

**FINANCE COMMITTEE**  
**September 13<sup>th</sup>, 2016**  
**8:30 a.m.**

*Members: Marini, Smith, Miller, Crane, Pagano*

8:30 a.m. Approval of previous meeting minutes

8:30 a.m. Resolutions Referred to Committee

9:00 a.m. Treasurer, Tom Warnick

REPORT: [TRE September 2016.docx](#)

9:05 a.m. County Attorney, Dan Connors

NO BUSINESS

9:05 a.m. Real Property Tax, Karen Ambroz

REPORT: [RPT 08\\_16 Monthly Report.doc](#)

TRANSMITTALS:

- Authorization to Share Defense Costs for Real Property Tax Assessment Review Proceedings (Article 7 Litigation) [RPT01RES1CostShare.doc](#)
- Establishing Town Equalization Rates for 2017 County Taxes  
[RPT01RES2EqRates.DOC](#) [RPT 2016 State Equalization Rates.pdf](#)
- Accepting Second Bids for Tax Auction Properties [RPT01RES32ndBIDDERS.DOC](#)

9:20 a.m. IT Director, Matt Ury

REPORT: [IT Monthly Report September 2016.pdf](#)

9:30 a.m. Auditor/ Management Asst. Patrick Schmitt

REPORT [Audit09RPT1.doc](#)

TRANSMITTAL:

- Authorization to Transfer Funds from the Nursing Home Fund Balance to the County General Fund [CAdmin 09 RES1.doc](#)

Wayne County Treasurer  
Report  
September 2016

The County Treasurer is responsible for the collection of delinquent property taxes, financial accounting and reporting, payroll and accounts payable disbursement functions, cash and investment management, bank reconciliations, and working with other county departments solving departmental accounting issues

Sales Tax checks were issued on 8/15/2016 to the Towns and Village for the 2<sup>nd</sup> qtr 2016. The county retained \$3,040,722.25 which represents the schools share as they had reached the maximum amount of \$5.4 million that could be distributed to the school districts. The schools will also not be receiving any sales tax when the 3<sup>rd</sup> qtr is distributed in November.

2099 letters were sent out on 7/6/2016 to property owners that had unpaid 2016 taxes. These letters were to give notice that a list of delinquent taxes will be put on file at the County Clerk's office on or about November 1, 2016 and additional fees will be charged.

2203 letters were sent out on 8/9/16 to property owners and interested parties that had unpaid 2015 taxes. These letters were to give notice that if the taxes remained unpaid by September 8<sup>th</sup> that they will be advertised in the paper as being unpaid and on or about October 5, 2016 a petition of foreclosure will be filed in the County Clerk's office.

The office has processed over 350 contracts for taxpayers putting their unpaid taxes in an installment payment plan since the beginning of June.

Letters have been sent out to county employees and vendors concerning outstanding payroll checks and vendor checks that have not been cashed.

The Comprehensive Annual Financial Report (CAFR) for 2015 is available on the Treasurer's homepage on the County website.

Real Property Tax Services  
Activity Report  
August 2016

The Real Property Tax Service Agency maintains and updates tax maps for Wayne County, advises assessors on the preparation and maintenance of assessment rolls, investigates applications for correction of assessment errors and refunds, apportions the county levy among the assessing jurisdictions, calculates tax rates on behalf of the towns, special benefit districts, and various special or delinquent charges and prepares the applicable tax warrant, processes title changes, serves as a member of the Wayne County Agricultural Development Board and provides annual training, administrative support, cooperation and assistance to acting Board of Assessment Review in Wayne County. RPTS works closely with local school business officials as well as village officials in addition to the town officials.

- Attended OGS auction held at the Wayne County Supervisors Chambers
- Attended BOS meeting held at the Wayne County Fair
- Attended Finance Committee monthly meeting

August is school tax bill month. What a challenge we had this year with the new legislation regarding the elimination of the STAR exemption for new homeowners and the implementation of the STAR check. Tax and Finance has been emailing updates to be done to the RPS file in an effort to implement the STAR check program. The state wanted specific wording on the bill indicating what the amount of the STAR check would be; creating printing challenges.

On August 3 we received notification from Tax & Finance that Release 2013.4403 was available and this release would eliminate existing problems the STAR check program had created. Unfortunately, this release solved one problem and caused many more problems. On August 8 Release 2013.4405 was sent, which again, solved one problem and created balancing problems. On August 18 Release 2013.4418 was sent which seems to have resolved all of the previous problems without creating new problems.

This was the first year Real Property produced the out of county school tax bills. Previously Linda in IT had done the out of county school bills, however, she retired.

All tax bills were loaded out and printed by August 26, 2016. Respective school district couriers were able to obtain their bills.

PILOTS – I received all of the PILOT folders from IDA to review and calculate the taxable value based on the year the PILOT is in. IDA does the billing of the newer PILOTS. However, I have the responsibility of calculating the taxable amount and multiplying that out using the tax rates for the town, school, county and village, if applicable to calculate the dollar amount IDA will bill the respective PILOTS. This is very time consuming and is worked on the entire monthly of August. This is a job that I have “inherited” due to a retirement and it is one that I would like to see go back to IDA.

Custom Reports were requested using 411 (apartments) Class Code information. This report was very time intensive being the criteria searched to run the report was very detailed. After the creation of the report, there were several hours of editing required to have the information usable.

The week of August 15 Mike Kunzer, Tax Map Technician, updated the town assessor’s GIS feature within the RPS V4 program. At the same time, Mike updated any other computers used within the towns that included the GIS feature. The tax map technicians have been busy cleaning up drawings. Two sets of tax maps for run for the Town of Huron, at their request.

Various requests from the public, other county departments, surveyors, assessors, assessor’s staff and attorneys were addressed throughout the month.

Within the normal scope of our monthly duties the office processed over 252 transfers of real property.

Respectfully submitted

Karen Ambroz, CCD

**RESOLUTION TRANSMITTAL**

Committee No. 1                      Date      September 27, 2016

Committee Chair: Supervisor Marini  
Department Head: Karen Ambroz

Transmittal Title:    AUTHORIZATION TO SHARE DEFENSE COSTS FOR REAL PROPERTY TAX ASSESSMENT REVIEW PROCEEDINGS (ARTICLE 7 LITIGATION)

WHEREAS, proceedings to review real property tax assessments are annually commenced against assessing units, namely the Towns of Wayne County; and

WHEREAS, County taxes are based upon assessments established by the assessing units; and

WHEREAS, the County tax levy is, therefore, affected by any court ordered or stipulated reduction in assessed valuation; and

WHEREAS, this Board approved Resolution No. 444-95, amended by Resolution No. 700-06, which was amended by Resolution No. 688-07 which was again amended by Resolution No. 307-10 and subsequently amended by Resolution 591-15 which defined standards and procedures for County participation in litigation involving challenges to real property assessments; and

WHEREAS, a request from the Town of Williamson has been received by the Real Property Tax Services Director and reviewed and recommended by the Director and the County Attorney; and

WHEREAS, the written request from the Town of Williamson does include statement of fact that the **Town of Williamson and the Williamson Central School District** have resolved for their respective Board approval to share in the defense costs for Real Property Tax Assessment review Article 7 proceedings, now, therefore, be it

RESOLVED, that the County of Wayne will participate in providing financial assistance for litigation challenges of real property tax assessments per the provisions of Resolution No. 591-15 for the following Town and their respective petition:

TOWN	Property Owner	Parcel ID#	Index #(s)
Williamson	Rite-Aid Corporation	65117-08-910873	2016-79802

Budgeted: yes \_\_\_ no \_\_\_ Proposed Cost: \_\_\_\_\_ Reimbursed Amount \_\_\_\_\_ County cost \_\_\_\_\_

Departmental transfer \$ \_\_\_\_\_ from Account No. \_\_\_\_\_ to Account No. \_\_\_\_\_

County Administrator's Review \$ Approval:    yes \_\_\_ no \_\_\_ by: \_\_\_\_\_

Human Resources Office Review & Approval:    yes \_\_\_ no \_\_\_ by: \_\_\_\_\_

Standing Committee: Ayes \_\_\_\_\_ Nays \_\_\_\_\_ Date: \_\_\_\_\_ Signature: \_\_\_\_\_

Signature/Date Rec'd: \_\_\_\_\_ Clerk, Board of Supervisors

Referred to:  
Committee: \_\_\_\_\_ Ayes \_\_\_\_\_ Nays \_\_\_\_\_ Date: \_\_\_\_\_ Signature: \_\_\_\_\_

Committee: \_\_\_\_\_ Ayes \_\_\_\_\_ Nays \_\_\_\_\_ Date: \_\_\_\_\_ Signature: \_\_\_\_\_

RESOLUTION TRANSMITTAL

Committee No. 1

Date: September 27, 2016

Committee Chair: Supervisor Marini  
Department Head: Karen J Ambroz

Transmittal Title:

**ESTABLISHING TOWN EQUALIZATION RATES FOR 2017 COUNTY TAXES**

RESOLVED, pursuant to Section 804 of the Real Property Tax Law, that the following rates recommended by the County Finance Committee of the Wayne County Board of Supervisors are hereby adopted and established as the County Equalization rates for the towns in Wayne County for the year 2016 to affect the 2017 County taxes:

Arcadia	97.00	Palmyra	100.00
Butler	100.00	Rose	98.00
Galen	89.00	Savannah	100.00
Huron	100.00	Sodus	97.00
Lyons	100.00	Walworth	100.00
Macedon	100.00	Williamson	98.00
Marion	96.00	Wolcott	100.00
Ontario	100.00		

And be it further

RESOLVED, in accordance with the provision of subdivision 2 of Section 804 of the Real Property Tax Law, that within five (5) days of the date of the adoption of this resolution, the Clerk of the Board shall transmit to each town, on a form prescribed by the State Board of Real Property Services, a written notification of the County equalization rate established for each town.

Budgeted Yes\_ No\_ Proposed Cost\_\_\_\_\_ Reimbursable Amount\_\_\_\_ County Cost \_\_\_\_\_

Departmental Transfer \$\_\_\_\_\_ from Account No. \_\_\_\_\_ to Account No. \_\_\_\_\_

Personnel Office Review & Approval (circle one) N/A YES NO By:

Standing Committee: Ayes\_\_ Nays\_\_ Date: \_\_\_\_\_ Signature \_\_\_\_\_

Signature/Date Rec'd: \_\_\_\_\_ Clerk, Board of Supervisors

Referred to:

Committee \_\_\_ Ayes \_\_\_ Nays \_\_\_ Date: \_\_\_\_\_ Signature \_\_\_\_\_

Committee \_\_\_ Ayes \_\_\_ Nays \_\_\_ Date: \_\_\_\_\_ Signature \_\_\_\_\_

Committee \_\_\_ Ayes \_\_\_ Nays \_\_\_ Date: \_\_\_\_\_ Signature \_\_\_\_\_

RESOLUTION TRANSMITTAL

Committee No. 1

Date: September 27, 2016

Committee Chair: Supervisor Marini  
Department Head: Karen Ambroz

Transmittal Title: ACCEPTING SECOND BIDS FOR TAX AUCTION PROPERTIES

WHEREAS, Resolution No. 180-16 certain properties acquired by the County by tax deed were sold at public auction sale held June 15, 2016; and

WHEREAS, such properties were sold at the public auction sale subject to approval and acceptance of the bids by the Board of Supervisors; and

WHEREAS, some of the first bidders defaulted on paying the balance of payment within the prescribed time period as detailed in the terms and conditions; and

RESOLVED, that it is the determination of the Board of Supervisors that it is in the best interest of the County to accept the following second bids listed below and such bids are hereby approved and accepted; the Chairman of the Board of Supervisors is hereby authorized and directed to execute a quit-claim deed for each parcel, subject to approval of the form of the deed by the County Attorney, and to affix the seal of the Board of Supervisors to such deeds; and the payments required by the terms and conditions of sale:

TOWN	PROPERTY TAX#	BIDDER NAME & ADDRESS	BIDDER PRICE
SODUS (Route 104)	69117-00-951736	John Casciani 411 Sundance Trail Webster, NY 14580	\$ 375.00
ARCADIA (Whitings Corners Rd)	68111-00-389853	Matthew Secore 2131 Daansen Rd Palmyra, NY 14522	\$ 200.00

And be it further;

RESOLVED, that the County Treasurer is hereby authorized and directed to return all funds deposited by those individual's who's bids were rejected.

Budgeted: yes \_\_\_ no \_\_\_ Proposed Cost: \_\_\_\_\_ Reimbursed Amount \_\_\_\_\_ County cost \_\_\_\_\_

Departmental transfer \$ \_\_\_\_\_ from Account No. \_\_\_ to Account No. \_\_\_\_\_

Fiscal Manager Review \$ Approval: yes \_\_\_ no \_\_\_ by: \_\_\_\_\_

Personnel Office Review & Approval: yes \_\_\_ no \_\_\_ by: \_\_\_\_\_

Standing Committee: Ayes \_\_\_\_\_ Nays \_\_\_\_\_ Date: \_\_\_\_\_ Signature: \_\_\_\_\_

Signature/Date Rec'd: \_\_\_\_\_ Clerk, Board of Supervisors

Referred to: Committee: \_\_\_\_\_ Ayes \_\_\_\_\_ Nays \_\_\_\_\_ Date: \_\_\_\_\_ Signature: \_\_\_\_\_

Committee: \_\_\_\_\_ Ayes \_\_\_\_\_ Nays \_\_\_\_\_ Date: \_\_\_\_\_ Signature: \_\_\_\_\_

## Wayne County Information Technology Monthly Report

Prepared by Matt Ury

September 6, 2016

### Activity:

- 277 tickets were submitted to the help desk in the month of August.
- Budgeted hardware purchasing continued.
- Nine computers were installed.
- Fiber optic network connections were configured for the new 911 phone system.
- Wireless network was installed in the Jail.
- Network switches were installed in the public safety building.
- Staff attended web RMS training.
- County phone system connections were enabled for the new 911 center.
- New cameras were configured for the new 911 center.
- Simplex fire system server was installed.
- Internet installation completed in the backup 911 center.
- Compliance software was looked at and a free demo was done on the network.
- Discussion points- Personnel budget 2017 Mgr. of Tech Support, County security camera additions 2017.

### Current projects:

- 911, Office of the Sheriff- CAD, RMS and Mobile software.
- 911 center relocation.
- Network load balancing between data centers.
- Cell phone signal amplification -Health Services Building, Public Safety Building.
- Network switch replacement.
- Disaster recovery planning.
- New jail camera system.
- Relocation of cable and phone services for building demolition.
- Create software program for the purchasing and tracking of paper.
- Create county wide training curriculum for the Munis financial system.
- Expansion of security platform.
- Update phone hardware in the highway campus to accommodate expansion.



9/8/16

**Finance Committee Meeting:**

**Resolution:**

**Discussion Items:**

**Monthly Report:**

Approved: 1,744 invoices totaling \$3,868,224.49  
Savings: \$993.01  
Duplicate Payment: \$0.00  
Contract payments withheld: \$16.99

**Non-Audit Report Work Completed:**

**Completed Audit:**

*COUNTY CLERK AND COUNTY HISTORIAN*

**8/9/16**

**Purpose**

This audit is done on a bi-annual basis at the request of the County Clerk Michael Jankowski. Now that the County Historian's office is part of the County Clerk's office we also reviewed internal controls of the County Historian's office.

**County Clerk's Office**

**Interviewed:** Michele Disanto Deputy Clerk

**Examined:** Cash & Check Receipts Journal, Bank Deposit Reports, Daily Deposit Slips, Deposit Summaries, Bank Statements, Check Registers, Cash Receipts, Bank Reconciliations; months of April and October 2015 were selected for detailed testing.

**Previous Internal Audit Recommendations:**

-Bank reconciliations should be signed and dated by the preparer.

**Testing:**

Deposits and withdrawals from the seven bank accounts were traced to supporting documentation. All transactions in the selected months were properly supported.

**Software:**

The Wayne County Clerk's Office still uses the software system Eagle Recorder. This system generates receipts bearing unique receipt numbers for all transactions that cannot be changed or manipulated. If a mistake is made and corrected, the original receipt is voided and a new receipt bearing a new receipt number is created. Voided receipts are permanently linked by the software to the new receipt.

**General Controls:**

As noted, Internal Audit found that Deputy Clerk Michele Disanto cashes all employee cash drawers out twice per day (approximately 11:30am & 4:30pm). Overnight cash is stored in the safe along with the DMV funds. When employees are at lunch there cash drawers are locked in a desk drawer that Michele has a key to.

Blank check stock is secured in the safe. It should be noted that very few people have access to the Safe. Both County Clerk and Deputy Clerk have access along with backups in case someone is out of the office.

Check signers are Mike Jankowski and Michele Disanto.

**Recommendations:**

- Who ever prepares the deposit slip should either sign or initial the deposit slip
- Employees money envelopes should kept secured when not in use, we notice envelopes just lying on desks.

**County Historian's Office**

**Interviewed:** Peter Evan County Historian

**Examined:** Internal Controls over Cash

**Testing:**

We reviewed the controls that are in place over the small amount of cash kept in the Historians office and small amounts that are collected. Money collected in the Historians office is taken to the County Clerks staff so that it can be deposited into the correct County accounts. We found that no receipts are given for any money collected in the office. A base petty cash found of \$25 is kept in a desk drawer, and collected money is not routinely taken to the County Clerk's office to be deposited we were told.

**Recommendations:**

- A generic three part receipt book should be purchased and all cash received by the office should be receipted even if it is only \$0.25 for a copy. Per Resolution 523-13 Authorization to Establish the Wayne County Cash Collections Policy for County Departments, Section 3 #1 ; All cash received must be recorded through an accounting system on the day received with either a computerized generated official county receipt or an official county temporary cash receipt. All cash receipts must be pre-numbered and accounted for, including the original of voided receipts.
- While it is anticipated that the Historian will never collect large amounts of cash from its operations, a schedule should be developed to routinely transfer any collected funds to the County Clerk's office for deposit for example every Friday.

**Management Response:**

In an email dated 8/24/16 County Clerk Mike Jankowski acknowledge receipt of this report and indicated that he will implement the recommendations

Patrick Schmitt  
County Auditor  
8/24/16

# RESOLUTION TRANSMITTAL

Committee No. 1

Date: 9/13/16

Committee Chair: Supervisor Marini  
Department Head: Schmitt

Transmittal Title: AUTHORIZATION TO TRANSFER FUNDS FROM THE NURSING HOME FUND BALANCE TO THE COUNTY GENERAL FUND

**Brief Explanation:**

WHEREAS, it was found during the development of the 2017 budget that some 2015 inter departmental charge backs from Buildings and Grounds to the Nursing Home were not posting to the Nursing Home expense accounts; and

WHEREAS, these were expenses of the Nursing Home that were paid for out of County General Funds with the intention of being reimbursed by the Nursing Home; and

WHEREAS, errors that allowed this to happen have been corrected; and

WHEREAS, the Nursing Home needs to reimburse the County for 2015 expenditures totaling \$29,087.55; now therefore, be it

RESOLVED, that the County Treasurer is authorized to transfer \$29,087.55 from the Nursing Home Fund Balance to the County General Fund Unassigned Fund Balance to correctly reflect the amount of each fund balance.

Budgeted: yes  no  Proposed Cost: \_\_\_\_\_ Reimbursed Amount \_\_\_\_\_ County cost \_\_\_\_\_

Departmental transfer \$ \_\_\_\_\_ from Account No. \_\_\_\_\_ to Account No. \_\_\_\_\_

County Administrator's Review \$ Approval: yes  no  by: \_\_\_\_\_

Human Resources Office Review & Approval: yes  no  by: \_\_\_\_\_

Standing Committee: Ayes \_\_\_\_\_ Nays \_\_\_\_\_ Date: \_\_\_\_\_ Signature: \_\_\_\_\_

Signature/Date Rec'd: \_\_\_\_\_ Clerk, Board of Supervisors

**Referred to:**

Committee: \_\_\_\_\_ Ayes \_\_\_\_\_ Nays \_\_\_\_\_ Date: \_\_\_\_\_ Signature: \_\_\_\_\_

Committee: \_\_\_\_\_ Ayes \_\_\_\_\_ Nays \_\_\_\_\_ Date: \_\_\_\_\_ Signature: \_\_\_\_\_