

**Laws & Rules, Governmental Services Committee
Special Meeting Minutes**

DATE & TIME: November 14, 2018 – 2:00 PM
LOCATION: KL Binder Library, 6th Floor, County Office Building
PRESIDING OFFICER: Chairman Roberts
LEGISLATIVE STAFF: Jay Mahler, Deputy Clerk
PRESENT: Legislators Donaldson (arrived at 2:15 PM), Haynes & Heppner
ABSENT: Legislator James Maloney
QUORUM PRESENT: Yes

OTHER ATTENDEES: Legislators Archer & Rodriguez, Deputy County Executives Crannell & Rider, County Attorney Longtoe, Comptroller Auerbach, Deputy Comptroller Gallo, Director Whitney – Insurance Department, Director DeGasperis – Weights & Measures, Commissioner Gulnick – Finance Department

Chairman Roberts called the meeting to order at 2:09 PM.

Chairman Roberts recognized Comptroller Auerbach and Deputy Comptroller Gallo to discuss their proposed budget. Comptroller Auerbach distributed to the members an overview of the work of his office over the past year, including a snap shot of audits and reports that were completed. He added that the members should have received an electronic copy of his Annual Report which was sent around April. Chairman Roberts asked if the Comptroller felt he was meeting his goals. Comptroller Auerbach responded that the office had a staffing change which created a small slow down, but that he was meeting his goals.

Comptroller Auerbach informed the members that the proposed 2019 budget was reflective of past years. He added that he had requested a confidential secretary position, but that it was not included. He advised the members that the Executive recommended an administrative assistant position which he believes does not provide the services he requires. Chairman Roberts asked why the 2019 proposed budget was + \$100,000 more than in 2018. Deputy Comptroller Gallo responded that the difference accounts for the salary and benefits of the new administrative assistant position. Legislator Archer asked what the difference in salary is between an administrative assistant and a confidential secretary. Comptroller Auerbach responded that the confidential would be about \$11,000 more. Legislator Archer asked what the funds budgeted for professional services are used for and whether any of the 2018 funds were used. Comptroller Auerbach explained that not all of it was used in 2018, and is utilized for certain outside expertise as needed. He gave an example of an audit involving DSS which required some assistance from an outside firm.

Legislator Donaldson asked for the difference in the duties of an administrative assistant versus a confidential secretary. Comptroller Auerbach responded that the job description of the administrative assistant is dictated by CSEA. He added that the confidential secretary would serve the entire office and should have research and writing skills.

Chairman Roberts asked if there were any other questions. Hearing none, he thanked Comptroller Auerbach for his time.

Chairman Roberts recognized Deputy County Executive Crannell to speak to the budget for the Human Rights Commission. Mr. Crannell stated that there are no dedicated staff to the department, adding that the Youth Director also serves as the Commissioner of Human Rights. He advised the members that the 2019 proposed budget was increased by \$20,000 to assist with the implementation of the newly adopted Human Rights Law. Legislator Rodriguez stated that it was his understanding that the Dispute Resolution Center was offering services free of charge. Mr. Crannell responded that they wanted to make sure funding was available for dispute resolution if necessary and to pay the Public Hearing Officer required by the law. He added that he did not expect to use all of the funding. He informed the members that the Human Rights Commission also requested funds to produce flyers and informational publications, and to conduct public forums, educational events and seminars. Legislator Rodriguez asked what the projected timeline for implementation of the law is. Mr. Crannell responded that they should be ready to enforce the provisions of the law by the first of the year. Legislator Archer asked if the Hearing Officer would be a part time or benefitted position. Mr. Crannell responded that a firm would be contracted with to provide a Hearing Officers as needed.

Chairman Roberts asked if there were any other questions. Hearing none, he thanked Mr. Crannell for his time.

Chairman Roberts recognized Director DeGasperis to speak to the Department of Weights & Measures' budget. Mr. DeGasperis stated that his budget has not changed in the past 20 years or so. He added that the budget is primarily for salaries, gas and the purchase of stickers. He advised the members that his is a two-member department and that their primary charge is the inspection and verification of the accuracy of all weighing and measuring equipment in the county, including scales at delis and supermarkets, gas pumps, and oil trucks. He added that they are also in charge of enforcing the county's checkout accuracy law. Legislator Rodriguez stated that there were a number of proposed laws that may require involvement of the department, such as the plastic bag ban. Deputy County Executive Rider stated that the Charter empowers the County Executive to determine what department enforces a law or policy. Director DeGasperis responded that his department would do whatever was asked of it, but stated that the primary mission according to the state is the inspection and verification of equipment in the county.

Chairman Roberts asked if there were any other questions. Hearing none, he thanked Mr. DeGasperis for his time.

Chairman Roberts recognized Director Whitney to speak to the Insurance Department's budget. Ms. Whitney explained that she was responsible for all aspects of the county's insurance except for unemployment and health insurance. She added that the biggest piece that they handle is the disability division, with the next biggest part being the general liability section which includes all claims against the county for things like as accidents and injuries.

She advised the members that the county covers workers compensation for all of the towns, villages and the City of Kingston in the county as well as the college, six school districts and most of the volunteer fire companies. She explained how claims are paid and from which lines in the budget. Legislator Roberts asked if the towns contribute. Director Whitney responded that they are billed annually based on the last three years of their loss experience and their tax valuation. She informed the members that the county recently added cybersecurity and drone coverage and added that they are constantly reevaluating what coverage the county needs as technologies develop. Legislator Donaldson asked if any town has opted out of county coverage. Director Whitney responded that no town has opted out, but added that the Town of Olive had looked in to it last year, as well as two other towns the year before. She added that a number of fire departments had opted out. She advised the members that some fire companies who had previously opted out came back because of the substantial increases in cost once there is a claim against them.

Chairman Roberts asked if there were any other questions. Hearing none, he thanked Director Whitney for her time.

Chairman Roberts recognized County Attorney Longtoe to speak to his office's budget. Mr. Longtoe stated that the office provides a range of services including legal advice, contract preparation and review, representation in certain family court proceedings, and more. He advised the members that the biggest change in the office is a result of the state's raise the age legislation. He informed the members that crimes committed by 16 and 17 years olds which were previously handled in Family Court by the District Attorney would now be handled through his office. He added that the estimated number of additional cases would be up to 60 felony cases, and 140 misdemeanor cases per year. He informed the members that 2019 is the first time the County Attorney's Office has a revenue line which is due to state commitment to certain reimbursements for implementation of raise the age.

Legislator Archer asked for information on the professional services account. Mr. Longtoe responded that the account is used for outside counsel for cases which require certain legal expertise such as bankruptcies. Mr. Rider added that construction cases also require a highly technical background. Legislator Archer asked if there has been an increase in litigation over the years. Mr. Longtoe responded that fees also increase from year to year. Legislator Archer asked if county attorneys oversee the work of outside firms. Mr. Longtoe responded that he reviews all invoices from outside firms and all work is overseen by an attorney in his office.

Legislator Heppner asked how the full-time attorneys who attend Legislative meetings and caucuses are compensated. Mr. Longtoe responded that he does not pay overtime and that his attorneys will flex their time within a pay period like other management employees. Legislator Rodriguez stated that attorney attendance at legislative meetings would have an effect on service if attorneys are out of the office during regular business hours in order to attend the meetings. He added for the record that his caucus has not requested, nor requires, a county attorney be present at his caucus and asked why they have been asked to attend. Mr. Longtoe responded that they are there to offer legal advice and speak to any legal issues with policies and/or laws as they are discussed. Legislator Rodriguez stated that the legislature has its own counsel but offered to

record caucus. Mr. Rider took issue with the claim that there was an effect on service because of attorney attendance at legislative meetings.

Chairman Roberts asked if there were any other questions. Hearing none, he thanked County Attorney Longtoe for his time.

Chairman Roberts advised the members that Board of Elections Commissioners Turco and Dittus were unable to attend the meeting. He added that they would be asked to attend the regular committee meeting on November 19th.

Chairman Roberts recognized Commissioner of Finance Gulnick to discuss the budget for the office of Accountability, Compliance and Efficiency (ACE.) Commissioner Gulnick informed the members that Ace is a division of the Finance Department. The biggest change in the 2019 budget is due to a contract for corporate compliance services which was awarded through the RFP process. He advised the members that the responsibilities of the division has changed since its creation in 2014 as the county has changed. Legislator Donaldson asked what has changed since before the creation. Commissioner Gulnick responded that one responsibility they have now is spending a lot of time with vendors to ensure that they are complying with IRS forms, which has been lacking in the past. He added that they review the financial aspect of contracts which was handled on the department level previously. He informed the members that capital projects are also being tracked more closely. He provided the members with a document summarizing the current responsibilities and functions of ACE. Legislator Donaldson asked if some of the work of ACE is duplicative of the work of the Comptroller. Commissioner Gulnick responded that vendors submit information directly to ACE who reviews it for completeness before the contract is even sent to the Comptroller's Office.

Chairman Roberts asked if there were any other questions. Hearing none, he thanked Commissioner Gulnick for his time.

Chairman Roberts asked the members if there were any other questions or business, and hearing none;

Adjournment

Motion Made By: Legislator Heppner
Motion Seconded By: Legislator Donaldson
No. of Votes in Favor: 4
No. of Votes Against: 0
TIME: 2:59 PM

Respectfully submitted: Jay Mahler, Deputy Clerk
Minutes Approved: December 17, 2018

2019 Proposed Budget

GENERAL FUND

Department 1315 Comptroller
 Division 1082 Comptroller

EXPENSES

<u>Account</u>	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Adopted Budget</u>	<u>2018 Amended Budget</u>	<u>2019 Dept Request</u>	<u>2019 Executive Recommendation</u>
1300 - Regular Pay	576,033	513,227	518,167	518,167	589,579	576,346
1420 - Contractual Pays	-	2,500	3,000	3,001	3,000	1,500
2000 - Office Equipment	916	-	-	-	-	-
2200 - Computer Equipment	1,351	1,386	1,500	1,500	-	-
4000 - Supplies	1,515	2,598	3,000	3,000	3,500	3,500
4300 - Professional Services	-	-	5,000	5,000	5,000	5,000
4580 - Conference Expenses	5,011	4,020	6,375	6,375	6,350	6,350
4590 - Travel	908	686	1,000	1,000	1,000	1,000
4600 - Misc Contractual Expense	5,072	4,552	11,095	11,095	11,590	11,590
8000 - Retirement	92,867	79,781	80,297	80,297	-	91,505
8010 - Social Security/FICA	43,013	38,213	39,869	39,868	-	44,206
8020 - Health Insurance	102,202	94,882	127,300	127,300	-	148,765
Division Total	828,888	741,845	796,603	796,603	620,019	889,762
Department Expense Total	828,888	741,845	796,603	796,603	620,019	889,762

DEPARTMENT POSITION SUMMARY

<u>Title</u>	<u># of Positions</u>	<u>Total Salary</u>
ADMIN ASSISTANT	1	37,106 → \$42,000 is a
AUDITOR	2	133,501
COMPTROLLER (COUNTY)	1	101,709
DEPUTY COMPTROLLER	1	82,802
DIR OF INTERNAL AUDIT & CNTRL	1	67,553
SENIOR AUDITOR	2	153,675
	<u>8</u>	<u>576,346</u>

2018 Adopted Budget

GENERAL FUND

Department 1315 Comptroller
 Division 1082 Comptroller

EXPENSES

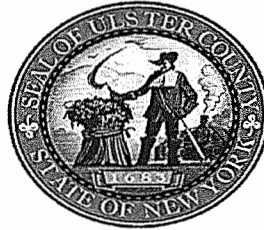
<u>Account</u>	<u>2016 Actual</u>	<u>2017 Adopted Budget</u>	<u>2017 Amended Budget</u>	<u>2018 Dept Request</u>	<u>2018 Executive Recommendation</u>	<u>2018 Adopted Budget</u>
1300 - Regular Pay	576,033	511,980	511,980	567,542	518,167	518,167
1420 - Contractual Pays	-	3,750	3,750	3,000	3,000	3,000
2000 - Office Equipment	916	500	-	-	-	-
2200 - Computer Equipment	1,351	1,500	1,500	1,500	1,500	1,500
4000 - Supplies	1,515	3,000	3,500	3,000	3,000	3,000
4300 - Professional Services	-	10,000	10,000	5,000	5,000	5,000
4580 - Conference Expenses	5,011	6,750	6,750	6,375	6,375	6,375
4590 - Travel	908	1,000	1,000	1,000	1,000	1,000
4600 - Misc Contractual Expense	5,072	13,233	13,233	11,095	11,095	11,095
8000 - Retirement	92,867	82,540	82,540	-	80,297	80,297
8010 - Social Security/FICA	43,013	39,454	39,454	-	39,869	39,869
8020 - Health Insurance	102,202	122,272	122,272	-	127,300	127,300
Division Total	828,888	795,979	795,979	598,512	796,603	796,603
Department Expense Total	828,888	795,979	795,979	598,512	796,603	796,603

DEPARTMENT POSITION SUMMARY

<u>Title</u>	<u># of Positions</u>	<u>Total Salary</u>
AUDITOR	2	125,217
COMPTRROLLER (COUNTY)	1	101,709
DEPUTY COMPTRROLLER	1	81,178
DIR OF INTERNAL AUDIT & CNTRL	1	66,222
SENIOR AUDITOR	2	143,841
	<u>7</u>	<u>518,167</u>

COUNTY OF ULSTER
PO BOX 1800
KINGSTON, NEW YORK 12402

Office of the Comptroller
(845) 331-8774
www.youreyesonulster.com



Elliott Auerbach
Comptroller

Evan Gallo, Esq.
Deputy Comptroller

2018 Completed Audits & Reports:

1. **Personnel Department – Audit of Internal Controls Over County’s Health Benefit Plan** (February 5)
 - a. Evaluated effectiveness of internal controls over administration of the Plan by County, broker, third-party administrator, and stop-loss carrier
 - b. Ineffective oversight may have allowed approx. \$188K in 2016 stop-loss reimbursements to go undetected and unpaid, which were due to the County
2. **Department of Finance – Tax Lien Foreclosure Report** (April 17)
 - a. A “by the numbers” look at the public auction: properties, uncollectable/hazardous parcels, outstanding tax liens by year and municipality
3. **Department of Health and Mental Health – Medical Examiner’s Office** (April 18)
 - a. Analyzed considerable increase to cost of operations and office restructuring from 2015-2017
 - b. Contract with Westchester Medical Center for pathology services was significant cost driver and should be reviewed; County may consider an “in-house” pathologist and facility to save money long term
4. **Countywide – Audit of Petty Cash Funds** (May 8)
 - a. Verified and evaluated existence and accuracy of various funds, appropriate use and necessity, and administration and authorization
 - b. Findings included lack of consistency and oversight, some accounts showed balances but were not in use, unnecessary accounts created within financial system, some funds no longer needed by departments
5. **Office of Economic Development – Ulster County Economic Development Alliance** (May 29)
 - a. Programmatic review that analyzed UCEDA’s mission, governance structure, activities, and expenditures
 - b. Contract with County allowed UCEDA to be overfunded; deficient invoicing practices; Ready2Go allowed for conflicts of interest and strayed from original intent; marketing of surplus properties was not fully transparent and may not have led to best value; little diversity, as well as questionable financial relationship and independence among shared UCEDA and County staff
6. **2017 Fiscal Stress Test Assessment** (June 29)
 - a. Applied Office of the State Comptroller’s metrics to determine that County has maintained multi-year run of “stress-free” operations

7. **January to June County Spending Tracker** (August 2)
 - a. Identified monthly payments to vendors actually reviewed by the Comptroller, reflected departments and offices with the largest expenditures, and indicated highest paid vendors
8. **Department of Public Works – Follow-up on Small Equipment Inventory Control Audit** (August 21)
 - a. Sought to determine whether DPW implemented recommendations from previous audit and/or additional safeguards over smaller “handheld” assets
9. **Information Services – Follow-up Audit of Internal Controls over IT Equipment** (September 21)
 - a. Sought to determine whether Information Services implemented recommendations from previous audit and/or additional safeguards over assets
10. **4th Quarter (2017) Financial Report** (January 31)
 - a. Related to the extent, nature, and purpose of the County’s indebtedness as of 12/31/17
11. **2018 Annual Audit Report and Risk Assessment** (April 1)
 - a. Provided annual audit plan, assessed risk factors across all known auditable areas of the County, and recapped 2017 reports
12. **1st Quarter (2018) Financial Report** (July 1)
 - a. Quarterly results of expenditures and revenues by category and department, 2018 budget outlook, quarterly and historical cash balances, select national/state/local economic indicators
13. **2nd Quarter (2018) Financial Report** (October 31)
 - a. Same approach as 1st Quarter Financial Report

2018 Audits & Reports in Progress:

1. *Department of Social Services – Review of Foster Care Contracts*
2. *Public Defender’s Office – Counsel at First Appearance and IT Grants*
3. *Department of Public Works (Central Auto) – Review of Pooled Vehicles*
4. **3rd Quarter (2018) Financial Report**
5. **July to December County Spending Tracker**

2018 (Year-to-Date) Claims Auditing Statistics:

1. 703 contracts approved, amounting to \$81,891,746.59
2. 23,370 invoices certified for payment, totaling \$140,468,324.75

2019 Proposed Budget

GENERAL FUND

Department 8040 Human Rights Commission
 Division 3500 Human Rights Commission

EXPENSES

<u>Account</u>	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Adopted Budget</u>	<u>2018 Amended Budget</u>	<u>2019 Executive Recommendation</u>
1300 - Regular Pay	16,087	15,558	16,409	16,409	16,738
4000 - Supplies	446	49	500	500	500
4300 - Professional Services	-	-	500	500	500
4580 - Conference Expenses	-	1,889	3,000	3,000	3,000
4590 - Travel	-	-	100	100	100
4600 - Misc Contractual Expense	-	-	-	-	20,000
8000 - Retirement	2,591	-	-	-	-
8010 - Social Security/FICA	1,203	1,161	1,255	1,255	1,281
Division Total	20,327	18,657	21,764	21,764	42,119
Department Expense Total	20,327	18,657	21,764	21,764	42,119

DEPARTMENT POSITION SUMMARY

<u>Title</u>	<u># of Positions</u>	<u>Total Salary</u>
Total Benefited Positions	-	-

2018 Adopted Budget

GENERAL FUND

Department 8040 Human Rights Commission
 Division 3500 Human Rights Commission

EXPENSES

<u>Account</u>	<u>2016 Actual</u>	<u>2017 Adopted Budget</u>	<u>2017 Amended Budget</u>	<u>2018 Executive Recommendation</u>	<u>2018 Adopted Budget</u>
1300 - Regular Pay	16,087	16,025	16,025	16,409	16,409
4000 - Supplies	446	500	49	500	500
4300 - Professional Services	-	500	-	500	500
4580 - Conference Expenses	-	400	1,890	3,000	3,000
4590 - Travel	-	100	-	100	100
8000 - Retirement	2,591	-	-	-	-
8010 - Social Security/FICA	1,203	1,226	1,226	1,255	1,255
Division Total	20,327	18,751	19,190	21,764	21,764
Department Expense Total	20,327	18,751	19,190	21,764	21,764

DEPARTMENT POSITION SUMMARY

<u>Title</u>	<u># of Positions</u>	<u>Total Salary</u>
Total Benefited Positions	-	-

2019 Proposed Budget

GENERAL FUND

Department 6610 Sealer Weights & Measures
 Division 2840 Sealer Weights

EXPENSES

<u>Account</u>	2016 <u>Actual</u>	2017 <u>Actual</u>	2018 <u>Adopted Budget</u>	2018 <u>Amended Budget</u>	2019 <u>Executive Recommendation</u>
1300 - Regular Pay	90,286	97,193	115,430	115,430	117,731
1420 - Contractual Pays	8,000	8,000	8,000	8,000	10,250
4000 - Supplies	3,282	4,063	6,300	6,300	7,750
4580 - Conference Expenses	-	-	300	300	300
4600 - Misc Contractual Expense	-	110	300	300	300
8000 - Retirement	15,460	16,329	19,017	19,017	18,692
8010 - Social Security/FICA	7,400	7,845	9,442	9,442	9,792
8020 - Health Insurance	25,865	25,154	36,372	36,372	37,191
Division Total	150,294	158,695	195,161	195,161	202,006

REVENUES

<u>Account</u>	2016 <u>Actual</u>	2017 <u>Actual</u>	2018 <u>Adopted Budget</u>	2018 <u>Amended Budget</u>	2019 <u>Executive Recommendation</u>
3120 - Departmental Income	74,425	74,160	75,000	75,000	75,000
3260 - Fines & Forfeitures	3,500	1,900	10,000	10,000	7,000
3300 - State Aid	6,185	5,698	10,242	10,242	10,242
Division Total	84,110	81,758	95,242	95,242	92,242
Department Expense Total	150,294	158,695	195,161	195,161	202,006
Department Revenue Total	84,110	81,758	95,242	95,242	92,242

DEPARTMENT POSITION SUMMARY

<u>Title</u>	<u># of Positions</u>	<u>Total Salary</u>
DIR WEIGHTS AND MEASURES	1	68,037
WEIGHTS AND MEASURES INSPECTOR	1	49,694
Total Benefited Positions	2	117,731

2018 Adopted Budget

GENERAL FUND

Department 6610 Sealer Weights & Measures

Division 2840 Sealer Weights

EXPENSES

<u>Account</u>	2016 Actual	2017 Adopted Budget	2017 Amended Budget	2018 Executive Recommendation	2018 Adopted Budget
1300 - Regular Pay	90,286	112,731	112,731	115,430	115,430
1420 - Contractual Pays	8,000	8,000	8,000	8,000	8,000
4000 - Supplies	3,282	5,800	5,800	6,300	6,300
4580 - Conference Expenses	-	300	300	300	300
4600 - Misc Contractual Expense	-	300	300	300	300
8000 - Retirement	15,460	19,337	19,337	19,017	19,017
8010 - Social Security/FICA	7,400	9,236	9,236	9,442	9,442
8020 - Health Insurance	25,865	35,212	35,212	36,372	36,372
Division Total	150,294	190,916	190,916	195,161	195,161

REVENUES

<u>Account</u>	2016 Actual	2017 Adopted Budget	2017 Amended Budget	2018 Executive Recommendation	2018 Adopted Budget
3120 - Departmental Income	74,425	75,000	75,000	75,000	75,000
3260 - Fines & Forfeitures	3,500	10,000	10,000	10,000	10,000
3300 - State Aid	6,185	10,242	10,242	10,242	10,242
Division Total	84,110	95,242	95,242	95,242	95,242

Department Expense Total	150,294	190,916	190,916	195,161	195,161
Department Revenue Total	84,110	95,242	95,242	95,242	95,242

DEPARTMENT POSITION SUMMARY

<u>Title</u>	<u># of Positions</u>	<u>Total Salary</u>
DIR WEIGHTS AND MEASURES	1	66,704
WEIGHTS AND MEASURES INSPECTOR	1	48,726
Total Benefited Positions	2	115,430

2019 Proposed Budget

GENERAL FUND

Department 1910 Unallocated Insurance
 Division 1301 Unallocated Insurance

EXPENSES

<u>Account</u>	2016 Actual	2017 Actual	2018 Adopted Budget	2018 Amended Budget	2019 Executive Recommendation
1300 - Regular Pay	65,377	65,150	66,704	66,704	67,777
1420 - Contractual Pays	5,500	6,500	6,500	6,500	5,200
4000 - Supplies	169	-	200	200	100
4510 - Insurance	1,496,501	1,602,375	1,925,000	1,885,000	1,840,000
8000 - Retirement	11,553	11,317	11,279	11,279	10,761
8010 - Social Security/FICA	5,311	5,284	5,600	5,600	5,584
8020 - Health Insurance	17,899	17,152	18,185	58,185	18,596
8100 - Insurance	3,268,798	3,226,371	3,248,819	3,248,819	3,256,528
Division Total	4,871,107	4,934,149	5,282,287	5,282,287	5,204,546

REVENUES

<u>Account</u>	2016 Actual	2017 Actual	2018 Adopted Budget	2018 Amended Budget	2019 Executive Recommendation
3270 - Sale of Property	104,015	124,862	130,000	169,361	130,000
3280 - Misc Local Sources	29,495	21,565	21,600	21,600	21,600
3290 - Interfund Revenue	3,447	-	3,600	3,600	4,500
3600 - Intra-fund Revenues	165,819	163,413	175,000	175,000	165,000
Division Total	302,776	309,840	330,200	369,561	321,100
Department Expense Total	4,871,107	4,934,149	5,282,287	5,282,287	5,204,546
Department Revenue Total	302,776	309,840	330,200	369,561	321,100

DEPARTMENT POSITION SUMMARY

<u>Title</u>	<u># of Positions</u>	<u>Total Salary</u>
DEP INSURANCE OFFICER	1	67,777
Total Benefited Positions	1	67,777

2018 Adopted Budget

GENERAL FUND

Department 1910 Unallocated Insurance

Division 1301 Unallocated Insurance

EXPENSES

<u>Account</u>	2016 Actual	2017 Adopted Budget	2017 Amended Budget	2018 Executive Recommendation	2018 Adopted Budget
1300 - Regular Pay	65,377	65,138	65,138	66,704	66,704
1420 - Contractual Pays	5,500	6,500	6,500	6,500	6,500
4000 - Supplies	169	300	300	200	200
4510 - Insurance	1,496,501	2,005,000	2,005,000	1,925,000	1,925,000
8000 - Retirement	11,553	11,474	11,474	11,279	11,279
8010 - Social Security/FICA	5,311	5,480	5,480	5,600	5,600
8020 - Health Insurance	17,899	17,605	17,605	18,185	18,185
8100 - Insurance	3,268,798	3,215,411	3,215,411	3,248,819	3,248,819
Division Total	4,871,107	5,326,908	5,326,908	5,282,287	5,282,287

REVENUES

<u>Account</u>	2016 Actual	2017 Adopted Budget	2017 Amended Budget	2018 Executive Recommendation	2018 Adopted Budget
3270 - Sale of Property	104,015	130,000	205,796	130,000	130,000
3280 - Misc Local Sources	29,495	100	100	21,600	21,600
3290 - Interfund Revenue	-	-	-	3,600	3,600
3600 - Intra-fund Revenues	169,266	150,000	150,000	175,000	175,000
Division Total	302,776	280,100	355,896	330,200	330,200
Department Expense Total	4,871,107	5,326,908	5,326,908	5,282,287	5,282,287
Department Revenue Total	302,776	280,100	355,896	330,200	330,200

DEPARTMENT POSITION SUMMARY

<u>Title</u>	<u># of Positions</u>	<u>Total Salary</u>
DEP INSURANCE OFFICER	1	66,704
Total Benefited Positions	1	66,704

SELF INSURANCE FUND

Department 1710 Self Insurance Administration
 Division 1332 Workers' Comp Admin

EXPENSES

<u>Account</u>	2016 Actual	2017 Actual	2018 Adopted Budget	2018 Amended Budget	2019 Executive Recommendation
1300 - Regular Pay	147,996	154,310	156,461	156,461	141,045
1420 - Contractual Pays	8,000	8,000	9,000	9,500	9,000
4000 - Supplies	726	157	800	800	200
4300 - Professional Services	249,201	252,200	255,465	255,465	262,400
4510 - Insurance	609,779	619,752	700,000	700,000	700,000
4570 - Leases/Rental	4,848	4,848	4,848	4,848	-
4580 - Conference Expenses	881	730	2,000	2,000	2,000
4590 - Travel	538	73	600	600	400
4600 - Misc Contractual Expense	1,176	3,283	5,055	5,055	5,055
4850 - Workers' Comp	591,383	644,026	900,000	899,500	1,000,000
8000 - Retirement	25,342	25,343	25,493	25,493	22,393
8010 - Social Security/FICA	11,723	12,112	12,658	12,658	11,479
8020 - Health Insurance	36,181	38,942	36,372	36,372	37,183
Division Total	1,687,772	1,763,775	2,108,752	2,108,752	2,191,155

REVENUES

<u>Account</u>	2016 Actual	2017 Actual	2018 Adopted Budget	2018 Amended Budget	2019 Executive Recommendation
3280 - Misc Local Sources	-	12,194	-	-	10,000
3290 - Interfund Revenues	26,554	21,008	28,000	28,000	25,000
Division Total	26,554	33,202	28,000	28,000	35,000

Division 1333 Workers' Comp Admin Reserve

EXPENSES

<u>Account</u>	2016 Actual	2017 Actual	2018 Adopted Budget	2018 Amended Budget	2019 Executive Recommendation
4300 - Professional Services	623	1,339	1,000	1,000	2,500
4850 - Workers' Comp	474,527	512,530	532,000	532,000	605,000
Division Total	475,150	513,869	533,000	533,000	607,500

SELF INSURANCE FUND

Department 1710 Self Insurance Administration
 Division 1333 Workers' Comp Admin Reserve

REVENUES

<u>Account</u>	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Adopted Budget</u>	<u>2018 Amended Budget</u>	<u>2019 Executive Recommendation</u>
3280 - Misc Local Sources	-	-	2,000	2,000	2,000
Division Total	-	-	2,000	2,000	2,000
Department Expense Total	2,162,923	2,277,644	2,641,752	2,641,752	2,798,655
Department Revenue Total	26,554	33,202	30,000	30,000	37,000

DEPARTMENT POSITION SUMMARY

<u>Title</u>	<u># of Positions</u>	<u>Total Salary</u>
ADMIN ASSISTANT/TYPIST	1	53,111
COUNTY INSURANCE OFFICER	1	87,934
Total Benefited Positions	2	141,045

SELF INSURANCE FUND

Department 1720 Benefits and Awards

Division 1351 Indemnity

EXPENSES

<u>Account</u>	<u>2016</u> <u>Actual</u>	<u>2017</u> <u>Actual</u>	<u>2018</u> <u>Adopted</u> <u>Budget</u>	<u>2018</u> <u>Amended</u> <u>Budget</u>	<u>2019</u> <u>Executive</u> <u>Recommendation</u>
4850 - Workers' Comp	4,487,903	4,446,832	5,375,000	5,375,000	5,325,000
Division Total	<u>4,487,903</u>	<u>4,446,832</u>	<u>5,375,000</u>	<u>5,375,000</u>	<u>5,325,000</u>

REVENUES

<u>Account</u>	<u>2016</u> <u>Actual</u>	<u>2017</u> <u>Actual</u>	<u>2018</u> <u>Adopted</u> <u>Budget</u>	<u>2018</u> <u>Amended</u> <u>Budget</u>	<u>2019</u> <u>Executive</u> <u>Recommendation</u>
3280 - Misc Local Sources	573,327	541,944	450,000	450,000	475,000
Division Total	<u>573,327</u>	<u>541,944</u>	<u>450,000</u>	<u>450,000</u>	<u>475,000</u>

Division 1352 Medical

EXPENSES

<u>Account</u>	<u>2016</u> <u>Actual</u>	<u>2017</u> <u>Actual</u>	<u>2018</u> <u>Adopted</u> <u>Budget</u>	<u>2018</u> <u>Amended</u> <u>Budget</u>	<u>2019</u> <u>Executive</u> <u>Recommendation</u>
4850 - Workers' Comp	3,407,327	3,283,185	2,327,000	2,327,000	2,607,000
Division Total	<u>3,407,327</u>	<u>3,283,185</u>	<u>2,327,000</u>	<u>2,327,000</u>	<u>2,607,000</u>

REVENUES

<u>Account</u>	<u>2016</u> <u>Actual</u>	<u>2017</u> <u>Actual</u>	<u>2018</u> <u>Adopted</u> <u>Budget</u>	<u>2018</u> <u>Amended</u> <u>Budget</u>	<u>2019</u> <u>Executive</u> <u>Recommendation</u>
3200 - Intergovernmental Charges	9,306,239	9,344,917	6,396,524	6,396,524	6,756,798
3240 - Use of Money & Property	18,100	76,457	84,000	84,000	164,000
3280 - Misc Local Sources	133,933	11,141	150,000	150,000	50,000
3290 - Interfund Revenues	-	-	3,233,228	3,233,228	3,247,857
Division Total	<u>9,458,272</u>	<u>9,432,515</u>	<u>9,863,752</u>	<u>9,863,752</u>	<u>10,218,655</u>

Department Expense Total	7,895,231	7,730,017	7,702,000	7,702,000	7,932,000
Department Revenue Total	10,031,599	9,974,459	10,313,752	10,313,752	10,693,655

SELF INSURANCE FUND

SELF INSURANCE FUND EXPENSE TOTAL	10,058,153	10,007,661	10,343,752	10,343,752	10,730,655
SELF INSURANCE FUND REVENUE TOTAL	10,058,153	10,007,661	10,343,752	10,343,752	10,730,655

2019 Proposed Budget

GENERAL FUND

Department 1420 Law
Division 1149 Board of Ethics

EXPENSES

<u>Account</u>	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Adopted Budget</u>	<u>2018 Amended Budget</u>	<u>2019 Executive Recommendation</u>
4300 - Professional Services	-	-	5,000	5,000	5,000
Division Total	-	-	5,000	5,000	5,000

Division 1150 GHCC Transition

EXPENSES

<u>Account</u>	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Adopted Budget</u>	<u>2018 Amended Budget</u>	<u>2019 Executive Recommendation</u>
4600 - Misc Contractual Expense	2,100	2,100	-	-	-
Division Total	2,100	2,100	-	-	-

Department Expense Total	1,382,205	1,376,468	1,692,623	1,692,623	1,785,042
Department Revenue Total	86,684	1,577	-	-	130,150

DEPARTMENT POSITION SUMMARY

<u>Title</u>	<u># of Positions</u>	<u>Total Salary</u>
ADMINISTRATIVE ASST/TYPIST	1	51,211
AST COUNTY ATTORNEY	7	484,107
CONF SECRETARY COUNTY ATTY	1	50,407
COUNTY ATTORNEY	1	118,097
DIR RESEARCH & OP PROGRAMS	1	74,980
LEGAL SEC TO THE COUNTY ATTY	1	64,394
PARALEGAL	2	136,761
Total Benefited Positions	14	979,957

2018 Adopted Budget

GENERAL FUND

Department 1420 Law
Division 1149 Board of Ethics

EXPENSES

<u>Account</u>	<u>2016 Actual</u>	<u>2017 Adopted Budget</u>	<u>2017 Amended Budget</u>	<u>2018 Executive Recommendation</u>	<u>2018 Adopted Budget</u>
4300 - Professional Services	-	5,000	5,000	5,000	5,000
Division Total	-	5,000	5,000	5,000	5,000

Division 1150 GHCC Transition

EXPENSES

<u>Account</u>	<u>2016 Actual</u>	<u>2017 Adopted Budget</u>	<u>2017 Amended Budget</u>	<u>2018 Executive Recommendation</u>	<u>2018 Adopted Budget</u>
4600 - Misc Contractual Expense	2,100	-	2,100	-	-
Division Total	2,100	-	2,100	-	-

Department Expense Total	1,382,205	1,575,505	1,575,505	1,692,623	1,692,623
Department Revenue Total	86,684	5,000	5,000	-	-

DEPARTMENT POSITION SUMMARY

<u>Title</u>	<u># of Positions</u>	<u>Total Salary</u>
ADMINISTRATIVE AIDE/TYPIST	1	48,361
AST COUNTY ATTORNEY	7	425,457
CONF SECRETARY COUNTY ATTY	1	49,420
COUNTY ATTORNEY	1	115,777
DIR RESEARCH & OP PROGRAMS	1	72,597
LEGAL SEC TO THE COUNTY ATTY	1	55,248
PARALEGAL	2	127,691
Total Benefited Positions	14	894,551

2019 Proposed Budget

GENERAL FUND

Department 1420 Law
 Division 1146 County Attorney

EXPENSES

<u>Account</u>	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Adopted Budget</u>	<u>2018 Amended Budget</u>	<u>2019 Executive Recommendation</u>
1300 - Regular Pay	744,942	745,243	830,967	830,967	930,769
1400 - Part Time Pay	44,417	42,170	63,584	63,584	64,188
1420 - Contractual Pays	30,429	22,615	24,365	24,365	26,071
2000 - Office Equipment	281	-	3,000	3,000	-
4000 - Supplies	3,505	4,085	5,000	5,000	5,000
4300 - Professional Services	136,228	199,843	238,000	235,500	251,500
4580 - Conference Expenses	1,722	1,105	500	3,500	3,250
4590 - Travel	-	112	1,000	500	500
4600 - Misc Contractual Expense	3,378	3,074	54,230	54,230	4,230
4690 - Maintenance	-	-	500	500	500
8000 - Retirement	134,361	125,506	141,579	141,579	155,586
8010 - Social Security/FICA	61,039	60,381	70,297	70,297	78,109
8020 - Health Insurance	219,803	170,235	254,601	254,601	260,339
Division Total	<u>1,380,105</u>	<u>1,374,368</u>	<u>1,687,623</u>	<u>1,687,623</u>	<u>1,780,042</u>

REVENUES

<u>Account</u>	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Adopted Budget</u>	<u>2018 Amended Budget</u>	<u>2019 Executive Recommendation</u>
3120 - Departmental Income	86,655	1,577	-	-	-
3280 - Misc Local Sources	29	-	-	-	-
3300 - State Aid	-	-	-	-	130,150
Division Total	<u>86,684</u>	<u>1,577</u>	<u>-</u>	<u>-</u>	<u>130,150</u>

2018 Adopted Budget

GENERAL FUND

Department 1420 Law
 Division 1146 County Attorney

EXPENSES

<u>Account</u>	<u>2016 Actual</u>	<u>2017 Adopted Budget</u>	<u>2017 Amended Budget</u>	<u>2018 Executive Recommendation</u>	<u>2018 Adopted Budget</u>
1300 - Regular Pay	744,942	804,512	804,512	830,967	830,967
1400 - Part Time Pay	44,417	39,247	39,247	63,584	63,584
1420 - Contractual Pays	30,429	22,615	22,615	24,365	24,365
2000 - Office Equipment	281	-	-	3,000	3,000
4000 - Supplies	3,505	8,000	8,000	5,000	5,000
4300 - Professional Services	136,228	250,000	247,900	238,000	238,000
4570 - Leases/Rental	-	-	-	-	-
4580 - Conference Expenses	1,722	6,000	6,000	500	500
4590 - Travel	-	1,000	1,000	1,000	1,000
4600 - Misc Contractual Expense	3,378	4,230	4,230	54,230	54,230
4690 - Maintenance	-	500	500	500	500
8000 - Retirement	134,361	139,245	139,245	141,579	141,579
8010 - Social Security/FICA	61,039	66,278	66,278	70,297	70,297
8020 - Health Insurance	219,803	228,878	228,878	254,601	254,601
Division Total	1,380,105	1,570,505	1,568,405	1,687,623	1,687,623

REVENUES

<u>Account</u>	<u>2016 Actual</u>	<u>2017 Adopted Budget</u>	<u>2017 Amended Budget</u>	<u>2018 Executive Recommendation</u>	<u>2018 Adopted Budget</u>
3120 - Departmental Income	86,655	5,000	5,000	-	-
3280 - Misc Local Sources	29	-	-	-	-
Division Total	86,684	5,000	5,000	-	-

2019 Proposed Budget

GENERAL FUND

Department 1450 Elections
 Division 1176 Elections

EXPENSES

<u>Account</u>	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Adopted Budget</u>	<u>2018 Amended Budget</u>	<u>2019 Dept Request</u>	<u>2019 Executive Recommendation</u>
1300 - Regular Pay	580,619	654,228	685,596	685,596	685,596	699,536
1400 - Part Time Pay	-	186,431	275,000	275,000	250,000	225,000
1420 - Contractual Pays	44,500	52,500	49,000	49,000	44,750	44,750
2200 - Computer Equipment	893	-	-	-	-	-
4000 - Supplies	11,398	17,084	33,000	41,698	24,000	24,000
4300 - Professional Services	6,438	34,685	57,500	57,500	38,000	38,000
4570 - Leases/Rental	-	8,485	12,765	12,765	12,000	12,000
4580 - Conference Expenses	1,540	2,500	4,500	4,500	4,500	4,500
4590 - Travel	23,277	14,149	19,000	19,000	18,000	18,000
4600 - Misc Contractual Expense	117,775	91,568	481,009	481,009	495,532	470,363
4690 - Maintenance	-	-	3,750	3,750	250	250
8000 - Retirement	101,482	119,283	113,181	113,181	-	111,064
8010 - Social Security/FICA	47,515	52,424	77,234	77,234	-	74,151
8020 - Health Insurance	198,491	166,575	218,230	218,230	-	223,147
Division Total	1,133,928	1,399,914	2,029,765	2,038,463	1,572,628	1,944,761

REVENUES

<u>Account</u>	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Adopted Budget</u>	<u>2018 Amended Budget</u>	<u>2019 Dept Request</u>	<u>2019 Executive Recommendation</u>
3120 - Departmental Income	806	2,015	-	-	-	-
3200 - Intergovernmental Charges	-	-	18,000	18,000	-	-
3280 - Misc Local Sources	-	1,708	1,000	1,000	1,500	1,500
3300 - State Aid	-	-	340,369	340,369	329,223	329,223
3400 - Federal Aid	-	(16,884)	-	-	-	-
Division Total	806	(13,161)	359,369	359,369	330,723	330,723

2019 Proposed Budget

GENERAL FUND

Department 1450 Elections
Division 1177 HAVA

EXPENSES

<u>Account</u>	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Adopted Budget</u>	<u>2018 Amended Budget</u>	<u>2019 Dept Request</u>	<u>2019 Executive Recommendation</u>
1300 - Regular Pay	91,388	-	-	-	-	-
1400 - Part Time Pay	343,660	-	-	-	-	-
1420 - Contractual Pays	3,000	-	-	-	-	-
4000 - Supplies	17,790	-	-	-	-	-
4300 - Professional Services	62,348	-	-	-	-	-
4570 - Leases/Rental	17,198	-	-	-	-	-
4590 - Travel	-	-	-	-	-	-
4600 - Misc Contractual Expense	42,204	-	-	-	-	-
8000 - Retirement	51,147	-	-	-	-	-
8010 - Social Security/FICA	8,564	-	-	-	-	-
Division Total	637,298	-	-	-	-	-

REVENUES

<u>Account</u>	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Adopted Budget</u>	<u>2018 Amended Budget</u>	<u>2019 Dept Request</u>	<u>2019 Executive Recommendation</u>
3200 - Intergovernmental Charges	250,177	17,334	-	-	-	-
Division Total	250,177	17,334	-	-	-	-

Department Expense Total	1,771,226	1,399,914	2,029,765	2,038,463	1,572,628	1,944,761
Department Revenue Total	250,983	4,173	359,369	359,369	330,723	330,723

DEPARTMENT POSITION SUMMARY

<u>Title</u>	<u># of Positions</u>	<u>Total Salary</u>
ADMINISTRATIVE ASSISTANT BOE	2	108,132
CHIEF REGISTRARIAL CLERK	4	194,340
COMMISSIONER OF ELECTIONS	2	168,580
DEP COMM OF ELECTIONS	2	131,314
ELECT MACHINE TECHNOLOGY SPEC	2	97,170
Total Benefited Positions	12	699,536

2018 Adopted Budget

GENERAL FUND

Department 1450 Elections
 Division 1176 Elections

EXPENSES

<u>Account</u>	2016 Actual	2017 Adopted Budget	2017 Amended Budget	2018 Dept Request	2018 Executive Recommendation	2018 Adopted Budget
1300 - Regular Pay	580,619	669,552	669,552	672,127	685,596	685,596
1400 - Part Time Pay	-	223,000	223,000	360,180	275,000	275,000
1420 - Contractual Pays	44,500	52,500	52,500	49,000	49,000	49,000
2000 - Office Equipment	-	-	-	-	-	-
2200 - Computer Equipment	893	-	-	-	-	-
4000 - Supplies	11,398	33,000	33,000	33,000	33,000	33,000
4300 - Professional Services	6,438	37,000	37,000	57,500	57,500	57,500
4570 - Leases/Rental	-	11,000	11,000	12,765	12,765	12,765
4580 - Conference Expenses	1,540	4,500	4,500	4,500	4,500	4,500
4590 - Travel	23,277	19,000	19,000	19,000	19,000	19,000
4600 - Misc Contractual Expense	117,775	479,709	479,709	533,009	481,009	481,009
4690 - Maintenance	-	3,750	3,750	3,750	3,750	3,750
8000 - Retirement	101,482	115,649	115,649	-	113,181	113,181
8010 - Social Security/FICA	47,515	72,296	72,296	-	77,234	77,234
8020 - Health Insurance	198,491	211,272	211,272	-	218,230	218,230
Division Total	<u>1,133,928</u>	<u>1,932,228</u>	<u>1,932,228</u>	<u>1,744,831</u>	<u>2,029,765</u>	<u>2,029,765</u>

REVENUES

<u>Account</u>	2016 Actual	2017 Adopted Budget	2017 Amended Budget	2018 Dept Request	2018 Executive Recommendation	2018 Adopted Budget
3120 - Departmental Income	806	-	-	-	-	-
3200 - Intergovernmental Charges	-	18,000	18,000	18,000	18,000	18,000
3280 - Misc Local Sources	-	3,000	3,000	1,000	1,000	1,000
3300 - State Aid	-	340,369	340,369	340,369	340,369	340,369
3400 - Federal Aid	-	-	-	-	-	-
Division Total	<u>806</u>	<u>361,369</u>	<u>361,369</u>	<u>359,369</u>	<u>359,369</u>	<u>359,369</u>

2018 Adopted Budget

GENERAL FUND

Department 1450 Elections
Division 1177 HAVA

EXPENSES

<u>Account</u>	2016 Actual	2017 Adopted Budget	2017 Amended Budget	2018 Dept Request	2018 Executive Recommendation	2018 Adopted Budget
1300 - Regular Pay	91,388	-	-	-	-	-
1400 - Part Time Pay	343,660	-	-	-	-	-
1420 - Contractual Pays	3,000	-	-	-	-	-
4000 - Supplies	17,790	-	-	-	-	-
4300 - Professional Services	62,348	-	-	-	-	-
4570 - Leases/Rental	17,198	-	-	-	-	-
4590 - Travel	-	-	-	-	-	-
4600 - Misc Contractual Expense	42,204	-	-	-	-	-
8000 - Retirement	51,147	-	-	-	-	-
8010 - Social Security/FICA	8,564	-	-	-	-	-
Division Total	637,298	-	-	-	-	-

REVENUES

<u>Account</u>	2016 Actual	2017 Adopted Budget	2017 Amended Budget	2018 Dept Request	2018 Executive Recommendation	2018 Adopted Budget
3200 - Intergovernmental Charges	250,177	-	-	-	-	-
Division Total	250,177	-	-	-	-	-

Department Expense Total	1,771,226	1,932,228	1,932,228	1,744,831	2,029,765	2,029,765
Department Revenue Total	250,983	361,369	361,369	359,369	359,369	359,369

DEPARTMENT POSITION SUMMARY

<u>Title</u>	<u># of Positions</u>	<u>Total Salary</u>
ADMINISTRATIVE ASSISTANT BOE	2	106,018
CHIEF REGISTRARIAL CLERK	4	190,504
COMMISSIONER OF ELECTIONS	2	165,292
DEP COMM OF ELECTIONS	2	128,530
ELECT MACHINE TECHNOLOGY SPEC	2	95,252
Total Benefited Positions	12	685,596

2019 Proposed Budget

GENERAL FUND

Department 1310 Commissioner of Finance
 Division 1077 Assigned Counsel

EXPENSES

<u>Account</u>	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Adopted Budget</u>	<u>2018 Amended Budget</u>	<u>2019 Executive Recommendation</u>
1300 - Regular Pay	32,848	23,085	31,513	31,513	34,776
4300 - Professional Services	940,299	1,166,849	1,026,000	1,026,000	1,054,000
8010 - Social Security/FICA	2,147	1,741	2,411	2,411	2,661
Division Total	975,295	1,191,674	1,059,924	1,059,924	1,091,437

REVENUES

<u>Account</u>	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Adopted Budget</u>	<u>2018 Amended Budget</u>	<u>2019 Executive Recommendation</u>
3280 - Misc Local Sources	-	-	-	-	-
3300 - State Aid	15,813	11,802	17,500	17,500	16,500
Division Total	15,813	11,802	17,500	17,500	16,500

Division 1078 ACE

EXPENSES

<u>Account</u>	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Adopted Budget</u>	<u>2018 Amended Budget</u>	<u>2019 Executive Recommendation</u>
1300 - Regular Pay	295,918	296,121	303,079	303,079	312,310
1400 - Part Time Pay	15,761	14,829	16,266	16,266	18,138
4300 - Professional Services	14,400	16,900	15,000	36,100	36,000
8010 - Social Security/FICA	23,276	23,153	24,430	24,430	25,280
Division Total	349,355	351,003	358,775	379,875	391,728
Department Expense Total	4,132,222	4,280,256	4,258,538	4,248,538	4,300,111
Department Revenue Total	10,481,708	7,876,729	9,803,500	9,803,500	9,109,000

Department 1310 Commissioner of Finance

DEPARTMENT POSITION SUMMARY

<u>Title</u>	<u># of Positions</u>	<u>Total Salary</u>
ACCOUNTANT	4	229,126
ACE DEPUTY DIRECTOR	1	87,879
ACE DIRECTOR	1	97,014
ADMINISTRATIVE ASSISTANT/TYP	1	54,828
COMMISSIONER OF FINANCE	1	118,097
CONF SECRETARY COMM FINANCE	1	65,206
DEPUTY COMMISSIONER OF FINANCE	2	179,412
FINANCIAL ANALYST	2	141,175
FISCAL OFFICER	3	228,886
JUNIOR ACCOUNTANT	3	146,807
PAYROLL MANAGER	1	79,109
PRINCIPAL ACCOUNT CLERK	2	81,455
SR ACCOUNT CLERK/TYPIST	4	178,697
SR PUBLIC AUCTION COORD	1	60,803
SR TYPIST	1	34,776
Total Benefited Positions	28	1,783,270

2018 Adopted Budget

GENERAL FUND

Department 1310 Commissioner of Finance
 Division 1077 Assigned Counsel

EXPENSES

<u>Account</u>	<u>2016 Actual</u>	<u>2017 Adopted Budget</u>	<u>2017 Amended Budget</u>	<u>2018 Executive Recommendation</u>	<u>2018 Adopted Budget</u>
1300 - Regular Pay	32,848	33,723	33,723	31,513	31,513
4300 - Professional Services	940,299	1,029,000	1,179,000	1,026,000	1,026,000
8010 - Social Security/FICA	2,147	2,580	2,580	2,411	2,411
Division Total	975,295	1,065,303	1,215,303	1,059,924	1,059,924

REVENUES

<u>Account</u>	<u>2016 Actual</u>	<u>2017 Adopted Budget</u>	<u>2017 Amended Budget</u>	<u>2018 Executive Recommendation</u>	<u>2018 Adopted Budget</u>
3280 - Misc Local Sources	-	-	-	-	-
3300 - State Aid	15,813	25,000	25,000	17,500	17,500
Division Total	15,813	25,000	25,000	17,500	17,500

Division 1078 ACE

EXPENSES

<u>Account</u>	<u>2016 Actual</u>	<u>2017 Adopted Budget</u>	<u>2017 Amended Budget</u>	<u>2018 Executive Recommendation</u>	<u>2018 Adopted Budget</u>
1300 - Regular Pay	295,918	296,074	296,074	303,079	303,079
1400 - Part Time Pay	15,761	16,204	16,204	16,266	16,266
4300 - Professional Services	14,400	15,000	15,000	15,000	15,000
8010 - Social Security/FICA	23,276	23,889	23,889	24,430	24,430
Division Total	349,355	351,167	351,167	358,775	358,775
Department Expense Total	4,132,222	4,223,683	4,366,683	4,255,371	4,258,538
Department Revenue Total	10,481,393	8,091,000	8,091,000	9,803,500	9,803,500

DEPARTMENT POSITION SUMMARY

<u>Title</u>	<u># of Positions</u>	<u>Total Salary</u>
ACCOUNTANT	3	169,361
ACE DEPUTY DIRECTOR	1	86,161
ACE DIRECTOR	1	95,114
ADMINISTRATIVE ASSISTANT/TYP	1	51,978
AUDITOR	1	61,113
COMMISSIONER OF FINANCE	1	115,777
CONF SECRETARY COMM FINANCE	1	63,927
DEPUTY COMMISSIONER OF FINANCE	2	175,903
FINANCIAL ANALYST	2	138,670
FISCAL OFFICER	3	219,203
HEAD ACCOUNT CLERK	1	52,892
JUNIOR ACCOUNTANT	2	103,080
PAYROLL MANAGER	1	75,779
PRINCIPAL ACCOUNT CLERK	3	133,279
SR ACCOUNT CLERK/TYPIST	4	168,778
SR CLERK	1	31,513
SR PUBLIC AUCTION COORD	1	57,624
Total Benefited Positions	29	1,800,152

ACE: A DIVISION OF THE ULSTER COUNTY DEPARTMENT OF FINANCE

Current Responsibilities and Functions

Prepared at the Request of the Ways & Means Committee

for 7/10/18

The ACE Division is a small unit of dedicated accounting professionals who further the objectives of accountability, compliance and efficiency through out County government. This is accomplished by hands on collaboration with all the County's departments as part of the Finance Department.

The primary tool used in meeting the objectives is the integrated financial management system that serves as the official books and records of the County, documenting all financial transactions processed which is currently about \$325 million annually. ACE also heads the County's Corporate Compliance Committee and manages their work. From time to time ACE coordinates and/or participates in interdepartmental projects, and provides as needed support services.

ACE is responsible for setting up and maintenance of project accounting in the financial system. This tool is used to track all capital projects as well as the resulting capital assets acquired. The annual spending on capital projects increased to and has remained at about 250% of prior years in 2015. Accountability for capital projects spending and revenue including the related contracts is a primary responsibility of ACE. ACE maintains the detailed project accountability for the capital projects fund. In addition to capital projects, the project accounting module is used for a host of other diverse tracking and accountability needs including complex funding source accounting for UCAT, Mental Health and OFA; grants; infrastructure asset improvements tracking; DSS Committee on Special Education resource use; Information Services expenses for use in the County's cost allocation plan; and tracking and reimbursement billing for NYS CHIPS and Unified Court System expenses.

The financial system related support activities consume a substantial portion of staff time with over 300 active users across 30 departments. Annual and as needed training is provided to users by ACE. ACE actively maintains many areas of the financial system including the following:

- Currently there are over 2,100 active contracts being tracked in the financial system with ACE reviewing the set up on all new contracts and handling any issues with transaction processing.
- ACE sets up and maintains all vendors and customers in the financial management system; currently there are over 3,700 vendors and more than 800 customers.
- ACE also maintains "Items" which are the basis for all expenditures and contracts in the financial system; there are currently over 10,000 items.

ACE participates in an NWS Advisory Group who works on improvements to the financial system software with other users from across the country. As part of the Finance Department ACE participates in accounting and reconciliation activities as directed by the Commissioner of Finance. ACE works hands on with departments to trouble shoot issues, improve processes and address temporary accounting staffing needs.

Please see the Commissioner of Finance's memo to the Comptroller date 7/31/17 for more detailed information on the functions of ACE which was prepared in response to a Comptroller's Office review and incorporated in that report dated 10/31/17.