

**WAYS & MEANS COMMITTEE MEETING MINUTES**  
**MONDAY, JULY 20, 2020**  
**1:30 P.M.**

PRESENT: D. Pangrazio, D. Knapp, D. Fanaro, E. Gott, W. Wadsworth, D. LeFeber, D. Mahus, M. Falk, I. Coyle, A. Ellis, B. Mann, S. Hillier, J. Gunther-Intern

Ways & Means Chair Dan Pangrazio led the Pledge of Allegiance.

**COUNTY TREASURER – AMY DAVIES**

**Pre-approved Informational Item(s) To Be Reported**

1. **DECEMBER 31, 2019 AUDITED FINANCIAL STATEMENTS** – Bonadio will present the draft 12/31/19 audited financial statements

Ms. Davies introduced Randy Shepard from Bonadio and explained that each Supervisor has been given the 2019 audited financial statement draft for review and discussion. Mr. Shepard explained that this year’s audit was very unusual with Covid and the software conversion and he expressed his thanks to the Treasurer’s Office staff to shift to remote to give Bonadio remote access and look at how to run reports. There are really no new accountable policies this year. Mr. Shepard explained that there was technically GasB95 this year, which delayed the implementation of certain things that should have that should have been applicable, but Bonadio elected to defer it until next year because it was allowed and lease standard was supposed to be effective for next year was also pushed out as well. Mr. Shepard reviewed the audit management letter for the Committee. County transactions were all in accordance with guidance. There were no significant disclosures. Mr. Shepard reviewed the delay challenges in trying to get the CNR audit done. There were a number of adjustments impacting ~\$900K into the negative and things that weren’t reconciled that should have been throughout the year. Bonadio did not have any disagreements with management. Mr. Shepard reviewed the summary of audit adjustments for the County (Exhibit A). Mr. Shepard reviewed the some of the CNR adjustments. Mr. Shepard reviewed the draft audit package. The audit opinion is unmodified. Mr. Shepard reviewed the impact from the shift of the sewer district employees to the Water & Sewer Authority. The single audit and DOT audit deadlines were both extended by the federal government.

Ms. Davies restated that the audit is still in draft and we are waiting on some specific items from the CNR. Ms. Davies explained that she has spoken with Steve Woodruff and Barb Rauber about their issues with the new system, the training for them on the new system, them not reconciling their bank statements in a timely manner. There is a meeting scheduled later this week with Barb Rauber on what to reconcile, checking revenues and expenses in order to catch things on a monthly basis. The Treasurer’s Office does this with several of the larger departments and holding meetings on a quarterly basis. This was never done for the CNR because they had a separate audit. Ms. Davies thanked Linda Fox for working with the auditors on the new system and hooking them up online remotely during the audit process this year.

**HIGHWAY DEPARTMENT – JASON WOLFANGER**

**Action Item(s) To Be Reported**

1. **AUTHORIZING THE LIVINGSTON COUNTY HIGHWAY DEPARTMENT TO PURCHASE PAVEMENT MARKING SERVICES THROUGH A CONTRACT AWARDED BY GENESEE COUNTY-SENECA PAVEMENT MARKING, INC.**

RESOLVED, that the Chairman of the Livingston County Board of Supervisors is authorized to sign the following contract, which is hereby accepted as piggybacking on extended Genesee County Bid #2018-173,current Genesee County resolution 2020-179, subject to review by the County Attorney and County Administrator:

<u>Contractor</u>	<u>Term</u>	<u>Amount</u>
-------------------	-------------	---------------

For: Waterborne Paint Pavement Marking - Centerline (Yellow) per CL mile: \$304.00  
 For: Waterborne Paint Pavement Marking - Edgeline (White) per CL mile: \$295.00  
 For: Waterborne Paint Railroad Marking – Each: \$500.00

<i>Funding Source</i>	<i>Local Share</i>	<i>Budgeted?</i>
2020 Liv. Co. Highway Dept. Budget Appropriations	100%	Yes x No

Director’s Comments: Pavement Marking is scheduled to start August 3, 2020 at this time. There was a 5% negotiated increase. (First since 2018)

Mr. Wolfanger reviewed the contract for approval.

*Motion: Mr. Fanaro moved and Mr. Gott seconded to approve the foregoing resolution ..... Carried.*

**COUNTY ADMINISTRATOR – IAN COYLE**

**Action Item(s) To Be Reported**

**1. APPROVING ABSTRACT OF CLAIMS #7B-JULY 22, 2020**

RESOLVED, that the Livingston County Board of Supervisors approves the Abstract of Claims #7B dated July 22, 2020 in the total amount of \$1,708,419.50.

*Motion: Mr. Gott moved and Mr. Mahus seconded to approve the foregoing resolution..... Carried.*

**2. AMENDING 2020 LIVINGSTON COUNTY BUDGET- HIGHWAY & SHERIFF’S OFFICE**

RESOLVED, that the Livingston County Treasurer is authorized and directed to make the requested Budget Amendments per the Budget Amendment entries, which have been approved by the Livingston County Administrator.

Mr. Coyle reviewed the amendments for approval.

*Motion: Mr. Wadsworth moved and Mr. Knapp seconded to approve the foregoing resolution Carried.*

**Pre-approved Informational Item(s) To Be Reported**

1. 1. BUDGET UPDATE-The 2021 budget documents are out to all departments. Submissions are due the first week of August with departmental meetings scheduled throughout the month. The early retirement incentive election period is right now. Mr. Coyle explained that the CSEA suggestion to have a dedicated state retirement official have some Zoom meeting time directly with our people was accepted. 30 prospective retirees have signed up to talk with the retirement system staffer to date. We have received ~10 notices to date and Mr. Coyle believes there will be about 20-25 by the deadline. This will then shift into the August department head meetings to determine after effect of those planned retirements, why we did it and what the 2021 budget will look like. There was discussion on whether this retirement number of people will be a large enough savings to the County. Mr. Coyle explained that 25 is a conservative number and he believes there will be many more than that. No matter what number we have, it will be a proportional amount of savings potential for the County. This is one piece of the puzzle for 2021. Mr. Coyle reviewed the department cuts that were processed pending what we thought would happen on revenue losses totaling ~\$5M. The state aid cuts are the big question right now. Departments have begun receiving state paperwork with a notation about a holdback or 20% state reserve awaiting federal revenue and if received those funds will be given to the County.

There was discussion regarding the Governor’s chastisement of local government on enforcement issues. Mr. Coyle explained that the County is not ignoring any violation complaints. There was discussion on the origin of sales tax in relation to the flea market transactions.

Mr. Coyle reviewed information sent out today on the Covid package four stimulus discussions that are taking place in D.C. that has kicked off with them being back in session. \$200 Billion is the potential number being

thrown around for state and local governments, of which we would be included. It's looking like Mitch McConnell may have some kind of Thursday response. At first it was not really any attraction from the Senate Republicans, but now that the virus is striking in the case count that it is in certain areas of the country that are served by some of these Senate Republicans, you can see some changing among them in terms of their press releases and posturing that they look to help out some of their governments that are hurting for sales tax loss. A lot of states may not have income or property taxes, but rely on sales tax and tourism related taxes, both of which have been hit very hard as a result of what is going on.

**ADJOURNMENT**

Mr. Wadsworth moved and Mr. Mahus seconded to adjourn the meeting at 1:56 p.m.

Respectfully submitted,

Michele R. Rees, IIMC-CMC  
Clerk of the Board