

Ways & Means Committee

Regular Meeting Minutes

DATE & TIME: July 10, 2018 – 5:00
LOCATION: KL Binder Library, 6th Floor, County Office Building,
244 Fair Street, Kingston, NY
PRESIDING OFFICER: Richard Gerentine, Chairman
LEGISLATIVE STAFF: Amber Feaster
PRESENT: Legislators Laura Petit, Lynn Archer, Tracey Bartels, Craig
V. Lopez, Mary Beth Maio (arrived at 5:22), James F.
Maloney, and Joseph Maloney
ABSENT: None
QUORUM PRESENT: Yes
OTHER ATTENDEES: Legislators David B. Donaldson, Manna Jo Greene, Jonathan
Heppner, Herbert Litts III, Kathy Nolan, and Hector Rodriguez;
Nicholas Pascale, Legislative Counsel; Kyle Barnett, Legislative
Counsel; Chris Ragucci, Minority Counsel; Burt Gulnick,
Commissioner of Finance; Lisa Cutten, ACE Director; Nina
Postupak, County Clerk; Mark Longto, County Attorney; Marc
Rider, Deputy County Executive; Ed Jordan, Director of
Purchasing; Dennis Doyle, Director of Planning; Chris White,
Deputy Director of Planning; Evan Gallo, Deputy Comptroller;
Alicia DeMarco, Office of the Comptroller; Jennifer Clark and
Marie Bing, County Attorney; Patricia Doxsey, Daily Freeman;
Kevin Smith, Woodstock Land Conservancy/ Friends of Catskill
Mountain Rail Trail; John Grossbohl, City of Kingston
Complete Streets Advisory Council; Ralph Durham, Ashokan
Rail Trail; Maxanne Resnick, Woodstock Land Conservancy;
Mike Dovich, Marlboro Local Conservative Chair; Lee Kalish,
Kingston Greenline; Nick Mercurio, Resident

- **Chairman Gerentine called the meeting to order at 5:04 PM**

**Motion No. 1: To approve the Minutes of June 12, 2018 Regular, June 12, 2018 Special
Joint, June 19, 2018 Regular, and June 19, 2018 Special**

Motion Made By: Legislator Maloney (James)
Motion Seconded By: Legislator Archer

Discussion: None

Voting In Favor: Legislators Gerentine, Petit, Archer, Bartels, Lopez, Maloney (James),
and Maloney (Joseph)

Voting Against: None

No. of Votes in Favor: 7 (9- Legislators Maio and Ronk approved Minutes of June 12, 2018 Special)
No. of Votes Against: 0
Disposition: Approved

Motion No. 2: To approve Resolution No. 280 – Authorizing The Chairman Of The Ulster County Legislature To Accept Funding From The New York State Education Department, State Archives Division For The Development Of A Permanent Archival Exhibit - Amending The 2018 Ulster County Budget– County Clerk

Resolution Summary: This Resolution amends the 2018 Ulster County Budget in order to accept a grant from the New York State Department of Education, State Archives Division for \$23,859 to be used to develop and construct a permanent archival exhibit to increase public awareness of the abundance of historical information and resources contained within the Ulster County Clerk Archival Records Collection.

Motion Made By: Legislator Maloney (James)
Motion Seconded By: Legislator Archer

Discussion: Nina Postupack, County Clerk, informed the Committee that the Department has received an archival grant for \$23,859.00, making the total received from the Department of Education for archival purposes over \$800,000. Further, Ms. Postupack stated that the Department of Education has been very supportive of the Department's records management and their archival program, explaining that the Department has completed 40 exhibits throughout the County over the years and that this grant will be used to fund a gallery which will be a permanent exhibit on the 2nd floor of the County Office Building. Chairman Gerentine thanked Ms. Postupack for her hard work bringing the project to fruition.

Voting In Favor: Legislators Gerentine, Petit, Archer, Bartels, Lopez, Maloney (James), and Maloney (Joseph)
Voting Against: None
No. of Votes in Favor: 7
No. of Votes Against: 0
Disposition: Approved

Motion No. 3: To approve Resolution No. 307 – Amending Capital Project No. 459 – Ashokan Rail Trail Project - To Include Costs For Phase 2 Construction And Construction Inspection – Department Of Planning

Resolution Summary: This Resolution amends Capital Project No. 459 – Ashokan Rail Trail Project – to include additional costs for Phase 2 Construction and Construction Inspection, in the total amount of \$7,651,381.00.

Motion Made By: Legislator Petit
Motion Seconded By: Legislator Maloney (James)

Discussion: Chris White, Deputy Director of Planning, provided a budget breakdown to the committee, which included the Project’s cost and correlating revenues to date. Chris White explained that the purpose of the Resolution is to amend the Project in order to add \$8.25 million for phase 2 construction and construction inspection related expenditures, that the total Project cost is below \$10 million, and that the reason the Project costs are higher than originally anticipated is due to increases in scope, including wetland detours and boardwalks. Further, Chris White emphasized that value engineering steps have been taken to bring costs to a more reasonable amount and that this project will be a model of environmental sustainability. Discussion pursued on the Butternut Culvert. Legislator Petit explained that she is voting “no” due to communications from constituents who believe that there will be further litigation, emphasizing that she is not opposed to trails but is looking to protect the tracks. Chris White affirmed that the County won litigation in State Supreme Court and that the Federal case was won 2 weeks prior to this.

Voting In Favor: Legislators Gerentine, Archer, Bartels, Lopez, Maloney (James), and Maloney (Joseph)
Voting Against: Legislator Petit
No. of Votes in Favor: 6
No. of Votes Against: 1
Disposition: Approved

Motion No. 4: To approve Resolution No. 301 – Approving The Execution Of A Contract Amendment In Excess Of \$50,000.00 Entered Into By The County – Barton & Loguidice DPC – Department Of Planning

Resolution Summary: This Resolution approves the execution of a contract amendment with Barton & Loguidice DPC from July 23, 2018 through December 31, 2019 to expand the scope of work to include additional engineering services related to construction oversight, management, and construction support for the Ashokan Trail project for \$589,900.00, making the contract total \$1,266,900.00.

Motion Made By: Legislator Maloney (James)
Motion Seconded By: Legislator Archer

Discussion: Legislator Petit stated that she is a no for the same reasons disclosed under Resolution No. 307.

Voting In Favor: Legislators Gerentine, Petit, Archer, Bartels, Lopez, Maloney (James)
Voting Against: Legislators Petit and Maloney (Joseph)
No. of Votes in Favor: 5
No. of Votes Against: 2
Disposition: Approved

Motion No. 5: To approve Resolution No. 302 – Approving The Execution Of A Contract In Excess Of \$50,000.00 Entered Into By The County – A. Servidone, Inc. – Department Of Planning

Resolution Summary: This Resolution approves the execution of a contract with A. Servidone, Inc. from August 1, 2018 through August 15, 2019 for construction services for the Ashokan Trail project for \$7,287,029.09.

Motion Made By: Legislator Maloney (James)
Motion Seconded By: Legislator Archer

Discussion: Legislator Petit stated that she is a no for the same reasons disclosed under Resolution No. 307.

Voting In Favor: Legislators Gerentine, Archer, Bartels, Lopez, Maloney (James), and Maloney (Joseph)
Voting Against: Legislator Petit
No. of Votes in Favor: 6
No. of Votes Against: 1
Disposition: Approved

Motion No. 6: To approve Resolution No. 319 – Confirming The Appointment Of Edward Jordan As Director Of Purchasing

Resolution Summary: This Resolution confirms the appointment of Ed Jordan as Director of Purchasing.

Motion Made By: Legislator Maloney (James)
Motion Seconded By: Legislator Petit

Discussion: Deputy County Executive Marc Rider introduced Ed Jordan to the Committee, explaining that he has been the Deputy Director of Purchasing for the past 7 years and has been with the Department for the past 9 years. Further, Marc Rider explained that Ed Jordan

is very skilled and professional in all aspects of purchasing and he believes that he is a phenomenal choice for the position.

Voting In Favor:	Legislators Gerentine, Petit, Archer, Bartels, Lopez, Maloney (James), and Maloney (Joseph)
Voting Against:	None
No. of Votes in Favor:	7
No. of Votes Against:	0
Disposition:	Approved

Motion No. 7: To approve Resolution No. 320 – Adopting Updated Procurement Manual Pursuant To General Municipal Law Section 104-b – Department Of Purchasing

Resolution Summary: This Resolution adopts the updated Policies and Procedures of the Ulster County Department of Purchasing as set forth in the Procurement Manual.

Motion Made By:	Legislator Bartels
Motion Seconded By:	Legislator Petit

Discussion:	Legislator Bartels asked if the language added to the Procurement Manual is standardized. Ed Jordan, Director of Purchasing, explained that the guidance was taken from other purchasing directors throughout the state who have been highly involved with the process of Uniform Guidance implementation, including those who taught several webinars on the guidance. Legislator Bartels asked if under Section X “Sale of County Surplus Personal Property”, which provides that “...an item or items of County property (other than real property) is no longer useful, the Director of Purchasing may utilize an electronic auctioning service such as eBay, or an equivalent service provider, to dispose of said property...”, vehicles may be sold in this manner and if eBay is utilized. Marc Rider, Deputy County Executive, stated that eBay is not currently utilized by the County and that Auctions International is, which is another online auction house, affirming that the County has had a lot of success with this company. Discussion pursued on the disposal of equipment that is not real property.
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Voting In Favor:	Legislators Gerentine, Petit, Archer, Bartels, Lopez, Maloney (James), and Maloney (Joseph)
Voting Against:	None
No. of Votes in Favor:	7
No. of Votes Against:	0
Disposition:	Approved

Resolution No. 197 – Establishing A Policy To Limit Participation In Party Politics By Appointees Of Ulster County Elected Officials

Resolution Summary: This Resolution establishes a policy to prohibit disclosed positions within Ulster County from holding any position of authority within any political party and prohibiting disclosed positions from making a contribution of any sum of money to any committee on behalf of any candidate for an Ulster County elected office.

Discussion: Legislator Joseph Maloney stated that he is withdrawing this Resolution in order to pursue a Local Law on the contents therein.

Disposition: Withdrawn

Motion No. 8: To approve Resolution No. 290 – Approving The Execution Of A Contract In Excess Of \$50,000.00 Entered Into By The County – Drescher & Malecki LLP – Legislature

Resolution Summary: This Resolution approves the execution of a contract with Drescher & Malecki LLP from May 1, 2018 through December 1, 2021 in the amount of \$195,000.00 for the audit of financial accounts and records of the Ulster County for compliance with Generally Accepted Accounting Principles.

Motion Made By: Legislator Bartels

Motion Seconded By: Legislator Archer

Discussion: Chairman Gerentine explained that this contract pertains to the Annual External audit, that the Company was selected by the Audit Committee through the County's RFP Process, and that Drescher & Malecki LLP is currently performing these procedures for the County. Legislator Bartels reiterated desire to complete a Preliminary Meeting between Drescher & Malecki and the Audit Committee so that the flow of information and communication is discussed and corrected prior to the completion of audit work.

Voting In Favor: Legislators Gerentine, Petit, Archer, Bartels, Lopez, Maloney (James), and Maloney (Joseph)

Voting Against: None

No. of Votes in Favor: 7

No. of Votes Against: 0

Disposition: Approved

Motion No. 9: To approve Resolution No. 291 – Approving The Execution Of A Contract In Excess Of \$50,000.00 Entered Into By The County – L.W. Tree Service Inc – Department Of Public Works

Resolution Summary: This Resolution approves the execution of a contract with L.W. Tree Service, Inc. from August 1, 2018 through July 30, 2019 in the amount of \$91,390.00 for the removal of dead and dying ash and other hazardous trees.

Motion Made By: Legislator Maloney (James)
Motion Seconded By: Legislator Bartels

Discussion: Legislator Bartels asked if it is possible to obtain an estimate of how far along the tree removal process is and if a tree inventory has been taken on County property to determine how far into the resolution of this crisis the County is. Marc Rider, Deputy County Executive, answered that one contract for Ash Tree removal has been completed in full and that the contract before the Committee is for the performance of ongoing services to include the removal of more Ash Trees, as needed, and for the removal of other hazardous trees which inhibit right-of-way's or create other hazards. Dennis Doyle, Director of Planning, replied that the Department of Environment is working on the answer to this question, that the Department is aware of where the concentrations of issues are and where the infestations are, and that the Department is currently marking trees. Discussion pursued on what happens to the Ash trees after they're removed.

Voting In Favor: Legislators Gerentine, Petit, Archer, Bartels, Lopez, Maio, Maloney (James), and Maloney (Joseph)
Voting Against: None
No. of Votes in Favor: 8
No. of Votes Against: 0
Disposition: Approved

Motion No. 10: To postpone Resolution No. 292 – Approving The Execution Of A Contract Amendment In Excess Of \$50,000.00 Entered Into By The County – Complete Building Solutions Inc – Department Of Public Works

Resolution Summary: This Resolution approves the execution of a contract amendment with Complete Building Solutions, Inc. from May 1, 2018 through July 31, 2019 to exercise the second of two options to extend the term of agreement for janitorial services for various County Buildings for an additional \$171,150.00, making the contract total \$764,206.00.

Motion Made By: Legislator Bartels
Motion Seconded By: Legislator Maloney (James)

Discussion: Legislator Bartels asked what the square footage of probation is and if an analysis of what this contract would cost in-house has been completed. No one present was aware of the performance of such an analysis. Legislator Bartels that consideration of an analysis be given. Marc Rider, Deputy County Executive, agreed to have public works look into performing such an analysis. Legislator Bartels inquired of vehicle cleaning costs included within the contract. Burt Gulnick, Commissioner of Finance, agreed to follow up.

Voting In Favor: Legislators Gerentine, Petit, Archer, Bartels, Lopez, Maio, Maloney (James), and Maloney (Joseph)

Voting Against: None

No. of Votes in Favor: 8

No. of Votes Against: 0

Disposition: Postponed

Motion No. 11: To approve Resolution No. 293 – Approving The Execution Of A Contract Amendment In Excess Of \$50,000.00 Entered Into By The County – Arthur F. Mulligan Inc – Department Of Social Services

Resolution Summary: This Resolution approves the execution of a contract amendment with Arthur F. Mulligan, Inc. from August 31, 2018 through August 31, 2019 to exercise the first of two options to extend the term of agreement and increase rates according to the CPI for Preschool and Special Education transportation services for an additional estimated \$2,252,383.00, making the estimated contract total \$5,450,674.00.

Motion Made By: Legislator Petit

Motion Seconded By: Legislator Maloney (James)

Discussion: None

Voting In Favor: Legislators Gerentine, Petit, Archer, Bartels, Lopez, Maio, Maloney (James), and Maloney (Joseph)

Voting Against: None

No. of Votes in Favor: 8

No. of Votes Against: 0

Disposition: Approved

Motion No. 12: To approve Resolution No. 294 – Approving The Execution Of A Contract Amendment In Excess Of \$50,000.00 Entered Into By The County – Rolling V Bus Corp – Department Of Social Services

Resolution Summary: This Resolution approves the execution of a contract amendment with Rolling V Bus Corp from August 31, 2018 through August 31, 2019 to exercise the first of two options to extend the term of agreement and increase rates according to the CPI for Preschool and Special Education transportation services for an additional estimated \$70,000.00, making the estimated contract total \$209,357.00.

Motion Made By: Legislator Archer

Motion Seconded By: Legislator Bartels

Discussion: None

Voting In Favor: Legislators Gerentine, Petit, Archer, Bartels, Lopez, Maio, Maloney (James), and Maloney (Joseph)

Voting Against: None

No. of Votes in Favor: 8

No. of Votes Against: 0

Disposition: Approved

Motion No. 13: To Approve Resolution No. 295 – Approving The Execution Of A Contract Amendment In Excess Of \$50,000.00 Entered Into By The County – Unlimited Care Inc – Department Of Social Services

Resolution Summary: This Resolution approves the execution of a contract amendment with Unlimited Care, Inc. from July 1, 2018 through August 31, 2019 to increase the not-to-exceed amount for nursing services provided to preschool children during transport – due to an increased number of students requiring services – for \$115,000.00, making the contract total \$238,000.00.

Motion Made By: Legislator Maloney (James)

Motion Seconded By: Legislator Petit

Discussion: Legislator Bartels asked what services are included and where the services are being provided. Burt Gulnick, Commissioner of Finance, explained that the providers tend to the student(s) throughout the school day, including getting on the school bus at the child's home, attending school, and getting back on the bus for the return trip home.

Voting In Favor: Legislators Gerentine, Petit, Archer, Bartels, Lopez, Maio, Maloney (James), and Maloney (Joseph)

Voting Against: None

No. of Votes in Favor: 8

No. of Votes Against: 0

Disposition: Approved

Motion No. 14: To discuss Resolution No. 296 – Approving The Execution Of A Contract Amendment In Excess Of \$50,000.00 Entered Into By The County – Rondout Legal Services Inc – Department Of Social Services

Resolution Summary: This Resolution approves the execution of a contract amendment with Rondout Legal Services, Inc. from October 31, 2018 through October 31, 2019 to exercise the first of two options to extend the term of agreement for legal process services for an additional \$110,000.00, making the contract total \$440,000.00.

Motion Made By: Legislator Archer
Motion Seconded By: Legislator Maloney (James)

Discussion: Legislator Archer asked how many people are served by this contract, what the cost per serving is, and if the cost varies depending on how far they go. Marc Rider, Deputy County Executive, responded that this contract was awarded through the Request For Proposal (RFP) process. Legislator Bartels requested a breakdown the total contact costs and a breakdown of the actual costs in the prior year based on how many people were served. Marc Rider informed the Committee that only two (2) or three (3) proposals have been received through the RFP process for the included services in the past and that the prior agency contracted was not providing adequate services, which resulted in legal issues for the County. Discussion pursued as to the participation of the Sheriff on the included services.

Motion No. 15: To postpone Resolution No. 296 – Approving The Execution Of A Contract Amendment In Excess Of \$50,000.00 Entered Into By The County – Rondout Legal Services Inc – Department Of Social Services

Resolution Summary: This Resolution approves the execution of a contract amendment with Rondout Legal Services, Inc. from October 31, 2018 through October 31, 2019 to exercise the first of two options to extend the term of agreement for legal process services for an additional \$110,000.00, making the contract total \$440,000.00.

Motion Made By: Legislator Bartels
Motion Seconded By: Legislator Archer

Voting In Favor: Legislators Gerentine, Petit, Archer, Bartels, Lopez, Maio, Maloney (James), and Maloney (Joseph)
Voting Against: None
No. of Votes in Favor: 8
No. of Votes Against: 0
Disposition: Postponed

Motion No. 16: To approve Resolution No. 297 – Approving The Execution Of A Contract In Excess Of \$50,000.00 Entered Into By The County – Family Of Woodstock Inc – Department Of Social Services

Resolution Summary: This Resolution approves the execution of a contract with Family of Woodstock, Inc. for PINS and JD case management services from November 1, 2018 through October 31, 2019 for \$57,572.00.

Motion Made By: Legislator Bartels
Motion Seconded By: Legislator Archer

Discussion: Legislator Archer explained that percentages have been provided as supporting documentation to the contract rather than projected numbers, requesting the number of people served by this contract. Further, Legislator Archer inquired of the contract's reporting requirement, asking where the required reports go and if the corresponding Legislative standing committee has received this information. Burt Gulnick, Commissioner of Finance, agreed to follow up.

Voting In Favor: Legislators Gerentine, Petit, Archer, Bartels, Lopez, Maio, Maloney (James), and Maloney (Joseph)
Voting Against: None
No. of Votes in Favor: 8
No. of Votes Against: 0
Disposition: Approved

Motion No. 17: To approve Resolution No. 298 – Approving The Execution Of A Contract In Excess Of \$50,000.00 Entered Into By The County – Family Of Woodstock Inc – Youth Bureau

Resolution Summary: This Resolution approves the execution of a contract with Family of Woodstock, Inc. for the Transitional Living Program from January 1, 2018 through December 31, 2018 for \$69,557.00.

Motion Made By: Legislator Petit
Motion Seconded By: Legislator Archer

Discussion: None

Voting In Favor: Legislators Gerentine, Petit, Archer, Bartels, Lopez, Maio, Maloney (James), and Maloney (Joseph)
Voting Against: None
No. of Votes in Favor: 8
No. of Votes Against: 0
Disposition: Approved

Motion No. 18: To approve Resolution No. 299 – Approving The Execution Of A Contract In Excess Of \$50,000.00 Entered Into By The County – Family Of Woodstock Inc – Youth Bureau

Resolution Summary: This Resolution approves the execution of a contract with Family of Woodstock, Inc. for the Family House Program from January 1, 2018 through December 31, 2018 for \$111,435.00.

Motion Made By: Legislator Petit
Motion Seconded By: Legislator Maio

Discussion: Legislator Archer asked if the supporting breakdown of individuals provided is a projected estimate and what happens if the actuals differ from these projections. Marc Rider, Deputy County Executive, confirmed that the contract contains a not-to-exceed valuation. Legislator Archer asked how many people have historically been served and how this has historically differed from projections. Marc Rider agreed to follow up.

Voting In Favor: Legislators Gerentine, Petit, Archer, Bartels, Lopez, Maio, Maloney (James), and Maloney (Joseph)
Voting Against: None
No. of Votes in Favor: 8
No. of Votes Against: 0
Disposition: Approved

Motion No. 19: To approve Resolution No. 300 – Approving The Execution Of A Contract Amendment Causing The Aggregate Amendment Amount To Be In Excess Of \$50,000.00 Entered Into By The County – Tyler Technologies, Inc. – Information Services

Resolution Summary: This Resolution approves the execution of a contract amendment with Tyler Technologies, Inc. from June 13, 2018 through December 31, 2020 to expand the scope of services to include software upgrade services for new release of the financial system for an additional \$1,800.00, making the contract total \$239,800.00.

Motion Made By: Legislator Maloney (James)
Motion Seconded By: Legislator Maio

Discussion: None

Voting In Favor: Legislators Gerentine, Petit, Archer, Bartels, Lopez, Maio, Maloney (James), and Maloney (Joseph)
Voting Against: None
No. of Votes in Favor: 8

No. of Votes Against: 0
Disposition: Approved

Motion No. 20: To approve Resolution No. 303 – Approving The Execution Of A Contract Amendment In Excess Of \$50,000.00 Entered Into By The County – National Business Equipment LLC – Information Services

Resolution Summary: This Resolution approves the execution of a contract amendment with National Business LLC from September 30, 2018 through September 30, 2019 to exercise the first of two options to extend the term of the lease for copiers for one year for an additional \$381,758.64, making the contract total \$1,497,117.35.

Motion Made By: Legislator Maloney (James)
Motion Seconded By: Legislator Bartels

Discussion: Legislator Bartels asked how many copiers are included within the conditions of this contract and what the buy-out option is. Marc Rider, Deputy County Executive, agreed to follow up but explained that the buy-out condition was part of the original Request For Proposal (RFP) as part of the initial change to a new Corporation. Ed Jordan, Director of Purchasing, informed the Committee that a study was performed on the cost of copiers prior to the completion of the RFP process and that upon implementation of the contract in discussion, these costs have decreased. Discussion pursued on the cost of copier contract.

Voting In Favor: Legislators Gerentine, Petit, Archer, Bartels, Lopez, Maio, Maloney (James), and Maloney (Joseph)
Voting Against: None
No. of Votes in Favor: 8
No. of Votes Against: 0
Disposition: Approved

Motion No. 21: To approve Resolution No. 304 – Amending The 2018 Ulster County Budget To Accept Funding From The New York State Children’s Alliance To Support The Family And Child Advocacy Center – Department Of Social Services

Resolution Summary: This Resolution amends the 2018 Ulster County Budget in order to accept funding from the New York State Children’s Alliance (NYSCA) for a grant of \$7,000.00 to be used to support training of Multi-Disciplinary Team (MDT) staff at the Family and Child Advocacy Center during calendar year 2018.

Motion Made By: Legislator Maloney (James)
Motion Seconded By: Legislator Archer

Discussion:	None
Voting In Favor:	Legislators Gerentine, Petit, Archer, Bartels, Lopez, Maio, Maloney (James), and Maloney (Joseph)
Voting Against:	None
No. of Votes in Favor:	8
No. of Votes Against:	0
Disposition:	Approved

Motion No. 22: To approve Resolution No. 305 – Authorizing The Chairman Of The Ulster County Legislature To Execute A Contract With The New York State Department Of Health To Continue The Tobacco Enforcement Program – Department Of Health

Resolution Summary: This Resolution authorizes the Chairman of the Legislature to execute a five-year contract and any future amendments thereto, for the period of April 1, 2018 through March 31, 2023, in the amount of \$318,825.00 with the New York State Department of Health to provide funds to continue the Tobacco Enforcement Program.

Motion Made By:	Legislator Petit
Motion Seconded By:	Legislator Maloney (James)

Discussion:	Legislator Bartels asked if the County is required to spend the included funding on compliance checks only or if consideration has been given to spending funds on education and outreach of any sort. Marc Rider, Deputy County Executive, answered that this funding is a state mandate. Legislator Bartels asked for confirmation of spending limitations.
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Voting In Favor:	Legislators Gerentine, Petit, Archer, Bartels, Lopez, Maio, Maloney (James), and Maloney (Joseph)
Voting Against:	None
No. of Votes in Favor:	8
No. of Votes Against:	0
Disposition:	Approved

Motion No. 23: To approve Resolution No. 309 – Authorizing The Chairman Of The Ulster County Legislature To Amend A Lease Agreement With Ulster Savings Bank For Public Defender Office - Department Of Public Works – Buildings And Grounds

Resolution Summary: This Resolution authorizes the Chairman of the Legislature to sign an agreement, and any amendments thereto, with the Ulster County Board of Cooperative Educational Services to provide a Deputy Sheriff to serve as a School Resource Officer for the term July 1, 2018 through June 30, 2019.

Motion Made By: Legislator Maloney (James)

Motion Seconded By: Legislator Maio

Discussion: None

Voting In Favor: Legislators Gerentine, Petit, Archer, Bartels, Lopez, Maio, Maloney (James), and Maloney (Joseph)

Voting Against: None

No. of Votes in Favor: 8

No. of Votes Against: 0

Disposition: Approved

Motion No. 24: To approve Resolution No. 310 – Amending Capital Project No. 488, Installation Of Shoulders Along Route 299, Towns Of New Paltz And Gardiner – Transportation Improvement Project (TIP) Not On The State Highway System – Amending The 2018 – 2023 Capital Improvement Program And Declaration Of Intent To Serve As Lead Agency Under SEQRA -Department Of Public Works (Highways And Bridges)

Resolution Summary: This Resolution authorizes the Chairman of the Legislature to enter into a lease agreement with Ulster Savings Bank for offices of the Public Defender on the second floor of 280 Wall Street, Kingston, NY for a term commencing July 15, 2018 through September 30, 2020 at an annual additional cost of \$4,732.00.

Motion Made By: Legislator Bartels

Motion Seconded By: Legislator Petit

Discussion: Legislator Bartels thanked the Department for focusing on this Shoulder, emphasizing her gratitude and stating that this location was incredibly dangerous and that it's very important to start the process of looking at and making changes to so many county roads to improve safety.

Voting In Favor: Legislators Gerentine, Petit, Archer, Bartels, Lopez, Maio, Maloney (James), and Maloney (Joseph)

Voting Against: None

No. of Votes in Favor: 8

No. of Votes Against: 0

Disposition: Approved

Motion No. 25: To approve Resolution No. 312 – Authorizing The Acquisition Of A Temporary Easement Over Certain Real Property For The Purpose Of Replacing The Bailey Bridge On Denning Road Over The East Branch Neversink River– Department Of Public Works

Resolution Summary: This Resolution authorizes the Chairman of the Legislature to execute, on behalf of the County of Ulster, any and all documents accepting the conveyance of the subject real property interest.

Motion Made By: Legislator Maloney (James)

Motion Seconded By: Legislator Maio

Discussion: None

Voting In Favor: Legislators Gerentine, Petit, Archer, Bartels, Lopez, Maio, Maloney (James), and Maloney (Joseph)

Voting Against: None

No. of Votes in Favor: 8

No. of Votes Against: 0

Disposition: Approved

Motion No. 26: To approve Resolution No. 313 – Amending The 2018 Ulster County Budget-Extreme Winter Recovery Funding Appropriation - Department Of Public Works (Highways And Bridges)

Resolution Summary: This Resolution amends the 2018 Ulster County Budget in order to account for funding from the New York State Department of Transportation of Extreme Winter Recovery for Ulster County Road and Bridge repairs in the amount of \$401,698.00 for State fiscal year 2018-2019.

Motion Made By: Legislator Maio

Motion Seconded By: Legislator Bartels

Discussion: None

Voting In Favor: Legislators Gerentine, Petit, Archer, Bartels, Lopez, Maio, Maloney (James), and Maloney (Joseph)

Voting Against: None

No. of Votes in Favor: 8

No. of Votes Against: 0

Disposition: Approved

Motion No. 27: To approve Resolution No. 314 – Amending The 2018 Ulster County Budget-CHIPS Funding Adjustment - Department Of Public Works (Highways And Bridges)

Resolution Summary: This Resolution amends the 2018 Ulster County Budget in order to account for a net adjustment to CHIPS appropriations and revenues equal to \$360,789.00.

Motion Made By: Legislator Maio

Motion Seconded By: Legislator Archer

Discussion: Legislator Petit confirmed the existence of rollover funds from the prior year.

Voting In Favor: Legislators Gerentine, Petit, Archer, Bartels, Lopez, Maio, Maloney (James), and Maloney (Joseph)

Voting Against: None

No. of Votes in Favor: 8

No. of Votes Against: 0

Disposition: Approved

Motion No. 28: To approve Resolution No. 315 – Approving A Work Order With The Dormitory Authority Of The State Of New York For Design And Procurement Services Related To Capital Project No. 527 – Classroom Renovations - SUNY Ulster

Resolution Summary: This Resolution authorizes the Chairman of the Legislature to enter into an agreement with the Dormitory Authority of the State of New York for the provision of services related to the design and procurement of furniture, fixtures, and equipment on SUNY Ulster’s Stone Ridge Campus and the Kingston Center of SUNY Ulster.

Motion Made By: Legislator Bartels

Motion Seconded By: Legislator Archer

Discussion: None

Voting In Favor: Legislators Gerentine, Petit, Archer, Bartels, Lopez, Maio, Maloney (James), and Maloney (Joseph)

Voting Against: None

No. of Votes in Favor: 8

No. of Votes Against: 0

Disposition: Approved

Motion No. 29: To approve Resolution No. 316 – Authorizing The Chairman Of The Ulster County Legislature To Execute A Payment In Lieu Of Taxes Agreement With Bluestone Solar, LLC For Solar Energy Systems Pursuant To Real Property Tax Law Section 487

Resolution Summary: This Resolution authorizes the Chairman of the Legislature to enter into a PILOT Agreement, and any amendments thereto, with Bluestone Solar LLC for the building and operations of a Solar Energy System.

Motion Made By: Legislator Petit

Motion Seconded By: Legislator Bartels

Discussion: Legislator James Maloney disclosed that he is the assessor for the Town of Kingston and that the Form 487 was filed with him but that he had nothing to do with the negotiation process.

Voting In Favor: Legislators Gerentine, Petit, Archer, Bartels, Lopez, Maio, and Maloney (Joseph)

Voting Against: None

Abstained: Legislator Maloney (James)

No. of Votes in Favor: 7

No. of Votes Against: 0

No. of Votes Abstained: 1

Disposition: Approved

Motion No. 30: To approve Resolution No. 317 – Authorizing The Commissioner Of Finance To Accept Bids For Parcels Of County-Owned Real Property For Private Sale And Authorizing The Chairman Of The Ulster County Legislature To Convey Such Parcel – Department Of Finance

Resolution Summary: This Resolution authorizes the Commissioner of Finance to accept payment as disclosed therein and authorizes and directs the Chairman of the Legislature to make, execute, and deliver to said bidder making payment, a quitclaim deed conveying the interest of the County in said parcel.

Motion Made By: Legislator Petit

Motion Seconded By: Legislator Maloney (Joseph)

Discussion: Legislator Bartels inquired about an included property which sold for \$1,000, specifically asking what this property is and why it couldn't be sold for more. Burt Gulnick, Commissioner of Finance, to research and follow up.

Disposition: No Action Taken

Motion No. 31: To approve Resolution No. 318 – Authorizing The Conveyance Of County-Owned Property To The Original Owner – Department Of Finance

Resolution Summary: This Resolution authorizes the Commissioner of Finance to accept payment as set for therein with respect to the parcel disclosed therein, and upon receipt of such payment, authorizes and directs the Chairman of the Legislature to make, execute, and deliver to the owner making payment, a quitclaim deed conveying the interest of the County in the parcel.

Motion Made By: Legislator Bartels

Motion Seconded By: Legislator Archer

Discussion:	None
Voting In Favor:	Legislators Gerentine, Petit, Archer, Bartels, Lopez, Maio, Maloney (James), and Maloney (Joseph)
Voting Against:	None
No. of Votes in Favor:	8
No. of Votes Against:	0
Disposition:	Approved

New Business:

Memorandum Dated June 8, 2018 from Elliot Auerbach, Comptroller to Michael Hein, County Executive – Subject: ColorPage Invoice for SPEAK and UlsterHelps Rack Cards Related to Resolution No. 24 of 2018 – Establishing A Policy To Prohibit The Use Of Public Funds To Place The Likeness Of Name Of Elected Officials On Public Service Announcements, Non-Commercial And Non-Political Advertising By Ulster County

Discussion: Chairman Gerentine provided a brief background of the issue. Legislative Counsel Nicholas Pascal affirmed that Legal Counsel agrees that Resolution No. 24 of 2018 is a presumptively valid policy, that it is the County's current policy, and that until it is challenged in court it remains the policy. Further, Nicholas Pascal stated that there is a policy before the Legislature this month which can be used to strengthen the current policy by clarifying any ambiguities or shortcomings which have been perceived to exist. Discussion pursued on the opportunity to amend the policy. Legislator Rodriguez asked if Legal Counsel believed the item in question is covered by the policy and is therefore a violation. Minority Counsel Chris Ragucci affirmed belief that the print in question falls squarely within the scope of the policy. Legislator Joseph Maloney emphasized belief that the print in question is a public service announcement per the definition of the policy, but stated that the business who performed the print services should be paid. Further, Legislator Joseph Maloney asked that the policy not be violated again, disclosing concerns over the use of taxpayer resources to create and defend the County Attorney's opinion on the policy. Mark Longto, County Attorney, said that while he agrees with Legislative Counsel that the policy is valid in that it has not yet been challenged in court, his opinion is that if the policy were to be challenged the court would find it to be invalid, emphasizing that two (2) separately elected officials have already disagreed on the meaning of the policy. Legislator Nolan asked that the policy be revisited so that it is not open to challenge, suggesting that the County Attorney's opinion be used to strengthen the current policy. Marc Rider, Deputy County

Executive, noted that more than one elected official did not interpret the policy to cover pamphlets and fliers, providing examples of such print items containing the names of elected officials. Evan Gallo, Deputy Comptroller, informed Committee members that The Office of the Comptroller has no choice but to deny payment of the invoice covering the print in question as the office believes that it is a violation of County Policy based on their interpretation of the policy. Legislator Donaldson contended that the current policy is not vague, arguing that according to the County Attorney's opinion the prior County Attorney should have told the County Executive to veto the policy but did not. Legislator Bartels stated that recorded Legislative meetings in which the intent of the policy was discussed would provide support against the argument of vagueness in court. Moreover, Legislator Bartels said that she feels that the reference to Public Officers Law §73-b seems to read as if to prohibit the use of an elected officials name in advertisement which would include the print in question, questioning if the County was preempted to already have this policy in place.

Chairman Gerentine explained that there is a public hearing scheduled and the Committee must adjourn the meeting and reconvene upon completion of the public hearings in order to complete the Committee's scheduled business.

Adjournment with Intent to Reconvene Upon Completion of Public Hearings

Motion Made By:	Legislator Archer
Motion Seconded By:	Legislator Bartels
No. of Votes in Favor:	7
No. of Votes Against:	0

Time:	6:08 PM
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DATE & TIME:	July 10, 2018 – 5:00
LOCATION:	KL Binder Library, 6 th Floor, County Office Building, 244 Fair Street, Kingston, NY
PRESIDING OFFICER:	Richard Gerentine, Chairman
LEGISLATIVE STAFF:	Amber Feaster
PRESENT:	Legislators Laura Petit, Lynn Archer, Tracey Bartels, Craig V. Lopez, Mary Beth Maio, James F. Maloney, and Joseph Maloney; and Legislative Chairman Kenneth J. Ronk, Jr.

ABSENT: None
QUORUM PRESENT: Yes
OTHER ATTENDEES: Legislators David B. Donaldson, Lynn Eckert; Manna Jo Greene, Jonathan Heppner, Herbert Litts III, Kathy Nolan, Hector Rodriguez, and Brian Woltman; Nicholas Pascale, Legislative Counsel; Kyle Barnett, Legislative Counsel; Chris Ragucci, Minority Counsel; Mark Longto, County Attorney; Marc Rider, Deputy County Executive; Ken Crannell, Deputy County Executive; Evan Gallo, Deputy Comptroller; Jennifer Clark and Marie Bing, County Attorney; Patricia Doxsey, Daily Freeman

- **Chairman Gerentine called the meeting to order at 6:54 PM**

New Business (continued):

Memorandum Dated June 8, 2018 from Elliot Auerbach, Comptroller to Michael Hein, County Executive – Subject: ColorPage Invoice for SPEAK and UlsterHelps Rack Cards Related to Resolution No. 24 of 2018 – Establishing A Policy To Prohibit The Use Of Public Funds To Place The Likeness Of Name Of Elected Officials On Public Service Announcements, Non-Commercial And Non-Political Advertising By Ulster County

Discussion: Chairman Gerentine reiterated that the Committee has no authority to authorize the Comptroller's office to approve payment of the invoice in discussion and that, while it was the Legislature's intent to prevent such actions from taking place, the question at hand is how the current situation should be handled considering all parties agree that the business should be paid. Marc Rider, Deputy County Executive, reiterated the County Executive's stance that the Office does not believe they were in violation of any County policies. Ken Crannell, Deputy County Executive, agreed that the Office would discuss the dispute with the Office of the Comptroller. Discussion pursued as to what printed materials are included within the scope of the policy, whether the policy is perceived as or is in actuality vague, how the issue can be resolved without any party violating the policy, whether the policy should be amended, the Committee's authority in the matter, if this is an issue the Ethics board should handle, and how to ensure that the invoice gets paid. The Committee and Legal Counsel agreed that the Committee has no authority to approve the invoice for payment and that no action can be taken by the Committee at this point in time. Chairman Gerentine asked the County Executive's Office and The Office of the Comptroller to meet prior to the next Ways & Means Committee meeting in order to discuss possible avenues of resolution. All parties agreed.

Old Business:

Commissioner of Finance Response to Finance and Budget Departments Staffing Levels

Discussion: Chairman Gerentine explained that the Director of ACE and the Commissioner of Finance were not able to stay through the end of the Committee's meeting and that discussion on this topic will take place at the August 7, 2018 Ways & Means Committee meeting.

Motion No. 1: To approve Resolution No. 282 – Adopting Proposed Local Law No. 5 Of 2018, A Local Law Amending The Ulster County Charter, (Local Law No. 2 Of 2006), And Amending The Administrative Code For the County Of Ulster, (Local Law No. 10 Of 2008), To Clarify Budget Modification After Adoption

Resolution Summary: This Resolution approves Local Law No. 5 of 2018, A Local Law Amending The Ulster County Charter, (Local Law No. 2 Of 2006), And Amending The Administrative Code For the County Of Ulster, (Local Law No. 10 Of 2008), To Clarify Budget Modification After Adoption.

Motion Made By: Legislator Petit
Motion Seconded By: Legislator Maloney (Joseph)

Discussion: Legislator Donaldson stated that the purpose of this Resolution is enhanced transparency, emphasizing belief that referendum is not necessary. Legislator Nolan suggested that the law could be improved if a trigger mechanism were included. Legislator Donaldson disagreed, arguing that the contingency account may be utilized and a trigger mechanism would not fulfill the intent to enhance transparency.

Voting In Favor: Legislators Petit, Archer, Bartels, Lopez, Maloney (Joseph), and Legislative Chairman Ronk
Voting Against: Legislators Gerentine, Maio, and Maloney (James)
No. of Votes in Favor: 6
No. of Votes Against: 3
Disposition: Approved

Chairman Gerentine asked if there was any other business or questions.

Legislator Archer provided the Committee with an update to proposed changes to the budget process, asking the Committee to read through the proposal and provide feedback. Further, Legislator Archer explained that a meeting was held with the County Executive and that ongoing conversations will continue to take place pertaining to proposed changes to the budget process which would enhance the Legislature's participation in the budget creation process and provide a platform for discussion in the subsequent year. Legislator Bartels thanked Legislator Archer,

Chairman Gerentine, and the County Executive's Office for endeavoring to move these efforts forward.

Legislator Bartels asked that the Committee deliver an update on the Request For Proposal (RFP) for the External Analysis of the County Executive Recommended Budget. Chairman Gerentine disclosed that the Committee unanimously awarded the contract to The Benjamin Center at SUNY New Paltz and that the Center boasts an approach that is different from that which has been provided to the Legislative body in years prior. Legislator Bartels emphasized that the approach proposed by The Benjamin Center is exciting and innovative, but that the firms who submitted proposals were very competitive and the decision was difficult to make.

There being no further business before the Committee, a motion was made to adjourn.

Adjournment

Motion Made By:	Legislator Archer
Motion Seconded By:	Legislator Bartels
No. of Votes in Favor:	7
No. of Votes Against:	0

Time:	7:38 PM
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Respectfully submitted:	Amber Feaster
Minutes Approved:	August 7, 2018

Ashokan Rail Trail Project
UC Capital Project No. 459
July 2018

Project Cost to Date	\$	1,748,000.00
Add: Construction	\$	7,287,029.90
Add: Con. Inspection	\$	598,900.00
Add: Contingency (5%)	\$	364,351.00
Proposed Project Cost	\$	9,998,280.90
Revenues to Date		
NYCDEP	\$	2,500,000.00
NYSDEC- EPF Grant 1	\$	2,300,000.00
NYSDEC- EPF Grant 2	\$	1,000,000.00
NYS Parks Grant	\$	500,000.00
NYSDEC- WQIP Grant	\$	329,857.00
Revenues Total	\$	6,629,857.00
Ulster County Share	\$	3,368,423.90
U.C. Percentage of Project Cost		33.69%

COUNTY OF ULSTER

PO BOX 1800
KINGSTON, NEW YORK 12402

Office of the Comptroller

(845) 340-8774

www.youreyesonulster.com



Elliott Auerbach
Comptroller

Evan Gallo, Esq.
Deputy Comptroller

Alicia DeMarco, CPA
Director of Internal Audit &
Control

To: Hon. Michael Hein, Ulster County Executive
CC: Dr. Carol Smith, MD, MPH, Commissioner of Health and Mental Health; Burt Gulnick, Jr., Commissioner of Finance; Marc Rider, Deputy County Executive; Ken Crannell, Deputy County Executive
From: Elliott Auerbach, Ulster County Comptroller
Date: June 8, 2018
Subject: ColorPage Invoice for SPEAK and UlsterHelps Rack Cards

The Office of the Comptroller is unable to approve payment for the recent ColorPage invoice (dated April 24, 2018) regarding 7,500 new rack cards for the Ulster County Department of Health and Mental Health. Upon review, the content of the cards appears to directly violate the Legislature's policy "prohibit[ing] the use of public funds to place the likeness or name of elected officials on public service announcements, non-commercial and non-political advertising by Ulster County."

As part of Resolution No. 24 of 2018, the Ulster County Legislature adopted the following:

Resolved, that it is the policy of Ulster County that on and after the effective date hereof, ***no County elected official*** shall appear by likeness, picture, or voice, ***be named, or otherwise be identified or referenced on any Public Service Announcement***, non-commercial and non-political advertising by Ulster County ***promoting any County Services, by any method of transmission*** including but not limited to television, radio, and the Internet, where same is ***paid for or produced in whole or in part with public funds of any kind*** including grant funds[.]

Included at the bottom of the card is the name of the Ulster County Executive, which contradicts the policy's prohibition against elected County officials "be[ing] named" within public service announcements and non-political advertising. Further, these cards "promot[e] [...] County Services" by directing individuals toward internet, hotline, and advocacy resources offered by Ulster County. Moreover, the form of the advertisement is immaterial, as the policy fully considers "any method of transmission." Lastly, the advertisement would be "paid for or produced in whole [...] with public funds" from the Department of Health and Mental Health's budget.

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

Due to our strong concerns that this Departmental expense would infringe upon County policy, and to avoid setting a bad precedent for future communications, we must deny payment at this time. In recognizing that goods/services were provided under the expectation of compensation for performed work, we suggest that payment should come from an alternative source, outside of County funds.

Accordingly, we cannot reasonably approve this expenditure of public funds unless corrective action is taken to remove this precluded content from otherwise routine advertising of County programs and services.

Attached as reference is a copy of the ColorPage invoice, as well as final proofs of the cards themselves.

- Graphic & Publication Design
- Offset & Digital Printing
- Direct Mail & Email Campaigns
- Signage, Banners, Displays
- Websites, Promotional Products



Sales & Production
 71 Ten Broeck Avenue
 Kingston, NY 12401
 P: 800-836-7581
 F: 845-331-1571

www.ColorPageOnline.com

April 24, 2018

AA-4010-2204-4600-4650
 NK

UC PURCHASING DEPT
 244 FAIR STREET
 PO BOX 1800
 KINGSTON, NY 12402

Re: Quote No. 23900

Dear Pete,

ColorPage a division of Tri-State Associated Services is pleased to provide you with the following pricing based on Industry Terms of Sale, available at: ColorPageonline.com or by request. Final Invoice reflects exact quantities shipped which may vary by 10%. Freight charges are additional. Ask about our award winning design and mailing services.

Item	RACK CARD- DOH		
Size & Pgs	8.5 X 3.5		
Pre-Press	Preflight- PDF PROOF		
Paper	100# Gloss Cover		
Inks	4/4		
Finishing	Trim		
Quantity	5,000	7,500	10,000
Price	\$515	\$708	\$755

Ship quantity may vary +/- 10% Net30,>F.Chrg 1.5%mo

Price does not include sales tax.

Final price may change upon review of supplied digital files. Files not "Print Ready" may require alterations billed at \$85.00/ hr. Job submission denotes acceptance of specifications, terms of sale and authorization to reproduce work: Terms: 1/3 Down-1/3 w/Proof & Balance w/shipment.

Yours truly,

Jenny Hanley
 Customer Service Representative
 ColorPage

Accepted by _____

Prices quoted are good for 30 days from the above date. All prices are subject to change depending upon final review of art, mechanicals or electronic medium, material costs and/or change in production schedule.

Struggling With Substance Use?



Don't Go it Alone!

UlsterHelps.org

Crisis Hotline: 845-338-2370
UC Family Advocate: 1-845-458-7455



**Ulster County Department
of Health and Mental Health**

Michael P. Hein, County Executive
Carol Smith, MD, MPH, Commissioner



**You Have the Power
to Help Protect Your Family and Friends**

Be Informed
Be Proactive
Be Prepared
Download the SPEAK app Now



**Ulster County Suicide Prevention
Education, Awareness and Knowledge**

Crisis Hotline: 845-338-2370
UC Mobile Mental Health: 1-844-277-4820



**Ulster County Department
of Health and Mental Health**

Michael P. Hein, County Executive
Carol Smith, MD, MPH, Commissioner

County Tax	
City/Local Tax	
Retainage	
Invoice Net Amount	\$708.00

Remittance Information

Vendor	1513 - ColorPage
Contact Name	ColorPage
Description	
Address	81 Ten Broeck Ave Kingston, NY 12401
Email Address	kriggins@colorpageonline.com

+

+

+

+



Establishing A Policy To Prohibit The Use Of ~~Taxpayer~~ Public Funds To Place The Likeness Or Name Of Elected Officials On Public Service Announcements, Non-Commercial And Non-Political Advertising By Ulster County

Referred to: The Economic Development, Tourism, Housing, Planning and Transit Committee (Chairman James Maloney and Legislators Archer, Delaune, Litts, Maio, Rodriguez, and Woltman), and The Public Works and Capital Projects Committee (Chairman Fabiano and Legislators Greene, Litts, Nolan, and Roberts)

Legislator Joseph Maloney offers the following:

WHEREAS, it has been a practice in government to use public funds in promoting elected officials on government facilities and signage, including the Ulster County website and other County property at various locations other than the particular official's office or web page; and

WHEREAS, elected officials are otherwise prohibited by Public Officers Law 73-b from appearing in any advertisement or promotion, including public or community service announcements, published or broadcast through any print or electronic media (including television, radio and internet) by any private or commercial entity or any other entity that publishes such advertisement for a fee, if the advertisement or promotion is paid for or produced in whole or in part with public funds; and

~~WHEREAS, County signs and facilities not covered by Public Officers Law 73-b have the name and likeness of elected officials placed upon them with the use of public funds; and~~

WHEREAS, there is no true public benefit to the taxpayers when ~~County~~ **public** resources are spent on the practice of placing the name and likeness of elected officials on ~~County property and signs~~ **public service announcements**; and

WHEREAS, the appropriate expenditure of ~~taxpayer~~ **public** money does not include this use, but rather should be used to fund government services to improve the welfare, health and safety of Ulster County residents; and

WHEREAS, this practice amounts to free and inappropriate political advertising for incumbent elected officials not otherwise covered by State Law, and as Ulster County has the power to regulate the expenditure of ~~County~~ **public** funds on its own ~~signs, property and publications~~ **public service announcements**; now, therefore be it

Resolution No. 24 February 13, 2018

Establishing A Policy To Prohibit The Use Of ~~Taxpayer~~ Public Funds To Place The Likeness Or Name Of Elected Officials On Public Service Announcements, Non-Commercial And Non-Political Advertising By Ulster County

RESOLVED, that it is the policy of Ulster County that on and after the effective date hereof, no County elected official shall appear by likeness, picture, or voice, be named, or otherwise be identified or referenced on any Public Service Announcement, Non-commercial and non-political advertising by Ulster County promoting any County Services, by any method of transmission including but not limited to television, radio, and the Internet, where same is paid for or produced in whole or in part with ~~County~~ **public funds of any kind including grant funds**; and, be it further

RESOLVED, that this policy shall not apply to the appearance of an elected official's name and/or likeness on his or her office or his or her official web page, or in the County Directory, and shall not apply to appearances during a declared state of emergency or otherwise required or permitted by law; and, be it further

RESOLVED, that this Resolution shall take effect immediately,
and move its adoption.

ADOPTED AS AMENDED BY THE FOLLOWING VOTE:

AYES: 18 NOES: 4
(Noes: Legislators Eckert, Greene, James Maloney and Nolan)
(Absent: Legislator Collins)

Passed Committee: Economic Development, Tourism, Housing, Planning and Transit
as amended on January 31, 2018

Passed Committee: Public Works and Capital Projects with Title as amended on
February 1, 2018

FINANCIAL IMPACT:
NONE

Resolution No. 24 February 13, 2018

Establishing A Policy To Prohibit The Use Of Taxpayer Public Funds To Place The Likeness Or Name Of Elected Officials On Public Service Announcements, Non-Commercial And Non-Political Advertising By Ulster County

Legislator Joseph Maloney motioned, seconded by Legislator Maio, to amend the Resolution as indicated above by striking certain language and inserting new language as it appears in bold font.

MOTION ADOPTED BY THE FOLLOWING VOTE:

AYES: 21 NOES: 1
(Noes: Legislator James Maloney)
(Absent: Legislator Collins)

STATE OF NEW YORK
COUNTY OF ULSTER

I, the undersigned Clerk of the Legislature of the County of Ulster, hereby certify that the foregoing resolution is the original resolution adopted by the Ulster County Legislature on the 13th Day of February in the year Two Thousand and Eighteen, and said resolution shall remain on file in the office of said clerk.

IN WITNESS WHEREOF, I have hereunto set my hand and seal of the County of Ulster this 14th Day of February in the year Two Thousand and Eighteen.

|s| Victoria A. Fabella
Victoria A. Fabella, Clerk
Ulster County Legislature

Submitted to the County Executive this
15th Day of February, 2018.

Returned unsigned by the County Executive and deemed adopted this 23rd Day of February, 2018.

|s| Victoria A. Fabella
Victoria A. Fabella, Clerk
Ulster County Legislature

|unsigned|
Michael P. Hein, County Executive

Establishing A Policy To Prohibit The Use Of Public Funds To Place The Likeness Or Name Of Elected Officials On All Promotional And Informational Signage On County Owned Property

Referred to: The Laws and Rules, Governmental Services Committee (Chairman Roberts and Legislators Donaldson, Haynes, Heppner, and James Maloney)

Legislator David B. Donaldson and Legislators Maloney (Joseph) and Petit offer the following:

WHEREAS, pursuant to Resolution 24 of 2018, the Ulster County Legislature established a policy prohibiting the use of public funds to place the likeness or name of elected officials on public service announcements, non-commercial and non-political advertising, and

WHEREAS, has been a practice in government to use public funds in promoting elected officials on government facilities and signage, including the Ulster County website and other County property at various locations other than the particular official's office or web page; and

WHEREAS, elected officials are otherwise prohibited by Public Officers Law 73-b from appearing in any advertisement or promotion, including public or community service announcements, published or broadcast through any print or electronic media (including television, radio and internet) by any private or commercial entity or any other entity that publishes such advertisement for a fee, if the advertisement or promotion is paid for or produced in whole or in part with public funds; and

WHEREAS, there is no true public benefit to the taxpayers when public resources are spent on the practice of placing the name and likeness of elected officials on all promotional and informational signage on County owned property; and

WHEREAS, the appropriate expenditure of public money does not include this use, but rather should be used to fund government services to improve the welfare, health and safety of Ulster County residents; and

WHEREAS, this practice amounts to free and inappropriate political advertising for incumbent elected officials not otherwise covered by State Law, and as Ulster County has the power to regulate the expenditure of public funds on its own signs, property and publications; now, therefore be it

Resolution No. 281 July 17, 2018

Establishing A Policy To Prohibit The Use Of Public Funds To Place The Likeness Or Name Of Elected Officials On All Promotional And Informational Signage On County Owned Property

RESOLVED, that it is the policy of Ulster County that on and after the effective date hereof, no County elected official shall appear by likeness, picture, or be named, or otherwise be identified or referenced on any all promotional and informational signage on County owned property, where same is paid for or produced in whole or in part with public funds of any kind including grant funds; and, be it further

RESOLVED, that this policy shall not apply to the appearance of an elected official's name and/or likeness on his or her office or his or her official web page, or in the County Directory, and shall not apply to appearances during a declared state of emergency or otherwise required or permitted by law; and, be it further

RESOLVED, that this Resolution shall take effect immediately,
and move its adoption.

ADOPTED BY THE FOLLOWING VOTE:

AYES:

NOES:

Passed Committee: Laws and Rules, Governmental Services on _____.

FINANCIAL IMPACT:
NONE

ULSTER COUNTY ATTORNEY

MARK LONGTOE
County Attorney

CLINTON G. JOHNSON
First Assistant County Attorney



Assistant County Attorneys

KRISTIN A. GUMAER
MARISA J. HANSEN
MARIE F. BING
ROBERT J. FISHER
JENNIFER J. CLARK

MEMORANDUM

RECEIVED

JUL 06 2018

ULSTER COUNTY LEGISLATURE

To: Hon. Elliot Auerbach
County Comptroller

From: Mark Longtoe, Esq. *ML*
County Attorney

Date: July 6, 2018

Re: Opinion – Resolution No. 24 of 2018
“Establishing a Policy to Prohibit the Use of Public Funds To Place the Likeness Or Name of Elected Officials On Public Service Announcements, Non-Commercial and Non-Political Advertising by Ulster County”

I write in response to your memo dated June 8, 2018 addressed to County Executive Hein regarding the above referenced resolution and an invoice from ColorPage, a copy of each is attached for reference purposes. The above referenced resolution was adopted by the County Legislature on February 13, 2018. For the reasons set forth below, it is my opinion that Resolution No. 24 of 2018 is void as written due to vagueness and additionally appears to be in conflict with state law. Accordingly, I strongly recommend that you authorize payment of the subject invoice, which is for the printing of “SPEAK and UlsterHelps Rack Cards,” to avoid the County becoming liable for additional costs resulting from late fees and associated charges.

Facts

The two resolved sections of Resolution No. 24 of 2018 that set forth the policy are as follows:

“RESOLVED, that is the policy of Ulster County that on and after the effective date hereof, no County elected official shall appear by likeness, picture, or voice, be named, or otherwise identified or referenced on any Public Service Announcement, Non-Commercial and non-political advertising by Ulster County promoting any County Services, any method of transmission including but not limited to television, radio and Internet, where same is paid for or produced in whole or part with public funds of any kind including grant funds; and be it further [sic]

RESOLVED, that this policy shall not apply to the appearance of an elected officials name and/or likeness on his or her offices or his or her official web page, or in the County Directory, and shall not apply to appearances during a declared state of emergency or otherwise required or permitted by law, and be it further....”

The Law

Section 73-b of Public Officers Law of the State of New York

Section 73-b(2) provides the following:

"Notwithstanding any other provision of the law to the contrary, (a) no elected government official or candidate for elected local, state or federal office shall knowingly appear in any advertisement or promotion, including public service and community service announcements published or broadcast through any print or electronic media (including television, radio and internet) by any private or commercial entity or any other entity that publishes such advertisement for a fee, if the advertisement or promotion is paid for or produced in whole or in part with funds of the state, a political subdivision thereof or a public authority."

Per this statute, a county is a political subdivision of the state; and it defines appearance to mean likeness, picture or voice. The statute does not prohibit the naming, identification of or reference to the elected official or candidate which the County's resolution does. Accordingly, the "SPEAK and UlsterHelps Rack Cards" identified by the Comptroller are permitted under Public Officers Law.

The Resolution is Void for Vagueness

Resolution No. 24 is problematic due to the vagueness of the language used. As the Court of Appeals has determined, there is a two-part test to determine if a statute or ordinance is unconstitutionally vague:

First, we must determine "whether the statute in question is sufficiently definite to give a person of ordinary intelligence fair notice that his contemplated conduct is forbidden".
Second, we must determine "whether the enactment provides officials with clear standards for enforcement" so as to avoid "resolution on an ad hoc and subjective basis, with the attendant dangers of arbitrary and discriminatory application".

People v. Stephens, 28 N.Y.3d 307, 312 (2016) (internal citations omitted).

In this case, Resolution No. 24 fails both parts of the test. First, it is unclear what exactly is being prohibited. The Resolution states that *"no County elected official shall appear by likeness, picture, or voice, be named, or otherwise identified or referenced on any Public Service Announcement, Non-Commercial and non-political advertisement by Ulster County promoting any County Services..."* It further provides that *"this policy shall not apply to the appearance of an elected official's name and/or likeness on his or her office or her official web pages, or in the County Directory, and shall not apply to appearances ... otherwise required or permitted by law."*

According to the Resolution's own wording, it is doubtful that a printed publication such as the rack cards at issue here are prohibited. Unlike Public Officers Law §73-b that clearly applies to "...any print or electronic media..." Resolution 24 is silent as to its applicability to print media. In fact, it recites the same examples of electronic media contained in Public Officer's Law §73-b (television, radio and Internet) to illustrate its prohibition on "...any method of transmission..."

Furthermore, the use of the word “transmission” is also a strong indication of the Legislature’s intent to only prohibit electronic media since those vehicles of communication occur as transmissions or are transmitted to recipients. The plain meaning of “transmission” involves the act or process of transmitting by radio or television. See Meriam-Webster Dictionary. Print media, however, is not normally thought to be transmitted nor does it occur through transmission. By not specifically referring to print media, utilizing examples only applicable to electronic media, and using a term that commonly refers to radio and television, the Resolution does not appear applicable to printed publications or, at the very least, is impermissibly vague.

Additionally, by prohibiting the appearance of an elected official’s name or likeness unless “otherwise required or permitted by law,” the exception in Resolution No. 24 seems to swallow the rule. The exception suggests that the resolution bans only those appearances that are already banned (see Public Officers Law § 73-b). This creates a paradox as the use of an elected official’s name on a printed PSA, as is at question here, is “otherwise ...permitted by law,” to wit: Public Officers Law. The rules of statutory construction dictate that laws be interpreted to give effect and meaning to every word or part thereof. See NY Statutes § 98 (McKinney’s 2018). To give effect to the exception in the statute for appearances otherwise permitted by law would leave the rest of the statute meaningless, while giving effect to the rest of the statute would leave the exception meaningless. A person of ordinary intelligence is unlikely to be able to resolve this conflict. Thus, it renders the resolution vague and unenforceable.

Other language in Resolution No. 24 is also likely to be confusing to a person of ordinary intelligence. Because it contains no definitions, the words it uses should be understandable on their face. However, certain phrases are unclear and leave an individual with a myriad of questions. For example, what is a “non-commercial and non-political advertisement”? Further, what is meant by the word “likeness”? By prohibiting both likenesses and pictures, the resolution implies that these are two different things. (Notably, the term “pictures” appears in the prohibitions, but not the exception. Does that mean that photographs cannot be used on an elected official’s webpage or in the County Directory?) The Resolution also prohibits any “reference” to an elected official. How broad is that term intended to be? Is a message from the Sheriff’s Office prohibited from indicating that it comes from the Sheriff’s Office because the office’s name includes the title of an elected official and necessarily references it? These undefined terms and phrases are likely to be confusing to the person of average intelligence and therefore render the resolution vague.

For the same reasons, Resolution No. 24 fails to provide officials with clear standards of enforcement; if the words of the resolution are unclear, enforcement officials will be left to wonder what they are enforcing. This is problematic because it leaves enforcement on an ad hoc and subjective basis, with the attendant dangers of arbitrary and discriminatory application. Accordingly, the resolution is unenforceable due to its vagueness.

Conflicts with State Law

Given the subject matter of Resolution No. 24, it is also in conflict with Public Officers Law § 73-b. Public Officers Law § 73-b provides that:

Notwithstanding any other provision of law to the contrary, (a) no elected government official or candidate for elected local, state or federal office shall knowingly appear in any advertisement or promotion, including public or community service announcements, published or broadcast through any print or electronic media (including television, radio

and internet) by any private or commercial entity or any other entity that publishes such advertisement for a fee, if the advertisement or promotion is paid for or produced in whole or in part with funds of the state, a political subdivision thereof or a public authority.

With this language, the State makes clear what shall be prohibited on advertisements and promotions (including public and community service announcements) paid for, in part or in whole, with public funds: an elected officer's likeness, picture or voice. *See Public Officers Law §73-b(1)(c), Definition of 'Appear.'* An appearance of an elected official in an advertisement or promotion by name alone is permitted.

Although a municipality may make local laws to fill out areas left unaddressed by State law, it cannot typically enact local laws in conflict with State law, particularly where the State has enacted a comprehensive and detailed regulatory scheme. *See People v De Jesus*, 54 NY2d 465, 471 (1981). In terms of the appearance of an elected official, this means that a municipality may enact legislation covering such appearances outside the context of advertisements or promotions (including public service announcements). For example, the legislature of Westchester County recently passed a local law prohibiting the County Executive's name or likeness from appearing on signs placed on County owned or leased property. This statute may have other drafting and construction issues, but for the purposes of this narrow evaluation, since it addresses signs, a topic not specifically regulated by Public Officer's Law § 73-b, it appears that there is no conflict with State law.

That is not the situation that we face here. Resolution No. 24 of 2018 addresses the exact subject matter that is specifically regulated by section 73-b: advertisements and public service announcements. The Resolution prohibits that which the State law accepts and therefore is in conflict with it. *See Vatore v. Comm'r of Consumer Affairs of City of New York*, 83 N.Y.2d 645, 649 (1994) (where there is a comprehensive and detailed State regulatory scheme, "a local law regulating the same subject matter is inconsistent with the State's interests if it ... prohibits conduct which the State law accepts or at least does not specifically proscribe").

CONCLUSION

Accordingly, it is my opinion that Resolution No. 24 is in conflict with state law and that Section 73-b of Public Officers Law of the State of New York supersedes this Resolution. In addition, due to the vague nature of Resolution No. 24, it is the recommendation of this office, that in order to be in compliance with state law, elected officers of the County continue to follow Section 73-b of Public Officers Law and not Resolution No. 24. Therefore, I strongly urge you to authorize payment of the subject invoice from ColorPage for the printing of rack cards that are permissible under state law so that the County avoids the financial liability due to the inclusion of late charges and penalties.

ML:kpc
Enclosures

cc: With enclosures:
Hon. Michael P. Hein, Ulster County Executive
Adele B. Reiter, Chief of Staff
Carol Smith, M.D., MHP, Commissioner of Health and Mental Health
Burton Gulnick, Jr., Commissioner of Finance
Marc Rider, Deputy County Executive

Kenneth Crannell, Deputy County Executive
Victoria A. Fabella, Clerk, Ulster County Legislature ✓

Resolution No. 24 February 13, 2018

Establishing A Policy To Prohibit The Use Of Taxpayer Public Funds To Place The Likeness Or Name Of Elected Officials On Public Service Announcements, Non-Commercial And Non-Political Advertising By Ulster County

Referred to: The Economic Development, Tourism, Housing, Planning and Transit Committee (Chairman James Maloney and Legislators Archer, Delaune, Litts, Maio, Rodriguez, and Woltman), and The Public Works and Capital Projects Committee (Chairman Fabiano and Legislators Greene, Litts, Nolan, and Roberts)

Legislator Joseph Maloney offers the following:

WHEREAS, it has been a practice in government to use public funds in promoting elected officials on government facilities and signage, including the Ulster County website and other County property at various locations other than the particular official's office or web page; and

WHEREAS, elected officials are otherwise prohibited by Public Officers Law 73-b from appearing in any advertisement or promotion, including public or community service announcements, published or broadcast through any print or electronic media (including television, radio and internet) by any private or commercial entity or any other entity that publishes such advertisement for a fee, if the advertisement or promotion is paid for or produced in whole or in part with public funds; and

~~WHEREAS, County signs and facilities not covered by Public Officers Law 73-b have the name and likeness of elected officials placed upon them with the use of public funds; and~~

WHEREAS, there is no true public benefit to the taxpayers when ~~County~~ **public** resources are spent on the practice of placing the name and likeness of elected officials on ~~County property and signs~~ **public service announcements**; and

WHEREAS, the appropriate expenditure of ~~taxpayer~~ **public** money does not include this use, but rather should be used to fund government services to improve the welfare, health and safety of Ulster County residents; and

WHEREAS, this practice amounts to free and inappropriate political advertising for incumbent elected officials not otherwise covered by State Law, and as Ulster County has the power to regulate the expenditure of ~~County~~ **public** funds on its own ~~signs, property and publications~~ **public service announcements**; now, therefore be it

Resolution No. 24 February 13, 2018

Establishing A Policy To Prohibit The Use Of ~~Taxpayer~~ Public Funds To Place The Likeness Or Name Of Elected Officials On Public Service Announcements, Non-Commercial And Non-Political Advertising By Ulster County

Legislator Joseph Maloney motioned, seconded by Legislator Maio, to amend the Resolution as indicated above by striking certain language and inserting new language as it appears in bold font.

MOTION ADOPTED BY THE FOLLOWING VOTE:

AYES: 21 NOES: 1
(Noes: Legislator James Maloney)
(Absent: Legislator Collins)

STATE OF NEW YORK

ss:

COUNTY OF ULSTER

I, the undersigned Clerk of the Legislature of the County of Ulster, hereby certify that the foregoing resolution is the original resolution adopted by the Ulster County Legislature on the 13th Day of February in the year Two Thousand and Eighteen, and said resolution shall remain on file in the office of said clerk.

IN WITNESS WHEREOF, I have hereunto set my hand and seal of the County of Ulster this 14th Day of February in the year Two Thousand and Eighteen.

/s/ Victoria A. Fabella
Victoria A. Fabella, Clerk
Ulster County Legislature

Submitted to the County Executive this
15th Day of February, 2018.

Returned unsigned by the County Executive and
deemed adopted this 23rd Day of February, 2018.

/s/ Victoria A. Fabella
Victoria A. Fabella, Clerk
Ulster County Legislature

/unsigned/
Michael P. Hein, County Executive

McKinney's Consolidated Laws of New York Annotated

Public Officers Law (Refs & Annos)

Chapter 47. Of the Consolidated Laws

Article 4. Powers and Duties of Public Officers (Refs & Annos)

McKinney's Public Officers Law § 73-b

§ 73-b. Advertisements by elected government officials and candidates made with public funds; prohibited

Effective: April 25, 2007

Currentness

1. As used in this section:

(a) "Political subdivision" shall mean a county, city, town, village or district within the state.

(b) "Public authority" shall mean a public authority or public benefit corporation created by or existing under any law of the state, at least one of whose members is appointed by the governor (including any subsidiaries of such public authority or public benefit corporation), other than an interstate or international authority or public benefit corporation.

(c) "Appear" or "appears" shall mean to appear by likeness, picture or voice.

(d) "Candidate" shall have the meaning set forth in section 14-100 of the election law.

2. Notwithstanding any other provision of law to the contrary, (a) no elected government official or candidate for elected local, state or federal office shall knowingly appear in any advertisement or promotion, including public or community service announcements, published or broadcast through any print or electronic media (including television, radio and internet) by any private or commercial entity or any other entity that publishes such advertisement for a fee, if the advertisement or promotion is paid for or produced in whole or in part with funds of the state, a political subdivision thereof or a public authority.

(b) No person shall knowingly use the funds of the state, a political subdivision thereof or public authority to pay for or produce, in whole or in part, any advertisement or promotion that is prohibited by paragraph (a) of this subdivision. This prohibition shall not apply to otherwise lawful expenditures of public campaign funds specifically provided for under state, federal or local law.

3. Any person who violates the provisions of this section shall be liable for a civil penalty of not less than one thousand dollars nor more than five thousand dollars. The penalties prescribed by this subdivision may be recovered in a civil action brought by the attorney general.

Credits

(Added L.2007, c. 14, § 21, eff. April 25, 2007.)

Relevant Notes of Decisions (1)

[View all 1](#)

Notes of Decisions listed below contain your search terms.

Public funds

Public Officers' Law prevents the county sheriff from appearing in public service announcements paid for with money from the county's handicapped parking education fund, even when that fund is composed only of mandatory surcharge moneys. Op.Atty.Gen. (Inf.) 2008-6, 2008 WL 2396275.

McKinney's **Public Officers Law § 73-b**, NY PUB OFF § 73-b

Current through L.2018, chapters 1 to 80.

End of Document

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COUNTY OF ULSTER

PO BOX 1800
KINGSTON, NEW YORK 12402

Office of the Comptroller
(845) 340-8774
www.youreyesonulster.com



Elliott Auerbach
Comptroller

Evan Gallo, Esq.
Deputy Comptroller

Alicia DeMarco, CPA
Director of Internal Audit &
Control

To: Hon. Michael Hein, Ulster County Executive
CC: Dr. Carol Smith, MD, MPH, Commissioner of Health and Mental Health; Burt Gulnick, Jr., Commissioner of Finance; Marc Rider, Deputy County Executive; Ken Crannell, Deputy County Executive
From: Elliott Auerbach, Ulster County Comptroller
Date: June 8, 2018
Subject: ColorPage Invoice for SPEAK and UlsterHelps Rack Cards

The Office of the Comptroller is unable to approve payment for the recent ColorPage invoice (dated April 24, 2018) regarding 7,500 new rack cards for the Ulster County Department of Health and Mental Health. Upon review, the content of the cards appears to directly violate the Legislature's policy "prohibit[ing] the use of public funds to place the likeness or name of elected officials on public service announcements, non-commercial and non-political advertising by Ulster County."

As part of Resolution No. 24 of 2018, the Ulster County Legislature adopted the following:

Resolved, that it is the policy of Ulster County that on and after the effective date hereof, *no County elected official* shall appear by likeness, picture, or voice, *be named, or otherwise be identified or referenced on any Public Service Announcement*, non-commercial and non-political advertising by Ulster County *promoting any County Services, by any method of transmission* including but not limited to television, radio, and the Internet, where same is *paid for or produced in whole or in part with public funds of any kind* including grant funds[.]

Included at the bottom of the card is the name of the Ulster County Executive, which contradicts the policy's prohibition against elected County officials "be[ing] named" within public service announcements and non-political advertising. Further, these cards "promot[e] [...] County Services" by directing individuals toward internet, hotline, and advocacy resources offered by Ulster County. Moreover, the form of the advertisement is immaterial, as the policy fully considers "any method of transmission." Lastly, the advertisement would be "paid for or produced in whole [...] with public funds" from the Department of Health and Mental Health's budget.

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

- Graphic & Publication Design
- Offset & Digital Printing
- Direct Mail & Email Campaigns
- Signage, Banners, Displays
- Websites, Promotional Products



Sales & Production
 71 Ten Broeck Avenue
 Kingston, NY 12401
 P: 800-836-7581
 F: 845-331-1571

www.ColorPageOnline.com

AA-4010-2204-4600-4650
 DK

April 24, 2018

UC PURCHASING DEPT
 244 FAIR STREET
 PO BOX 1800
 KINGSTON, NY 12402

Re: Quote No. 23900

Dear Pete,

ColorPage a division of Tri-State Associated Services is pleased to provide you with the following pricing based on Industry Terms of Sale, available at: ColorPageonline.com or by request. Final Invoice reflects exact quantities shipped which may vary by 10%. Freight charges are additional. Ask about our award winning design and mailing services.

Item	RACK CARD- DOH		
Size & Pgs	8.5 X 3.5		
Pre-Press	Preflight- PDF PROOF		
Paper	100# Gloss Cover		
Inks	4/4		
Finishing	Trim		
Quantity	5,000	7,500	10,000
Price	\$515	\$708	\$755

Ship quantity may vary +/- 10% Net30,>F.Chrg 1.5%mo

Price does not include sales tax.

Final price may change upon review of supplied digital files. Files not "Print Ready" may require alterations billed at \$85.00/ hr. Job submission denotes acceptance of specifications, terms of sale and authorization to reproduce work: Terms: 1/3 Down-1/3 w/Proof & Balance w/shipment.

Yours truly,

Jenny Hanley
 Customer Service Representative
 ColorPage

Accepted by _____

Prices quoted are good for 30 days from the above date. All prices are subject to change depending upon final review of art, mechanicals or electronic medium, material costs and/or change in production schedule.



You Have the Power
to Help Protect Your Family and Friends

Be Informed
Be Proactive
Be Prepared
Download the SPEAK app Now



Ulster County Suicide Prevention
Education, Awareness and Knowledge

Crisis Hotline: 845-338-2370
UC Mobile Mental Health: 1-844-277-4820



Ulster County Department
of Health and Mental Health

Michael P. Hein, County Executive
Carol Smith, MD, MPH, Commissioner

County	Department	Dept % of Total Budget	2017 Adopted Budget	2017 Dept. Adopted Expenditures	Personal Services (not including benefits)	# of staff	# of top mgmt staff
Ulster							
	Finance	1.30%	323,827,523	4,223,683	1,800,152	29	6
	Budget	0.10%	323,827,523	338,408	226,675	3	2
Dutchess							
	Finance	0.89%	466,742,525	4,159,351	1,587,718	24	3
	Budget	0.11%	466,742,525	518,781	304,435	4	1
Orange							
	Finance	0.43%	754,034,692	3,223,452	1,731,697	28	3
	Budget	0.12%	754,034,692	924,175	602,127	7	2
Albany							
	Finance	0.33%	653,674,035	2,162,190	1,058,877	24	2
	Budget	0.07%	653,674,035	433,852	267,296	4	1

The Department of Finance is responsible for providing financial services for Ulster County including the following:

- ◊ Cash and investment management
- ◊ Debt management
- ◊ Financial accounting and reporting
- ◊ Payroll and accounts payable disbursement functions
- ◊ Property management
- ◊ Real property
- ◊ Real property tax collection

The Budget Department is responsible for providing financial services for Ulster County including the following:

- ◊ Monitor County expenditures
- ◊ Exercise budgetary control
- ◊ Analyze budget requests from departments
- ◊ Prepare County budget for the County Executive

2017 Adopted DOF Top Mgmt Staff

Title	# of Staff	Salary
Commissioner	1	113,077.00
Deputy Commissioner	2	171,808.00
ACE Director	1	92,893.00
Deputy ACE Director	1	84,157.00

2017 Adopted Budget Top Mgmt Staff

Title	# of Staff	Salary
Deputy Budget Director	2	168,314.00

*Commissioner of Finance is also the Budget Director

The Department of Finance is responsible for providing financial services for Dutchess County including the following:

- ♦ Cash and investment management
- ♦ Debt management
- ♦ Financial accounting and reporting
- ♦ Payroll and accounts payable disbursement functions
- ♦ Property management
- ♦ Real property
- ♦ Real property tax collection

2017 Adopted DOF Top Mgmt Staff		
Title	# of Staff	Salary
Commissioner	1	122,999.00
Deputy Commissioner	2	228,214.00

The Budget Department is responsible for providing financial services for Dutchess County including the following:

- ♦ Monitor County expenditures
- ♦ Exercise budgetary control
- ♦ Analyze budget requests from departments
- ♦ Prepare County budget for the County Executive
- ♦ Tracks sales tax, mortgage tax, housing trends, utility costs and usage, unemployment, consumer price index, hotel and motel tax, off track betting revenue, and other key revenue and economic indicators
- ♦ Analyze state and federal budgets and the impacts it will have specifically to the county

2017 Adopted Budget Top Mgmt Staff		
Title	# of Staff	Salary
Budget Director	1	111,884.00

The Department of Finance is responsible for providing financial services for Orange County including the following:

- ◊ Cash and investment management
- ◊ Debt management
- ◊ Financial accounting and reporting
- ◊ Internal audit
- ◊ Payroll and accounts payable disbursement functions
- ◊ Property management
- ◊ Real property
- ◊ Real property tax collection

The Budget Department is responsible for providing financial services for Orange County including the following:

- ◊ Monitor County expenditures
- ◊ Exercise budgetary control
- ◊ Analyze budget requests from departments
- ◊ Prepare County budget for the County Executive
- ◊ Performs fiscal management studies
- ◊ Provides staff advice and analysis to County Departments, Legislature, and Executive
- ◊ Trains Department staff on the County's Financial Budget Software
- ◊ Monitors and processes all vouchers for printing and mailings

* Orange County does not have an elected Comptroller the auditing division is included in the DOF

2017 Adopted DOF Top Mgmt Staff		
Title	# of Staff	Salary
Commissioner	1	115,000.00
Deputy Commissioner	1	97,613.00
Director of Accounts	1	91,615.00

2017 Adopted Budget Top Mgmt Staff		
Title	# of Staff	Salary
Budget Director	1	138,069.00
Deputy Budget Director	1	95,108.00

*The 2017 budget did not have a deputy but 2018 staff change includes one

The Department of Finance is responsible for providing financial services for Albany County including the following:

- ◊ Cash and investment management
- ◊ Debt management
- ◊ Financial accounting and reporting
- ◊ Payroll and accounts payable disbursement functions
- ◊ Property management
- ◊ Real property
- ◊ Real property tax collection

The Budget Department is responsible for providing financial services for Albany County including the following:

- ◊ Monitor County expenditures
- ◊ Administer all financial affairs of Albany County
- ◊ Receive and be custodian of all public funds belonging to Albany County
- ◊ Maintain and update tax maps for Albany County
- ◊ Collect all taxes, assessments, license fees and other revenue
- ◊ Prepare County budget for the County Executive

2017 Adopted DOF Top Mgmt Staff

Title	# of Staff	Salary
Deputy Commissioner	2	170,180.00

2017 Adopted Budget Top Mgmt Staff

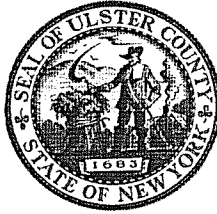
Title	# of Staff	Salary
Commissioner of Management & Budget	1	111,323.00

ULSTER COUNTY DEPARTMENT OF FINANCE

P.O. Box 1800, 244 Fair Street, Kingston, New York 12402

Telephone (845) 340-3460 Fax (845) 340-3430

Burton Gulnick Jr.
Commissioner of Finance



C. J. Rioux, CPA
Deputy Commissioner of Finance

Lena Serrano
Deputy Commissioner of Finance

Tracey Williams
*Deputy Commissioner of Finance /
Director of Real Property Tax Service*

Lisa Cutten, CPA
*Director of ACE
Accountability, Compliance and Efficiency*

MEMORANDUM

To: Hon. Richard Gerentine, Chairman, Ways and Means Committee

CC: Hon. Michael Hein, County Executive

Hon. Laura Petit, Deputy Chairman, Ways and Means Committee


Hon. Lynn Archer, Member, Ways and Means Committee

Hon. Tracey Bartels, Member, Ways and Means Committee

Hon. Craig Lopez, Member, Ways and Means Committee

Hon. James Maloney, Member, Ways and Means Committee

Hon. Joseph Maloney, Member, Ways and Means Committee

From: Burton Gulnick, Jr., Commissioner of Finance 

Date: 5/4/2018

Re: Response to Request of Information Pertaining to the Duties of the Ulster County Finance Department

I would like to thank the Chairman of the Ways and Means Committee for providing this opportunity to highlight the hard work done by the Finance Department for the people of Ulster County.

The Commissioner of Finance position in Ulster County is the Chief Financial and Accounting Officer of the County, and is the designated Budget Director with duties and responsibilities that come with those titles.

Based on a review and analysis of other counties' Finance Department budgets, it is important to note that there are differences in responsibilities and budgeting between the various counties. The Ulster County Finance Department and its subsidiary divisions provide for a unified and efficient operation of county finances and as such, performs a great deal more tasks and functions than found in many other county finance departments or elected Comptroller's Offices. It goes without saying that counties with different responsibilities have different staffing and budgetary needs. Otherwise, improper analysis could lead to incorrect assumptions being made. Simply put, 1) the comparison must be of apples to apples and 2) the calculations must be correct.

For example, while the Commissioner of Finance in Dutchess and Orange Counties are also the Chief Financial Officer of their respective counties, in Albany County this role is not held by the Commissioner of Management and Budget, but by the Comptroller. In Albany County, the elected Comptroller produces the Comprehensive Annual Financial Report and Dutchess County hires an outside vendor to produce this report, whereas Ulster and Orange Counties' Department of Finance produce this report. In addition, the Ulster and Orange County Departments of Finance maintain records of appropriations, encumbrances, payables and expenditures. In Albany and Dutchess Counties, these functions are performed by the elected Comptrollers' offices. The Ulster County Department of Finance is responsible for debt management and issuance of bonds and bond anticipation notes, a task the Albany County Comptroller does. Additionally, the administration of county payroll, which in Orange County is done by the Human Resources Department, is instead performed by the Ulster County Department of Finance.

Further, there are instances where budgetary allocations made in one county are not the same in other counties. For instance, Ulster County budgets assigned counsel costs within the Department of Finance for all attorney and related expenditures, totaling over \$1 million. Alternatively, Dutchess, Orange, and Albany Counties budget these costs in other departments. Simply comparing Ulster County's Finance budget to other counties would lead to incorrect assumptions, such as the analysis provided by Legislator Joseph Maloney in last month's Ways and Means Committee meeting. Respectfully, that analysis compared apples to oranges and was compounded by erroneous calculations.

Intricacies such as these, highlight the importance of having any budgetary analysis that is performed be reviewed by the Finance Department, so that inadvertent errors in analysis can be avoided in the future. It is also beneficial to have a second set of eyes look at an analysis to catch and fix clerical errors. For example, Legislator Joseph Maloney's chart mixed 2018 adopted budget numbers with 2017 adopted budget column headings and there are instances where the Executive Budget numbers were used rather than the Adopted Budget numbers. Errors such as these can easily be avoided and prevent misinformation from inadvertently being disseminated. Attached please find a chart that contains accurate calculations.

Finally, as a summary, it may be beneficial to list the primary functions of each divisions' duties and responsibilities:

Ulster County Finance Department:

- Chief Financial Officer of the County
- Debt Management including issuance of bonds and bond anticipation notes
- Bond Rating Agency Preparation and Review
- Cash Management
- Production of the Comprehensive Annual Financial Report
- Administration of the County Payroll, including:
 - Processes weekly, bi-weekly, monthly and quarterly payrolls for approximately 1,300 benefited county employees
 - Process all employee deductions
 - Monitor all County Timekeeping systems
 - File quarterly IRS and NYS payroll tax reports and payments
 - File monthly retirement report with the NYS Comptroller
- Maintain the chart of accounts
- Maintain records of all financial activity including assets, liabilities, reserves, receipts, receivables, appropriations, encumbrances, payables and expenditures

- Enforcement of Taxes, including:
 - Installment Contracts
 - Collection of delinquent tax payments
 - Administration of the County's annual public auction
- Settlement of Tax Warrants with all Towns and School Districts located within the County
- Tax Bill Corrections
- Court and Trust funds administration
- Accounts Payable
- Provide accounting and financial support for component units of Ulster County, including:
 - Ulster Tobacco Asset Securitization Corporation
 - Ulster County Economic Development Alliance
 - Ulster County Industrial Development Agency
 - Ulster County Capital Resource Corporation
 - Golden Hill Local Development Corporation
- Receipt of cash payments for civil service exams
- Acceptance of retiree monthly health insurance payments
- Occupancy Tax collection and administration
- Collection Sales Tax from NYS and distribution of shares to towns, villages & the City of Kingston
- Production and processing of W2s and 1099s
- Capital Asset Management
- Maintenance of Bail Refunds
- Ensure proper recording of all revenue and receipt all State and Federal reimbursements
- Accounting of all Social Services revenues from State and Federal sources
- Assigned Counsel review, tracking and payment
- Court Ordered Interpreter payments
- Grants Accounting
- OTB Tax Collections
- Issuance of Certificates of Residences
- Reconciliation and payment of Community College chargebacks

A.C.E. Division

- Implementation and Daily Operations of the New World financial system, including:
 - Maintaining *Items*, which are used in purchase orders, contracts and invoices
 - Ensuring all contracts are entered correctly into the financial system
 - Annual and as-needed training and daily support to users county-wide in the use of the financial system
 - Project Accounting set-up and maintenance for capital projects, grants and various other record keeping needs
 - Project accounting journal review and approval
 - Fixed Asset management
 - Set-up and maintenance of Miscellaneous Billing invoices
 - Set-up and maintenance of all payment codes used for revenue collections
 - Set-up and maintenance of vendor and customer records in the financial system
- Program performance review and assistance
- Enhanced internal controls assistance
- Department efficiency assistance
- Corporate Compliance
- Capital Project monitoring

Budget Department

- Budget development and creation of the Executive Budget
- Implementation of the Adopted Budget
- Budget monitoring of expenses and revenues
- Budget amendments review and approval
- Financial forecasting
- Review and analysis of:
 - Fiscal and programmatic NYS Budget Impacts
 - Impact of proposed County, State and/or Federal legislation on the budget
 - Union contract fiscal impacts
 - Cost proposals for county services
 - Fiscal impacts of all county resolutions
- Track and process all administrative financial actions requiring County Executive and/or Chairman of the Legislature approval, including:
 - Requests to Fill
 - Cancellation and/or Refund of Taxes
 - Grant Applications
 - Property Tax Corrections
 - Conference Approvals
- Indirect Cost Allocation Plan administration
- Grant management and monitoring
- Capital Project budget administration
- Annual tax bill insert

Real Property Tax Service Agency

- Production and maintenance of tax maps
- Reviewing subdivision maps prior to filing with the County Clerk
- Calculating municipal and special district tax rates
- Coordinate the submission and review of all towns', special districts' and villages' annual budgets within Ulster County
- Maintaining ownership records for use by local assessors in preparation of assessment rolls
- Serve local assessors in a variety of tasks, including:
 - Appraisals
 - Sales
 - Revaluation projects
- Distribution of Tax and Assessment Rolls
- Processing applications for corrected tax rolls and the refund of property taxes
- Calculating payments in lieu of taxes for Industrial Development Agency projects
- Provide training programs for assessors and Board of Assessment Review members

Additionally, staff members from each of the finance divisions are regularly engaged in assisting other divisions within the department on an as needed basis. The ability of the Finance Department as a whole to utilize these resources quickly and efficiently, maximizes the ability of the County to manage its fiscal resources to the benefit of Ulster County taxpayers. Department of Finance staff have also been instrumental in assisting other County Departments and organizations on a regular basis. A.C.E. and the Budget Department (in addition to several other County departments) have been active in assisting Ulster County Community College with their capital and budgeting needs.

Thank you again for the opportunity to present this response. As always, the Ulster County Department of Finance will work diligently to ensure the accuracy of all financial reporting and analysis performed by the department. On behalf of my staff and I, we look forward to our continued collaboration with you, and the entire Ways and Means Committee.

Sincerely,

Burton Gulnick, Jr.

From the Ulster County Department of Finance

County	Department	Dept % of Total Budget	2017 Adopted Budget	2017 Dept. Adopted Expenditures	Personal Services	# of staff
Ulster	Finance	1.30%		\$ 4,223,683.00	\$ 1,871,292.00	29
	Budget	0.10%		\$ 338,408.00	\$ 227,903.00	3
	Real Property	0.16%	\$ 324,883,144.00	\$ 513,455.00	\$ 310,064.00	5
	Assigned Counsel	0.00%		\$ -		
	Total	1.56%		\$ 5,075,546.00	\$ 2,409,259.00	37

Dutchess	Finance	0.52%		\$ 2,433,857.00	\$ 1,591,718.00	24
	Budget	0.11%		\$ 518,781.00	\$ 349,435.00	4
	Real Property	0.21%	\$ 466,742,525.00	\$ 972,494.00	\$ 636,834.00	11
	Assigned Counsel	0.41%		\$ 1,925,000.00		
	Total	1.25%		\$ 5,850,132.00	\$ 2,577,987.00	39

Orange	Finance	0.44%		\$ 3,223,452.00	\$ 1,731,697.00	28
	Budget	0.13%		\$ 924,175.00	\$ 602,127.00	7
	Real Property	0.36%	\$ 736,455,143.00	\$ 2,683,735.00	\$ 1,359,447.00	14
	Assigned Counsel	0.74%		\$ 5,445,838.00		
	Total	1.67%		\$ 12,277,200.00	\$ 3,693,271.00	49

Albany*	Finance	0.33%		\$ 2,162,190.00	\$ 1,148,227.00	24
	Budget	0.07%		\$ 433,852.00	\$ 267,446.00	4
	Real Property	0.08%	\$ 653,674,035.00	\$ 547,554.00	\$ 331,436.00	5
	Assigned Counsel	0.18%		\$ 1,150,000.00		
	Total	0.66%		\$ 4,293,596.00	\$ 1,747,109.00	33

*The Albany County Comptroller is the Chief Fiscal Officer; as such, the Comptroller's budget is significantly larger. In 2017 the Comptroller had 23 staff members, with a Personnel Cost of \$1,303,015 and a total adopted budget of \$2,102,527

ULSTER COUNTY COMPTROLLER'S OFFICE

Elliott Auerbach, Comptroller



October 31, 2017

Accountability Compliance and Efficiency Department Program Review

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

ULSTER COUNTY OFFICE OF THE COMPTROLLER

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Telephone (845) 331-8774 • Fax (845) 340-3697

Elliott Auerbach
Comptroller



Evan Gallo, Esq.
Deputy Comptroller

Alicia DeMarco, CPA
*Director of Internal Audit &
Control*

October 31, 2017

Dear County Officials:

Based on our inquiry of the A.C.E Department regarding the preparation of programmatic and departmental reviews, we have determined that no such reports exists and are therefore unable to complete our review based on the original objectives. It is our conclusion that the roles and responsibilities of the A.C.E. Department are limited to those related to the implementation and operation of New World Systems software, and therefore suggest that the Department revise their objectives to more accurately reflect their contribution to County operations.

The reports issued by this Office are an important component in accomplishing the development and promotion of short and long-term strategies to achieve reduced costs, improved service delivery, and to account for and protect the County's assets. These reports are expected to be a resource and are designed to identify current emerging fiscally related problems and provide recommendations for improvement.

The Office of the Ulster County Comptroller conducted this audit and produced this Report in accordance with the Comptroller's authority as set forth in Article IX, Section 57, first paragraph, and Sections 57(A) and (G) of the Ulster County Charter, as well as applicable State laws, rules and regulations.

If we can be of assistance to you, or if you have any questions concerning this Report, please feel free to contact us.

Respectfully submitted,

Ulster County Comptroller

BACKGROUND

The 2014 Executive Budget Proposal included the establishment of a new County entity responsible for “operational accountability, compliance & efficiency” of all departments and programs under the direction of the County Executive. The A.C.E. (“Accountability, Compliance, and Efficiency”) division, as proposed, was developed while reorganizing the Golden Hill Transition Team and was not intended to add costs or positions to the County budget.

A.C.E. is a component of the Department of Finance, and its stated mission is “to strengthen good government and best practices through intense oversight of all operational areas under the Executive purview and enforcing the County Executive’s goals of accountability, compliance and efficiency.” As listed on Ulster County’s website, A.C.E. is responsible for the following:

- Standard Operating Procedure Compliance;
- Program Performance Evaluation;
- Enhanced Internal Controls Development & Monitoring;
- Department Efficiency Evaluation;
- Financial Forecasting;
- Corporate Compliance;
- Procurement Control;
- Grant Monitoring; and
- Capital Project Monitoring.

Additionally, A.C.E. has played an integral role in the implementation of the County’s updated financial software system, New World. In April 2014, Ulster County launched this new platform in which the majority of the County’s financial transactions and recordkeeping activities are performed. As this conversion required involvement from virtually every County department, A.C.E. coordinated the setup of the New World System to optimize program performance, departmental efficiencies, and internal control activities. Since the launch of New World over three and one-half years ago, A.C.E. has assisted County personnel with non-IT related troubleshooting, trainings, reporting and security features, and other operational issues on a routine basis.

The five positions originally allotted to A.C.E. (i.e. three managerial and two civil service employees) were “budget neutral” due to the Golden Hill transition and resulted in carry-over positions in 2014. These positions have since been modified as shown on the following two charts, which also include the unit’s expenses from its creation.

<i>ACE Division</i>				
Budgeted FTE Salary History				
Title	2014	2015	2016	2017
Director	91,350	91,423	92,893	92,893
Deputy Director	79,639	82,818	84,157	84,157
Fiscal Officer	69,864	60,455	-	-
Fiscal Manager	63,707	64,932	-	-
Financial Analyst	57,000	59,304	67,722	67,722
Accountant	-	-	51,081	51,303
Senior Account Clerk	-	-	-	-
Total	361,560	358,932	295,853	296,074

<i>ACE Division</i>								
<i>Budgeted vs. Actual Expenses</i>								
	<i>2014</i>		<i>2015</i>		<i>2016</i>		<i>2017</i>	
	Budgeted	Actual	Budgeted	Actual	Budgeted	Actual	Budgeted	YTD
Regular Pay	361,560	320,897	358,932	306,008	295,853	295,918	296,074	187,698
Part Time Pay	12,403	18,443	20,000	9,784	16,266	15,761	16,204	9,555
Contractual Pay	6,500	6,500	-	-	-	-	-	-
Professional Services	24,000	80,931	20,000	17,832	15,000	14,400	15,000	4,100
Social Security/FICA	-	25,620	28,988	23,664	23,877	23,276	23,889	9,211
<i>Division Total</i>	<i>404,463</i>	<i>452,391</i>	<i>427,920</i>	<i>357,288</i>	<i>350,996</i>	<i>349,355</i>	<i>351,167</i>	<i>210,564</i>

As A.C.E. is a unit of the Department of Finance, the costs associated with running the division are not specifically identified. Expenditures such as office equipment, supplies, travel and conferences, and health insurance are rolled into the Department of Finance's total budget.

OBJECTIVE

At the onset of this report, our Office sought to conduct a programmatic review of A.C.E. based upon the following objectives, which corresponded with duties of the division as described on the County website:

- To determine which "Program Performance Evaluations" have been accomplished to date and to gain an understanding of the general procedure by which performance evaluations are conducted;
- To determine what internal control development and monitoring initiatives have been completed to date;
- To determine which "Department Efficiency Evaluations" have been accomplished to date and to gain an understanding of the general procedure by which efficiency evaluations are conducted; and
- To determine what cost savings the County has enjoyed as a result of A.C.E.'s initiatives.

After our initial meeting with A.C.E., it appeared that the unit's mission and objectives – as we understood them – have changed to be mostly related to ongoing oversight of the County's financial software program. Therefore, our engagement objective is to share with taxpayers the functions of A.C.E.

METHOD OF REVIEW

An introductory meeting was held amongst the Comptroller's Office and several management members from the Department of Finance and the Budget Department. This discussion gave Comptroller's staff the opportunity to learn more about the duties performed by A.C.E. and gain a better understanding as to the benefit it provides to the County.

Several documents were originally requested of A.C.E. by the Comptroller's Office in order to analyze performance. However, it was quickly conveyed that A.C.E. does "not [act] as an auditing or reporting unit" but instead serves "an essential [daily] management function of county government." As such, A.C.E. "does not routinely produce formal reports," which resulted in virtually no deliverables available for audit or analysis as part of our review. Due to the fact that A.C.E.'s role rests more in "real time corrections" and "operational management" than in actual reporting, the outcome of our examination focused on descriptions and narratives provided to our Office by A.C.E., regarding the unit's self-stated responsibilities and accomplishments since inception.

OUTCOME

Based on our original objectives outlined above, we have made the following determinations in light of the materials and information actually presented for our inspection:

- In regard to “Program Performance Evaluations” performed by A.C.E., none have been documented or completed to date, according to the division. For more information, please see A.C.E.’s response in the Appendix to this report.
- Internal control development and monitoring initiatives have been focused on the software functions made available through the implementation of New World. More appropriately, A.C.E. provides individual departments with the ability to supervise and track financial activities by way of New World software, but does not regularly conduct monitoring activities itself because performance tracking is largely left to the respective department. For more information, see A.C.E.’s response in the Appendix to this report.
- To date, A.C.E. has not formally documented any “Department Efficiency Evaluations.” According to the division’s response included in the Appendix to this report, efficiencies have been created through the implementation of New World’s platform. Unfortunately, we are unable to determine the scope or outcome of such evaluations because it is our understanding that none have been formally documented.
- In response to our inquiry regarding cost savings attributable to A.C.E., the division provided no record of cost savings achieved.
- As far as A.C.E.’s role in assisting County personnel with New World related issues, this service is in addition to the paid software maintenance and telephone support provided by Tyler Technologies, Inc. (formerly known as New World Systems Corporation).

CLOSE

Based on what the Comptroller was actually able to review, as far as A.C.E.’s mission and objectives as listed on the Ulster County website and its response to our questions regarding such responsibilities, we conclude that the vast majority of the division’s duties and accomplishments are intimately related to the utilization of New World Systems’ software.

While many of the objectives stated on the County website can be loosely linked to the operation of the New World platform, the Comptroller’s Office suggests that A.C.E.’s responsibilities at least be revised to more clearly indicate that the division’s primary role is associated with the ongoing operations of New World Systems’ software. In the interest of transparency and accountability, the division should also strive to more formally and publicly document its activities, successes, and collaborations.

As the initial objective of our report was to review pertinent documents prepared by the division and none were available, we were unable to complete our examination as originally intended. For the complete response provided by A.C.E., please see the Appendix to this report.

Appendix A: Response from A.C.E.

ULSTER COUNTY DEPARTMENT OF FINANCE

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Telephone (845) 340-3460 Fax (845) 340-3430

Burton Gulnick Jr.
Commissioner of Finance



C. J. Rioux, CPA
Deputy Commissioner of Finance

Christopher J. Kelly
Deputy Commissioner of Finance

Thomas Jackson
*Deputy Commissioner of Finance /
Director of Real Property Tax Service*

Lisa Cutten, CPA
*Director of ACE
Accountability, Compliance and Efficiency*

To: Elliot Auerbach, Ulster County Comptroller
From: Burton Gulnick, Jr., Commissioner of Finance *BG*
Date: 7/31/2017
Re: ACE Department Program Review Audit Announcement

This memo is in response to your original memo dated July 7, 2017. Please note that there was no date in that memo that was asked for my response to be to you by, therefore I directed my staff to compile all necessary information and have information available by August 1, 2017, the proposed date of the start of your audit.

The purpose of this memo is to explain the functions of ACE, not as an auditing or reporting unit of the County, but rather an essential management function of county government.

The ACE division of the Department of Finance provides daily, operational management oversight which results in evaluations of program performance as well as departmental efficiency, and allows for real time corrections, when needed, to enhance operational efficiency. As this operational role of ACE is an integral daily responsibility, the Division does not routinely produce formal reports. Additionally, since the role of ACE is operational in nature, as opposed to audit-centered, no specific or standard parameters are used in reviewing and assisting county departments. ACE is also tasked with coordinating corporate compliance across county departments and reviewing internal controls as necessary. ACE has successfully improved the County's internal controls through the utilization of the New World Financial System that ACE successfully implemented and remains responsible for its daily operations.

I look forward to meeting with you to discuss the ACE division of the Department of Finance. Please contact my office directly to schedule a time to meet with me, as my availability is very limited between July 31st and August 4th.

If you have any further questions or concerns prior to our meeting, please do not hesitate to contact my office.

Accountability, Compliance and Efficiency (ACE) Division of the Department of Finance

- ACE is involved in every aspect of the implementation and continued daily operations of the New World financial management system.
- ACE is the primary resource for all New World users to troubleshoot non-IT related problems.
- ACE is not a reporting or auditing unit of the County – although it will produce reports if directed to by the County Executive or Commissioner of Finance.
- ACE's role in the implementation of project accounting and contract management in the New World Financial System has assisted the departments in improving and ensuring program performance standards are met.
- ACE's success is measured by the County's overall success in managing its finances and budget, as it is responsible for ensuring the County's financial system is operating, the users are well trained, and the system of internal controls as related to the New World financial system is properly functioning.

New World Financial System, Program Performance, Department Efficiencies and the Enhancement of Internal Controls

The ACE Division of the Department of Finance is primarily responsible for enhancement of the County's system of internal controls through the use of the New World financial management system, and to assist departments with troubleshooting related issues.

ACE was intimately involved in implementing all aspects of New World which included system understanding, analysis, and setup for maximizing program performance, department efficiency and internal control activities.

ACE is the primary resource for users of New World and is responsible for troubleshooting non-IT issues. The institutional, financial, and software system knowledge at ACE make it an invaluable resource in the County's implementation and use of the New World financial management system.

ACE leads the implementation of expanded and enhanced use of the tools available within New World which provide efficiencies, accountability, reliable financial reporting and compliance with various requirements.

ACE is responsible for training all departments and personnel on their function in the New World financial system. ACE provides ongoing support to all New World users regarding process, financial activity, reporting functions, and capabilities as well as troubleshooting when errors occur during data entry.

The implementation of New World was used as an opportunity to enhance the County's system of internal controls, drive program performance and work efficiencies including the following:

- New World includes a complex set of security matrixes which were implemented to document departmental and County-wide administrative approvals, and have been maintained and improved to date.

- Significant efficiencies have been realized by using electronic documents attached to relevant transactions. All departments now have access to the same information instantaneously as users can access documents within minutes from their computer. This makes their work more efficient and eliminates the need for multiple copies and their associated storage.
- Access to information in the financial system is in real time for all users. Within a user's security parameters, they can review transactions and run reports thereby strengthening internal controls by eliminating gatekeepers of financial information. Since information is widely accessible it reduces the likelihood that a person trying to commit fraud would expect to go undetected.
- Due to the availability of supporting documentation and the ability to customize reporting, the control environment in the County is enhanced. When information is no longer siloed, independent oversight is made easier and accountability is enhanced as a result.
- Due to the system's capabilities for security and approval documentation, New World enables the County to enhance its control environment through the approval structures built into the software to document authority and responsibilities.
- ACE has been active in the continued implementation of project accounting for tracking grant performance to ensure program compliance.
- New World requires constant monitoring and review of transactions to ensure appropriate management of budgets, finances, and programs.
- The implementation of New World has decreased the dependence on external programs, spreadsheets, databases and operational redundancies leading to program and department efficiencies throughout the County.

General Ledger

ACE, as a division of the Department of Finance, provides support to the Commissioner of Finance in maintenance and structure of the chart of accounts. The structure has been set to provide efficient aggregation of the financial activity for year-end County-wide reporting and budget purposes. The structure also allows all users to generate financial reports which are summarized in a multitude of ways to enable decision makers to understand the financial results of operations. Detailed reports and inquiries are easily accessible as well. When general ledger accounts are associated with project accounting for accountability purposes, the account's relationship to individual projects is set and makes it mandatory in many cases.

Journals

The fields available in the journal entry display are used to provide information regarding the entries and consistent use provides inquiry and reporting opportunities. ACE educates users about the efficiencies derived from utilizing various fields. In addition, the journal function is linked to the document management system enabling attachment of supporting documentation for journals providing efficiencies and enhancing program performance as previously mentioned.

Procurement

Items, which are required in New World for purchase orders, contracts and invoice payment, is the tool that provides procurement and contract accountability, and financial tracking. ACE, as a division of the Department of Finance, is responsible for maintaining *Items* in New World to help ensure the integrity of their use. An integral part of the effectiveness of these internal control activities is dependent upon the use of the correct item when purchasing, paying invoices, and contracting. The check on use is designed to be provided by the claims audit and other internal audit functions.

ACE is the second entry level approver in the contract preparation process in New World. Any purchases are associated with the relevant 'contract' in New World whether the transaction is initiated by requisition, purchase order, or direct payment of an invoice. This helps ensure that the agreed to pricing is being used by all departments and provides financial information about the actual use of the contract through the reporting capabilities. The reliability of these internal control activities is dependent upon the association of purchases with the 'contracts' which is designed to be checked during the claims audit and other internal audit functions.

ACE maintains the vendor set up and files on all non-WMS vendors leading to a more efficient process for departments in managing contracts. New World requires vendors in the system for all purchase orders, contracts, and accounts payable invoice entries. ACE, as an independent division which is not involved in processing procurement transactions or vendor payments, receives information for vendor set up in New World. New World documents any changes made to the vendor set up records.

- **Requisitions & Purchase Orders**

ACE reconciles the open POs to encumbrance balances recorded in the general ledger at year end to ensure the amounts are supported by the subsidiary records and periodically throughout the year.

- **Contracts**

With the implementation of New World, contract management from a financial standpoint, was implemented for the first time county-wide. To accomplish this ACE handled entering of all existing contracts into New World for go-live. The New World system provides a single repository for all contracts in the County whether expenditure, revenue, inter-departmental, or MOUs accessible to the departments. ACE has responsibility for ensuring that all contracts are in New World. All new County contracts are entered into New World by the responsible department. The system records the routing and approval process.

This system allows for consistent and active tracking of project performance against the scope of services contained within the contract.

The ACE review helps ensure that the New World tracking is consistent with the contract and thereby provides the basis for the internal control check on whether the vendor is billing and the County is paying in accordance with the terms of the contracts.

- **Accounts Payable Invoice Processing**

ACE is in the review and approval process for changes requested by departments to previously processed accounts payable invoices. ACE reviews the request and documentation submitted to support the change(s). They are often made for reasons such as correcting the general ledger account or associating projects. Such requested changes then move on to other Finance reviewers in New World.

Project Accounting

ACE, as a division of the Department of Finance, is responsible for all project set up as well as approval of project journal entries. The project accounting module is a flexible reporting and tracking tool that can be used in very diverse situations including the tracking of grants, creating department efficiencies and program performance. The ability to track activity differently than it is in the County budget/general ledger simultaneously with a single entry is very important in terms of efficiency and reliability of the information reported. This also allows users to actively track the performance of their grant programs as expenditures are made.

The flexibility of this tool provides the most opportunity for enhanced use of the financial system to make duplicate entry of financial data, for example grant tracking, completely unnecessary. Until New World was implemented, departments had no option other than to duplicate efforts elsewhere to meet tracking and reporting obligations. Projects have been set up for several different scenarios to date including capital projects, cost allocation plan expense tracking, grant/funding tracking, and expense reimbursement/budgetary tracking.

- **Capital Projects**

The use of the project accounting module to account for capital projects was implemented with New World replacing a system of departmental and countywide spreadsheets leading to department efficiencies. This new tool provides detailed posting to capital project accounting as a result of accounts payable invoices being processed and reimbursement requests being prepared. No additional postings are normally required to have a full accounting of the project activity.

Projects were set up by ACE as part of the implementation of the New World financial system for most of the County's infrastructure assets and buildings to enable tracking of substantial investments in those assets over several years. Under each asset, the individual capital projects are set up by ACE with pertinent details for accountability purposes.

ACE secures the supporting project budget information provided by the department handling the project and the documents related to the contract. The structure of the individual projects is set up by ACE in accordance with accountability requirements for the project. The capital project budgets are established by resolution of the Legislature. Any new general ledger accounts for capital projects require association with established capital projects. When the resolutions modifying the budgets are posted by Finance, the project accounting budgets are posted at the same time with single data entry in consultation with ACE. ACE evaluates each project as part of the year end processes for capitalization.

The ease of access to reliable information to track and drill down on the County's capital projects over their life, including their ultimate capitalization upon completion, provides major internal control benefits, accountability and department efficiency. The rigor that ACE applies to capital projects working with all the departments involved sets a tone for the control environment of the County of integrity and accountability. In addition, the use of the integration ability of the financial system improves the control activities through the processes employed for gathering and posting information while documenting segregation of duties as a result.

- **Cost Allocation Plan Expense Tracking**

The County is required to have a cost allocation plan due to the diversity of its funding streams. One of the department's expenses that must be consistently tracked and allocated across County operations is the Information Service department. ACE developed, implemented and helps monitor, a project accounting tool to capture all of Information Services' General Fund non-personnel costs leading to department efficiencies and enhanced program performance. All expenses can only be charged to one 'project' and must be coded as such. This helps ensure that no expenses are missed or double counted. The reliability and completeness of the information have been significantly increased by using project accounting to capture all of the financial activity posted to Information Services' budgetary general ledger accounts for non-personnel expenses.

- **Grant/Funding Tracking**

ACE works with departments to identify opportunities to use the project accounting tool to replace extensive spreadsheets or other methods to track grant activity creating departmental efficiencies.. The County has embraced the goal of eliminating the need to have personnel enter the same financial activity into spreadsheets that they do into the financial system. It saves time providing more efficient use of staff time, decreases the risk of clerical error, and houses the financial information in one system, New World.

A structure for the project(s) is developed by ACE considering the funding sources requirements, department reporting needs, the County budget lines, and ease of use by departmental data entry personnel. This enables users to have information available to measure their program performance. ACE will also review the reporting needs of the department and evaluate the New World options to develop the best tool(s) for meeting their needs. ACE will discuss any changes in the internal processes to gain maximum benefits from the use of New World. ACE will work with the department and IS as necessary when efficiencies can be gained by having transactions generated in some other system that can be imported into New World's project accounting module, particularly with personnel costs. ACE works with the department and others to help ensure program performance and provides daily support to users as needed.

Fixed Asset Management

ACE, a division of the Department of Finance, develops procedures which take full advantage of the New World software, as well as provide for strong internal control activities around fixed asset recording and tracking. ACE provides support to fellow Finance personnel who handle the fixed asset subsidiary system transactions. In addition, as previously mentioned ACE evaluates capital projects at year end for potential capitalization of completed projects as well as recording/updating Construction Work In Progress (CWIP) for unfinished capital projects. ACE also assists with depreciation calculation spot checking of the New World figures.

ACE implemented detailed recording of assets including make, model, serial number, County tag number, location etc. and the association of all invoices in New World, as well as more detailed tracking of infrastructure assets. This use provides for long term tracking of those assets including recording of their disposal.

The implementation of New World provides a much more accurate tool for recording, management and financial reporting of the County's major assets strengthening internal controls and leading to a more efficient tracking process for the County.

CWIP had been tracked in a spreadsheet previously. ACE set these assets up in the fixed asset module which enhances the accountability. ACE's current system provides for more accurate recording of the County's CWIP and other capital assets.

Miscellaneous Billings Invoices

ACE, as a division of the Department of Finance, is responsible for maintaining the setup of all miscellaneous billing invoice types, billing codes, customer set up for bill invoicing leading to a more efficient billing process for the County. ACE works with all departments across the

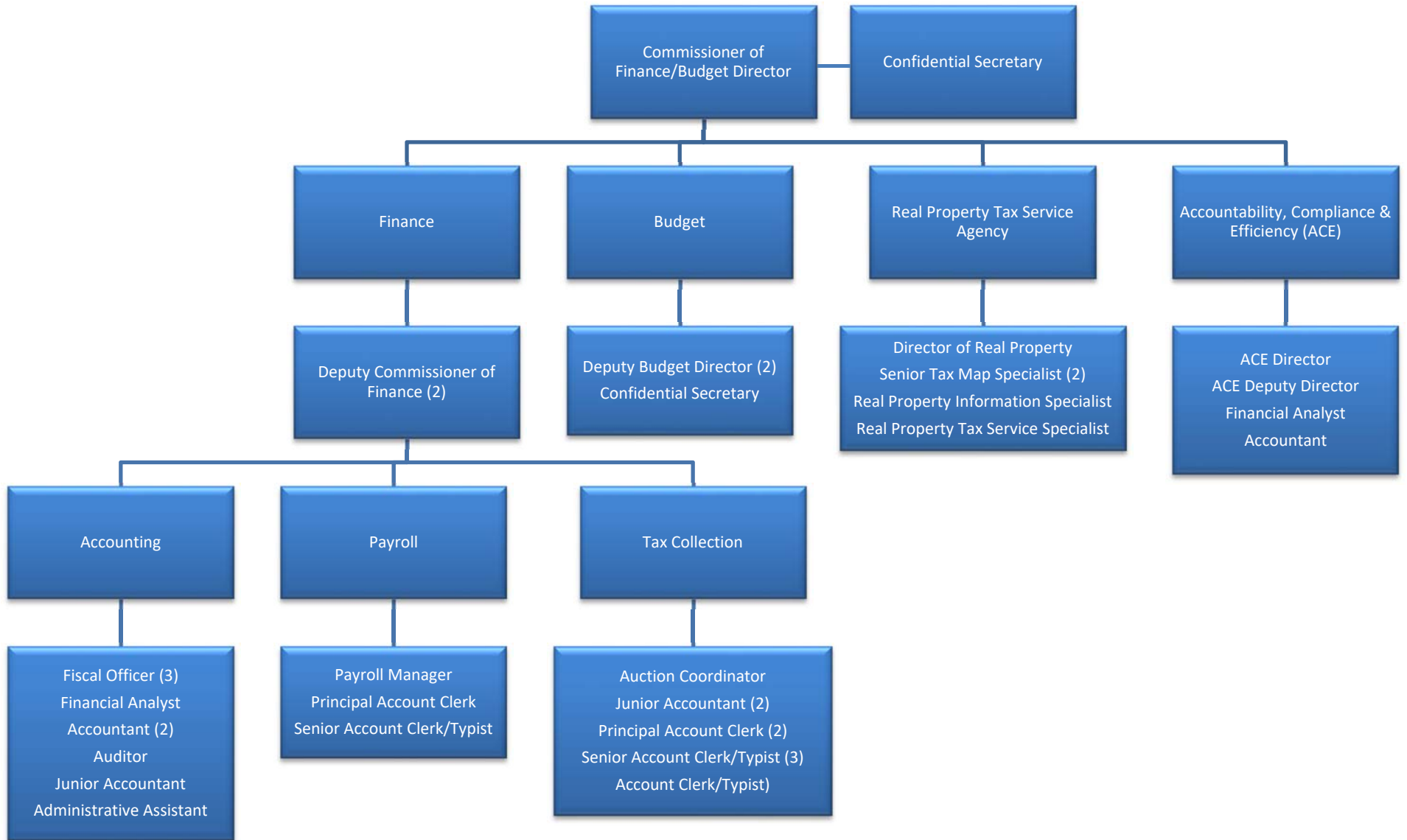
County and within the Department of Finance to ensure that the billing codes post to the correct revenue and receivable accounts for budgetary and other financial reporting purposes. The implementation of this module has strengthened internal controls by increasing the likelihood that revenue collected is posted to accounts consistently and in accordance with County and state reporting guidelines. Such billings can also be posted automatically to projects where appropriate by way of the setup maintained by ACE. This subsidiary system provides the detailed backup for financial reporting and is a significant internal control improvement over the previously used system of spreadsheets and decentralized departmental tracking.

Revenue Collections

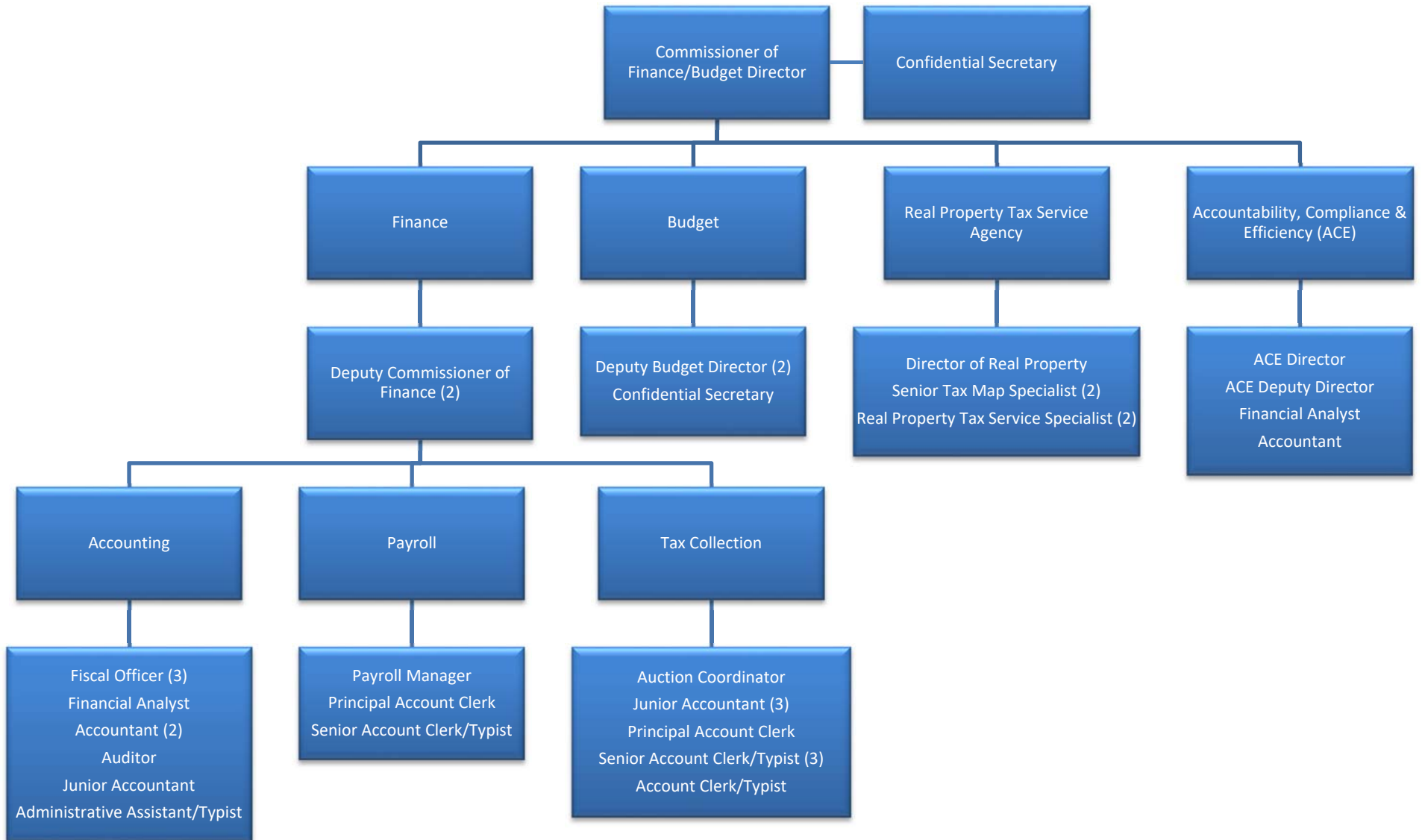
Almost all cash receipts are entered through the revenue collection module. All payment codes used in the revenue collection module are maintained by ACE.

Any cash receipts for open miscellaneous billing invoices are entered using the AR codes which automatically posts to the correct accounts receivable accounts.

Ulster County Department of Finance Organizational Chart



Ulster County Department of Finance Organizational Chart



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.