

MINUTES

FINANCE COMMITTEE

Tuesday, September 12, 2023 9:00 a.m.

Present: Supervisors Leonard, Bender, Groat, Robusto, VanLaeken and Eygnor, County Administrator Rick House, Fiscal Assistant Brian Sams, Auditor Kristen Scott, Information Technology Director Matt Ury, Purchasing Director Christopher O'Connor, Real Property Tax Assistant Tax Property Aid Lisa Kendt, Land Bank Director Mark Humbert, Deputy Land Bank Director Kaleigh Flynn, County Attorney Dan Connors, County Treasurer Patrick Schmitt, Deputy County Treasurer Megan Fralick and Public Defender Any Correia.

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

The following transmittals were referred to the Finance Committee:

--Authorization to create and fill the part-time position of Victim/Witness Program Coordinator in the District Attorney's Office with the use of grant funding. Approved 5-0.

--Authorization to permanently continue grant-funding positions in the District Attorney's Office that were previous paid for with County funds. Approved 5-0.

--Authorization to surplus K-9 Ruby from the Sheriff's Office and sell to her handler Deputy Megan King for \$1. Approved 5-0.

--Authorization to purchase a dog for the Sheriff's K-9 Division for a price not to exceed \$10,000. Approved 5-0.

--Authorization to amend the Sheriff's budget and purchase a security camera system for the Sodus Point Substation for a price of \$50,000. Approved 5-0.

--Authorization to amend the Sheriff's budget for the purchase of touchscreen security updates to the Black Creek Integrated Jail Management and Security System for a cost of \$108,000. Approved 5-0.

--Authorization for the Chairman of the Board to sign an agreement with CLPS, LLC for the purchase and implementation of TAP app fourDscope for use within school systems for a price of \$115,000. Approved 5-0.

--Authorization for the Emergency Management Services Department to accept a donation of \$10,383.86 from Northern Wayne Advanced Life Support to be used for paramedic training and education. Approved 5-0.

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--Authorization for Emergency Medical Services to purchase a MedixSafe upgrade and technical support services for a cost of \$9,470. Approved 5-0.

--Authorization to create and fill the full-time position of Network Technician in the Information Technology Department to provide assistance and succession for the Public Safety Communications Department. Approved 5-0.

--Authorization to transfer one vehicle to the Department of Social Services and one to the Sheriff's Office and declare two vehicles surplus in the Public Works Department. Approved 5-0.

--Authorization to transfer \$50,000 from the Highway Construction fund to the Guide Rail Project. CHIPs funds will pay this expense. Approved 5-0.

--Authorization to amend the Highway budget for the purchase of security systems at highway patrol facilities in Savannah, Wallington and Macedon for a cost of \$18,400. Approved 5-0.

--Authorization to fund the Wayne County Emergency Medical Services Lyons Base Station Building Project in the amount of \$5,958,680. Approved 5-0.

--Authorization to accept bids and award contracts for the Wayne County Emergency Medical Services Lyons Base Station Building Project. Approved 5-0.

--Authorization for the Chairman of the Board to sign a supplemental agreement with LaBella Associates for construction administration services on the Countywide EMS Building Project for a cost of \$120,800. Approved 5-0.

--Authorization for the Chairman of the Board to sign an agreement with Watchdog Building Partner's for construction management services for the Wayne County Emergency Medical Services Lyons Base Station Building Project for a price of \$255,000. Approved 5-0.

--Authorization to approve change orders for the Wayne County Emergency Medical Services Lyons Base Station Building Project. Approved 5-0.

--Authorization for the Chairman of the Board to sign an agreement with Atlantic Testing Laboratories for special inspection and testing services for the Wayne County Emergency Medical Services Lyons Base Station Project. Approved 5-0.

--Authorization to amend the Public Works budget to pay for repairs to the Jail fire and smoke shutter door control system for a price of \$40,038. Approved 5-0.

--Authorization for the Chairman of the Board to sign a two-year lease between the Public Works Department and Mosaic Health for use of space in the County's Health Services Building. Approved 5-0.

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--Authorization for the Chairman of the Board to sign a five-year property maintenance and cleaning agreement with the Unified Court System. Approved 5-0.

--Authorization for the Chairman of the Board to sign a lease with Unity House for space in the Health Services Building. Approved 5-0.

--Authorization to transfer funds from the Capital Project Fund to the Lake Ontario Resiliency and Economic Development Initiative (REDI) Project account. Approved 5-0.

--Authorization to extend the contract between the Economic Development/Planning Department and MRB Group for the Butler Prison Market Study and Requests for Expression of Interest documents. Approved 5-0.

--Authorization to award the contract for qualified environmental professional services for Brownfield Grants awarded to the County to Montrose Engineering and Geology from Valley Forge, Pennsylvania. Approved 5-0.

--Authorization to approved modifications to the County's Agriculture and Farmland Protection Plan. Approved 5-0.

--Authorization to transfer \$100,000 from the County fund balance into the Board of Elections budget to cover expenses for the remainder of the year. Approved 5-0.

--Authorization for the County Clerk to contract with Linstar for pistol permit card services for a cost of \$1,457. Approved 5-0.

--Authorization for the Chairman of the Board to sign a three-year contract with Voiance Language Services for telephone and/or video language translations services. Approved 5-0.

--Authorization to pay the account balance to Voiance Language Services. Approved 5-0.

--Authorization to ratify and fund the 2024-2026 collective bargaining agreement with the Civil Services Employees Association Local 859 Supervisory Unit. Approved 5-0.

--Authorization to establish 2024 Workers' Compensation Plan premium equivalent rates. The entire cost of the plan is \$1,850,000, with a County share of \$1,120,854. Approved 5-0.

--Authorization for the Chairman of the Board to sign a five-year contract between the Mental Health Department and Ten-Eleven Group LLC for the provision of offering an electronic medical record system at a cost of \$416,100. Approved 5-0.

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--Authorization to abolish the full-time position of Psychiatric Nurse Practitioner at the Mental Health Department and create and fill the position of part-time Psychiatric Nurse Practitioner and amend the 2023 budget. Approved 5-0.

--Authorization to set the salary for the position of Community Schools Coordinator in the Mental Health Department at \$77,210. Approved 5-0.

--Authorization for the Mental Health Department to deviate from the County Purchasing Policy and pay invoices for patient appointment reminder call services for \$33,700. Approved 5-0.

--Authorization for the Chairman of the Board to sign a contract for patient appointment reminder call services between the Mental Health Department and Messagemadeeasy.com for a cost of \$2,560 for the remainder of 2023 and \$6,840 annually for 2024-2028. Approved 5-0.

--Authorization for the Chairman of the Board to sign a renewal contract between the Mental Health Department and Donna Fladd for the provision of psychiatric medical services at an hourly rate of \$120. Approved 5-0.

--Authorization to amend Board Resolution No. 211-23 between the Mental Health Department and Wayne County Veterans Service Agency to allow for added funds to this contract. Approved 5-0.

--Authorization to amend the budget and revise contract totals for mental health community providers during 2023. Approved 5-0.

--Authorization for the Public Health Department to submit a mobile health vehicle grant application and release a bid for a mobile health vehicle. Approved 5-0.

--Authorization for the Chairman of the Board to sign a contract between the Public Health Department and Kelly L. Ferrente for the provision of related services for the Preschool Children with Handicapping Conditions Program. Approved 5-0.

--Authorization for the Chairman of the Board to sign a contract between the Public Health Department and Shawn Fallo for the provision of providing related services for the Preschool Children with Handicapping Conditions Program. Approved 5-0.

--Authorization for the Chairman of the Board to sign a renewal contract between the Nursing Home and Mission Health Concepts, Inc. for the provision of supplying medical equipment to the Nursing Home. Approved 5-0.

--Authorization for the Chairman of the Board to sign an agreement between the Nursing Home and Inovalon for the provision of Medicare claim submission to the Centers for Medicare and Medicaid Services for a cost of \$9,620. Approved 5-0.

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--Authorization to set Wayne County Nursing Home daily private pay room rates at \$400 for a semi-private room, \$430 for a private room and \$625 for a suite. Approved 5-0.

--Authorization to create and fill four full-time Supervising LPN positions and abolish four full-time LPN positions at the Nursing Home. Approved 5-0.

--Authorization to retain a part-time Temporary Social Welfare Examiner at the Department of Social Services. Approved 5-0.

Representatives from Bonadio & Co. Certified Public Accountants, Greg Evans and Erica Proctor, came into the meeting to review the County's financial statements for the year ending 2022. Mr. Evans noted the County was issued a clean opinion, noting the successful adoption by the County of GASB 87 regarding leases as required by the Governmental Accounting Standards Board. The report noted the County's sales tax collection was stronger than anticipated. At the end of 2022 Wayne County had an unassigned fund balance of \$87.5 million. Mr. Evans noted the high number of staff vacancies resulted in the increased budget surplus at the end of 2022.

Ms. Proctor reviewed the Communications Letter, noting both client and audit adjustments made to the General Fund and an audit adjustment made to the Custodial, Worker' Compensation and Private Purpose Trust Funds on 2022 records. Ms. Proctor said Bonadio would like to have the 2023 audit for the County performed earlier in the year. Delays in the 2022 audit were due to staff turnover and the delay in closing County books. In 2024 the goal will be to have the audit complete in June. Ms. Proctor said the Bonadio firm is available throughout the year to assist the County with their financial needs. Ms. Scott noted the initiative to create a County wide accounting policy and procedure manual will assist in the timely completion of the audit, as well as training of new staff, ensuring best practices are in place and create efficiencies across departments. Mr. Schmitt said he and staff took extra time at the beginning of 2023 to review County books before closing out to make certain all necessary corrections were made. He stated there is no statutory requirement for the County to have this audit perform; however, it is a Best Practice to do so. The audit noted the importance of the County to perform a thorough year-end close to help ensure accuracy and reliability of the County's financial reporting. Bonadio recommended a monthly soft close of activities to help isolate, identify and correct errors throughout the year. Auditors do not believe the Nursing Home's accounts receivable is 100% collectable and recommend the County review and assess these amounts periodically and record the necessary allowance. Another deficiency included the recommendation to review off-book accounts, which are not recorded, to ensure that funds are properly reflected in County financial statements, and implement a process for review of bank reconciliations to ensure their entries are not being made to cash subsequent to end of the month.

Ms. Proctor stated there were no material weaknesses in the New York State Department of Transportation Federal Single Audit. This document must be finalized by September 30th of each year. During 2022, the County received over \$22 million in Federal funds. The audit noted a

concern with Federal funding to the Community Behavioral Health Clinic (Mental Health Department), stating that delays in reimbursement requests had an effect on the amount reimbursed. It was noted, the Mental Health Department now has procedures in place to ensure documentation of claim review is in place prior to submission of reimbursement and reimbursements are being made on a timely basis.

Mr. Humbert voiced concern with the upcoming turnover of Supervisors following November elections as it relates to continued support of the Land Bank, as eight of the fifteen will not be seeking re-election. He noted the existing contract the Land Bank has with the County and the future of supporting its activities. To date, the Land Bank has demolished, or restored, 60 properties. Between 2018 and 2020, the County appropriated \$250,000 a year to support Land Bank efforts; since that time, the Land Bank received the profits from the County's real property tax foreclosure auction. Between 2019 and 2022, this totaled over \$2 million. Mr. Humbert said a reasonable estimate of annual property sales is \$50,000. The future of the Land Bank receiving revenue from the sale of County tax foreclosure priorities is not known due to a recent Supreme Court ruling. If the County cannot keep the proceeds of these sales, the proceeds will not be available to give to the Land Bank. Efforts are underway to secure State funding to help with Land Bank activities. Mrs. Leonard suggested each Town Supervisor write a letter on behalf of their municipality to Assemblyman Brian Manktelow and Senator Pamela Helming requesting the Governor place funding in the State's 2024-25 budget for Land Banks for the work they do, and will continue to do, to remove blighted properties from communities.

Mr. Humbert reviewed the cost of two condemned commercial properties that are in extreme disrepair and need to be torn down. The cost estimate to demolish and clean up both is \$900,000. Neither site has a potential interested buyer. Mr. Groat voiced concern that the former owners of these properties are bearing no financial responsibility for the buildings they left in such poor condition.

The Land Bank receives several requests to assist with the removal of blighted properties in municipalities. Mr. Groat questioned if it would assist municipalities if there were one trained Code Enforcement Officer in the County that could assist with these properties when their future status goes to court.

Ms. Flynn stated the original resolution between the Land Bank and County, which included financial assistance from the County consisting of property tax foreclosure sale revenue, will have to be rescinded; she questioned if the Board will consider making any appropriation to the Land Bank to assist with the continuation of their work. A new resolution and agreement will need to be authorized.

The monthly activities report for the Information Technology Department was included with the agenda. During August, work continued on ARPA funded security projects. The Department received 727 support tickets, installed new computers in several departments and continued deployment to Wi-Fi access points. Staff continue to audit security information. Current projects

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staff are working on were listed in the report. The Shied Act went into effect in 2017 and was updated this year. This Act dictates how personal data is to be stored. To make certain the County is following all new requirements of the Act, a certified company has been hired to review the County's network system and who has access to it; any issues brought forth will be addressed. At the end of this review, the IT Department will know who has access to personal records in the County and where these records are being kept.

Mr. Ury presented a transmittal requesting authorization to create and fill the full-time position of Network Technician for cyber security and abolish the position of full-time Computer Services Assistance. Mr. Ury stated the need to direct more resources to cyber security. There are funds within the Department's budget for the additional pay this position will receive. Approved 5-0.

Ms. Scott informed Committee members she would be addressing Bonadio's Management Letter in detail. She noted resolving issues can only be done with the cooperation from all County Departments. It has been difficult to implement all policies and procedures due to limited staff; she will make this a priority in the Audit Office. The vacant position of Internal Audit Clerk has yet to be filled.

Ms. Scott noted 1,764 invoices were audited through her Office since the last meeting with 1,746 paid for a total of \$5.7 million. She continues to work with the County's Compliance Officer on the Annual Business Associates Audit; in the future, the Compliance Officer will be responsible for preparing the document. Ms. Scott has been working with a major vendor at the Nursing Home to reduce costs to the Facility. She will be attending the NYSAC Conference later this week.

Ms. Scott presented a transmittal requesting authorization to issue Requests for Proposals for a qualified firm to assist the County with the implementation of Government Accounting Standard Board (GASB) Statement 96. Ms. Scott stated the need for guidance on accounting and financial reporting requirements through the changes GASB 96 contains. These new standards have to be implemented prior to the formulation of the County's 2023 financial statements; this will take a lot of information gathering and cooperation from Departments; the best way to implement the accounting portion of this standard is to utilize a contractor due to the time required to implement. Approved 5-0.

Mr. Correia came before the Committee to ask authorization to pay Staples \$160 for the purchase of a desk chair. The chair was ordered on July 25th; however, the purchase of the chair was not approved by the County's Buildings and Grounds Department, as required by the County's Purchasing Policy. Mr. House said there was additional concern when the box the chair came in had the name 'gaming chair' on it. He questioned if this was an appropriate chair for an office. Since the County's Purchasing Policy was not followed, the Audit Office did not approve payment of the invoice. Mr. Correia was told he had to ask the Finance Committee to approve payment for the chair. The Committee approve payment being made.

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Mr. O'Connor introduced the new Purchasing Clerk, Sharon Hornbeck, to the Committee.

A copy of the activities report for the Purchasing Department was distributed with the agenda. During August, Mr. O'Connor issued 31 purchase orders for \$296,783, created 39 vendor accounts and modified 173 vendor records. Four Requests for Proposals were released, one competitive bid and one request for competitive offer were released. In August, competitive solicitations were awarded for the Broadband Construction Project Oversight Management, Chilled/Frozen Meal Delivery Service, Court House Board Room Audio-Visual Improvement Project and the Crescent Beach REDI Project. The report listed current project and upcoming competitive solicitations.

Mr. O'Connor presented a transmittal requesting authorization for the Chairman of the Board to sign an agreement with Special Care Systems LLC for the provision of system integrations at the Wayne County Nursing Home for a cost of \$5,488. This is for the integration of the resident wandering system utilized at the Nursing Home with the new nurse call bell system that was installed earlier this year. He is presenting the request to accept the quote and sign an agreement at this time on behalf of the Nursing Home, as figures were not available last week for the Health and Medical Services Committee. Approved 5-0.

The monthly activities report for Real Property Tax Services was included with the agenda. School tax bill were processed in August; this was the first year school tax bills were printed by an outside vendor. The Department ran cross reference and bank code references for school tax collectors, and STAR check eligibility information was applied once the information was received from the State. Sales information reports for the 2nd quarter of the year were produced and submitted electronically to the State. The Department completed 253 transfers of real property in August.

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

--Authorization for the Chairman of the Board to sign a quit-claim deed for a parcel of property acquired by the County and sold at public auction. Mrs. Kendt noted the highest bidder on this parcel did not pay the amount owned by the date in the contract, the second highest bidder said they would take the property for their \$12,000 bid price. Approved 5-0.

--Authorization to advertise for sealed bids for the sale of County property. Mrs. Kendt noted the highest bidder on a property on Ridge Road in Williamson defaulted and the back-up bidder was not interested in the property any longer. It is thought to be in the best interest of the County if this property is sold through sealed bid. Approved 5-0.

Mr. Schmitt noted interest income continues to run over budget; he believes interest rates will continue to increase through the new year.

The following transmittals were presented for the Treasurer's Office:

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--Authorization to remove proceeds from the 2022 County Tax Foreclosure Auction that were

placed in the general fund and transfer them to the Wayne County Regional Land Bank Corporation in the amount of \$827,845. This action should have occurred after the 2022 tax foreclosure auction was held; however, it did not. Approved 5-0.

--Authorization to transfer funds within the Capital Protect (H) fund. Mr. Schmitt noted the majority of budgeted capital projects, at this time, utilize American Rescue Plan (ARPA) funds. The rules that apply to the use of ARPA funds say any interest earned on the revenue is unrestricted income to municipalities. Interest already exceeds \$169,000. Mr. Schmitt is recommending these unrestricted funds be allotted to the Countywide EMS Project. Approved 5-0.

A discussion took place on the State moratorium concerning the Supreme Court decision in relation to the proceeds of properties sold through the tax foreclosure process. The Supreme Court stated governments cannot keep excess funds after taking and selling the homes of residents who fail to pay their property taxes without just compensation. Mr. Connors questioned who is responsible for prior liens against properties the County sells through tax foreclosure. The State has yet to provide municipalities guidance on how to handle property foreclosures proceed payments. At this time, the County will hold on to the proceeds, waiting for a judge to make a decision on this action. Mr. Schmitt received notice of claim from six people wanting the surplus funds resulting from the sale of their property through tax foreclosure. No payments can be made until the State develops a procedure for doing so. He is in the process of developing a plan on the potential cost to the County if claims are made against all properties that were involved in tax foreclosures over the past five years. Mr. Schmitt said he is hopeful this issue will be discussed at this week's NYSAC Conference.

Mr. Sams updated the Committee on the 2024 County budget. Budgets at this time show total appropriations up 6.4% to \$213 million and revenue up nearly 3% to \$209 million. The current budget, with the use of \$4.1 million in fund balance and reserves, will reduce the tax ley by \$2 million. Since the 2023 budget was created, 32 positions have been added. Mr. Sams stated equalized assessed value of property in the County increased nearly 12% since last year to \$7.56 billion. The County's 2022 audited fund balance is \$87.5 million, even though over \$10 million has been appropriated from this fund during 2023, it still remains very healthy. Sales tax revenue remains strong and is running 21% over budget through August; it is estimated total sale tax to the County will be \$48 million this year.

Department budgets will be reviewed by their Standing Committees beginning the week of September 18th.

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Mr. VanLaeken made a motion the Committee enter into executive session with Mr. Connors and Mr. House at 11:05 a.m. to discuss pending litigation, Mrs. Bender second. The meeting adjourned at 11:14 a.m. The next meeting of the Finance Committee is scheduled for Monday, September 25th at 1:00 p.m. for budget review.