

LIVINGSTON COUNTY BOARD
FINANCE COMMITTEE
MINUTES OF APRIL 8, 2020

Committee Chairman Tim Shafer called the meeting to order at 6:01 p.m. Pursuant to Governor's Executive Order 2020-07, this meeting was held remotely with most individuals participating through Zoom or Teleconference.

Present via Zoom: Slagel, Earing, Fannin, Kirkton, Lovell
Via Teleconference: Shafer

Absent: Bunting

Also Present: County Board Chair Kathy Arbogast, County Board Members Gina Manker, Vicki Allen, Bill Mays, Jim Blackard, Executive Director Alina Hartley, Treasurer Nikki Meier, Finance Director Diane Schwahn, HR Director Ginger Harris, Ericka Blumberg of Mack & Associates.

Shafer called for any additions or corrections to the revised agenda. *Motion by Earing; second by Lovell to approve the revised agenda as presented.* **MOTION CARRIED WITH ALL AYES.**

The Committee reviewed two sets of minutes from March 4, 2020 meeting. *Motion by Fannin, second by Earing to approve the minutes as presented.* **MOTION CARRIED WITH ALL AYES.**

Presentation of FY 2019 Audit – Ericka Blumberg reviewed the FY 2019 Audit including financial statements and management letters. Blumberg reviewed the recommendations with the Committee, indicating there were no significant findings and a clean opinion was issued. *Motion by Fannin, second by Kirkton to approve the FY 2019 audit as presented.* **MOTION CARRIED WITH ALL AYES.**

Ordinance: Cannabis Retailers Occupation Tax – Hartley that the maximum retailers occupation tax within municipalities increased from 0.75% which was previously adopted, to 3.0%. Hartley stated that based on previous conversations indicating the Committee wished to impose the maximum allowed under the law, the topic was being presented for further consideration. Discussion took place. *Motion by Fannin, second by Earing to recommend approval of an ordinance increasing the amount within municipalities to 3%.* **MOTION CARRIED WITH ALL AYES.**

Real Estate Tax Penalties / Penalty Waiver – Meier presented two resolutions authorizing the waiver of penalties for real estate and mobile home taxes. Meier reported that this would extend the deadline, but not waive entirely. Yedinak clarified that the resolutions do not extend the due dates, but rather the due date on penalties that can be imposed. Discussion took place. *Motion by Fannin, second by Kirkton to recommend*

approval of the resolutions postponing delinquency interest for real estate and mobile home taxes as presented. MOTION CARRIED WITH ALL AYES.

H&E Building Funding Source – Shafer stated that he had received in inquiry as to the possibility of bonding the construction cost for the H&E building. Shafer stated that with COVID 19, the office has not been able to make contact at least through the end of this week. It was noted that we do have funds available. Kirkton stated that the idea would be to borrow at a lower rate and invest at a higher rate ultimately saving money, and saving capital. Consensus was it the consensus was worth exploring.

Finance Department Report – Schwahn distributed the monthly finance report for the Committee’s review. Schwahn noted that overall we were right where we should be, but there were a couple departments that were not looking great.

The Committee reviewed the bills. *Motion by Earing, second by Fannin to approve the monthly bills as presented. MOTION CARRIED ON CALL VOTE.* Ayes: Shafer, Slagel, Earing, Fannin, Kirkton, Lovell; Nays: None.

Public Comment – The floor was open for public comment.

Motion by Fannin, second by Lovell to adjourn. MOTION CARRIED WITH ALL AYES. Meeting at 6:49 p.m..

Alina Hartley
Executive Director