

MEMORANDUM FROM THE

# ULSTER COUNTY OFFICE OF THE COMPTROLLER

March S. Gallagher, Esq.  
Comptroller



Alicia DeMarco, CPA  
Deputy Comptroller

## MEMORANDUM

TO: Charter Review Commission Chair Kathleen Mihm  
Charter Review Commission Members

FROM: Comptroller March Gallagher

RE: Ulster County Charter Revision Clarifying Departmental Estimates

DATE: January 25, 2023

---

The Ulster County Charter Article IV § C- 33 reference to “budget estimates,” in our opinion, are meant to refer to the **detailed budget requests** that are submitted by the individual departments to the County Executive during the development of the Executive’s Proposed Budget. The term “budget estimates” referred to specific data reported within the County’s financial system at that time, meaning that the term was specific to the software. Now, the data that contains the departmental budget requests is referred to as “level one budget worksheets,” in the County’s current financial software, New World Financial Systems. While the precise terminology used to identify this data may differ from software to software, it appears the intention of this section of the Charter was looking to capture the information contained in the requests submitted by individual departments, including transactional detail and support for amounts requested.

Our suggestion as it relates to modify the Charter, would be to clarify the definition of “budget estimates” by including the term in Article I §C- 6. The definition could seek to clarify that the Charter is looking to obtain the departmental specific requests submitted, regardless of the terminology used to identify such data in the financial software. We cannot anticipate how future software will refer to such data.

Per our recent discussion of providing more clarity to the definition of the word “department” in Article I § C- 6, we recommend that the Charter Revision Commission consider the following amendment to redefine “department”:

Article I § C- 6

DEPARTMENT

The administrative unit which is the primary level of County government.

Each of those administrative units of the executive branch set forth in Article V to Article XLIV herein;

This change would clarify that each department outlined in the charter is an independent department within the executive branch and that the executive branch as a whole is not a singular department.

Additionally, the Commission discussed providing additional clarity to the discussion of “budget estimates.” We suggest an amendment for the following definition of the term “departmental estimates”

Article I § C- 6

DEPARTMENTAL ESTIMATE

Departmental estimates shall represent the detailed budgets requests submitted by each department to the Executive for the development of the Executive’s Proposed Budget. These departmental requests will include any estimates, detail, and supporting documentation provided to justify the departmental requests submitted, and access to any such information in the County’s financial software system.

This would bring clarity to Article IV § C- 33 of the Charter that requires the estimates to provided and made public. This section of the Charter while relevant can remain **unchanged**:

Article IV § C- 33 Departmental, agency, office or unit estimates.

[Amended 6-16-2020 by L.L. No. 3-2020]

The head of each department, agency, office or unit of County government shall submit to the County Executive, in writing, and through such channels and processes as specified by him or her, an overall estimate for that department, agency, office or unit and estimates by program within that department, agency, office or unit of expected expenses and expected revenues for the next ensuing fiscal year. A copy of said estimates from each department, agency, office or unit shall be simultaneously submitted to the Clerk of the Legislature. These estimates shall be called "departmental estimates" and shall be organized with proposed grand totals of expenses and revenues for personnel services and other than personnel services for the department, agency, office or unit and proposed subtotal appropriations for personnel services and other than personnel services for each program within each department, agency, office or unit. A statement of actual expenses and actual revenues for the immediately preceding completed fiscal year, budgeted expenditures and revenues for the current fiscal year, and expenditures and revenues to date for the current fiscal year shall be included in departmental submission, prepared in the same specified format for comparison purposes. Each departmental estimate of expenses and revenue by program shall be supported by such other detail and other supporting information concerning the economy, efficiency, and effectiveness of departmental performance as the County Executive shall require. Departmental estimates shall be public records and shall at all reasonable times be open to public inspection.

We hope that this clarification will provide for the transparency that was intended by the original clause, as we note there has been some difficulty in obtaining the documentation by multiple parties in the past.