

# **WARREN COUNTY BOARD OF SUPERVISORS**

**WARREN COUNTY MUNICIPAL CENTER  
1340 STATE ROUTE 9  
LAKE GEORGE, NEW YORK 12845-9803**

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*Frederick H. Monroe, Chairman*

*Joan Sady, Clerk of the Board*

## **AGENDA BUDGET COMMITTEE March 11, 2009**

1. Discuss Budget Guidelines
2. Budget Plan – 2 year or 3 year
3. Preliminary time table
4. Suggestions for changes from last year's process

# Budget Timetable 2010.xls

3/11/2009	Committee meeting to discuss 2010 Budget Guidelines
4/8/2009	Committee meeting for more discussion on 2010 Budget Guidelines
5/6/2009	Committee to set 2010 Budget Guidelines for Board Resolution
5/15/2009	2010 Budget Guidelines to be adopted by the Board
6/26/2009	Salary Schedule due to Administrator (Civil Service)
6/30/2009	Unappropriated Surplus fund balances to be sent to budget team (Rick)
7/1/2009	Estimate of borrowings for 2010 to be sent to budget team (Rick)
7/1/2009	Position report due to budget team- 3 year trend (Todd)
7/1/2009	Salary Schedule to Department Heads for review (JoAnn)
7/10/2009	Salary changes from Department Heads due to budget team
7/15/2009	Budget Packets with instructions to be sent to Department Heads (JoAnn)
8/25-8/28/09	2010 Budget Review meetings with the Budget Committee
9/4/2009	Completed 2010 budgets due from Departments
10/2/2009	Footings due to budget team (Real Property)
10/7/2009	2010 Budget Status Report to be presented at Budget Committee Meeting
10/23/2009	Budget Officer to file 2010 budget with the Clerk of the Board
11/6/2009	Board to adopt 2010 Tentative Budget and set public hearing
11/9/2009	2010 Tentative Budget sent for printing
11/13/2009	Mail 2010 Tentative Budget to Supervisors for review
11/20/2009	Adopt final 2010 Budget
12/1/2009	Send final 2010 Budget Worksheets to Department Heads
12/1/2009	Tax Rates due from Real Property
12/22/2009	Send 2010 Adopted Budget to IT to put on web page

## Suggestions for 2009 Budget meetings

1. Budget meetings each month following Finance committee meeting. This would allow discussions of new ideas and committee could do a review of each department in relation to their current year budget (for example-A review of County clerk budget in April ideally would show that after 3 months-  $\frac{1}{4}$  of budget is expended. Of course seasonal differences for some departments would have to be taken into consideration. This would also red flag some departments that would be in trouble and would allow time to research potential program and employee cuts.
2. I believe that now is the time to establish budget guidelines for 2010 budget. If we are going to tell department heads 0 % increase for next year, advance notice would assist in that planning process.
3. Equipment purchases should be a 3 year plan-department heads can better plan knowing the expected life span of equipment.
4. Develop a plan for Presidents stimulus money
5. Scrutinize all increases in revenue and appropriations.
6. Consider elimination of all boat patrols.
7. Have a best case/ worst case analysis done of what the results would be if we eliminated one adult home.
8. Have real property do an appraisal on fairgrounds property and decide whether or not Warren County wants to sell it.
9. Consider reducing road patrol by 2 employees per shift.
10. Install automatic switches that will turn lights out if no activity is present.

11. Form a purchasing co-op with Washington and Essex (Saratoga?) Counties.
12. Issue memo to all departments that computers are to be shut down at the end of each day
13. Install programmable thermostats to reduce heat and cooling after 5 PM.
14. 1With the pending retirement of Bill McGarr –it is time to reevaluate the positions assigned to that office –contact other counties of our size to compare office staff.
15. With the shift of duties and functions of the Youth Bureau to Social Servicers ,it is time to reevaluate the staff of the Youth bureau.

16. What preparations have been made for stimulus money?

**Sady, Joan**

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**From:** Payne, Hal  
**Sent:** Thursday, March 12, 2009 9:24 AM  
**To:** Sady, Joan  
**Subject:** FW: Cash Flow  
**Attachments:** General Fund Cash Flow - February 28, 2009.xls; General Fund Cash Flow (With Borrowing) - BOS.xls; General Fund Cash Flow (Without Borrowing) - BOS.xls

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**From:** Lynch, Rob  
**Sent:** Monday, March 09, 2009 2:37 PM  
**To:** WarrenCountySupervisors  
**Cc:** Payne, Hal; McKinstry, JoAnn  
**Subject:** Cash Flow

Hello Everyone,

Attached is a cash flow analysis as of February 28, 2009 with projections for March, April and May. Please note that we have changed the format of the cash flow to include Actual activity for each month and will continue showing the actual activity as each month ends. We are also showing the ending cash balances before borrowing and the ending cash balances after borrowing so that you can separate out the effect of the borrowing.

Based on a meeting that we had with Chairman Monroe, Supervisor Geraghty and Supervisor Stec, it was agreed that we would report cash flow on a monthly basis as of the end of each month and that we would no longer report every two weeks. We will report cash flow the Monday before the Finance Committee meeting. It was also agreed that we would include a line graph which shows prior year actual cash, current year actual cash and current year projected cash for each month. I have included two graphs – one showing cash flow with borrowing and one showing cash flow without borrowing. It is probably better to use the graph showing cash flow without borrowing since it gives a better comparison to prior year amounts.

It has also been agreed that we will only report General Fund cash and not include the other funds as was done on past cash flow reports. This will simplify the process and make the reports easier to read. We will still track the cash flow for the other funds and report to you of any potential cash flow problems.

We will now be receiving monthly input from departments concerning their cash flow and we will be reporting that information in our March 31, 2009 cash flow report. This should provide better projected figures for cash, but please remember that they will still be estimates and actual results could vary significantly especially with State and Federal aid.

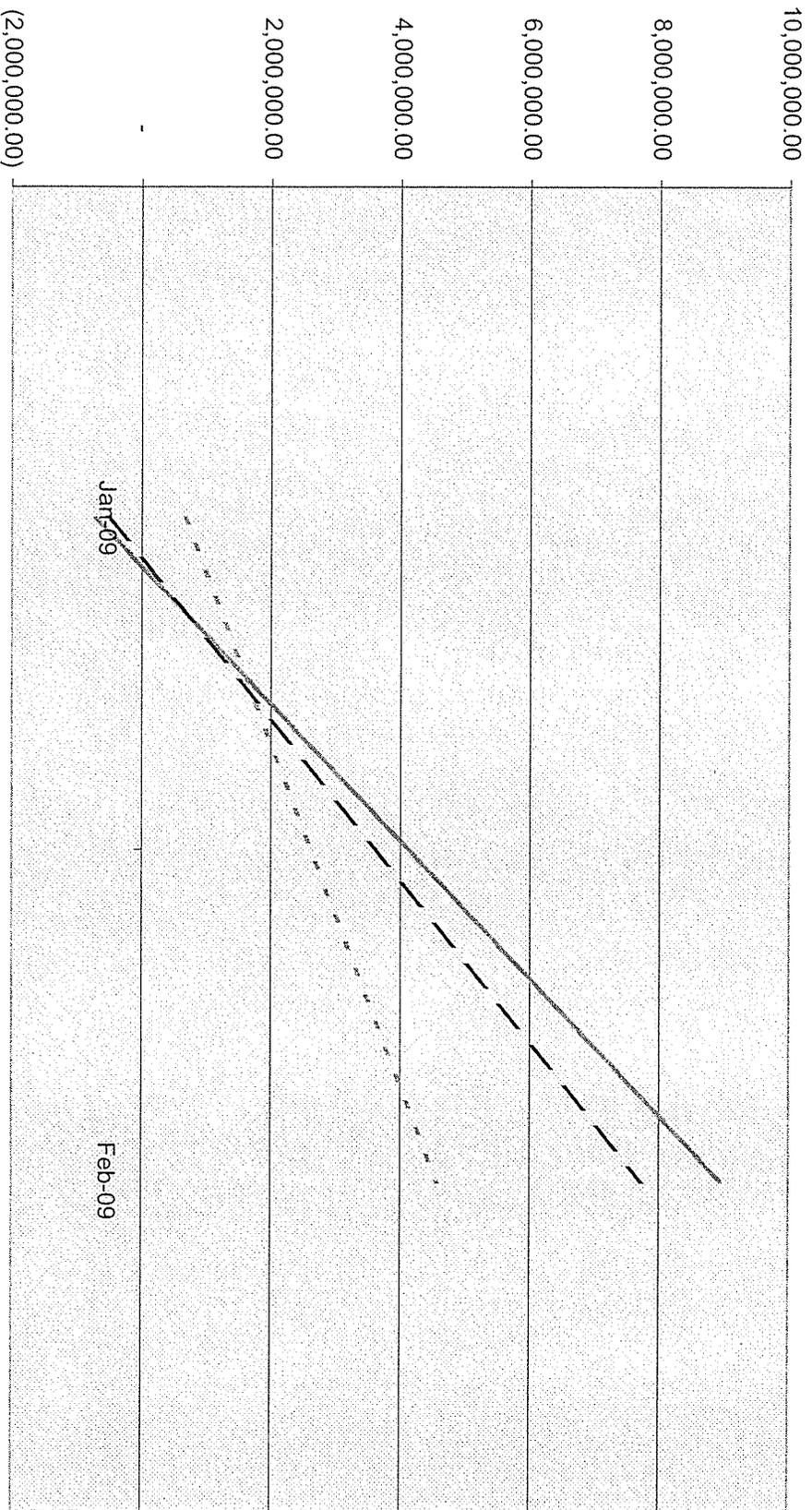
Please contact me if you have any questions. Thank you.

Rob Lynch

Warren County  
Cash Flow - General Fund  
3 Month Projection  
February 28, 2009

	Actual January 2009	Actual February 2009	Projected March 2009	Projected April 2009	Projected May 2009
Beginning Cash Before Borrowing	2,011,631.00	(714,721.00)	4,441,997.00	1,463,897.00	4,226,108.00
<u>Receipts</u>					
State/Federal Aid	2,017,738.00	1,746,099.00	3,520,000.00	655,000.00	315,000.00
Sales Tax	1,331,719.00	2,660,438.00	2,125,000.00	3,200,000.00	2,400,000.00
Town Payments on Taxes	700,000.00	11,367,803.00	4,000,000.00	7,600,000.00	
All Other Revenue	3,775,822.00	6,651,445.00	3,785,717.00	3,961,782.00	2,502,977.00
Total Receipts	7,825,279.00	22,425,785.00	13,430,717.00	15,416,782.00	5,217,977.00
<u>Disbursements</u>					
Payroll	2,337,559.00	2,334,086.00	3,600,000.00	2,400,000.00	3,600,000.00
Employee Benefits	863,630.00	458,014.00	306,000.00	204,000.00	306,000.00
Debt Service	358,560.00	78,031.00		229,000.00	
All Other Disbursements	6,991,882.00	14,398,936.00	12,502,817.00	9,821,571.00	2,723,950.00
Total Disbursements	10,551,631.00	17,269,067.00	16,408,817.00	12,654,571.00	6,629,950.00
Ending Cash Before Borrowing	(714,721.00)	4,441,997.00	1,463,897.00	4,226,108.00	2,814,135.00
<u>Short Term Borrowing</u>					
Proceeds Outstanding	-	4,500,000.00	4,500,000.00	4,500,000.00	4,500,000.00
Repayments	-	-	-	-	-
Net Short Term Borrowing	-	4,500,000.00	4,500,000.00	4,500,000.00	4,500,000.00
Ending Cash After Borrowing	(714,721.00)	8,941,997.00	5,963,897.00	8,726,108.00	7,314,135.00

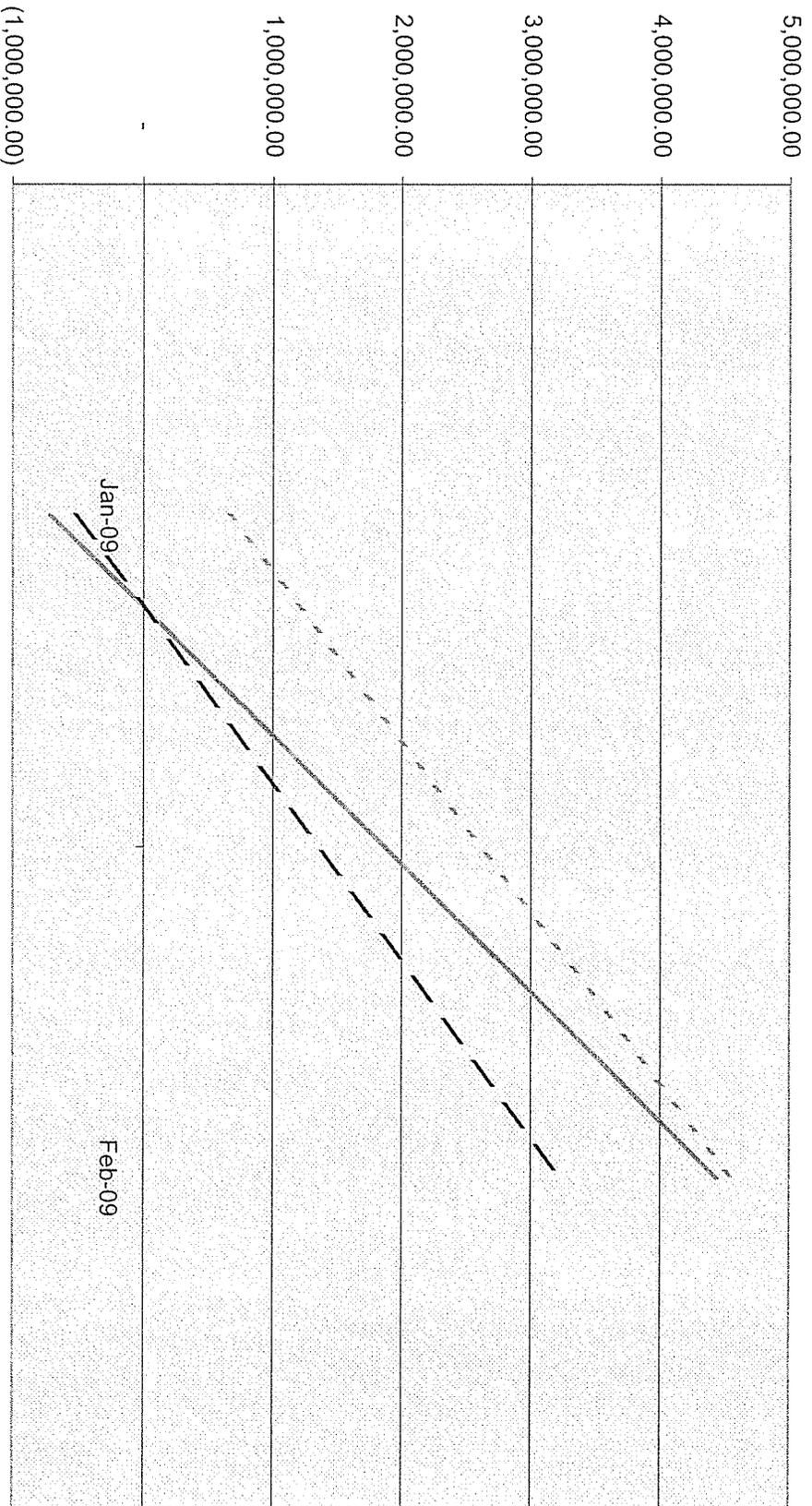
### General Fund Cash Flow (With Borrowing)



Year	1/31/2009	2/28/2009
2008 Actual	659,842.00	4,567,276.00
2009 Actual	(714,721.00)	8,941,997.00
2009 Projected	(523,357.00)	7,736,723.00

2008 Actual	2009 Actual	2009 Projected	
659,842.00	(714,721.00)	(523,357.00)	1/31/2009
4,567,276.00	8,941,997.00	7,736,723.00	2/28/2009

General Fund Cash Flow (Without Borrowing)



Year	1/31/2009	2/28/2009
2008 Actual	659,842.00	4,567,276.00
2009 Actual	(714,721.00)	4,441,997.00
2009 Projected	(523,357.00)	3,236,723.00

2008 Actual	2009 Actual	2009 Projected	
659,842.00	(714,721.00)	(523,357.00)	1/31/2009
4,567,276.00	4,441,997.00	3,236,723.00	2/28/2009