

LEGISLATIVE, RULES & GOVERNMENTAL OPERATIONS
COUNTY AUDITOR
OCTOBER 3, 2024

COMMITTEE MEMBERS: STROUGH, Conover, Wild, Driscoll, Maday, Geraci and Thomas

- I. Committee meeting called to order by Chair
- II. Approval of minutes of prior Committee Meeting
- III. Privilege of the floor and public comment
- IV. Action Agenda/New Business Items:
 1. Request: Review of 2025 Budget
- V. Discussion Items:
 - 1.
- VI. Referrals/Pending Items:
- VII. Privilege of the floor and public comment
- VIII. Motion to adjourn

Attachments: 1. 2025 Budget Request

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

WARREN COUNTY BUDGET SUMMARY SHEET

PRIOR YEAR EXPENDITURES AND REQUEST FOR 2025 APPROPRIATIONS

REQUEST SUBMISSION TO THE CLERK OF THE BOARD OF SUPERVISORS

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

| OBJECT CODES | 2023 EXPENDITURES | 2024 ADOPTED | 2024 AMENDED | 2025 DEPARTMENT REQUESTS |
|-------------------------|---------------------|---------------------|---------------------|--------------------------|
| 100's PERSONAL SERVICES | \$139,676.16 | \$143,296.00 | \$143,296.00 | \$143,296.00 |
| 200's EQUIPMENT | \$253.50 | \$0.00 | \$103.49 | \$0.00 |
| 400's CONTRACTUAL | \$2,414.68 | \$2,364.00 | \$4,260.51 | \$3,025.00 |
| 800's EMPLOYEE BENEFITS | \$73,972.67 | \$82,057.00 | \$80,057.00 | \$81,929.00 |
| TOTALS | \$216,317.01 | \$227,717.00 | \$227,717.00 | \$228,250.00 |

| 2023 REVENUES | 2024 ADOPTED REVENUES | 2024 AMENDED REVENUES | 2025 DEPARTMENT REQUESTS |
|---------------|-----------------------|-----------------------|--------------------------|
| \$11.31 | | | \$0.00 |

SIGNED: Carla Sherman
DEPARTMENT HEAD
TITLE: Co Auditor
DATE: 8/26/24

| Account | Account Description | 2023 Actual Amount | 2024 Adopted Budget | 2024 Amended Budget | 2024 Actual Amount | 2025 Departmental Request |
|---|---------------------------------|-----------------------|------------------------|------------------------|-----------------------|------------------------------|
| Fund A - General | | | | | | |
| REVENUE | | | | | | |
| Department 1320 - County Auditor | | | | | | |
| Federal Aid | | | | | | |
| 4960 | Emergency Disaster Assist | 11.31 | .00 | .00 | .00 | .00 |
| <i>Federal Aid Totals</i> | | <u>\$11.31</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> |
| Department 1320 - County Auditor Totals | | <u>\$11.31</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> |
| REVENUE TOTALS | | \$11.31 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| EXPENSE | | | | | | |
| Department 1320 - County Auditor | | | | | | |
| Personal Services | | | | | | |
| 110 | Salaries - Regular | 139,676.16 | 143,296.00 | 143,296.00 | 88,182.01 | 143,296.00 |
| <i>Personal Services Totals</i> | | <u>\$139,676.16</u> | <u>\$143,296.00</u> | <u>\$143,296.00</u> | <u>\$88,182.01</u> | <u>\$143,296.00</u> |
| Equipment | | | | | | |
| 220 | Office Equipment | 253.50 | .00 | 103.49 | 103.49 | .00 |
| <i>Equipment Totals</i> | | <u>\$253.50</u> | <u>\$0.00</u> | <u>\$103.49</u> | <u>\$103.49</u> | <u>\$0.00</u> |
| Contractual Expense | | | | | | |
| 410 | Supplies | 1,268.25 | 1,000.00 | 2,653.51 | 564.42 | 800.00 |
| 423 | Telephone | 142.35 | 200.00 | 200.00 | 64.83 | 150.00 |
| 427 | Memberships & Dues | 175.00 | 200.00 | 190.00 | 190.00 | 200.00 |
| 428 | Data Processing & Internet Fees | 140.00 | 164.00 | 164.00 | 164.00 | 175.00 |
| 444 | Travel/Education/Conference | 689.08 | 800.00 | 1,053.00 | 1,053.00 | 1,700.00 |
| <i>Contractual Expense Totals</i> | | <u>\$2,414.68</u> | <u>\$2,364.00</u> | <u>\$4,260.51</u> | <u>\$2,036.25</u> | <u>\$3,025.00</u> |
| Employee Benefits | | | | | | |
| 810 | Retirement | 15,662.13 | 20,880.00 | 20,880.00 | 12,531.94 | 23,582.00 |
| 830 | Social Security | 8,064.91 | 8,884.00 | 8,884.00 | 5,075.01 | 8,884.00 |
| 831 | Medicare Contribution | 1,886.14 | 2,078.00 | 2,078.00 | 1,186.91 | 2,078.00 |
| 860 | Hospitalization | 29,530.14 | 28,923.00 | 28,923.00 | 17,798.72 | 33,435.00 |
| 865 | Dental Insurance | 423.90 | 408.00 | 408.00 | 251.20 | 408.00 |
| <i>Employee Benefits Totals</i> | | <u>\$55,567.22</u> | <u>\$61,173.00</u> | <u>\$61,173.00</u> | <u>\$36,843.78</u> | <u>\$68,387.00</u> |

| Account | Account Description | 2023 Actual Amount | 2024 Adopted Budget | 2024 Amended Budget | 2024 Actual Amount | 2025 Departmental Request |
|----------------------------------|---|-----------------------|------------------------|------------------------|-----------------------|------------------------------|
| Fund A - General | | | | | | |
| EXPENSE | | | | | | |
| Department 1320 - County Auditor | | | | | | |
| <i>Other Benefits</i> | | | | | | |
| 840 | Workmen's Compensation | 589.00 | 652.00 | 652.00 | 652.00 | 687.00 |
| 861 | Retirees Hospitalization | 17,816.45 | 20,232.00 | 18,232.00 | 6,686.00 | 12,855.00 |
| | <i>Other Benefits Totals</i> | \$18,405.45 | \$20,884.00 | \$18,884.00 | \$7,338.00 | \$13,542.00 |
| | Department 1320 - County Auditor Totals | \$216,317.01 | \$227,717.00 | \$227,717.00 | \$134,503.53 | \$228,250.00 |
| | EXPENSE TOTALS | \$216,317.01 | \$227,717.00 | \$227,717.00 | \$134,503.53 | \$228,250.00 |
| Fund A - General Totals | | | | | | |
| | REVENUE TOTALS | \$11.31 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| | EXPENSE TOTALS | \$216,317.01 | \$227,717.00 | \$227,717.00 | \$134,503.53 | \$228,250.00 |
| | Fund A - General Totals | (\$216,305.70) | (\$227,717.00) | (\$227,717.00) | (\$134,503.53) | (\$228,250.00) |
| Net Grand Totals | | | | | | |
| | REVENUE GRAND TOTALS | \$11.31 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| | EXPENSE GRAND TOTALS | \$216,317.01 | \$227,717.00 | \$227,717.00 | \$134,503.53 | \$228,250.00 |
| | Net Grand Totals | (\$216,305.70) | (\$227,717.00) | (\$227,717.00) | (\$134,503.53) | (\$228,250.00) |

2025 Salary Schedule (Position Budgeting)
County Auditor

| Empl. # | Name | Position | Annual Earnings | Empl. Type | Benefit Group | Hire Date |
|----------------|-----------------------------------|--|------------------------|-------------------|----------------------|------------------|
| | Jan1 Grade & Rate | Ann. Grade & Rate | | | | |
| 12876 | Sawyer, Ashley 10-08 / \$26.30 | Principal Audit Clerk 10-09 / \$26.30 | \$54,710.00 | Full Time | CSEA/FT | 1/19/2016 |
| 9607 | Sherman, Carla N/A / \$48.67 | County Auditor N/A / \$48.67 | \$88,586.00 | Full Time | Appointed F/T | 8/12/2010 |
| | | 2 | \$143,296.00 | | | |

428

Sherman, Carla

From: Hosford, Rob
Sent: Thursday, June 27, 2024 1:42 PM
To: Sherman, Carla
Subject: 2024 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 Auditors with Internet Access. The current rate is \$82 per user per year so in this case it would be \$164.

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 \$75 per user per year. Use this for 2025 budgeting. Let me know if you have any questions.
Thank you.

$75 \times 2 = 150$

840

| 2025 Warren County Self-Insurance Workers' Compensation Assessments | | | | | | | |
|---|--------------------------------|-----------------------|-----------------------|----------------------|-------------------------------|-------------------------------|--|
| | Administrative Payroll Base | Administrative VAW | Administrative VFF | Claims Allocation | Year 2025 Total Assessment | Year 2024 Total Assessment | |
| Participant: | | | | | | | |
| Towns/Village/City: | | | | | | | |
| Glens Falls | \$ 46,529.48 | \$ - | \$ - | \$ 117,526.88 | \$ 164,056 | \$ 199,065 | |
| Bolton | \$ 10,166.23 | \$ - | \$ - | \$ 40,783.01 | \$ 50,949 | \$ 44,204 | |
| Chester | \$ 8,349.13 | \$ - | \$ - | \$ 27,370.47 | \$ 35,720 | \$ 28,876 | |
| Hague | \$ 4,335.00 | \$ - | \$ - | \$ 817.92 | \$ 5,153 | \$ 4,631 | |
| Horicon | \$ 5,041.44 | \$ - | \$ - | \$ 16,424.46 | \$ 21,466 | \$ 21,765 | |
| Johnsburg | \$ 6,017.68 | \$ - | \$ - | \$ 46,263.58 | \$ 52,281 | \$ 53,373 | |
| Lake George | \$ 14,883.47 | \$ - | \$ - | \$ 28,736.78 | \$ 43,620 | \$ 44,237 | |
| Luzerne | \$ 7,071.66 | \$ - | \$ - | \$ 16,486.22 | \$ 23,558 | \$ 21,520 | |
| Stony Creek | \$ 3,028.58 | \$ - | \$ - | \$ 2,563.28 | \$ 5,592 | \$ 5,110 | |
| Thurman | \$ 3,626.93 | \$ - | \$ - | \$ 3,945.65 | \$ 7,573 | \$ 8,043 | |
| Warrensburg | \$ 8,498.94 | \$ - | \$ - | \$ 10,344.18 | \$ 18,843 | \$ 18,885 | |
| Village of Lake George | \$ 8,757.42 | \$ - | \$ - | \$ 18,052.42 | \$ 26,810 | \$ 31,579 | |
| Other than Towns: | | | | | | | |
| SUNY Adirondack | \$ 89,995.43 | \$ - | \$ - | \$ 37,333.74 | \$ 127,329 | \$ 126,818 | |
| Crandall Library | \$ 11,357.27 | \$ - | \$ - | \$ 16,291.31 | \$ 27,649 | \$ 27,196 | |
| LG/LC Regional Planning | \$ 2,892.73 | \$ - | \$ - | \$ 1,239.80 | \$ 4,133 | \$ 3,727 | |
| County Departments: | | | | | | | |
| WC Administrator | \$ 1,714.59 | \$ - | \$ - | \$ - | \$ 1,715 | \$ 1,616 | |
| WC Attorney | \$ 2,709.62 | \$ - | \$ - | \$ - | \$ 2,710 | \$ 2,573 | |
| WC Auditor | \$ 686.76 | \$ - | \$ - | \$ - | \$ 687 | \$ 652 | |
| WC Bd of Elections | \$ 1,765.85 | \$ - | \$ - | \$ - | \$ 1,766 | \$ 1,639 | |
| WC Bldg Codes | \$ 2,081.59 | \$ - | \$ - | \$ 3,444.34 | \$ 5,526 | \$ 1,970 | |
| WC Civil Service | \$ 908.79 | \$ - | \$ - | \$ - | \$ 909 | \$ 1,083 | |
| WC Clerk | \$ 4,985.77 | \$ - | \$ - | \$ 537.92 | \$ 5,524 | \$ 5,090 | |
| WC Data Processing | \$ 3,824.97 | \$ - | \$ - | \$ - | \$ 3,825 | \$ 3,444 | |
| WC District Attorney | \$ 8,017.23 | \$ - | \$ - | \$ 80.54 | \$ 8,098 | \$ 7,762 | |
| WC DPW | \$ 21,584.74 | \$ - | \$ - | \$ 54,279.08 | \$ 75,864 | \$ 79,393 | |
| WC DPW - Airport | \$ 1,014.46 | \$ - | \$ - | \$ - | \$ 1,014 | \$ 1,020 | |
| WC DPW - Bldg & Grounds | \$ 3,570.68 | \$ - | \$ - | \$ 19,172.46 | \$ 22,743 | \$ 20,456 | |
| WC DPW - Up Yonda | \$ 854.86 | \$ - | \$ - | \$ 1,177.33 | \$ 2,032 | \$ 1,951 | |
| WC E&T | \$ 2,400.13 | \$ - | \$ - | \$ 4,655.86 | \$ 7,056 | \$ 9,155 | |
| WC Health Services | \$ 10,846.81 | \$ - | \$ - | \$ 29,979.28 | \$ 40,826 | \$ 34,752 | |
| WC Historian | \$ 99.39 | \$ - | \$ - | \$ - | \$ 99 | \$ 94 | |
| WC Human Resources | \$ 923.20 | \$ - | \$ - | \$ - | \$ 923 | \$ 881 | |
| WC Legal Def | \$ 564.97 | \$ - | \$ - | \$ - | \$ 565 | \$ 501 | |
| WC Mail Room | \$ 205.60 | \$ - | \$ - | \$ - | \$ 206 | \$ 225 | |
| WC Mental Health | \$ 2,180.46 | \$ - | \$ - | \$ - | \$ 2,180 | \$ 2,139 | |
| WC OES | \$ 1,506.69 | \$ - | \$ - | \$ 9,958.50 | \$ 11,465 | \$ 11,271 | |
| WC OFA | \$ 5,013.67 | \$ - | \$ - | \$ 20,986.18 | \$ 26,000 | \$ 23,766 | |
| WC Planning | \$ 2,290.35 | \$ - | \$ - | \$ 24.09 | \$ 2,314 | \$ 2,275 | |
| WC Probation | \$ 5,577.24 | \$ - | \$ - | \$ 4.91 | \$ 5,582 | \$ 5,620 | |
| WC Public Defender | \$ 6,269.80 | \$ - | \$ - | \$ 1,130.13 | \$ 7,400 | \$ 7,234 | |
| WC Purchasing | \$ 1,080.27 | \$ - | \$ - | \$ - | \$ 1,080 | \$ 1,053 | |
| WC Real Property | \$ 1,595.62 | \$ - | \$ - | \$ - | \$ 1,596 | \$ 1,522 | |
| WC Residential Hall | \$ 6,371.38 | \$ - | \$ - | \$ 20,517.16 | \$ 26,889 | \$ 26,303 | |
| WC Self-Insurance | \$ 1,101.19 | \$ - | \$ - | \$ 902.45 | \$ 2,004 | \$ 1,983 | |
| WC Sheriff's Dept | \$ 54,030.44 | \$ - | \$ - | \$ 80,756.74 | \$ 134,787 | \$ 129,968 | |
| WC Sheriff's Dept - Jail | \$ 35,017.26 | \$ - | \$ - | \$ 153,706.22 | \$ 188,723 | \$ 180,029 | |
| WC Social Services | \$ 37,039.23 | \$ - | \$ - | \$ 3,471.19 | \$ 40,510 | \$ 39,240 | |
| WC Soil & Water | \$ 1,869.78 | \$ - | \$ - | \$ - | \$ 1,870 | \$ 1,984 | |
| WC Supervisors | \$ 3,921.77 | \$ - | \$ - | \$ 262.21 | \$ 4,184 | \$ 4,258 | |
| WC Tourism | \$ 1,695.10 | \$ - | \$ - | \$ - | \$ 1,695 | \$ 2,515 | |
| WC Traffic Safety | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| WC Treasurer | \$ 4,409.71 | \$ - | \$ - | \$ - | \$ 4,410 | \$ 4,376 | |
| WC Veterans | \$ 869.43 | \$ - | \$ - | \$ - | \$ 869 | \$ 791 | |
| WC WIC | \$ 1,604.18 | \$ - | \$ - | \$ 171.24 | \$ 1,775 | \$ 1,851 | |
| WC Wts and Meas | \$ 355.97 | \$ - | \$ - | \$ - | \$ 356 | \$ 358 | |
| Westmount | \$ - | \$ - | \$ - | \$ 21,566.85 | \$ 21,567 | \$ 24,503 | |
| Volunteers: | | | | | | | |