

Management and Budget Committee Report

Budget Office

2nd Quarter 2022

1. Budget:

- For the 7th consecutive year the Budget Office has been awarded the Government Finance Officers Association of the United States and Canada (**GFOA**) **Distinguished Budget Presentation Award** for the 2022 Operating Budget.

This award reflects the commitment of the governing board and staff to meeting the highest principals of governmental budgeting. In order to receive the budget award, the county had to satisfy nationally recognized guidelines for effective budget presentation. These guidelines are designed to assess how well an entity's budget serves as:

- *a policy document
- *a financial plan
- *an operations guide
- *a communications device

Budget documents must be rated “proficient” in all four categories, and in the 14 mandatory criteria within these categories, to receive the award.

The budget document is rated by 3 government financial professionals. The 3 reviewers separately rate all four categories and Sullivan County received 8 proficient and 4 outstanding ratings. The ratings include detailed comments which highlight both categories that could show some improvement and categories that are outstanding. The goal is to create a document that is informative, transparent and easy for the taxpayers to understand. I would like to give a special shout out to Jennie Sush, Sr. Budget Analyst who is key in creating this document.

- The 2023 – 2028 Requested Capital Plan has been compiled and submitted to the Legislature by the June 1st deadline. Review of the capital plan will continue as we also work through the 2023 operating budget. The 2023 – 2028 Capital Plan was submitted using the new budgeting software, Clear Gov.
- The 2023 Operating Budget request and instructions have been sent to departments. Budget requests are due back August 5, 2022. Included in the request this year is more detailed information regarding revenue projections. This information will be used not only for budgetary purposes, but also in the development of countywide grant software that the county is pursuing.

2. Financial Management:

- The Care Center 2021 audit has been completed and final financial statements have been received. Jennie Sush, Sr. Budget Analyst had taken the lead on this. The 2021 Medicare cost report has been filed. The Medicaid cost report is currently being completed and will be filed on time.
- The budget office has been meeting with Planning, Grants and IT to review possible grants software solutions. This software will not only be used to track discretionary funding, but also other revenue streams including entitlements, allocations, etc. A review of the Grants manual was included.
- Regular meetings have been conducted with finance staff throughout the county with a concentration on Public Health. Attended several webinars on various Public Health funding sources, including Article 6 State Aid.
- The Budget Director attended the NYSAC Finance School in May and found it to be very informative.
- Attended negotiations and worked with Human Resources and the County Manager's Office on proposals with various unions.
- Attended standing Commissioner's and County Manager meetings.
- Met with County Clerk and Audit to review the current Mortgage Tax Apportionment process and look for improvement to be made to same.
- New World trainings for the budgeting process have been held by Jennie Sush for both fiscal staff and department heads.
- 2021 Indirect Cost Allocation and Space Occupancy Cost Analysis reports are still in progress. Nearly all data request packets have been received by the vendor and we are on target to have the updated reports available for the 2023 budget cycle.
- As a recipient of the Coronavirus State and Local Fiscal Recovery Funds (SLFRF), authorized by the American Rescue Plan Act (ARPA) of 2021, the county is required to submit Project and Expenditure Reports on the use of the funds. The second report was filed by the April 30, 2021 deadline and included data for the period of March 3, 2021 to March 31, 2022. The 3rd report is due July 31st.
- Participation in both the New World security team and Kronos security team continues.

3. Payroll

- Working with Human Resources on the implementation of the Health Reimbursement Arrangement that has been agreed to by two bargaining units at this point.
- The Budget Office is starting work with Human Resources and Kronos to implement the Family Medical Leave Act module in Kronos, the timekeeping software. Anna Novello, Sr. Budget Analyst, is the main contact for Kronos maintenance. Anna maintains security, staff changes, rule changes and upgrades in the system.
- We are reviewing payroll processes and working on updating user manuals. We are also working with IT to update custom reports needed to verify payroll, report information to outside vendors, etc.
- New York State Local Retirement System has implemented retirement on-line and, at this point, is requiring enhanced reporting be implemented by the end of 2022. The Budget Office, with payroll staff, has attended webinars for informational purposes and will begin this implementation later this year.
- As contract negotiations conclude and final signed contracts are received retroactive payments are being calculated and paid to employees. At this point there are 3 signed MOA's and one completed contract received.