



COVID-19

**ULSTER COUNTY
COMPTROLLER'S
2020 COVID-19 IMPACTS
REPORT**

**Office of the
Ulster County Comptroller
March S. Gallagher**



Looking Back on Ulster County's 2020 Expenditures – COVID-19

This report is a summary of the costs related to responding to the pandemic that the Ulster County Comptroller's Office was able to aggregate from existing reported financial and personnel data for 2020. The County continues to incur substantial costs in the current year 2021, many of which are offset by pandemic related revenue streams, such as the cost of operating vaccination clinics. We have reviewed the 2020 expenditures to assist in both improving the accounting for these costs and potentially identifying and obtaining revenues to offset these costs. Our review is limited to those costs that are directly identifiable as "related to COVID" and does not include many of the "repurposed resources" that the County allocated to addressing needs related to COVID. The Ulster County Executive and County Legislature undertook extraordinary efforts to protect the people of Ulster County, provide normal government services, and innovate entirely new systems and programs. These findings and recommendations are offered in the spirit of improving our ability to track and identify costs in the future with full recognition of the life-saving services provided during 2020 and the County's rapid response to community needs.

COVID RELATED EXPENDITURES FOR 2020:

- We were able to identify \$5,652,395 in direct COVID-19 pandemic-related expenditures, but this figure is likely understated due to a lack of cost tracking systems.
- A total of \$2,301,678 of those expenditures were for supplies, contracts and equipment, the remaining \$3,350,717 were personnel costs.
- The County entered into \$1,578,480 in contracts for pandemic-related services forgoing normal procurement procedures as allowed by the Governor's Executive Orders during the public health emergency. Vendors were paid \$989,562 on those contracts in 2020.
- The County paid \$153,875 to employees on quarantine, \$2,757,320 to employees to stay home with density mandate pay during the emergency, and \$436,883 for pandemic-related overtime.
- The majority of overtime was earned by employees in the Sheriff's Office (76% of all COVID overtime), the Department of Public Works (13%) and Emergency Management Office (7%).
- Employees earned 9,560.25 hours of compensatory time in 2020, the majority of which was related to hours earned for work related to the pandemic. Of that time, the County paid \$104,221 in compensatory time earned and paid, resulting in additional salary earnings for those employees.

RECOMMENDATIONS:

Our review of COVID-related expenditures identified the opportunity for improvements in the ability to track and identify expenses related to responding to the pandemic. The following actions would improve the County's ability to review and understand the true cost of the pandemic, and furthermore, would improve our ability to complete required reporting and possibly identify additionally reimbursable costs.

- Implement a uniform project code for COVID-related expenditures or any future expenditures associated with an unusual or one-time event. This would provide policy makers a true cost of the pandemic to County finances.
- Implement a uniform payroll code to denote COVID-related work hours including regular work hours, overtime and compensatory time earned so that the County could analyze the cost of implementing certain services. For example, we cannot provide a cost associated with operating the vaccination POD because employees that staff the POD during regular work hours do not denote that time in any way.
- Track remote work hours for each employee so that management can provide personnel policies and compensation to address disparities.
- Record inter-departmental resource allocation (time to set up remote access for various departments and repurposing of some personnel for COVID response).



The Impact of COVID-19 to Ulster County

The pandemic had wide-ranging impacts across Ulster County government. County leaders and staff collaborated to shift practices to meet community needs in a quickly changing environment. With those changes came additional costs, highlighted in this report from the March 2020 shutdown, through year-end.

2020 COVID Costs to Ulster County*	
Expenditures incurred coded as COVID-related	\$ 2,301,678
Pay to employees without PTO	\$ 2,639
Pay to employees quarantining	\$ 153,875
Pay to employees with density mandated pay	\$ 2,757,320
Pay to employees in overtime due to COVID	\$ 436,883
Grand Total	\$ 5,652,395

*excludes payroll and expenditures not tracked as well as future compensatory time payout or usage

As counties grappled with protecting public health and balancing community needs through various government functions, the need for a recording system to track COVID-related costs became apparent. The Comptroller's Office has found that communication to County units on how to track those costs were not sufficiently documented and tracking methods varied by department. It also appears that some departments used project coding for recording information within the financial system, but project code usage varied between departments. Therefore, costs that were not tracked or are difficult to isolate have not been included.

What additional expenses were there?

Most costs were tracked within the County's financial management system using project codes for each department. In 2020, COVID expenses recorded with a COVID-related project code totaled \$2.3 million. Below is the cost, excluding payroll, for 2020, by department by project:

COVID Project Accounting Summary 1/1-12/31/20					
Department	Project Description	Totals	% of Total Expenses	Expenses	Revenue
County Clerk	County Clerk COVID 19 Supplies	County Clerk Total	0.44%	\$ 10,094	\$ -
Health Department	DOH Public Health Emergency Preparedness Response	Health Department Total	1.33%	\$ 30,614	\$ 211,396
Department of Public Works	DPW COVID 19 Tech City Site & Work Force Safety	DPW Total	20.10%	\$ 462,549	\$ 4
	DPW COVID 19 Grand St. Test Site		2.38%	\$ 54,791	\$ -
	COVID 19 Community Care Centers		16.24%	\$ 373,835	\$ -
	DPW COVID 19 Vaccination Sites		0.00%	\$ 16	\$ -
	Emergency Mgmt		Emergency Management COVID 19	Emergency Mgmt Total	38.72%
Information Services	Information Services COVID 19	Information Services Total	49.01%	\$ 1,128,108	\$ -
Personnel	Personnel COVID 19	Personnel Total	5.60%	\$ 128,781	\$ -
Sheriff Office	Sheriff COVID 19	Sheriff Office Total	2.12%	\$ 48,857	\$ -
Grand Total				\$ 2,301,678	\$ 211,400

The Comptroller's Office was able to identify certain payment claims lacking appropriate COVID project codes and worked with departments to account for those expenditures. Additionally, there were other County COVID-related costs incurred that were covered by outside funding sources. This data is not inclusive of those expenses, such as the Office for the Aging's meal delivery for COVID which received New York State Office For the Aging (NYSOFA) funding covering those costs.

Seeking competition in procurement is normally required by State and local law. Generally, local governments are required to advertise for competitive bids for the purchase of goods and equipment with an anticipated value of more than \$20,000, and for public works and services with an anticipated value of more than \$35,000. However, when unforeseen circumstances affecting public health and safety require immediate action, purchasing does not have to follow the full competitive bidding and procurement process. A series of executive orders by the Governor suspended competitive bidding requirements during COVID-19.

Below is a chart of 2020 emergency vendor contracts providing COVID-19 related services that did not flow through the sealed competitive bid process regularly required by the County.

COUNTY COVID CONTRACTS					
Vendor	Contract Number	Effective Date	Services	Contract Amount (incl. amendments)	2020 Paid*
ACCUCARE Nursing & Homecare, Inc.	2020-274	3/10/2020	Nursing Services	\$ 950,000	\$ 448,161
H&H Environmental	2020-378, 2020-298	3/30/2020	Cleaning	\$ 194,400	\$ 193,600
Central Hudson Gas & Electric Corp.	2020-322	5/13/2020	Electric and Gas Services Tech City	\$ 137,500	\$ 137,500
J&J Sass Electric, Inc.	2020-323	5/21/2020	Electrical Services Tech City	\$ 94,500	\$ 86,946
Ashley Mechanical, Inc.	2020-327	7/10/2020	Mechanical Services Tech City	\$ 66,000	\$ 58,357
Ellenville Regional Hospital	2020-281	3/20/2020	Mobile Testing	\$ 49,900	\$ 22,118
Edible Independence, Inc.	2020-280	3/18/2020	Frozen meal prep and delivery	\$ 49,500	\$ 37,345
Emergency One	2020-593	11/1/2020	Sheriff Employee COVID testing	\$ 31,680	\$ 3,795
Siemens Industry, Inc.	2020-337	6/30/2020	HVAC Control Tech City	\$ 5,000	\$ 1,740
Grand Total				\$ 1,578,480	\$ 989,562

* Represents what was paid for in 2020, does not include services for 2020 that were billed in 2021

How much did COVID impact the Ulster County workforce?

At the outset of COVID, the County encountered several firsts regarding the need for tracking County employment costs. As the State went on lockdown, many County departments were not equipped to swiftly shift to working remotely. This created situations where employees who were not deemed essential were mandated to stay home without the ability to continue their work. To address this, the County developed the following plan:

- If an employee was already scheduled off for vacation/personal leave, they were still to be charged for that time.
- If an employee chose not to work or felt uncomfortable working on their scheduled day, they were charged for that time. If no paid time off (PTO) was available during this pandemic period only, employees were allowed to go into "negative" accruals.
- If an employee was ordered quarantined due to contracting or coming in contact with the COVID-19 virus, the employee was paid. The County paid \$153,875 in 2020 to quarantined employees.
- If employees were not working as directed by their department head due to the 50% density mandate, and they were unable to work remotely, employees were compensated to be off, without charge to their PTO. The County paid \$2,750,320 in density mandated pay during 2020 to non-essential workforce unable to work remotely.
- If employees were equipped to work remotely during the onset of the initial shut down, departments were asked to track employees' remote hours. Many more employees became equipped as COVID-19 remained a threat to public health. Below are the various departmental summaries of hours we could gather worked by employees from their homes.

Employees with Density Mandate Pay		
DEPARTMENT	HOURS	AMOUNT
DSS	34,035.50	\$ 903,628
DPW	21,650.50	\$ 499,359
UCAT	20,605.75	\$ 447,532
Clerk	17,997.25	\$ 423,915
Health	6,780.50	\$ 234,946
Finance	3,402.00	\$ 101,944
Veterans	1,834.75	\$ 38,143
Elections	1,638.50	\$ 42,406
Personnel	819.00	\$ 26,940
Weights & Measure	308.00	\$ 10,049
Public Defender	225.50	\$ 6,724
OFA	192.25	\$ 4,689
Planning	163.50	\$ 7,518
Probation	133.75	\$ 2,481
Insurance	97.25	\$ 2,640
OET	72.00	\$ 2,018
County Attorney	42.75	\$ 1,222
Purchasing	34.25	\$ 581
Budget	14.50	\$ 585
Grand Total	110,047.50	\$ 2,757,320

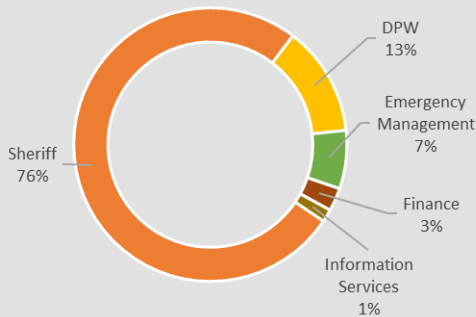
Employees Paid to Quarantine		
DEPARTMENT	HOURS	AMOUNT
DSS	1,252.50	\$ 32,673
Health	881.00	\$ 28,045
DPW	1,092.25	\$ 24,797
Emergency Services	715.50	\$ 18,305
UCAT	664.00	\$ 16,000
Clerk	487.00	\$ 11,799
Finance	199.75	\$ 5,669
Probation	197.00	\$ 5,661
Public Defender	97.00	\$ 3,233
District Attorney	70.00	\$ 2,893
Information Services	63.00	\$ 1,724
Environment	60.00	\$ 1,505
OFA	72.00	\$ 1,150
Personnel	14.00	\$ 421
Grand Total	5,865.00	\$ 153,875

Remote Hours Worked	
DEPARTMENT	HOURS
DSS	125,642.75
Probation	55,251.75
Department of Public Works Admin	14,572.00
Public Defender	14,156.50
Information Services	12,729.75
Public Health	10,419.50
Programs for the Aging	10,128.00
District Attorney	9,117.50
County Attorney	9,049.75
Purchasing	8,119.50
Mental Health Administration	7,702.50
WIC Program	6,483.75
Comptroller	5,095.75
Legislative Clerk Office	5,071.00
Personnel	5,031.50
Veterans	3,194.75
Office of Employment & Training	3,192.25
Budget	3,181.50
Youth Bureau	3,135.25
Planning	3,105.50
Environmental Control	2,807.50
Finance	2,379.75
Workers Comp Administration	2,240.00
Economic Development	1,817.50
Tourism	1,729.00
Insurance	1,655.50
Executive	1,427.75
UCAT	1,390.75
County Clerk	1,339.00
Buildings & Grounds	795.50
Safety	771.25
Board of Elections	675.00
Department of Public Works	437.25
Emergency Communications	416.25
Human Rights	343.00
Grand Total	334,605.75

Amount Paid to Employees with no PTO		
DEPARTMENT	HOURS	AMOUNT
DSS	123.50	\$ 2,526
UCAT	5.50	\$ 113
Grand Total	129.00	\$ 2,639

Overtime Due to COVID		
DEPARTMENT	AMOUNT	EMPLOYEES
Sheriff	\$ 330,709	132
DPW	\$ 56,534	41
Emergency Management	\$ 30,031	19
Finance	\$ 11,925	3
Information Services	\$ 6,463	9
Purchasing	\$ 1,061	1
Personnel	\$ 160	1
Grand Total	\$ 436,883	206

Overtime Paid Due to COVID-19



NOTE: Payroll cost represent gross wages paid and do not account for employer-related payroll taxes or benefit costs

All departments were responsible for tracking their own COVID-related overtime costs. Only COVID-related overtime hours were tracked, but regular work hours that were spent on COVID-related activities were not tracked in any way. The reason given for this was that only overtime hours would be FEMA reimbursable. There was no uniform system implemented to track COVID overtime payroll aside from the Sheriff's Department which has its own payroll software program and additionally, created a specific payroll code to track COVID-related overtime.

Compensatory Time

The Comptroller's Office also evaluated compensatory time accrued and paid during the COVID-19 impacted portion of 2020. Compensatory time is additional paid time off in lieu of paying employees overtime. We tracked that 9,560.25 hours of compensatory time were earned in total during that period, slightly less than hours earned during the same period in 2019.

Tracking compensatory time by department is difficult due to limitations of the payroll system we use. The program does not allow for accrual reporting by employee location, making it difficult to accumulate paid time off balances by departments when County employees change positions throughout the year. For example, if an employee transfers mid-year inter-departmentally the compensatory time will appear to be for the current department, but may have been earned during previous position. Paid out compensatory time is further complicated in that employees are limited to earning only a certain amount of time, after which some employees must either forgo additional time earned, or take a payout depending on job title, class, and department.

Notably, some employees did earn substantial compensatory time during COVID-19 and there are instances where that time earned was in departments where other employees may have had downtime. The Comptroller's Office issued a memorandum to department heads at the beginning of COVID to raise awareness about paying employees overtime while others are idle. Compensatory time can be misused, but department heads are entrusted to determine when it is deemed appropriate.

Caveats

- Payroll costs represent gross wages paid and do not account for employer related payroll taxes or benefits costs.
- The only personnel hours attributable to COVID-19 specifically are overtime that was self-reported by 5 departments, although we know other personnel hours were spent on COVID- related activities.
- Only expenditures tracked with a COVID-19 project code in the financial system are captured by this report as a COVID-19 expenditure.
- All parts of Ulster County operations were impacted by COVID-19, creating additional burdens borne by taxpayers. Some of those are direct expenditures such as additional laptops, while others are difficult to measure, such as reduced efficiency. Not all of those burdens are captured.

COVID-19 impacted revenues both by reducing certain revenues (sales tax, occupancy tax, departmental income) but also by increasing certain revenues (state and federal aid).

2020 Ulster County Covid Stats*

- **Emergency Operations Center provided 6,000 meals to quarantined families; 37,000 N95 masks; 447,000 surgical masks; 334,000 surgical gloves; 38,000 surgical gowns; 12,740 face shields; and 2,300 gallons of hand sanitizer.**
- **Between March and August, the Office for the Aging delivered 13,125 meals for homebound seniors through their COVID-19 meal program, financed by NYSOFA.**
- **The Department of Health and Mental Health/Public Health Nursing Services confirmed 6,242 COVID-19 Positive Cases in 2020.**
- **3,650 businesses were assisted through the Department of Economic Development.**
- **138 people lost their lives in 2020 to COVID-19.**

* From the Annual Report of the Executive Departments (2020)

\$120M

received by County businesses in first round of Payroll Protection Program with help of the Department of Economic Development

35,000+

Total call volume generated through the COVID-19 Hotline/Recovery Service Center in 2020

\$17.2M

Processed by the Department of Planning in COVID-19 funding for transit agencies

196,705

COVID-19 tests administered in Ulster County in 2020

20,000

Masks & hand sanitizer distributed to seniors throughout Ulster County by the Office of the Aging

5,842

Drive-thru COVID-19 Mobile Site tests conducted by Emergency Services at Tech City in 2020