

SUSAN A. RIZZO
COUNTY COMPTROLLER


MICHAEL F. MCNEFF
CHIEF ACCOUNTANT

COUNTY OF ALBANY
OFFICE OF THE COMPTROLLER
112 STATE STREET, ROOM 1030
ALBANY, NEW YORK 12207-2021
(518) 447-7130
susan.rizzo@albanycountyny.gov

EDWARD L. DOTT
EXECUTIVE DEPUTY COMPTROLLER

FRANK COMMISSO, JR.
EXECUTIVE DEPUTY COMPTROLLER

To: Hon. Wanda F. Willingham
Chair, Audit & Finance Committee

From: Hon. Susan Rizzo 
Comptroller

Date: October 16, 2024

Subject: Comptroller's Response for Proposed 2025 Budget

The following information is in response to your October 2, 2024 memo regarding the Comptroller's 2025 budget:

1. Susan Rizzo, Comptroller, Chip Dott and Frank Commisso Jr., Executive Deputy Comptroller(s) will attend the budget presentation.
2. Current Vacant Positions:

| Account Number | Position | Description |
|------------------------|-------------------|----------------------------|
| A1315 12551 001 190010 | Policy Analyst | Conducting Interviews |
| A1315 16106 002 190069 | Account Clerk III | Internal Promotion in 2025 |
| A1315 16211 001 190057 | Clerical Aide | Position to be posted |
| A1315 11132 001 190064 | Chief of Staff | Vacant Position |

3. New Positions:

| New Position | Funding Source | Reimbursement Rate |
|---|-----------------------|---------------------------|
| Special Projects Coordinator (Reclassification earlier in the year) A1315.12267.001 | 100% County | N/A |
| Administrative Aide (Reclassification earlier in the year) A1315.15501.001 | 100% County | N/A |

4. Proposed salary increases:

| Position | 2024 | 2025 | Notes |
|---|-------------|-----------------------------------|--|
| Comptroller (190001) | \$149,539 | \$155,521 | Pursuant to Resolution No. 621 of 2023 and consistent with other county-wide elected officials, a 4% increase was approved for budget 2025. |
| Special Project Coordinator (190070) | \$ 69,694 | \$ 76,745 \$ 71,785 | Proposed to achieve competitive balance with comparable NYS titles. (See note below regarding typo by Management and Budget from what was submitted by Department of Audit and Control). |
| Senior Auditor (190063) | \$ 70,419 | \$ 76,746 | Proposed to achieve competitive balance with comparable NYS titles. |
| Account Clerk II (190068) | \$ 69,655 | \$ 73,130 | Proposed to achieve competitive balance with comparable NYS titles. |
| Account Clerk III (190020) | \$ 73,781 | \$78,280 | Proposed to achieve competitive balance with comparable NYS titles. |
| Account Clerk III (190069) | \$68,289 | \$78,280 | Currently Vacant. Proposed to achieve competitive balance with comparable NYS titles and to create an appropriate hierarchy within the Account Clerk Titles. |

5. Proposed eliminated positions:

| Position | Description |
|-------------------------------|---|
| Auditor (190033) | Position reclassified earlier this year |
| Senior Account Clerk (190058) | Position reclassified earlier this year |

6. Grant Funded Positions: N/A

7. Reclassified Positions:

| Deleted Title | Added Title |
|-------------------------------|---------------------------------------|
| Senior Account Clerk (190058) | Special Projects Coordinator (190070) |
| Auditor (190033) | Administrative Aide (190012) |

8. Fees for Services (Comptroller’s share only):

| Description | 2024 | 2025 |
|----------------------|------------------|------------------|
| Financial Advisor | \$ 21,000 | \$ 26,000 |
| Bond Council | \$ 21,000 | \$ 18,000 |
| Standard & Poor's | \$ 23,350 | \$ 23,350 |
| Debt Book | \$ 13,000 | \$ 13,000 |
| Arbitrage Consultant | \$ 17,000 | \$ 17,000 |
| Newspapers | \$ 650 | \$ 650 |
| Water | \$ 500 | \$ 500 |
| Total | \$ 96,500 | \$ 98,500 |

9. New and Continuing Initiatives/Workforce Development Plan -

Over the past five years, the Department of Audit & Control (DAC) developed a Comprehensive Workforce Development Plan. We continue to update this plan on an annual basis. This is vital to the Comptroller’s commitment to create a more modern, professional, flexible and collaborative DAC. The intent of the Comptroller and this plan is to develop a workforce that is able to create a strong succession plan for key positions, establish an office structure and culture that creates opportunities for advancement and promotion, promote continuous training, education and professional skills, development opportunities for employees and offer, competitive pay to minimize turnover. This budget proposal is consistent with these objectives.

This budget year, the DAC will start implementing direct deposit for accounts payable vendors via Automated Clearing House (ACH) payments to vendors. Albany County has utilized paper checks throughout its history to reimburse vendors for goods and services provided to the county. ACH payments are an alternative payment method that would reduce the risk of fraud and associated costs to detect and prevent fraud. In 2025, the DAC will begin transitioning vendors from check to ACH.

Also, we are implementing a paperless claims submission process. Albany County departments submit paper claims to the DAC to provide payments for goods and services provided by their vendors. This process utilizes paper, ink and printers to produce claims. Additionally, couriers, mileage and storage capacity at the Albany County Hall of Records are utilized. Conversion to electronic submissions of claims would reduce these expenses. In 2025, DAC will begin transitioning departments from paper submissions of claims to electronic submissions by adding PDF's to Munis.

10. County Vehicles:

The Comptroller does not have a county car. County vehicles are used from the DGS motor pool and returned before the end of the workday. If they are returned late, the car would be parked in its original parking spot and the employee would drive their own car home. County cars are typically used by staff to conduct department audits and for hotel audits within the county.

11. Conference/Training/Tuition:

The funding for all Conference/Training/Tuition provides training in the MUNIS accounting system related to necessary functions across the County such as the implementation of the module that is used to produce the (mandatory) NY State Annual Update Document (AUD) report. Additionally, the Comptroller's Office provides Continuing Professional Education (CPE) to accounting and auditing staff, including the exam fees and study material to individuals that wish to pursue additional certifications that add value to the office and subsequently to the taxpayers of Albany County. CPE credits are earned through conference attendance, live webinars and other various accredited sources. Most CPE is currently provided by the Institute of Internal Auditors (IIA), the Association for Certified Fraud Examiners (ACFE) and the Association of Government Accountants (AGA).

12. Overtime: N/A

13. Mid-Year changes: See item No. 7

14. Risks:

Like many departments here in the county and organizations around the country, the biggest current threat is the ability to retain and attract employees. Staffing issues have become the number one issue for most employers and our department is no exception. This is why it is vital to keep our Workforce

Development Plan moving forward. We must be competitive and attractive to existing and potential employees if we are to remain effective and productive at a high level.

The most significant external threat for the remainder of 2024 into 2025 is the potential for a national recession. The two biggest risks of a recession for the County of Albany are the reduction of interest rates that would lead to a downturn in investment opportunities and a reduction in consumer spending that would have a significant negative impact to our sales tax revenue.

By the end of 2025, according to JP Morgan the probability of a recession increased from 35% to 45%. A recession would likely result in NYS budget cuts which may reduce funding to counties. Softer-than-expected labor market data and slowing economic growth have increased the probability of a downturn, in their view.

15. Performance indicators and metrics - N/A

16. Unfunded Mandates - N/A

Requested Corrections: Due to clerical error, inputting the request from DAC to DMB, the following items require correction:

| Position | Requested | Proposed |
|------------------------------------|------------------|-----------------|
| Special Project Coordinator 190070 | \$76,745 | \$71,785 |
| Administrative Aide PT 190031 | \$55,411 | \$39,579 |