

Robert P. Astorino
County Executive

Department of Social Services

Kevin M. McGuire
Commissioner

46226

DATE: April 7, 2015

TO: Board of Acquisition and Contract

FROM: Kevin McGuire, Commissioner
Department of Social Services

RE: Authority to enter into an Agreement with Single Stop USA to accept a grant in the amount of \$50,000 to be used to provide free tax preparation services at Westchester Community College for the program period January 1, 2015 through December 31, 2015.

The County of Westchester (the "County"), acting by and through the Department of Social Services, Office of Workforce Investment (the "Department"), seeks authority from your Honorable Board to enter into an agreement with Single Stop USA ("SSUSA") to accept a grant (the "Grant") in the amount of \$50,000 to support a free tax preparation campaign for college students at Westchester Community College ("WCC") for the program period January 1, 2015 through December 31, 2015.

As your Honorable Board may know, the County, in collaboration with several community partners, has offered a free tax preparation service called the Westchester County Volunteer Income Tax Assistance Program ("VITA"). VITA was designed to help low/moderate income individuals, families with children and elderly residents prepare their tax returns for free, thus enabling them to take advantage of various tax credits they may not have been aware of. Since 2012, Westchester VITA program, in partnership with WCC and SSUSA, provides free tax preparation services to community college students and student households in need at a tax site located on the WCC campus. By making such services available to college students and the family members on campus, the number of students able to successfully complete their studies will be dramatically increased.

SSUSA will receive its funding through the WCC Foundation. The funding will thereafter be paid to the Department in four (4) installments over the course of 12 months. The Department will use proceeds from the grant to hire tax preparers who

will provide services to WCC students at the WCC campus, pursuant to separate contracts.

The proposed agreement serves a **public purpose** by assisting eligible students and their families who work and have income that falls below the specified level to take advantage of the free tax services and received the maximum tax credits.

The **goals and objectives** of these Agreements will help the County reach its goal to prepare up to 1,000 returns for the WCC students during the 2015 tax season. The County exceeded this goal by preparing 1,134 returns.

The goals and objectives are in the best interests of the County in terms of **fiscal responsibility** because at no cost to the County, the students will be able to receive the maximum federal and state tax credits. Further the goal of this outreach will help each eligible resident to receive between \$670 and \$8,293 in tax credit based on the family size, marital status and earned income. It has been determined that for every \$1 of tax credit earned, \$2 is spent in the local economy.

The goals and objectives will be tracked and monitored through monthly reports. The agencies will report on the number of returns filed, the amount tax refunds and the amount of EITC and other tax credits.

It should be noted that the proposed grant agreement does not constitute a procurement. As such, the provisions of the Westchester County Procurement Policy do not apply.

I certify that my Department a) has copies of, or access to, all applicable laws, rules, regulations, grant applications, and grant agreements (including any master grant agreement), as well as any guidance or instructions received from the agency making the grant (the "Grant Terms"); b) has reviewed the Grant Terms; c) is aware of and understands all of the Grant Terms; and d) can and will comply with all of the Grant Terms.

Accordingly, I recommend adoption of the proposed annexed resolution.

RESOLUTION

UPON COMMUNICATION FROM THE COMMISSIONER OF THE WESTCHESTER COUNTY DEPARTMENT OF SOCIAL SERVICES, BE IT HEREBY:

RESOLVED, that the County of Westchester is hereby authorized to enter into an agreement with Single Stop USA ("SSUSA"), to accept a grant in the amount of \$50,000 to be used to provide free tax preparation services to students and their families at Westchester Community College ("WCC") for the program period January 1, 2015 through December 31, 2015 (the "Agreement"); and be it further

RESOLVED, that the County Executive or his duly authorized designee be, and hereby is, authorized to take such actions and execute such documents as may be necessary and appropriate to effectuate the purposes hereof.

Account to be Charged/Credited

Fund	Dept	Major Program, Program & Phase Or Unit	Object/ Sub-Object	Trust Account	Dollars
275	22	174Q	9856	T174	\$50,000

Budget Funding Year(s): 2015 Start Date: 1/1/15 End Date: 12/31/15
 (must match resolution)

Funding Source

\$50,000
 (must match resolution)

Tax Dollars:
 State Aid:
 Federal Aid:
 Other: \$50,000