

A G E N D A
FINANCE COMMITTEE
SEPTEMBER 8, 2010

- I. Committee meeting called to order by Chairman.
- II. Motion to approve minutes of prior Committee meeting.
- III. **Action Agenda**
 - 1) Request for Transfer of Funds attached for Committee approval. Supervisory Committee approval has been obtained as necessary.
 - 2) **Referrals from the Planning & Community Development Committee:**
Planning & Community Development:
 - A) Amending the 2010 County budget to increase estimated revenues and appropriations in the amount of \$300,000 to reflect receipt of the HOME award and to establish a CD 71 fund.
 - B) Amending the 2010 County budget to decrease estimate revenues and appropriations in the amount of \$300,000 to reduce the CD 66 balance at the request of the grantor agency.
 - C) Amending the 2010 County budget to increase estimated revenues and appropriations in the amount of \$10,000 to reflect receipt of funds from the LDC (Local Development Corporation) for the Broadband Study.
 - D) Amending the 2010 County budget to increase estimated revenues and appropriations in the amount of \$493,705 to allocate a grant award and to establish a CD 72 fund for the Westmount Sprinkler System.
 - 3) **Referrals from the Public Works Committee:**
DPW:
 - A) Amending the 2010 County budget to increase estimated revenues and appropriations in the amount of \$2,011 to reflect receipt of funds received from the sale of scrap material.
Parks, Recreation & Railroad:
 - B) Amending the 2010 County budget to increase estimated revenues and appropriations in the amount of \$36,809 to reflect receipt of 30% of the funding from the 2009-2010 NYS Parks, Recreation and Historical Preservation Snowmobile Trail Grant-in-Aid for the four snowmobile clubs.
 - 4) **Referral from the Public Safety Committee:**
Sheriff:

Amending the 2010 County budget to increase estimated revenues and appropriations in the amount of \$183,305 to purchase five vehicles and a microwave radio link to Gore Mountain.

- 5) Finance Committee action is required on the following item as approved by the Personnel Committee: Item No. 1E.

IV. Topics to be reported on/discussions/updates

- 1) Response to the Budget Analysis Report from the County Treasurer as prepared by JoAnn McKinstry, Assistant to the County Administrator, attached for review.

RESOLUTION REQUEST FORM NO. 10

Request for Transfer of Funds

TO: JOAN SADY, CLERK, WARREN COUNTY BOARD OF SUPERVISORS

FROM: ROBERT F. IUSI, JR., DIRECTOR OF PROBATION

SIGNED:  DATE: 9/2/10

<u>FROM CODE</u>	<u>TITLE</u>	<u>TO CODE</u>	<u>TITLE</u>	<u>AMOUNT</u>
A.3140.444	MILEAGE/EDUCATION/CONFERENCE	A. 3140..220	EQUIPMENT	\$150.00

Sample: A.4018.0020 110 Preventive Program – Family Health – Salaries – Regular \$xxx.xx

Please state reason for transfers requested: Computer Equipment needed to perform Sex Offender Searches

*Please note: All amounts must be in whole dollars – no cents.

CONTINGENT FUND TRANSFER REQUESTS

<u>FROM CODE</u>	<u>TITLE</u>	<u>TO CODE</u>	<u>TITLE</u>	<u>AMOUNT</u>
A.1990 469	Contingent Account- Other Payments/Contributions			

Please state reason for transfer request:

Please file original request with Clerk of the Board and retain copy for your records.

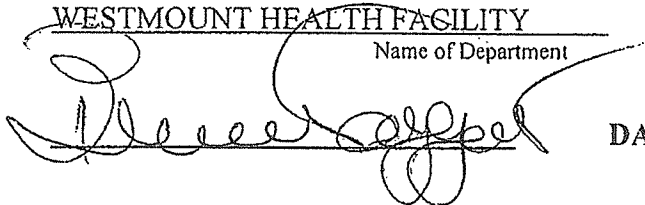
RESOLUTION REQUEST FORM NO. 10

Request for Transfer of Funds

TO: JOAN SADY, CLERK, WARREN COUNTY BOARD OF SUPERVISORS

FROM: WESTMOUNT HEALTH FACILITY
Name of Department

SIGNED:



DATE: August 27, 2010

<u>FROM CODE</u>	<u>TITLE</u>	<u>TO CODE</u>	<u>TITLE</u>	<u>AMOUNT</u>
EF.73400.6802 470	Westmount, Occupational Therapy, Contracted Services	EF.72600.400 120	Westmount, Activities Program, LPN & Activities Wages – Salaries -OT	\$45.00
EF.73400.6802 470	Westmount, Occupational Therapy, Contracted Services	EF.82100.700 120	Westmount, Dietary Services, Food Service Handlers Wages – Salaries -OT	\$5,000.00
EF.73400.6802 470	Westmount, Occupational Therapy, Contracted Services	EF.82100.200 120	Westmount, Dietary Services, Cook & Social Worker Wages – Salaries -OT	\$4,000.00
EF.82400.5906 410	Westmount, Housekeeping Services, Supplies	EF.82400.5803 260	Westmount, Housekeeping Services, Other Equipment	\$120.00
EF.82100.5906 410	Westmount, Dietary Services, Supplies	EF.82100.5803 260	Westmount, Dietary Services, Other Equipment	\$180.00
EF..82200.7500 414	Westmount, Plant Operations & Maint. Natural Gas	EF.60200.9101 436	Westmount, Nurses' Station, Other Direct Costs - Advertizing	\$2,000.00

Please state reason for transfers requested: Activities & Dietary FSH & Cook OT due to holiday & coverage.
Housekeeping – six 14 quart trash cans.
Dietary – six 27 quart trash cans.
Employment advertising, Health Fac Clerk, DON, LPN RN

Please file original request with Clerk of the Board and retain copy for your records.

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RESOLUTION REQUEST FORM NO. 10

Request for Transfer of Funds

TO: JOAN SADY, CLERK, WARREN COUNTY BOARD OF SUPERVISORS

FROM: FIRE PREVENTION & BLDG. CODES

Name of Department

SIGNED:

Karen Putney

DATE: 8/26/2010

<u>FROM CODE</u>	<u>TITLE</u>	<u>TO CODE</u>	<u>TITLE</u>	<u>AMOUNT</u>
A.3620 140	SALARIES SICK LEAVE INCENTIVE	A.3620 130	SALARIES PART-TIME	\$ 400.00
A.3620 442	AUTO-GAS & OIL	A.3620 130	SALARIES PART-TIME	\$1,900.00

Sample: A.4018.0020 110 Preventive Program – Family Health – Salaries – Regular \$xxx.xx

Please state reason for transfers requested: AS DISCUSSED AND APPROVED AT 8/26/2010 COMMITTEE MEETING, MONEY IS FOR TEMPORARY PART-TIME HELP WHILE ANOTHER EMPLOYEE IS OUT ON DISABILITY.

*Please note: All amounts must be in whole dollars – no cents.

CONTINGENT FUND TRANSFER REQUESTS

<u>FROM CODE</u>	<u>TITLE</u>	<u>TO CODE</u>	<u>TITLE</u>	<u>AMOUNT</u>
A.1990 469	Contingent Account- Other Payments/Contributions			

Please state reason for transfer request:

REQUEST FOR TRANSFER OF FUNDS

TO: JOAN SADY, CLERK, WARREN COUNTY BOARD OF SUPERVISORS

FROM: Planning & Community Development
Name of Department

SIGNED: _____ DATE: _____

FROM CODE	TITLE	TO CODE	TITLE	AMOUNT
CD68 8686 437	Admin. - Consulting Fees	CD68 8668 470	Program Activity	\$9,000.00

Please state reason for transfers requested:
Correction to original setup of funds

CONTINGENT FUND TRANSFER REQUESTS

FROM CODE	TITLE	TO CODE	TITLE	AMOUNT
A.1990 10 439	Contingent Fund			

Please state reason for transfer request:

Please file original request with Clerk of the Board and retain copy for your records.

RESOLUTION REQUEST FORM NO. 10

Request for Transfer of Funds

TO: JOAN SADY, CLERK, WARREN COUNTY BOARD OF SUPERVISORS

FROM: Sheila M. Weaver, Commissioner
Name of Department Social Services

SIGNED: DATE: 8/23/10

<u>FROM CODE</u>	<u>TITLE</u>	<u>TO CODE</u>	<u>TITLE</u>	<u>AMOUNT</u>
A.6030 130	Salaries – Part Time	A.6030 120	Salaries – Overtime	\$10,000.00

Sample: A.4018.0020 110 Preventive Program – Family Health – Salaries – Regular Sxxx.xx

Please state reason for transfers requested: Lack of funds

*Please note: All amounts must be in whole dollars – no cents.

CONTINGENT FUND TRANSFER REQUESTS

<u>FROM CODE</u>	<u>TITLE</u>	<u>TO CODE</u>	<u>TITLE</u>	<u>AMOUNT</u>
A.1990 469	Contingent Account- Other Payments/Contributions			

Please state reason for transfer request:

Please file original request with Clerk of the Board and retain copy for your records.

RESOLUTION REQUEST FORM NO. 10

Request for Transfer of Funds

TO: JOAN SADY, CLERK, WARREN COUNTY BOARD OF SUPERVISORS

FROM: Sheila M. Weaver, Commissioner
Name of Department

SIGNED: DATE: 8/26/10

<u>FROM CODE</u>	<u>TITLE</u>	<u>TO CODE</u>	<u>TITLE</u>	<u>AMOUNT</u>
A.6010 470	Contracts	A.6010 210		
	Furniture and Furninshing	\$600		

Please state reason for transfers requested: We need to purchase chairs

CONTINGENT FUND TRANSFER REQUESTS

<u>FROM CODE</u>	<u>TITLE</u>	<u>TO CODE</u>	<u>TITLE</u>	<u>AMOUNT</u>
A.1990 439	Contingent Fund			

Please state reason for transfer request:

Please file original request with Clerk of the Board and retain copy for your records.

RESOLUTION REQUEST FORM NO. 10

Request for Transfer of Funds

TO: JOAN SADY, CLERK, WARREN COUNTY BOARD OF SUPERVISORS

FROM: TOURISM
Name of Department

SIGNED: **DATE:** 9/3/10

<u>FROM CODE</u>	<u>TITLE</u>	<u>TO CODE</u>	<u>TITLE</u>	<u>AMOUNT</u>
A. 6417 110	SALARIES/REGULAR	A.6417 120	SALARIES/OVERTIME	\$2,000.00

Please state reason for transfers requested: Money is not needed in .110 due to transfer of employee to Treasurer's office. Tourism personnel have requested that they not travel alone.

CONTINGENT FUND TRANSFER REQUESTS

<u>FROM CODE</u>	<u>TITLE</u>	<u>TO CODE</u>	<u>TITLE</u>	<u>AMOUNT</u>
A.1990 469	Contingent Fund			

Please state reason for transfer request:

Please file original request with Clerk of the Board and retain copy for your records.

RESOLUTION REQUEST FORM NO. 7

Request to Amend County Budget*

* If this is the result of a grant award, also complete and submit Form No. 5 or 6

DEPARTMENT NAME: Planning and Community Development

DATE: 30 August 2010

(a) Purpose of Amendment: Establish CD71 fund HOME award

(b) Appropriation Code (with title), Object Code (with title) and Amount:
71 8668 470 Contracts \$264,500.00, 71 8668 437 Consulting \$17,500.00, 71 8686
410 supplies 10,000.00, 71 8686 437 Consulting \$8,000.00

(c) Revenue Code (with title), and Amount: 71 4910 Community Development
\$300,000.00

Notes:

RESOLUTION REQUEST FORM NO. 7

Request to Amend County Budget*

* If this is the result of a grant award, also complete and submit Form No. 5 or 6

DEPARTMENT NAME: Planning and Community Development

DATE: 30 August 2010

(a) Purpose of Amendment: Reduce CD66 balance at request of grantor agency

(b) Appropriation Code (with title), Object Code (with title) and Amount:
66 8668 470 Contracts (\$260,000.00), 66 8668 437 Consulting (\$20,000.00), 66 8686 410 supplies
(6,000.00), 66 8686 437 Consulting (\$10,000.00), 66.8686 442 Auto gas & oil (\$4,000.00)

(c) Revenue Code (with title), and Amount: 66 4910 Community Development
(\$300,000.00)

Notes:

RESOLUTION REQUEST FORM NO. 7

Request to Amend County Budget*

* If this is the result of a grant award, also complete and submit Form No. 5 or 6

DEPARTMENT NAME: Planning and Community Development

DATE: 30 August 2010

(a) Purpose of Amendment: Receipt funds from LDC for Broadband study

(b) Appropriation Code (with title), Object Code (with title) and Amount:
8021.470 Contract \$10,000

(c) Revenue Code (with title), and Amount: 2210 intergovernmental -LDC, \$10,000

Notes: These funds restore the \$10,000 to the department budget that was taken to pay for the broadband study.

RESOLUTION REQUEST FORM NO. 7

Request to Amend County Budget*

* If this is the result of a grant award, also complete and submit Form No. 5 or 6

DEPARTMENT NAME: Planning and Community Development

DATE: 30 August 2010

(a) Purpose of Amendment: allocate grant award

(b) Appropriation Code (with title), Object Code (with title) and Amount:
72 8662 470 Contracts \$416,455.00, 72 8662 437 Consulting \$62,000.00, 72 8686
410 supplies 5,250.00, 72 8686 437 Consulting \$10,000.00

(c) Revenue Code (with title), and Amount: 72 4910 Community Development
\$493,705.00

Notes:

RESOLUTION REQUEST FORM NO. 7

Request to Amend County Budget*

**If this is the result of a grant award, also complete and submit Form No. 5 or 6*

DEPARTMENT NAME: DPW

DATE:

- (a) Purpose of Amendment: To increase the 2010 County Budget to reflect the receipt of funds for the sale of salvage bridge materials to the Town of Johnsburg

- (b) Appropriation Code, Object Code, Full Title and Amount: D5110.465, Road and Bridge Materials \$2,011

Sample: A.1010 470 Legislative Board – Contract

- (c) Revenue Code (with title), and Amount: DM5130.2650, Sale, Scrap & Excess Materials \$2,011

Sample: A. 6417.2654 Tourism Occupancy – Minor Sales – Tourism

*Please note all amount must be in whole dollars – no cents.

RESOLUTION REQUEST FORM NO. 7

Request to Amend County Budget*

**If this is the result of a grant award, also complete and submit Form No. 5 or 6*

DEPARTMENT NAME: Parks and Recreation

DATE: 9/1/10

(a) Purpose of Amendment:

Resolution to amend Warren County Parks and Recreation budget to reflect the 2009-2010 NYS Parks, Recreation and Historical Preservation Snowmobile Trail Grant - In -Aid 30% pass through to the four snowmobile clubs.

(b) Appropriation Code (with title), Object Code (with title) and Amount:

Increase Expense Code A.7112.470 Snowmobile Grant-Contract to \$36,809.00.

(c) Revenue Code (with title), and Amount:

Increase Revenue Code A.7112 / 3889 Parks & Recreation Other \$36,809.00

Sady, Joan

From: York, Bud [Bud.York@sheriff.co.warren.ny.us]
Sent: Tuesday, September 07, 2010 3:03 PM
To: Sady, Joan
Cc: McKinstry, JoAnn; Dusek, Paul; Geraghty, Kevin; VanNess, William
Subject: 07 Amend Budget.docm

Joan: Per our conversation for Finance Committee in the morning. thanks.. Bud

RESOLUTION REQUEST FORM NO. 7

Request to Amend County Budget*

**If this is the result of a grant award, also complete and submit Form No. 5 or 6*

DEPARTMENT NAME: Sheriff

DATE: September 7, 2010

- (a) **Purpose of Amendment:** To amend the County Budget to increase revenue and appropriations for the purchase of five (5) vehicles and a microwave radio link to Gore Mountain.
- (b) **Appropriation Code, Object Code, Full Title and Amount:** A.3110 230
Law Enforcement Automotive Equipment for \$128,305.00 and A.3020 250 Sheriff's 911
Center Technical Equipment for \$55,000.00.
- (c) **Revenue Code (with title), and Amount:** A.3150 2264 Sheriff's Correction Division,
Jail Service, Other Gov't in amount of \$183,305.00.

*Please note all amount must be in whole dollars – no cents.

9/7/2010

A G E N D A
PERSONNEL COMMITTEE
SEPTEMBER 8, 2010

- I. Committee meeting called to order by Chairman.
- II. Motion to approve minutes of prior Committee meeting.

III. Action Agenda

1) Referrals from the Health Services Committee:

Health Services:

- A) Request for a Registered Nurse to enroll in a job related course entitled "Introduction to Information and Technology Literacy" at Plattsburgh State at a cost of \$207. This is a pre-requisite for a Bachelors Degree in Nursing.
- B) Request for a Public Health Nurse to enroll in three job related courses entitled "Biological Basis of Public Health"; "Health Information Technology"; and "First Year Masters in Public Health Seminar" at SUNY Albany at a cost of \$346.07 for all three courses. (Employee has received a full scholarship; cost is for associated fees and books only.)

Westmount Health Facility:

- C) Request to fill the vacant position of Director of Nursing, base salary of \$65,139, Employee No. 10872, due to termination. This position is mandated and a portion of the costs are reimbursed by the New York State Department of Health. The Notice of Intent to Fill Vacant Position is attached.
- D) Request to fill the vacant position of Health Facility Clerk, base salary of \$27,023, Employee No. 11693, due to resignation. This position is mandated and a portion of the costs are reimbursed by the New York State Department of Health. The Notice of Intent to Fill Vacant Position is attached.
- E) Correcting the title of Nursing Supervisor to Staffing/Inservice Training Coordinator, effective January 1, 2010; thereby correcting the Department's Table of Organization.

2) Referrals from the Social Services Committee:

Social Services:

- A) Request to fill the vacant position of Caseworker #9, base salary of \$34,776, Grade 14, Employee No. 11577, due to resignation. This position is mandated and is 75% reimbursed. The Notice of Intent to Fill Vacant Position is attached.
- B) Request to fill the vacant position of Case Supervisor B #2, base salary of \$38,598, Grade 17, due to resignation. This position is mandated and is 75% reimbursed. The Notice of Intent to Fill Vacant Position is attached.

- C)** Request to fill the vacant position of Sr. Caseworker, base salary of \$35,784, Grade 15, due to a backfill. This position is mandated and is 75% reimbursed. The Notice of Intent to Fill Vacant Position is attached.
- D)** Request to fill the vacant position of Caseworker, base salary of \$34,776, Grade 14, due to a backfill. This position is mandated and is 75% reimbursed. The Notice of Intent to Fill Vacant Position is attached.
- E)** Request for a Social Welfare Examiner to enroll in two job related courses entitled "Chemical Addiction"; and "Human Service Ethics" at SUNY Empire State College, at a cost of \$828 for each course.

WARREN COUNTY

DEPARTMENT OF ADMINISTRATIVE AND FISCAL SERVICES

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

Paul B. Dusek, Administrator
JoAnn McKinstry, Assistant
Richard Murphy, Fiscal Assistant

Telephone 518-761-6463
Fax: 518-761-7652

County Treasurer's Budget Analysis Report Department Head Responses

Department Head Responses are in bold.

Note: Except for the department head responses, information on this report was reproduced from the County Treasurer's memo dated August 19, 2010.

Status of 2009 Public Improvement Bond Moneys

Additional money will be required to be transferred to the Purchase of DPW Equipment and Gaslight Village capital projects to cover the deficits and the projects then need to be closed. The Point of Care and Soil & Water projects should be reviewed for possible closure with any excess funds transferred to debt service.

	<u>Appropriations</u>	<u>Encumbrances</u>	<u>Expenditures</u>	<u>Balance</u>
Railroad Stations	\$2,506,300	0	2,458,674	\$47,626
Health & Human Services Bldg	\$17,418,000	421,305	16,086,529	\$910,166
Point of Care	\$542,975	40,727	456,356	\$45,892
Purchase of DPW Equipment	\$2,495,225	0	2,497,461	\$(2,236)
Gaslight Village	\$1,227,475	0	1,229,857	\$(2,382)
Soil & Water	\$471,815	0	426,941	\$44,874
Bridges Rehabilitation	<u>\$500,000</u>	<u>26,732</u>	<u>190,205</u>	<u>\$283,063</u>
Total	<u>\$25,161,790</u>	<u>488,764</u>	<u>23,346,023</u>	<u>\$1,327,003</u>

Health Services

Preventive Program – Disease Control – The department is at 81% of its salary – regular budget as of July 31, 2010. A budget transfer in the amount of \$30,565 was approved at the August Finance Committee meeting to cover the remainder of the year.

No response necessary

Building & Fire Code

As of July, the department has received \$54,444 in building permit fees in 2010 and \$62,398 in 2009 which is a decrease of 13%. The department is only at 49% of its budget for this account as of July 31, 2010. It was reported in last month's budget analysis that the department had a decrease in revenue of 17%, so there has been an improvement in the current month.

The information for my department is correct.

Tourism

Tourism Occupancy – The department has collected about \$48,280 more in occupancy taxes as of July 31, 2010 than we did as of July 31, 2009 which is a 7% increase. Our most recent figures through August indicate that we have collected approximately \$62,450 more than the same period in 2009.

No response necessary

District Attorney

The department has \$147,297 budgeted for State Aid in 2010, but has only claimed \$8,825 (6%) as of July 31, 2010. Typically, grants allow for quarterly claims to be made and an effort should be made to make quarterly claims on all grants for this department.

Since the budget has been passed we should be able to submit for more revenues. For the month of October we should be submitting \$7500.00 for the Aid to Prosecution reimbursement and \$43,050.00 for the District Attorney salary reimbursement.

Sheriff

Correction Division – The department is already at 64% of its part time budget and 80% of its overtime budget as of July 31, 2010. Additional money will be needed for this account if the department continues at this pace. The Sheriff has indicated that he is tracking this account to ensure that it will not exceed the budgeted expense.

The Correction Division has recognized \$406,215 in Jail Services, Other Government revenue as of July 31, 2010 compared to \$270,084 as of July 31, 2009 which is an increase of 50%. It should be noted that the 2010 amount is through June and is at 71% of the budget for this account, so the actual revenue amount received is projected to exceed the budget at this point in time.

Law Enforcement – The department is already at 69% of its over time budget as of July 31, 2010. Additional money will be needed for this account if the department continues at this pace.

Law Enforcement – The department has \$181,268 budgeted for Other Sheriff's State Aid in 2010, but has only claimed \$4,100 (2%) as of July 31, 2010. Typically, grants allow for quarterly claims to be made and an effort should be made to make quarterly claims on all grants for this department. The Sheriff had indicated in his response to last month's budget analysis that the department will be claiming approximately \$100,000 in State Aid. As of this date, we have received reimbursement for one State Aid Claim for \$4,234.80 which was not reviewed or signed by the Treasurer's Department. All State Aid claims need to be reviewed and signed by the County Treasurer.

Corrections Division – still monitoring not to exceed

Law Enforcement- OT budget – we are at 60%. We did not budget enough in this code

Law Enforcement-State Aid-will be vouchering the State the last quarter for approximately \$100,000.00

Social Services

The department has received approximately \$3.5 million less in State reimbursement as of July 31, 2010 than it did for the same period last year. The State has slowed up reimbursements and has indicated that they will start reimbursing by the end of August. Authorization was obtained at this month's Finance

Committee to issue a \$6 million revenue anticipation note (of which \$4.5 is for Social Services) for cash flow if needed.

We have been very forthright with the fact that revenues are slow in coming in. This is not within our Department's control and we don't expect it to improve any time soon.

Countryside Adult Home

The department is now at 84% of its overtime budget as of July 31, 2010. Additional money will be needed to be transferred if the department continues at this pace.

We are aware that the overtime budget is at 84%, we are requesting a transfer for \$10,000.00 at this week's Committee meeting.

County Clerk

As of July 31, the department has received \$645,175 in County Clerk Fees in 2009 and \$651,632 in 2010 which is an increase of 1%. It should be noted that the 2010 amount is through June and is at 50% of the budget for this account, so the actual revenue amount received is on target with the budget.

As of July 31, the department has received \$930,389 in Mortgage Tax in 2009 and \$741,435 in 2010 which is a decrease of 20%. It should be noted that the 2010 amount is through June and is only at 34% of the budget for this account, so the actual revenue amount received is significantly lagging behind the budget. If this trend continues for the remainder of the year, the department would be \$.6 million under budget for this revenue account.

Historian

The department has overspent its subscriptions budget by \$20 as of July 31, 2010. A budget transfer is needed to cover the deficit.

Mail Room

The department is already at 72% of its salary budget as of July 31, 2010. This is the result of the retirement cash pay out for the messenger. Additional money will be needed to be transferred to cover salary costs for the entire year. This issue was reported in previous Budget Analysis reports and should be addressed on a timely basis. The department did not request a budget transfer for the July Board meeting.

When transferring information from the Budget Officer's Recommendation to the Tentative and Adopted Budget, the computer changed the amount posted. It appears it was a glitch in the computer software. The budgeted amount should have been \$\$8,395 more than what was actually recorded. Funds will be transferred by the end of the year to cover any shortfall.

Planning

The department has spent \$2,675 on part time wages as of July 31, 2010 without any budget in place. The department has indicated that the employee should be charged to a capital project in their response to the budget analysis report and that a revised 426 form and a letter to the Treasurer would be prepared to charge the employee to the proper account. We have not received the revised 426 form or the letter to date in order to make the necessary changes.

Office for the Aging

The following Office for the Aging sub-departments have potential budget problems with their salary – regular accounts as of July 31, 2010:

SNAP – have already spent 77% of budget

Community Service Elderly – Warren – have already spent 90% of budget

HIICAP – have already spent 93% of budget

The department has submitted a new payroll distribution that decreased the distribution to the above programs.

Treasurer

Sales Tax – It has been noted that we have collected \$296,207 more in sales taxes through July 31, 2010 than we did through July 31, 2009 which is a 1.3% increase.

Interest – We have received notice from one of our banks that the interest rate that we earn on deposits will be lowered by a half of a percent starting on September 15, 2010 which will impact our current year revenue as well as next year's budget. We have estimated that our annual loss of interest earnings in the General Fund will be \$29,000 resulting from this interest rate decrease.

No response necessary

Department of Public Works

Buildings – The department has submitted a bill to Social Services for rental of real property, but it is not for the correct amount since it doesn't factor in the new Human Services building. A corrected estimated bill has not currently been submitted to the Social Services department. The Buildings department needs to issue a corrected bill as soon as possible so that the County can receive reimbursement. The department is currently working with Social Services to produce a new bill.

Health & Human Services Building – The department is already at 101% of its electricity budget as of July 31, 2010 with an overexpended amount of \$717. A budget transfer is needed to cover the current deficit and for the remainder of the year. This issue has been reported in past Budget Analysis reports. The department is projecting that an additional \$50,000 to \$70,000 will be needed for the remainder of the year.

County Road - Services to Other Governments – The department has spent \$2,073 on over time as of July 31, 2010 without any budget in place. A budget amendment is needed to cover the deficit and any additional anticipated costs for the remainder of the year. The department has indicated that a budget amendment request will be presented at their September 1 committee meeting.

Road Machinery – The department has not issued bills for June gasoline usage. It is important that bills be sent out on a timely basis so that they are recorded in the proper period and also be claimed for state aid by certain departments. The department is currently processing the June bill and expects to complete it soon.

Waste Management – The department is at 84% of its budget for its contract expenditure code as of July 31, 2010 with a total amount expended of \$2,794,452 which is 11% higher than the amount of \$2,488,263 as of July 31, 2009. In August, 2010, R.S. Lynch & Company, Inc. noted that an accounting error at the trash plant caused their projections to be incorrect. The revised projection for 2010 contract

expenditure costs is \$3.8 million which when compared to a \$3.3 million budget leaves a projected deficit of \$.5 million (a reduction of \$.4 million from the previously projected deficit).

Westmount

Nursing Administration – Management and Supervision - The department is already at 98% of its part time budget as July 31, 2010. Additional money will be needed to be transferred if the department continues at this pace.

Nurses Stations – Management and Supervision - The department is already at 72% of its part time budget as of July 31, 2010. Additional money will need to be transferred to this account if the department continues at this pace.

Nurses Stations – LPN & Activities Director Wages – The department is already at 69% of its over time budget and 74% of its part time budget as of July 31, 2010. Additional money will be needed to be transferred if the department continues at this pace.

Activities Program – LPN & Activities Director Wages – The department has spent \$43 on over time as of July 31, 2010 without any budget in place. A budget transfer is needed to cover the deficit and any additional anticipated costs for the remainder of the year.

Dietary Service – Cook & Social Worker Wages - The department is already at 140% of its over time budget as of July 31, 2010 with an overexpended amount of \$1,085. A budget transfer will be needed to cover the deficit and any additional costs anticipated for the remainder of the year.

Dietary Service – FSH HK LL Maintenance – The department is already at 101% of its over time budget with an overexpended amount of \$150 as of July 31, 2010. Additional money will be needed to be transferred to cover the deficit and any additional costs anticipated for the remainder of the year.

Laundry and Linen Service – FSH HK LL Maintenance – The department is already at 82% of its over time budget as of July 31, 2010. Additional money will be needed to be transferred if the department continues at this pace.

Fiscal Services Office – Clerical & Other Admin Wages – The department is already at 116% of its over time budget with an overexpended amount of \$311 as of July 31, 2010. A budget transfer in the amount of \$411 was approved at the August Finance Committee meeting.

IGT – Supplemental Medicaid Upper Payment Limit – The department has not yet received their IGT money from the State. The prior year amount was received on April 30, 2009. The department has budgeted to receive \$1.8 million for this revenue in 2010.

Areas of Activities & Dietary Services were address at the August 27th committee meeting.

Will continue to monitor all other areas listed and adjust as needed.

To date, Westmount has not received IGT from the State.

Tax Levy Collections

The following table shows the percent of uncollected taxes as of July 31 of each year:

	<u>7/31/2008</u>	<u>7/31/2009</u>	<u>7/31/2010</u>
Tax Levy			

	30,400,250.00	31,795,003.00	36,129,044.35
Uncollected			
Taxes	4,520,864.00	5,317,322.00	5,620,977.00
% Uncollected	14.9%	16.7%	15.6%

As noted above, the percent of uncollected taxes has declined as of July 31, 2010 compared to prior year, which may be an indicative of an improvement in the economy.

No response necessary

Over time – County Wide

The following table shows the change in the cost of over time for the County as of July 31 of each year:

	<u>7/31/2008</u>	<u>7/31/2009</u>	<u>% Change</u>	<u>7/31/2010</u>	<u>% Change</u>
Over time	927,530.00	822,570.00	-11.3%	679,513.00	-17.4%
% of Budget	59%	53%		55%	

As noted above, the County is spending less for over time as of July 31, 2010 than the previous two years and has a 17.4% reduction from July 31, 2009. The County is at 55% of its over time budget as of July 31, 2010 so we may realize minimal budget savings at the end of the year if we continue at this pace.

No response necessary

Siemens

We currently owe approximately \$5.0 million in lease principal for the three energy projects with Siemens. With the current low interest rates, we need to determine if the County can refinance these leases at lower interest. We have submitted a request to the County Attorney to determine if the County is allowed to refinance the leases and are currently waiting for a response. This is an opportunity to save the taxpayers a significant amount of money and it should be given a high priority.

We have paid Performance Assurance fees over a two year period totaling \$12,354 to Siemens for the Municipal Center Energy Project and we have yet to see a Performance Assurance Report as required in the contract. It has been noted that the County Administrator will be meeting with Siemens in the near future to discuss report.

County Debt

The following shows the County's current debt service for 2010 including the outstanding debt as of July 31, 2010. We have received authorization at the August Finance Committee meeting to issue a Revenue Anticipation Note in the amount of \$6 million to cover delays in State reimbursement for Social Services and Public Health programs. We will borrow only if needed.

<u>Debt Service</u>	<u>Principal Balance 1/1/2010</u>	<u>Principal Payable in 2010</u>	<u>Interest Payable in 2010</u>	<u>Total Debt Service in 2010</u>
<u>Long Term Debt</u>				

Serial Bonds

Public Safety Bldg & Commun Upgrade Bond	16,100,000.00	1,150,000.00	651,188.00	1,801,188.00
Recovery Act Bonds, Various Projects	21,480,000.00	515,000.00	998,855.60	1,513,855.60
Capital Leases				
Westmount Co-Generation Plant	2,479,243.00	384,402.72	102,266.05	486,668.77
Municipal Center Energy Project	2,327,572.00	97,134.61	86,086.46	183,221.07
Countryside Adult Home Energy Project	294,152.00	8,312.53	19,232.35	27,544.88
Total Long Term Debt	42,680,967.00	2,154,849.86	1,857,628.46	4,012,478.32
Short Term Debt				
Budget Note				
Waste Management Fund Deficit	1,300,000.00	1,300,000.00	21,450.00	1,321,450.00
Bond Anticipation Notes				
June 2005 Flood Damage	1,633,333.00	816,667.00	30,217.00	846,884.00
Airport Maintenance Hangar	800,000.00	800,000.00	15,556.67	815,556.67
Human Services Building	4,000,000.00	4,000,000.00	20,833.34	4,020,833.34
Purchase of Gaslight Village	400,000.00	133,000.00	7,800.00	140,800.00
Total Short Term Debt	8,133,333.00	7,049,667.00	95,857.01	7,145,524.01
Debt Issued in 2010				
Tax Anticipation Note	6,500,000.00	6,500,000.00	105,450.00	6,605,450.00
Statutory Installment Bond - Airport Hangar	800,000.00	-	-	-
Bond Anticipation Note - Abatement & Demo	577,148.00	-	-	-
Bond Anticipation Note - Corinth Road	3,000,000.00	-	-	-
Total Debt Issued in 2010	10,877,148.00	6,500,000.00	105,450.00	6,605,450.00
Total 2010 Debt Service				

Outstanding Debt as of July 31, 2010

Bonds

Public Safety Bldg & Commun Upgrade Bond	14,950,000.00
Recovery Act Bonds, Various Projects	21,480,000.00
Statutory Installment Bond - Airport Hangar	800,000.00

Capital Leases

Westmount Co-Generation Plant	2,316,153.36
Municipal Center Energy Project	2,327,571.70
Countryside Adult Home Energy Project	284,536.28

Bond Anticipation Notes

June 2005 Flood Damage	816,666.00
Purchase of Gaslight Village	400,000.00
Bond Anticipation Note - Abatement & Demo	577,148.00
Bond Anticipation Note - Corinth Road	3,000,000.00

Tax Anticipation Note 2,500,000.00

Budget Note 1,300,000.00

Total Outstanding 50,752,075.34

General Fund – Three Largest Departments

The following summarizes the expenditure activity for the General Fund’s three largest departments – Social Services (including Countryside), Health Services and Sheriff as of July 31, 2010. It should be noted that the full employee benefit costs are reflected in Social Services while only workers compensation is reflected in Health Services and Sheriff. For the 2011 budget, we will be reflecting the full employee benefit costs for all departments so that there is a better picture of the true cost of each department.

	Amended Budget	2010 YTD Actual	Percent Used	2009 YTD Actual	\$ Change 2010 - 2009 Actual	% Change 2010 - 2009 Actual
<u>Social Services</u>						
Personal Services	5,875,286.30	3,017,467.35	51%	3,197,573.25	(180,105.90)	-6%
Equipment Contractual Expenses	7,823.54	437.94	6%	11,569.30	(11,131.36)	-96%
	22,944,838.70	10,941,675.98	48%	12,210,069.77	(1,268,393.79)	-10%
Employee Benefits	2,795,528.00	1,283,305.95	46%	1,423,269.58	(139,963.63)	-10%
	<u>31,623,476.54</u>	<u>15,242,887.22</u>	<u>48%</u>	<u>16,842,481.90</u>	<u>(1,599,594.68)</u>	<u>-9%</u>
<u>Health Services</u>						
Personal Services	3,585,727.21	1,778,016.60	50%	1,909,543.42	(131,526.82)	-7%
Equipment Contractual Expenses	87,800.00	47,385.64	54%	1,327.63	46,058.01	3469%
	10,466,083.00	4,041,299.83	39%	4,832,900.22	(791,600.39)	-16%
Employee Benefits	38,845.00	35,015.66	90%	59,874.93	(24,859.27)	-42%
	<u>14,178,455.21</u>	<u>5,901,717.73</u>	<u>42%</u>	<u>6,803,646.20</u>	<u>(901,928.47)</u>	<u>-13%</u>
<u>Sheriff</u>						
Personal Services	10,548,479.60	5,692,805.08	54%	5,708,866.09	(16,061.01)	0%
Equipment Contractual Expenses	77,748.45	38,619.81	50%	36,625.26	1,994.55	5%
	3,117,579.77	1,767,431.47	57%	1,757,964.56	9,466.91	1%
Employee Benefits	34,100.00	34,070.67	100%	65,181.25	(31,110.58)	-48%
	<u>13,777,907.82</u>	<u>7,532,927.03</u>	<u>55%</u>	<u>7,568,637.16</u>	<u>(35,710.13)</u>	<u>0%</u>

Respectfully submitted,

JoAnn McKinstry, Assistant County Administrator