
Facilities & other improvements	\$50,000
Infrastructure	\$50,000
Machinery & Equipment	\$ 1,000*
Computers	Capitalize All
Software	Capitalize All
Construction in Progress	\$50,000
Leasehold improvements	\$100,000
Network Equipment	Capitalize All

1.3 Capital Asset Acquisition Cost

1.3.1 Capital assets should be recorded and reported at their historical costs, which includes the vendor's invoice (plus the value of any trade-in), plus sales tax (if applicable), initial installation cost (excluding in-house labor), modifications, attachments, accessories or apparatus necessary to make the asset usable and render it into service. Historical cost also includes ancillary charges such as freight and transportation charges, site preparation costs, professional fees, and computer software user licenses (if licenses cover a period of more than one year)

- 1.3.2 Historical cost does **not** include user licenses that cover only one year, nor do they include training costs, extended warranty costs, and maintenance costs – these costs should be expensed.
- 1.3.3 Assets that *do not* qualify for capitalization of interest include:
- Assets acquired for governmental activities (interest will be reported in the statement of activities as a separate line item)
 - Assets that are in use or ready for their intended use in the earning activities of the enterprise
 - Assets that are not being used in the earning activities of the enterprise and that are not undergoing the activities necessary to get them ready
 - Assets acquired with gifts and grants that are restricted by the donor or grantor to acquisition of those assets to the extent that funds are available from such gifts and grants.

1.4 Capital Asset Donations

- 1.4.1 Donated capital assets should be reported at fair value at the time of acquisition plus ancillary charges, if any. Donations are defined as voluntary contributions of resources to a governmental entity by a non-governmental entity.

****Note:** *A voluntary contribution of resources between governmental entities is not a donation. Fair Value: The amount at which an asset could be exchanged in a current transaction between willing parties.*

- 1.4.2 Modified Accrual Basis - Governments should not report revenue from the donation of a capital asset when using the modified accrual basis except in the following situation:

If an entity receives a donation of a capital asset and intends to sell the asset immediately, revenue should be recognized in the period the asset is donated, and the capital asset should be reported in the same fund used to report the revenue as "Assets Held for Sale." Intent to sell should be evidenced by a sale of or contract to sell the capital asset before financial statements are issued.

Revenue should be measured at the amount at which the capital asset is sold or its contract price. If the entity does not intend to sell the donated capital asset immediately or does not meet the criteria for intent to sell stated above, the donation should not be reported in the operations of the governmental funds.

Revenue from donations of financial resources such as cash, securities or capital assets should be recognized when the entity has an enforceable legal claim to the donation and when it is probable the donation will be received - regardless of when the financial resources are actually received. Revenue should be measured at the fair value of financial resource donated.

- 1.4.3 Full Accrual Basis – According to GASB Statement No. 33, *Accounting and Financial Reporting for Non-Exchange Transactions* entities currently using proprietary fund accounting must recognize capital asset donations as revenues and not as contributed capital.

Governmental funds will have to meet the standards of GASB Statement No. 33. Donations must be recorded and reported as fair value on the date of acquisition based on a reasonable market study. Recipients of donated capital assets will recognize the donation and related revenue when the transaction is complete and the assets are received, providing all eligibility requirements have been met. Promises of capital asset donations should be recognized as receivables and revenues (net of estimated

uncollectible amounts) when all applicable eligibility requirements have been met, providing that the promise is verifiable and the resources are measurable and probable of collection.

In some cases, donated capital assets are given with the stipulation (time requirement) that the assets cannot be sold, disbursed or consumed until a specified number of years have passed or a specific event has occurred. For such cases, the capital asset should be reported in the statement of Net Assets as "Net Assets-Restricted" as long as the restrictions or time requirements remain in effect.

1.5 Leased Equipment

1.5.1 Equipment should be capitalized if the lease agreement meets any one of the following criteria:

- The lease transfers ownership of the property to the lessee by the end of the lease term.
- The lease contains a bargain purchase option.
- The lease term is equal to 75 percent or more of the estimated economic life of the leased property.
- The present value of the minimum lease payments at the inception of the lease, excluding executory costs, equals at least 90 percent of the fair value of the leased property.

1.5.2 Leases that do not meet any of the above requirements should be recorded as an operating lease and reported in the notes of the financial statements.

1.6 Depreciating Capital Assets

1.6.1 Capital assets should be depreciated over their estimated useful lives unless they are inexhaustible.

1.6.2 The straight-line depreciation method (historical cost less residual value, divided by useful life) will be used by all county entities. Depreciation data will be calculated and stored by the Treasurer's office for each eligible asset.

Accumulated depreciation will be summarized and posted to the accounting general ledger.

1.7 Residual Value

In order to calculate depreciation for an asset, the estimated residual value must be declared before depreciation can be calculated. Residual value is the amount for which an asset can be sold at the end of its useful life. The use of historical sales information becomes invaluable for determining the estimated residual value. Proceeds from sale of assets must be netted against residual value in computing net gain or loss from sale.

1.8 Sale of Capital Assets

1.8.1 When an asset is sold to a non-county entity or another county department, a gain or loss must be recognized in the annual report when:

- Cash is exchanged and the amount paid does not equal the net book value of the asset ·
- Cash is not exchanged and the asset is not fully depreciated or has a residual value

1.8.2 A gain or loss is not reported when:

- Cash exchanged equals the net book value and the asset does not have a residual value
- Cash is not exchanged and the asset is fully depreciated and has no residual value

1.9 Computation of Gain and Loss from Sale of Assets

1.9.1 To compute a gain or loss, proceeds received must be subtracted from the asset's net book value.

Example:	Asset's Historical Cost	\$10,000
	Less Accumulated Depreciation	\$ 7,000
	Net Book Value	\$ 3,000
	Subtract Proceeds Received	\$ 2,000
	Loss from Sale of Asset	\$ 1,000

1.9.2 If the asset has been fully depreciated and has a residual value, then the proceeds must be subtracted from the residual value to compute the gain or loss.

Example:	Asset's Historical Cost (residual value - \$1,000)	\$10,000
	Less Accumulated Depreciation	\$ 9,000
	Residual Value	\$ 1,000
	Subtract Proceeds Received	\$ 2,000
	Gain from Sale of Asset	\$ 1,000

1.10 Trade-in of Assets

1.10.1 When recording a trade-in of similar assets, agencies must use a book value basis for the assets surrendered or acquired.

- When assets are exchanged and no monetary consideration is paid or received, the cost of the asset acquired is recorded at the carrying (book) value of the asset surrendered.
- Where monetary consideration is given, the new asset must be recorded at the sum of the cash paid plus the book value of the asset surrendered.

1.10.2 Dissimilar assets - When recording a trade-in of dissimilar assets, agencies must:

- Record the value of the asset being traded and the resulting transaction for acquiring the new asset, using the fair value of the asset being traded.
- If cash is used to purchase the asset, agencies must record the transaction for the new asset as cash paid plus the fair value of the asset surrendered.

1.11 Assets Held in Trust

Capital assets held by an agency on behalf of a non-county entity (such as art collections owned by families, estates and others) and that are under the temporary control of the department should be recorded in an agency fund until returned to the owners. This includes assets owned by the federal government that have been loaned to a county entity. Assets held in trust must be reported to the Treasurer using the appropriate acquisition and disposal method for such assets.

1.12 Impairment of Capital Assets

This section establishes accounting reporting standards for impairment of capital assets. A capital asset is considered impaired when its service utility has declined significantly and unexpectedly. If evidence is available to demonstrate that the impairment will be temporary, the capital asset will not be written down. Impaired capital assets that are idle should be reported, regardless of whether the impairment is considered permanent or temporary. Capital

assets that become impaired must be reported to the Treasurer's Office to identify the write down of the capital asset. Common indicators of impairment include:

- Evidence of physical damage, such as for a building damaged by fire or flood, when the level of damage is such that restoration efforts are needed to restore service utility.
- Enactment or approval of laws or regulations or other changes in environmental factors, such as new water quality standards that a water treatment plant does not meet (and cannot be modified to meet).
- Technological development or evidence of obsolescence, such as that related to a major piece of diagnostic or research equipment (for example, a magnetic resonance imaging machine or a scanning electron microscope) that is rarely used because newer equipment provides better service.
- A change in the manner or expected duration of use of a capital asset, such as closure of a school prior to the end of its useful life.
- Construction stoppage, such as stoppage of construction of a building due to lack of funding.

1.13 Departmental Inventories

All assets not meeting the threshold of Capital Assets must be included in a departmental inventory for fixed or movable equipment and buildings. The department head or their designee(s) shall be required to maintain the department inventory and verify the inventory at least annually. All inventories must be maintained in an auditable format, which shall include item description, total purchase price, date of acquisition, model number, serial number, location of item, vendor, and expenditure account. All inventories are subject to unannounced internal and independent audits.

1.14 Capital Asset Manager/Departmental Custodian

1.14.1 The Cattaraugus County Legislature designates and authorizes the County Treasurer, or its designee, to act as Capital Asset Manager. It is the responsibility of the Capital Asset Manager to develop and maintain all detailed rules and regulations with respect to Capital Assets. The Capital Asset Manager shall be responsible for a physical inventory of all capital assets at least once every four years.

1.14.2 The Cattaraugus County Legislature designates and authorizes the department head of each department, or its designee, to act as Departmental Custodian. The Departmental Custodian shall file the appropriate records with the Capital Asset Manager and verify the departmental asset inventory at least annually.

2. **CAPITAL ASSET CATEGORIES**

2.1 Land and Land Improvements

2.1.1 Land Definition

Land is the surface or crust of the earth, which can be used to support structures, and may be used to grow crops, grass, shrubs, and trees. Land is characterized as having an unlimited life (indefinite).

2.1.2 Land Improvement Definition

Land improvements consist of betterments, site preparations and site improvements (other than buildings) that ready land for its intended use. The costs associated with improvements to land are added to the cost of the land.

2.1.3 Depreciation Methodology

Land and land improvements are inexhaustible assets and are not depreciated.

2.1.4 Capitalization Threshold

The capitalization threshold for land and land improvements is \$5,000.

2.1.5 Examples of Expenditures to be Capitalized as Land and Land Improvements:

- Purchase price for fair market value at time of gift
- Commissions
- Professional fees (title searches, architect, legal, engineering, appraisal, surveying, environmental assessments, etc.)
- Land excavation, fill, grading, drainage
- Demolition of existing buildings and improvements (less salvage)
- Removal, relocation, or reconstruction of property of others (railroad, telephone and power lines)
- Interest on mortgages accrued at date of purchase
- Accrued and unpaid taxes at date of purchase
- Other costs incurred in acquiring the land
- Water wells (includes initial cost for drilling, the pump and its casing)
- Right-of-way

2.2 Buildings and Building Improvements

2.2.1 Building Definition

A building is a structure that is permanently attached to the land, has a roof, is partially or completely enclosed by walls, and is not intended to be transportable or moveable. Buildings that are an ancillary part of the county's highway network, such as rest area facilities and toll buildings will be reported as infrastructure rather than as buildings.

2.2.2 Building Improvement Definition

Building improvements are capital events that materially extend the useful life of a building or increase the value of a building, or both. A building improvement should be capitalized as a betterment and recorded as an addition of value to the existing building if the expenditure for the improvement is at the capitalization threshold, or the expenditure increases the life or value of the building by 25 percent of the original life or cost. Subsequent improvements that change the use or function of the building shall be capitalized.

2.2.3 Depreciation Methodology

The straight-line depreciation method (historical cost less residual value divided by useful life) will be used for buildings, building improvements and their components.

2.2.4 Capitalization Threshold

The capitalization threshold for buildings and building improvements is \$50,000.

2.2.5 Examples of Expenditures to be Capitalized as Buildings:

Purchased Buildings

- Original purchase price
- Expenses for remodeling, reconditioning or altering a purchased building to make it ready to use for the purpose for which it was acquired
- Environmental compliance (i.e., asbestos abatement)
- Professional fees (legal, architect, inspections, title searches, etc.)
- Payment of unpaid or accrued taxes on the building to date of purchase
- Cancellation or buyout of existing leases
- Other costs required to place or render the asset into operation

Constructed Buildings

- Completed project costs
- Interest accrued during construction
- Cost of excavation on grading or filling of land for a specific building

- Expenses incurred for the preparation of plans, specifications, blueprints, etc.
- Cost of building permits
- Professional fees (architect, engineer, management fees for design and supervision, legal)
- Costs of temporary buildings used during construction
- Unanticipated costs such as rock blasting, piling, or relocation of the channel of an underground stream
- Permanently attached fixtures or machinery that cannot be removed without impairing the use of the building
- Additions to buildings (expansions, extensions, or enlargements) Examples of Expenditures to be Capitalized as Improvements to Buildings

****Note:** For a replacement to be capitalized, it must be a part of a major repair or rehabilitation project, which increases the value, and/or useful life of the building. A replacement may also be capitalized if the new item/part is of significantly improved quality and higher value compared to the old item/part such as replacement of an old shingle roof with a new fireproof tile roof. Replacement or restoration to original utility level would not. Determinations must be made on a case by case basis.

- Conversion of attics, basements, etc., to usable office, clinic, research or classroom space
- Structures attached to the building such as covered patios, sunrooms, garages, carports, enclosed stairwells, etc.
- Installation or upgrade of heating and cooling systems, including ceiling fans and attic vents
- Original installation/upgrade of wall or ceiling covering such as carpeting, tiles, paneling, or parquet
- Structural changes such as reinforcement of floors or walls, installation or replacement of beams, rafters, joists, steel grids, or other interior framing
- Installation or upgrade of window or door frame, upgrading of windows or doors, built-in closet and cabinets
- Interior renovation associated with casings, baseboards, light fixtures, ceiling trim, etc.
- Exterior renovations such as installation or replacement of siding, roofing, masonry, etc.
- Installation or upgrade of phone or closed circuit television systems, networks, fiber optic cable, wiring required in the installation of equipment (that will remain in the building)
- Other costs associated with the above improvements

2.2.6 Maintenance Expense

The following are examples of expenditures not to capitalize as improvements to buildings. Instead, these items should be recorded as maintenance expense.

- Adding, removing and/or moving of walls relating to renovation projects that are not considered major rehabilitation projects and do not increase the value of the building
- Improvement projects of minimal or no added life expectancy and/or value to the building
- Plumbing or electrical repairs
- Cleaning, pest extermination, or other periodic maintenance
- Interior decoration, such as draperies, blinds, curtain rods, wallpaper
- Exterior decoration, such as detachable awnings, uncovered porches, decorative fences, etc.

- Maintenance-type interior renovation, such as repainting, touch-up plastering, replacement of carpet, tile, or panel sections; sink and fixture refinishing, etc.
- Maintenance-type exterior renovation such as repainting, replacement of deteriorated siding, roof, or masonry sections
- Replacement of a part or component of a building with a new part of the same type and performance capabilities, such as replacement of an old boiler with a new one of the same type and performance capabilities
- Any other maintenance-related expenditure which does not increase the value of the building

2.3 Facilities and Other Improvements

2.3.1 Facilities Definition

Assets (other than general use buildings) built, installed or established to enhance the quality or facilitate the use of land for a particular purpose.

2.3.2 Other Improvements Definition

Depreciable improvements made to a facility or to land that should be capitalized as a betterment if the improvement is at the capitalization threshold or the expenditure increases the life or value of the asset by 25 percent of the original cost or life period.

2.3.4 Depreciation Methodology

The straight-line depreciation method (historical cost less residual value divided by useful life) will be used for Facilities and Other Improvements.

2.3.5 Capitalization Threshold

The capitalization threshold for facilities and other improvements is \$50,000.

2.3.6 Examples of Expenditures to be Capitalized as Facilities and Other Improvements:

- Fencing and gates
- Landscaping
- Parking lots/driveways/parking barriers
- Outside sprinkler systems
- Recreation areas and athletic fields (including bleachers)
- Golf courses
- Paths and trails
- Septic systems
- Stadiums
- Swimming pools, tennis courts, basketball courts
- Fountains
- Plazas and pavilions
- Retaining walls

2.4 Infrastructure

2.4.1 Infrastructure Definition

Assets that are long-lived capital assets that normally are stationary in nature and can be preserved for a significantly greater number of years than most capital assets. Infrastructure assets are often linear and continuous in nature.

2.4.2 Infrastructure Improvements

Infrastructure improvements are capital events that materially extend the useful life or increase the value of the infrastructure, or both. Infrastructure improvements should be capitalized as a betterment and recorded as an addition of value to the infrastructure if the improvement or addition of value is at the capitalization threshold or increases the life or value of the asset by 25 percent of the original cost or useful life.

- 2.4.3 **Jointly Funded Infrastructure**
Infrastructure paid for jointly by the county and other governmental entities should be capitalized by the entity responsible for future maintenance.
- 2.4.4 **Maintenance Costs**
Maintenance costs allow an asset to continue to be used during its originally established useful life. Maintenance costs are expensed in the period incurred.
- 2.4.5 **Preservation Costs**
Preservation costs are generally considered to be those outlays that extend the useful life of an asset beyond its original estimated useful life, but do not increase the capacity or efficiency of the asset. Preservation costs should be capitalized under the depreciation approach.
- 2.4.6 **Additions and Improvements**
Additions and improvements are those capital outlays that increase the capacity or efficiency of the asset. A change in capacity increases the level of service provided by an asset. For example, additional lanes can be added to a highway or the weight capacity of a bridge could be increased. A change in efficiency maintains the same service level but at a reduced cost. The cost of additions and improvements should be capitalized.
- 2.4.7 **Depreciation Methodology**
The straight-line depreciation method (historical cost less residual value, divided by useful life) will be used for infrastructure assets.
- 2.4.8 **Capitalization Threshold**
The capitalization threshold for infrastructure is \$50,000. Infrastructure already capitalized will remain capitalized.
- 2.4.9 **Examples of Expenditures to be Capitalized as Infrastructure**
- Highway and rest areas
 - Roads, streets, curb, gutters, sidewalks, fire hydrants
 - Bridges, railroads, trestles
 - Canals, waterways, wharf, docks, sea walls, bulkheads, boardwalks
 - Dam, drainage facility
 - Radio or television transmitting tower
 - Electric, water and gas (main lines and distribution lines, tunnels)
 - Fiber optic and telephone distribution systems (between buildings)
 - Light system (traffic, outdoor, street, etc.)
 - Signage
 - Airport runway/strip/taxiway/apron

2.5 **Machinery and Equipment**

2.5.1 **Equipment Definition**

Fixed or movable tangible assets to be used for operations, the benefits of which extend beyond one year from date of acquisition and rendered into service. Improvements or additions to existing personal property that constitute a capital outlay or increase the value or life of the asset by 25 percent of the original cost or life should be capitalized as a betterment and recorded as an addition of value to the existing asset.

Note: *Costs of extended warranties and/or maintenance agreements, which can be separately identified from the cost of the equipment, should not be capitalized.*

- 2.5.2 **Jointly Funded Personal Property**
Personal property paid for jointly by the county and other governmental entities should be capitalized by the entity responsible for future maintenance.
- 2.5.3 **Depreciation Methodology**
The straight-line depreciation method (historical cost less residual value divided by useful life) will be used for personal property.
- 2.5.4 **Capitalization Threshold**
The capitalization threshold for personal property is **\$1,000**. County departments who have a multiple year cost allocation plan or an indirect cost proposal **will not** be required to implement the new threshold until such time that they renegotiate their cost allocation plan or indirect cost proposal with their federal cognizant agency, such as the U.S. Department of Health and Human Services.
- 2.5.5 **Examples of Expenditures to be Capitalized as Personal Property:**
- Original contract or invoice price
 - Freight charges
 - Import duties
 - Handling and storage charges
 - In-transit insurance charges
 - Sales, use, and other taxes imposed on the acquisition
 - Installation charges
 - Charges for testing and preparation for use
 - Costs of reconditioning used items when purchased
 - Parts and labor associated with the construction of equipment

2.6 Computers

2.6.1 **Computers Definition**

Technically, a computer is a programmable machine. This means it can execute a programmed list of instructions and respond to new instructions that it is given. Today, however, the term is most often used to refer to the desktop and laptop, and tablet computers that most people use. When referring to a desktop model, the term "computer" technically only refers to the computer itself – not the monitor. Some of the major parts of a personal computer (PC) include the motherboard, CPU, memory (or RAM), hard drive, video card, and any other internal devices/components.

2.6.2 **Depreciation Methodology**

The straight-line depreciation method (historical cost divided by the asset's useful life) will be used for computers.

2.6.3 **Capitalization Threshold**

All purchases of computers shall be capitalized, as there is no minimum dollar amount.

2.7 Software

2.7.1 **Software Definition**

- (i) Software is a generic term for organized collections of computer data and instructions, often broken into two major categories: system software that provides the basic non-task-specific functions of the computer, and application software which is used by users to accomplish specific tasks.
- (ii) Software is a generic term for organized collections of computer data and instructions, often broken into two major categories: system software that provides the basic non-task-specific functions of the computer, and application software which is used by users to accomplish specific tasks.

- (iii) System software is responsible for controlling, integrating, and managing the individual hardware components of a computer system so that other software and the users of the system see it as a functional unit without having to be concerned with the low-level details such as transferring data from memory to disk, or rendering text onto a display. Generally, system software consists of an operating system and some fundamental utilities such as disk formatters, file managers, display managers, text editors, user authentication (login) and management tools, and networking and device control software. System software is usually purchased with new computer purchases, as such will be included with the cost of the new computer.
- (iv) Application software, on the other hand, is used to accomplish specific tasks other than just running the computer system. Application software may consist of a single program, such as an image viewer; a small collection of programs (often called a software package) that work closely together to accomplish a task, such as a spreadsheet or text processing system; a larger collection (often called a software suite) of related but independent programs and packages that have a common user interface or shared data format, such as Microsoft Office, which consists of closely integrated word processor, spreadsheet, database, etc; or a software system, such as a database management system, which is a collection of fundamental programs that may provide some service to a variety of other independent applications.
- (v) A *software license* comprises the permissions, rights and restrictions imposed on software (whether a component or a free-standing program). Use of software without a license could constitute infringement of the owner's exclusive right under copyright or, occasionally, patent law and allow the owner to sue the infringer.
- (vi) Under a software license, the licensee is permitted to use the licensed software in compliance with the specific terms of the license. If there is a breach of the license, depending on the license, it may result in termination of the license and potentially the right of the owner to sue.
- (vii) A software vendor may offer a software license unilaterally (without giving the licensee the opportunity to negotiate for more favorable terms) such as in a shrink wrap contract, or even as part of a software license agreement with another party. Virtually all mass produced proprietary software is sold under some form or fashion of software license agreement. Custom software is often licensed under terms of which are specifically negotiated between the licensee and licensor.
- (viii) The total historical cost of software shall not include voluntary software maintenance fees.

2.7.2 Depreciation Methodology

The straight-line depreciation method (historical cost divided by the asset's useful life) will be used for software.

2.7.3 Capitalization Threshold

All purchases of software and software licenses valid for more than 1 year shall be capitalized, as there is no minimum dollar amount.

2.8 Construction in Progress

2.8.1 Construction in Progress Definition

Construction in Progress reflects the economic construction activity status of buildings and other structures, infrastructure (highways, energy distribution systems, pipelines, etc.), additions, alterations, reconstruction, installation, and maintenance and repairs which are substantially incomplete.

2.8.2 Depreciation Methodology

Depreciation is not applicable while assets are accounts for as Construction in Progress. See appropriate capital asset category when asset is capitalized.

2.8.3 Capitalization Threshold

Construction in Progress assets should be capitalized to their appropriate capital asset categories upon the earlier occurrence of execution of substantial completion contract documents, occupancy, or when the asset is placed into service.

2.9 Network Equipment

2.9.1 Network Equipment Definition

Network Equipment is made up of servers, switches and routers.

2.9.2 Depreciation Methodology

The straight-line depreciation method (historical cost divided by the asset's useful life) will be used for software.

2.9.3 Capitalization Threshold

All purchases of computers shall be capitalized, as there is no minimum dollar amount.

Resolution Referred to:

Finance	<input checked="" type="checkbox"/>	Human Services	<input type="checkbox"/>
Co. Operations	<input type="checkbox"/>	Develop. & Ag	<input type="checkbox"/>
DPW	<input type="checkbox"/>	Public Safety	<input type="checkbox"/>
Senior Services	<input type="checkbox"/>	Labor Relations	<input type="checkbox"/>
Strategic Planning	<input type="checkbox"/>	_____	<input type="checkbox"/>