

FINANCE COMMITTEE

October 12, 2021

8:30 a.m.

Members: Leonard, Bender, Groat, Robusto, Van Laeken

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

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

8:45 a.m. **Information Technology, Matt Ury**

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

8:50 a.m. **County Attorney, Dan Connors**

NO BUSINESS

8:50 a.m. **Auditor, Kristen Scott**

REPORT: [AUDIT SEPTEMBER 2021 REPORT.pdf](#)

TRANSMITTAL:

- Wayne County Travel Policy [AUD 10 RES 01 WAYNE COUNTY TRAVEL POLICY REV2.docx](#)
 - Policy with changes tracked [AUD WAYNE COUNTY TRAVEL POLICY WITH TRACKED EDITS1 Rev2.pdf](#)

9:00 a.m. **Purchasing, Kaleigh Flynn**

NO BUSINESS

9:00 a.m. **Real Property Tax, Karen Ambroz**

REPORT: [RPT 09_21_Monthly Report.doc](#)

TRANSMITTALS:

- Share defense costs for Real Property Tax Assessment Review Proceedings [RPT01RES02CostShare_Macedon_PMSD.doc](#)

9:10 a.m. **Fiscal Assistants, Ken Blake/ Brian Sams**

Budget update

TRANSMITTAL:

- Set date for public hearing of 2022 budget [COTB 10 RES1 Set Date for Public Hearing of 2022 Tentative Budget.docx](#)
- Amend 2021 County Administrator's budget for NACo dues [COTB1001 NACo dues.docx](#)

9:20 a.m. **Land Bank, Mark Humbert**

Update

9:30 a.m. COMMITTEE OF THE WHOLE

Discuss broadband and sales tax distribution

10:30 a.m. **Treasurer, Patrick Schmitt**

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

TRANSMITTALS:

- Amend Contract with Three+One Advisors for Liquidity Monitoring and Treasury Analysis Services [TRE10RES01 Amend contract with Three+One.doc](#)
- Accept Treasurer's Accounting of annual property tax foreclosure [TRE10RES02 Tre accounting of annual property tax foreclosure.doc](#)
- Transfer of title from County of Wayne to previous owner [TRE10RES03 Transfer title from County of Wayne.doc](#)

EXECUTIVE SESSION

Wayne County Information Technology Monthly Report
Prepared by Matt Ury

October 7, 2021

Activity:

- Work continued on security enhancements countywide.
- Worked continued on the phone system project.
- A request was made to the federal government to acquire waynecountyny.gov.
- 421 support tickets were submitted in the month of September.
- 9 computers were installed and multiple computers upgraded.
- Work started on a county wide camera system software upgrade.
- Mandated cyber security report for board of elections was submitted.

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.

Audit Department Report

Finance Committee

October 12th, 2021



Invoices Audited; 1,641

Invoices Approved and Paid; 1,636

Invoices Denied; 5 invoices were denied payment during the month of September for the following reasons; one statement submitted for payment was a quote, services not performed as of the date the payment would be remitted, unallowable shipping/freight charges, contracts not fully executed.

Invoices Altered prior to Approval; a total of 16 invoice amounts were altered prior to approval and payment for the following reasons;

- Amounts included on invoice were paid previously
- Pricing not aligned with contracted rates
- Incorrect totals for travel related reimbursements, missing documentation
- Incorrect mileage rate
- Sales tax included on invoices

Audits/Projects worked on in September;

The Business Associate Audit has begun; the sample of vendors that the County potentially shares PHI with was selected and contacted to gather more information about their organization.

The Travel Policy was reviewed and revised to formalize current procedures and implement each of the recommendations from the NYS Comptroller's Travel and Conference Expense Management Guide for Local Government Management.

The Audit Office addressed the vendor related issues in the CP-2100A Notice from the IRS; our office sent out the appropriate "B" notices to vendors that were listed on the notice and requested that they return the appropriate documentation prior to any further payments being remitted to them as required by the IRS.

The Finance Committee budget review meeting was attended and the Audit Office's budget for 2022 was discussed and approved.

The Compliance Committee meeting, Leadership/Supervisory Coaching, ARPA Committee meeting, Board of Supervisors meeting, and a training held by the ALGA was attended.

Next on the Agenda;

Continue to work on the Business Associate Audit completed annually for the Compliance Office.

Complete the field work for the audit of the Jail in mid to late October.

Meet with the Treasurer's Office management and staff to begin planning how to address the recommendations in the external auditor's management letter.

County's Purchase Card Policy will be reviewed and updated in the upcoming months as time allows. A goal of the Audit Office is to have an updated policy in place by the end of January 2022.

The Internal Audit Clerk will continue the audit of the County's vendor files.

RESOLUTION TRANSMITTAL

Committee No.1

Date: 10/12/2021

Committee Chair: Supervisor Leonard

Department Head: Kristen Scott

ADOPTION OF THE WAYNE COUNTY TRAVEL POLICY (SUPERSEDE RES. NOS. 267-18)

WHEREAS, the current Wayne County Travel Policy is in need of updating based on an annual review of the current policy; and

WHEREAS, updating the policy will increase internal controls over travel expenditures, formalize current procedures and practices, and implement recommendations published by the NYS Comptroller's Office's Travel and Conference Expense Management Guide for Local Government Management, and

WHEREAS, the Wayne County Travel Policy revisions have been drafted by the County Auditor and reviewed by both the County Attorney and County Administrator; now therefore, be it

RESOLVED, that the following Wayne County Travel Policy is hereby adopted and supersedes the policy outlined in Resolution No. 267-18:

I. PURPOSE

The purpose of this policy is to establish a formal document, which regulates Wayne County employees, Appointed Officials, and Elected Officials in-County and out-of-County travel, out-of-state travel, travel expense reimbursement, and County vehicle usage. This policy is to help ensure that travel is for legitimate County business, serves a public purpose, reimbursement is made for authorized expenses and the use of County vehicles is required to reduce costs. Like any use of Public funds, all employees, appointed officials, and elected officials must exercise due care while authorizing and incurring travel related expenses. Employees and officials may be held personally responsible for improper costs incurred. All methods of reimbursement and recovery including reimbursement, garnishment, etc. will be explored in the event that an employee is reimbursed for unauthorized, inappropriate, or fraudulent travel related expense claim.

II. APPLICABILITY

This policy applies to all county employees, appointed officials, and elected officials who submit claim requests for reimbursement of travel expenses which is subject to approval by the Board of Supervisors.

III. GENERAL PROVISIONS

1. Pursuant to Article 5 Section 77-b(2) of the General Municipal Law and Section 450(3) of the County Law the Board of Supervisors hereby delegates to the County Administrator the power to authorize County officers and employees to attend conferences, conventions, schools, seminars and workshops conducted for the betterment of county government. As long as, the request is approved by the Department Head, within the limits of the departmental appropriations for such purposes per the review of the County Budget Officer; and the request is for travel within the State of New York.

2. All requests for out-of-state travel shall be reviewed by the County Administrator and referred to the department's Standing Committee and the Chairman of the Board of Supervisors. The Board of Supervisors delegates to the department's Standing Committee, and the Chairman of the Board of Supervisors the power to jointly authorize County officers and employees to attend conferences, conventions, schools, seminars, and workshops conducted outside the State of New York. After the review and recommendation of the County Administrator, the County Fiscal Assistant will review such request to ensure the request is within the limits of the departmental appropriations designated for such purposes.

3. All requests for travel that are in excess of the departmental appropriations for such purposes shall require the approval of the Board of Supervisors. Funds from other contractual (.4) expenditure accounts that are not explicitly for the use of travel may not be used to pay for travel related expenses. A resolution must be adopted authorizing the use of funds from any

non-travel related expenditure accounts prior to the submission of a travel request or any claims for payment related to the travel.

4. All actual and necessary expenses incurred for registration fees, travel, meals, and lodging in connection with such attendance shall be a County charge, provided, however, that said charges are supported by original receipts and a printed out map of expected mileage going to be incurred in addition to reasonable and prudent travel to obtain meals or conduct business in the same city; and reimbursements do not exceed the approved amounts in the travel request.
5. All out-of-county and out-of-state travel related reimbursement claims must be documented on the standardized Wayne County Travel Reimbursement form. The employee or official must sign the form attesting to the legitimacy and accuracy of the information presented on the form. The employee's department head must also review and sign the form. If the travel related reimbursement is submitted on behalf of a department head, the County Administrator must sign the form as well. Please see number 12 on page three of this policy for more information. A copy of the Wayne County Travel Reimbursement Form may be found on the County's internal web page. In the instance that only in-county mileage, with the appropriate use of a personal vehicle, is being claimed by an employee or official, the use of this standardized form is not required.
6. Reimbursement of meals will be only for out-of-county travel that requires the employee to be away from home overnight on County business, or when meals are included as part of the conference registration.
7. Travel Advances will not be given unless authorized by the Board of Supervisors.
8. When an employee is accompanied by a spouse, family member, or friend, the employee shall absorb all additional expenses incurred as a result of their presence. Only expenses of the employee will be considered reimbursable by the County.
9. Original detailed receipts are required and must be attached to the County's travel reimbursement form for the actual costs of hotel/motel charges, meals (breakdown of what was ordered), common carriers, parking charges, registration and workshop fees, and road, bridge and ferry tolls. Credit card slips are NOT sufficient documentation for reimbursement purposes. The detailed receipt must be submitted to document each item that was ordered.
10. To the extent necessary and within the guidelines of this and other county policies and procedures, approved registration fees, common carrier travel, and lodging costs supported by evidence of the cost to be incurred may be paid in advance by the county directly to those entities requiring payment OR if an employee has incurred the expense and provided said costs are supported by receipts they may be reimbursed to an employee in advance of the scheduled event. Department Heads and other county employees within the respective departments for whom advance payments were made are responsible for ensuring that any cost or fee incurred in advance of attendance are properly refunded and credited to the County in the event of cancellation of attendance at an approved conference, convention, school, seminar or workshop.
11. All reimbursement requests must be submitted to the County Auditor accompanied by a Travel Request Form with the appropriate authorizations and signatures.
12. All Department Head reimbursements must be reviewed and approved by the County Administrator prior to entry into the accounts payable system. Department Head reimbursements must be entered for payment by the County Administrator's Office to document approval/authorization for payment by this office.

IV. TRANSPORTATION

1. It is the policy of Wayne County that when available, County vehicles will be used for both in-county and out-of-county travel. It is the responsibility of the department heads to make sure that vehicles assigned to their individual departments are used to the fullest extent. If a department lacks the availability of a County vehicle for out-of-county travel, it shall be the

responsibility of the travelling employee to make contact with the Wayne County Central Garage Department to request that a County vehicle be reserved for the employee's use for the duration of the travel time. If the need arises for an employee to use a County vehicle for an in-County function and the department is lacking such vehicle, the employee may contact the Central Garage Department for the availability of a temporary use County vehicle. If there is no County vehicle available, the employee may use a privately-owned vehicle and be reimbursed for such travel as authorized. If a County vehicle is available and the employee chooses not to utilize the County vehicle, the employee may use a privately-owned vehicle; however, will not be reimbursed for such travel expenses.

2. In the event that the distance of travel from the employee's residence to the event/place of business is less than the distance from the Central Garage Department to the event/place of business, the employee may use their personal vehicle and seek mileage reimbursement for this travel from their residence to the address of the event/place of business if the destination is less than 15 miles from their residence. If the employee will be traveling to the office from the event/place of business, the total miles from their residence to their normal worksite must be deducted from the return trip's mileage total.

3. Due to the urgency factor and unpredictability of the nature of CPS related travel the requirement to inquire about County car availability with the Central Garage Department will be waived for Department of Social Services employees that are traveling to in-county CPS related residences/addresses. It is the responsibility of the Commissioner of the Department of Social Services to require that the vehicles assigned to the DSS are used to the fullest extent.

4. If a County employee is unable to operate a County vehicle due to a disability, it shall be the responsibility of the employee to produce for the Human Resources Department a physician's note outlining the specific disability under the Americans with Disabilities Act and the reasonable accommodation(s) necessary for such disability and explanation why a County vehicle would not accommodate such needs. If a County vehicle cannot meet such accommodation(s), then the employee may use a privately-owned vehicle and be reimbursed for such travel as authorized.

5. Employee travel from County facility in Lyons to any other County facility in Lyons using their personal vehicle will be reimbursed at the IRS rate. The request for a County car is not required in these travel situations.

6. The funding source for any in-county and out-of-county travel shall not be a factor in the adherence to this policy.

7. If an employee makes a reservation for a vehicle with the County Highway department and no longer needs the use of such vehicle, it shall be the responsibility of the employee to cancel such reservation. Such cancellation shall be made at least 24 hours prior to the reservation time, or if the reservation of a vehicle is made within 24 hours of the time needed, such cancellation shall be made as soon as possible.

8. There shall be no non-County employees travelling in a County vehicle unless on official County business. Any non-County employees, not on official County business, can only travel in a County vehicle with permission of the Chairman of the Board of Supervisors or the County Administrator. Any employee whether utilizing a County vehicle or privately-owned vehicle while on County business, shall have their driver license information and current proof of insurance information on file with the LENS program at the County Attorney's Office. If such driver license information and proof of insurance is not on file, then the employee shall not operate a privately-owned vehicle for County business. It shall be the responsibility of the department head to verify that any employee utilizing a county car for travel has both a valid driver's license and up to date proof of insurance on file at the County Attorney's Office.

9. In the event of a vehicle breakdown, it shall be the responsibility of the travelling employee to make notification to the employee's Department Head/Supervisor as soon as possible. The Department Head/Supervisor will communicate with the Superintendent of Public Works or

designee for determination of appropriate actions to be taken. Instructions shall be relayed to the employee as soon as possible.

10. County vehicle accident procedures: 1. All accidents and property damage to County vehicles must be reported immediately to 911 (request an ambulance if necessary). 2. Protect the scene of the accident. Do not move the involved vehicle or disturb the scene until told to do so by law enforcement authority. 3. Notify the Department Head/Supervisor as soon as practicable. If the vehicle is disabled the Department Head/Supervisor will communicate with the Superintendent of Public Works or designee for determination of appropriate actions to be taken. Instructions shall be relayed to the employee as soon as possible. 4. Do not make any statements to anyone except the supervisor and the law enforcement authority on the scene.

11. It shall be the responsibility of the Department Head/Supervisor to contact the County Attorney's Office as soon as possible to report any accident involving an employee.

12. County employees are prohibited from operating a County vehicle or personal vehicle on County business when their driving ability has been impaired for any reason, including but not limited to the ingestion of drugs, marijuana, medication, or alcoholic beverages, physical impairment or restrictions; or other situations/conditions within the County employee's control. Any illegal use of controlled substances is strictly prohibited. Additionally, a County Employee shall not operate a County vehicle or a personal vehicle for County business while taking prescription or over-the-counter medications where the County Employee knows or reasonably should have known that such use may impair his or her working abilities or create a risk of harm to himself or herself, others or County property.

13. For travel by privately-owned vehicles, the IRS-approved rate per mile will be reimbursed. Reimbursement shall be the shorter of distances from the worksite or home to the destination and return to the same starting location. Also, reimbursement will be approved for reasonable and prudent travel to obtain meals or conduct business in the same city. For County-owned cars, receipts for gasoline must be submitted.

14. It shall be the responsibility of each department head to have in place a policy/procedure to verify that each request for mileage/travel reimbursement is supported with documentation (i.e. google maps, activity reports and/or other department generated case reports).

15. Any additional costs incurred by the employee, in the course of authorized travel in a County vehicle (breakdown, repairs or refueling), shall be reimbursed to the employee at 100% of the actual costs, with receipts or proper documentation.

16. The Board of Supervisors will be reimbursed for all miles actually and necessarily traveled on official business of the county when using their personal vehicle per County Law Article 5 Section 203 2(b). Per Internal Revenue Service Regulations miles driven between any County owned building and the Supervisors Town Office, or miles driven between another place of employment and a County owned building will be considered business miles. All other starting or ending locations will be considered commuting mileage and reimbursed but, considered part of a Supervisor's gross compensation and must be reported on their W-2.

17. Reimbursement for transportation to and from a common carrier will be reimbursed if it occurs on a regularly scheduled working day or the day before or after the conference/seminar.

18. If the travelling employee will be travelling by air from the Rochester Airport (ROC) the employee may be reimbursed for the mileage both to and from the lesser of the following two distances; the employee's usual worksite/office and the airport, or the employee's home and the airport. Parking in an airport parking lot will only be reimbursed with the proper receipts. If the employee will be travelling by air from any airport other than the Rochester Airport (ROC) the mileage reimbursement for use of a personal vehicle will be at the discretion of the County Administrator.

19. For transportation by air, bus, railroad, taxi, or other conveyance, the actual fare will be reimbursed, except that the County will not pay for first-class air travel. Reimbursement for driving a private automobile may not exceed the commercial airfare.

V. LODGING

1. An overnight trip may be allowed when an employee must travel more than 30 miles from their home or worksite, whichever is shorter, at the discretion of the Department Head and the County Administrator. If the employee is desirous of staying overnight and the distance traveled is not more than 30 miles, this determination will be left to both the employee's Department Head and the County Administrator. Justification for an overnight stay may be provided on the travel request.
2. The County will pay for reasonable and necessary hotel/motel room charges. The Department Head will determine what is reasonable and necessary. At no time will the following be paid for by the County or reimbursed to the employee/official; any in-room movie or entertainment charges, alcoholic beverages, laundry services, parking tickets, speeding fines, or other personal charges.
3. Since the County is exempt from State Tax, it will not pay for State Tax on hotel rooms within New York State. Employees and Department Heads are responsible for supplying hotels with a Form ST-129 (available from the County's Purchasing Agent) when booking a hotel room or at check in.
4. When traveling outside of New York State every attempt should be made to not pay tax on hotel rooms but, it is understood that not every State recognizes the county's tax exempt status.

VI. MEALS (WHEN OVERNIGHT STAY IS REQUIRED)

Meal reimbursements will be allowed when overnight travel is required, as long as the travel will prevent them from being at home or work.

1. The following chart shows what meals will be reimbursed depending on time of travel, if you leave or arrive from/at your home or worksite during the times below, you will not be entitled to a reimbursement for that meal:

<u>Breakfast</u>	<u>Lunch</u>	<u>Dinner</u>
6:00am - 9:00am	11:00am - 2:00pm	4:00pm -8:00pm

2. Meal reimbursement amounts will be at the discretion of the Department Head approving the travel.
3. At no time will daily reimbursement amounts exceed the maximum daily meals rate (breakfast, lunch, dinner, incidentals are not included) set by the Federal Government Services Administration (www.gsa.gov/perdiem) for the continental 48 states. Exceptions to this must be approved in advance of the travel by the Standing Committee.
4. Tips will be reimbursed to the extent that it does not exceed the approved daily reimbursement amount.
5. Sales tax included on meals will be reimbursed to the extent that it does not exceed the approved daily reimbursement amount.

VII. PROCEDURES OF THE AUDIT OFFICE

The following procedures will be followed by the Audit Department when examining travel related claims submitted by County employees;

The Audit Department will determine whether the standardized travel reimbursement request form is used to document all travel reimbursement expenses.

The Audit Department will not approve any travel reimbursements without an accompanying approved travel request. The fully approved travel request must be attached to any Wayne County Travel Reimbursement form in the County's financial software for documentation purposes. The Audit Department will review the reimbursement claim to determine whether the claimed amounts exceed the budgeted thresholds on the approved travel request. The Audit Department will examine all documentation for support for travel related reimbursements prior to approval for payment. Itemized receipts must be available for all meal reimbursements. A credit card slip will not suffice for reimbursement. It is essential that the Audit Office reviews exactly what items were purchased to ensure compliance with the adopted policies.

The Audit Department will review all lodging related invoices and receipts. The County is exempt from NYS sales tax and therefore these charges should not be incurred to the County or the traveling employee/official for lodging or hotel related expenses. As the policy states a ST 129 form must be provided to the lodging facility prior to or upon arrival.

If mileage reimbursement is requested due to the lack of availability of a County car, the email from Central Garage stating there is not a County car available must be included with the Wayne County Travel Reimbursement form. If this email is not included, the Audit Office will contact the Central Garage Department to obtain this information, and a reminder email will be sent to the traveling employee and the Department Head to include this information on all future reimbursement requests.

This list is not exhaustive, the Audit Department will take all steps necessary to determine whether a travel related claim for payment is in compliance with all policies adopted by the Wayne County Board of Supervisors.

In the event that any portion of a travel related reimbursement claim is disallowed by the Audit Department, the County Auditor will contact the Department Head, the travelling employee, and the County Administrator to explain why a portion or the entire travel reimbursement was disallowed, and any steps that may be available to obtain reimbursement approval.

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

Departmental transfer \$ _____ N/A _____ from Account No. _____ N/A _____ 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
September 2021

Our mission is to fulfill the requirements of New York State Laws and Regulations and to provide services for assessors and local government officials to achieve and maintain equitable assessments throughout Wayne County

Our Agency is here to serve you, ready to answer your questions, and address your concerns. Technical and professional assistance is available to county departments, local governments, school districts, taxpayers and the public for all aspects of real property assessment and taxation.

Through the Director and staff, the Wayne County Real Property Tax Services Agency takes great pride in the services we provide to all of Wayne County. This agency maintains the data related to the generation and publication of town, county, village and school assessment rolls, tax rolls and tax bills. We also publish tax maps.

Meetings attended during September included Finance Committee, the Wayne County Assessors Monthly Zoom meeting, the WCRLBC monthly meeting and the budgetary meeting with the Finance Committee.

September brings COE requests for erroneously omitted exemptions. There have been several corrections to school tax bills. Most have been clerical error where the assessor failed to key a revised value in the program.

It seems to be fund raising time with many of the fire departments. There were several requests for mailing labels and/or mailing lists.

The mapping department continues to be staffed by one employee. The amount of transfers that have been recorded and processed have continued to grow. There were a total of 280 transfers of real property for the month of September. In addition, there were several splits/merges.

Several hours were spent mapping the Lehrwood lighting and sidewalk districts in the Town of Walworth.

Split/Merge data was compiled for Landmax going back to September 2020. This information was also supplied to Planning for use with the Ag map information.

Information was supplied to Soil & Water, along with working with the assessors and other county departments.

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

Thank you

Respectfully submitted

Karen Ambroz, CCD

RESOLUTION TRANSMITTAL

Committee No. 1
Leonard

Date: October 12, 2021

Committee Chair: Supervisor

Ambroz

Department Head: Karen

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 and again amended by 524-17 which defined standards and procedures for County participation in litigation involving challenges to real property assessments; and

WHEREAS, a request from the Town of Macedon 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 Macedon does include statement of fact that the **Town of Macedon and the Pal-Mac 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. 524-17 for the following Town and their respective petition:

<u>TOWN</u>	<u>Property Owner</u>	<u>Parcel ID#</u>	<u>Index #(s)</u>
Macedon	Jindal Films Americas LLC	61111-00-691932	CV087512-2021
Macedon	Wal Mart Inc #3842	61111-00-320806	CV087494-2021
Macedon	Speedway LLC	62111-08-953917 62111-08-953916	CV087521-2021
Macedon	CVS	62111-06-358764	CV087557-2021
Macedon	Meadowview Realty LLC	62112-00-889736	CV087565-2021

Budgeted: yes ___ no ___ 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: October 12, 2021

**Committee Chair: Kim Leonard
Department Head: Rick House
Prepared by: Brian Sams**

ESTABLISHING A DATE FOR PUBLIC HEARING ON THE 2022 WAYNE COUNTY TENTATIVE BUDGET

WHEREAS, the Tentative Budget for the County of Wayne for the fiscal year beginning January 1, 2022, will be presented to the Board of Supervisors by November 16, 2021; now therefore be it

RESOLVED, pursuant to Section 359 of the County Law of the State of New York as follows:

SECTION 1. A public hearing on the tentative budget shall be held in the Supervisors' Chambers at the County Court House, 26 Church Street, Lyons, New York, on Tuesday, December 7, 2021 at 7:10 pm. Copies of the tentative budget on which the public hearing will be held, will be available in the Clerk of the Board of Supervisors' office after November 16, 2021 and may be inspected or procured therein by any interested person during business hours.

SECTION 2. At least five (5) days' notice of such hearing shall be given by the Clerk of the Board of Supervisors by posting such notice on the bulletin board in the County Court House and by publication of such notice in the official newspapers of the County.

SECTION 3. The notice of public hearing shall include a statement of maximum salary that may be fixed and payable during said fiscal year to the members of the Board of Supervisors and the Chairman, respectively.

Budgeted: Yes Proposed Cost: \$0 Reimbursed Amount \$0 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: _____

RESOLUTION TRANSMITTAL

Committee No: 1

Date: 10/12/2021

**Committee Chair: Kim Lenard
Department Head: Rick House
Prepared by: Ken Blake**

AUTHORIZATION TO AMEND THE 2021 COUNTY ADMINISTRATOR’S BUDGET FOR NATIONAL ASSOCIATION OF COUNTIES DUES

Brief Explanation:

WHEREAS, the National Association of Counties (NACo) advocates for county priorities in federal policymaking, promotes exemplary county policies and practices, and enriches the public’s understanding of county government; and
WHEREAS, that NACo is funded with dues collected from counties across the nation; and
WHEREAS, the Wayne County Administrator is desirous in having Wayne County become a member of NACo;
and
WHEREAS, the NACo membership dues of \$1,875 for the period 9/1/2021 – 12/31/2022 were not included in the 2021 Wayne County budget; now, therefore be it
RESOLVED, that the Treasurer is authorized to make the following budget adjustments:

A1990 Contingency Fund General

(Appropriations)
\$1,875 from 54000 Contractual Expenses

A1230 County Administrator

(Appropriations)
\$1,875 to 54418 Dues

Budgeted: No Proposed Cost: \$1,875 Reimbursed Amount \$0 County Gain \$1,875

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

- During the month of September, 59 contracts were started for unpaid 2019, 2020 and 2021 taxes to help taxpayers avoid Tax Foreclosure.
- Single and DOT audit completed and filed.
- Tax Foreclosure Moratorium is extended to 1/15/22 for all properties
- Sending COVID hardship paperwork to all owners on the Tax Foreclosure list
- Tax Foreclosure is on hold until January 2022
- 2020 Tax Foreclosure parcel count:

Date	Total Parcels
8/3/21	639
9/29/21	452

RESOLUTION TRANSMITTAL

Committee No.

Date: 10/12/21

Committee Chair: Supervisor Leonard
Department Head: Treasurer Schmitt

AUTHORIZATION TO AMEND CONTRACT WITH THREE+ONE ADVISORS FOR LIQUIDITY MONITORING AND TREASURY ANALYSIS SERVICES

WHEREAS, Wayne County has contracted with Three+One, via resolution 243-20, for liquidity monitoring, treasury analysis services, interest rate negotiations, and general banking advisory services; and

WHEREAS, these services are contracted through December 31, 2022 for an amount not to exceed \$30,000 per calendar year; and

WHEREAS, Three+One is requesting a 2% fee increase due to the rising costs and fees of providing services, to start in 2022, increasing the contracted amount to \$30,600 for the year; and

WHEREAS, the County has worked with Three+One for six years and has seen a significant increase in the interest earnings on our funds based on the data they provide the County; and

WHEREAS, during the previous six years the annual fee has remained flat at \$30,000 per year; now therefore be it

RESOLVED, that the Board of Supervisors approves the amended agreement, subject to the County Attorney's approval as to form and content, with Three+One Advisors for the period of January 1, 2022 through December 31, 2022; for an amount not to exceed \$30,600.

Budgeted: yes ___ no___ 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: 10/12/21

Committee Chair: Supervisor Leonard
Department Head: Treasurer Schmitt

ACCEPTING TREASURER'S ACCOUNTING OF THE ANNUAL PROPERTY TAX FORECLOSURE AUCTION AND AUTHORIZING TRANSFER OF NET PROCEEDS TO THE WAYNE COUNTY REGIONAL LAND BANK CORPORATION

WHEREAS, Resolution No. 343-18 established the policy of transferring the net proceeds of the annual tax foreclosure auction to the Wayne County Regional Land Bank Corporation after the County Treasurer provides an accounting to the Wayne County Board of Supervisors; and

WHEREAS, the 2021 Wayne County Tax Foreclosure Auction was held on August 11th 2021; and

WHEREAS, the time frame for winning bidders to pick up their parcels has passed and a final accounting has been completed; and

WHEREAS, the County Treasurer presents the following accounting to the Wayne County Board of Supervisors:

<u>Town</u>	<u>Total Expenses</u>	<u>Sold Amount</u>	<u>Profit/Loss</u>
Arcadia	\$ (107,644.41)	\$ 327,401.00	\$ 219,756.59
Butler	\$ (5,255.41)	\$ 14,100.00	\$ 8,844.59
Galen	\$ (36,111.30)	\$ 43,338.00	\$ 7,226.70
Huron	\$ (25,609.16)	\$ 51,001.00	\$ 25,391.84
Lyons	\$ (98,742.21)	\$ 149,556.00	\$ 50,813.79
Macedon	\$ (296,184.39)	\$ 200,000.00	\$ (96,184.39)
Marion	\$ (24,856.45)	\$ 160,000.00	\$ 135,143.55
Ontario	\$ (69,063.11)	\$ 310,000.00	\$ 240,936.89
Palmyra	\$ (65,812.90)	\$ 31,100.00	\$ (34,712.90)
Rose	\$ (39,840.05)	\$ 62,753.00	\$ 22,912.95
Savannah	\$ (4,123.34)	\$ 14,500.00	\$ 10,376.66
Sodus	\$ (98,671.73)	\$ 359,126.00	\$ 260,454.27
Walworth	\$ (43,323.22)	\$ 154,130.00	\$ 110,806.78
Williamson	\$ (25,672.28)	\$ 25,001.00	\$ (671.28)
Wolcott	\$ (15,147.43)	\$ 29,050.00	\$ 13,902.57
Total	\$ 956,057.39	\$ 1,931,056.00	\$ 974,998.61

WHEREAS, the 2021 Wayne County Tax Foreclosure Auction had net proceeds of \$974,998.61; now, therefore, be it

RESOLVED, that the Wayne County Board of Supervisors accepts this accounting; and be it further

RESOLVED, pursuant to Resolution No. 343-18, the Wayne County Board of Supervisors hereby authorizes the County Treasurer to issue payment to the Wayne County Regional Land Bank in the amount of \$974,998.61, subject to the review and approval of the County Auditor.

Budgeted: yes ___ no ___ 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: 10/12/21

Committee Chair: Supervisor Leonard
Department Head: Treasurer Schmitt

AUTHORIZATION TO TRANSFER TITLE FROM THE COUNTY OF WAYNE TO THE PREVIOUS OWNER

WHEREAS, the County of Wayne took title to approximately ninety (90) parcels on June 15, 2021 through the County's tax foreclosure process; and

WHEREAS, the former owner of one (1) parcel has filed litigation against the County in order stop the sale of this tax foreclosed parcel:

David and Ellyn Dilella – Tax ID# 74115-00-298016; and

WHEREAS, it is in the County's best interest to settle the dispute as to this parcel without participating in litigation due to unique issues identified with respect to the parcel; now therefore be it

RESOLVED, the Chairman of the Board of Supervisors is authorized to sign any necessary paperwork to transfer said parcel back to the previous owner, on condition that the owner of the parcel pay in full the amounts of all property taxes which were written off by the County in anticipation of the tax foreclosure, together with the costs of all recording and filing fees necessary to re-convey title to the previous owner, subject to the approval of the County Attorney as to form and content.

Budgeted: yes ___ no ___ 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: _____