

MINUTES

FINANCE COMMITTEE

Tuesday, June 8, 2021 8:34 a.m.

Present: Supervisors Leonard, Bender, Groat, Robusto, Jacobs and Miller, County Administrator Rick House, Fiscal Assistants Ken Blake and Brian Sams, Information Technology Director Matt Ury, Auditor Kristen Scott, Real Property Tax Director Karen Ambroz, Purchasing Agent Kaleigh Flynn, Treasurer Patrick Schmitt and Land Bank Director Mark Humbert. Supervisor Verkey was not present for the meeting.

Minutes from the June 8th Committee meeting were approved as written.

The Committee addressed the following pass-thru transmittals:

--Authorization for the Chairman of the Board to sign an addendum agreement between the Sheriff's Office and the Clyde-Savannah Central School District for the provision of a Deputy Sheriff School Resource Officer for summer school at a price of \$12,081. Approved 4-0.

--Authorization for the Chairman of the Board to sign an addendum agreement between the Sheriff's Office and the Newark Central School District for the provision of a Deputy Sheriff School Resource Officer for summer school at a cost of \$12,081. Approved 4-0.

--Authorization for the Chairman of the Board to sign an addendum agreement between the Sheriff's Office and the Sodus Central School District for the provision of a Deputy Sheriff School Resource Officer for summer school at a cost of \$12,081. Approved 4-0.

--Authorization for the Chairman of the Board to sign a five-year agreement between the Sheriff's Office and the New York State Department of Corrections and Community Supervision's Office of Nutritional Service for the provision of food services at the County Jail for an annual price not to exceed \$128,851. Approved 4-0.

--Authorization for the Chairman of the Board to sign an annual agreement between the Sheriff's Office and the New York State Unified Court System for court security services at the Hall of Justice. Approved 4-0.

--Authorization for the Chairman of the Board to sign an application on behalf of the Sheriff's Office for a United States Department of Justice Body-Worn Camera Policy and Implementation Program Grant. Approved 4-0.

--Authorization for the Chairman of the Board to sign Emergency Medical Services Medicare Interface agreements for the provision of chargebacks for the reporting of EMS agencies. Approved 4-0.

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--Authorization to create and fill a Grade 8 full-time Assistant District Attorney position and amend the budget. Approved 4-0.

--Authorization to declare four vehicles in the Public Works Department surplus and sell through auction. Approved 4-0.

--Authorization to grant a 40-foot easement to cross County property at 6886 Geneva Road, Sodus, to Fred Schmidt and Diane Upham. Approved 4-0.

--Authorization to abolish the position of Senior Account Clerk in the Public Works Department and create and fill the position of Account Clerk. Approved 4-0.

--Authorization to re-establish a five-year sole source vendor for the Public Works Department and sign an agreement with PASCO Building Automation Systems for the provision of inspections, technical support and software services to the energy management systems in the Hall of Justice, Public Safety Building and Nursing Home at a cost of \$18,000. Approved 4-0.

--Authorization to allow up to a five-year contract on construction management and code enforcement services for public works projects. Approved 4-0.

--Authorization for the Director of Economic Development and Planning to submit a request to the NYS Legislature authorizing the conveyance of 165 Water Street and adjacent parcels under a conservation easement to a new owner. Approved 4-0.

--Authorization for the County to participate as a coalition member for an Environmental Protection Agency Revolving Loan Fund. Approved 4-0.

--Authorization for the Planning/Economic Development Department to submit a Regional Economic Development Council application for grant funding from Empire State Development Market New York Program. Approved 4-0.

--Authorization for the Planning/Economic Development Office to release Requests For Proposals (RFP) soliciting a partner to expand broadband access in the County. Approved 4-0.

--Authorization for the Board of Supervisors to amend and restate County's 457 Deferred Compensation Plan Documents. Approved 4-0.

--Authorization to define the duties and compensation amount to the Wayne County Treasurer and Human Resource Department for services provided to the Wayne County Health Care Plan Trust. Approved 4-0.

--Authorization to amend Board Resolution No. 256-21 and decrease the amount of the Workers' Compensation settlement agreement in this request to \$3,024,188. Approved 4-0.

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--Authorization for the Chairman of the Board to sign a three-year agreement between the Nursing Home and RPA for the provision of fire safety training for a cost not to exceed \$16,476. Approved 4-0.

--Authorization to create 14 new positions in the Mental Health Department for a Certified Behavioral Health Clinic and amend the budget. Approved 4-0.

--Authorization for the Chairman of the Board to sign a contract between the Public Health Department and Wayne Finger Lakes BOCES for transportation for the Early Intervention and Pre-K Programs at a cost not to exceed \$1,340,000. Approved 4-0.

--Authorization for the Chairman of the Board to sign a service agreement between the Public Health Department and Common Ground Health for the provision of development of regional collaborations for a cost of \$7,725. Approved 4-0.

--Authorization for the Chairman of the Board to sign a contract between the Public Health Department and Health Research Inc. for the provision of assisting with COVID-19 re-opening schools programming at a cost not to exceed \$2,414,949. Approved 4-0.

--Authorization for the Chairman of the Board to sign a contract between the Public Health Department and Health Research, Inc. to allow for additional COVID-19 funding of \$88,156 to the Public Health Department. Approved 4-0.

--Authorization for the Chairman of the Board to sign a contract between the Public Health Department and Theresa Lehman for the provision of related services for Pre-School Children with Handicapping Conditions. Approved 4-0.

--Authorization for the Chairman of the Board to sign a contract between the Public Health Department and Heath Research, Inc. for the provision of public health emergency preparedness activities for a cost of \$393,200. Approved 4-0.

--Authorization to rescind Board Resolution No. 78-21 and authorize the acceptance and expenditure of \$21,838 in Performance Incentive Award funds for the Public Health Department. Approved 4-0.

--Authorization for the Chairman of the Board to sign a contract between the Public Health Department and ARC of Yates to provide special education services or programming for an additional student of the Pre-School Children with Handicapping Conditions Program. Approved 4-0.

--Authorization for the Chairman of the Board to sign an agreement between the Department of Social Services and Elmcrest Children's Center for the provision of foster care for children at a price not to exceed \$2,190,000. Approved 4-0.

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--Authorization for the Chairman of the Board to sign an agreement with between the Department of Social Services and William George Agency for Children's Services for the provision of foster care for children at a cost not to exceed \$3,285,000. Approved 4-0.

--Authorization for the Chairman of the Board to sign a contract between the Public Health Department and Catholic Charities of Wayne County for the provision of Early Crisis Intervention Services for a price not to exceed \$59,165. Approved 4-0.

--Authorization for the Chairman of the Board to sign an agreement between the Public Health Department and Hillside Children's Center for the provision of foster care for children at a price not to exceed \$2,190,000. Approved 4-0.

--Authorization for the Chairman of the Board to sign an agreement between the Public Health Department and the Villa of Hope for the provision of foster care for children at a price not to exceed \$2,190,000. Approved 4-0.

--Authorization for the Chairman of the Board to sign a contract between the Public Health Department and the Victims Resource Center of the Finger Lakes for the provision of residential domestic violence services for a price not to exceed \$70,000. Approved 4-0.

--Authorization for the Chairman of the Board to sign the 2021-2025 Finger Lakes Works Local Plan for the Department of Social Services. Approved 4-0.

--Authorization for the Chairman of the Board to sign contracts of affiliation between the Department of Social Services and Regional Institutions of Higher Learning for the provision of intern placement services. Approved 4-0.

--Authorization to amend the agreement between the Department of Social Services and Finger Lakes Community College in relation to staff employee training to increase the amount of funding to \$67,764; the amount changed only slightly. Approved 4-0.

Representatives from the Bonadio & Co. LLP, Andy Shepard and Erica Proctor, came before the Committee to review the draft audit report issued for the year ending December 31, 2020, on internal controls over of the County's government fiscal activities. The report is a draft and does not include the Land Bank or Health Care Trust fiscal records. Mr. Shepard noted the County recorded a deferred tax revenue adjustment improperly, resulting in an understatement of the prior year liability and overstatement of tax revenue of \$1,044,057. This reporting had no impact on cash on hand or effect on the overall financial statement. The draft audit showed assets of the County exceed liabilities by \$188,214,223, an increase of \$6.9 million from the prior year. At the end of the 2020, the County's fund balance was \$88.4 million, an increase of \$5.78 million and the unassigned fund balance for the general fund was \$60.7 million. The County maintains

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an A+ rating from Standard & Poor for its general obligation debt. Mr. Shepard reviewed the Governmental Accounting Standards Board (GASB) recently released GASB 75 accounting and financial reporting for postemployment benefits other than pensions—this replaces GASB 45 and is very detailed.

The Treasurer's Office continues to work on corrections from issues listed in past audits. Mr. Schmitt said he and the County Auditor will work on newly implemented GASB 75 requirements. Funding is included in the Treasurer's 2022 budget to pay an outside accountant to help prepare a schedule on how to implement GASB 75, as new financial requirements are detailed. The County will also need outside accounting assistance in relation to American Recovery Reinvestment Act funds. The Federal Government has yet to release final documents as to what these funds can be utilized for. Grant funds will cover the cost of this accounting assistance. Mr. Shepard noted any municipality that utilizes over \$750,000 in Federal funds in one calendar year is subject to a signal audit.

Once the audit is finalized, it will be signed and sent to the Treasurer's Office.

Mr. Schmitt reviewed a letter his Office received from the President of Fowler's Marina in Wolcott requesting consideration to pay owed taxes on this business property due to the overassessment on the property and many other issues. Mr. Schmitt stated he does not have the statutory authority to relieve someone from paying his or her property taxes; the full Board would have to agree to this. This is not the first James Fowler requested to be relieved from his property taxes. This property is currently under a contract with the County for monthly payment of delinquent taxes. Mr. Schmitt said Fowler's Marina owes taxes totaling approximately \$13,000. The letter stated Fowler's Marina has had several difficult financial years with extreme high and low water levels, COVID-19, and do not have the economic means to pay their high taxes. Mr. Robusto noted the many other residents and businesses in Wayne County that have been affected by the same circumstances. After a brief discussion, it was agreed Mr. Schmitt would send a letter to Mr. Fowler stating the issue was reviewed by the Finance Committee who agreed the County would not write off the taxes owed on his property and suggest, if he has not already done so, seek COVID 19 financial relief for businesses.

The agenda included a copy of the Treasurer's monthly report. The Office is not allowed, under statutory law, to write any new tax payment contracts until 45 days after the year's taxes are collected. The last day to redeem tax foreclosure properties was May 28th; the process is over and parcels are scheduled to go to auction. Mr. Schmitt is looking to make minor changes to the tax foreclosure process in the future based on feedback and circumstances that occurred over the past two years.

Mr. Schmitt presented a transmittal requesting authorization to create the position of Principal Tax Clerk and abolish the position of Accountant. The positions are in the same pay grade. Approved 4-0.

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Mr. Schmitt noted some properties were pulled from the tax foreclosure auction due to litigation issues. Mr. Robusto made a motion the Committee enter into Executive Session with Mr. Schmitt at 9:19 a.m. to discuss a litigation matter, Mrs. Bender second.

The regular meeting resumed at 9:32 a.m.

The agenda included the monthly activities report for the Information Technology Department. During June, the Help Desk received 499 support tickets, work continues on the new County website and resident wireless internet was added to the Nursing Home. Help Desk software was updated, new employee electronic hook-up was done at the Human Resource Office and the summer intern assisted in the installation of computers in the Nursing Home and Behavioral Health. Mr. Ury reported the summer intern has assisted with catching up on projects that were held during the pandemic. A security consultant from DOX Electronics comes into the IT Office on Tuesdays and Wednesdays to assist where needed. Staff are evaluating the County's Disaster Recovery Plan while working to keep the current electronic system secure.

A copy of the County Auditor's report was included with the agenda. The Department reviewed 1,587 invoices prior to payment in June; one payment was denied, as sufficient information was not included with the payment request. Ms. Scott worked with the County's Purchase Agent and drafted a Wayne County Food Purchase Policy. The policy requires the County Administrator approve a food purchase form that would document each purchase and require approval prior to the purchase.

Ms. Scott reported fieldwork for the Sheriff's Civil Office audit is complete, a draft report will be sent to the Sheriff later this month. A Purchasing Policy/Contract Training Module will be held for staff via zoom at 1:30 p.m., on August 5th.

Recommendation made following a Stop DWI audit to have the Council on Alcoholism reimburse the County a portion of their \$36,000 contract was discussed. The Council has agreed to reimburse the County \$10,000 for services not performed under their 2020 contract. Ms. Scott will have a transmittal to accept this payback for next month's meeting.

Ms. Scott presented a transmittal requesting authorization to adopt the Wayne County Food Purchasing Policy. Both the County Attorney and County Administrator reviewed and approved this addition to County policies. Approved 4-0.

Mr. House informed Supervisors he was not approving County staff to attend golf tournaments as part of their job unless they were paying the fee for playing and utilizing their own time off of work, as this is not a proper use of public funds.

Ms. Flynn presented a transmittal requesting authorization to amend the Wayne County Purchasing Policy and add clarification for the purchase of office furnishings and equipment. This

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addition to the existing policy would increase regulations and make Departments more accountable for their office purchases. The new requirement states the County's Public Works Director must approve purchases of furnishings and equipment in every Department to ensure some type of consistency in purchases and make sure purchases are being made from State contract. Mrs. Jacobs questioned if the County's Purchasing Policy will continue to be amended every time an issue relating to purchasing arises. She asked if other County purchasing policies were reviewed to see what they include. Ms. Flynn said she reviewed several other county purchasing policies and found each to be very different. Mr. House said Wayne County used a great deal of information contained in the Ontario County purchasing policy when putting theirs together. Approved 4-0.

Mrs. Ambroz reviewed the monthly activities report for the Real Property Tax Service Department. Staff were involved in 274 deed transfers. Local assessors provide backup of their files for the creation of a file to run the final assessment roll; rolls were run and made available to assessors. Assessment Roll information is available on the County's website.

Mrs. Ambroz reported the County's tax foreclosure auction is being advertised on three billboards along Route 31. Information on all properties to be auctioned is available on the County's website or through the auctioneer's website.

The following transmittals were presented for the Real Property Tax Office:

--Authorization to accept bids for certain real property parcels. A list of bid prices and property identifications were included on the transmittal. These parcels were offered to adjacent property owners and once purchased, will put the property back on the tax roll. Mr. Groat questioned why the sale of the parcels was not made known to the public. Mrs. Ambroz noted the majority of these parcels are small and adjacent to another property or only have access through another's property. Besides the purchase price, the buyer is responsible to pay all filing fees. The County is requesting the individuals purchasing these properties merge their deed with their adjacent owned property, with the exception of one parcel that is a former Brownfield site. Approved 4-0.

--Authorization to hold a public auction for the sale of real property acquired by the County for delinquent taxes. Bidding will occur on line. The transmittal included terms and conditions of the sale. These documents were reviewed and approved by the County Attorney. Approved 4-0.

Mr. Miller left the meeting at 10:07 a.m.

A color brochure depicting all properties to be sold at the tax foreclosure on-line auction was presented. Mrs. Ambroz noted two properties in the Town of Macedon have been pulled; the

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County's web site has the most foreclosure listing. There is additional information about each property available on-line. Collier City Auctioneers and Realty provided advertising and website information. They will make their profit from the sale through a buyer's premium of 6% that will be charge to the buyer of each property. On-line bidding began on July 7th and will end at August 11th at 10 a.m.

Mr. House presented a transmittal requesting authorization to participate in a shared services agreement with the Sodus Central School District for Grant Management Services for a cost of \$25,000. He reviewed the work Jay Roscup, Grant Manager, does for the County and did even during the pandemic. Mr. House stated the need for the County to organize their grant application/receipt process. Approved 4-0.

Mr. Sams updated Supervisors on the budget process. The majority of County Departments have submitted their 2022 budget requests into the MUNIS system. The County's 2021 budget totaled \$187 million; the 2022 budget could exceed \$200 million. Budget meetings will take place with Departments and County administration beginning next week. Some Department Heads believe the County has excess Federal Relief and Recovery funds and their budgets can easily be paid for. Mr. House stated any new position in the 2022 budget will need approval by the Department's oversight committee prior to being included in the budget. Outside agencies are submitting their requests; these appropriations will require additional discussion. Mr. Blake said this year's County budget schedule started earlier than in past years to allow more time for individual budget review and consideration.

Mr. Robusto left the meeting at 10:20 a.m.

Mr. Sams reported revenue from sales tax is exceeding budget projects in 2020.

Mr. Sams presented a transmittal requesting authorization to amend the County budget to allocate personnel services, retirement and Social Security to Departments for adopted increases originally budgeted in contingencies. He stated this should be the last time this transmittal is required, as pay scales are being approved earlier in the year and can be included in the budget. Approved 3-0.

Mr. Humbert reported those properties approved by the Board of Supervisors to be turned over to the Land Bank will be transferred within the next few weeks. He obtained paperwork from the Department of Environmental Conservation (DEC) regarding Brownfield properties. Any potential buyer of a Brownfield property will be made of clean up on the site. Bidders will be made aware DEC has an easement on one of the Macedon properties, as they are still conducting their management plan. A brief discussion took place on the sale of the Rando property in Macedon; this sale will take place through a commercial real estate broker.

Mr. Humbert updated the Committee on the Sandhill Trailer Park in the Town of Arcadia. The Town and the State Department of Health have said no one should be living in this trailer park;

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however, three trailers with residents remain there. The three household will receive a letter stating the park will be permanently closed and requested to attend a meeting where they will be made aware of what services are available to assist them during their relocation.

Mrs. Bender made a motion the Committee enter into Executive Session at 10:46 p.m. to discuss a litigation matter, Mr. Groat second. The meeting adjourned at 11:24 a.m. The next meeting of the Finance Committee is scheduled for Tuesday, August 10th at 8:30 a.m.