

GOVERNMENT REVIEW & EFFICIENCY COMMITTEE  
June 3, 2021 4:00 p.m.

AGENDA

Chair: Matthew Veitch

Members:

Eric Connolly - VC  
Tara Gaston  
Joe Grasso  
Jean Raymond  
Jon Schopf  
Kevin Tollisen

- I. Welcome and Attendance
- II. Approval of the minutes of the April 1, 2021 meeting
- III. Rules of the Board Updates
- IV. Budget Subcommittee Policy Recommendations
- V. Vacancy Review Policy
- VI. Local Laws & County Code
- VII. Records Retention update
- VIII. Other Business
- IX. Adjournment

Due to public health and safety concerns related to COVID-19, there is limited capacity in the Boardrooms. The public will have an opportunity to hear the meeting live via an audio signal using this call-in number and access code:

Dial: 1-978-990-5145  
Access Code: 1840389



**SARATOGA COUNTY**  
**AGENDA ITEM REQUEST FORM**

**TO:** Steve Bulger, County Administrator  
Mike Hartnett, County Attorney  
Pam Wright, Clerk of the Board

**CC:** Jason Kemper, Planning Director  
Therese Connolly, Deputy Clerk of the Board  
Matt Rose, Management Analyst  
Clare Giammusso, Confidential Secretary/County Attorney's Office

**FROM:** County Administrator; County Attorney

**DATE:** 5/26/2021

**RE:** Discussion Item: County Budget Procedure Review

**COMMITTEE:** Government Review and Efficiency

1. Is a Resolution Required:  YES or  NO  
(If YES, please complete #2- #10) (If NO, skip to #10 and provide reason for bringing the item)
2. Is a Budget Amendment needed:  
(If yes, budget lines and impact must be provided)  
N/A
3. Are there Amendments to the Compensation Schedule:  
(If yes, provide details)  
N/A
4. Specific details on what the resolution will authorize:  
Discussion Item; Any proposed changes following discussion expected to be forwarded to Law and Finance Committee.
5. Does this item require hiring a Vendors/Contractors:
  - a. Were bids/proposals solicited:
  - b. Is the vendor/contractor a sole source:
  - c. Commencement date of contract term:
  - d. Termination of contract date:
  - e. Contract renewal and term:
  - f. Contact information:
  - g. Is the vendor/contractor an LLS, PLLC or partnership:
  - h. State of vendor/contractor organization:
  - i. Is this a renewal agreement:  YES or  NO
  - j. Vendor/Contractor comment/remarks:



# SARATOGA COUNTY

## AGENDA ITEM REQUEST FORM

6. Is this an annual housekeeping resolution:  
(If yes, attach the last approved resolution)
  - a. What were the terms of the prior resolution
  - b. Are the terms changing:
  - c. What is the reason for the change in terms:
  
7. Is a new position being created:
  - a. Effective date
  - b. Salary and grade
  
8. Is a new employee being hired:
  - a. Effective date of employment
  - b. Salary and grade
  - c. Appointed position:
  - d. Term:
  
9. Is a grant being accepted:
  - a. Source of grant funding:
  - b. Amount of grant:
  - c. Purpose grant will be used for:
  - d. Equipment and/or services being purchased with the grant:
  - e. Time period grant covers:
  
10. Remarks/Reasoning (Supporting documentation must be attached to this form):

At direction of the Board of Supervisors and County Administrator, Department Heads have been instructed to submit initial proposed budgets for review in the month of July, which is a month earlier than the historical beginning of the Budget process.

Requesting the Government Review and Efficiency Committee address the "Operating Budget Procedure" (Last Revised 1997) (Attached) to modify as appropriate in conjunction with the anticipated changes to the budget process.

## OPERATING BUDGET PROCEDURE

The preparation of the annual operating budget is governed by State Law as augmented by County procedures. The effectiveness of a Department Head is demonstrated in part by his or her ability to prepare and administer the departmental budget. The following timetable and guidelines will be used in Budget preparation unless otherwise modified by the County Administrator.

1. The County Administrator will send budget worksheets to the head of each department and operating agency by August 15;
2. Each Department Head and head of operating agencies will prepare his or her budget requests for the succeeding year and forward them to the County Administrator on a date to be determined by the County Administrator. Such date will not be later than October 1, nor earlier than September 1;
3. In preparing the budget, each Department Head will explain any increases over line items from the previous year. In addition, any requests for equipment, personnel or new programs must be fully explained. All explanations will be in writing and will be filed on the same date as the budget request;
4. The County Administrator will review the requests and shall prepare a tentative budget which shall be filed with the Clerk of the Board no later than November 15. The County Administrator will make every effort to file the tentative budget on an earlier date and targeted date for filing the tentative budget will be October 31.
5. The Law and Finance Committee shall review the tentative budget and entertain appeals from such Department Heads who disagree with the determination of the County Administrator.
6. The tentative budget with such amendments as may be added by the Board of Supervisors shall be adopted no later than December 20.
7. The adopted budget will be continuously monitored by each Department Head and by the County Administrator. This monitoring will include but not be limited to the formal expenditure and revenue forecasting described in Section "F" of this chapter. Adequate monitoring will allow Department Heads to avoid many budget transfers by improved expenditure control, to make necessary transfers by improved expenditure

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Opr. Personnel  
Revised: 128-97

control, to make necessary transfers more comprehensive and to improve the accuracy of future budgets.

#### SUPPORT OF OUTSIDE AGENCIES

1. When outside agencies request County funds, they must submit proposed and current budgets, current balance sheet, compensation schedule and, if available, audited financial statements to the Law and Finance Committee. If a request is \$50,000 or greater, it must be accompanied by an audited financial statement.
2. Agencies providing specific services on a fee basis are not subject to the above. Fee-basis agencies do not receive lump sum distributions and are paid only when services are provided.

## **CAPITAL BUDGET PROCEDURES**

### **GENERAL POLICY**

As part of its commitment to long and short term planning, the Board of Supervisors has directed the establishment and maintenance of a six year Capital Improvement Plan. This plan will be the foundation for an annual Capital Register and will be filed with the adopted as part of the Annual County Budget. The plan will indicate all expected capital expenditures for a six-year period and will include an expenditure flow chart and the source of funding for all projects and equipment. The Board has committed annual revenues equaling at least 20% of total sales tax revenue to the Capital Improvement Program.

### **LONG TERM CAPITAL PLANNING COMMITTEE**

The capital improvement program will be overseen by the Long Range Capital Planning Committee (LRCPC). This Committee shall be Chaired by the County Administrator and its membership shall consist of the incumbents of the following offices: Chairman of the Board, Chairman of the Law and Finance Committee, County Attorney, Chief Fiscal Officer, Commissioner of Public Works, and the Chairman of the Planning Board or its designee. In addition, the Chairman of the Board shall appoint two other members from among the members of the Board of Supervisors. The LRCPC will review the status of the Capital Plan quarterly, based on a report of the County Administrator. The LRCPC will also review and make recommendations on all requests for capital projects prior to any action of the full Board of Supervisors.

### **ITEMS SUBJECT TO CAPITAL BUDGET PROCEDURES**

In general, any item costing more than \$10,000 and having a useful life of more than 5 years will be subject to the review and approval procedure described below. However, the County Administrator may, at his discretion, exclude equipment replacement purchases where such replacement is routine and where the unit cost does not substantially exceed \$10,000 nor the useful life substantially exceed 5 years. Likewise, the County Administrator may recommend inclusion of lesser expenditures which may have a significant effect on County operations.

Capital projects will include capital improvements, long-cycle maintenance of capital assets, and large equipment purchases. Capital projects may also include feasibility studies (even if no subsequent action is anticipated) and computer software (even if there is no related equipment purchase) as long as the cost and useful-life criteria are met.

Financial accounting for capital projects will depend on the nature of the project, the length of time required to complete the project, the number of transactions involved in the total project cost, and the requirements of State and Federal Law. The possibilities range from simple inclusion in a department's operating budget to establishment of a multi-year capital fund. The determination of the appropriate accounting will be made by the Chief Fiscal Officer and the Budget Officer.

#### REVIEW AND APPROVAL OF CAPITAL REQUESTS

For a capital item to be included in the Tentative Budget or for the Budget Officer to recommend the establishment of a separate capital fund, the expenditure must be included as a first-year item in the LRCPC's Six Year Capital Plan. Consequently, whenever a department head anticipates an expenditure which might be considered a capital item, he/she shall obtain a determination from the County Administrator. The County Administrator will make such determinations, based on the criteria described above, whenever inquiries are received. However, for items to be included in a given year's Six Year Capital Plan, an inquiry must be made by June 30 of that year. The following procedures will be followed in reviewing requests:

1. The County Administrator will provide a capital request form to any department head planning a capital expenditure.
2. The Department Head will complete the form, including the following information and submit it to the County Administrator:
  - a. a description of the project
  - b. date needed
  - c. estimated total cost
  - d. anticipated source or sources of funds
  - e. anticipated effect on personnel, space needs, and other operating expenses
  - f. justification in terms of reduced cost or improved service

Greater detail, specificity and documentation may be required and the County Administrator may require any County employee to assist in the preparation of such information.

3. The County Administrator will distribute all capital requests to the LRCPC members by July 30 of each year.
4. Each year in August and September, the LRCPC will review all capital requests received through July. It will evaluate them in the context of the preceding year's Six Year Capital Plan, establish priorities, modify the remaining years of the old Six Year Capital Plan as needed, and establish a new Six Year Capital Plan by September 30.
5. As a result of the LRCPC review, a capital request may be
  - a. included in the Six Year Capital Plan
  - b. held in abeyance pending more information or funding
  - c. rejected as an ineffective use of County money.
6. The Six Year Capital Plan will be presented to the Board for adoption., The Board, of course, may modify it and is not required to follow it, even after adoption. However, the first year of the plan will be reflected in the Tentative Budget for the following year and County Department Heads will rely on the Plan as a context within which they make their own plans for staffing and fiscal control.

#### CAPTIAL BUDGET PROCEDURES FOR BOARD INITIATED REQUESTS

Notwithstanding the procedures outlined above, any Standing Committee may recommend the approval of the Capital Improvement Project at any time. Before such a request is considered by the Law and Finance Committee, it will be referred to the LRCPC. The County Administrator and the Commissioner of Public Works will investigate the request to confirm costs, determine impact upon operating and maintenance expenditures and provide any other information requested by the LRCPC. Within 60 days of the referral, the LRCPC will meet and make a recommendation on inclusion of the project in the six year plan. If the project is approved by the Board, County funding will come from contingency funds, reserve funds, or fund balance and the Capital Improvement Fund will be amended to reflect Board action.

#### SPECIAL RESERVE FUNDS

From time to time it is desirable to earmark funds for large capital projects which are not scheduled for funding in the immediate future. This is especially true where the total cost of the prospective project is so large it would have a negative effect on the over all



County Budget. The LRCPC may recommend the creation of capital contingency reserve funds for such funds. These reserve funds will be reviewed annually, and in the event that such a prospective project is cancelled, the funds so accrued will be returned to the general fund.

## NEW PROGRAM REVIEW PROCEDURES

### GENERAL POLICY

As part of its commitment to long term financial planning, the Board of Supervisors has directed the establishment of a counterpoint procedure for evaluating new general program proposals to complement the highway improvement plan, the capital improvement plan and the tax stabilization plan all of which are based on a 5 year time span.

In this context, general programs are defined as committee or department recommended projects or new programs of a non-capital nature that will have a long term impact on County finances. This procedure is consistent with the County philosophy that proposals for expenditures should be based on a logical and thorough analysis of the need for and the cost/benefits resulting from new programs to be introduced.

### RESPONSIBILITIES

New programs will be introduced through the annual budget, or in special cases where time is of the essence, through the legislative system by and through the appropriate standing or ad hoc committee.

The cognizant department head will be responsible for developing the analysis of the scope, cost, funding and benefits involved in this proposal, and reviewing these items with the County Administrator.

All new programs will be reviewed by the Law and Finance Committee before introduction to the body as a whole.

### DEFINITION

Any new program with an estimated cost of more than \$25,000 for the first and subsequent years will be subject to this procedure. Committee Chairpersons or the County Administrator may direct that this procedure be used for programs under that value on a discretionary basis.

## REVIEW AND APPROVAL PROCEDURE

In order to be considered for funding in the tentative budget for the following year, new programs should be processed, if possible, before August of the year submitted.

The following information and data should be developed and provided on the form attached in order to permit a thorough evaluation of the program.

- a. a description of the program including a specific needs assessment;
- b. proposed implementation date and schedule;
- c. statement of application and scope in terms of County beneficiaries;
- d. cost per year (5 years) including operating expenses;
- e. financial benefits or payback (5 years);
- f. funding sources anticipated;
- g. justification in terms of cost savings, improved services, etc.;
- h. analysis of comparable services available (private or government).

## DEFINITIONS

Capital	Assets which constitute an addition to or betterment of existing net worth.
Capital Improvement Projects	Investments of funds in Capital Items, such as buildings, which last at least five (5) years and are not repeated annually.
Capital Equipment	One time expenditures, not repeated annually, normally lasting less than five (5) years.
Maintenance Projects	Capital expenditures needed to maintain existing Capital Improvements, not repeated annually.
Capital Budget	A plan of proposed Capital outlays and the means of financing them for the current calendar year, and a series of subsequent years.
Funding	The legislative action taken to appropriate necessary monies to finance a Capital Improvement.

Source of Funding	The method of revenue origination designated to provide the monies to underwrite the Improvements.
Tentative Budget	The operating plan presented annually by the Budget Officer to the governing board.
Adopted Budget	The final budget approved by majority vote of the governing board. It includes operating budget for the ensuing year as well as the first year of the Capital Improvement.
Budget Message	A brief narrative outlining the major features of the tentative budget as presented by the Budget Officer to the governing board.



# SARATOGA COUNTY

## AGENDA ITEM REQUEST FORM

**TO:** Steve Bulger, County Administrator  
Michael Hartnett, County Attorney  
Therese Connolly, Clerk of the Board

**CC:** Jason Kemper, Planning Director  
Deputy Clerk of the Board  
Matt Rose, Management Analyst  
Clare Giammusso, County Attorney's Office

**FROM:** Therese Connolly, Clerk of the Board

**DATE:** 5/28/2021

**RE:** Amendments to the Rules of the Board

**COMMITTEE:** Government Review & Efficiency

1. Is a Resolution Required:  YES or  NO  
(If YES, please complete #2- #10) (If NO, skip to #10 and provide reason for bringing the item)

2. Is a Budget Amendment needed:  YES or  NO  
(If yes, budget lines and impact must be provided)

3. Are there Amendments to the Compensation Schedule:  YES or  NO  
(If yes, provide details)

4. Specific details on what the resolution will authorize:

Authorizing an amendment to Resolution 1-2020 as amended by Resolution 53-2021, amending the Rules of the Saratoga County Board of Supervisors.

5. Does this item require hiring a Vendors/Contractors:  YES or  NO

- a. Were bids/proposals solicited:
- b. Is the vendor/contractor a sole source:
- c. Commencement date of contract term:
- d. Termination of contract date:
- e. Contract renewal and term:
- f. Contact information:
- g. Is the vendor/contractor an LLS, PLLC or partnership:
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9. Is a grant being accepted:  YES or  NO
- Source of grant funding:
  - Amount of grant:
  - Purpose grant will be used for:
  - Equipment and/or services being purchased with the grant:
  - Time period grant covers:
10. Remarks/Reasoning (Supporting documentation must be attached to this form):
- Proposed amendments include changes to:
- V. Order of Business
  - VIII. Resolutions. paragraph h.
  - X. Standing Committees, paragraphs g. and h.
- Addition of a paragraph addressing non-substantive typographical errors