



ULSTER COUNTY GOVERNMENT FACILITIES & PROPERTIES

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





ULSTER COUNTY FACILITIES AND GROUNDS

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 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 a schedule 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 (such as statutory location, parking, ADA compliance). Ownership and LLC membership of private lessors should be disclosed to allow for the monitoring of conflicts of interest.

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.



Buildings and Land Used by Ulster County Operations

The report summarizes four types of space used for county operations: 1) space owned and used by the County, 2) space the County leases from others, 3) space the County owns but leases to other users, and 4) properties currently owned by the Ulster County Economic Development Alliance.

UCEDA Owned Properties						
	Address	Sq Ft.	Acreage	Acquired	Assessed Value	Market Value
Information Services	25 S. Manor Ave	13,644	0.4754	12/9/2015	\$ 545,000	\$ 672,840
Vacant Land (abutting IS)	24 Progress St.	N/A	0.0925	12/9/2015	\$ 12,000	\$ 14,815
Vacant Land (parking lot)	32-38 S Manor Ave	N/A	0.1653	12/9/2015	\$ 40,000	\$ 49,383
Vacant Land	Linderman Ave Ext	N/A	7.5100	6/10/2015	\$ 9,000	\$ 14,173
Enterprise West (3 bldgs)	Enterprise Dr.	<u>394,631</u>	<u>24.7000</u>	6/20/2021	<u>\$ 12,600,000</u>	<u>\$ 19,842,520</u>
	TOTALS	407,275	32.9432		\$ 13,206,000	\$ 20,593,731

County Property Leased to Others				
Building	Lessee	Sq Ft.	Assessed Value	Market Value
Old Jail	NYS Parole Office	1,852	\$ 14,357,000	\$ 17,724,691
Golden Hill Office Building	Astor Services	2,080	part of Golden Hill complex	
	Family Services	4,561		
	Access - Supports for Living	207		
Trudy Resnick Farber Center	Astor Services	1,230	\$ 1,054,700	\$ 1,159,011
	Family Services	3,093		
	Access - Supports for Living	126		
Catskill Mountain Railroad	UCIDA to CMRR	<u>N/A</u>	<u>\$ 74,300</u>	<u>\$ 117,008</u>
	TOTAL	13,149	\$ 15,486,000	\$ 19,000,710

Highway Substations				
Sub-station	Location	Sq Ft.	Assessed Value	Market Value
Quarry Complex	317 Shamrock Lane, Kingston	N/A	\$ 2,651,000	\$ 3,272,840
Accord	456 Granite Road, Rochester	2,324	\$ 150,000	\$ 150,000
Boiceville	8 Cabin Hill Road, Olive	13,690	\$ 451,000	\$ 451,000
New Paltz	246 Libertyville Road, New Paltz	13,697	part of fairground complex	
Plattekill	227 Foster Road, Plattekill	2,265	\$ 228,200	\$ 271,667
Quarryville	344 Harry Wells Road, Saugerties	5,223	not quantified	
Shandaken	7336 State Rt. 28, Shandaken	5,364	\$ 50,000	\$ 217,391
Shawangunk	40 King's Lane, Shawangunk	4,433	\$ 12,000	\$ 99,668
Denning / Sundown	30 Greenville Road, Denning	4,984	\$ 19,000	\$ 118,750
Ulster Heights	229 Ulster Heights Road, Wawarsing	3,545	\$ 95,100	\$ 104,505
VanDale (LEASE)	316 Van Dale Road, West Hurley	<u>15,146</u>	<u>\$ 979,200</u>	<u>\$ 1,014,715</u>
	TOTAL	70,671	\$ 4,635,500	\$ 5,700,536

Space Leased by Ulster County From Others

Department	Contract	Location	Current Cost	Sq. Ft.	Utils/Taxes*	Orig/Cur Star	Term End	Vendor	Use
Employment and Training	2017-00000474	535 Boices Ln, Kingston	\$15,010.39/mo**	10,287	utilities included	10/9/2017	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	utilities included	8/14/2009 8/14/2020	13-Aug-25	CPR Kingston, LLC (Ulster Savings Bank)	Office space, intake, training, storage
Public Defender	2020-00000410	280-284 Wall St, Kingston	\$9,016.87/mo	6,183	utilities included	11/1/2015 10/1/2020	30-Sep-25	CPR Kingston, LLC (Ulster Savings Bank)	Office space - PD
Social Services	2020-00000296	51 Hurley Ave, Kingston	\$4,853.33/mo	3,328	utilities included	4/1/2020	31-Mar-25	O & W Station	Office space - Family & Child
Sheriff's Office	2017-00000449	146-152 Mt Pleasant Rd, Mt. Tremper	\$650/mo	2,004	utilities included	7/1/2017	30-Jun-22	Kaatskill Development Holdings LLC	Substation
Sheriff's Office	2017-00000119	1500 Route 208, Wallkill	\$750/mo	711	utilities included	1/1/2017	31-Dec-21	Wallkill Central School District	Substation
Sheriff's Office	2020-00000261	108 Canal St, Ellenville	\$312/yr	1,534	utilities not included	5/1/2010 5/1/2020	30-Apr-25	Town of Wawarsing	Substation
Probation	2018-00000404	124 Main St, New Paltz	\$1,855/mo	1,308	utilities included	11/1/2012 11/1/2018	31-Oct-23	Pine Professional Center, LLC	Probation
Public Works	2018-00000384	316 Van Dale Rd, West Hurley	\$8,400/mo	15,146	utilities not included	7/1/2003 7/1/2018	30-Jun-23	Van Dale Properties LLC	Fabrication Facility lease
UCAT	2019-00000556	464 Hasbrouck Ave, Kingston	\$1,000/mo	2,500	utilities included	7/1/2019	30-Jun-24	City of Kingston	Transit Garage Rental

* No current lease requires Ulster County to pay taxes separately

** Resolution approving lease anticipated \$532,577.79 in sublease payments from NYS DOL which have not been received as no sublease was executed

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 2020 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.



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)

U.C. Human Services Complex

Development Court; 117,977 sq. ft.

- Family Court
- Veterans Service Agency
- Department of Social Services
- Self Insurance
- Safety
- Purchasing
- Largest vacant space - 4,000 sq. ft.
- Total vacant space including common areas is 14,000 sq.ft.

Ulster County Courthouse

285 Wall Street; 43,650 sq. ft.

- District Attorney's Office
- Judicial
- Maintenance



Old County Jail

61 Golden Hill Drive; 53,389 sq.ft.

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

Public Works Building

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

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



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

- Sheriff's Office
- Arson Task Force

Department of the Environment
17 Pearl Street; 4,229 sq. ft.

U.C. Probation Department
733 Broadway; 17,594 sq. ft.

- Office of Probation
- Restorative Justice Center

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)

U.C.A.T.
1 Danny Circle, 23,413 sq. ft.

- Administration / Offices
- Garage area

Persen House (Historical Landmark)
 74 John Street; 6,405 sq. ft.

Carr Building
 (Judge Kavanaugh's Chambers)
 1 Pearl Street; 3560 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.

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

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

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

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

Veterans Transitional Housing Facility
 (8 bedroom facility)
 67 Wurts Street

Ulster County Fairgrounds
 (115.5 Acres)
 249 Libertyville Road, New Paltz

County Property County Occupied		
Location	Assessed Value	Market Value
Ulster County Office Building	\$ 10,101,000	\$ 12,470,370
Trudy Resnick Farber Center	\$ 1,054,700	\$ 1,159,011
Public Works Building	\$ 1,295,000	\$ 1,598,765
U.C. Probation Department	\$ 1,420,000	\$ 1,753,086
Ulster County Courthouse	\$ 5,367,000	\$ 6,625,926
U.C. Human Services Complex	\$ 10,646,500	\$ 16,766,142
U.C.A.T.	part of Golden Hill complex	
Department of the Environment	\$ 652,000	\$ 804,938
Golden Hill Office Building	\$ 14,357,000	\$ 17,724,691
U.C. Law Enforcement Center	\$ 31,687,000	\$ 39,119,753
Old County Jail	part of Golden Hill complex	
Persen House	\$ 631,000	\$ 779,012
Carr Building	\$ 966,000	\$ 1,192,593
Golden Hill Pump House	part of Golden Hill complex	
Golden Hill Water Tower	part of Golden Hill complex	
Community Corrections Facility	part of Golden Hill complex	
U.S. Records Center	\$ 2,630,000	\$ 3,246,914
Ulster County Pool & Maintenance	part of UC Fairgrounds	
SUNY Ulster at Kingston	\$ 769,000	\$ 949,383
Veterans Transitional Housing Facility	\$ 631,000	\$ 779,012
Hutton Building	part of Golden Hill complex	
Sojourner Truth- Ulster Landing Park	\$ 1,995,000	\$ 3,141,732
Ulster County Fairgrounds	\$ 3,310,900	\$ 3,849,884
TOTALS	\$ 87,513,100	\$ 111,961,212