



Sullivan County

Management & Budget, Capital Planning and Budgeting Committee

100 North Street
Monticello, NY 12701

Meeting Agenda - Final

Chairman George Conklin
Vice Chairman Michael Brooks
Committee Member Alan J. Sorensen
Committee Member Joseph Perrello
Committee Member Ira Steingart

Thursday, July 14, 2022

9:00 AM

Government Center

Call To Order

Roll Call

Comments:

Reports:

1. Budget Office

[ID-4752](#)

Attachments: [OMB Committee Budget Office Report 2nd Quarter 2022](#)

2. County Treasurer

3. Office of Audit and Control 2nd Quarter 2022 Report

[ID-4746](#)

Attachments: [2ND QTR 2022 OMB COMMITTEE REPORT](#)

4. ITS

Discussion:

1. 2021 County Audit - Drescher & Malecki

Public Comment

Resolutions:

1. Increase the County Clerk Petty Cash Drawer

[ID-4745](#)

2. Modify the 2022 County Budget

[ID-4744](#)

Attachments: [June 30 2022 Resolution Needed](#)

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3. TO DESIGNATE USE OF THE CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (SLFRF), AUTHORIZED BY THE AMERICAN RESCUE PLAN ACT AND RECEIVED BY SULLIVAN COUNTY. [ID-4740](#)
 4. Authorize funding for the New York State County Treasurer's Officers Association Conference held in Sullivan County. [ID-4747](#)

Adjourn



Sullivan County

Legislative Memorandum

100 North Street
Monticello, NY 12701

File #: ID-4752

Agenda Date: 7/14/2022

Agenda #: 1.

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.



Sullivan County

Legislative Memorandum

100 North Street
Monticello, NY 12701

File #: ID-4746

Agenda Date: 7/14/2022

Agenda #: 3.



ANGELA CHEVALIER
COUNTY AUDITOR

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**COUNTY OF SULLIVAN
OFFICE OF AUDIT AND CONTROL
SULLIVAN COUNTY GOVERNMENT CENTER
100 NORTH STREET
MONTICELLO, NEW YORK 12701**

2nd Quarter 2022 Report

The Office of Audit and Control audits and processes all lawful claims or charges against the County or against funds for which the County is responsible. Our goal is to promote accountability throughout the County government, and serve the public interest by providing the Legislature, County Manager and other County management with reliable information, unbiased analysis and objective recommendations. We continue to provide services in a timely manner, as we strive to be as efficient as possible.

ACCOUNTS PAYABLE – Invoice Processing

For the first two quarters of 2022, the Office of Audit & Control (“Audit Department”) worked diligently to process over 22,800 invoices for payment. During this time period, there was a reduction in payments in the amount of \$133,768.94 through voucher corrections and/or the removal of duplicate submissions from processing. Vouchers totaling \$115,448.51 were also removed from processing after having been submitted for payment without having a proper contract on file to authorize the expense.

ACCOUNTS PAYABLE – P Card Processing

During this quarter, we have worked closely with Purchasing to begin to increase the card usage. We have been analyzing vendors to assist in selecting vendors who will participate in the program. We are working with the New World Security Group to create security settings to streamline this process, protect information and become paperless as it relates to the approval process.

FIXED ASSET INVENTORY

All grant funded assets that are recorded in the County’s Grant Department have been inventoried by our office in an effort to ensure compliance with individual grant requirements. A final report was submitted to Grants, OMB and the County Manager on June 27th. Our office will continue to coordinate with Grants and OMB to obtain necessary information and complete this inventory as required by the funding source.

We are also in the process of performing a County-wide inventory for all Machinery & Equipment recorded in our Fixed Asset records. This is approximately 80% is complete.

FIXED ASSET REPORTING

We continue to compile source documents for the recording of and/or tracking of Fixed Assets (including tagging and photographing).

CONSULTING for COUNTY CLERK'S OFFICE

During this quarter, we worked closely with this office as it relates to Mortgage Tax apportionments. We developed a spreadsheet that should efficiently and accurately calculate the apportionment between towns and villages.

CONSULTING for MOVE SULLIVAN

My office continued to provide assistance with the reconciliation process through the second quarter of 2022. The County is trying to find an automated solution for fare collection and reconciliation that is cost effective. Until decisions are made on this, my office will continue to provide our services.

RISK ASSESSMENT QUESTIONNAIRE-Cash Management Policies & Procedures

From the matrix that was created based on the responses to this questionnaire, we met with the County Manager. It was decided that my office would review each Departments cash handling policy and procedure. We are currently working with each of those Departments to assist them in either enhancing or developing a cash management policy. Each policy will have uniform sections based on our discussion with the County Manager.

As a result of this questionnaire, Resolution #252-22 was passed on June 16, 2022 to create an all-inclusive list to authorize and establish petty cash drawers for the purpose of making change and maintain cash drawers for County Departments.

REVENUE QUESTIONNAIRE-Grants vs. Other Funding

My office extracted information from this survey and provided it to Deputy Commissioner Brown to assist her in her position. We met to discuss and provided feedback regarding this information.

CONTRACT REPOSITORY

The Audit Department is the repository for all County contracts. As such, all contracts are analyzed to ensure they are fully and properly executed. ie. signatures, insurance, legislative authority and attachments/exhibits etc. Upon review any missing documentation is requested and once deemed complete, each contract is entered into the County's contract database, scanned & attached and made available for viewing.

VENDOR CREATION- NEC & MISC 1099 REPORTING REQUIREMENT-

We continued to process new vendor creation and maintenance in the financial software which included requesting I.R.S. Form W-9 from vendors for proper business entity information. This enables the County to have the required information for NEC & MISC 1099 I.R.S. reporting requirements.

OTHER ACTIVITY (NOT ALL INCLUSIVE)

- Worked closely with County Attorney's Office as it relates to County contracts.
- Reviewed and approved loan packets and amortization schedules for Planning.
- Completed information request for indirect cost allocation to vendor.
- Staff completed all County required trainings for second quarter 2022.
- Various meetings/phone calls/communications with key departments and personnel regarding daily operations, contract balances and general ledger questions.

Respectfully submitted,



Sullivan County

Legislative Memorandum

File #: ID-4745

Agenda Date: 7/14/2022

Agenda #: 1.

Narrative of Resolution:

Increase the County Clerk Petty Cash Drawer

If Resolution requires expenditure of County Funds, provide the following information:

Amount to be authorized by Resolution: \$200.00

Are funds already budgeted? No

Specify Compliance with Procurement Procedures:

**RESOLUTION INTRODUCED BY MANAGEMENT AND BUDGET CAPITAL PLANNING AND
BUDGETING COMMITTEE TO INCREASE THE PETTY CASH DRAWER IN THE COUNTY
CLERK'S OFFICE FROM \$850 TO \$1050**

WHEREAS, the Sullivan County Clerk's office has had a petty cash drawer in the amount of \$700 since April 2004 authorized by Resolution No. 181-04, and

WHEREAS, the Sullivan County Clerk's office increased the petty cash drawer in the amount of \$150 in July 2018 authorized by Resolution No. 325-18, and

WHEREAS, it would be more efficient to have some staff have \$50 starting bags as opposed to \$25 bags to start the day, and

WHEREAS, per the Deputy County Clerk, there is a need to increase the petty cash drawer to the sum of \$1,050.

NOW, THEREFORE, BE IT RESOLVED, that the petty cash drawer for the County Clerk's Office be increased to the sum of \$1,050 and the Sullivan County Treasurer's Office is hereby authorized to pay to the County Clerk the additional sum of \$200 to affect this resolution.



Sullivan County
Legislative Memorandum

100 North Street
Monticello, NY 12701

File #: ID-4744

Agenda Date: 7/14/2022

Agenda #: 2.

Narrative of Resolution:

Modify the 2022 County Budget

If Resolution requires expenditure of County Funds, provide the following information:

Amount to be authorized by Resolution: Click or tap here to enter text.

Are funds already budgeted? Choose an item.

Specify Compliance with Procurement Procedures:

**RESOLUTION INTRODUCED BY MANAGEMENT AND BUDGET COMMITTEE TO MODIFY
THE 2022 COUNTY BUDGET**

WHEREAS, the County of Sullivan Budget requires modification,

NOW, THEREFORE, BE IT RESOLVED, that the attached budgetary transfers for 2022 be authorized.

June 30, 2022 Resolution
Sullivan County Budget Modifications 2022

	Revenue Increase	Revenue Decrease	Appropriation Increase	Appropriation Decrease
A-1165-47-4792 - DEPT FORFEITURE PROCEEDS - COUNTY (*)			9,597	
A-1165-47-4792 - DEPT FORFEITURE PROCEEDS - COUNTY (*)			224	
A-1620-21-40-4001 - CONTRACT AGENCIES			1,881,924	
A-1620-21-40-4001 - CONTRACT AGENCIES			2,144,922	
A-1620-22-40-4001 - CONTRACT AGENCIES			1,686,172	
A-1620-23-40-4001 - CONTRACT AGENCIES				600,000
A-1620-25-40-4001 - CONTRACT AGENCIES			492,885	
A-1620-24-40-4001 - CONTRACT AGENCIES			1,021,653	
A-1680-43-4304 - COMPUTER MAINTENANCE/SERVICE FEES			7,500	
A-1680-43-4304 - COMPUTER MAINTENANCE/SERVICE FEES			21,482	
A-1680-R2389-R427 - MISC REVENUE, OTHER GOVTS SHARED SERVICES	21,482			
A-1989-99-47-4736 - DEPT CONTINGENT				7,500
A-1989-99-47-4736 - DEPT CONTINGENT				48,189
A-3110-29-21-2106 - FIXED ELECTRONIC/COMPUTER EQUIP			48,189	
A-4010-33-41-4103 - AUTO/TRAVEL MEALS				200
A-4010-33-47-4710 - DEPT DEPT MISC/OTHER			400	
A-4050-41-4102 - AUTO/TRAVEL LODGING				200
A-4050-45-4509 - SPEC DEPT SUPPLY PATIENT EDUCATNL MATERIAL			3,000	
A-4050-R3401-R167 - ST AID PUBLIC HEALTH DEPARTMENTAL AID	3,000			
A-5610-21-2103 - FIXED MACHINERY/EQUIPMENT			3,000	
A-5610-45-4502 - SPEC DEPT SUPPLY GASOLINE			2,000	
A-5610-R4597-R167 - FED AID TRNSPRTN CAPTL DEPARTMENTL AID	2,000			
A-5610-R4597-R167 - FED AID TRNSPRTN CAPTL DEPARTMENTL AID	3,000			
A-6100-58-46-4615 - MISC SERV/EXP DFS BICS/MMIS EXPENSE				2,600,000
A-9999-R1110-R239 - SALES AND USE TAX MAIN	1,145,632			
A-9999-R1110-R239 - SALES AND USE TAX MAIN	1,881,924			
A-9999-R1189-R249 - NON PROPRTY TAX MORTGAGE TAX	500,000			
A-9999-R2530-R239 - GAMES OF CHANCE MAIN	500,000			
A Fund Total	4,057,038		7,322,948	3,256,089

(*) To be funded from DA County Drug Forfeiture Fund Balance

Sullivan County

Legislative Memorandum

File #: ID-4740

Agenda Date: 7/14/2022

Agenda #: 3.

Narrative of Resolution:

TO DESIGNATE USE OF THE CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (SLFRF), AUTHORIZED BY THE AMERICAN RESCUE PLAN ACT AND RECEIVED BY SULLIVAN COUNTY

If Resolution requires expenditure of County Funds, provide the following information:

Amount to be authorized by Resolution: Click or tap here to enter text.

Are funds already budgeted? Choose an item.

Specify Compliance with Procurement Procedures:

Click or tap here to enter text.

WHEREAS, on March 11, 2021 the American Rescue Plan Act was signed into law and established the Coronavirus State and Local Fiscal Recovery Funds (SLFRF) program which is intended to provide support to State, territorial, local and tribal governments in response to the economic and public health impacts of the COVID-19 pandemic, and

WHEREAS, use of funding of the SLFRF program is subject to the requirements specified in the Final Rule adopted by the US Treasury and effective April 1, 2022, and

WHEREAS, the US Treasury has issued Compliance and Reporting Guidance which outlines each recipient's compliance and reporting responsibilities under the SLFRF program, and

WHEREAS, one of the eligible uses of SLFRF funds as outlined in the Treasury's Final Rule is for general government services to the extent of the reduction in revenue experienced due to the COVID-19 public health emergency, and

WHEREAS, Sullivan County has received a total of \$14,651,782 in SLFRF funding and has calculated a revenue loss of \$14,470,635 million based upon the guidance outlined in the Treasury's Final Rule, and

WHEREAS, in 2021 Sullivan County committed \$7,325,891 of revenue loss for the provision of government services which funded a Public Works highway program and capital improvements at the Sullivan County Community College, and

WHEREAS, the County intends to utilize an additional \$7,144,744 of funding attributable to revenue loss for the provision of government services including salary and benefit costs for health and safety employees, operational expenses directly related to COVID-19, the restoration of public sector workforce and capital improvements at the Sullivan County Community College.

NOW, THEREFORE, BE IT RESOLVED, the Sullivan County Legislature authorizes the use of \$7,144,744 of SLFRF funding attributable to revenue loss for the provision of government services including salary and benefit costs for health and safety employees, operational expenses directly related to COVID-19, the restoration of public sector workforce and capital improvements at the Sullivan County Community College.

BE IT FURTHER RESOLVED, that a balance of \$181,147 in SLRF funding remains, not attributable to revenue loss.



Sullivan County

Legislative Memorandum

100 North Street
Monticello, NY 12701

File #: ID-4747

Agenda Date: 7/14/2022

Agenda #: 4.

Narrative of Resolution:

Authorize funding for the New York State County Treasurer's Officers Association Conference held in Sullivan County.

If Resolution requires expenditure of County Funds, provide the following information:

Amount to be authorized by Resolution: \$3,000

Are funds already budgeted? No

Specify Compliance with Procurement Procedures

**RESOLUTION INTRODUCED BY MANAGEMENT AND BUDGET AND CAPITAL PLANNING
AND BUDGETING COMMITTEE TO AUTHORIZE FUNDING FOR THE NEW YORK STATE
COUNTY TREASURER'S OFFICERS ASSOCIATION CONFERENCE HELD IN SULLIVAN
COUNTY**

WHEREAS, the New York State County Treasurers' and Finance Officers Association held their Summer Conference in Sullivan County and brought up to 100 professional's from all over New York State to our County; and

WHEREAS, in the spirit of bringing people to Sullivan County for three days of classes and events all over the County, the County Treasurer requested \$3000.00 in funds to be earmarked for this tourism event to pay for the class room expense at Resort Worlds; and

WHEREAS, Resolution 277-22 adopted on June 16, 2022 earmarked these funds for this purpose.

NOW, THEREFORE, BE IT RESOLVED, the Sullivan County Legislature hereby authorizes \$3,000 to be expended for the classroom expense for the New York State Treasurers' and Finance Officers Association Summer Conference in Sullivan County.