Warren County Board of Supervisors

RESOLUTION NO. 208 OF 2026

RESOLUTION INTRODUCED BY SUPERVISORS ETU, CROCITTO, CONOVER, MADAY, BRUNO, STROUGH AND RUNYON

**ADOPTING THE WARREN COUNTY
MULTI-YEAR CAPITAL PLANNING PROCESS POLICY**

WHEREAS, the Acting County Attorney requested, and the Finance & Budget Committee agreed, to adopt the Warren County Multi-year Capital Planning Process Policy, and recommended that the same be advanced to the Board of Supervisors for consideration and approval, now, therefore, be it

RESOLVED, that the Warren County Multi-year Capital Planning Process Policy, annexed hereto as Schedule "A," be and the same is hereby adopted as the official policy for Warren County, and be it further

RESOLVED, that any and all prior Warren County Multi-year Capital Planning Process Policies, Resolutions or parts thereof inconsistent with the annexed Warren County Multi-year Capital Planning Process Policy are hereby repealed effective May 12, 2026, and be it further

RESOLVED, that the Warren County Multi-year Capital Planning Process Policy will automatically be incorporated into the Warren County Risk and Safety Manual which was adopted by the Warren County Board of Supervisors on January 16, 2026.

SCHEDULE "A"

WARREN COUNTY MULTI-YEAR CAPITAL PLANNING PROCESS POLICY

I. Policy:

The County of Warren hereby adopts the NYS Comptrollers protocols for multiyear capital planning to prioritize the County's capital investments to ensure fiscal accountability and sustainability of County assests and infrastructure. This capital budget program process shall be conducted annually in concert with the County's comprehensive budget process to prioritize capital investments ensuring key assets are regularly repaired or replaced before an emergency occurs while balancing its capital priorities with fiscal constraints. The County Capital Budgeting Process shall identify all capital and major equipment needs, incorporate a process for prioritizing projects, and include maintenance cycles to sustain current capital needs on an annualized basis.

II. Definitions:

Board of Supervisors: The Board of Supervisors of the County of Warren.

Bond Payments: The regular interest payments and the final principal repayment made by an issuer (government or corporation) to an investor. These fixed-income payments are typically made on a semi-annual basis, with the total investment returned upon maturity.

Bonding: Debt financing used to fund capital budgeting.

Capital Asset: Long term, tangible or intangible property - such as land, buildings, infrastructure - roads/bridges, equipment and machinery used in operations that provide public services to the community that have useful lives extending beyond a single fiscal reporting period.

Capital Budget: A specialized financial plan for acquiring, improving, or constructing long-term, fixed assets like infrastructure, buildings, and machinery, separate from day-to-day expendable operational expenses for an upcoming fiscal year.

Capital Improvement Plan (CIP): Capital Project planning as part of a five (5) or ten (10) year projected financial plan that outlines future spending.

Comprehensive Budget: A fiscal budget that combines the County's General and Capital Budget to detail the County's recurring incomes and expenses.

County: The County of Warren, New York.

Debt Service: The interest payments made on outstanding government securities the County owes to outside parties.

Department Head: Each elected and appointed County officer responsible for the administration of their respective departments, agencies and offices which collectively constitute the structure of the County's governmental operations.

Fiscal Year: The County's fiscal year is a calendar year which runs from January 1st to December 31st of each year.

General Budget: The County's legally adopted, time-bound financial plan that projects the County's anticipated revenues and expenses for a fiscal year.

Government Revenue: The total money a government receives from taxes and other sources to fund operations.

Grant Funding: Non-repayable financial assistance provided by government or an organization for a specific project or purpose which may or may not match the fund requirement.

Grant Funding Matching Funds: Conditional, proportional grant funding wherein a private entity or government provides money on the condition that the recipient raises an equal or predetermined amount from other financial sources or in-kind resources including employee hours and project work.

Operating Budget: The budget within the General Budget that covers day-to-day costs such as employee salaries, supplies, and contracted services.

Reserve Funds: A highly liquid savings account used by government to cover future, unpredictable, or major capital expenses treated as a fixed cost separate from operating budgets.

Special Reserve Funds: County funds used for revenues legally restricted to specific County operational purposes.

III. Protocols:

A. Capital Planning Project Evaluation Criteria:

The County shall adopt the NYS Comptroller's protocols for the identification and planning for its Capital Project Planning process including the following factors when evaluating potential projects:

- Health and safety concerns;
- Legal mandates by court order, state or federal governments;
- Economic, environmental or social value to community or region;
- Operational benefits to local government;
- Specific needs or demands for improved service, timeliness or cost savings;
- Investment return; Capacity to leverage other resources (ex. matching funds);
- Project feasibility (cost, time frames, management capacity); and
- Project risks.

B. County Protocols:

1. The County Board of Supervisors shall establish a County Capital Project Planning Committee.

2. The County Administrator shall convene the County's Capital Project Planning Committee in the second quarter of each fiscal calendar year.

3. Any County department wishing to apply for Capital Budgeting for the upcoming fiscal year shall complete a County Capital Project Request in a form provided by the County Administrator and provide supporting documentation for the request.

4. Capital Project Planning Requests shall be provided to the County Administrator by May 30th of each calendar year.

5. Supporting documentation must be included with each Capital Project Request and include quotes, reports, etc. in order for the Capital Project Request Application to be considered.

6. The County Administrator's Office shall provide a report of the County's Capital Project Requests submitted for the following fiscal calendar year to the Capital Project Planning Committee.

7. Concurrently, the County Administrator shall request the County Treasurer's Office and the County Treasurer's Office shall provide a report of the Capital Budget Funded Projects for the prior five (5) fiscal years showing projects, the fiscal calendar year bonded amount, bonding capacity and the tax cap utilized to be provided to the County Administrator no later than June 1st of each fiscal calendar year.

8. The County Administrator shall convene and chair the County Capital Project Planning Committee and present both Capital Reports to committee members.

9. The County Administrator shall be responsible for managing the Capital Project Planning Committee discussions prioritizing the projects submitted in the context of the NYS Comptroller's guidelines for multi-year capital project planning.

10. The County Administrator shall present the proposed following year's fiscal Capital Project Planning Proposal to the County Budget Officer on behalf of the County's Capital Project Planning Committee for consideration during the County's Comprehensive Budget process.

11. The County Finance & Budget Committee shall be responsible for reviewing and modifying the proposed annual Capital Project Multi-year Program as part of the County's annual budget process.

12. The Board of Supervisors shall have primary responsibility for the adoption of the Capital, General and Comprehensive Budgets per the information presented to them for that budget year.

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