

FINANCE COMMITTEE

January 12th, 2021

8:30 a.m.

Members: Leonard, Bender, Groat, Verkey, Robusto

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

8:30 a.m. **Resolutions Referred to Committee**

8:40 a.m. **Information Technology, Matt Ury**

REPORT: [IT Report January 2021.docx](#)

8:55 a.m. **County Attorney, Dan Connors**

TRANSMITTAL:

- Authorization to Engage in Outside Counsel [CA01RES01.doc](#)

9:00 a.m. **Auditor, Kristen Scott**

REPORTS:

[Business Associate Audit Report Final.docx](#)

[DEC 2020 AUDIT REPORT.docx](#)

[Property Room Audit Final Report.doc](#)

TRANSMITTAL:

- Authorization to Transfer H Fund Project Accounts Balances and Close Projects
[Audit01RES1 Authorization to Transfer H Fund Project Account Balances and Close Projects.doc](#)

9:10 a.m. **Real Property Tax, Karen Ambroz**

REPORT: [RPT 12 20 Monthly Report.doc](#)

TRANSMITTAL:

- Approving Applications for Corrected Tax Rolls [RPT01RES2Corr Lost Land.doc](#)

9:35 a.m. **Treasurer, Patrick Schmitt**

REPORT: [TRE January 2021 Monthly Report.docx](#)

TRANSMITTALS:

- Authorization to Change Fixed Assets Equipment Definition and to Repeal Resolution 260-17 [TRE01RES01.doc](#)
- Authorization to Transfer H Fund Project 16 William Street Renovation Project Account Balance and Close Project [TRE01RES02.doc](#)
- Authorization for the County Treasurer to Create an Assigned Fund Balances for Accrued Absences [TRE01RES03.doc](#)
- Authorization to Issue Request for Proposals for Tax Collection and Tax Foreclosure Software [TRE01RES04.doc](#)
- Adoption of Capital Project Fund (H Fund) Policy for Wayne County [TRE01RES05.doc](#)

Wayne County Information Technology Monthly Report
Prepared by Matt Ury
January 5, 2021

Activity:

- 2021 Town & County Taxes - processed and printed tax bills; printed DMV/NYS Mandate inserts; prepared tax bills for mailing (per each Tax Collector's instructions). The last town processed by IT was on 12/18/2020.
- The county email system updated to the latest version.
- 375 support tickets were entered in December.
- Five computers installed.
- Phone system project continues.
- Laptops and applications configured for remote access.
- End of the year processing in the Munis financial system was completed.
- Preparation for the DA move has begun.

Current projects:

- Create countywide training curriculum for the Munis financial system.
- Expansion of security platform.
- Document imaging- shared services project.
- Phone system upgrade.
- Sheriff/E911 Shift Scheduling roll out PossWeb as primary software to Supervisors.
- County Clerk – convert Records Management database to Laserfische.
- Multifactor authentication for financial and medical departments.
- Board of Elections security enhancements.
- Redesign and move of the website.

RESOLUTION TRANSMITTAL

Committee No. 1

Date: January 12, 2021

Committee Chair: Kim Leonard
Department Head: Daniel Connors, Esq.

Transmittal Title: **AUTHORIZATION TO ENGAGE IN OUTSIDE COUNSEL**

Brief Explanation:

WHEREAS, Wayne County has identified a need for the assistance of outside legal counsel on matters brought under the Child Victims Act; and

WHEREAS, the County Attorney has determined it to be in the best interests of the County of Wayne to pursue outside legal services regarding said issues; now, therefore be it

RESOLVED, that the Board of Supervisors authorizes the Wayne County Attorney to retain outside legal counsel for the above stated purposes and further authorizes the Chairman of the Board of Supervisors to sign any Retainer Agreements and all other legal documents which may be required, subject to the review of the County Attorney.

Budgeted: yes no Proposed Cost: 0 Reimbursed Amount County cost 0

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

County Administrator's Review: Date:

Human Resources Office Review: yes no N/A Signature:

County Attorney Review: yes no N/A Signature:

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:



Date: 12/28/2020

This audit was requested by Compliance Officer, Ed Hunt, in conjunction with the Wayne County Compliance Committee and in accordance with the County Compliance Program. The completion of this audit is strongly recommended by the Office for Civil Right's Security Rule as part of the risk assessment process.

Objectives:

To ensure the security and protection of all Wayne County protected health information (PHI) that is shared with vendors. Also, to document the existence of a compliance plan that vendors have implemented to safeguard their PHI, and PHI that is shared with their organization.

Scope:

Vendors that have obtained or shared Wayne County PHI and meet the state and federal funding requirements to have a compliance plan; as defined in 18 NYCRR Part 521, during 2019 or 2020.

Report:

18 NYCRR Part 521 requires an organization to have a compliance plan in place if they meet certain guidelines. If they are subject to Article 28 or Article 36 of Public Health Law, subject to Article 16 and Article 31 of the NYS Mental Hygiene Law, claim at least \$500,000 of Medicaid services in any 12-month period, or if the organization submits claims of at least \$500,000 in any 12-month period on behalf of another person or organization then the organization is required to have a Compliance Plan in place.

The Compliance Officer requested all department heads to submit a list of vendors that meet the state and federal funding criteria, listed above, to the Compliance Office. The Compliance Officer forwarded each of the department's responses to the Audit Office. The Audit Office combined the responses from the individual departments to create a master list of all vendors that County departments share protected health information with in August of 2020.

The list contained a total of 82 vendors that met the initial criteria to be included in the business associate audit. Of the 82, our office selected 11 vendors at random to reach out to for more information about their organization. We gathered information about the vendor's organization with the use of a questionnaire that was sent to the vendors in late August. The questionnaire determined whether Wayne County PHI is obtained or shared with the organization, and whether they meet the federal guidelines defined in 18 NYCRR Part 521 for implementing a Compliance plan. Of the eleven vendors, eight vendors stated that their organization neither obtains, nor shares protected health information with Wayne County, and therefore were excluded from participating in the audit. The three remaining vendors that Wayne County departments shared PHI with and met the qualifications to have a compliance plan in place were chosen to continue in the audit.

Those three vendors were contacted and a written request for their compliance plan and policies was made. Two of the three vendors supplied us with their current compliance plan. After a second and third contact attempt was made in mid-November, the third vendor also supplied us with their compliance plan. These plans were then scanned and saved for documentation purposes.

Conclusion:

The completion of this audit satisfies the recommendation from the Office for Civil Rights and fulfills the annual requirement outlined in the Wayne County Compliance Plan. Three out of three vendors audited business associates provided their compliance plans to our office to document their policies regarding the protection of Wayne County's PHI.

Management's Response:

The Wayne County Compliance Officer has reviewed the audit findings and concurs that through the efforts of our audit, we are in compliance with the recommendations of the Office of Civil Rights as well as the Wayne County Compliance Plan.

Kristen Scott
County Auditor
12/28/2020

Heidi Kronbeck
Internal Audit Clerk
12/28/2020

Audit Department Monthly Report

Finance Committee

January 12th, 2021

Invoices Audited; 1,627

Invoices Approved; 1,627

Invoices Denied; 0

Invoices Altered prior to Approval; 4 invoices were altered prior to payment

Various reasons; an amount was paid on a previous invoice, mileage was incorrectly calculated, and the total miles requested for one employee's reimbursement request was reduced

Audits/Projects being worked on;

Distributed the 2020 Risk assessment to all departments in the County to assess the risk to County owned protected health information as required by HIPAA standards. This risk assessment is completed bi-annually and recommendations are given to the Compliance Officer for implementation

Continued year end work; updating accounts payable procedures, updating invoice batch calendars, working on reconciliations; payroll, capital fund, etc.

Worked with County administration as well as the County Attorney's Office on a purchasing policy violation

Attended a Munis training in regards to the new IRS 1099 forms

Next on the Agenda;

Begin reviewing the 2020 risk assessment and make recommendations to the Compliance Officer to evaluate each department's administrative, physical, and technical safeguards that ensure the security of client's protected health information

Prepare the 2020 annual report for Finance Committee

Begin compiling necessary information for the external auditors to complete the 2020 external audit

Continue meeting with the Payroll Review Committee to look for improvements to our payroll process

Assist the Purchasing Clerk with the 1099 distribution to vendors

Date: 12/22/2020

Scope:

The County Auditor's office performed an internal audit of the Sheriff's Office's Property Room (also known as the Evidence Room) in compliance with Standard 7.3 of the New York State Law Enforcement Accreditation Program.

Objectives:

The objective of this audit was to ensure compliance with Standard 7.3 of the New York State Law Enforcement Accreditation Program, by performing an independent audit of the Evidence/ Property room. This audit addressed the following related questions:

- Are proper controls in place to reduce the risk of lost or stolen items?
- Are items properly tracked?

Report:

We requested a listing of all items in the Evidence/Property Room on September 25th, 2020. Standard 7.3 requires that sample of 5% or 50 items whichever is less be used for a property and evidence room audit. We selected 59 items randomly from the list provided to be included in the property room audit.

The inventory audit was conducted on October 14th, 2020. The fifty-nine items selected for the audit included a sampling of currency, firearms, drugs including controlled substances, and high-value items. Fifty-six items selected for the audit were physically accounted for on October 14th. One item was found after the completion of the field work, and was physically accounted for by the Internal Audit Clerk the following week. Two items were listed as present in the property room, but were not located or accounted for. The location of these two items is currently unknown. The items that could not be located were not drugs, currency, guns, or any type of high value item.

Recommendations:

- 1) The status of each item in the Property Room must be updated routinely to ensure that the current list of items is as accurate as possible.

Management's Response

The following response was provided by Sheriff Virts in an email on 12/22/2020; In response to the two items not located during the county's audit of the Property Room on October 14, 2020, Evidence Coordinator Sergeant Kuntz has taken the following action:

Case #13-13277, item #39: Express Mart receipt for Verizon Wireless. This item was collected during a "trash pull" on a narcotics investigation which has been disposed of in court. Sergeant Kuntz has not located this item, but continues to look for it or for paperwork documenting that the item was previously destroyed, which is a possibility.

Case #17-22151, item: #SW-48D- five 10 round .223 rifle magazines. These items had been designated for destruction following the conclusion of the case and were marked in the system as still being located in the "ammunition for destruction" bin. After not locating the item in that location, Sergeant Kuntz recalled that the WCSO Emergency Response Team had previously inquired about the availability of gun magazines marked for destruction and whether they could have been turned over to the ERT for department use. Sergeant Kuntz contacted Sergeant Matt Hilker and he did recall that Sergeant Kuntz had turned over to him and Sergeant George Lorenz the five 10 round magazines in question for departmental training use.

Sergeant Kuntz did not recall the exact date when these magazines were turned over for department use, but Sergeant Lorenz recalled that Sergeant Kuntz wrote the items down at the time they were turned over to them. Sergeant Kuntz has been unable to locate this list at this time, but continues to look for this documentation.

It is believed the items were turned over to ERT sometime between March 16, 2019 and the end of the year 2019. Sergeant Kuntz was also advised by Sergeant Hilker that the magazines were cracked and unusable to the team, and were subsequently destroyed.

Sergeant Kuntz has since updated the status of item SW-48D in the BEAST tracking system to “retained for department use” with the comment that they have since been destroyed.

Since the time of audit, to assist with enhanced tracking of evidence, Sergeant Kuntz has requested a second computer to be placed in the downstairs evidence room so evidence entries can be immediately done.

Kristen Scott
County Auditor
12/22/2020

Heidi Kronbeck
Internal Audit Clerk
12/22/2020

RESOLUTION TRANSMITTAL

Committee No. 1

Date: 1/12/2021

Committee Chair: Supervisor Leonard
Department Head: Kristen Scott

AUTHORIZATION TO TRANSFER H FUND PROJECT ACCOUNTS BALANCES AND CLOSE PROJECTS

WHEREAS, the county's external auditors, the Bonadio Group, recommended that an analysis of H Fund Capital Project accounts be completed and the status of project accounts be reviewed; and

WHEREAS, the County Auditor has completed this analysis and reviewed it with the County Treasurer and the corresponding departments; now, therefore, be it

RESOLVED, that the County Treasurer is authorized to amend the H fund budget as follows

H1915 Parks Project

(revenue)

\$18,254.51 from .43305 Prk02

(appropriations)

\$18,254.35 from .52000 Prk02

H1933 Building Renovations

(appropriations)

\$727,999.17 from .52574 B1006

\$0.36 from .54000 DEM01

\$84,133.75 from .52571 ILS15

\$310,000 from .54400 Jail2

\$1,639.74 from .52000 PEARL

\$263.93 to .52000 PERL2

\$2,495.46 from .52583 PERL2

\$14,709.56 from .54400 PERL2

H1934 Radio Inoperability Project

(appropriations)

\$701.47 from .52000 COCST

\$242,307.76 from .52000 TOWER

H3918 Homeland Security

(revenue)

\$107,970.34 from .43302 SHS14

\$107,420.08 to .44302 SHS14

\$37,016.59 from .43302 SHS15

\$36,959.00 to .44302 SHS15

\$63,750.00 from .43302 SHS16

\$994.95 to .44302 SHS16

\$52,441.46 from .44302 SHS17

(appropriations)

\$0.94 from .52000 SHS14

\$194.78 to .52201 SHS14

\$38.30 to .54126 SHS14

\$782.40 from .54475 SHS14

\$57.59 to .52000 SHS15

\$0.05 from .52500 SHS16

\$170.46 from .52000 SHS17

and be it further

RESOLVED, that the County Treasurer is hereby authorized to close the following project accounts by transferring \$1,268,696.18 in cash from the H fund to the General Fund as follows effective 12/31/20:

Budgeted: yes ___ no X Proposed Cost: 0 Reimbursed Amount _____ County cost 0

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

County Administrator's Review: _____ Date: _____

Human Resources Office Review: yes ___ no ___ N/A ___ Signature: _____

County Attorney Review: yes ___ no ___ N/A ___ Signature: _____

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: _____

Real Property Tax Services
Activity Report
December 2020

The Real Property Tax Service Agency

- Attended Public Hearing for 2021 budget
- Attended BOS meeting
- Keyed water/sewer & property maintenance releveling information
- Verified town levy and taxable information matched
- Changed several special district unit charges because of inaccurate units submitted by the towns
- Prepared control cards to be sent to IT to print bills. Downloaded bank codes to file
- Developed local file
- Custom reports were created
- 288 property transfers were processed and mapped
- Worked with towns to answer question of property boundary
- Processed several splits/merges.
- This year all tax bills were printed by December 21.

Respectfully submitted

Karen Ambroz, CCD

RESOLUTION TRANSMITTAL

Committee No. 1

Date: January 12, 2021

Committee Chair: Supervisor Leonard
Department Head: Karen Ambroz

APPROVING APPLICATIONS FOR CORRECTED TAX ROLLS

WHEREAS, applications for correction of tax rolls in relation to parcels of property identified below have been filed with the Director of Real Property Tax Services (“Director”); and

WHEREAS, the Director investigated the circumstances of the claimed errors on the tax rolls and recommends that the applications be approved; now, therefore, be it

RESOLVED, pursuant to Article 5, Title 3 of the Real Property Tax Law, the applications are approved and the officers having jurisdiction of the tax rolls are hereby authorized to make the following corrections:

TOWN OF HURON

2021 Tax Roll

Account No.	72119-15-510364
Assessed to:	Land Lost to Erosion
Total Tax Difference	\$ 2.20 Total County Tax Difference: \$ 0
Corrected Total Tax:	\$ -0-

TOWN OF ARCADIA

2021 Tax Roll

Account No.	69112-00-871331
Assessed to:	Comuso, Bethany A
Total Tax Difference	\$ 44.12 Total County Tax Difference: \$ 0
Corrected Total Tax:	\$ 2,104.42

2021 Tax Roll

Account No.	69112-00-756437
Assessed to:	Albanese, John & Jenifer
Total Tax Difference	\$ 44.12 Total County Tax Difference: \$ 0
Corrected Total Tax:	\$ 1,344.55

2021 Tax Roll

Account No.	69112-00-742430
Assessed to:	Leff, James R
Total Tax Difference	\$ 44.12 Total County Tax Difference: \$ 0
Corrected Total Tax:	\$ 400.37

2021 Tax Roll

Account No.	69112-00-643362
Assessed to:	Ross, Judith A
Total Tax Difference	\$ 44.12 Total County Tax Difference: \$ 0
Corrected Total Tax:	\$ 1,521.09

2021 Tax Roll

Account No.	69112-00-824365
Assessed to:	Raes, Charles & Lisa
Total Tax Difference	\$ 44.12 Total County Tax Difference: \$ 0
Corrected Total Tax:	\$ 2,055.57

2021 Tax Roll

Account No.	69112-00-854227
Assessed to:	Raes, Charles & Lisa
Total Tax Difference	\$ 44.12 Total County Tax Difference: \$ 0
Corrected Total Tax:	\$ 1,892.80

TOWN OF WALWORTH

2021 Tax Roll

Account No. 63114-00-637597
Assessed to: Deel, David S
Total Tax Difference \$ 186.50 Total County Tax Difference: \$ 0
Corrected Total Tax: \$ 1,315.33

2021 Tax Roll

Account No. 63114-00-136165
Assessed to: Rose, Gayle C
Total Tax Difference \$ 186.50 Total County Tax Difference: \$ 0
Corrected Total Tax: \$ 829.99

2021 Tax Roll

Account No. 63114-00-610621
Assessed to: Sherman, David & Bethany
Total Tax Difference \$ 186.50 Total County Tax Difference: \$ 0
Corrected Total Tax: \$ 742.77

2021 Tax Roll

Account No. 63114-00-676607
Assessed to: Smith, Richard & Patricia
Total Tax Difference \$ 186.50 Total County Tax Difference: \$ 0
Corrected Total Tax: \$ 1,959.11

2021 Tax Roll

Account No. 63114-00-631633
Assessed to: Kords, David
Total Tax Difference \$ 372.99 Total County Tax Difference: \$ 0
Corrected Total Tax: \$ 1,427.50

2021 Tax Roll

Account No. 63114-00-123165
Assessed to: Casselman, Robert & Tarina
Total Tax Difference \$ 186.50 Total County Tax Difference: \$ 0
Corrected Total Tax: \$ 1,426.77

2021 Tax Roll

Account No. 63114-00-177219
Assessed to: Russell, Conrad & Carol
Total Tax Difference \$ 186.50 Total County Tax Difference: \$ 0
Corrected Total Tax: \$ 2,090.91

2021 Tax Roll

Account No. 63114-00-610636
Assessed to: Brown, Theodore
Total Tax Difference \$ 186.50 Total County Tax Difference: \$ 0
Corrected Total Tax: \$ 1,516.72

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

County Administrator's Review: _____ Date: _____

Human Resources Office Review: yes ___ no ___ N/A ___ Signature: _____

County Attorney Review: yes ___ no ___ N/A ___ Signature: _____

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: _____



County of Wayne
Office of the County Treasurer
 Post Office Box 8
 Lyons, New York 14489-0008

Patrick J. Schmitt, CFE
 COUNTY TREASURER

 315-946-7441
 WWW.CO.WAYNE.NY.US

- We mailed letters to owners for the 2020 unpaid taxes
- We are changing our short-term investment strategies to try and take advantage of the best short-term rates.
- Elected to the NYCLASS Board of Directors
- During the month of December we did approximately 30 new contracts were created with owners that have delinquent taxes to help them avoid tax foreclosure.
- When we started closing the 2020 books we rolled over \$511,346.03 more in unpaid taxes than we did when we closed the 2019 books.
- Had a conversation with DEC about a 2018 foreclosure structure located on DEC land, this parcel will be foreclosed on, but not sold at auction.
- COVID-19 Emergency Eviction and Foreclosure Prevention Act of 2020, specifically states “The Act prevents local governments from engaging in a tax lien sale or a tax foreclosure until at least May 1, 2021. Payment due to the locality are still due.”

- 2018 Tax Foreclosure:

<u>Date</u>	<u>Parcels Facing Foreclosure</u>
6/19/19	719
7/5/19	641
8/1/19	611
9/1/19	532
10/1/19	436
11/1/19	338
12/1/19	242
1/2/20	225
1/27/20	204
7/31/20	68
8/31/20	65

9/30/20	61
10/31/20	61
12/14/20	56
1/5/21	56

- 2019 Tax Foreclosure:

<u>Date</u>	<u>Parcels Facing Foreclosure</u>
8/5/20	581
9/30/20	445
11/2/20	334
1/5/21	193

RESOLUTION TRANSMITTAL

Committee No. 1

Date: 1/5/21

Committee Chair:
Department Head: Treasurer Schmitt

AUTHORIZATION TO CHANGE FIXED ASSETS EQUIPMENT DEFINITION AND TO REPEAL RESOLUTION 260-17

WHEREAS, pursuant to Resolution 13-1985, the Wayne County Board of Supervisors adopted a resolution entitled "Adopting Equipment Purchase Rules" on January 13, 1985; and

WHEREAS, said resolution has been modified from the time when established by Res No. 837-91, Res No. 417-14 and Res No. 260-17; and

WHEREAS, Resolution 260-17 defined equipment for accounting purposes as "any item which has a purchase price of \$1000, or more, and which has a useful life of more than one (1) year" and

WHEREAS, a review by the County Treasurer has determined that the County's definition of fixed assets should be changed to a higher dollar amount, and

WHEREAS this change will ease administrative burden; now, therefore, be it

RESOLVED, that effective January 1, 2021, equipment for accounting purposes shall be defined as follows: "Any individual item which has a purchase price of \$2500.00 or more, and which has a useful life of more than one (1) year." and it be further

RESOLVED, that Resolution No. 260-17 is hereby repealed effective January 1, 2021.

Budgeted: yes no__ Proposed Cost: _ Reimbursed Amount \$0.00 _ County cost _

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

County Administrator's Review: _____ Date: _____

Human Resources Office Review: yes ___ no ___ N/A ___ Signature: _____

County Attorney Review: yes ___ no ___ N/A ___ Signature: _____

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: 1/12/21

Committee Chair:
Department Head: Treasurer Schmitt

AUTHORIZATION TO TRANSFER H FUND PROJECT 16 WILLIAM STREET RENOVATION PROJECT ACCOUNT BALANCE AND CLOSE PROJECT

WHEREAS, Resolution 417-18 approved the renovations of the County owned building located at 16 William Street, and Resolution 573-18 authorized the issuance of \$6,550,000.00 in Serial Bonds to pay for the renovations, and WHEREAS, Resolution 453-20 established a reserve for the unspent bond proceeds and interest earned on the bond proceeds in amount of \$535,315.00 which must be used to repay the bonds, and WHEREAS, the County Treasurer and the Deputy Superintendent of Public Works have reviewed the project account and determined that all expenses have been paid from the project, and WHEREAS, the following budget adjustment and transfers are necessary to close the project, now therefore be it

RESOLVED that the County Treasurer is authorized to amend the 16 William Street H Fund budget as follows

H1933 Building Renovations

(revenue)

- \$42,306.49 to Interest Earning .42401.B4REV
 - \$338,025.00 to Premium .42713.B4REV
 - \$6,500,000.00 to Interfund Transfer .45031.B4REV
 - \$0.39 from Serial Bonds .45710.B4REV
- (appropriations)
- \$45,809.98 to Furniture & Furnishings .52000.B4REV
 - \$18,581.78 from Utilities .52549.B4REV
 - \$3,179.15 to Construction Manager .52571.B4REV
 - \$15,593.55 from Architect/Engineer .52573.B4REV
 - \$75,374.01 to Miscellaneous .52576.B4REV
 - \$573,676.00 from Contingencies .52583.B4REV
 - \$239,923.01 to General Trades .52813.B4REV
 - \$5,462.00 to HVAC .52814.B4REV
 - \$60,122.00 to Electrical .52815.B4REV
 - \$15,508.00 from Plumbing .52816.B4REV
 - \$2,988.76 to Building Permits .52826.B4REV
 - \$7,113.14 to Contracted Services .54400.B4REV
 - \$5,400.00 from Rental Office Space .54465.B4REV
 - \$6,856.46 from Misc .54600.B4REV
 - \$7,075,974.84 to Transfer – General Fund .59100.B4REV

and be it further

RESOLVED that the County Treasurer is authorized to transfer \$40,505.10 of unexpended funds from the H Fund to the General Fund effective 12/31/20.

Budgeted: yes__ no_X_ Proposed Cost: \$0.00_ Reimbursed Amount \$0.00 _ County cost _\$0.00

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

County Administrator's Review: _____ Date: _____

Human Resources Office Review: yes ___ no ___ N/A ___ Signature: _____

County Attorney Review: yes ___ no ___ N/A ___ Signature: _____

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: 1/12/21

Committee Chair:
Department Head: Treasurer Schmitt

AUTHORIZATION FOR THE COUNTY TREASURER TO CREATE AN ASSIGNED FUND BALANCES FOR ACCRUED ABSENCES

WHEREAS, historically the County has maintained the cash value of unpaid accrued absences as a liability on the County's financial statement, and

WHEREAS, changes in Accounting procedures no longer require this liability to be maintained, and

WHEREAS, accrued sick time can be used by employees to offset the cost of Other Post-Employment Benefits (OPEB Liability), and

WHEREAS, it is recommended that an Assigned Fund Balance account be established to track the value of this benefit to ensure the County always has funds available to pay this benefit, now therefore be it

RESOLVED, that the County Treasurer is authorized to establish the Accrued Absences Assigned Fund Balances in all funds as demanded necessary to maintain accurate financial records.

Budgeted: yes__ no_X_ Proposed Cost: \$0.00_ Reimbursed Amount \$0.00 _ County cost _\$0.00

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

County Administrator's Review: _____ Date: _____

Human Resources Office Review: yes__ no__ N/A__ Signature: _____

County Attorney Review: yes__ no__ N/A__ Signature: _____

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: 1/12/21

Committee Chair:
Department Head: Treasurer Schmitt

AUTHORIZATION TO ISSUE REQUEST FOR PROPOSALS FOR TAX COLLECTION AND TAX FORECLOSURE SOFTWARE

WHEREAS, the County has MUNIS a Tyler Technology product to maintain the County's accounting records since 2006, and

WHEREAS, MUNIS along with an internally created database program is used to manage the County's Tax Foreclosure process, and

WHEREAS, recently the creator of the internally created database program has retired, and

WHEREAS, conversations with Tyler have not lead to a solution currently available form Tyler that meets the County's needs, and

WHEREAS, the County Treasurer, Director of IT, Deputy Director of IT, and County Administrator believe it is in the County's best interest to review and assess off the shelf Tax Collection programs that includes Tax Foreclosure modules that are compliant with Article 11 of the New York State Real Property Tax Law, now therefore be it

RESOLVED, that the County Treasurer is authorized to issue a Request for Proposal (RFP) for Tax Collection and Tax Foreclosure software in conjunction with the County Purchasing Agent, subject to the County Attorneys approval as to form and content of the RFP.

Budgeted: yes__ no_X_ Proposed Cost: \$ _ Reimbursed Amount \$ _ County cost _ \$

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

County Administrator's Review: _____ Date: _____

Human Resources Office Review: yes __ no __ N/A __ Signature: _____

County Attorney Review: yes __ no __ N/A __ Signature: _____

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: 1/12/21

Committee Chair: Leonard
Department Head: Treasurer Schmitt

ADOPTION OF CAPITAL PROJECT FUND (H FUND) POLICY FOR WAYNE COUNTY

WHEREAS, Wayne County has received audit findings for not adequately tracking and closing projects in the Capital Project Fund (H Fund); and

WHEREAS, the County Auditor and County Treasurer have spent significant hours reviewing and reconciling projects recorded in the Capital Project Fund; and

WHEREAS, it has been determined that a policy is needed to ensure that the Capital Project Fund is properly maintained and used consistently by all County departments; now therefore be it

RESOLVED, that the following Capital Project Fund Policy is adopted:

Capital Fund (H Fund) Policy

The purpose of the Capital Fund is to provide funding for non-recurring expenditures for major repairs and improvements of the buildings, facilities and grounds of Wayne County. Qualifying Capital Fund expenditures occur when there is a purchase or acquisition of an asset that will benefit the County for an extended period of probable usefulness and meets the minimum item cost guidelines. Disbursements that add to the value or improve the usefulness of an asset also qualify as Capital Fund expenditures.

1. Budgeting and Surplus Transfers

In order to ensure adequate capital project funding, the County's annual budget may include an allocation for "Capital Reserve Fund" when the Board determines funding is needed for the Reserve Fund.

End-of-the-year surplus from the County's operating funds may be transferred into the Capital Reserve Fund at the discretion of the Board of Supervisors.

2. Capital Fund Investment

Funds held in the Capital Fund shall be invested according to the policies outlined in the County's Investment Policy.

3. Capital Fund Expenditures Selection Process

County Department Head shall make recommendations to the County Treasurer, County Auditor, and County Budget Officer for placing projects and funding into a Capital Project Account, via a Resolution Transmittal. If approved the Resolution Transmittal will follow normal resolution procedures, passing through the appropriate Committee and onto the Board of Supervisors.

All Capital Fund Projects must meet the following guidelines:

- The project must have a minimum total cost of \$100,000.00.
- The project must do one of the following: improve buildings or facilities, purchase land for current or future County purposes, construct new buildings or facilities; construct or enhance County infrastructure.
- The project should be a multi-year project.
- Equipment purchases must relate to building renovations, building construction, infrastructure construction, or infrastructure enhancements.

4. Policy Effective Date

This policy shall be effective January 20, 2021 and be in effect until rescinded. Any existing project and funding in the Capital Fund (H Fund) prior to the adoption of this policy that is not compliant with this policy may remain until fully expended. However, any additional funding to existing project will be subject to review and approval as a new project would be.

Budgeted: yes no__ Proposed Cost: _ Reimbursed Amount \$0.00 _ County cost _

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

County Administrator's Review: _____ Date: _____

Human Resources Office Review: yes ___ no ___ N/A ___ Signature: _____

County Attorney Review: yes ___ no ___ N/A ___ Signature: _____

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: _____