

**ULSTER COUNTY**  
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*Comptroller*

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**MEMORANDUM**

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**To:** Department Heads and Supervisors  
**From:** Comptroller March Gallagher  
**Date:** April 27, 2020  
**Re:** Overtime during COVID

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The COVID emergency has required county government to take on new tasks we have never done before and the county workforce has risen to the occasion providing assurance, leadership and stability. Thank you all for your service.

We added the COVID code to identify hours that an employee is not working because they are home as a result of the 50% local government density requirements in NY PAUSE and cannot work from home.

As a result of COVID Ulster County faces severe revenue contraction in categories such as sales tax and state aid. Departments have already been asked to identify 10% across the board cuts to the 2020 operating budget. These cuts may be sufficient only if current revenue projections hold up.

The Comptroller's Office approves every payroll and we have observed two overtime scenarios we want to bring to your attention:

- 1) **Employees working overtime when corresponding employees in the same department or division with similar skills are home billing time to the COVID code.** An employee received \$1900 in overtime during the first pay period of NY PAUSE. This person was doing important work but other county employees not working have the same skill set and could have worked without billing overtime.

*Managers and supervisors should identify multiple people on staff who can perform work functions and cross-train to avoid overtime.*

- 2) **Employees who are billing COVID time and billing overtime in the same pay period.** There may be reasons why this is a necessity in some departments, but more strategic deployment of staffing can reduce needed overtime. During the last pay period at least 16 employees received overtime during the same pay period they billed hours to the COVID code.

*Managers and supervisors should plan work schedules to avoid overtime wherever possible including limiting weekend and holiday work.*

Overtime for non-management staff results in time-and-a-half pay. It is vital to bill as little overtime as possible. We cannot be assured of FEMA COVID reimbursements for overtime and any potential reimbursements will not come for some time. A dollar saved in your department's overtime budget line is one that may not need to be cut from elsewhere. Furthermore, funds not expended now will protect fund balance going into the 2021 budgeting period and will preserve jobs and services in 2021.

The Comptroller's Office brings this to your attention because there may be review of these expenses in 2021 either by our office or by other entities related to COVID reimbursements. Thank you for your cooperation.