2.

By Legislators McCabe and Smith

Intro. No. ___

RESOLUTION NO. ___ OF 2022

COMMITTING GENERAL FUND UNASSIGNED FUND BALANCE FOR SPECIFIC PURPOSE OF FUNDING CLIMATE ACTION INITIATIVES RECOMMENDED IN ADOPTED CLIMATE ACTION PLAN – PHASE 1 OF MONROE COUNTY

BE IT RESOLVED BY THE LEGISLATURE OF THE COUNTY OF MONROE, as follows:

Section 1. The Legislature of Monroe County hereby commits general fund unassigned fund balance in the amount of $1,000,000 for the specific purpose of funding climate action initiatives as recommended in the adopted Climate Action Plan – Phase 1 of Monroe County

Section 2. The Director of Finance-Chief Financial Officer is hereby authorized to restore any used portion of committed fund balance to $1,000,000 from current year operating surpluses, if any, or by appropriation in the next annual operating budget to be submitted.

Section 3. This resolution shall take effect in accordance with Section C2-7 of the Monroe County Charter.

Environment and Public Works Committee; October 25, 2022 – CV: 8-0
Ways and Means Committee; December 8, 2022 – CV: 10-0
File No. 22-0358

ADOPTION: Date: ____________ Vote: ____________

ACTION BY THE COUNTY EXECUTIVE

APPROVED: __________ VETOED: _________

SIGNATURE: __________________________ DATE: ___________________

EFFECTIVE DATE OF RESOLUTION: __________________________________

Office of the County Executive
Monroe County Legislature

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Committee Assignment
WAYS & MEANS -L
ENV. & PUB. WORKS

October 19, 2022

To The Honorable
Monroe County Legislature
407 County Office Building
Rochester, New York 14614

Subject: Commit General Fund Unassigned Fund Balance for the Specific Purpose of Funding Climate Action Initiatives as Recommended in the Adopted Climate Action Plan – Phase 1 of Monroe County

Honorable Legislators:

We recommend that Your Honorable Body commit general fund unassigned fund balance in the amount of $1,000,000 for the specific purpose of funding climate action initiatives as recommended in the adopted Climate Action Plan – Phase 1 of Monroe County.

The Climate Action Plan – Phase 1 of Monroe County identified a number of strategies for addressing climate mitigation and adaptation from a government operations standpoint. The Plan also recommended goals for reducing overall greenhouse gas emissions by a certain percentage within a defined period of time. Lastly, a number of implementation actions were identified and ranked for the County's consideration in working toward the recommended goals.

The County's management team must now begin the process of evaluating the feasibility of implementing the Plan's strategies and implementation actions and the means by which implementation will be measured and monitored. Having a designated fund balance from which appropriations can be budgeted and expensed, along with a mechanism to replenish the fund balance once used, provides the County flexibility in planning and implementing climate actions.

The Governmental Accounting Standards Board, through Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions (GASB 54), sets forth the process by which fund balance may be reported as committed. GASB 54 states that amounts to be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority should be reported as committed fund balance, and that those committed amounts cannot be used for any other purpose unless the government removes or changes the specified use by taking the same type of formal action it employed to commit those amounts.

The specific legislative actions required are:

1. Commit general fund unassigned fund balance in the amount of $1,000,000 for the specific purpose of funding climate action initiatives as recommended in the adopted Climate Action Plan – Phase 1 of Monroe County.

2. Authorize the Director of Finance-Chief Financial Officer to restore any used portion of committed fund balance to $1,000,000 from current year operating surpluses, if any, or by appropriation in the next annual operating budget to be submitted.

This legislative action is a Type II action pursuant to 6 NYCRR §617.5(c)(26) ("routine or continuing agency administration and management") and (27) ("conducting concurrent environmental, engineering, economic, feasibility and other studies and preliminary planning and budgetary processes necessary to the formulation of a proposal for action, provided those activities do not commit the agency to commence, engage in or approve such action") and is not subject to further review under the State Environmental Quality Review Act.

The commitment of fund balance will have no impact on the revenues or expenditures of the current Monroe County budget.

We recommend that this matter be referred to the appropriate committee(s) for favorable action by Your Honorable Body.

Sincerely,

Adam J. Bello
Monroe County Executive

Sabrina LaMar
Monroe County Legislature
President

Rick Milne
Monroe County Legislator
District 5

Sean M. Delehanty
Monroe County Legislator
District 11

Michael Yudelson
Monroe County Legislator
District 13

Susan Hughes-Smith
Monroe County Legislator
District 14