

LEGISLATIVE RULES & GOVERNMENTAL OPERATIONS COMMITTEE MEETING  
COUNTY AUDITOR AGENDA  
OCTOBER 2, 2025

COMMITTEE MEMBERS: Supervisors Strough, Conover, Wild, Driscoll, Maday, Geraci and Thomas - *Chair of the Board shall serve as an Ex-Officio member when needed in accordance with Section C(4) 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: None
- IV. Discussion Items: 2026 Budget
- 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: 2026 Proposed Budget

## 2026 Budget Recap

### ▪ Salaries

- Principal Audit Clerk will hit 10-year anniversary in 2026 (01/19/2016)
- Auditor hit 15-year anniversary in Auditor's Office in 2025 (08/12/2010) 10 years as Auditor (09/21/2015) - previous time in DMV and County Clerk also

### ▪ Contractual

410: Supply order in December not reflected in 2025 actual.

426: Subscription to Microsoft Office new this year per direction from IT.

427: Membership to IIA decreased due to group rate with local chapter.

439: Notary four-year term expires next year.

444: Fraud Conference in November not reflected in 2025 actual.

### ▪ Fringe

- Retirees Hospitalization decreased due to prior employee's death of spouse.

## 2026 County Auditor's Office Goals

- Continue to work with Department Fiscal Employees & Department Heads, County Attorney, and County Treasurer to ensure accurate and efficient work flow.
- Continue to train new employees and provide education and assistance to new and long-term employees.
- Auditor must obtain 40 Continuing Education Credits annually to maintain designation of Certified Internal Auditor and Internal Audit Practitioner. TCTC Conference in Spring 2026 and Fraud Conference in Fall 2026 along with free online CPE courses offered through Institute of Internal Auditors.

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

**WARREN COUNTY BUDGET SUMMARY SHEET**

**PRIOR YEAR EXPENDITURES AND REQUEST FOR 2026 APPROPRIATIONS**

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

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

OBJECT CODES	2024 EXPENDITURES	2025 ADOPTED	2025 AMENDED	2026 DEPARTMENT REQUESTS
100's PERSONAL SERVICES	\$145,969.37	\$149,201.00	\$149,201.00	\$154,172.00
200's EQUIPMENT	\$911.06			\$0.00
400's CONTRACTUAL	\$3,239.80	\$3,025.00	\$3,025.00	\$3,707.00
800's EMPLOYEE BENEFITS	\$74,015.91	\$90,249.00	\$90,249.00	\$79,478.00
<b>TOTALS</b>	<b>\$224,136.14</b>	<b>\$242,475.00</b>	<b>\$242,475.00</b>	<b>\$237,357.00</b>

2024 REVENUES	2025 ADOPTED REVENUES	2025 AMENDED REVENUES	2026 DEPARTMENT REQUESTS
\$0.00			\$0.00

SIGNED: Carla Sherman  
DEPARTMENT HEAD  
TITLE: Co Auditor  
DATE: 8/21/25

Account	Account Description	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Actual Amount	2026 Departmental Request
<b>Fund A - General</b>						
<b>EXPENSE</b>						
Department 1320 - County Auditor						
Personal Services						
110	Salaries - Regular	145,969.37	149,201.00	149,201.00	90,668.31	154,172.00
<i>Personal Services Totals</i>		<b>\$145,969.37</b>	<b>\$149,201.00</b>	<b>\$149,201.00</b>	<b>\$90,668.31</b>	<b>\$154,172.00</b>
<i>Equipment</i>						
210	Furniture/Furnishings	624.71	.00	.00	.00	.00
220	Office Equipment	218.86	.00	.00	.00	.00
260	Other Equipment	67.49	.00	.00	.00	.00
<i>Equipment Totals</i>		<b>\$911.06</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<i>Contractual Expense</i>						
410	Supplies	1,731.19	800.00	800.00	321.80	800.00
423	Telephone	101.61	150.00	150.00	47.19	100.00
426	Subscriptions	.00	.00	.00	.00	720.00
427	Memberships & Dues	190.00	200.00	200.00	150.00	175.00
428	Data Processing & Internet Fees	164.00	175.00	175.00	150.00	152.00
439	Misc Fees & Expenses	.00	.00	.00	.00	60.00
444	Travel/Education/Conference	1,053.00	1,700.00	1,700.00	731.18	1,700.00
<i>Contractual Expense Totals</i>		<b>\$3,239.80</b>	<b>\$3,025.00</b>	<b>\$3,025.00</b>	<b>\$1,400.17</b>	<b>\$3,707.00</b>
<i>Employee Benefits</i>						
810	Retirement	20,014.71	24,374.00	24,374.00	14,612.25	27,235.00
830	Social Security	8,405.64	9,250.00	9,250.00	5,193.44	9,559.00
831	Medicare Contribution	1,965.85	2,163.00	2,163.00	1,214.59	2,235.00
860	Hospitalization	29,223.28	31,526.00	31,526.00	19,225.89	34,012.00
865	Dental Insurance	408.20	408.00	408.00	251.20	408.00
<i>Employee Benefits Totals</i>		<b>\$60,017.68</b>	<b>\$67,721.00</b>	<b>\$67,721.00</b>	<b>\$40,497.37</b>	<b>\$73,449.00</b>
<i>Other Benefits</i>						
840	Workmen's Compensation	652.00	687.00	687.00	687.00	535.00
861	Retirees Hospitalization	13,346.23	21,841.00	21,841.00	4,941.44	5,494.00
<i>Other Benefits Totals</i>		<b>\$13,998.23</b>	<b>\$22,528.00</b>	<b>\$22,528.00</b>	<b>\$5,628.44</b>	<b>\$6,029.00</b>

Account	Account Description	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Actual Amount	2026 Departmental Request
Fund	<b>A - General</b>					
	EXPENSE					
Department	<b>1320 - County Auditor</b>					
Department	<b>1320 - County Auditor Totals</b>	\$224,136.14	\$242,475.00	\$242,475.00	\$138,194.29	\$237,357.00
	EXPENSE TOTALS	\$224,136.14	\$242,475.00	\$242,475.00	\$138,194.29	\$237,357.00
Fund	<b>A - General Totals</b>					
	EXPENSE TOTALS	\$224,136.14	\$242,475.00	\$242,475.00	\$138,194.29	\$237,357.00
Fund	<b>A - General Totals</b>	(\$224,136.14)	(\$242,475.00)	(\$242,475.00)	(\$138,194.29)	(\$237,357.00)
	Net Grand Totals					
	REVENUE GRAND TOTALS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	EXPENSE GRAND TOTALS	\$224,136.14	\$242,475.00	\$242,475.00	\$138,194.29	\$237,357.00
	Net Grand Totals	(\$224,136.14)	(\$242,475.00)	(\$242,475.00)	(\$138,194.29)	(\$237,357.00)

2026 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 10-09 / \$28.77 ✓	Principal Audit Clerk 10-10 / \$30.31 ✓	\$62,928.00	Full Time	CSEA/FT	1/19/2016
9607	Sherman, Carla N/A / \$50.13	County Auditor N/A / \$50.13	\$91,244.00	Full Time	Appointed F/T	8/12/2010
		<b>2</b>	<b>\$154,172.00</b>			

**Sherman, Carla**

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**From:** Colvin, Michael  
**Sent:** Wednesday, June 25, 2025 6:19 AM  
**To:** Department Heads  
**Cc:** IT Group  
**Subject:** 2026 Budget

**Follow Up Flag:** Follow up  
**Flag Status:** Flagged

The County will be moving to O365 in 2026. This is a new model of how we pay for Microsoft Office licensing and Email.

This affects all County departments, EXCEPT DSS.

Each department will be charged for their portion of the license cost and you will need to budget the appropriate amount in the 426 Subscriptions line.

To determine the amount you should budget:

For each employee that needs the full Office install (Word, Excel, Outlook), \$360/person/year.

For each employee that needs only email, \$120/person/year.

***Michael Colvin***

Director of Information Technology  
1340 Ste Rte 9  
Lake George, NY 12845  
(518) 761-6407

$$360 \times 2 = 720$$

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## Sherman, Carla

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**From:** Hosford, Rob  
**Sent:** Wednesday, June 25, 2025 6:07 PM  
**To:** Sherman, Carla  
**Subject:** 2025 Internet Billing (Same as before but with correct year)

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 \$75 per user per year so in this case it would be \$150.

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 \$76 per user per year. Use this for 2026 budgeting. Let me know if you have any questions.

Thank you.

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$$76 \times 2 = 152$$

OFFICE OF THE WARREN COUNTY CLERK  
PAMELA J. VOGEL, COUNTY CLERK  
SUEANNE S. LINEHAN, DEPUTY

**CERTIFICATE OF APPOINTMENT AND QUALIFICATION  
NOTARY PUBLIC**

I, Pamela J. Vogel, Clerk of the County of Warren, New York State, do hereby  
certify that

Carla D Curren

was duly appointed Notary Public with a term expiring 12/15/2026

and further,

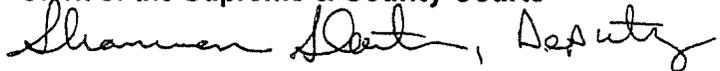
was duly qualified in the Office of the Warren County Clerk on 11/14/2022

Witness my hand and seal at Lake George, New York 12845 this

14th day of November, 2022.



Pamela J. Vogel, Warren County Clerk  
Clerk of the Supreme & County Courts



**Please Note:** Your renewal document has been forwarded by this office to the  
New York State Department of State, Division of Licensing Services as part of our  
monthly reporting. You should receive your Secretary of State Commission in  
approximately 4-6 weeks.

*Reference: Executive Law Section 131*

2026 Warren County Self-Insurance Workers' Compensation Assessments						Year 2026	Year 2025
Participant:	Administrative Payroll Base	Administrative VAW	Administrative VFF	Claims Allocation		Total Assessment	Total Assessment
Towns/Village/City:							
Glens Falls	\$ 36,744.58	\$ -	\$ -	\$ 70,639.15		\$ 107,384	\$164,056
Bolton	\$ 8,114.42	\$ -	\$ -	\$ 29,300.78		\$ 37,415	\$50,949
Chester	\$ 6,909.15	\$ -	\$ -	\$ 24,483.62		\$ 31,393	\$35,720
Hague	\$ 3,515.44	\$ -	\$ -	\$ 773.87		\$ 4,289	\$5,153
Horicon	\$ 4,317.89	\$ -	\$ -	\$ 13,245.31		\$ 17,563	\$21,466
Johnsburg	\$ 5,215.90	\$ -	\$ -	\$ 32,004.30		\$ 37,220	\$52,281
Lake George	\$ 9,402.21	\$ -	\$ -	\$ 19,696.67		\$ 29,099	\$43,620
Luzerne	\$ 5,686.30	\$ -	\$ -	\$ 13,566.73		\$ 19,253	\$23,558
Stony Creek	\$ 2,392.80	\$ -	\$ -	\$ 2,078.56		\$ 4,471	\$5,592
Thurman	\$ 2,795.27	\$ -	\$ -	\$ 2,961.09		\$ 5,756	\$7,573
Warrensburg	\$ 6,812.40	\$ -	\$ -	\$ 6,105.29		\$ 12,918	\$18,843
Village of Lake George	\$ 7,748.64	\$ -	\$ -	\$ 24,934.22		\$ 32,683	\$26,810
Other than Towns:							
SUNY Adirondack	\$ 70,529.82	\$ -	\$ -	\$ 35,698.18		\$ 106,228	\$127,329
Crandall Library	\$ 9,002.59	\$ -	\$ -	\$ 13,152.34		\$ 22,155	\$27,649
LG/LC Regional Planning	\$ 2,227.30	\$ -	\$ -	\$ 1,000.26		\$ 3,228	\$4,133
County Departments:							
WC Administrator	\$ 1,363.47	\$ -	\$ -	\$ -		\$ 1,363	\$1,715
WC Attorney	\$ 2,100.06	\$ -	\$ -	\$ -		\$ 2,100	\$2,710
WC Auditor	\$ 535.45	\$ -	\$ -	\$ -		\$ 535	\$687
WC Bd of Elections	\$ 1,633.16	\$ -	\$ -	\$ -		\$ 1,633	\$1,766
WC Bldg Codes	\$ 1,298.59	\$ -	\$ -	\$ 5,534.25		\$ 6,833	\$5,526
WC Clerk	\$ 4,007.76	\$ -	\$ -	\$ 417.85		\$ 4,426	\$5,524
WC Data Processing	\$ 2,997.77	\$ -	\$ -	\$ -		\$ 2,998	\$3,825
WC District Attorney	\$ 6,637.83	\$ -	\$ -	\$ 64.98		\$ 6,703	\$8,098
WC DPW	\$ 17,066.26	\$ -	\$ -	\$ 57,734.73		\$ 74,801	\$75,864
WC DPW - Airport	\$ 760.83	\$ -	\$ -	\$ -		\$ 761	\$1,014
WC DPW - Bldg & Grounds	\$ 2,471.35	\$ -	\$ -	\$ 13,832.63		\$ 16,304	\$22,743
WC DPW - Up Yonda	\$ 661.81	\$ -	\$ -	\$ 398.17		\$ 1,060	\$2,032
WC E&T	\$ 2,041.63	\$ -	\$ -	\$ 5,997.33		\$ 8,039	\$7,056
WC Health Services	\$ 8,967.81	\$ -	\$ -	\$ 23,758.62		\$ 32,726	\$40,826
WC Historian	\$ 70.09	\$ -	\$ -	\$ -		\$ 70	\$99
WC Human Resources	\$ 1,464.16	\$ -	\$ -	\$ -		\$ 1,464	\$1,832
WC Legal Def	\$ 930.23	\$ -	\$ -	\$ -		\$ 930	\$565
WC Mail Room	\$ 142.72	\$ -	\$ -	\$ -		\$ 143	\$206
WC Mental Health	\$ 1,523.62	\$ -	\$ -	\$ -		\$ 1,524	\$2,180
WC OES	\$ 1,315.64	\$ -	\$ -	\$ 8,034.45		\$ 9,350	\$11,465
WC OFA	\$ 3,693.69	\$ -	\$ -	\$ 16,818.63		\$ 20,512	\$26,000
WC Planning	\$ 2,103.27	\$ -	\$ -	\$ 19.43		\$ 2,123	\$2,314
WC Probation	\$ 4,304.46	\$ -	\$ -	\$ 3.96		\$ 4,308	\$5,582
WC Public Defender	\$ 4,821.52	\$ -	\$ -	\$ 911.78		\$ 5,733	\$7,400
WC Purchasing	\$ 834.04	\$ -	\$ -	\$ -		\$ 834	\$1,080
WC Real Property	\$ 1,162.47	\$ -	\$ -	\$ -		\$ 1,162	\$1,596
WC Residential Hall	\$ 4,947.24	\$ -	\$ -	\$ 12,579.05		\$ 17,526	\$26,889
WC Self-Insurance	\$ 689.15	\$ -	\$ -	\$ 728.09		\$ 1,417	\$2,004
WC Sheriff's Dept	\$ 43,446.93	\$ -	\$ -	\$ 71,878.96		\$ 115,326	\$134,787
WC Sheriff's Dept - Jail	\$ 27,271.96	\$ -	\$ -	\$ 118,405.06		\$ 145,677	\$188,723
WC Social Services	\$ 29,604.40	\$ -	\$ -	\$ 5,905.15		\$ 35,510	\$40,510
WC Soil & Water	\$ 1,338.70	\$ -	\$ -	\$ -		\$ 1,339	\$1,870
WC Supervisors	\$ 3,087.68	\$ -	\$ -	\$ 211.55		\$ 3,299	\$4,184
WC Tourism	\$ 1,608.29	\$ -	\$ -	\$ -		\$ 1,608	\$1,695
WC Traffic Safety	\$ -	\$ -	\$ -	\$ -		\$ -	\$0
WC Treasurer	\$ 3,287.35	\$ -	\$ -	\$ -		\$ 3,287	\$4,410
WC Veterans	\$ 692.70	\$ -	\$ -	\$ -		\$ 693	\$869
WC WIC	\$ 1,064.09	\$ -	\$ -	\$ 138.15		\$ 1,202	\$1,775
WC Wts and Meas	\$ 278.51	\$ -	\$ -	\$ -		\$ 279	\$356
Westmount	\$ -	\$ -	\$ -	\$ 10,981.80		\$ 10,982	\$21,567
Volunteers:							
Bakers Mills FD	\$ -	\$ -	\$ 635.33	\$ -		\$ 635	\$651