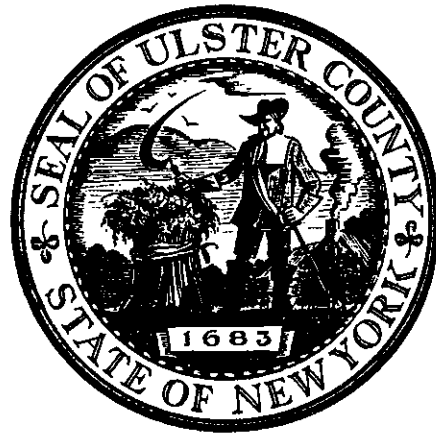


Department Overtime Report

2010 – 010

Ulster County Golden Hill Health Care Center
Ulster County Health Department
Ulster County Area Transportation (UCAT)
Ulster County Department of Information Services
Ulster County Sheriff Corrections Division

January 1, 2009 – May 20, 2010



Issued: November 9, 2010

Elliott Auerbach – County Comptroller

The mission of the Ulster County Comptroller's Office is to serve as an independent agency of the people and to protect the public by monitoring County government and to assess and report on the degree to which its operation is economical, efficient and its financial condition sound.

COUNTY OF ULSTER

PO BOX 1800
KINGSTON, NEW YORK 12402

Office of the Comptroller

(845) 340-3525
(845) 340-3697-fax



Elliott Auerbach
Comptroller

Laura F. Walls
Deputy Comptroller

November 2010

Dear County Officials:

One of the top priorities in the Office of the County Comptroller is to identify areas where County departments and agencies can improve their operations and services and present those findings in a manner that will assist County officials in making needed improvements. Further objectives are to encourage County government officials to develop and promote short-term and long-term strategies to account for and protect Ulster County assets.

Since payroll costs are a major component of County operations, this report should serve as a catalyst for starting a conversation on how to better manage and report on this significant expenditure. As such this report, its findings and recommendations, is presented for use as a resource.

This report was conducted pursuant to the County Comptroller's authority as set forth in Article A9-2(A) and A9-2(G) of the Ulster County Administrative Code.

The following is a report on our study of the Golden Hill Health Care Center, Health Department, U.C. Area Transit, U. C. Sheriff Corrections Division, and Information Services department's internal controls and management practices for overtime. It contains opportunities for improvement for all departments' management of overtime.

If I can be of assistance to you, or if you have any questions concerning this report, please feel free to contact me.

Respectfully submitted,

Elliott Auerbach

Elliott Auerbach
Comptroller

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Background

The current economic climate is one where there is less Federal and State assistance being made available to local governments while mandates remain and grow. As a result, local governments find themselves being squeezed financially by having to do more with fewer resources.

One of Ulster County's larger expenses is payroll. Payroll (actual salaries plus benefits) accounts for approximately 40% of the County's entire operating budget.

Ulster County's 2010 adopted budget of \$349,344,637 contains salaries of \$97,343,573 which includes \$2,211,708 in budgeted overtime. The table below demonstrates the variability in the difference between budgeted and expended overtime.

Table 1

Budget Year	Overtime Budgeted	Overtime Expended	Difference \$ and %
2007	\$2,296,614	\$2,516,759	\$220,145 / 9.5%
2008	\$2,068,005	\$2,430,928	\$362,923 / 17.5%
2009	\$2,130,038	\$2,089,194	\$-40,844/ -1.92%

Overtime expenses are often necessary and, at times, may be the economical and effective solution to meeting human resource needs. Overtime is a tool used by managers to balance the needs and mandates of their programming against available staffing and budgets. If not managed correctly, however, overtime can become costly and may be an indicator of management concerns.

Since payroll comprises a significant cost of the County's operating budget, and overtime is a critical variable within payroll costs, our office undertook a comprehensive study and review of five departments whose overtime for 2009 exceeded their budget.

Objectives

Our objectives were to determine if:

- these five departments have policies and procedures in place and, if so, were they followed;
- policies and procedures that are in place were adequate to manage overtime costs; and
- the individuals whose responsibility it is to monitor departmental overtime have the tools necessary to perform this function both timely and accurately.

Scope and Methodology

The scope of this report encompasses the time period January 1, 2009 – May 20, 2010 and focuses on five departments selected for review.

Our research consisted of interviews with the department heads and their key staff involved with managing and monitoring overtime as well as with the County Budget Director and County Executive staff.

We analyzed data from a variety of County data reports. **Due to the multiple sources of information we needed to assess and compare, we provide here a complete description of the methodology used to gather and analyze data.**

Overtime Report Data Sources

The following is a summary of the types of payroll reporting systems in use by various county departments and a description of the processes required to document the findings of this report.

Crystal Reports – Crystal Reports is a report writing tool used to extract data from various computerized data sources which are then assembled into reports useful to management.

H.T.E. – A computerized accounting system used by the County to keep track of and report on county finances. All payroll information is batch entered from the MUNIS payroll module.

MUNIS (Payroll Module) – A computerized software accounting package consisting of various modules that when put together consist of an entire integrated accounting and reporting system. Ulster County uses the payroll module from this software. County departments' payroll data for hours worked and amounts for various reimbursements are either directly entered or imported into MUNIS in order to create the various payrolls and employees paychecks.

KRONOS – A computerized time keeping software package that is being used by the Golden Hill Health Care Center to track employees time worked. This information is subsequently imported into the MUNIS payroll module for processing of paychecks.

VHB – A computer system used by the Department of Public Works to keep track of hours worked by all Highway & Bridge Division employees who keep manual time sheets. The employee information is manually entered into the system.

Excel Spreadsheet – Since the County has been working on getting the new Time Force time clock system operational, most county departments have been required to enter all payroll input data onto excel spreadsheets which are subsequently imported into the MUNIS payroll module to process that department's payroll information.

Upon commencing our review, we initially compiled information based on monthly Crystal Reports generated by the Department of Finance payroll division. These reports list overtime paid to individuals by department. The monthly reports for January – June 2009 show the hours and amounts for the current month as well as on a year-to-date basis. The Crystal Reports covering July – December 2009 report in three sections:

1. listed overtime paid in the current month and in the same month of the previous year
2. listed overtime paid year-to-date for the current month and the same month last year
3. listed the overtime projection for the year based on the monthly average incurred year to date, prior year actuals as of December 31st and

included a projected over/under factor based on the year to date projections for 2009.

The May 2009 Crystal report listed all county employees May overtime as \$319,051.70. When we ran a calculator tape on the report to verify that the totals printed on the report agree with our mathematical verification, our total for the Month of May was \$312,083.86 or \$6,967.84 less than the total printed on the report.

Due to the issues we found with the reliability of the Crystal Reports, we re-evaluated which data sources to rely upon.

Reports from the H.T.E. system use a numbering system different from that required by the New York State Comptroller's System of Accounts and were not in a format to facilitate our evaluation. As a result, the County's Information Services Department developed a special application to allow us to run budget variance reports for any month(s) needed and for any specific accounts. With this special application the reports listed the account code and the account description for ready identification of the account being examined.

When comparing data from the H.T.E. reports we found that the total overtime for January 2009 in H.T.E. did not agree, by a significant amount, with the Crystal Reports for the same period. Upon discussing this with the Department of Finance we learned that the H.T.E. accounts are kept on the modified accrual basis whereas Crystal reports are on a cash basis. Hence any overtime that was paid in January but actually worked in the previous year, was accrued back to 2008 in H.T.E. As a result, we based our analysis on the H.T.E. reports which would agree with the County's financial statements.

Golden Hill Methodology Issues

Golden Hill Health Care Center (GHHCC) activities are reported on an Enterprise basis, meaning that their books and records show the results of operations on a basis similar to a for-profit organization. Their account coding scheme is dictated by the New York State Department of Health whereas account coding for all other county departments is based on the New York State Comptroller's System of Accounts Accounting Manual.

As a result, the GHHCC does not use the same coding scheme for payroll costs as all other county departments. Furthermore, the GHHCC does not report (externally) on overtime separate from all other payroll costs. However, management at GHHCC does maintain separate internal accounting records to track their overtime hours and overtime dollars spent.

In order to gather the GHHCC overtime amounts we had to manually go through all of the payroll registers generated from the MUNIS payroll system for each pay period and manually develop the overtime amounts for GHHCC and add those figures back into the rest of the overtime listed on the H.T.E. overtime reports.

Sample Design

With regard to the financial impact of overtime, we analyzed overtime budgets versus actual expenditures for 2009 (entire year) and 2010 (January – April) and found that in 2009 eight departments significantly exceeded their overtime budget and as of April 30,

2010, three departments had expended at least fifty percent of their 2010 overtime budgets. Table 2 lists by department a comparison of budgeted overtime versus total expended in 2009.

2009 Overtime Budgeted vs. Expended by Department
Table 2

Department	Budgeted Line Item for O/T 2009	\$ Expended During 2009	% Expended during 2009
Finance	\$1,000	\$0.00	0.00%
Comptroller	\$0.00	\$181.14	See note 2 below
Purchasing	\$6,160	\$2,727.75	44.28%
County Clerk	\$702	\$13.28	1.89%
County Attorney	\$0.00	\$58.34	See note 2 below
Personnel	\$0.00	\$179.52	See note 2 below
Public Works Administration	\$1,850	\$827.83	44.75%
Building	\$78,500	\$84,605.44	107.78%
Information Services (see note # 1)	\$1,350	\$8,178.74	605.83%
E-911 Emergency Communications	\$71,240	\$56,846.46	79.80%
Sheriff	\$548,154	\$433,216.99	79.03%
Probation	\$28,000	\$35,878.78	128.14%
Corrections Division	\$277,690	\$485,541.35	174.85%
Community Corrections	\$10,000	\$8,061.53	80.62%
URGENT Forfeitures	\$18802.43	\$3,051.57	16.23%
Health Department	\$107,915	\$137,575.13	127.48%
WIC Program	\$0.00	\$261.76	See note 2 below
Narcotics Addictions Control	\$5,000	\$0.00	0.00%
Mental Health Administration	\$2,000	\$1,245.37	62.27%
Mental Health Programs	\$8,300	\$497.07	5.99%
Engineering	\$5,225	\$2,834.77	54.25%
Maintenance of Roads	\$239,625	\$242,072.38	101.02%
Machinery	\$117,150	\$90,514.51	77.26%
Snow Removal	\$399,375	\$302,970.49	75.86%
U.C. Area Transit (UCAT)	\$10,000	\$114,352.71	1143.53%
Social Services	\$186,500	\$70,989.53	38.06%
Tourism	\$5,000	\$4,119.12	82.38%
Parks	\$500	\$2,392.87	478.57%

Table 2 Notes:

1. The 2009 budgeted overtime line item detail for the Information Services Department was incorrectly placed in the part-time line item of the County's adopted budget. Hence, this line item appeared to be excessively exceeded when in fact it had not been.

2. The following departments did not have an overtime budget, however they incurred the following amounts of overtime in 2009:

• Golden Hill Health Care Center	\$1,646,969.83
• WIC Program	261.76
• Comptroller	181.14
• Personnel	179.52
• County Attorney	58.34

Based on our review of the above data, we selected the following five departments to be surveyed:

1. Golden Hill Health Care Center,
2. Ulster County Health Department,
3. Ulster County Area Transit (UCAT),
4. Ulster County Department of Information Services, and
5. Ulster County Corrections (Jail).

Our survey consisted of a series of questions to determine if the objectives of this report were being met. The findings and recommendations found in this report should not be used to infer or construe conclusions about departments not included in this study, but should guide understanding on over time management in all departments.

FINDINGS

Introduction

According to the County's Charter and Code, one of the responsibilities of the Ulster County Comptroller's Office is to examine, audit and verify all books, records and accounts kept by the various administrative units, offices and officials paid from county funds. Another is to assess the degree to which county operations are being operated in the most economical, efficient and effective manner.

Ulster County Policy Manual §3070 governs overtime. It indicates that time and one-half shall be paid for all hours worked in excess of 40 hours per week and, in the case of highway department personnel, in excess of 8 hours per day. The policy states that "all overtime is subject to approval of the Legislature or in an emergency must be substantiated by the Department Head."

Other sections of the manual address issues such as compensatory time and other work related criteria. We also note the existing policy manual is out-dated and the Ulster County Legislature intends to update the manual. The procedures outlined in §3070 require department heads to request approval of overtime from their legislative committee.

The existing Standard Operating Procedures (SOP), last updated on June 22, 2009, addresses overtime. We note that a draft revision of the SOP is currently in circulation for comment and it does include a procedure and form for requesting overtime or compensatory time. If adopted, it would require 72 hours (3 days) advance request by department heads for use of overtime. In the case of emergencies, the form would need

to be submitted within 48 hours (2 days). It further proposes that the department head must complete a cost/benefit analysis when submitting the request.

There are five groups of employees represented by a collective bargaining agreement and one group of non-represented managers. The bargaining agreements include Civil Service Employees Association (CSEA), New York State United Teachers (NYSUT), Communications Workers of America (CWA) which represents U. C. Sheriff's employees, Policemen's Benevolent Association (PBA) and the PBA Superior Officer's Unit.

The CSEA and NYSUT bargaining agreements stated that compensatory time would be given for 35 hour work week employees for hours worked between 35 and 40. All other CSEA and NYSUT 40 hour a week employees and 35 hour a week employees who worked past 40 hours during the week as well as all members of the CWA and PBA bargaining agreements that work in excess of 40 hours a week would be compensated at overtime (time and one-half).

Managing Overtime Interview with Departments

All five departments explained that overtime is managed from a total department personnel cost perspective. It was referred to as a "roll-up" of expenses.

It was explained that each department's aggregate personnel budget included a full compliment of staff and the sub-categories of overtime expense, and vacancy factors. The aggregated personnel line enables unspent funds in one sub-category to cover over-spending in another sub-category, such as overtime.

Departmental budgets are developed on a line item basis with personnel expenses categorized as regular pay, shift pay, holiday pay, on-call pay, longevity, part-time pay and overtime¹. They are not, however, reported in the same manner. Monthly management reports received by each department "rolls-up" all personnel expenses from each sub-category into a single number of personnel expenses paid for the previous month.

Monthly financial reports that present overtime aggregated into a single personnel line cannot be measured against the budgeted expectations for all categories of personnel costs. A key component of measuring to manage is the base line, the estimate of expense projected in the budget.

The departments we chose to evaluate vary in the nature of the services they provide and therefore the circumstances that affect how and why they use overtime as a management strategy.¹ Differing needs necessitate overtime management practices specific to the unique departments.

We have already reviewed the status of County-wide policies and contractual guidance regarding overtime. Table 3 summarizes departmental policies or practices.

¹ Due to the account coding system requirements of the New York State Health Department (which are different from all the other County departments), Golden Hill Health Care Center does not budget personnel expenses using sub-categories.

DEPARTMENTAL GOVERNANCE OF OVERTIME

Table 3

Department	Policy Governing Overtime
Information Services	E-mail notice to employees during December 2008 and January 2009 explaining the departments overtime approval procedures that employees were to follow.
Health Department	The new Health Department Director issued inter-office procedure memos in January 2010 to staff on how overtime would be approved and paid.
Ulster County Area Transit (UCAT)	The director reviews overtime on a daily basis with division supervisors. No written policies or procedures in place.
U. C. Sheriff Corrections Division	Written policies are in place on how overtime is to be authorized and used. In addition, the Corrections Officers Bargaining Agreement also dictates the manner if which overtime is issued.
Golden Hill Health Care Center	A memo was issued in December 2009 detailing the procedure to be followed in order for overtime to be approved and paid. There are no written policies governing overtime. Overtime is also governed in accordance with the CSEA contract.

Monitoring & Control of Overtime Interview with Departments

Ensuring overtime is effectively managed requires regular monitoring to identify trends early on, to make sure funds are adequate, to track over-expenditure and justify it. It is important that clear service standards exist to justify overtime use and that economical alternatives to overtime are considered and used, as appropriate.

The following, Table 4, summarizes the processes used by each of the five departments we studied to monitor and control overtime usage.

PROCESSES TO MONITOR & CONTROL OVERTIME USAGE

Table 4

<p>Golden Hill Health Care Center</p>	<p>Every two week period is scheduled ahead of time and if overtime is determined to be a possible issue, employees are encouraged to either swap days off or fill in for one another so that overtime is mitigated.</p> <p>Flex scheduling is used wherever possible.</p> <p>Monthly payroll reports which break out regular pay from other types (overtime, call back, etc.) are printed and discussed in meetings with department heads where payroll and overtime costs are reviewed.</p> <p>Vacation schedules must be submitted on or before April 15th of the year so that the summer schedule can be developed to mitigate overtime costs.</p> <p>Employees have been instructed to complete overtime request slips that must be approved prior to overtime being incurred; unauthorized overtime will not be paid.</p>
<p>Ulster County Transportation (UCAT)</p>	<p>Vacations are scheduled ahead of time so overtime hours can be kept to a minimum.</p> <p>During February 2010 then current bus routes were reviewed and changes were made with an objective to have the new routes reduce overtime.</p> <p>The repair shop staff has three employees during the day, three during nights and two on weekends. Although this does not eliminate overtime, it does help to reduce the amount of overtime incurred.</p> <p>There is a daily sign-in sheet which lists the employees that were either called in for overtime or put on overtime (such as a dispatcher filling in for a bus driver) and the reason for the overtime. This sheet is reviewed daily by the UCAT Director and the area manager to see what can be done to keep the overtime at a minimum.</p>
<p>Ulster County Health Department</p>	<p>The new director conducted a study of 2009 overtime by division and by individual to determine where overtime was being incurred and by whom. Moving forward, this system is being used to continuously monitor the department's overtime usage.</p> <p>Each division manager is responsible for developing a schedule of when employees will be off and then must monitor the department's staffing to minimize overtime.</p> <p>All employees must request overtime in advance which must be approved by the employee's immediate supervisor and the director prior to being incurred.</p> <p>The department receives a monthly overtime report from the County Department of Finance which contains each individual employee's overtime</p>

	<p>for that month and year-to-date. The director informed us that he reviews this report monthly.</p> <p>Bi-weekly meetings with division managers are held and overtime may or may not be discussed depending on how the payroll expenditures versus budgeted amounts are working out. Also any anomalies are questioned and resolved.</p> <p>Flex scheduling is used as much as possible as are part-time employees to fill in, especially during the summer months when most employees take vacation.</p>
<p>Ulster County Sheriff Corrections Division</p>	<p>The payroll clerk will printout on a monthly basis, an overtime report from the county's financial system which is reviewed by the Sheriff and department managers.</p> <p>Sheriff receives a bi-weekly overtime payroll report which lists the employees who worked overtime, number of hours, and the cost. These reports are discussed at the monthly labor/management meetings.</p> <p>Each watch commander (Shift Lieutenant) is responsible for monitoring and controlling the amount of overtime incurred for that particular shift. However, State regulations dictate the minimum number of correction officers required to staff each post.</p> <p>Part-time correction officers are used where feasible; however, part-time correction officers are limited by law to working only 1040 hours in any given year.</p> <p>When possible, sections of the jail are shut down.</p> <p>Correction officers will swap days off with other officers in order to reduce the amount of overtime incurred.</p>
<p>Ulster County Information Services Department</p>	<p>Budget variance reports are printed weekly for departments that request them. Managers as well as the director and assistant director receive these reports.</p> <p>Employees verbally request overtime which is authorized by their department manager who then receives a verbal authorization from the department director. Forms are printed out after the fact to be submitted with the payroll sheets.</p> <p>Flex scheduling is used and part-time employees are used for coverage in the telephone call center.</p>

Managing Overtime Interview with Budget Director and County Executive Staff

We were informed that:

- All County departments manage personnel costs from the "roll-up" basis.
- Monthly budget reports are issued to the County Legislature so they can monitor the financial affairs of the county. These reports are issued on the "roll-up" basis.
- The budget is developed with line item detail because, historically, departments provided that level of detail and the practice has continued.
In the past, departments were provided a monthly management report with the same level of detail as the adopted budget so reports required by other agencies could be completed. When software tools such as Microsoft Office (ie: Excel & Access) came into common use departments generated the detailed information themselves.
- Budget amendments for over-expending payroll sub-categories are not done due to the fact that payroll is managed on a "roll-up" basis rather than on a line-item basis. Therefore as long as a department does not over spend their entire payroll budget, transfers are not necessary. However, if need be, the County Executive does have the authority, as stated in the County Charter, to make such transfers without legislative approval.

COMPTROLLER'S ASSESSMENT AND RECOMMENDATIONS

Based on the findings of this study, we conclude that:

- Each of the departments we reviewed has policies, procedures or processes in place to manage overtime and, based on their report to us, it appears they are followed;
- The policies and procedures in place are not adequate to fully manage overtime costs; and
- The individuals who monitor their department's overtime do not have the necessary tools to perform this function timely and accurately.

The current system used to monitor, manage and report overtime payroll costs is flawed. Other than a central theme of "keeping overtime costs in check," the County lacks cohesive policies, procedures and systems to guide departments in their management of overtime.

Overtime procedures in use by the departments are based on the unique needs and characteristics of each department. It is expected that sub-policies or procedures specific to departmental needs would be developed, but they should be developed in concert with a county-wide policy and in accordance with a common set of standards.

Reporting and Management of Overtime Costs

The New York State Office of the Comptroller is charged with establishing the chart of accounts which all local governments are required to use. According to the NYS Comptrollers Accounting and Reporting Manual (page 10) "The books of accounts must establish budgetary control at the level of detail contained in the original budgets and as modified by the governing board during the fiscal year."

In addition, the National Council on Governmental Accounting (NCGA) Interpretation 10 (State and Local Government Budgetary Reporting) defines the appropriated budget as the expenditure authority created by the appropriation bills or ordinances that are signed into law and related estimated revenues, including all reserves, transfers, allocations, supplemental appropriations, and other legally authorized legislative and executive charges. One of the four principals on budgeting and budgeting control is that "Common terminology and classification should be used consistently throughout the budget, the accounts and the financial reports of each fund."

Since the budget is compiled and adopted on a line-item basis, it should be managed on the same basis.

In addition, the New York State Comptroller's accounting manual recommends the use of encumbrances (defined as commitments related to unperformed executed contracts for goods or services), as a means of enhancing budgetary control and to guard against the creation of liabilities in excess of the appropriations approved by the governing board.

We recommend that the County Budgeting Office take the following steps:

- Report monthly to the Legislature as well as to the departments and all other stakeholders, payroll financial activity on a line item basis as opposed to the roll-up aggregate basis which does not allow for financial statement (budget document) users to fully understand and follow how departments monitor and manage payroll expenditures.
- Require that budget transfers between personnel line-items are made to insure that overtime expenditures and other line-items do not exceed the budgeted appropriations during the year.
- Implement procedures whereby all known payroll commitments are encumbered, as appropriate, on a routine basis. Doing so will enhance the management of such expenditures.

Overtime Policies County Legislature

Policies – broad statements of principle governing the use of public funds - are essential. Policies should be consistent with governmental goals and should result from sound analysis. They should be cohesive, consistent with each other and the relationships between policies should be identified.

The Ulster County Legislature is the legislative, appropriating and policy-determining body of the County.

We recommend the County Legislature establish a clear policy statement guiding the use of overtime.

Departmental Policies and Procedures County Executive's Office

Our survey of five departments clearly demonstrates that all five departments handle their internal reporting as well their monitoring of overtime on a non-uniform basis.

The first step in controlling workforce-related expenses is to gain visibility into where the dollars are going. Standardized reporting of actual expenditures as compared to the budget, on a line by line basis, allows for information to be readily and reliably analyzed. The rationale for having standardized procedures is to measure progress against expectations and to provide an early warning system for detection, and correction, of possible problems.

We recommend that the following issues be addressed to monitor and report on overtime activity:

- Development of a framework – a common set of standards – to guide managers in their oversight of overtime expenses.
- Where a department needs more specialized procedures, they should be written consistent with the county-wide standards and be widely available.
- Track the amount of direct overtime versus indirect overtime. Direct overtime results when activities such as public emergencies occur. Indirect overtime results when, for example, an employee has to work overtime to cover an absence. Such tracking enables managers to have a better understanding of overtime use and to develop appropriate containment strategies.

APPENDIX A
Response from Agency Officials with
Comptroller's Comments

A draft of this report was provided to the Office of the County Executive and the Ulster County Sheriff and each was asked to help ensure the facts on which we have relied in preparing these findings are accurate and complete. Each was invited to submit a letter of response identifying any facts not accurate or complete.

In a letter dated October 20, 2010 from Arthur J. Smith, Budget Director, Office of the County Executive three notes regarding accuracy are made:

A) Information Services – It is stated in the Background section that five departments whose overtime for 2009 was exceeded were chosen for review. In fact, the Information Services Department only spent 87.47% of its overtime budget. While a note on Page 7 is included stating that “The 2009 budgeted overtime line item detail for the Information Services Department was incorrectly placed in the part-time line item of the County’s adopted budget. Hence, this line item appeared to be excessively exceeded when in fact it not been.” The report shows the incorrect amount in Table 2.

Comptroller’s Note: The amount listed in Table 2 illustrates our Sample Design. It was obtained from an H.T.E. budget summary report and is the number provided in that report.

B) Golden Hill – In 2009, the correct amount of overtime expenses at Golden Hill was \$1,441,055.51. Your report should include that because Golden Hill operates 24 hours a day, 365 days a year and has 13 or 14 holidays paid at time and a half, Golden Hill always have overtime expenses. Other collective bargaining agreements also add to the need for overtime use: personal leave, sick time and vacation seniority requirements, just to name a few. Overtime must be used when absent staff must be paid, such as when employees are on sick leave, take personal time, FMLA, Worker’s Compensation and Disability. After extensive study, it has been determined that relying on overtime is a much less expensive alternative to hiring enough staff so that overtime is not needed.

Comptroller’s Note: The amount we documented is the total overtime for 2009 as detailed in the payroll registers provided by the Department of Finance.

C) Table 2 – Under the Department of the County Attorney, the reader is directed to note 2 below, but note 2 includes the District Attorney, not the County Attorney.

Comptroller’s Note: The correction to Note 2 has been made.

END NOTES

DRIVERS OF OVERTIME

Department	Concerns/Issues Driving Overtime in Department
Information Services	<ul style="list-style-type: none"> • Board of Election Results • Unplanned projects (moving Health Clinics & Mental Health Billing Department) • Planned projects (printing of town/village/school tax bills)
Health Department	<ul style="list-style-type: none"> • Nursing Department issues such as providing clinics to residents. • Environmental Department conducting NYS required inspections on weekends of event vendors such as portable food vendors, pools and camps.
Ulster County Area Transit (UCAT)	<ul style="list-style-type: none"> • Days off due to vacation or sick days. • Bus drivers removed due to DMV regulation issues or a personal driving issue with DMV. (ie: Not passing bi-annual road test or driver safety class or involved in motor vehicle accident) • Insufficient compliment of full time employees to man routes. • Employees out on disability or Workmen's Compensation. Also those bus drivers who are out on disability must be kept on the driver's schedule which creates the need for overtime. • Mandatory Training Days required by both the Federal Government and NYS DMV. • Special Events and/or road construction. • Breakdowns or busses taken off road for repairs.
Correction Services (Jail)	<ul style="list-style-type: none"> • 207-C (Disability) cases. • Days off due to vacation, sick, training requirement days or Family Medical leave Act (FMLA) allowances. • Gender issues (1 on 1 guard duty requirements) • 1 on 1 guard duty for particular inmates. • Transportation Requirements for court appearances, medical needs or court authorized event appearances. • NYS required minimum staffing requirements for each shift.
Golden Hill Health Care Center	<ul style="list-style-type: none"> • Disability and Workmen's Compensation Cases. • Section 75 disciplinary issues. • NYS required minimum staffing requirements per patient.