

GOVERNMENT REVIEW & EFFICIENCY COMMITTEE  
July 7, 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 June 3, 2021 meeting
- III. Budget Policy Amendments
- IV. Voucher Discussion/Policy update
- V. Records Management update
- VI. Repeal Local Law #3 of 1979 creating the original Government Review Committee
- VII. Update: Restructuring of Director of Finance and Payroll to Treasurer's office – Andrew Jarosh, Treasurer
- VIII. Other Business
- IX. Adjournment

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  
Ridge Harris, Deputy County Administrator  
Michael Hartnett, County Attorney  
Therese Connolly, Clerk of the Board

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

**FROM:** County Administrator

**DATE:** 7/1/21

**RE:** Updates to the County Operating Budget Procedure

**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:  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:  
Changes to the County Operating Budget Procedure as outlined in the attached documentation.
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:
  - 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:  YES or  NO  
(If yes, attach the last approved resolution)
- What were the terms of the prior resolution
  - Are the terms changing:
  - What is the reason for the change in terms:
7. Is a new position being created:  YES or  NO
- Effective date
  - Salary and grade
8. Is a new employee being hired:  YES or  NO
- Effective date of employment
  - Salary and grade
  - Appointed position:
  - Term:
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):
- Attached are the current Operating Budget Procedure and the proposed updated procedure.

## **OPERATING BUDGET PROCEDURE**

The preparation of the annual operating budget is governed by County Law Chapter VII as augmented by County procedures. The following timetable and guidelines will be used in Budget preparation unless otherwise modified by the Law & Finance Committee or the County Administrator, or if required by County Law to be modified by Local Law, as applicable.

### **A. Preparation and Submission of Budget Requests**

1. The County Administrator will send Budget worksheets to the head of each Department and Operating Agency by July 15<sup>th</sup>.
2. As established by Local Law No. 1 of 1950, Each Department Head and Head of Operating Agencies shall prepare an annual budget request for the succeeding year and submit them to the County Administrator on or before the second Monday in September. The County Administrator shall share the budget requests with the Law & Finance Committee, and the applicable Chair of each of the Board Standing Committees with jurisdiction over the relevant County Department.
3. In preparing the budget, each Department Head will explain all increases over line items from the previous year and be prepared to explain each line item at the request of the Law & Finance Committee and applicable Chair of the relevant Standing Committee, or County Administrator. In addition, any requests for equipment, personnel or new programs must be fully explained. All explanations shall be in writing and shall be filed on the same date as the budget request.
4. In the event that a Department Head fails to submit an estimate by October 1<sup>st</sup>, the County Administrator shall prepare the budget request for the affected Department.

### **B. Preparation and filing of Tentative Budget**

1. The Law & Finance Committee, in collaboration with the applicable Chair of the relevant Board Standing Committee, and the County Administrator, shall review and investigate the budget requests. The Department Head or head of any Operating Agency shall be

required to provide data and information and to answer inquiries pertinent to such review or investigation.

2. Upon the completion of the review and investigation of the budget requests from the Departments and relevant Operating Agencies, the County Administrator shall prepare a tentative budget, accompanied by a budget message with the relevant sections as provided in Section 374 of the County Law. Additionally, the County Administrator shall prepare an appropriation resolution as provided in Section 356 of the County Law.
3. Copies of the Tentative Budget and Budget message shall be shared electronically with each member of the Board of Supervisors and posted to the Saratoga County Website in a prominent location easily accessible to the public. Paper copies of the Tentative Budget and Budget message shall be printed upon request of any Supervisor or other County official or employee. As established by Local Law No. 1 of 1950, the tentative budget, the budget message, and appropriation resolution shall be prepared and filed by the County Administrator with the Clerk of the Board no later than the 15th day of October.

### **C. Contents of the Tentative Budget**

1. The tentative budget as submitted to the Board of Supervisors shall contain the following:
  - a. A statement of the several amounts recommended as necessary to be appropriated for conducting the business of the county for the ensuing fiscal year. Such statement shall be classified by funds and Departments and Operating Agencies which shall be subdivided according to units of organization and shall itemize the character and object of expenditure.
  - b. A statement of the several amounts recommended to be appropriated for Public Benefit Agreements and Supported Outside Agencies.
  - c. A statement of the amount required for payment of interest on and amortization of or redemption of indebtedness of the County during the ensuing fiscal year.
  - d. A statement of the amount recommended as necessary to be appropriated for the payment of judgments against the County payable during the ensuing fiscal year.
  - e. A statement of the amounts needed to provide for uncollectible and uncollected real property taxes.
  - f. A statement of the estimated amount of revenues to be received by the County during the ensuing fiscal year, other than the proceeds of the tax on real estate levied for such fiscal year. Such statement shall be classified to show receipts by funds, administrative units, and sources of revenue.
  - g. A statement of the fund balance for each fund estimated to be on hand at the close of the current fiscal year.



- g. The tentative budget shall include any other matter which the Board of Supervisors by Resolution or by Local Law may require or which the County Administrator deems advisable.

#### **D. Review of the Tentative Budget by Law & Finance**

1. As established by Local Law No. 1 of 1950, the Law and Finance Committee of the Board of Supervisors is designated as the committee to review the tentative budget required to be submitted to the Board of Supervisors by the County Administrator.
2. Upon the filing of the tentative budget with the Clerk of the Board, the Law & Finance Committee shall review the tentative budget. The Law & Finance must review the tentative budget, and if any changes are proposed, shall prepare a report with the Clerk of the Board setting forth any proposed changes, alterations, or revisions in the tentative budget. As established by Local Law No. 1 of 1950, The Law and Finance Committee shall, within ten days after the receipt of a copy of the tentative budget, file its report with the Clerk of the Board.
3. All changes, revisions, or alterations of the tentative budget must be 'budget neutral' and maintain a balanced budget of offsetting expenses and revenues.
4. Copies of the Law & Finance Committee report shall be shared electronically with each member of the Board of Supervisors and posted to the Saratoga County Website in a prominent location easily accessible to the public. Paper copies of the report shall be printed upon request of any Supervisor or other County official or employee. A copy of the report shall remain on file in the office of the Clerk of the Board and shall be open to public inspection during business hours.

#### **E. Budget Workshop**

1. After the filing of the report of the Law & Finance Committee, or after the 10-day time limit for filing the report as provided in Local Law No. 1 of 1950 has expired, the Board of Supervisors shall schedule a 'Budget Workshop' meeting, which shall be called pursuant to the Rules of the Board of Supervisors process for calling a special meeting (Res. 1-21). At the Budget Workshop the Board of Supervisors may by formal resolution change, alter or revise the tentative budget.
2. All changes, revisions, or alterations of the tentative budget must be 'budget neutral' and maintain a balanced budget of offsetting expenses and revenues.
3. Copies of the resolution shall be shared electronically with each member of the Board of Supervisors and posted to the Saratoga County Website in a prominent location easily accessible to the public. Paper copies of the resolution shall be printed upon request of any Supervisor or other County official or employee. A copy of the Board's resolution approving such changes shall remain on file in the office of the Clerk of the Board and shall be open to public inspection during business hours.

#### **F. Public Hearing**

1. Before the final adoption of the budget, the Board of Supervisors shall hold a public hearing on the tentative budget including all such changes, alterations, and revisions, as shall have been made by both the Law & Finance Committee, and by the Board of Supervisors by resolution at the Budget Workshop meeting.
2. The Clerk of the Board shall publish notice of the Public Hearing pursuant to County Law Section 359.
3. The Public Hearing shall be held no later than December 20<sup>th</sup>.

#### **G. Adoption**

1. After completion of the public hearing, the Board of Supervisors, by resolution, may further change, alter, and revise the tentative budget.
2. All changes, revisions, or alterations of the tentative budget must be 'budget neutral' and maintain a balanced budget of offsetting expenses and revenues.
3. The tentative budget as changed, altered, and revised shall be finally adopted by resolution of the Board of Supervisors no later than December 20<sup>th</sup>.
4. Immediately upon the final adoption of the budget, the appropriation resolution as filed with the Clerk of the Board with such amendments as may be necessary to make it conform to the budget as finally adopted, shall be passed by the Board of Supervisors. The budget as finally adopted shall be printed in the annual volume of printed proceedings.
5. Copies of the budget, as adopted shall be shared electronically with each member of the Board of Supervisors and posted to the Saratoga County Website in a prominent location easily accessible to the public. Paper copies of the adopted budget shall be printed upon request of any Supervisor or other County official or employee. A copy of the adopted budget shall remain on file in the office of the Clerk of the Board and shall be open to public inspection during business hours. Copies of the adopted budget, both electronic and printed, shall be made available no later than December 31<sup>st</sup>.
6. 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 control, to make necessary transfers more comprehensive and to improve the accuracy of future budgets.



## 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

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

Not withstanding 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  
Ridge Harris, Deputy County Administrator  
Michael Hartnett, County Attorney  
Therese Connolly, Clerk of the Board

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

**FROM:** Supervisor Veitch

**DATE:** 7/1/21

**RE:** Voucher Certification Policy

**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:  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:  
Resolution to authorize changes to the Voucher Audit Procedure
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:
  - 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:  YES or  NO  
(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:  YES or  NO
- a. Effective date
  - b. Salary and grade
8. Is a new employee being hired:  YES or  NO
- a. Effective date of employment
  - b. Salary and grade
  - c. Appointed position:
  - d. Term:
9. Is a grant being accepted:  YES or  NO
- 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):

When departments need to make a payment to state and federal agencies that is less than \$100, such as some permit fees or EZ Pass fees, it is challenging for staff to obtain the signatures required on the County voucher. In some cases, staff have spent significant time attempting to identify someone within a state agency that is authorized to sign a voucher form.

It is recommended that the county extend the exceptions provided to utility companies in County Resolution 83-03, which amended Res. 325 of 1982, to payments made to state and federal agencies in the amount of \$100 or less.

2+7

4/15/03

RESOLUTION 83 - 03

Introduced by Supervisors Acunto, Barrett, Gutheil, Hall,  
M. Johnson, Lilac and Scirocco

AMENDING RESOLUTION 325 OF 1982 TO ALLOW  
PAYMENT OF UTILITY BILLS WITHOUT CERTIFICATION

WHEREAS, Resolution 325 of 1982 requires certification of every  
claim for payment of money to a vendor by the County; and

WHEREAS, certification of claims by public utilities for goods  
and/or services delivered to the County is not necessary; now,  
therefore, be it

RESOLVED, that Resolution 325 of 1982 be and the same is amended to  
read as follows:

"BE IT RESOLVED, Every claim for the payment of money submitted to  
the County pursuant to the provisions of Section 369 of the County Law  
except claims submitted by public utilities for goods and/or services  
delivered to the County shall be certified by the claimant or a duly  
authorized officer or agent as true and correct and that the amount  
claimed remains due, owing and unpaid; that the services were actually  
rendered, the disbursements actually and necessarily made, the supplies  
or equipment actually delivered or other appropriate statement that the  
consideration has passed to the County."

BUDGET IMPACT STATEMENT: No budget impact.

RESOLUTION NO. 325

Requiring the Certification of Claims by Vendors Against the County of Saratoga for Payment of Money.

By Messrs. Sewell, Dailey, Dudek, McDonald, McNeary, Meager and Robinson:

BE IT RESOLVED, every claim for the payment of money submitted to the County pursuant to the provisions of Section 369 of the County Law shall be certified by the claimant or a duly authorized officer or agent as true and correct and that the amount claimed remains due, owing and unpaid, that the services were actually rendered, the disbursements actually and necessarily made, the supplies or equipment actually delivered or other appropriate statement that the consideration has passed to the County.

BUDGET IMPACT STATEMENT:

None.

RECEIVED

SEP 29 1982

COUNTY AUDITOR  
SARATOGA COUNTY, N.Y.

STATE OF NEW YORK }  
COUNTY OF SARATOGA } SS:

I, ARDIS ANDERSON, Clerk of the Board of Supervisors of Saratoga County, do hereby certify that the foregoing is a true copy, and the whole thereof, of a resolution duly adopted by the Board of Supervisors of said county, on the 21 day of September, 1982.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed hereto the official seal of said Board of Supervisors this 22 day of Sept, 1982  
*Ardis Anderson*  
Clerk of the Board of Supervisors  
Saratoga County, New York

Chapter 2  
Section G  
Page: 1  
Date: 1/1/85  
Opr.: Cty. Auditor  
Rev.: 9/18/2018  
Resol.: 212-2018

## **VOUCHER AUDIT PROCEDURE**

All County vouchers are audited for accuracy, completeness and compliance with State Law and County policy by the County Auditor. Checks generated by voucher are prepared on Thursdays and all properly executed vouchers will be paid in a timely manner upon compliance with the following procedures.

A single voucher may include charges only against a single FUND.

The necessary authorization and documentation for a voucher may vary depending on the type of expenditure; however, ALL electronic vouchers MUST contain the following:

- Claimant's complete name and address;
- Adequate description of goods or services;
- Dates of delivery or of the rendering of services;
- Quantities and unit prices;
- A scanned copy of the original invoice referred to by the voucher
- Complete and ACCURATE expenditure code;
- The certified total amount due which agrees with the description of materials and service and with the coding;
- A signature (an electronic signature is acceptable) of the vendor or a responsible employee of the vendor;
- Electronic voucher certification from the Department Head or Authorized County Official.

In reference to a vendor signature an "electronic signature" shall mean an electronic sound, symbol, or process, attached to or logically associated with an electronic record and executed or adopted by a person with the intent to sign the record."

All vouchers are to be approved by the department head or authorized county official. The department head may authorize another member of his/her department to certify or approve vouchers on his/her behalf. A record of these staff members so authorized ("Voucher Authorizers") must be filed with the County Audit Department.

Departments will submit vouchers to the County Auditor electronically through the Tyler New World System. A Voucher Authorizer will certify the voucher using his/her credentials to sign on to New World, which identifies the Voucher Authorizer.

This electronic voucher certification is equivalent to a conventional written certification by such authorized officials. The electronic certification will constitute the officials' certification that the (i) payment is approved, (ii) information entered is correct and just, and (iii) goods or services rendered or furnished are for use in the performance of the official functions and duties of the department.

Prior to certifying any voucher, the Voucher Authorizer should ensure the department has acceptable evidence of receipt and/or inspection on file.

Each department must ensure the required documentation to support vouchers is available to satisfy auditing requirements and Internal Revenue Service (IRS) policies. These documents may be in paper or electronic format and departments must retain this documentation for a minimum of six years.

The Tyler New World accounts payable module allows agencies to attach scanned documents to vouchers. These scanned images may be used for supervisory review and approval and for audit department review. The scanned images may also be used as the sole documents of record. If a department decides to attach supporting documents to accounts payable vouchers, it must ensure the attachments (i) retain the integrity of the original documents, (ii) support legitimate payments, and (iii) comply with relevant records retention requirements.

In addition, there must be funds available within each appropriation unit (200's or 400's) to cover charges against that appropriation unit. However, where funds are not available within a specific object code being charged, the voucher may be rejected by the County Auditor and in consultation with the County Administrator.

Vouchers for partial or full payment of a purchase order should reference that P.O. number on the electronic voucher and scan any relevant back up documentation, such as, the receiving slip and the original copy of the invoice.

Employees are not generally authorized to make expenditures on behalf of the County. Consequently, employees, including Department Heads, should not expect to receive reimbursement for such expenditures. Employees will be reimbursed only for travel-related expenses, for themselves only and properly authorized tuition.

The following pages list object codes charged by voucher payments and describes the types of items charged and the required authorization and documentation.



# SARATOGA COUNTY

## AGENDA ITEM REQUEST FORM

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

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

**FROM:** Michael Hartnett, County Attorney

**DATE:** July 2, 2021

**RE:** Local Law 3 of 1979 Repeal

**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:  
Resolution will authorize the setting of a public hearing to consider a local law repealing Local Law 3 of 1979.
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:
  - 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:  YES or  NO  
(If yes, attach the last approved resolution)
- What were the terms of the prior resolution
  - Are the terms changing:
  - What is the reason for the change in terms:
7. Is a new position being created:  YES or  NO
- Effective date
  - Salary and grade
8. Is a new employee being hired:  YES or  NO
- Effective date of employment
  - Salary and grade
  - Appointed position:
  - Term:
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):

At the request of Committee Chairman Veitch, this resolution is being offered for consideration of the Government Review and Efficiency Committee. Local Law 3 of 1979 titled "A Local Law Relating to Legislative Review of Agencies, Programs, Functions and Positions of an in County Government; Providing for Periodic Legislative Review, Modification and Termination of such Agencies, Programs, Functions and Positions; Providing for Abolishment of Units of Government; Providing for the Appointment of a Committee, and Provding an Effective Date." (Attached)

Upon information and belief, the Committee established by the Local Law met in 1979 and submitted a report to the Board as required. The primary recommendation of the committee was to establish a County Administrator position (Local Law 7-1979). Upon information and belief, the Committee thereafter for all practical purposes disbanded. The Rules of the Board of Supervisors provide for a Government Review and Efficiency standing committee which is duplicative to this purpose and spirit of this Local Law and as a result, it is respectfully submitted that a repeal of this Local Law is appropriate.

GAIL A. PATERSON  
Secretary of State



STATE OF NEW YORK  
DEPARTMENT OF STATE  
162 WASHINGTON AVENUE  
ALBANY, NEW YORK 12231

April 30, 1979

SARATOGA COUNTY BOARD OF SUPERVISORS  
40 McMaster Street  
Ballston Spa, NY 12020

Dear Sir / Madam:

Please be advised that Local Law(s) No. 3  
of 1979 of the County of Saratoga  
was/were received and filed on April 20, 1979.

We are enclosing additional forms for your future  
use when filing local laws with this office.

Sincerely,

A handwritten signature in cursive script that reads "Gail A. Bates".

Gail A. Bates  
Director  
State Records &  
Law Bureau

fm

enc.

cc: State Comptroller  
Division of Municipal Affairs

MAY 1 1979

(Please Use this Form for Filing your Local Law with the Secretary of State)

Text of law should be given as amended. Do not include matter being eliminated and do not use italics or underlining to indicate new matter.

County  
~~City~~ of Saratoga  
~~Town~~  
~~Village~~  
Local Law No. 3 of the year 1979

A local law relating to legislative review of agencies, programs, functions in County Gv  
(Insert title)

Be it enacted by the Board of Supervisors of the  
(Name of Legislative Body)

County  
~~City~~ of Saratoga as follows:  
~~Town~~  
~~Village~~

Please see attached:

(If additional space is needed, please attach sheets of the same size as this and number each)

LOCAL LAW NO. 3 OF 1979

A LOCAL LAW RELATING TO LEGISLATIVE REVIEW OF AGENCIES, PROGRAMS, FUNCTIONS AND POSITIONS OF AND IN COUNTY GOVERNMENT; PROVIDING FOR PERIODIC LEGISLATIVE REVIEW, MODIFICATION AND TERMINATION OF SUCH AGENCIES, PROGRAMS, FUNCTIONS AND POSITIONS; PROVIDING FOR ABOLISHMENT OF UNITS AND SUBUNITS OF GOVERNMENT; PROVIDING FOR THE APPOINTMENT OF A COMMITTEE, AND PROVIDING AN EFFECTIVE DATE.

By: Meager, Brown & Stratton

BE IT ENACTED by the Saratoga County Board of Supervisors:  
as follows:

SECTION 1. This Local Law shall be known and may be cited as follows: "A Local Law Relating to Legislative Review of Programs and Functions of County Government".

*Adopted*  
*Effective*

SECTION 2. In the interest of responsible, efficient and effective County Government, it is the sense of this Board of Supervisors that regular periodic review of the agencies, programs, functions and positions of government should be made to the end that a proper determination may be made as to those agencies, positions, programs and functions of government that, as constituted, continue to serve a useful purpose and should be continued to provide for the protection and advancement of the public health, safety and welfare of the residents of Saratoga County; and where it is found that such agencies, positions, programs and functions of government do not continue to serve a useful purpose for the residents of the County, action should be taken to modify, abolish or terminate such.

SECTION 3. To provide a systematic legislative review of the need for, and public benefits derived from the existing agencies

of government, functions, programs and positions, a committee is hereby created to be known as the Saratoga County Government Review Committee to consist of seven members of this Board of Supervisors to be appointed by the Chairman of this Board of Supervisors for the term for which this Board is elected.

SECTION 4. Said Committee shall, during the term for which it is appointed, review such government agencies, programs, functions and positions as shall be determined by the Board of Supervisors should be reviewed and make a determination whether said agencies, programs, positions and functions, are necessary or desirable in providing for the protection of the health, safety and welfare of the residents of Saratoga County. Upon a finding by said Committee that a governmental agency, program, function or position is not necessary or desirable or likely to be so, in providing for the protection of the health, safety and welfare of the residents of Saratoga County, the Committee shall not later than the September meeting of the second year of the term for which said Board is elected, make a report to said Board of its findings and recommendations, setting forth the reasons therefor.

SECTION 5. This Board of Supervisors, upon receiving said report of said Saratoga County Government Review Committee, shall, after giving due consideration to said report, make certain findings in relation thereto, determining whether certain agencies, programs or functions of County Government or positions in County Government

are necessary or desirable in providing for the protection of the health, safety and welfare of the residents of Saratoga County, setting forth in said report the reasons for said findings and determination. Said report shall thereupon be filed with the Clerk of the Board of Supervisors who shall immediately place a copy thereof upon the desk of each member of the Board of Supervisors, or otherwise cause to be delivered to each member of the Board of Supervisors a copy thereof.

SECTION 6. Such action by way of resolution or local law that is to be taken by the Board of Supervisors in relation to said report and to agencies of government, functions of or positions in government, and governmental programs, as recommended in said report, or otherwise, shall be taken or initiated at the regular meeting of the Board of Supervisors to be held during the month of November in the second year of the term for which said Board shall have been elected or at a special meeting of the Board called for said purpose, pursuant to the provisions of Section 152 of the County Law.

SECTION 7. This Local Law shall take effect upon being filed in the Office of the Secretary of State and the State Comptroller as prescribed by the Municipal Home Rule Law.

(Complete the certification in the paragraph which applies to the filing of this local law and strike out the matter therein which is not applicable.)

1. (Final adoption by local legislative body only.)

I hereby certify that the local law annexed hereto, designated as local law No. 2 of 1979.

County  
of the ~~City~~ of Saratoga was duly passed by the Board of Supervisors  
~~Town~~ (Name of Legislative Body)  
~~Village~~  
on March 20 1979 in accordance with the applicable provisions of law.

2. (Passage by local legislative body with approval or no disapproval by Elective Chief Executive Officer,\* or repassage after disapproval.)

I hereby certify that the local law annexed hereto, designated as local law No. \_\_\_\_\_ of 19\_\_\_\_\_

County  
of the ~~City~~ of \_\_\_\_\_ was duly passed by the \_\_\_\_\_  
~~Town~~ (Name of Legislative Body)  
~~Village~~

on \_\_\_\_\_ 19\_\_\_\_\_ and was approved \_\_\_\_\_ by the \_\_\_\_\_  
not disapproved \_\_\_\_\_  
repassed after disapproval \_\_\_\_\_ Elective Chief Executive Officer \*

and was deemed duly adopted on \_\_\_\_\_ 19\_\_\_\_\_, in accordance with the applicable provisions of law.

3. (Final adoption by referendum.)

I hereby certify that the local law annexed hereto, designated as local law No. \_\_\_\_\_ of 19\_\_\_\_\_

County  
of the ~~City~~ of \_\_\_\_\_ was duly passed by the \_\_\_\_\_  
~~Town~~ (Name of Legislative Body)  
~~Village~~

on \_\_\_\_\_ 19\_\_\_\_\_ and was approved \_\_\_\_\_ by the \_\_\_\_\_  
not disapproved \_\_\_\_\_  
repassed after disapproval \_\_\_\_\_ Elective Chief Executive Officer \*

on \_\_\_\_\_ 19\_\_\_\_\_. Such local law was submitted to the people by reason of a  
mandatory referendum, and received the affirmative vote of a majority of the qualified electors voting  
permissive ~~general~~  
thereon at the special election held on \_\_\_\_\_ 19\_\_\_\_\_, in accordance with the appli-  
annual  
cable provisions of law.

4. (Subject to permissive referendum, and final adoption because no valid petition filed requesting referendum.)

I hereby certify that the local law annexed hereto, designated as local law No. \_\_\_\_\_ of 19\_\_\_\_\_

County  
of the ~~City~~ of \_\_\_\_\_ was duly passed by the \_\_\_\_\_ on \_\_\_\_\_  
~~Town~~ (Name of Legislative Body)  
~~Village~~

on \_\_\_\_\_ 19\_\_\_\_\_ and was approved \_\_\_\_\_ by the \_\_\_\_\_ on \_\_\_\_\_  
not disapproved \_\_\_\_\_  
repassed after disapproval \_\_\_\_\_ Elective Chief Executive Officer \*

\_\_\_\_\_ 19\_\_\_\_\_. Such local law being subject to a permissive referendum and no  
valid petition requesting such referendum having been filed, said local law was deemed duly adopted on  
\_\_\_\_\_ 19\_\_\_\_\_, in accordance with the applicable provisions of law.

\*Elective Chief Executive Officer means or includes the chief executive officer of a county elected on a county-wide basis or, if there be none, the chairman of the county legislative body, the mayor of a city or village or the supervisor of a town, where such officer is vested with power to approve or veto local laws or ordinances.