

MINUTES

FINANCE COMMITTEE

Tuesday, September 12, 2022 9:00 a.m.

Present: Supervisors Bender, Groat, Robusto, VanLaeken and Eygnor, County Administrator Rick House, Fiscal Assistant Brian Sams, Director of Information Technology Matt Ury, County Auditor Kristen Scott, Real Property Tax Director Karen Ambroz, County Attorney Dan Connors, Purchasing Agent Kaleigh, Land Bank Director Mark Humbert and Treasurer Patrick Schmitt. Supervisor Leonard was not present for the meeting.

Minutes from the August 4th Committee meeting were approved as written.

The following transmittals were referred to the Finance Committee:

--Authorization for the Chairman of the Board to sign an agreement between the Sheriff's Office and the Monroe County Medical Examiner's Office for the performance of autopsies at a cost of \$2,800 per autopsy and \$2,100 for blood and description exams. Approved 4-0

--Authorization for the County to adopt a new coroner's fee scheduled for body removal and transportation services and authorization for the Chairman of the Board to sign contacts with Wayne County funeral homes both in Wayne County and in bordering counties. Approved 4-0.

--Authorization for the Chairman of the Board to sign an agreement between the Sheriff's Office and Wayne Central School District for the provision of two Deputy Sheriff School Resource Officers. Approved 4-0.

--Authorization for the Chairman of the Board to sign an agreement between the Sheriff's Office and the Lyons Central School District for one Deputy Sheriff School Resource Officer. Approved 4-0.

--Authorization for the Chairman of the Board to sign an agreement between the Sheriff's Office and Wayne Finger Lakes BOCES for one Deputy Sheriff School Resource Officer. Approved 4-0.

--Authorization for the Chairman of the Board to sign an agreement between the Sheriff's Office and the North Rose-Wolcott Central School District for three Deputy Sheriff School Resource Officers. Approved 4-0.

--Authorization for the Chairman of the Board to sign an agreement between the Sheriff's Office and the Sodus School District for one Deputy Sheriff School Resource Officer. Approved 4-0.

--Authorization for the Chairman of the Board to sign an agreement between the Sheriff's Office and the Newark Central School District for one Deputy Sheriff School Resource Officer. Approved 4-0.

PAGE 2

--Authorization for the Chairman of the Board to sign an agreement between the Sheriff's Office and the Clyde-Savannah Central School District for one Deputy Sheriff School Resource Officer. Approved 4-0.

--Authorization for the Chairman of the Board to sign an agreement between the Sheriff's Office and the Red Creek School District for one Deputy Sheriff School Resource Officer. Approved 4-0.

---Authorization for the Chairman of the Board to sign an agreement between the Sheriff's Office and the 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 agreement between the Sheriff's Office and Preventive Diagnostic Image for the provision of preventive diagnostic imaging and ultrasound services at the County Jail. Approved 4-0.

--Authorization for the Public Defender's Office to accept a 4th year agreement to the Indigent Legal Services Hurrell-Harring contract and amend their budget. Approved 4-0.

--Authorization for the Chairman of the Board to sign an amended contract for case management maintenance and support between the Public Defender's Office and the New York State Defenders' Association. Approved 4-0.

--Authorization for the Chairman of the Board to sign a 24-month contract amendment between the Public Defender's Office and West Publishing for continued access to Westlaw Edge Legal Services and an additional license for a cost of \$58,703. Approved 4-0.

--Authorization for the Emergency Services Department to accept State 2021-22 Public Safety Answering Point Operations Grant funds totaling \$186,856 to be utilized for public safety call-taking and dispatching expenses. Approved 4-0.

--Authorization to transfer 2020-21 Public Safety Answering Point Operations Grant funds within the Emergency Services budget. Approved 4-0.

--Authorization for the Emergency Services Department to accept 2021-22 Statewide Interoperable Communications Grant funds and amend the budget. Approved 4-0.

--Authorization to award the Western Bluff Blind Sodus Bay REDI Initiative Project to Martin's Custom Tidesides for a price of \$3,286,660 and authorization for the Chairman of the Board to sign a contract between the Wayne County Soil and Water Conservation District, Martin's Custom Tidesides and the Dormitory Authority of the State of New York (DASNY) for reimbursement of up to \$4 million for the project. Approved 4-0.

--Authorization to close completed 2022 construction highway projects and amend the Public Works budget to allow for reallocation of unutilized funds. Approved 4-0.

PAGE 3

--Authorization to amend the Road Machinery budget due to the high cost of fuel. Approved 4-0.

--Authorization to establish a Social Services Elevator Project in the Public Works budget in the amount of \$225,000; this is a total County cost. Approved 4-0.

--Authorization to create the position of Secretary 1 and abolish the position of Senior Clerk/Typist in the Economic Development/Planning Department. Approved 4-0.

--Authorization to create the position of Senior Planner and abolish the position of Planner in the Economic Development/Planning budget. Approved 4-0.

--Authorization for the Economic Development/Planning Department to accept a \$5,000 New York State Energy Research and Development Agency (NYSERDA) Clean Energies Award and commit funds to an electric vehicle infrastructure plan. Approved 4-0.

--Authorization for the Chairman of the Board to sign a contract between the Economic Development/Planning Department and Stantec Consulting Services as a Brownfield consultant for assistance in submitting applications and administration of State and Federal grant programs. Approved 4-0.

--Authorization to amend the Tourism budget to pay for unanticipated travel costs. Approved 4-0.

--Authorization for the Chairman of the Board to sign a reimbursement contract between the Board of Elections Office and the New York State Board of Elections for an Absentee Ballot Pre-Paid Postage Grant in the amount of \$25,660. Approved 4-0.

--Authorization for the Chairman of the Board to sign a 2022 shared services agreement with Sodus Central School District for grant management services. Approved 4-0

--Authorization to establish 2023 Workers' Compensation Plan premium equivalents. Approved 4-0.

--Authorization for the Chairman of the Board to sign a contract amendment between the Mental Health Department and Patricia McKinny to allow her to review and audit an additional number of independent medical records for the Department during 2022. Approved 4-0.

--Authorization to create the position of full-time Psychiatric Nurse Practitioner, abolish the part-time position of Nurse Practitioner and amend the Mental Health budget. Approved 4-0.

--Authorization to set private room rates for the Nursing Home at \$375 for a semi-private room, \$405 for a private room and \$600 for a suite. Approved 4-0.

PAGE 4

--Authorization to amend the salary for Graduate Nurse positions at the Nursing Home within \$2 an hour of the hirer rate of Registered Nurses. Approved 4-0.

--Authorization for the Chairman of the Board to sign a contract between the Department of Aging and Youth and the Gananda and Palmyra-Macedon Central School District for participation in the FACT Program for the 2022-23 school year. Approved 4-0.

--Authorization to for the Veterans Service Agency to accept \$100,000 in State funds from the Wayne County Office of Mental Health, amend the budget, and for the Chairman of the Board to sign a contract between the Wayne County Veterans Service Agency and the Wayne County Office of Mental Health for establishment of a Veterans Peer Support Program. Approved 4-0.

--Authorization for the Chairman of the Board to sign a three-year agreement between the Department of Social Services and the child caring institution Mercy First for the placement of children to promote their health and safety for an amount not to exceed \$275,000. Approved 4-0.

Finger Lakes Community College President Dr. Robert Nye appeared before the Committee to review the 23% increase in tuition reimbursement the County would be asked to pay FLCC for the coming academic year. He noted the County's reimbursement to the institution has remained flat for the past four years due to the economy, unfortunately this resulted in the need for a higher than usual tuition reimbursement increase for 2023. Dr. Nye stated FLCC is doing their best to provide educational opportunities in the four counties they serve. Through FLCC high school students have the opportunity to participate in college classes while in high school for a very low cost. Supervisor Groat requested a list of classes the college offers to high school students. The charge back rate will increase from \$3,700 to \$4,540 per student. The majority of Wayne County students requesting the County share in their educational costs of attending community colleges has been dropping sharply. The majority of students who do, attend FLCC. Supervisor Groat asked if the County is mandated to pay this increase. Dr. Nye said there is a State formula utilized to develop the rate. Over the past few years the college did not implement the formula believing it was best for academic participation to keep costs low. Mr. House reviewed contracts the County has with FLCC to provide training to County staff. Dr. Nye reviewed the financial investment made by the College to construct/develop a state-of-the-art nursing program. The new program will allow for hundreds of individuals each year to graduate from the Nursing Program with an RN, LPN or CNA certification. Other offerings at the Campus Center in Newark were reviewed. Dr. Nye noted on-line participation in courses has increased greatly since the pandemic; however, in-person courses are being re-built. At this time there are only about 50 Wayne County residents enrolled at FLCC.

Randy Shepard from Bonadio & Co., LLP reviewed the County's external audit for the year ending December 31st 2021. The report noted County assets exceeded its liabilities at the close of the year, putting the County's Unassigned Fund Balance for the General Fund at \$80 million, Mr. Shepard said this puts the County in a strong financial position. A separate audit was performing

on Federal funding the County receives. There was one significant deficiency identified in the audit; however, not considered to be a material weakness. That was the error in Nursing home Medicaid billing that occurred in late 2021. Mr. Shepard noted, due to this financial error, the County did not qualify as a low-risk audit; which resulted in the need for a more in-depth audit of Federal funding. The audit of Federal funds also noted one instance in which a child received benefits under the Foster Care Program prior to their eligibility being determined. The audit recommended the County review their current process to ensure that eligibility determinations are complete prior to benefits being provided. Another recommendation in the audit was for the County to implement a process to ensure all Federal grants are included in the schedule of expenditures of Federal awards. The third part of the County's external audit was on State funding through the Department of Transportation. Mr. Shepard stated this was a clean audit showing State Transportation Assistance expenditures in 2021 to be \$5.4 million.

Mr. Shepard said the audit process with the County went well. The audit recommended:

- The County perform a thorough monthly and year-end close to help ensure the accuracy and reliability of County's financial reporting.
- The County consider implementing quarterly hard-close of books in addition to monthly soft-close activities to help isolate, identify, and correct errors throughout the year.
- The audit repeated a recommendation from last year in regard to reconciliation of the amounts being paid to cover health insurance for employees through the Health Care Trust to ensure that too little or too much is not being remitted. They recommended the County and the Trust ensure any services rendered are delineated in contract or inter-municipal agreement to determine if the County should be compensated for their services.
- The County should review their allowance for doubtful accounts, and based on historical collections and records make a determination if they should be written off. Supervisor Groat noted the Mental Health Department stated in a meeting earlier in the month they have accounts receivable dating back over three years. Mr. Shepard stated there is a time to write-off these doubtful accounts.
- The audit included a list of recommendations related to the Compliance Program at the Nursing Home; the Nursing Home Director has been made aware of the items pointed out in the audit.
- The County should consider establishing a formal process for journal entry review and documentation by the Auditor's Office, the County should invest in periodic training for employees who regularly uses the financial reporting software and all off-book accounts be recorded, along with their activity, to properly reflect the County financial statements.

Mr. Shepard noted Mental Health Department reimbursements received by the County for past year services will be placed in the appropriate budget year records. He will re-issue the County's 2019 financial statement to reflect reimbursements made for that year. At the end of 2021 there was \$4.2 million remaining in County budgets that was placed into Fund Balance.

Town of Sodus Assessor, Nathan Mack, came to the meeting to review concern with property tax exemptions for senior citizens and the time that has passed since the County took any action on changing income eligibility levels for the exemption. Property tax exemptions were discussed at previous Committee meetings; however, no action took place to change limits. Ms. Ambroz noted, at that time she sent information on the exemptions and their limits in each taxing jurisdiction to all Supervisors; it was agreed she would send the information out again. A Board of Supervisors resolution from 1997 that adopted a revised schedule of income eligibility levels for the County's real property tax exemption for persons 65 and older was distributed; that is the last time the County changed income eligibility criteria. Ms. Ambroz noted a County resolution would only change the limits for County taxes, each taxing jurisdiction would have to take action to do the same. Mr. Mack stated if the County and municipalities act now, the change would impact 2024 property taxes. He, in particular, is concerned with the number of Sodus residents who will no longer qualified for the senior citizen's tax exemption because they will be over the income limit. Mr. Mack encouraged the Committee to increase income limits for seniors and possibly exemption values. Supervisor Groat questioned if a persons' personal assets are considered income, Mr. Mack said there is there is a list of items that qualify as income considered in the exemption application. Ms. Ambroz noted the Assessors' Association supports this action; she will discuss it again later today at the Association's monthly meeting. Mr. Mack presented a list of cost of living adjustments Social Security since the Board Resolution was approved. Supervisors questioned if all property tax exemptions are in need of updating. Mrs. Ambroz said this would be a good idea, as some are very dated. Mr. Mack said he is hopeful Supervisors at today's meeting will bring this information back to their Town Boards for discussion.

The monthly report for the Information Technology Department was included with the agenda. During August, 701 new support tickets were submitted to the Help Desk, 12 computers were installed and the County Jail and Emergency Management Department were switched to the new phone system. The Nursing Home is the last building to be connected to the new phone system. Help Desk tickets are up due to changes in what web platforms staff are allowed to access for security purposes. Mr. Ury said the Department is not trying to obstruct work that is being done, but the change in technology resulted in tighter website controls. The Public Safety Building is the last County building to be switched to the updated web platform. Staff continue to work on American Rescue Plan Act (ARPA) funded security projects. Mr. Ury noted the amount of time the preparation of school tax bill printing took this year.

A transmittal was presented requesting authorization for the Information Technology Department to purchase a wide format printer for the printing and scanning of GIS and other maps for a price of \$27,000. The current unit is 12 years old and in need of updating. This will be a County shared unit. Approved 4-0.

The monthly activities report for the Audit Office was included with the agenda. Since the last meeting staff audited 1,648 invoices, denying payment on 19 and altered 20 invoices prior to payment. The County received four proposals for independent auditing services. Initial work on

PAGE 7

the Sheriff's Civil Office audit is complete; this is an annual audit at the request of the Sheriff. Field work for the Business Associate Audit is complete. Reports on both these audits will be issued at the end of September or beginning of October. Ms. Scott is attending Committee budget review meetings, as her schedule allows. Staff will begin field work for the Sheriff's Property Room audit at the end of this month. She continues to work on recommendations made in the 2021 external audit.

Ms. Scott informed Supervisors she met with Nursing Home Administration regarding the need to document claim submission and tracking throughout the payment process. She was assured this is now being done.

Ms. Scott presented a transmittal requesting authorization to accept a proposal from Bonadio & Co. LLP for independent audit services for the County for 2022-2024 and authorization for the Chairman of the Board to sign a contract with this vendor. Approved 4-0.

The monthly report for the Real Property Tax Office was distributed with the agenda. Mrs. Ambroz reported school tax bills were processed in August, that included cross reference and bank code references for school tax collectors. There were many challenges in preparing the tax bills this year; Information Technology staff was a great help in resolving many issues. This is the last time the County will be printing tax bills. Municipalities were provided with property sales tax information reports for the 2nd quarter and 273 transfers of real property occurred, including some property splits and mergers during August.

Ms. Ambroz presented a transmittal requesting authorization to set Town equalization rates for 2023 County taxes. The Towns of Butler, Macedon, Palmyra, Williamson and Wolcott are all at 100% equalization rates. She stated Town Boards may want to consider assessment updates; if they do her Office should be contacted. The housing market is still selling high and the prices are affecting assessments. Approved 4-0.

Mr. Sams updated the Committee on the proposed 2023 County budget. Figures, as of September 9th, reflected \$200 million in appropriations and \$202 million in revenue. He noted the reduction in Medicaid weekly share from \$14 million to \$12 million and an increase in the FLCC chargeback rate from \$3,700 to \$4,530 per student. The tax levy remains flat at \$44 million, equalized assessed value of property in the County increased 10% in 2022. If the levy is left unchanged, and the budget proceeds with current figures, the tax rate would be reduced from \$7.17/assessed \$1,000 to \$6.50/\$1,000. Mr. Sams stated his Office has met individually with each Department regarding their budget proposal for the coming year and meetings have occurred with most Standing Committees and the Departments they oversee. He anticipates approximately \$3 million to be allocated to reserves in the 2023 budget. Mr. Sams said the budget tentatively includes adding \$500,000 to the Retirement Reserve, adding approximately \$2.5 million to the Building Alterations/Improvement Reserve and \$150,000 to then Non-Motorized Equipment Reserve. Even though sales tax revenue is currently still strong, given the uncertainty of the effect that aggressive inflation reduction measures will have on the economy in 2023, sales tax revenue is budgeted at the same level as this year, \$40 million.

PAGE 8

Mr. Sams reviewed instructions to Department Heads not to budget for the worst case scenario, but use more realistic “normal business” figures in their 2023 budget proposals. Enrollment in Community College has been going down steadily for the past several years, for this reason he tentatively decreased the Community College budget line from \$5.3 million to \$5 million.

Mr. Schmitt reported staff is working on unpaid 2021 taxes, title search work is complete and the last courtesy notice to property owners will go out later this month. Auction of properties remaining with unpaid taxes will occur in June. Interest rates continue to increase on invested funds.

Mr. Schmitt noted the County is a member of NYCLASS a local government investment pool--an investment fund designed specifically for the public sector. They provide the opportunity to invest funds on a cooperative basis in investments chosen to yield favorable returns while striving to provide maximum safety and liquidity. Currently, the Village of Potsdam is NYCLASS's lead participant; however, the Village has indicated they will not be willing to continue after a retirement occurs in 2023. Mr. Schmitt would like Wayne County to put in an application to take over that role. NYCLASS provides reimbursement to the lead participant municipality for time employees spend working on NYCLASS work. At this time Wayne County has \$20 million invested in this pool. The Committee approved the submission of an application to serve as lead participant for NYCLASS.

Mr. Schmitt presented the following transmittals:

--Authorization to write off outstanding taxes in the amount of \$64,373. These taxes were generated from a parcel previously known as Rando in the Town of Macedon. The property was turned over to the County's Land Bank, who are tax exempt. The town and school district have been made whole for their back taxes by the County. Mr. Humbert said he is working with the State Department of Environmental Conservation to get this property back on the tax rolls. Approved 4-0.

--Authorization to return property to a former owner and refund taxes. Mr. Schmitt said the County obtained title to a property located at 130 Hyde Parkway in Palmyra through tax foreclosure proceedings; however, an error was made during the search process for the property and a mortgage holder did not receive proper notice of the foreclosure. The individual who purchased the property through tax foreclosure has agreed to return the parcel to the County for the full refund bid amount of \$103,000 plus his buyer's premium of \$6,180. Through quit-claim deed the property will be conveyed back to the previous owner. If still deemed eligible, the parcel will be correctly placed in tax foreclosure next year. Approved 4-0.

Mr. Connors presented a transmittal requesting authorization to transfer \$35,000 from the County's contingent account to the liability and casualty line of his budget. He noted the majority of the \$50,000 budget has already been expended and additional funds are needed to pay

PAGE 9

expenses for the remainder of the year. So far this year 22 motor vehicle accidents involving County vehicles have occurred. It was noted the budget line for this request will require amending. Approved 4-0.

Supervisor VanLaeken made a motion the Committee enter into executive session at 11:20 a.m. with Mr. House, Mr. Connors and Mr. Schmitt to discuss litigation and a personnel matter, Supervisor Robusto second. The meeting adjourned at 11:39 a.m. The next meeting of the Finance Committee is scheduled for Tuesday, October 11th at 9:00 a.m.