

Minutes

Audit & Control Committee

December 10, 2020, 8:35 a.m., Virtual Meeting via Zoom

Gerace Office Building, Mayville, NY

Members Present: Nazzaro, Odell, Gould, Niebel

Member Absent: Harmon

Others: Tampio, Ames, Cummings, Riley, Wendel, Bentley, Dennison, Geise, Spanos, Walsh, Westphal, G. Taylor, Quattrone, Carrow, Chagnon, Crow, Melquist, McCoy, Almeter, Abdella, Swan, Button, Braley, Pavlock, Hayes, Heitzenrater

Chairman Nazzaro called the meeting to order at 8:39 a.m.

Approval of Minutes (11/12/2020)

MOVED by Legislator Niebel, SECONDED by Legislator Odell

Unanimously Carried

Privilege of the Floor

Chairman Nazzaro: Are there any communications for the privilege of the floor?

Clerk Tampio: I have received no communications.

Local Law Intro. 3-20 – Amending Local Law 7-90 Providing for a Management Salary Plan for County Officers and Employees

Chairman Nazzaro: We'll be moving this to the end of the meeting as one of the discussion items. Do I have a motion to move this out of order?

Legislator Niebel: I would like to make that motion.

Legislator Odell: Second.

Chairman Nazzaro: All those in favor of moving the local law to after the discussions?

Unanimously Carried

Proposed Resolution – Amend 2020 Budget Appropriations – South & Center Chautauqua Lake Sewer District

Mrs. Dennison: This resolution is to increase the appropriations for benefits in the Administration department at the South & Center Sewer Districts. That is being balanced by a decrease in appropriations in the contractual category, sewage treatment. The increase in the benefits is largely due to other post-employment benefits and the GASB68 requirements. Those items are very difficult budget for and the expenditures this year are greater than anticipated so that's the main reason for the overage. But it is a self-balancing resolution. The sewer districts do have a significant surplus currently in their contractual category in sewage treatment.

Chairman Nazzaro: Did we not have a resolution on this before also or was it a different sewer district?

Mrs. Dennison: We have one coming up for the North Chautauqua Lake Sewer District.

Chairman Nazzaro: I know we talked about this before. This is not the first time I've heard this.

Mrs. Dennison: We did do quite a few amendments earlier this year due to GASB and (*inaudible*) have expenditure from 2019. It took us, honestly, until April of this year to get all of those amendments finalized. So, that could be what you're referring to. The other comment I should add which I made during Public Facilities is that, a lot of the smaller departments are experiencing difficulty with the employee benefits budget this year because the new CSEA contract requires that the high deductible be fully funded for all CSEA members in 2020. (*cross talk*) did not include that. When we prepared the budget, the plan was that the County would fully fund the deductible only for the first year of a participant involvement in the high deductible plan. So as I say, there are a quite a few smaller departments, especially if they had employees who are already on the high deductible plan, they are having the unbudgeted expense of the fully funded deductible and this does apply to this particular department. The South & Center Sewer District administration has not very many employees in it and I believe a large percentage of them were previously on the high deductible insurance so the budget assumes that we would fund only the part of the deductible and we're funding all of it. So that's kind of a preview of coming attractions. When we get to the year-end resolutions, we're going to see this in a number of departments.

Chairman Nazzaro: O.k., thank you for the heads-up on that. Any questions or comments from the committee?

Unanimously Carried

Proposed Resolution – Amend 2020 Budget Appropriations – North Chautauqua Lake Sewer District

Chairman Nazzaro: Pretty much the same thing, just a different amount.

Mr. Cummings: Correct.

Chairman Nazzaro: Any questions or comments?

Unanimously Carried

Proposed Resolution - Amend Resolution 120-20—Authorizing Hangar “A” Lease Agreement with Luscombe Aircraft Corporation at the Chautauqua County Jamestown Airport to Enable Accelerated Recovery of Capital Improvement Expenses

Mr. Bentley: This item has had some lengthy discussions at the Airport Commission and at Public Facilities on Monday. (*Inaudible*) benefits to Luscombe. I'll kind of go over the financial details for Audit & Control today, I'll kind of concentrate on that. What this is proposing to do is raise the amount that we can basically accelerate a credit for capital improvements at the airport, from \$500 to \$1,000 a month. The total amount that we would credited does not change, it would remain at \$48,000, it would just be the ability to apply that credit faster if Luscombe does capital improvements that benefit the airport. As we say in the resolution as in the discussion, those capital improvements have to be approved by the Airport Manager before they would be credited. So, we're going to make sure that they are used and useful for the benefit of the airport. If Luscombe makes a capital improvement that doesn't benefit the airport, that credit would not be applied. As we state in there, they are looking to bring water and gas to the hangars. We believe those types of improvements are beneficial to the airport so if those improvements actually do take place in 2021, those credits would be applied if this resolution is approved. The IDA has been in support of Luscombe. We're recognizing the fact that, as we all know, COVID has had an impact on businesses. These guys are trying to start up their business. They have employees and we feel it's important to support Luscombe in their efforts and make this a viable business as we all kind of soldier through this pandemic. I'll leave it at that and if there are any questions, Ron and I are here to answer any further questions that the committee might have.

Chairman Nazzaro: I'll open it up to the Committee or Ron, if he has anything to add. Mark, I know you might have something on this.

Legislator Odell: I was not able to be at our Airport Commission meeting this month but from a dollar stand point, it's a push. It's the same net, it just needs it accelerated. My concern is, \$500 a month is going to make or break the business. We just went through the negotiation of putting this lease together earlier this year. The IDA has been involved and we got CARES Act money with this and if I'm not mistaken, I believe Start Up New York is involved too. So, I'm questioning why \$500 is going to make or break this that the net result is again a push or wash. But, not going to support this one but just being cautiously optimistic here.

Chairman Nazzaro: Ron, do you want to maybe respond to that?

Mr. Almeter: We're out there on green acres, had to climb the telephone again. So Mark to your question or your observation, I don't think we undertook this or I didn't take the initiative

to put this resolution together under the presumption that this would make or break Luscombe's business plan. This was undertaken basically as a result of encouragement from the County Executive to look for ways to help local businesses weather the economic downturn of the COVID public health crisis. So, I saw this as a way to help ease their cash flow a bit but also as a way to accelerate the capital improvements that we would like to see made to hangar "A". We don't have money to spend on bringing electricity or gas or sewer into that building and we would enter into this lease relationship with Luscombe in part, as a means of making capital improvements to airport assets, County assets. So this is an effort. They are motivated and need to do this, they need heat in that building in order to work year round as well as water and sewer. So this is an incentive to get them moving on making those capital improvements both for their benefit and the benefit of the County and the airports.

Legislator Niebel: And the capital improvements will amount to \$25,000?

Mr. Almeter: The total estimated capital improvement to hangar "A" is something over \$100,000. The component of that that has direct value to the County in terms of increasing the utility and the revenue generating capability of the hangar is on the order of \$48,000 and it's primarily for the utilities. Gas, water, sewer, both the site utilities and the interior build out of the facility. Also insulation, building insulation, replacing the hangar door at some point, so those things in the aggregate are worth about \$48,000 and that's why we settled on that number in the lease negotiations. The other improvements are capital improvements (*cross talk*)...

Legislator Niebel: Ron if I could, paragraph three talks about improvements estimated at \$25,000.

Mr. Almeter: Those are site utility improvements, not interior utility improvements. So getting utilities to the edge of the building, \$25,000.

Chairman Nazzaro: Other questions or comments to what Ron has said? O.k., I just have a question Ron, I did not ask this at Public Facilities, obviously these improvements are for hangar "A" because of the agreement that we have with Luscombe, the other hangars, obviously they do not have gas, water, or sewer. Are there any future plans there to add additional manufacturing facilities or how does this change the dynamics for the airport?

Mr. Almeter: The other hangar and facilities on the Turner Road side of the field, do have water, gas and sewer.

Chairman Nazzaro: Oh, they do.

Mr. Almeter: For whatever reason, when that part of the airport was developed, the public infrastructure was brought up to the corner of hangar "C" which is the old United Jet Center hangar and it stopped right there. Five hundred feet short of hangar "A" and when the County with funding from the IDA built hangar "A", they built it basically as a building shell and didn't obligate the money, didn't capitalize the cost of extending site utilities to hangar "A". So that limits the utility to hangars is basically just a garage and we're trying to, in conjunction

with this lease to Luscombe, we're trying to increase the utility and value of hangar "A" by bringing the utilities 500 feet further up the street.

Chairman Nazzaro: Will all the hangars have a full complement of utilities?

Mr. Almeter: The only other aircraft hangar on the Turner Road side of the field is hangar "C" and you recall that we have a New York State grant of about a million dollars with about \$170,000 local share to rehabilitate hangar "C". That work is in design right now, in fact, I have a design review meeting later today with the architect. There is some synergy between this development of hangar "A" and the rehabilitation of hangar "C" and the synergy is in the wastewater utility. We're going to use the grant money for hangar "C" to put in a lift station for the sewer to provide a functioning sewer system for that hangar. But in so doing, we make a very short putt to bring a gravity sewer line from hangar "A" to that lift station at a very low cost and we have sewers to both buildings at relatively the lowest cost. Also in the process, we're reconstructing the drain line from our maintenance building to this new lift station. So it's a three for one site development.

Chairman Nazzaro: Thank you for the clarification Ron. Any other questions or comments from the committee?

Legislator Odell: This is basically going to accelerate the capital improvements and we know that we're going to have proper accounting and oversight over this project, so I'm good.

Legislator Niebel: Mark, so you are o.k. with this resolution then?

Legislator Odell: Yea. Again it's a push, it's just notably odd that we're just still in year one, within year one of the original lease agreement but just noted. But again, we have great oversight management on this so I'm comfortable.

Legislator Niebel: Did you have any concern about the reduction of \$1,000 per month for capital improvements in the last paragraph, the RESOLVED paragraph?

Chairman Nazzaro: What that means is they're getting up to double the credits. Instead of \$500 a month, they are getting \$1,000 a month.

Legislator Niebel: I understand, I'm just wondering if Legislator Odell is o.k. with that.

Legislator Odell: I am because it's still a push at the end of the day. Again, we got great accounting and foresight over this.

Mr. Bentley: Just for clarification and to make sure everybody is on the same page. They don't automatically get a \$1,000 in rent credit. It's only if they actually do the capital improvements. So, they actually have to perform the work to get the credit. So if they do no work, they get no credit.

Legislator Niebel: Brad, are you in charge of the oversight?

Mr. Bentley: Ron has first pass at it and then he'll communicate with me and we will both agree on that. We've already had (*inaudible*) discussions on what we believe are viable capital improvements such as what we've talked about today. It's really the utilities. So anything that is probably not utility related, I'm not going to be in favor of providing a rent credit. If it's only used and useful for the benefit of Luscombe and not to the airport, it does not qualify. I have no problem stating that here.

Chairman Nazzaro: And just sort of a budgetary standpoint, I had asked a question of Kathleen in Public Facilities, the way we do the budget, I believe in the budget, they just assumed the \$500 credit –

Mrs. Dennison: I would defer – Ron prepared the revenue budget but I'm assuming that is a true statement and he's nodding. So, yes, if Luscombe spends \$6,000 more and gets a \$6,000 bigger credit in 2021, the revenues will be under budget in 2021 but as Legislator Odell has pointed out, it's just a timing variance so we would get less revenue in 2021 but we'd be getting the rest of the revenue at some point in the future.

Chairman Nazzaro: Any other questions or comments?

Unanimously Carried

Proposed Resolution – Acceptance of CARTS 5311-2019-2020 Consolidated Grant

Mr. Bentley: As the title says, this is the 2019-2020 Consolidated grant. This is a two year grant that we get. For those who remember our discussion about just getting new CARTS buses, that was from the 2017-2018 5311 Consolidated grant. So this is the next (*inaudible*) if you will of our operating grant that we get from the State. So with that, this pays for the Mobility Manager salary for two years, 20' and 2021. The breakout is 80% Federal and 10% State and 10% local share on that. This (*inaudible*) of new buses which our buses put a lot of miles on them and they are in some harsh weather so when we retire the buses, they've used them (*inaudible*) there is not much life left in them for us. So this will be the next round and this is for purchasing them now. The way the manufacturing slots are working, it took us about 12 months to get our current set of buses so the lead time on these things are just about a year or a little bit more from the point of ordering. The breakout is 80% Federal, 10% State, 10% local. These are all things that went through the capital projects Planning review so this is in line with what was discussed at those meetings. The next one, three, is the scheduling software (*inaudible*) upgrade so this is our existing route map software, paying for that. Again, that is 80/10/10, same thing for 2021. Then the last one is the placement of tablets and hardware. These are what our drivers use to kind of communicate and take ride information back to the dispatch of where they're at and what's going on. This is again, an 80/10/10 for 2021. Again, this is the standard grant that we get every two years. I would like if you would accept the grant.

Chairman Nazzaro: Thank you Brad. Any questions or comments or Michelle, is there anything that you want to add?

Mrs. Westphal: No, I'm good.

Legislator Odell: Brad, this is good. You actually answered the one question that I did have was, what is the lead time especially in today's world of (*inaudible*) and supply chain management so about a year out from the time of order?

Mr. Bentley: That's what is was for our last set of buses. I would probably state that's going to take even further. Also the way the State grants the money is a little awkward too. We're talking about 2019-2020 with 2020 almost being over. So the (*inaudible*) cycles are – it's just the way they align (*inaudible*) and it gets a little confusing. The longer I have this job, the more I understand how confusing it is.

Chairman Nazzaro: Any other questions or comments?

Unanimously Carried

Proposed Resolution - Approve Purchase of Land and Building for CARTS Hub in the City of Jamestown

Mr. Bentley: This is a little bit of a culmination of a lot of work and a lot of effort by a lot of folks with a really, really positive outcome. CARTS has been looking for a permanent home since probably the beginning of time and we believe that we have found it. Through a set of events that have happened over years, the current location where our hub is in Jamestown, which is right across from City Hall and we now have an opportunity to purchase the site. The current owner has put the property and building up for sale. Michelle and I started talking with the New York State DOT about the possible use of some of our grant funding to reallocate it towards this purchase with the intent of – the benefit is really to our customers. At the end of the day, the public transportation is all about the people who ride the buses. Providing them a way to get to work, go grocery shopping, getting to their doctors, do other things that probably you and I take for granted when we have access to private transportation. There is a large unserved need that we do serve through this public transportation so it's critical that we have a permanent home and people know where to get the bus. Time and time again, every time I ask what the priorities are for public transportation, you can point to hours of operation and availability, but the one thing that always comes to the forefront is, tell me where I can pick it up. Don't move it, don't change it, so I know where to get it and where I am going back to. That is, for me, our highest priority and that is what this does. It meets the need of our highest priority which is we get to get a permanent location, we no longer have to be at the whims of somebody else's as property owner. We've gotten the approval from New York State DOT to use that grant funding. We have a contract, we just need this resolution to submit it back for final signatures. The purchase price is \$160,000. The grant funding is for \$160,000 and that includes the purchase price and closing costs. It may come in a little bit under but we would only pay for what's the (*inaudible*) costs are. This is 100% grant funding, very important. There is no local share so there is no impact to the local residence. This is a tremendous win for the County and it's truly based on an opportunity that sometimes you just need a confluence of events to get this done. We've been there for about 2 years under an operating license. We've been looking for a permanent home because we know we couldn't stay there under that license agreement forever. So we knew the day was coming and we've been working hard on this for quite some time to get the final answer. The other thing I would mention to this is, I want to thank City of Jamestown, JURA,

Department of Development, and they have been instrumental in helping us along in this as a partner. What they want to do is see the site redeveloped as well. So they are going to partner with us not only to address any environmental remediation with the site because we know it's a gas station and there is some environmental remediation costs so they will be covering all of those costs. We have an agreement with them to do that as well as the future use of this site, we want to build this out into a startup business incubator by, if someone wants to put in a café or any kind of visitor center and services for the benefit of customers. It's always nice as you are waiting for the bus to get a cup of coffee. So we want to provide that, they'll provide some revenue to offset any ongoing maintenance costs and it will really be another revitalization project in the City of Jamestown. So we're going to turn something that probably has less appealing to some (*inaudible*). It's right across from City Hall, very visible and we're going to be able to market CARTS on the site so people will know it is CARTS. A long winded speech, I apologize for that but this is a tremendous, I believe, win for the County and the customers of CARTS.

Chairman Nazzaro: Something good, I don't mind hearing again. This is very positive. As I mentioned in Public Facilities, as a resident of Jamestown and as a Legislator representing Jamestown, Brad summarized it very well. This is very much needed and a lot of effort went into it. Not only by the County but by the City of Jamestown, JURA, and everyone involved. It's a win/win for everybody to have a permanent home for CARTS in Jamestown. I know that it's moved around a lot and having one spot is certainly good for the customer and I see only good things coming out of this. Thank you all involved. Any comments or questions from the committee?

Legislator Odell: Nicely done.

Chairman Nazzaro: I think that says it all Mark. All in favor?

Unanimously Carried

Proposed Resolution – Authorize Collection of Fines, Civil Penalties, Rent, Rates, Taxes, Fees, Charges and Other Amounts via the Internet

Ms. Crow: We have a new utility billing system that we are implementing for the sewer districts so that is where this got started. This will allow us, Countywide, when we have a need or option to take payment through a platform via the internet. So GML requires that the Legislature pass a resolution authorizing us to do this.

Chairman Nazzaro: Any questions or comments from the committee? So Kitty, are we going to start using this platform for the collection of property taxes?

Ms. Crow: No, this is for sewer payments.

Chairman Nazzaro: Oh, just for sewer payments, this has nothing to do with –

Ms. Crow: Right now the software that we procured to transition, you might remember from other resolutions we've done regarding amending the budget in the sewer districts to purchase the software because we're moving away from the AS400 where the sewer payments are currently processed. The new software give us the option to process payments on line but in order to utilize that option in this particular software package, we needed to pass this resolution. But if we adopted any other software for departments that take payments for fees, if that particular software has an option to take payment over the internet, this resolution would also allow us to go forward and implement that. Right now, specific to the sewer district because that software has a built in capability of allowing payments on line.

Chairman Nazzaro: I guess the follow up question and I don't want to get too far off base but, in a high tech world that we live in, I mean, wouldn't it be beneficial at some point to take payments over the internet for property taxes and other things?

Ms. Crow: Of course. Right now we do take credit card payments right now which is handled over the phone but, something like that with the property tax will probably require some updates to the software. We can certainly do that going forward.

Chairman Nazzaro: It might be something I think we should pursue. I don't know what additional costs there would be but I think it would possibly improve collections and make especially for people who live out of State or out of the area who make payments. I understand that you take them over the phone, credit cards, but to be able to go on line and pay your taxes would be, I think, a good direction to go in.

Ms. Crow: Along those lines, I have looked at, Kathleen and I, looked at a demo from a provider that would allow for occupancy tax payments as part of their compliance type software. We will be presenting that to the Legislature at some point when we get a proposal back from them. Visit the concept. We probably have to RFP for these services going down the road but we'll be bringing that to the committees as something to help collection and compliance but it comes at a cost. It just is a matter if everyone would like to make that investment.

Chairman Nazzaro: O.k., more to come on that. Thank you Kitty. For this resolution, any questions or comments?

Legislator Odell: Just a quick one Mr. Chairman. I mean, as we look forward to this, do we anticipate, on the cost side, for the third party vendors, do you think it will be a flat fee or percentage of process payment or a mix or too early to tell?

Ms. Crow: I apologize, I've lost track a little bit of the details of this particular agreement for utility billing but, I can get back to the committee on that. But it's built into the fee structure. It will not charge anyone any more than we're allowed to by law.

Chairman Nazzaro: Anything else?

Unanimously Carried

Proposed Resolution - Quit Claim Deeds

Chairman Nazzaro: I see that we have two on here. Who would like to comment or questions from the committee? Terry, you always have good questions when it comes to quit claim deeds so I'll put you on the spot.

Legislator Niebel: The first one for the City of Jamestown, that's actually at 222 Hopkins Ave. The full market value of that one is \$16,200, the offering amount is \$500 but this is probably a home that's in kind of disrepair but I don't know exactly where the home is.

Chairman Nazzaro: I appreciate you providing that information and I'm impressed that you had it right at your fingertips because the amount of the offer seems significantly lower. What did you say the address was again?

Legislator Niebel: 222 Hopkins Ave.

Mr. Button: I believe that both of these parcels were lots that had houses on them but were in disrepair and we're demoed under the Land Bank auspices so now we're basically marketing, they marketed the lots. That is why the taxes showing are rather substantial compared to the offer. I was informed that these are now basically vacant lots.

Chairman Nazzaro: Both of them Todd, the one in Busti?

Mr. Button: I believe that is correct yes.

Legislator Niebel: Todd, the one in Lakewood is 22 East Summit Avenue, it used to be a 2 family residence, the full market value was \$49,200 but you think that was demoed?

Mr. Button: I think they were demoed.

Chairman Nazzaro: That would make a lot more sense as to why the offers are so low.

Legislator Niebel: Yea, especially on the second one, the one from Lakewood because over \$19,000 is owed in taxes and we're accepting an offer of \$600.00.

Mr. Button: Let me make a quick phone call. I'll be right back to you.

Chairman Nazzaro: You know, that's a high amount of taxes. How many years of taxes are we talking about, two or three?

Legislator Niebel: I'm not sure.

Chairman Nazzaro: I mean, that's a significant amount of taxes so if a home had a market value of \$49,000, well, it's market value but taxes are based on the assessed value, it would seem that property would have a high assessment at one time to have that amount of taxes owing.

Legislator Niebel: P.J., is probably not available. He's gone? He's from Lakewood, perhaps he knows where 22 East Summit is.

Chairman Nazzaro: We can move on if you would like. I see Todd is on the phone.

Legislator Odell: Hopefully these are side lots and acquisitions, those are always nice projects to the Land Bank. If we see that that high in the taxes Chuck, you see a few of these around here, sometimes even municipal delinquent bills that get thrown onto the County taxes, there might be some municipal bills added, fees and fines.

Chairman Nazzaro: That is what I was wondering Mark, what else is added in there. Todd, were you able to –

Mr. Button: I'm working on getting the details on that.

Chairman Nazzaro: O.k., I would like to move to the next resolution and come back to this one if everybody is o.k. with that. Todd, we'll wait to hear from you. Just raise your hand or chime in. We won't take action on this one, we'll come back to it.

Proposed Resolution - Amend 2020 Budget for Office of the Sheriff

Mrs. Swan: This resolution is pretty straightforward. It's all adjustments to the grant account, what we're thinking we'll need to spend through the end of the year all of which is reimbursed by grant funding. We are anticipating what we may need are in these adjustments. No local share, budget neutral.

Chairman Nazzaro: You know how to say all the right words and I know we had a resolution very similar to this back in October for \$115,000, I believe.

Mrs. Swan: Correct.

Chairman Nazzaro: So again, no local share, grant funded, any questions, please ask Jennifer. All in favor?

Unanimously Carried

Proposed Resolution – Authorize Agreement with Town of Charlotte for Enhanced Police Protection Services FY21

Under Sheriff Braley: We've had this contract with Charlotte for some limited patrol additions to help them out with truck traffic and heavily traveled roads up there for a couple of years now. They are asking to extend that. We do it kind of on an as needed basis. The hourly rate is the same as the other enhanced police protection contracts, \$43.08. That includes the additional cost of the car being used. This has a cap of \$9,000 which far exceeds what we generate in revenue out of that contract. It is included in the 2021 budgets and no amendments are required.

Chairman Nazzaro: Any questions or comments?

Unanimously Carried

Proposed Resolution – Authorize Agreement with Chautauqua Lake Central School District for Enhanced Police Protection Services FY21

Under Sheriff Braley: This is a long term contract that we've had with Chautauqua Lake School District. They have us do football games, proms, special events, their home coming events. Unfortunately we've haven't done a lot of that in the past year but they wanted to reestablish the contract. The same hourly rate, \$43.08 because we do use a car in this particular contract. It's got a much lower limit of \$3,000 which also we never exceed and that revenue because of past contract was included in the 2021 budget so we don't require any budget amendments.

Chairman Nazzaro: Another one pretty straightforward. Any questions or comments?

Unanimously Carried

Proposed Resolution – Amend Emergency Services Appropriation Accounts for 2020 Budget

Ms. Valerie Hayes: This is the same situation that you looked at earlier with the sewer district. We are over budget in the health insurance category for our EMS account. So we are moving money from contractual. We anticipate a little surplus in one of those accounts to offset the .8.

Chairman Nazzaro: Thank you Valerie. Any questions or comments?

Unanimously Carried

Proposed Resolution – Amend Emergency Services Budget for Vehicle Purchase Allocations and Sale of Surplus Vehicles

Ms. Hayes: Kathleen may need to interrupt me to clarify if I'm not explaining this correctly. When we prepared the 2020 budget, we expected that by January we would have new leased vehicles. Our fly cars and for the Director's vehicle but that did not happen in time so we haven't budgeted in the allocation but we do have charges to that account. So what we are doing with this resolution is using the proceeds from the sale of the surplus vehicle to offset the allocation account.

Chairman Nazzaro: Thank you Val. So the new equipment, is that already been purchased then from the sale proceeds?

Ms. Hayes: Yes.

Mrs. Dennison: The new equipment is leased, not purchased.

Ms. Hayes: Yes, thank you Kathleen and we did budget in the lease account but we did not budget in the allocation account.

Mrs. Dennison: So what Valerie is saying is that when departments, when they buy a vehicle, we expense that over four years. It's called a vehicle purchase allocation. In the 2020 budget, we assumed that there would be no vehicle purchase allocation because the vehicles were supposed to be sold last year and we were going to accelerate the allocation to put it all into last year. The leases took longer than expected to implement so the vehicles were not sold in 19' so there was no sale income and no accelerated vehicle purchase allocation in 19'. So in 2020, we still had vehicle purchase allocation expenses because we still owned the vehicles. But we, as Valerie pointed out, they've been sold, we've already received the revenue for selling those vehicles at auction so we have the revenue from the sale in 2020, but we also have to accommodate the vehicle purchase expense in 2020 which neither of those things were budgeted in 2020.

Chairman Nazzaro: But at the end of the day Kathleen, this is budget neutral for 2020, correct?

Mrs. Dennison: That's correct, yes.

Chairman Nazzaro: Thank you Valerie and Kathleen. Any questions or concerns?

Mrs. Dennison: I just wanted to comment which I actually should have made on the last resolution but I want to mention it before we move past Emergency Services. As Valerie mentioned, we do have an increase in employee benefit expenses for the fly car because of the unbudgeted costs of high deductible insurance but also I just want to make a note for the committee that we also in 2020 swapped some part time position for full time paramedic positions. When we did that, we did an estimate of what the cost would be and made every effort to make it an even swap but with all full time employees, we never know what their health insurance election is going to be, so we can estimate the costs but I believe that is also contributing to a little bit of the extra costs in employee benefits is that we do have more full timers than originally anticipated.

Chairman Nazzaro: Thank you Kathleen. Any other questions or comments?

Unanimously Carried

Proposed Resolution - Quit Claim Deeds

Mr. Abdella: Just to go to the Quit Claim Deeds. Allison Carrow from my office was able to contract Gina Paradis from the Land Bank and both of those parcels were demos, so that explains the low value piece. Secondly, I just pulled up the tax history on the East Summit property and the delinquency dates back to 2016 and so that's why the amount is so high. What I am not sure of and we can try to find out is, (*inaudible*) held out of the foreclosure for a period of time. Perhaps because the building was in just such decrepit condition that there were liability concerns and until it could get on a demo status list and be taken down, the County held off on

foreclosing. But I can try and verify that history but it's 6 years of delinquencies on that property including 20-21' school.

Mr. Button: It was held out because it was identified as a parcel that the Land Bank had interest in so it never went through the full auction foreclosure process and that's why it's been sitting there. It should have been dealt with a lot earlier than now.

Chairman Nazzaro: Well that does explain the high taxes owing and like Steve said, he can validate it if there are other – what else is in there besides taxes, penalties and so forth.

Mr. Button: That's all that's in there. There wouldn't be any other municipal charges in there unless there was water and sewer relevys.

Legislator Gould: Does anybody else have any idea how many other parcels are like this? Five and six years behind.

Mr. Button: As far as what's being held out of the auction for Land Bank interest there is about 12 to 15 of these things that are just in limbo right now.

Legislator Gould: I would like to see a list of that sometime.

Mr. Button: There is.

Mr. Abdella: Keep in mind the amount of funding for demos, I mean, thankfully we've gotten significant funding from the State but it's not an unlimited source. They go into a que, it's inevitable that you are going to have some, they all can't be taken down immediately.

Mr. Geise: I would add also that the Land Bank typically tries to market those properties and tries to get a developer, if you will that is going to spend money and fix them up right. When that fails, then it moves over to the demo side of the sheet and then it takes a while to get the demo lined up and it's a lot (*inaudible*) money to do that. So that's sometimes why it takes so long.

Legislator Gould: Thank you.

Chairman Nazzaro: I appreciate the additional information from both Steve and Todd. I know it answered my questions. It was going back to 2016, it's been demoed so before we move on to the Office for the Aging, any other questions on the quit claim deeds?

Unanimously Carried

Renew & Amend Res. No. 218-20 – Authorize Lease Agreement for the Office for Aging Services at The Chautauqua Center in Jamestown, New York

Mrs. Spanos: As we brought to you last month, we've been negotiating with the Chautauqua Center for about 2 years, since 2018, for the VSA and OFA to move to a 2,500 square foot space at the Chautauqua Center. Since I came to you last month, the VSA has decided that they are not going to move with us. They have a better opportunity which they did not think was a viable opportunity until recently to move to the new clinic, BSA Clinic, I think on Hallock Street in Jamestown.

Chairman Nazzaro: Actually on Hazeltine.

Mrs. Spanos: Hazeltine, thank you. Then the question is, do we, without them there, you would authorized us about a \$12,000 increase. We were covering that with the – we gave up (*inaudible*) of senior employment which was about a \$30,000 local share savings, so we were going to absorb the \$12,000 which was partly increase for VSA and OFA rent as well as the build out costs. With the VSA not going, their portion would be \$9,000 so it was, do we rework the space there or is there another option. Well, in talking with the County Executive, there is very little space available in Mayville for departments. Mental Hygiene has moved up to the school because the Public Defender needed more space in HRC building. Talking that over with him, there is two things. DHHS was looking for more space and OFA, (*inaudible*) population, our subcontractors, and the people we work with are in Jamestown. So, it seems to make more sense rather than to give up the 2,500 square foot and reduce that space to move more staff to the Chautauqua Center. Immediately DHHS said that they wanted the 600 square foot in Mayville. The approximate worth of that is about \$9,000 the same as the additional space in Jamestown. The glitch (*inaudible*) of this is that we no longer pay occupancy directly out of the departments. We're not paying rent or that's not in our budget. It was moved a few years ago to Buildings & Grounds budget. So even though DHHS feels they can get reimbursement for the space, it won't get in my budget as a credit. Any credit would go to Buildings & Grounds or DPF. So, it looks like we have a \$9,000 shortfall if we move into that space, however, I have a retirement also that's coming and that position which is a Grade 14, Aging Services Specialist, will not be refilled at that grade. We don't have that need now that the senior employment program is going away. Where we have the need is in case management because our home care program is expanding. The senior population is expanding, we're trying to serve all those people on the wait list. So if we kept that position but rehired a (*inaudible*) that we need, it's about a \$10,000 difference so that would cover any expenses. But also, as I said, there will be a credit to the County because DHHS has told me that they can get 100% reimbursement. But Kathleen can explain that occupancy was taken out of our budget so that part doesn't hit OFA's budget.

Chairman Nazzaro: O.k., I'm sure there are going to be some questions or additional information. Kathleen, as MaryAnn mentioned your name first, is there anything you want to add or clarify?

Mrs. Dennison: I guess I would just say that, as MaryAnn explained when this lease was originally presented, assuming Veterans moved with OFA, the new lease was going to cost an additional \$13,000 per year and that was going to be financed, if you will, by the ending of the senior aide program. Now that Veterans isn't moving, the cost of the new space is actually an additional \$21,000 because we've got to pay for the new space and pay for Veterans. As MaryAnn mentioned, with the additional \$21,000, that cost is defrayed by the curtailment of the

senior aide program, a retirement that won't be filled, and potential reimbursement to HHS if it uses some of the space in HRC and gets reimbursed for it. That reimbursement, it's potential, it could be zero, it could be 100%, it could be 66%, and the only thing to keep in mind is that that reimbursement doesn't happen right away. Social Services makes their claims for reimbursement based on our space occupancy plan and that plan lags actual activity. So if these spaces are reutilized or repurposed, Health & Human Services expands its spaces, that would happen in 2021, if (*inaudible*) until 2021 is finished before we get that new information in our space occupancy plan, so we don't get the new plan until half way through 2022. So we can't start claiming for it until the plan is done or probably not even until 2023. So, I don't know, Val Lis would have to answer once we get the new space occupancy plan, can they change their claiming right away or do they have to wait until the next calendar year, I don't know. But it would be at least until the middle of 2022 before we would start getting additional reimbursement from that expanded space in HRC.

Mrs. Spanos: One thing that I do want to mention though before Val talks if she's on is that if they do need more space and there is no space in HRC, they will have to lease some space somewhere. That will increase costs to someone.

Chairman Nazzaro: MaryAnn what was – the new space is 2,500 square feet, correct?

Mrs. Spanos: Correct.

Chairman Nazzaro: How much was Veterans going to occupy in that?

Mrs. Spanos: About 600 square feet.

Chairman Nazzaro: O.k., so about a fourth of the space.

Mrs. Spanos: Right and that's about the size of the square footage that – because I've consolidated programs, some programs are going away, we have the Senior Aide program, we also outsourced our health insurance counseling and reduced a staff person there and two part time staff, so we really don't need as big of a footprint but over the years, when I first started, we had one person in Jamestown. We have moved a lot of people down there because it made more sense. We're deploying all these people out of Mayville when the bulk of the people we visit and the contractors we deal with are in Jamestown, we're paying a lot of mileage. Now, can I tell you exactly how much savings it's going to be in mileage, right now, no. But that's another thing to consider is that we have the bulk – we have 18 people in Mayville and most of the subcontractors and the clients are in Jamestown.

Chairman Nazzaro: I think this is a great space and I'm certainly for this so when I ask this question, don't take it any other way. Has the renovations began and this is to amend our resolution but has the lease already been signed?

Mrs. Spanos: It has not because and we need to sign it before the end of the year in order to get the tax credits, that 75% tax credit for –

Chairman Nazzaro: So the question I have to ask is, should the space be changed, the size of the space?

Mrs. Spanos: Well we considered that but as I said, talking over with both my advisory councils and the County Executive, there is a need for space in Mayville by other departments. DHHS wants to move into the space that I'm vacating in HRC in January. They are ready to go as soon as I'm ready to go. So they have a need for space and it makes more sense for us to have more of our staff in Jamestown where our clients are.

Chairman Nazzaro: Fair enough. Kathleen and then I'm going to open it up, obviously this resolution is renew and amended for 2021 appears to be budget neutral and I know we talked about how that's happening because when I look at the adjustments, you are decreasing revenue, you're decreasing appropriations, so, is this, right now, no change on the 2021 budget other than what we had already talked about?

Mrs. Dennison: My answer would be yes and no. The budget changes are budget neutral because what it does is, we originally were going to increase Veterans and increase OFA to accommodate the increase in rent and that was essentially paid for by a reduction in cost in the Senior Aide program. So what this resolution does is, it doesn't increase Veterans rent at all because they don't need the extra money, so it moved that increase from Veterans back to OFA so all of the increase is with OFA. The reason the change in the revenues and personal services is when we did the 2021 budget, we put this change in very late in the game and honestly didn't put it in correctly because with the Senior Aide program, the 2021 budget, we just put in the net savings of the program but what really happens when the program is removed is that we're removing a whole bunch of positions and we're also removing the revenue that we were going to get for those positions. So part of the resolution is to correct that short cut in the 2021 budget because we have to take out all of those positions otherwise OFA would have about \$100,000 in spending capability and they were no longer going to get the revenue for it. So we have to take out that appropriation and take out the corresponding revenue. So, short answer to your question is, this is budget neutral in the way it is proposed. But I just have to add the comment and a question. The comment is, the new rent expense essentially financed by cost savings in the Senior Aide program with the potential retirement. But those cost savings, those would exist even if we didn't change the rent. Those cost savings are there and if we didn't have this new lease, we would still keep the cost savings. (*Inaudible*) question whether it's budget neutral because it's a new expense, financed by a new savings. But as I said, the savings are there whether we do the lease or not.

Chairman Nazzaro: And that's why I asked the question. I'm not against this, I just want to make sure everybody understands that this amendment makes it appear that it's budget neutral but really it's not. I mean, really, we're occurring additional expense and we have some additional savings offsetting that expense but as you pointed out, those additional savings would have occurred regardless. So, I just want to make sure – sometimes when we do these budget amendments, it makes it look like everything is lining up and there is no change but there really is. But with that, I'm going to open it up to the committee. Kitty, I see your hand up, go ahead.

Ms. Crow: I had kind of a, it's not a question for MaryAnn and I don't know if anyone from HHS is on but, I'm going to assume that their need for additional space in Mayville is because they need more room to spread out right now. I guess then the question is, if that's not the case, do they really just need more space? Because if it's just to spread out right now, is that a temporary need or is it that they just need more space or their making other changes, where people are located, or is that a long term need?

Mrs. Spanos: I can't speak to that. I didn't delve into that part of it but it was, I can't say which group they are moving but it made sense to co-locate those people. They made it clear to me that they needed generally more space and it would be happy to co-locate some staff who have some complimentary services right with us on the first floor. So, I don't think it's just because of COVID although I don't know what their role is in the vaccination roll out. They are going to have to ramp up, they've already ramped up for tracing and things like that. But as I said, we have a retirement. Whether we let that position go or fill it at a low – if we let that position go, if we don't need it, it will be more than a \$10,000 savings. If we fill it with a lower position at minimum, it will be a \$10,000 savings.

Chairman Nazzaro: O.k., thank you, I'm going to open it up to the Committee. Kathleen, I see your hand up.

Mrs. Dennison: Just two other comments and then I'll try and be quiet further on but, MaryAnn is correct that with the retirement as far as budget neutrality, the savings from that retirement are not reflected in this resolution and that position in the 2021 budget so if it's not refilled, there would be a savings there. My other comment is that, but again, with the position if it goes away, like I say, it's a savings because the position isn't there but my other comment is that in the South County Office Building, apparently there is vacant space there that we are leasing because Health & Human Service does use a sublease part of that I believe to the Chautauqua Center. I don't know the tenant but we used to get some rental income from that space which we no longer get. Valerie Lis did make a comment to me that that space is there. I don't know if it could be utilized by OFA or by Health & Human Services but apparently we do have surplus space in SCOB because our tenant left. So I just wanted to make that comment as well.

Chairman Nazzaro: O.k., sorry everyone, when you have a finance background and you Chair the Audit & Control you can't resist commenting. Kathleen and Kitty can understand that. So at the end of the day what we are looking at here is, the original increase was \$12,000 or I heard \$13,000.

Mrs. Dennison: It's \$12,906 is the increase that was put into the 2021 budget based on the figures that I have recently received in emails from Josh Melquist. The rent increase over what we currently pay is \$13,156. So the effect of the VA, to sort through all this, take away the retirement and the Senior program, the change from what we discussed previously is about \$8 to \$9,000. Is that correct?

Chairman Nazzaro: I mean, that's what we're talking about, the VA not occupying, is that correct Kathleen?

Mrs. Dennison: That's the change from what was previously discussed when the original resolution was approved, yes. And the reason for that increase is that the original resolution assumes that Veterans was going to the new space. So now we have to pay for the new space. That's only changed like \$250 from our prior discussion but the change is that Veterans now has to continue paying almost \$9,000 for whatever space it occupies. So that's why the increase now, \$9,000 more than \$13,000.

Chairman Nazzaro: O.k., I just wanted to frame it up. So I guess we've gone full circle so I'm going to open up to questions or comments from the committee. Anyone like to comment from the committee?

Legislator Odell: As you know I'm a big fan of planning your work, working your plan and things happen but in this case, a resolution like this, last month I think would have breezed through beautifully had the stars aligned properly. It sounded like there was a miscommunication between departments, it happens but because of that, I'm just wondering if we have any opportunity here for savings in this build out? The 2,500 square foot, do we look at a build out that hasn't been done like you said Chuck. Is 1,900 sufficient, is that plausible to even consider? That's my only comment.

Chairman Nazzaro: I agree and I know again, our County Executive had other thoughts but then I'm hearing different opinions on this. I agree with you, do we need that full build out of 2,500 square feet?

Mrs. Spanos: And that was considered but as I said, after talking it over with the County Executive and DHHS, they had need for space in HRC. Our population is growing, the senior population and we have (*inaudible*) most of our people, - we have 25 people in the Office for the Aging, or 20 some plus and 18 of them are based out of Mayville which is not where the bulk of the population is or our subcontractors that we work with and audit on a daily basis. I certainly considered that. I don't know how difficult it would be to reduce the space there. All I can tell you is, as soon as I proposed moving more people to Jamestown, DHHS jumped at having additional space in the HRC. They can get 100% reimbursement, it will lag, and it won't hit my department, it will hit Buildings & Grounds or DPF but we have the savings to cover that in any case. I don't know what to tell you on their side, where their thinking is going.

Chairman Nazzaro: I'm going to think like I'm planning for the future. The senior population is growing, we're an aging population. I guess I'm part of that now but I think maintaining – the additional costs that we are talking is not significant, the big picture and I think to say in the future if we did reduce the footprint down to say, 1,900 square feet and then later on we needed additional space it would come at a higher costs because costs go up, they don't go down so I feel we are securing the space. Right now there has been a slight change with Veterans not moving in there. I'm ready to move on this but again I have to make sure the other committee members have all their questions answered so is there any other questions or comments from the Committee? I'm seeing none, so I'm ready to call the question. All in favor of the resolution?

Unanimously Carried

Proposed Resolution – Authorize Agreement with the County of Chautauqua Industrial Development Agency for the Business Assistance Program

Mr. Geise: We had pretty extensive discussion last night with PED. Went through each and every one of these contracts. One of the things that I said last night was that the total amount of funding that the IDA gets from the County makes up about 8% of the County IDA's total budget. So, the money that we get from the County is heavily leveraged. So I'll speak to each one of these and I'll be brief because it's already a long meeting and if anybody has any questions, I'm here to answer. For this one, out of that \$48,803, by the way, that's a 17 ½% reduction from the adopted budget last year. We got \$59,000 last year and we're looking at \$48,803 this year for this program. Eighteen thousand of that goes to the SBDC so that the IDA sees \$30,000 of this \$48,803. We have three Business Development Managers, we have three Business Parks, we have several financial tools, the Altech Loan fund. We now have \$10 million dollars of CARES Act loan fund monies, about \$4 million of that left, by the way. We have incentives, sales tax, mortgage tax, property tax incentives. We've been involved this year in developing a partnership for economic growth which has a Business Development work group which we've identified key projects for 2021. Through COVID we did a number of things. We pivoted, we created an emergency work capital loan program of \$250,000. We loaned it out to 25 different businesses for working capital. We did that, we created the program, had it loaned out within three weeks, we did a grant program where we matched \$12,500 of IDA money with money that we were able to procure from a number of the foundations and the Rotary Club of Jamestown and we granted that out to more than two dozen business to help them prepare workers and protect their customers. We applied for and received over \$10 million dollars from the CARES Act money to create a new revolving loan fund. We put a number of businesses on forbearance. Almost all of our loan clients either pay interest only or total forbearance through this whole period. A lot of them are still on forbearance or interest only. We worked with the COVID Finance Committee, really closely to, this is more on the County's side but to amend all the 30 plus contracts that we work on. So long story short, we do a lot for businesses. We work closely with SBDC, we get requests all the time for startups and we typically send them over to SBDC. They are close partners of ours so in a nutshell, that's Business Assistance.

Chairman Nazzaro: Thank you Mark and in the next several resolutions, these are all part of the 2021 adopted budget. These are authorizing the agreements but thank you for that Mark. Any questions or comments from the Committee?

Legislator Odell: We expounded on this a lot last night at Planning and Economic Development Committee meeting but just Mark and his department needs some accolades here. He under sells himself a lot, it's what he does but some of the big things that did happen is setting the bar for what has helped get, not just Chautauqua County but much of the rest of the State through the pandemic and still continuing now but setting the bar for the business reopening templates in conjunction with the Chamber, that we utilize throughout the State. The emergency loan fund that he spoke about, a lot of companies were grateful for that. (*Inaudible*) Legislators have heard that too, that they are grateful. Unheard of, Mark asked the question to the State can we do this and they said yes and then other IDA's throughout the State were calling him, how did you do this? How did you pull it off so fast? The sharing of information with a lot on your plate was a great thing so just throwing more accolades out there. Thank you.

Chairman Nazzaro: Thank you Mark, well said. Any other questions or comments?

Unanimously Carried

Proposed Resolution – Authorize Agreement with Small Business Development Center at Jamestown Community College

Mr. Geise: I can speak to that and probably Mark can too. We had Courtney Curatolo join us last night for the PED meeting. I don't have all the information in front of me but she rattles off how they've just totally destroyed their record from prior years in terms of how many people they've served. It's pretty amazing what they do over there, her and her staff and all the people they've helped. We've teamed up on a number of projects. They are a real pleasure to work with. They just got a big award, they've created, what is it called Mark, an on-line –

Legislator Odell: An academy.

Mr. Geise: Right, where people from all over the country are receiving tutorage about how to start businesses so they really knock it out of the park and this is a good bang for the buck from the County.

Legislator Odell: We were grateful to have her on last night and we just kind of expounded which we all get the quarterly reports on their (*inaudible*) and this was July 1st through September 30th and even during the pandemic time, we're still seeing more (*inaudible*) clients, new ones were 93, types of businesses that they are helping to early foster and incubate and vet out business plans is encouraging. It's combination of food services, retail (*inaudible*) and manufacturing are the top three of a list of about 20 that they segregate down. These reports are indispensable and provide some great metrics so their enthusiasm is infectious and we were glad to have her here and partner with all of us.

Mr. Geise: I want to add one last thing and thanks Mark. The one last thing is, they've seen a 17 ½% reduction from last year on the budget.

Chairman Nazzaro: Any other additional comments or questions?

Unanimously Carried

Proposed Resolution – Authorize Extension of Lease Agreement for Department of Planning & Development at the BWB Center

Mr. Geise: This is part of our efforts to unify, to consolidate – we had three offices. We had the BWB of course in Jamestown, the incubator in Dunkirk and then the Welch building in Westfield. As we really looked at things, it really made a lot of sense for us to only have two offices to consolidate. So everyone is closer together physically, able to work together more closely. At the BWB, we had space in what we call our annex that we got a long term lease, the IDA and that was basically sitting vacant. So, the idea of moving them back into that space and into the incubator, it's budget neutral however Kathleen will bring up that it's about \$1,200 short

of what we have in the budget but we have identified a source in the point fours to make it whole, if you will. So this is unity of effort, it's getting everyone to work together more closely, reduce our footprint and it's just really good common sense.

Chairman Nazzaro: Thank you Mark. Any questions or comments?

Unanimously Carried

Proposed Resolution – Authorize Agreement with the County of Chautauqua Industrial Development Agency for Industrial Development and Promotion

Mr. Geise: We do a lot of things, we're getting the word out, and we're posting our sites on our website. We get contacts from Invest Buffalo Niagara regarding developers that are looking for certain sites so we have a lot of expenses in terms of memberships, sponsorships, things like Invest Buffalo Niagara, Statebook, the Chamber of Commerce, Buffalo Business First, New York State ESD. We used to have a full time marketing person on staff and now we actually save money working through consultants. We have several consultants so we have a proactive business retention program, we're reaching out to businesses and making sure that they are not in trouble and if they are, how can we help. We have other things like the IDA contributed to the NRG reuse strategy up in Dunkirk, the Chadakoin River strategic business plan which is underway and several other initiatives. I was just looking at our balance sheet here, we're already at a \$110,000 we've spent on promotion for this year just through the third quarter. We spend a lot more than what we receive here from the County on that.

Chairman Nazzaro: Thank you again. I see Legislator Odell nodding in agreement. Any questions or comments?

Unanimously Carried

Proposed Resolution – Authorize Agreement with County of Chautauqua Industrial Development Agency for Attraction and Development of Tourism Related Businesses

Mr. Geise: Several years ago the IDA recognized that we needed to really create incentives and really try to help out tourism related businesses. They created a universal tax exempt policy, the IDA did so we've really been chasing after, if you will, these tourism related businesses. There has been a number of success stories. Lawson Boat & Motor in Jamestown, Harbour Hotel of course, Holiday Harbor in Dunkirk, Cockaigne Ski Resort, Hide A Way Bay is a recent success, hopefully, and then the White Inn is one that we are continuing to work on. It's a very important sector of our economy and we're spending a lot of time and effort really reaching out and chasing after those businesses. I was just looking at the print out of all the expenses that we've had in this category and we're at about \$66,000 for the year through the 3rd quarter. A lot of consultant expenses, Buffalo Business First, Invest Buffalo Niagara, the Chamber, Economic Development Counsel and others. So that's part of that initiative.

Chairman Nazzaro: Thank you Mark and I know these were discussed in detail in Economic Development and these are all very important programs to the County. I want to commend you Mark for all the work you and your department does on this. I think sometimes you're unsung heroes, a lot of – I (*inaudible*) take you for granted here in Audit & Control. Our job is on the financial arm but I know these are significant positive impact to the County so thank you so much.

Mr. Geise: You are welcome and we have an incredible team. I am so excited about the team that we have and the team that we're building. We have a lot of young people that are kind of backfilling and the fact that we're all going to be working closely together, reading off the same sheet of music, to me, is as exciting as the Buffalo Bills, o.k. Almost like that. So anyway, thank you Chuck.

Chairman Nazzaro: I just wanted to state that and good stuff Mark. Any questions or comments?

Unanimously Carried

Other

Proposed Resolution – Accept Donation From Schrader Family for Luensman Park Bench

Mr. Bentley: We were approached by the Schrader family to have a bench in recognition of Nancy Schrader up in Luensman Park and they requested to put a bench at the park. We've had a lot of discussion at the Parks Commission and in Public Facilities earlier this week and they've agreed to place a bench underneath the Gazebo facing the lake. We were able to get a quote for the bench. It looks like it should be in the neighborhood of \$6-700 so the Schrader family will reimburse us for the cost of the bench and installation. So this resolution is in recognition of accepting the donation back to the Parks for that expense. It's a great thing. It's going to be permanent. We usually place picnic tables underneath the Gazebo so having a permanent seating out there that's going to be weather resistant, maintenance free for the most part, everybody agrees that this is a really good thing for the Park.

Chairman Nazzaro: Thank you and thank you to the Schrader family for the donation. Questions or comments from the committee?

Legislator Odell: Brad, if I'm not mistaken, this is the second donation of this type in 2020, isn't it?

Mr. Bentley: Yes. We did receive a \$500.00 donation recently to improve the trails, the overland trails and we have received that money and we'll be putting that money to good use as well. There is a lot of interest in our Parks system and we talked about there is not money that we have to do this so I think every effort of getting the word out that hey, there are opportunities available for donations. Anyone that wants to help out the Parks, volunteer efforts, there is a Parks Commission. We've (*inaudible*) any and all offers here and evaluate them and put them to good use as they come through.

Chairman Nazzaro: Thank you. Any other questions or comments?

Unanimously Carried

Proposed Resolution - Amend 2021 Budget Appropriations for Capital Projects for Landfill Vehicle and Equipment Purchases

Mrs. Dennison: I was calling up a different resolution. This is the landfill, million dollar heavy equipment resolution?

Chairman Nazzaro: Correct.

Mrs. Dennison: Last year we had discussions with the landfill about the capital planning process and Director Pantile asked if he could use his prior capital project submission instead of doing a new one every year because it's essentially the same request, a million dollars a year and it's always completely funded by user fees. So last year we decided that we could use the previous capital project request that had been vetted by the Planning Board several times. It was not formally presented last year to the Planning Board and we put the money into the budget and we agreed that we would do that on a continuing basis. Unfortunately since that conversation, about a year and a half ago, I forgot about it when I did the exhibit for the capital projects this year so I did not put that million dollars into the exhibit. That is what we're asking to do now, is to give the landfill authorization to spend up to a million dollars on heavy equipment and they again will finance that with user fees. As is the case with most resolutions, a lot of resolutions for the enterprise funds, they are presented not in a self-balancing way because they use their user fees. We typically do the resolutions this year especially when it's a possible capital expenditure for them, so as I said, this would correct an oversight that we did not include this in the budget for 2021 so we'd like to add it at this time. I already made a note on my 2022 to do list to include this on an ongoing basis.

Chairman Nazzaro: Thank you Kathleen.

Mr. Bentley: I won't leave Kathleen on the island by herself, I missed this as well so I'll share part of the blame for this one. We're a team here and we try and make sure we have a doer checker and sometimes they slip through. But we did catch it before 2021 so we are technically ahead of schedule but we really should have brought this a little earlier. That being said, what Kathleen speaks to, Pantelis has a capital budget for heavy equipment, about a million dollars. That's to buy for the landfill, a trash compactor, dozers, trucks, a lot of heavy equipment that goes into just keeping the operations running and he has a five (*inaudible*) window scheduled replacements because they're life times on these pieces of equipment. A trash compactor alone costs around \$850,000 just to give a ball park there. These are now small pieces of equipment and they do wear out over time. They are in constant use so it's good to have the schedule, good to have it planned out so that we don't end up replacing three compactors all at the same time. I think Pantelis has been doing this for a long time, he's got a good plan. This is a good number for an average spend each year and it's well executed.

Chairman Nazzaro: Thank you Brad.

Mrs. Dennison: One other comment. This is news to Brad and unfortunately Todd is on the phone so he's not going to hear this to weigh in on it but, we're going to make this change for 2021, but I was discussing this with my assistant Janelle Hansen and we kind of came to a conclusion that should consider, especially for 2022, possibly just putting these equipment expenditures into the landfills operating budget because the other enterprise funds when they are buying equipment, mostly smaller items like pickup trucks, put those into their operating budget. If it's an expense that is going to be made in the current calendar year and especially it's financed by their user fees, we don't need outside funding to do it, it might be appropriate just to make it strictly an equipment expense instead of running it through the capital project. So that's something that we're going to investigate for 2022. I'll talk about it with Todd, we can talk to the auditors to see if all people think that is appropriate.

Mr. Bentley: For a non-accountant, its potato/potato, but I understand for the accounting side, some of those designations do matter which accounts, where so certainly we can nail those discussions Kathleen and certainly I would like to hear from Todd and what the others think on the proper replacement of where they needs to be accounted for.

Chairman Nazzaro: Any other questions or comments?

Unanimously Carried

Proposed Resolution - Authorize Execution of Livescan Equipment Grant Program FY20

Mrs. Swan: Thank you Mr. Chairman. For those of you who have had a chance to review this, first of all we apologize for squeezing it in this month. The reason we are trying to get this approved in December is because there is a discount applied to these units that will expire after December 31st. The discount is a total of \$3,500 per unit though obviously we wanted to try and get this approved before the end of the year. This is a matching grant. The matching funds provided by the grant are up to 75% or capped off at \$15,000 per unit. The units with the discount are \$22,100 each so there is a local share portion for each unit. There are five other PD's that will be purchasing these units as well so each will be contributing their local share portion to offset the expense. Our local share portion, we are actually requesting that we be permitted to take capital funds and put those into the operation budget to cover our local share. The reason for that is because that initial capital project was inclusive of server and storage for the live scan program and the live scan equipment is actually our finger printing equipment that is used in patrol and in the jail. New units are actually cloud based so since we no longer need that server storage for those units, we're requesting that we be permitted to utilize \$14,200 of the capital project funding and use that for our local share portion. I apologize for the lengthy explanation. I hope I didn't lose anybody there. The resolution looks more complicated that it is but that's the gist.

Legislator Niebel: The savings per unit, if we pass this resolution now, is \$3,500 per unit. How many units?

Mrs. Swan: There are a total of 7 units. Two of them will belong to the Sheriff's office. We have one in the jail and one for patrol.

Legislator Niebel: But total savings for those 7 units, \$22,500?

Mrs. Swan: It would be \$24,500 actually.

Chairman Nazzaro: So that is a significant savings.

Mrs. Swan: I did note in the Public Safety meeting yesterday, the savings that we realize if we approve this now, those savings would otherwise be completely local share because again, the permitted funding per unit is capped at \$15,000 per unit and since we have exceeded that, any additional expense related to that, would strictly be local share funds.

Chairman Nazzaro: I had the resolution but just forgot to print it so I apologize for that.

Mrs. Swan: I'm sorry we had to get it out so late, didn't receive notification until late, and it created a rush so we apologize.

Chairman Nazzaro: Any questions or comments on this?

Legislator Niebel: This came through Public Safety last night. It had not been signed by the County Executive's office at the time but Public Safety committee did give me permission to sign this and forward this to Audit & Control this morning.

Chairman Nazzaro: Thank you Terry. Any other questions or comments?

Unanimously Carried

Chairman Nazzaro: Are there any other questions beside the Local Law?

Clerk Tampio: I have a question and maybe Steve could help with this. Since this has just been reviewed by the committees and we have not received the officially signed resolution from the County Executive, I guess my question is now, the correct thing to do is, once we get it from P.J., I have it signed of course by Mr. Niebel, so it will get to the Legislature prefile tomorrow. Is that the proper procedure here?

Mr. Abdella: Yes, with the committees passing it, that acts as your sponsors. The County Executive is technically not needed as a signatory but it shows as being at his request so we should go ahead and get those initials in due time.

Clerk Tampio: So I could put all the committee members as signatories on that resolution when we receive it.

Legislator Niebel: Or Audit & Control.

Clerk Tampio: O.k., Audit & Control.

Chairman Nazzaro: So, we're all good.

Clerk Tampio: Yes, thank you.

Chairman Nazzaro: Thank you Kathy and Steve. Now we have two discussion items but we need to go back to the local law.

Local Law Intro. 3-20 – Amending Local Law 7-90 Providing for a Management Salary Plan for County Officers and Employees

Chairman Nazzaro: I just want to state but I'm going to open up for discussion and any comments, this was discussed in detail by the COVID Finance Committee. I know that doesn't mean that – it still has to go through the formal committee process but we did discuss this and it was agreed upon at the COVID Finance Committee to bring forward to the Audit & Control Committee: I will open it up now for comment first and any discussion.

Legislator Niebel: Just a quick question or I guess comment. This did go through Administrative Services I see but the vote was 2 to 2.

Chairman Nazzaro: Yes.

Legislator Niebel: Well I guess my question is, is there any reason we have to pass this, this month? I guess my thought is, I'd feel more comfortable, I guess, if I could talk to or get some input from some of the people on Administrative Services perhaps via our caucuses or whatever. Is there some reason why this needs to be passed in December? Could it possibly be passed in January? If at that time we pass it in January, anything we did could be retroactive back to the first of the year. Is there any sentiment to hold off and discuss it further at this time? Or should we discuss it now?

Chairman Nazzaro: I think that we should discuss it now. I think Steve Abdella could answer your questions about the timing of it and then we'll open it up to the other committee members and I'll give my comments, of course but I want to work on that. Steve, do you want to address Legislator Niebel's question about the timing, the need to do this now versus holding off?

Mr. Abdella: Traditionally what we've done is once the budget passes then we, the following month, provide the local law to make the salary range adjustments. I think what was extra discussion about this was whether to put the 3% in or as far as the range increase or instead put in 1.5 which more approximates the increase inflation. So passing it in December would be to allow salary increases for those who are at the top of their ranges to go into effect on January 1st. Terry is correct, if you wait till January, those managers, their increases will not take effect on January 1st, but adjustments could then be made later.

Chairman Nazzaro: Thank you Steve. The rationale for this, unless somebody else wants to speak to this, we had quite a discussion, like I said, in our COVID Finance Committee which again is an ad hoc committee. It doesn't have authority per say. It does not change what we've budgeted. We budgeted up to 3% increases for managers, that is still in place but there is always a compliment to that to adjust the salary ranges. In the past we have normally adjusted them at

the same percentage to what was approved in the budget for management increases. Who this affects are those who are at, maybe the top of their pay ranges, saying if you are at the top, normally if we didn't do this, you would not get an increase because you are already at the top. So, what we are doing is saying, those who are at the top of their pay grades, we're recognizing they should get an increase of up to 1 ½%.

Legislator Niebel: But not the 3%?

Chairman Nazzaro: But not the 3% because the raises would have to be within or the pay increases that the County Executive has to approve, have to be within the pay ranges. So it just moves it, all the pay ranges, by 1 ½% so it will affect - we don't look at individuals, we don't look at the position but there are some individuals who are at the top of their pay ranges. It's a small group so this will give them at least 1 ½%. We also had the discussion Terry, as a side bar to this, if there are positions in the County that should be looked at to see if they are in the right pay grades, which should be a separate process. As we look for positions, especially those in the Executive cabinet that require higher experience and qualifications, those positions may be needed to look at in their pay grades altered based on the criteria that the County uses. So the thought on this was, we still want to give increases but those that are at the top of the range, will be limited to 1 ½%. I don't know if anyone else from the COVID Finance Committee wants to comment on this.

Mrs. Riley: I would like to say something if I could. The adjustment of pay ranges really from a salary administration standpoint is about having your ranges set correctly so that you're able to recruit and retain the people that you need to hire. If we don't keep our ranges adjusted, eventually we're going to have a problem with our ranges do not fit with what the rest of the marketplace is doing as far as - for the people who are at the top and just for everybody's knowledge, Kathleen has this information. I don't know if she did her analysis but it's 12 people that we're talking about here that are at the top of the range. So these 12 people who have worked for the County for many, many years, who've earned raises that have now allowed them to be at the top of the range, are going to receive nothing if we don't adjust these ranges. In addition, as time goes by, if you don't adjust your ranges, you go out to market to try and hire somebody to fill a position especially if it's a hard to fill position, you are going to have issues because your range won't accommodate what the people out there in the rest of the world are making so how are you going to get them to come to work for the County. So it's a twofold situation. If everybody budgeted 3% not taking into the account that oh, I have somebody at the top of the range and they are not going to get 3% but they budgeted that anyway, they are going to be getting 1 ½%, if and when we would adjust the ranges. To speak to the - I've had discussions within my department about if this doesn't get voted on at this next Legislature meeting, if we wait until January, by the time the local law gets passed, we're several months into this now of doing retroactive adjustment which I don't know, Kitty can speak to that but from a payroll standpoint, I think it's probably somewhat of a manual process Kitty, and requires human intervention, allows for errors and so on and so forth. Personally, I would like to see this thing get resolved in this meeting and in the Legislature meeting so that we can continue to move forward. I have been told in the past typically the local law resolution to amend it happens as soon as the contracts get - because it typically follows the CSEA contract. Typically we try and

get these done early in the year so that we're not backed up against having to do retroactive adjustments paychecks. So, thank you. That's really all I wanted to say.

Chairman Nazzaro: Thank you.

Legislator Niebel: First of all, we're not talking about several months' adjustment, we're only talking about one month's adjustment, and we're only talking about 12 people. In fact, we're only talking about 6 because I think 6 of these 12 are already covered under contractual agreements. I don't know that it's going to be that much of a burden on Finance. I guess the question I would like to ask is, of these people that we are talking about and I don't care about the positions or the individuals, I don't think that should even enter into this but what is the dollar amount that we are talking about? Does anybody know?

Mrs. Dennison: Yes Terry I do know. Jean gave me her schedule of individuals that are at the salary cap or within 1 ½% of the salary cap. There are 13, one of those people is retiring before the end of the year, so we have 12 individuals. Those 12 people are not represented by any other agreement. So it does not include the patrol lieutenants who are management, some of them are at the cap but they have their own separate agreement.

Legislator Niebel: Kathleen, it doesn't include 6 people from the Sheriff's Department?

Mrs. Dennison: It includes 5 people from the Sheriff Department but those are strictly the managers, not people represented by the Lieutenant's union. So 12 people and if the law is not changed, there are a couple of people that are just slightly below, a 100% is the cap, so presumably they would still get an increase to put them up to the cap and that amounts to an increase of \$1,421. That's there out of the 12, like I say, they are like 99 ½%, so if there is no change in the law, salary increase would be \$1,421. If the ranges are expanded by 1.5%, (*inaudible*) people would get an increase and that increase is \$16,990. I also just calculated just for the sake of discussion, if the salary maximums were increased 3% to kind of mirror the CSEA contract, those 12 people the increase there would amount to about \$31,000. If the salary ranges were expanded 3%, the expense would probably be a little more than that because I'm only looking at those 12 people that are within 1 ½% of the cap. They're probably more people that are at like 98%-97%, so that would be a little bit more. The short answer is that, if the law is not changed, its \$1,400, if the law is changed it's about \$17,000. The last comment that I would add is that, you asked about people in the Sheriff's organization. That includes 5 of the 12 people and those 5 people, we did not budget for an increase for those 5 individuals.

Chairman Nazzaro: I just want to frame this up before we go on, Terry, I just want you to clarify because Jean commented, are you concerned that the 1 ½% should be greater, should it be 3% or are you concerned that we shouldn't be raising them? What was your reasoning for delaying this? You feel it should be adjusted 3% or do you –

Legislator Niebel: At this point, I really don't have an opinion of 1 ½% versus 3%. I was just thinking that there was a lengthy discussion in Administrative Services, I guess, I haven't read the minutes from that. I don't even know if they are available yet but I was just thinking that if we did put it off one month, it would give us a chance to talk to the caucuses, talk to the folks

involved and have a in-depth discussion on this. But, look, this is just my opinion. If the Audit & Control committee would like to go further and discuss this more right now and take some action on this, I'm not opposed to it but that was just a thought that I had.

Chairman Nazzaro: Thank you Terry. Kitty, you had your hand up.

Ms. Crow: (*Inaudible*) regarding the manual adjustments, yes, it is certainly extra work, its extra manual work. It (*inaudible*) and changes made at the end of January when you would have your next meeting, it would be mid-February that by the time people get their paychecks with that adjustment. So, sure, it would be great if we could avoid extra manual work of the payroll staff not to mention the managers involved who would be treated differently than all the rest of the managers which kind of gets to my next point in terms of what percentage you are considering. As Jean mentioned, the reason that these people are at the top of their ranges is because they've been here – these are our most senior managers who have been here long enough to get to the top of their range and if I were one of them, it would feel resentful to me that here I have been here this long and especially working hard this year that I would be treated inequitably compared to my fellow managers simply because of the salary range. If you are going to give some people 1 ½%, because of the range, then in my view, give everyone 1 ½%. Don't give some people 1 ½% and some people 3%. I don't see how that is equitable. That's my personal view that I'm sharing with your committee for consideration.

Legislator Niebel: Kitty, I couldn't agree with you more. I think it is a fairness issue but going back to your point about manual adjustments. We're only talking about 12 people. Is that going to be a significant increase on your workload?

Ms. Crow: No it's not.

Legislator Niebel: I don't think so.

Ms. Crow: We do adjustments all the time. If we can avoid them, it just makes things better, right. If there is a reason to delay and do it, that's fine, we'll get it done. That's not that the – I just wanted to say, yes, it's a management –

Legislator Niebel: O.k., Kitty, my point is that it's not – yes, it's a little bit more work for Finance, but not significantly more. But is it worth possibly further discussion so that all the Legislators have some input and some say in this? I don't know, I guess that is the question that I am asking.

Ms. Crow: If people need more time, that's fine. I mean, you knew during the budget hearings that this was discussed at length. It's not really that anything much has changed since then but if there is more discussion than yes, take the time to get it right.

Mr. Abdella: Just process wise, this is a local law. It does already have the three legislative sponsors so it will be on your agenda next week. (*Cross talk*) would be available. As far as the committees with local laws that already had a pre-sponsor, typically they do take votes.

We call them advisory votes but there are no requirement that the committee vote today because this will be on the agenda next week.

Chairman Nazzaro: Thank you Steve. I'm going to call on the other sponsors and I'm one of those sponsors on this. Again, I'm reserving my comments until the end. Jay, I don't want to put you on the spot, but you are one of the sponsors with you and you are part of the special Finance COVID committee, do you have any comments on this Jay?

Legislator Gould: I just thought that it was the right thing to do.

Chairman Nazzaro: A man of wisdom and a few words but I appreciate that. I'm going to call on Chairman Chagnon, since he's a sponsor on that along with Jay and myself, Pierre, do you have any comments you wish to share with the committee?

Chairman Chagnon: Yes I do Mr. Chairman, thank you. I really appreciate Jean Riley reviewing her concerns about the importance of this resolution in terms of salary administration. All the discussion at Administrative Services focused on the salary impact on the individuals involved but another very important aspect of this as Jean pointed out is the proper administration of salaries and salary (*inaudible*). To me that's, if you will, the most important aspect of this and the salary impact on the effective individuals is a consequence of that. This talking about the impact on the salaries of the affected individuals is like talking about the tail wagging the dog. So I really appreciate Jean sharing that with us today and it's unfortunate that that discussion didn't happen with the Administrative Services Committee. Thank you.

Chairman Nazzaro: Thank you Pierre and I'm just going to add my comment here. There was a lot of discussion on this, as you know, during the budget process. Originally 3% was in the budget, in the County Executive's budget, it was reduced to 1 ½% during the budget hearings by the Audit & Control Committee, by 4 to 1. Legislator Niebel did vote no on that so in the budget that was approved in the Audit & Control during the budget hearings is 1 ½%. We had many people come and address the Audit & Control Committee in our October meeting and we listened to those comments. There is two sides to this whole story. I'm not going to go over all those opinions but we agreed then to change it to 3%. I do, as a sponsor of this, I'm going to hold firm on this 1 ½%. Certainly the committee can do what they so desire but again, we're living through a pandemic. Businesses are closing, everyone is working hard and I don't want to hear any more of that. Everyone is working hard including this Legislature. So, I think as a compromise, the 1 ½% on salary range is fair. It's the inflation rate. If there are individuals or positions, unfortunately there are 12 of them, it happens in any industry. That happens in the private sector, the public sector and if a particular job needs to be reevaluated that is improperly classified, that's a separate process. So, I think the 1 ½%, it's not targeted at any individual, it's not targeted at any group, it's just, to me, the right thing to do that you are capping the ranges, you are increasing it by 1 ½%. Individuals will still be eligible, most of them to get 3% based on their performance and what the County Executive approves. That is my opinion, no one else has to share it but I am going to stand firm on my position.

Clerk Tampio: I just have one point to address that Mr. Niebel brought up. You mentioned that if you delayed this which would only happen if the sponsors of the local law

withdrew it before the meeting that would only be a month delay. But the process for local law approval and affirmation, once it's passed by the Legislature, the County Executive has to hold a public hearing within 20 days and then after that if he signs it through, we, at the Legislature have to send it to the Department of State in Albany and according to the local laws it's always the effective date is not until it's effective upon filing with the Secretary of State when they let us know that they receive it. So, it's more than a month delay. It would probably be a couple of months.

Mrs. Riley: Thank you Kathy. I was aware of that as well.

Chairman Nazzaro: Brad, you've had your hand up a few times. Go ahead.

Mr. Bentley: I really haven't weighed in on this one publically before so, I thought I would take an opportunity here. As someone who has to manage a large group and a number of these managers are in my department as well, I see both sides of the fence Chuck, as you mentioned. There is a whole budget impact, there is a fiscal responsibility and there is a responsibility to the managers for – awarding them for their performance and make sure that we can retain the talent that we need to run the departments efficiently because there is a cost to having inefficient departments. So, I looked at this and while I would love to give everybody 3% and I think that's - they would love 3% as well, I do feel the 1 ½% is probably in that compromise space. It is the current inflation and when I talked to my managers, you know when you are a public servant employee, I don't know that everybody does the job for the money. It's not really comparable to the private sector, you kind of take some accommodations when you take public service job like this and so there's recognition by those employees that have taken those jobs that yea, if you want to go in the private sector, you might make more. But I don't know that they are necessarily all doing it for the money. But I do feel that there is some form of recognition that for those employees is warranted. Especially in light of other managers getting pay raises. I do feel that what is being proposed is probably o.k., so, I just wanted to weigh in there and someone that has to talk to the managers and address their concerns, and hear their stories as well as the other managers. But I also have to come here with the budget and understand the fiscal responsibility to the taxpayers. So, it's a tough position for all. It's not an easy thing to discuss. I don't know that there is any true right answers but I do feel that this is probably in the space of trying to accommodate everybody's concerns in some fashion. Thank you for the opportunity, I appreciate it.

Chairman Nazzaro: Thank you Brad for your comments. O.k., what is the desire of the committee? Like Steve pointed out and Kathy, this will be moving to the legislative floor. I prefer to take action on this today but I'm going to ask the committee what their desire is. So if there is a motion to not act on this, I need that and then we'll go from there.

Legislator Niebel: Just one further comment, if I may.

Chairman Niebel: Certainly.

Legislator Niebel: I would have preferred some more comments and again some more input from Christine, John, Lisa, and Bob Scudder from Administrative Services but look, I

recognize that we did provide increases for our union employees and our management employees. It did pass Audit & Control, it passed through the Legislature and I do feel strongly that it is a fairness issue. So, look, I will vote in support of this local law. My thought was that perhaps we should have heard a little bit more from Administrative Services and our respective caucus and that's my thought and that's my feeling.

Chairman Nazzaro: Thank you Terry. Of course, it can still happen because the caucuses, I'm assuming will be meeting. I know that mine will and this can be discussed and obviously can be discussed on the legislative floor as well. So, I'm going to ask if there are any other questions or comments from the committee members at this time.

Legislator Odell: Just a quick comment and much of this was addressed throughout the course of the discussion but I was pleased to see the 1.5% increase is responsible. It's in line, in congruent with consumer price index and actual rates of inflation. Obviously (*inaudible*) contention out there, well, as Jean says, these are hard (*inaudible*) fill but it's a sellers' market out there but a lot of these positions are highly skilled. Especially in DPF. That is understandable and recognized (*inaudible*) pull people off the streets but I just want to say that I appreciate the work of the COVID Finance committee in coming up with an amicable number of 1 ½% on this. As you recall during our budget discussions, I was one of the proponents of 1 ½% on the onset and maybe see what another 1 ½ during that period looked like into the end of the first quarter of the year, see where we sat with sales tax which we know is in decline similar as (*inaudible*), so again, we'll continue to watch that but I think this is a prudent, fair, and equitable for today. Thank you.

Chairman Nazzaro: Thank you Mark. Any other questions or comments from the committee? All in favor?

Unanimously Carried

Discussion – 2022 Occupancy Tax Programs – Dave McCoy & Mark Geise

Discussion - Review of 2019 Audit Recommendations – Finance Director Crow

MOVED by Legislator Odell, SECONDED by Legislator Niebel to adjourn.

Unanimously Carried (11:34 a.m.)

Respectfully submitted and transcribed,
Kathy Tampio, Clerk/Olivia Ames, Deputy Clerk/ Lori J. Foster, Sr. Stenographer