

LEGISLATIVE RULES & GOVERNMENTAL OPERATIONS COMMITTEE MEETING  
COUNTY AUDITOR AGENDA  
SEPTEMBER 28, 2023

COMMITTEE MEMBERS: Supervisors Strough, Conover, Frasier, Geraci, Thomas, Driscoll and Wild, *Chair of the Board shall serve as an Ex-Officio member when needed in accordance with Section C94) of the Rules of the Board*

- I. Committee meeting called to order by Chair
- II. Approval of minutes of prior Committee Meeting
- III. Action Agenda/New Business Items:
  1. 2024 Budget Review
- IV. Discussion Items: None.
- V. Referrals/Pending Items: None.
- VI. Privilege of the floor and public comment (please allow for 15 second delay on live stream meetings)
- VII. Motion to adjourn

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Attachments: 2024 Proposed Budget

PLEASE NOTE: THIS FORM MUST BE ACCOMPANIED BY ALL DETAILED BUDGET SHEETS

**WARREN COUNTY BUDGET SUMMARY SHEET**

**PRIOR YEAR EXPENDITURES AND REQUEST FOR 2024 APPROPRIATIONS**

**REQUEST SUBMISSION TO THE CLERK OF THE BOARD OF SUPERVISORS**

NAME OF DEPARTMENT: County Auditor  
BUDGET ACCOUNT CODE: A.1320

| OBJECT CODES            | 2022 EXPENDITURES   | 2023 ADOPTED        | 2023 AMENDED        | 2024 DEPARTMENT REQUESTS |
|-------------------------|---------------------|---------------------|---------------------|--------------------------|
| 100's PERSONAL SERVICES | \$124,221.58        | \$138,740.00        | \$139,677.26        | \$140,841.00             |
| 200's EQUIPMENT         | \$610.92            | \$500.00            | \$500.00            | \$0.00                   |
| 400's CONTRACTUAL       | \$2,219.47          | \$2,540.00          | \$2,540.00          | \$2,364.00               |
| 800's EMPLOYEE BENEFITS | \$72,224.49         | \$77,384.00         | \$77,594.41         | \$85,783.00              |
| <b>TOTALS</b>           | <b>\$199,276.46</b> | <b>\$219,164.00</b> | <b>\$220,311.67</b> | <b>\$228,988.00</b>      |

| 2022 REVENUES | 2023 ADOPTED REVENUES | 2023 AMENDED REVENUES | 2024 DEPARTMENT REQUESTS |
|---------------|-----------------------|-----------------------|--------------------------|
| \$0.00        |                       |                       | \$0.00                   |

SIGNED: Carla Curren  
DEPARTMENT HEAD  
TITLE: Co Auditor  
DATE: 8/29/2023

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**WARREN COUNTY BUDGET SUMMARY SHEET**

**PRIOR YEAR EXPENDITURES AND REQUEST FOR 2024 APPROPRIATIONS**

**REQUEST SUBMISSION TO THE CLERK OF THE BOARD OF SUPERVISORS**

NAME OF DEPARTMENT: County Auditor - American Rescue Plan Act (ARPA)

BUDGET ACCOUNT CODE: A.1320 4999

| <b>OBJECT CODES</b> | <b>2022 EXPENDITURES</b> | <b>2023 ADOPTED</b> | <b>2023 AMENDED</b> | <b>2024 DEPARTMENT REQUESTS</b> |
|---------------------|--------------------------|---------------------|---------------------|---------------------------------|
| 200's EQUIPMENT     | \$1,537.36               |                     |                     | \$0.00                          |
| <b>TOTALS</b>       | <b>\$1,537.36</b>        |                     |                     | <b>\$0.00</b>                   |

| <b>2022 REVENUES</b> | <b>2023 ADOPTED REVENUES</b> | <b>2023 AMENDED REVENUES</b> | <b>2024 DEPARTMENT REQUESTS</b> |
|----------------------|------------------------------|------------------------------|---------------------------------|
| \$1,537.36           |                              |                              | \$0.00                          |

SIGNED:

\_\_\_\_\_  
DEPARTMENT HEAD

TITLE:

\_\_\_\_\_

DATE:

\_\_\_\_\_

| Account  | Account Description             | 2022 Actual Amount  | 2023 Adopted Budget | 2023 Amended Budget | 2023 Actual Amount  | 2024 Departmental Request |
|--|---------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------------|
| <b>Fund A - General</b>                        |                                 |                     |                     |                     |                     |                           |
| <b>EXPENSE</b>                                 |                                 |                     |                     |                     |                     |                           |
| Department <b>1320 - County Auditor</b>        |                                 |                     |                     |                     |                     |                           |
| <i>Personal Services</i>                       |                                 |                     |                     |                     |                     |                           |
| 110  | Salaries - Regular              | 124,221.58          | 138,740.00          | 139,677.26          | 85,377.74           | 140,841.00                |
| <i>Personal Services Totals</i>                |                                 | <b>\$124,221.58</b> | <b>\$138,740.00</b> | <b>\$139,677.26</b> | <b>\$85,377.74</b>  | <b>\$140,841.00</b>       |
| <i>Equipment</i>                               |                                 |                     |                     |                     |                     |                           |
| 210  | Furniture/Furnishings           | 494.40              | 500.00              | 397.63              | .00                 | .00                       |
| 220  | Office Equipment                | 116.52              | .00                 | 102.37              | 102.37              | .00                       |
| <i>Equipment Totals</i>                        |                                 | <b>\$610.92</b>     | <b>\$500.00</b>     | <b>\$500.00</b>     | <b>\$102.37</b>     | <b>\$0.00</b>             |
| <i>Contractual Expense</i>                     |                                 |                     |                     |                     |                     |                           |
| 410  | Supplies                        | 1,129.10            | 1,000.00            | 1,000.00            | 586.35              | 1,000.00                  |
| 423  | Telephone                       | 116.37              | 200.00              | 200.00              | 82.23               | 200.00                    |
| 427  | Memberships & Dues              | 175.00              | 200.00              | 200.00              | 175.00              | 200.00                    |
| 428  | Data Processing & Internet Fees | 134.00              | 140.00              | 140.00              | 140.00              | 164.00                    |
| 439  | Misc Fees & Expenses            | 60.00               | .00                 | .00                 | .00                 | .00                       |
| 444  | Travel/Education/Conference     | 605.00              | 1,000.00            | 1,000.00            | 674.67              | 800.00                    |
| <i>Contractual Expense Totals</i>              |                                 | <b>\$2,219.47</b>   | <b>\$2,540.00</b>   | <b>\$2,540.00</b>   | <b>\$1,658.25</b>   | <b>\$2,364.00</b>         |
| <i>Employee Benefits</i>                       |                                 |                     |                     |                     |                     |                           |
| 810  | Retirement                      | 13,458.40           | 16,994.00           | 17,132.71           | 9,887.53            | 21,974.00                 |
| 830  | Social Security                 | 7,124.70            | 8,602.00            | 8,660.11            | 4,932.40            | 8,732.00                  |
| 831  | Medicare Contribution           | 1,666.26            | 2,011.00            | 2,024.59            | 1,153.54            | 2,042.00                  |
| 860  | Hospitalization                 | 28,624.98           | 28,376.00           | 28,376.00           | 18,553.29           | 30,354.00                 |
| 865  | Dental Insurance                | 408.20              | 408.00              | 408.00              | 266.90              | 408.00                    |
| <i>Employee Benefits Totals</i>                |                                 | <b>\$51,282.54</b>  | <b>\$56,391.00</b>  | <b>\$56,601.41</b>  | <b>\$34,793.66</b>  | <b>\$63,510.00</b>        |
| <i>Other Benefits</i>                          |                                 |                     |                     |                     |                     |                           |
| 840  | Workmen's Compensation          | 513.00              | 589.00              | 589.00              | 589.00              | 652.00                    |
| 861  | Retirees Hospitalization        | 20,428.95           | 20,404.00           | 20,404.00           | 11,902.10           | 21,621.00                 |
| <i>Other Benefits Totals</i>                   |                                 | <b>\$20,941.95</b>  | <b>\$20,993.00</b>  | <b>\$20,993.00</b>  | <b>\$12,491.10</b>  | <b>\$22,273.00</b>        |
| Department <b>1320 - County Auditor Totals</b> |                                 | <b>\$199,276.46</b> | <b>\$219,164.00</b> | <b>\$220,311.67</b> | <b>\$134,423.12</b> | <b>\$228,988.00</b>       |
| <b>EXPENSE TOTALS</b>                          |                                 | <b>\$199,276.46</b> | <b>\$219,164.00</b> | <b>\$220,311.67</b> | <b>\$134,423.12</b> | <b>\$228,988.00</b>       |
| <b>Fund A - General Totals</b>                 |                                 |                     |                     |                     |                     |                           |

# Budget Worksheet Report

Budget Year 2024

| Account          | Account Description  | 2022 Actual Amount | 2023 Adopted Budget | 2023 Amended Budget | 2023 Actual Amount | 2024 Departmental Request |
|------------------|----------------------|--------------------|---------------------|---------------------|--------------------|---------------------------|
|                  | EXPENSE TOTALS       | \$199,276.46       | \$219,164.00        | \$220,311.67        | \$134,423.12       | \$228,988.00              |
| Fund A - General | Totals               | (\$199,276.46)     | (\$219,164.00)      | (\$220,311.67)      | (\$134,423.12)     | (\$228,988.00)            |
|                  | Net Grand Totals     |                    |                     |                     |                    |                           |
|                  | REVENUE GRAND TOTALS | \$0.00             | \$0.00              | \$0.00              | \$0.00             | \$0.00                    |
|                  | EXPENSE GRAND TOTALS | \$199,276.46       | \$219,164.00        | \$220,311.67        | \$134,423.12       | \$228,988.00              |
|                  | Net Grand Totals     | (\$199,276.46)     | (\$219,164.00)      | (\$220,311.67)      | (\$134,423.12)     | (\$228,988.00)            |

2024 Salary Schedule (Position Budgeting)  
County Auditor

| <b>Empl. #</b> | <b>Name</b>                       | <b>Position</b>                          | <b>Annual Earnings</b> | <b>Empl. Type</b> | <b>Benefit Group</b> | <b>Hire Date</b> |
|----------------|-----------------------------------|--|------------------------|-------------------|----------------------|------------------|
|                | <b>Jan1 Grade &amp; Rate</b>      | <b>Ann. Grade &amp; Rate</b>             |                        |                   |                      |                  |
| 9607           | Curren, Carla<br>N/A / \$47.32    | County Auditor<br>N/A / \$47.32          | \$86,131.00            | Full Time         | Appointed F/T        | 8/12/2010        |
| 12876          | Sawyer, Ashley<br>10-07 / \$26.30 | Principal Audit Clerk<br>10-08 / \$26.30 | \$54,710.00            | Full Time         | CSEA/FT              | 1/19/2016        |
|                |                                   | <b>2</b>                                 | <b>\$140,841.00</b>    |                   |                      |                  |

| 2024 Warren County Self-Insurance Workers' Compensation Assessments |                             |                    |                    |                   | Year 2024        | Year 2023        |
|---|-----------------------------|--------------------|--------------------|-------------------|------------------|------------------|
|   | Administrative Payroll Base | Administrative VAW | Administrative VFF | Claims Allocation | Total Assessment | Total Assessment |
| Participant:  |                             |                    |                    |                   |                  |                  |
| Towns/Village/City:   |                             |                    |                    |                   |                  |                  |
| Glens Falls   | \$ 49,785.05                | \$ -               | \$ -               | \$ 149,280.05     | \$ 199,065       | \$ 215,569       |
| Bolton  | \$ 10,462.12                | \$ -               | \$ -               | \$ 33,741.88      | \$ 44,204        | \$ 40,480        |
| Chester   | \$ 8,509.72                 | \$ -               | \$ -               | \$ 20,366.47      | \$ 28,876        | \$ 27,845        |
| Hague   | \$ 4,094.25                 | \$ -               | \$ -               | \$ 536.42         | \$ 4,631         | \$ 6,412         |
| Horicon   | \$ 5,499.90                 | \$ -               | \$ -               | \$ 16,265.18      | \$ 21,765        | \$ 20,490        |
| Johnsburg   | \$ 6,273.77                 | \$ -               | \$ -               | \$ 47,099.22      | \$ 53,373        | \$ 49,201        |
| Lake George   | \$ 13,656.89                | \$ -               | \$ -               | \$ 30,580.12      | \$ 44,237        | \$ 39,663        |
| Luzerne   | \$ 6,712.38                 | \$ -               | \$ -               | \$ 14,807.46      | \$ 21,520        | \$ 18,368        |
| Stony Creek   | \$ 3,043.27                 | \$ -               | \$ -               | \$ 2,067.08       | \$ 5,110         | \$ 2,850         |
| Thurman   | \$ 3,727.73                 | \$ -               | \$ -               | \$ 4,314.96       | \$ 8,043         | \$ 4,574         |
| Warrensburg   | \$ 8,582.90                 | \$ -               | \$ -               | \$ 10,302.25      | \$ 18,885        | \$ 16,436        |
| Village of Lake George  | \$ 8,581.41                 | \$ -               | \$ -               | \$ 22,997.56      | \$ 31,579        | \$ 30,989        |
| Other than Towns:   |                             |                    |                    |                   |                  |                  |
| SUNY Adirondack   | \$ 90,521.40                | \$ -               | \$ -               | \$ 36,296.11      | \$ 126,818       | \$ 130,870       |
| Crandall Library  | \$ 11,058.14                | \$ -               | \$ -               | \$ 16,137.40      | \$ 27,196        | \$ 16,946        |
| LG/LC Regional Planning   | \$ 2,496.47                 | \$ -               | \$ -               | \$ 1,230.09       | \$ 3,727         | \$ 3,308         |
| County Departments:   |                             |                    |                    |                   |                  |                  |
| WC Administrator  | \$ 1,615.99                 | \$ -               | \$ -               | \$ -              | \$ 1,616         | \$ 1,638         |
| WC Attorney   | \$ 2,573.22                 | \$ -               | \$ -               | \$ -              | \$ 2,573         | \$ 2,138         |
| WC Auditor  | \$ 651.96                   | \$ -               | \$ -               | \$ -              | \$ 652           | \$ 589           |
| WC Bd of Elections  | \$ 1,631.51                 | \$ -               | \$ -               | \$ 7.62           | \$ 1,639         | \$ 3,652         |
| WC Bldg Codes   | \$ 1,970.24                 | \$ -               | \$ -               | \$ -              | \$ 1,970         | \$ 1,846         |
| WC Civil Service  | \$ 1,083.09                 | \$ -               | \$ -               | \$ -              | \$ 1,083         | \$ 957           |
| WC Clerk  | \$ 4,722.52                 | \$ -               | \$ -               | \$ 367.71         | \$ 5,090         | \$ 4,816         |
| WC Data Processing  | \$ 3,444.49                 | \$ -               | \$ -               | \$ -              | \$ 3,444         | \$ 3,524         |
| WC District Attorney  | \$ 7,682.09                 | \$ -               | \$ -               | \$ 79.91          | \$ 7,762         | \$ 7,122         |
| WC DPW  | \$ 22,037.88                | \$ -               | \$ -               | \$ 57,354.79      | \$ 79,393        | \$ 86,025        |
| WC DPW - Airport  | \$ 1,018.47                 | \$ -               | \$ -               | \$ 1.92           | \$ 1,020         | \$ 825           |
| WC DPW - Bldg & Grounds   | \$ 3,719.51                 | \$ -               | \$ -               | \$ 16,736.22      | \$ 20,456        | \$ 17,972        |
| WC DPW - Up Yonda   | \$ 782.80                   | \$ -               | \$ -               | \$ 1,168.11       | \$ 1,951         | \$ 1,783         |
| WC E&T  | \$ 2,148.93                 | \$ -               | \$ -               | \$ 7,006.41       | \$ 9,155         | \$ 10,889        |
| WC Health Services  | \$ 11,272.93                | \$ -               | \$ -               | \$ 23,479.53      | \$ 34,752        | \$ 35,734        |
| WC Historian  | \$ 93.88                    | \$ -               | \$ -               | \$ -              | \$ 94            | \$ 91            |
| WC Human Resources  | \$ 880.93                   | \$ -               | \$ -               | \$ -              | \$ 881           | \$ 756           |
| WC Legal Def  | \$ 500.87                   | \$ -               | \$ -               | \$ -              | \$ 501           | \$ 438           |
| WC Mail Room  | \$ 225.29                   | \$ -               | \$ -               | \$ -              | \$ 225           | \$ 220           |
| WC Mental Health  | \$ 2,139.33                 | \$ -               | \$ -               | \$ -              | \$ 2,139         | \$ 1,982         |
| WC OES  | \$ 1,390.21                 | \$ -               | \$ -               | \$ 9,880.52       | \$ 11,271        | \$ 10,640        |
| WC OFA  | \$ 4,993.30                 | \$ -               | \$ -               | \$ 18,772.50      | \$ 23,766        | \$ 21,238        |
| WC Planning   | \$ 2,251.29                 | \$ -               | \$ -               | \$ 23.90          | \$ 2,275         | \$ 2,062         |
| WC Probation  | \$ 5,615.63                 | \$ -               | \$ -               | \$ 4.87           | \$ 5,620         | \$ 5,802         |
| WC Public Defender  | \$ 6,113.22                 | \$ -               | \$ -               | \$ 1,121.28       | \$ 7,234         | \$ 6,011         |
| WC Purchasing   | \$ 1,053.17                 | \$ -               | \$ -               | \$ -              | \$ 1,053         | \$ 988           |
| WC Real Property  | \$ 1,521.78                 | \$ -               | \$ -               | \$ -              | \$ 1,522         | \$ 1,375         |
| WC Residential Hall   | \$ 6,005.44                 | \$ -               | \$ -               | \$ 20,297.71      | \$ 26,303        | \$ 23,688        |
| WC Self-Insurance   | \$ 1,087.80                 | \$ -               | \$ -               | \$ 895.38         | \$ 1,983         | \$ 1,834         |
| WC Sheriff's Dept   | \$ 51,942.76                | \$ -               | \$ -               | \$ 78,025.21      | \$ 129,968       | \$ 123,772       |
| WC Sheriff's Dept - Jail  | \$ 34,474.15                | \$ -               | \$ -               | \$ 145,555.01     | \$ 180,029       | \$ 160,222       |
| WC Social Services  | \$ 35,989.34                | \$ -               | \$ -               | \$ 3,250.44       | \$ 39,240        | \$ 34,533        |
| WC Soil & Water   | \$ 1,984.47                 | \$ -               | \$ -               | \$ -              | \$ 1,984         | \$ 1,799         |
| WC Supervisors  | \$ 3,997.49                 | \$ -               | \$ -               | \$ 260.16         | \$ 4,258         | \$ 4,199         |
| WC Tourism  | \$ 2,388.71                 | \$ -               | \$ -               | \$ 126.03         | \$ 2,515         | \$ 2,310         |
| WC Traffic Safety   | \$ -                        | \$ -               | \$ -               | \$ -              | \$ -             | \$ 60            |
| WC Treasurer  | \$ 4,375.98                 | \$ -               | \$ -               | \$ -              | \$ 4,376         | \$ 3,915         |
| WC Veterans   | \$ 791.16                   | \$ -               | \$ -               | \$ -              | \$ 791           | \$ 5,043         |
| WC WIC  | \$ 1,680.72                 | \$ -               | \$ -               | \$ 169.90         | \$ 1,851         | \$ 1,643         |
| WC Wts and Meas   | \$ 358.42                   | \$ -               | \$ -               | \$ -              | \$ 358           | \$ 477           |
| Westmount   | \$ -                        | \$ -               | \$ -               | \$ 24,503.40      | \$ 24,503        | \$ 34,595        |

## Curren, Carla

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**From:** Hosford, Rob  
**Sent:** Monday, June 26, 2023 9:58 AM  
**To:** Curren, Carla  
**Subject:** 2023 Internet Billing

We're almost ready to do Internet Billing for the year. According to our records you have 2 employee(s) in your department with Internet Access. The current rate is \$70 per user per year so in this case it would be \$140.

The Account Code that will be used is A1320 428

Please let me know if this information is correct.

This billing will occur via journal entry so nothing further is required from you.

The anticipated rate for Internet Billing next year will be \$82 per user per year. Use this for 2024 budgeting. Let me know if you have any questions.

Thank you.

$$\begin{array}{l} \times 2 = \\ \$164 \end{array}$$