



GENESEE COUNTY
**METROPOLITAN PLANNING
COMMISSION**

GCMPC VIRTUAL MEETING

**Tuesday, March 2, 2021
8:00 a.m.**

Commissioners

Alan Himelhoch
Chairperson

Alexander H. Isaac
Vice-Chairperson

Gloria J. Nealy
Secretary

Domonique Clemons

Meredith Davis

Mike LaPointe

Debra Newman

Jeffrey M. Peake

Tyler Rossmassler

Cheryl Sclater

Reggie Smith

Join Zoom Meeting:

<https://geneseecountymi.zoom.us/j/94554704784>

Dial-In Number: (312) 626-6799

Participant Code: 945 5470 4784

AGENDA

I. Call to Order

II. Roll Call

III. Minutes

***A. Minutes of the February 2, 2021 Regular Meeting (attached)

IV. Opportunity for Individuals to Address the Commission

V. Communications

VI. Committee Reports

VII. New Business

***A. GCMPC Audit – Smith & Klaczewicz, P.C. (attached)

***B. FPR-01-21-01; GCCARD, 2021-2022 Head Start and Early Head Start Grant (attached)

***C. FOS-01-21-01; Davison Township, Kermit and Shelly Koester – Application for Farmland Agreement (attached)

***D. FOS-01-21-02; Davison Township, Kermit and Shelly Koester – Application for Farmland Agreement (attached)

E. GCMPC Annual Report Presentation

VIII. Finances

***A. Contract, Vouchers and Bills (attached)

***B. Commission Expenses and Per Diems (to be distributed)

***C. Financial Update (attached)

***D. Budget Transfer Request (attached)

IX. Old Business

A. Project Status

***1. 3-C Transportation Planning – February 2021 Status Report (attached)

***2. Environmental Program – February 2021 Status Report (attached)

***3. Community Development Program – February 2021 Status Report (attached)

***4. Director-Coordinator Report – February 2021 Status Report (attached)

B. Commissioner Comments

X. Adjournment

***** Indicates Action Item**

NEXT MEETING: Tuesday, April 6, 2021

GENESEE COUNTY METROPOLITAN PLANNING COMMISSION
Tuesday, February 2, 2021, 8:00 a.m.

MINUTES

The Genesee County Metropolitan Planning Commission met at 8:00 a.m. on Tuesday, February 2, 2021, in a Zoom meeting conference call format.

I. CALL TO ORDER

Chairperson Himelhoch called the meeting to order at 8:01 a.m.

II. ROLL CALL

Present: Alan Himelhoch (Grand Blanc Township, Genesee County), Alexander Isaac (Grand Blanc Township, Genesee County), Gloria Nealy (Flint Township, Genesee County), Jeffrey M. Peake (Fenton Township, Genesee County), Mike LaPointe (Thetford Township, Genesee County), Reggie Smith (Flint Township, Genesee County), Tyler Rossmassler (Fenton, Genesee County), Debra Newman (Swartz Creek, Genesee County), Meredith Davis (Grand Blanc, Genesee County), and Domonique Clemons (Lansing, Ingham County).

Absent: Cheryl Sclater.

Others Present: Derek Bradshaw (Flint, Genesee County), Christine Durgan (Flint, Genesee County), Sheila Taylor (Flint, Genesee County), Jason Nordberg (Flint, Genesee County), and Nichole Odette (Flint, Genesee County).

Chairperson Himelhoch welcomed the new Genesee County Commissioners and asked that all GCMPC Commissioners introduce themselves and provide a brief synopsis of their backgrounds.

III. MINUTES

A. Minutes of the January 5, 2021 Regular Meeting

Motion: Action: Approve, **Moved by** Gloria Nealy, **Seconded by** Reggie Smith, to approve the minutes of the January 5, 2021 regular meeting as presented.

Peake abstained.

Motion passed.

(Approved minutes are on file in the GCMPC office)

IV. OPPORTUNITY FOR INDIVIDUALS TO ADDRESS THE COMMISSION

No one addressed the Commission at this time.

V. COMMUNICATIONS

There were no Communications.

VI. COMMITTEE REPORTS

There were no Committee Reports.

A Personnel Committee may potentially be called to begin the Director-Coordinator evaluation process. Mr. Bradshaw will confirm the evaluation time frame.

VII. NEW BUSINESS

There was no New Business.

VIII. FINANCES

A. Contract, Vouchers and Bills

Motion: Action: Approve, **Moved by** Gloria Nealy, **Seconded by** Jeffrey M. Peake, to approve the February Contract, Vouchers and Bills for a total \$38,896.06 and to authorize the proper authorities to sign the checks.

Motion passed unanimously.

(Documents on file with minutes)

B. Commission Expenses and Per Diems

Motion: Action: Approve, **Moved by** Jeffrey M. Peake, **Seconded by** Gloria Nealy, to approve the Commission Expenses and Per Diems as submitted.

Motion passed unanimously.

(Documents on file with minutes)

C. Financial Update

Derek Bradshaw reviewed the Financial Update ending December 31, 2020. Community Development revenue is drawn down directly from HUD and not reflected under revenue due from other governmental units, which accounts for incoming revenue versus expenditures not appearing to equal the total budget.

Motion: Action: Approve, **Moved by** Gloria Nealy, **Seconded by** Jeffrey M. Peake, to approve the Financial Update as presented.

Motion passed unanimously.

(Documents on file with minutes)

IX. OLD BUSINESS

A. Project Status

1. 3-C Transportation Planning – January 2021 Status Report

Jason Nordberg explained that the Roundabout Study consultant has narrowed the County's 2,000+ federal aid road intersections down to 38 and categorized them into three tiers based on the number of fatality crashes, serious injury crashes, and operational issues. The tier one intersections would qualify for safety grants and result in the highest number of crashes mitigated by a roundabout. Rowe is currently contacting the local units of government with ownership of these intersections to request feedback. The next steps will include early preliminary engineering and simulations for 13 potential roundabouts. Discussion ensued.

Motion: Action: Receive & File, **Moved by** Jeffrey M. Peake, **Seconded by** Reggie Smith, to receive and file the 3-C Transportation Planning report as presented.

Motion passed unanimously.

(Original on file with minutes)

2. Environmental Program Update – January 2021 Status Report

Sheila Taylor explained that the County was awarded a \$10,000 Scrap Tire Recycling Grant from EGLE and partnered with the City of Flint to hold a Tire Recycling Event last fall, where 1,900 tires were collected. Staff is working with the City to hold another Tire Recycling Event this spring to expend the balance of the grant. Approximately \$63,000 in 1st Quarter Solid Waste fees are still expected from the County's two landfills. Between \$300,000-\$350,000 in Solid Waste revenue is expected annually; however, only \$290,000 was collected last year due to the decrease in commercial garbage collection. The proposal to increase the Solid Waste Ordinance fees will be discussed with the new County Commissioners prior to being presented to the full Board for approval.

Motion: Action: Receive & File, **Moved by** Jeffrey M. Peake, **Seconded by** Mike LaPointe, to receive and file the Environmental Program report as presented.

Motion passed unanimously.

(Original on file with minutes)

3. Community Development Program – January 2021 Status Report

Sheila Taylor stated that approximately \$760,000 of the initial \$1.4 million in CARES Act funding has been awarded to local businesses and community agencies. The County has received an additional \$2.3 million CARES Act award and staff is determining where those funds can make the biggest impact. Staff is reviewing 50 applications submitted by restaurants for business assistance grants; 31 restaurants appear to be eligible at this time.

Christine Durgan stated that the proposed changes to the Home Improvement Program construction contract discussed in December have been approved by Corporation Counsel. The revisions removed the County as a signatory and updated the dispute resolution language to eliminate potential liability and conflict of interest issues for the County.

Motion: Action: Receive & File, **Moved by** Gloria Nealy, **Seconded by** Alexander Isaac, to receive and file the Community Development Program report as presented.

Motion passed unanimously.

(Original on file with minutes)

4. Director-Coordinator Report – January 2021 Status Report

Derek Bradshaw explained that staff is continuing to update the Genesee and Lapeer County Hazard Mitigation Plans and that the virtual open house held last week for local officials and the public was well attended.

Staff has made a job offer for one of the two open Planner positions, which was accepted. A start date will be determined once the background check and drug screening are completed. Three more Planner interviews are scheduled for next week. The Intern position is still open and posted on the Human Resources website.

Motion: Action: Receive & File, **Moved by** Alexander Isaac, **Seconded by** Jeffrey M. Peake, to receive and file the Director-Coordinator report as presented.

Motion passed unanimously.
(Original on file with minutes)

B. Commissioner Comments

Commissioners made comments at this time.

Gloria Nealy gave an update of the Genesee County Parks and Recreation Commission's meetings and events.

X. ADJOURNMENT

Chairperson Himelhoch adjourned the meeting at 9:01a.m.

Respectfully submitted,
Nichole Odette, Secretary
Genesee County Metropolitan Planning Commission

Draft



SMITH & KLACZKIEWICZ, PC
CERTIFIED PUBLIC ACCOUNTANTS

THOMAS J. SMITH, CPA
(989)751-1167

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(989)751-3064

A VETERAN OWNED BUSINESS

February 22, 2021

To the Board of Commissioners
Genesee County Metropolitan Planning Commission

We have audited the financial statements of the governmental activities and the major fund of the **Genesee County Metropolitan Planning Commission**, a fund of Genesee County, Michigan, for the year ended September 30, 2020. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated October 16, 2020. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the **Genesee County Metropolitan Planning Commission** are described in Note A to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2020. We noted no transactions entered into by the **Genesee County Metropolitan Planning Commission** during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the **Genesee County Metropolitan Planning Commission's** financial statements were:

Management's estimate of the useful lives of depreciable assets is based on the length of time it is believed that those assets will provide some economic benefit in the future. We evaluated the key factors and assumptions used to develop the useful lives of those assets in determining that they are reasonable in relation to the financial statements taken as a whole.

Management's estimate of the accrued compensated absences is based on current vested hours in employee banks, current hourly rates and policies regarding payment of accrued compensated absences upon separation from employment. We evaluated the key factors and assumptions used to develop the estimate in determining that they are reasonable in relation to the financial statements taken as a whole.

The assumptions used in the actuarial valuations of the Organization's pension and other postemployment benefit plans are based on historical trends and industry standards. We evaluated the key assumptions used to prepare the valuation in determining that they are reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. The attached schedule summarizes uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated February 22, 2021.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the **Genesee County Metropolitan Planning Commission's** financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the **Genesee County Metropolitan Planning Commission's** auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the management's discussion and analysis and budgetary information, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the supplementary information as listed in the table of contents, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the other information as listed in the table of contents, which accompany the financial statements but are not RSI. We did not audit or perform other procedures on this other information and we do not express an opinion or provide any assurance on it.

Restriction on Use

This information is intended solely for the use of the Board of Commissioners and management of the ***Genesee County Metropolitan Planning Commission*** and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,



Saginaw, Michigan

Genesee Metropolitan Planning Commission
 SUMMARY OF AUDIT DIFFERENCES
Governmental Activities
For the Year Ended September 30, 2020

	Current Year Over (Under) Revenues and Expenditures/Expenses and Changes in Fund Balance/Equity
<hr/>	
Unadjusted audit differences:	
Unrecorded ER share of FICA and Medicare on accrued compensated absences	\$(5,234)
	<hr/>
Cumulative effect (before effect of prior year differences)	
Effect of unadjusted audit differences—prior year:	(5,234)
Net effect of unrecorded ER share of FICA and Medicare on accrued compensated absences and accrued payroll	<hr/> 4,891
Cumulative effect (after effect of prior year differences)	<hr/> <u>\$ (343)</u>
	Statement(s) of Revenues and Expenditures/Expenses and Changes in Balance Sheet <u>Fund Balance/Equity</u>
Reclassification adjustments:	
None	N/A



GENESEE COUNTY
METROPOLITAN PLANNING
COMMISSION

**GENESEE COUNTY METROPOLITAN
PLANNING COMMISSION**

(A Fund of Genesee County, Michigan)

Financial Statements

For the Year Ended September 30, 2020

SK

SMITH & KLACZKIEWICZ, PC
CERTIFIED PUBLIC ACCOUNTANTS

Genesee County Metropolitan Planning Commission

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A VETERAN OWNED BUSINESS

INDEPENDENT AUDITOR'S REPORT

To the Board of Commissioners
Genesee County Metropolitan Planning Commission
Flint, Michigan

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and the major fund of the *Genesee County Metropolitan Planning Commission*, a fund of Genesee County, Michigan, as of and for the year ended September 30, 2020, and the related notes to the financial statements, which collectively comprise the Planning Commission's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. The prior year comparative information has been derived from the *Genesee County Metropolitan Planning Commission's* 2019 financial statements and, in our report dated February 6, 2020, we expressed unmodified opinions on the respective financial statements of the governmental activities and the major fund.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the *Genesee County Metropolitan Planning Commission* a fund of Genesee County, Michigan, as of September 30, 2020, and the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note A, the financial statements present only the *Genesee County Metropolitan Planning Commission* fund and do not purport to, and do not present fairly the financial position of Genesee County, Michigan, as of September 30, 2020, the changes in its financial position, for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 4-8 and 22 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the *Genesee County Metropolitan Planning Commission's* basic financial statements. The program financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The schedule of revenues and expenditures – grantor approved budget and actual and schedule of expenditures by grant source have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 22, 2021, on our consideration of the ***Genesee County Metropolitan Planning Commission's*** internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the ***Genesee County Metropolitan Planning Commission's*** internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Smith + Klayhewicz PC". The signature is written in a cursive, slightly slanted style.

Saginaw, Michigan
February 22, 2021

GENESEE COUNTY METROPOLITAN PLANNING COMMISSION
Management Discussion and Analysis

Our discussion and analysis of the Genesee County Metropolitan Planning Commission's ("GCMPC") financial performance provides an overview of the GCMPC's financial activities for the fiscal year ended September 30, 2020. Please read it in conjunction with the basic financial statements.

Using this Annual Report

This annual report consists of three sections: (1) Management's discussion and analysis, (2) the basic financial statements, and (3) required supplementary information. The financial statements also contain notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of required supplemental information that further explains and supports the information in the financial statements as well as other supplementary information.

Condensed Financial Information

The following table displays key financial information in a condensed format of current year compared to the prior year:

	<u>2020</u>	<u>2019</u>
Current and other assets	\$ 1,090,490	\$1,165,306
Capital assets being depreciated	-	3,805
	<hr/>	<hr/>
Total assets	1,090,490	1,169,111
Deferred outflows of resources	440,092	579,954
	<hr/>	<hr/>
Total assets and deferred outflows of resources	1,530,582	1,749,065
Liabilities, current	172,758	130,247
Liabilities, non-current	3,492,273	4,580,140
	<hr/>	<hr/>
Total liabilities	3,665,031	4,710,387
Deferred inflows of resources	663,637	700,355
	<hr/>	<hr/>
Total liabilities and deferred inflows of resources	4,328,668	5,410,742
Net position:		
Net investment in capital assets	-	3,805
Restricted	315,736	501,983
Unrestricted (deficit)	(3,113,822)	(4,167,465)
	<hr/>	<hr/>
Total net position (deficit)	<u>\$ (2,798,086)</u>	<u>\$(3,661,677)</u>

This analysis focuses on net position. The Planning Commission's net position was \$(2,798,086) at September 30, 2020. Capital assets, net of related debt totaling \$0 compares the original costs, less depreciation of the GCMPC's capital assets.

The \$(3,113,822) in unrestricted net position of governmental activities represents the accumulated results of all past years' operations. The operating results of the general fund will have a significant impact on the change in unrestricted net position from year to year.

The results of this year's operations for the GCMPC as a whole are reported in the Statement of Activities, as summarized below. This shows the changes in net position for the years ended September 30, 2020 and 2019.

	<u>2020</u>	<u>2019</u>
Revenue:		
Charges for services	\$ 1,317,685	\$ 1,396,574
Operating grants and contributions	1,074,871	1,087,609
Interest revenue	276	-
Total revenues	<u>2,392,832</u>	<u>2,484,183</u>
Expenses	<u>1,529,241</u>	<u>2,617,995</u>
Increase (decrease) in net position	863,591	(133,812)
Net position (deficit), beginning of year	<u>(3,661,667)</u>	<u>(3,527,865)</u>
Net position (deficit), end of year	<u><u>\$(2,798,076)</u></u>	<u><u>\$(3,661,677)</u></u>

The GCMPC experienced an increase in net position of \$863,591. Key reasons for this increase are described in the section below.

General Fund Budgetary Highlights

The General Fund appropriation during 2020 was lower than the previous fiscal year allocation. During the year, staff cost expenditures were higher due to filling two vacant Planner positions and filling a part time Accountant Supervisor Position to help in training two new Accountants.

The amount of GCMPC's liability related to retiree health care and pension decreased during FY 20. This led to an increase in our net position.

In addition to conform with County practices, any Federal revenue not received by November 30, 2020 was deferred.

GCMPC moved office locations within the Genesee County Administration building. This move did not require any costs related to renovation or furniture purchases. The office layout, with individual offices for staff, proved helpful during the COVID pandemic. GCMPC utilizes general county services such as Corporation Counsel, Motor Pool, Geographic Information Services and Office of Fiscal Services etc. GCMPC's share of the intergovernmental costs paid to the County totaled \$390,449.

Staff continued to monitor the amount of money spent on controllable expenses such as printing, copying charges, and mailing charges.

Economic Factors and Next Year's Budget Rates

Most of the funding for GCMPC comes from Federal Sources. Staff will continue to closely follow any new modifications that may occur in programs or funding. We will continue to provide staffing services to GLS Region V. On the local level, property values in the County have stayed generally stable. This revenue assists in providing the Planning Commission with crucial local match for federal funding awards.

Overall office staffing levels were stable in 2020.

Funds in the Transportation Division are expected to remain stable, when comparing to FY 20 amounts. This will allow us to continue to provide transportation planning services to our local units of government.

The Neighborhood Stabilization Program, administered by GCMPC through the Community Development Program, continued to receive a small amount of program income from the sale of rehabilitated properties.

We are proposing a new program to buy rehabilitate and sell houses in additional parts of the County this upcoming year using program income.

Staff of the GCMPC focused on program development and delivery of CARES Act grants through the Community Development Program. Projects funded include such things as small business relief, rent and utility assistance and homelessness prevention.

Genesee County Commissioners passed a deficit budget for FY 21. They are working hard to come up with solutions to the deficit, however, the department may be impacted during the upcoming fiscal year.

Staff members under bargaining units Local 496-01, 496-00 and 916 have, all unions received a 2% pay increase during the year.

Staff will continue to promote shared services with the surrounding counties and the regional planning agency. We will continue to reach out to communities to help in planning activities.

GCMPC is expected to provide \$161,973 to the Central Service allocation costs for the County.

Contacting the Planning Commission's Financial Administration

This financial report is intended to provide our citizens, taxpayers, customers, and investors with a general overview of the Genesee County Metropolitan Planning Commission's finances and to show the Genesee County Metropolitan Planning Commission's accountability for the money it receives. If you have questions about this report or need additional information, please contact the Planning Commission Director-Coordinator, County of Genesee, 1101 Beach Street, Flint, Michigan 48502.

Genesee County Metropolitan Planning Commission
General Operating Fund Balance Sheet and Statement of Net Position
September 30, 2020

	General Operating Fund	Adjustments	Statement of Net Position
Assets			
Cash	\$ 784,266	\$ -	\$ 784,266
Accounts receivable	81,478	-	81,478
Prepaid expense	200	-	200
Due from other governmental units	224,546	-	224,546
	<u>1,090,490</u>	<u>-</u>	<u>1,090,490</u>
Deferred outflows of resources			
Related to defined benefit pension plan	-	164,365	164,365
Related to health benefits plan	-	275,727	275,727
	<u>-</u>	<u>440,092</u>	<u>440,092</u>
Total assets and deferred outflows of resources	<u>\$ 1,090,490</u>	<u>440,092</u>	<u>1,530,582</u>
Liabilities			
Accounts payable	\$ 73,060	-	73,060
Accrued wages and other payroll liabilities	89,714	-	89,714
Unearned revenue	9,984	-	9,984
Long-term liabilities:			
Net pension liability	-	1,748,891	1,748,891
Net OPEB liability	-	1,674,963	1,674,963
Compensated absences	-	68,419	68,419
	<u>172,758</u>	<u>3,492,273</u>	<u>3,665,031</u>
Deferred inflows of resources			
Related to defined benefit pension plan	-	340,740	340,740
Related to health benefits plan	-	322,897	322,897
Related to unavailable revenue	224,546	(224,546)	-
	<u>224,546</u>	<u>439,091</u>	<u>663,637</u>
Fund balance			
Nonspendable	200	(200)	-
Restricted for:			
Solid waste planning activities	315,736	(315,736)	-
Committed for:			
Contractual disallowances	165,000	(165,000)	-
Local match on grant	15,000	(15,000)	-
Technology upgrades	20,000	(20,000)	-
Assigned for:			
Compensated absences	68,419	(68,419)	-
Unassigned	108,831	(108,831)	-
	<u>693,186</u>	<u>(693,186)</u>	<u>-</u>
Total liabilities, deferred inflows and fund balance	<u>\$ 1,090,490</u>		
Net position:			
Restricted for:			
Solid waste planning activities		315,736	315,736
Unrestricted (deficit)		(3,113,822)	(3,113,822)
Total net position		<u>\$ (2,798,086)</u>	<u>\$ (2,798,086)</u>

The accompanying notes are an integral part of these financial statements.

Genesee County Metropolitan Planning Commission
General Operating Fund Revenues, Expenditures and
Changes in Fund Balance and Statement of Activities
For the Year Ended September 30, 2020

	General Operating Fund	Adjustments	Statement of Activities
Expenditures / Expenses			
Community and economic development:			
Community development and planning	\$ 1,792,008	\$ (980,918)	\$ 811,090
Solid waste program	371,893	-	371,893
Transportation planning	346,258	-	346,258
	<u>2,510,159</u>	<u>(980,918)</u>	<u>1,529,241</u>
Total expenditures / expenses			
Program revenue			
Charges for services	1,317,685	-	1,317,685
Operating grants and contributions	1,010,418	64,453	1,074,871
Interest revenue	276	-	276
	<u>2,328,379</u>	<u>64,453</u>	<u>2,392,832</u>
Total program revenue			
Net (expense) revenue			<u>863,591</u>
Total revenue	<u>2,328,379</u>		
Net change in fund balance / net position	(181,780)	<u>1,045,371</u>	863,591
Fund balance / net position - beginning of year	<u>874,966</u>	<u>(4,536,643)</u>	<u>(3,661,677)</u>
Fund balance / net position - end of year	<u>\$ 693,186</u>	<u>\$ (3,491,272)</u>	<u>\$ (2,798,086)</u>

The accompanying notes are an integral part of these financial statements.

Genesee County Metropolitan Planning Commission

Notes to Financial Statements

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The *Genesee County Metropolitan Planning Commission* (the “*Planning Commission*”) was created in 1963 and has full direct authority conferred by statute over the planning fund and its information gathering and planning programs.

The accounting policies adopted by the *Planning Commission* conform to accounting principles generally accepted in the United States of America (U.S. GAAP) as applied to governments.

Reporting Entity

The *Planning Commission* is considered a fund of Genesee County’s governmental operation. As such, these financial statements present only the *Genesee County’s Metropolitan Planning Commission Fund* and do not purport to, and do not, present fairly the financial position of Genesee County, Michigan, as of September 30, 2020 and the changes in financial position for the year ended in conformity with U.S. GAAP. Industry standards require the County to include the financial activities of the *Planning Commission* in the County’s Annual Financial Report. The Annual Financial Report of Genesee County is available for public inspection at the Governmental Center located at 1101 Beach Street, Flint, Michigan 48502.

Fund Accounting

For external financial reporting purposes, the *Planning Commission* accounts for its three (3) distinct programs (activities) within one (1) General Operating Fund.

Basis of Accounting

The government-wide financial statements (Statement of Net Position and the Statement of Activities) are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund (General Operating Fund) financial statements (Balance Sheet and Statement of Revenues, Expenditures and Changes in Fund Balance) are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the *Planning Commission* considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are generally recorded when a liability is incurred, as under accrual accounting. However, expenditures related to compensated absences are not expected to be paid in the current year are recorded only when payment is due.

Genesee County Metropolitan Planning Commission

Notes to Financial Statements

State and Federal revenue, County appropriation, charges for services and licenses and permits associated with the current fiscal period are all considered susceptible to accrual and so have been recognized as revenues of the current fiscal period, provided that the cash is received within 60 days of year-end. All other revenue items are considered to be measurable and available only when cash is received.

Short-term Inter-governmental Receivables / Payables

During the course of operations, numerous transactions for goods provided or services rendered occur between the *Planning Commission*, other governments and other funds of Genesee County. These receivables and payables are classified as “Due to or from Other Governmental Units” or “Due to or from Other County Funds” on the Balance Sheet / Statement of Net Position.

Indirect Costs

The *Planning Commission* utilizes a cost allocation plan to charge costs to related grants by activity. Actual indirect cost and fringe benefit rates for the 2020 fiscal year were 103.27% and 78.17% respectively. The indirect cost plan submitted and approved by the Michigan Department of Transportation for the 2020 fiscal year included indirect cost and fringe benefit rates of 88.60% and 86.80% respectively.

Use of Estimates

The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

Assets, Liabilities, Deferred Outflows / Inflows of Resources and Net Position or Equity

Deposits

Cash is considered to be cash on hand and cash invested in the County’s pooled cash account.

Receivables and Payables

All receivables and payables are reported at their gross value and, where appropriate, are reduced by the estimated portion that is expected to be uncollectible.

Capital Assets

Capital assets, which include office furniture and equipment, are reported in the government-wide statements. Capital assets are defined by the *Planning Commission* as assets with an initial, individual cost ranging from \$1,500 for equipment to \$100,000 for infrastructure and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Donated capital assets are recorded at estimated fair market value at the date donated.

Genesee County Metropolitan Planning Commission

Notes to Financial Statements

Capital assets are recorded as capital expenditures at the time of purchase in the fund financial statements and are subsequently capitalized on the government-wide statements through an adjustment to the governmental fund (General Operating Fund) column.

Depreciation is recorded over the estimated useful lives of the assets, using the straight-line method as follows:

Office furniture and equipment	3-5 years
--------------------------------	-----------

Unearned Revenue

Governmental funds report unearned revenue in connection with resources that have been received but not yet earned. The balance reported in unearned revenue consists of fees collected in advance of the subsequent fiscal year.

Compensated Absences

In accordance with the union contract and policies adopted by the *Planning Commission*, individual employees have a vested right upon termination of employment to receive compensation for accumulated vacation and compensatory time under conditions specified in the contract / policies. Employees are compensated for 100% of their vested vacation and compensatory time upon termination for any reason.

Vacation and compensatory time payable is reported in the General Operating Fund only for matured amounts, for example, as a result of employee resignations and retirements. The remaining portion is recorded as an adjustment to the fund financial statements which results in the government-wide statements including both short and long-term portions of this liability. The *Planning Commission* allows employees to accumulate vacation time in varying amounts, depending on time of service and other factors.

Deferred Outflows of Resources

In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense) until then. The *Planning Commission* has two items that qualify for reporting in this category, which is the deferred outflows of resources related to the defined benefit pension plan and the postemployment health insurance plan. The deferred outflows of resources related to the defined benefit pension plan and the postemployment health insurance plan are reported in the financial statements.

Deferred Inflows of Resources

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until then. The *Planning Commission* has three items that qualify

Genesee County Metropolitan Planning Commission

Notes to Financial Statements

for reporting in this category, which is the deferred inflows of resources related to the defined benefit pension plan, the postemployment health insurance plan and unavailable revenue. The deferred inflows of resources related to the defined benefit pension plan and the postemployment health insurance plan are reported in the government-wide financial statements. The deferred inflows of resources related to unavailable revenues are only reported in the fund financial statements.

Fund Equity

In the fund financial statements, governmental funds report fund balance in the following categories:

Non-spendable – assets that are not available in a spendable form.

Restricted – amounts that are legally imposed or otherwise required by external parties to be used for a specific purpose.

Committed – amounts constrained on use imposed by the *Planning Commission's* highest level of decision-making, its Board of Commissioners. A fund balance commitment may be established, modified or rescinded by a resolution of the Board of Commissioners.

Assigned – amounts intended to be used for specific purposes, as determined by the Board of Commissioners or the Director - Coordinator. The Board of Commissioners has granted the Director - Coordinator the authority to assign funds.

Unassigned – all other resources; the remaining fund balances after non-spendable, restrictions, commitments and assignments.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the *Planning Commission's* policy is to consider restricted funds expended first.

When an expenditure is incurred for purposes for which committed, assigned or unassigned amounts could be used, the *Planning Commission's* policy is to consider funds to be expended in the following order: 1) committed, 2) assigned 3) unassigned.

Genesee County Metropolitan Planning Commission

Notes to Financial Statements

NOTE B – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

Explanation of differences between the governmental fund statements and the government-wide Statement of Net Position (Page 9):

Fund balance - General Operating Fund \$ 693,186

Amounts reported for *governmental activities* in the Statement of Net Position are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the fund.

Add – office furniture and equipment	103,890
Deduct - accumulated depreciation	(103,890)

Certain pension and OPEB-related amounts such as the liability and deferred amounts are not due and payable in the current period or do not represent current financial resources and therefore are not reported in the fund financial statements

Net pension liability	(1,748,891)
Net OPEB liability	(1,674,963)
Deferred outflows of resources related to the net pension liability	164,365
Deferred outflows of resources related to net OPEB liability	275,727
Deferred inflows of resources related to the net pension liability	(340,740)
Deferred inflows of resources related to the net OPEB liability	(322,897)
Deferred inflows of resources related to unavailable revenue	224,546

Long-term accrued compensated absences are not due and payable in the current period and therefore are not reported in the General Operating Fund

	<u>(68,419)</u>
--	-----------------

Net position (deficit) of governmental activities \$ (2,798,086)

Genesee County Metropolitan Planning Commission

Notes to Financial Statements

Explanation of differences between the governmental fund Statement of Revenues, Expenditures and Changes in Fund Balances and the government-wide Statement of Activities (Page 10):

Change in fund balance - General Operating Fund \$ (181,780)

Amounts reported for *governmental activities* in the Statement of Activities are different because:

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Deduct – depreciation expense	(2,853)
Deduct – loss on the disposal of capital assets	(952)

Changes in the net pension and OPEB liability and deferred outflows/inflows related to the pension and health benefits plans do not use or provide current financial resources, and therefore, are not reported in the fund financial statements.

Change in deferred outflows of resources – pension and OPEB	(139,862)
Change in deferred inflows of resources – pension and OPEB	36,718
Change in deferred inflows of resources – unavailable revenue	64,453
Change in net pension liability	428,907
Change in net OPEB liability	663,448

The change in the accrued compensated absences is reported as an expense in the Statement of Activities but does not require the use of current financial resources and therefore is not reported as an expenditure in the General Operating Fund.

	<u>(4,488)</u>
Change in net position of governmental activities	<u>\$ 863,591</u>

Genesee County Metropolitan Planning Commission

Notes to Financial Statements

NOTE C – DETAILED NOTES ON SELECT ACCOUNTS AND TRANSACTION CLASSES

Deposits

At year-end the carrying amounts of the *Planning Commission's* deposits were as follows:

	<u>Carrying Amount</u>
Government-wide Financial Statement Captions	
Cash	<u>\$ 784,266</u>
Notes to Financial Statements	
Cash with County Treasurer	\$ 784,072
Cash on hand	<u>194</u>
Total	<u>\$ 784,266</u>

This entire balance is considered to be deposits for disclosure purposes.

Deposit and Investment Risk

State statutes authorize the *Planning Commission* to invest in obligations of the U.S. Treasury and U.S. agencies, deposit agreements with federally insured financial institutions maintaining an office located within the State of Michigan, high grade commercial paper, repurchase obligations of the U.S. Government and U.S. agencies, banker's acceptances of U.S. banks and mutual funds comprised of the above authorized investments.

As a fund of Genesee County, the *Planning Commission* is subject to the investment policy adopted by Genesee County. The investment policy adopted by the Genesee County Board of Commissioners in accordance with Public Act 196 of 1977 has authorized investments as allowed under State statutory authority as listed above.

The *Planning Commission* did not hold any investments during the year or at year-end.

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the *Planning Commission's* deposits may not be returned. State law does not require and the *Planning Commission* does not have a policy for deposit custodial credit risk. The amount of federal depository insurance for the cash on hand with the County Treasurer is determined for the County as a whole but cannot be separately identified for the *Planning Commission*.

Genesee County Metropolitan Planning Commission

Notes to Financial Statements

Capital Assets

Capital asset activity for the year was as follows:

	Beginning Balance	Additions	Disposals	Ending Balance
Capital assets being depreciated				
Office furniture and equipment	\$ 122,913	\$ -	\$ (19,023)	\$ 103,890
Less accumulated depreciation				
Office furniture and equipment	(119,108)	(2,853)	18,071	(103,890)
Total net capital assets	\$ 3,805	\$ (2,853)	\$ (952)	\$ -

Depreciation expense was charged to the *Planning Commission* programs as follows:

Community Development and Planning \$ 2,853

Accrued Compensated Absences

Accrued compensated absence activity for the year was as follows:

	Beginning Balance	Increases	(Decreases)	Ending Balance	Due Within One Year
Accrued compensated absences	\$ 63,931	\$ 46,020	\$ (41,532)	\$ 68,419	\$ -

In accordance with the labor agreement with the *Planning Commission*, individual employees have a vested right upon termination of employment to receive compensation for accumulated vacation under formulas and conditions specified in the contracts. The dollar amounts of these vested rights have been accrued in the government-wide statements at year-end.

NOTE D - OTHER INFORMATION

Defined Benefit Pension Plan

The *Planning Commission* participates in the defined benefit pension plan as established by Genesee County and is administered by the Genesee County Employees Retirement System (GCERS). The GCERS is a contributory agent multiple-employer defined benefit pension plan.

Genesee County Metropolitan Planning Commission

Notes to Financial Statements

The plan covers employees who are paid by a GCERS employer more than 50% of all compensation received by them for personal services, unless they are a member of the defined contribution plan. Exemptions to the 50% rule include the County Board of Commissioners and Judges and County Juvenile Officers who are paid partially by the County and partially by the State. All new-hire General County, Genesee Health System, District Library and City of Mt. Morris employees may only join the defined contribution plan.

The GCERS was organized pursuant to Section 12a of Act 156, Public Acts of 1851 (MSA 5.33(I); MCLA 46.12(a) as amended, State of Michigan. The GCERS was established by ordinance in 1946, beginning with the General Unit and the County Road Commission. The GCERS is regulated under the Genesee County Employees' Retirement System Ordinance, the sections of which have been approved by the Genesee County Board of Commissioners.

Planning Commission employees, along with other County employees are required to deposit from 7% to 11% of all monetary compensation, including overtime. Deposits are accumulated in individual accounts for each member remaining in service. If a member leaves service, he / she may withdraw his / her accumulated contribution together with the interest credited to his / her account. All employers that participate in the GCERS allow vested members to elect a deferred annuity providing a lifetime benefit. The requirements for regular retirement varies by bargaining group from a 20 to 25 year anniversary date of employment; or age 60 with a minimum of 8 to 15 years of service. Full retirement benefits vary by bargaining unit. Benefit computations also vary, but generally are computed at final average compensation times the sum of 2.4% or 2.5% based upon the contract for the first 25 years of service. The GCERS issues a separate financial report and it can be obtained from the Retirement Services Administrator at the County's Administration Office, 1101 Beach Street, Flint, Michigan 48502.

The GCERS employers are required to make adequate contributions to fund the retirement allowances provided by the System. The contribution rates are determined by an annual actuarial valuation based on certain assumptions along with consideration of members contributions and assumed investment income. The annual required contribution for the *Planning Commission* is not reported separately by GCERS.

The *Planning Commission* currently has two (2) active employees that participate in this plan.

Additional disclosures and supplementary information required by GASB Statement No. 68 have not been separately determined for the *Planning Commission*, those disclosures for the Plan are available in the separately issued financial statements of Genesee County.

Genesee County Metropolitan Planning Commission

Notes to Financial Statements

Defined Contribution Plan

The County offers and the *Planning Commission* participates in a defined contribution pension plan as an alternative to the defined benefit pension plan. All new hire *Planning Commission* employees may only participate in the defined contribution plan. The International City Managers Association (ICMA) administers the plan and the County Board of Commissioners has authority over the plan provisions and contribution requirements. *Planning Commission* employees are eligible to participate in this plan, if not participating in the Defined Benefit Plan.

The County is required to contribute 8% or 10% of eligible employees' annual covered payroll and employees are required to contribute 3%, 5% or 7% of covered payroll. Employees are vested after five (5) years of service. The annual required contribution for the *Planning Commission* is not reported separately by ICMA.

The *Planning Commission* currently has sixteen (16) active employees that participate in this plan.

Contingencies and Commitments

The *Planning Commission* participates in a number of federally assisted grant programs. These programs are subject to program compliance audits. The compliance audit reports for the current year have not yet been accepted by the grantor. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be reasonably determined. However, the *Planning Commission* Board of Commissioners has committed \$165,000 of fund balance for any potential disallowed costs.

Risk Management

The *Planning Commission* is exposed to various risks of loss related to torts, theft of, damage to and destruction of assets, errors and omissions, injuries to employees and natural disasters. The *Planning Commission*, through Genesee County, maintains commercial insurance covering each of these risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the *Planning Commission*. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years.

Health Benefits Plan and Trust

Genesee County and the *Planning Commission* provide other postemployment benefits (medical, optical, dental and life insurance) to County and *Planning Commission* retirees who meet eligibility requirements. These benefits are offered through a single-employer defined benefit plan administered by the Genesee County Retirees Healthcare Plan and Trust Board of Trustees. The benefits are provided under collective bargaining agreements to union employees and by resolution of the County Board of Commissioners for employees not covered under collective bargaining agreements.

Genesee County Metropolitan Planning Commission

Notes to Financial Statements

During 2003, the County established the Genesee County Retirees Healthcare Plan and Trust for the purpose of providing postemployment health insurance benefits adopted by the County or approved by collective bargaining agreements. The plan constitutes a “Voluntary Employee’s Beneficiary Association” (VEBA) under section 501(c)(9) of the Internal Revenue Code of 1986. All employees hired on or after 3/23/2011 are not eligible for retiree health care. Such employees will be provided with a retiree health care notional account to which the County will contribute \$50 per pay.

During the year, the *Planning Commission* contributed \$121,298 to the VEBA. Employees contribute between 1% and 3% of their pre-tax compensation for the funding of the postemployment health care benefits. The amount of the Planning Commission’s liability and assets available for benefits were not separately reported in the Plan valuation.

Additional disclosures and supplementary information required by GASB Statement No. 75 have not been separately determined for the *Planning Commission*, those disclosures for the Plan are available in the separately issued financial statements of Genesee County.

Federal Award Expenditures / Single Audit

During the year, the *Planning Commission* recorded federal revenue in the amount of \$539,159 however, federal award expenditures were only \$635,998. The difference results from the *Planning Commission* recording deferred inflows of resources for proceeds from grants that are not received within 60 days of each fiscal year-end. The change in the balance of deferred inflows of resources from unavailable revenue results in the balance of federal revenue to be different than the amount of federal award expenditures for the year. The *Planning Commission* would be subject to single audit requirements if \$750,000 or more in federal awards was expended during the year. The *Planning Commission’s* federal award expenditures were less than \$750,000; therefore, a single audit was not required.



Genesee County Metropolitan Planning Commission
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual - General Operating Fund
For the Year Ended September 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Over (Under) Budget</u>
Revenues				
Charges for services	\$ 1,339,097	\$ 1,900,570	\$ 1,312,345	\$ (588,225)
Licenses and permits	6,500	6,500	5,340	(1,160)
Federal sources	1,129,088	1,129,088	539,159	(589,929)
Local sources	480,258	480,258	471,259	(8,999)
Interest revenue	-	-	276	276
	<u>2,954,943</u>	<u>3,516,416</u>	<u>2,328,379</u>	<u>(1,188,037)</u>
Total revenues				
Expenditures				
Personnel services	1,255,315	1,468,449	975,878	(492,571)
Fringe benefits	745,629	1,104,719	762,820	(341,899)
Consulting services	636,485	462,451	32,810	(429,641)
Other services	309,750	497,284	335,641	(161,643)
Travel and conferences	5,200	5,200	-	(5,200)
Supplies and office costs	36,800	33,300	12,561	(20,739)
Rent and other County department costs	269,579	269,579	390,449	120,870
	<u>3,258,758</u>	<u>3,840,982</u>	<u>2,510,159</u>	<u>(1,330,823)</u>
Total expenditures				
Net change in fund balance	(303,815)	(324,566)	(181,780)	142,786
Fund Balance - Beginning of year	<u>874,966</u>	<u>874,966</u>	<u>874,966</u>	<u>-</u>
Fund Balance - End of year	<u>\$ 571,151</u>	<u>\$ 550,400</u>	<u>\$ 693,186</u>	<u>\$ 142,786</u>

Genesee County Metropolitan Planning Commission

Notes to Required Supplementary Information

Budgets and Budgetary Accounting

The *Planning Commission's* procedures for establishing budgetary data reflected in the financial statements are as follows:

Prior to September 30th, the Director - Coordinator of the *Planning Commission* prepares a proposed operating budget for the fiscal year commencing the following October 1st using data submitted by the administrative staff. The operating budget includes proposed expenditures and resources to finance them. The budget is approved by the County Board of Commissioners and legally enacted on a line item basis.

The original budget is amended, if needed, during the year in compliance with State laws. The budget to actual expenditures in the financial statements represent the final budgeted expenditures, as amended by the *Planning Commission*. Budget appropriations lapse at year-end.

Genesee County Metropolitan Planning Commission
Balance Sheet - by Program
September 30, 2020
(with comparative total amounts as of September 30, 2019)

	General Operations	Solid Waste	Transportation Planning Grant	Total	
				2020	2019
Assets					
Cash	\$ 670,326	\$ 293,005	\$ (179,065)	\$ 784,266	\$ 716,563
Accounts receivable	-	81,478	-	81,478	91,876
Prepaid expense	-	200	-	200	-
Due from employees	-	-	-	-	344
Due from other governmental units	-	-	224,546	224,546	213,375
Due from Genesee County Community Development Fund	-	-	-	-	143,148
Total assets	<u>\$ 670,326</u>	<u>\$ 374,683</u>	<u>\$ 45,481</u>	<u>\$ 1,090,490</u>	<u>\$ 1,165,306</u>
Liabilities					
Accounts payable	\$ 1,744	\$ 43,947	\$ 27,369	\$ 73,060	\$ 53,080
Accrued wages and payroll liabilities	66,786	4,816	18,112	89,714	72,723
Unearned revenue	-	9,984	-	9,984	4,444
Total liabilities	<u>68,530</u>	<u>58,747</u>	<u>45,481</u>	<u>172,758</u>	<u>130,247</u>
Deferred inflows of resources					
Related to unavailable revenues	-	-	224,546	224,546	160,093
Fund balances					
Nonspendable	-	200	-	200	-
Restricted for:					
Solid waste planning activities	-	315,736	-	315,736	501,983
Committed for:					
Contractual disallowances	165,000	-	-	165,000	165,000
Local match on grant	15,000	-	-	15,000	15,000
Technology upgrades	20,000	-	-	20,000	20,000
Assigned for:					
Compensated absences	68,419	-	-	68,419	63,931
Unassigned (deficit)	<u>333,377</u>	<u>-</u>	<u>(224,546)</u>	<u>108,831</u>	<u>109,052</u>
Total fund balances	<u>601,796</u>	<u>315,936</u>	<u>(224,546)</u>	<u>693,186</u>	<u>874,966</u>
Total liabilities, deferred inflows and fund balances	<u>\$ 670,326</u>	<u>\$ 374,683</u>	<u>\$ 45,481</u>	<u>\$ 1,090,490</u>	<u>\$ 1,165,306</u>

Genesee County Metropolitan Planning Commission
Schedule of Revenues, Expenditures and Changes in Fund Balance -
by Program
For the Year Ended September 30, 2020
(with comparative total amounts for the year ended September 30, 2019)

	General Operations	Solid Waste	Transportation Planning Grant	Total	
				2020	2019
Revenues					
Federal sources:					
FHWA	\$ 478	\$ -	\$ 498,725	\$ 499,203	\$ 847,991
Rideshare	-	-	39,956	39,956	52,026
Total federal sources	478	-	538,681	539,159	900,017
Local sources:					
County appropriations	449,343	-	-	449,343	484,234
Miscellaneous	16,863	-	5,053	21,916	27,931
Total local sources	466,206	-	5,053	471,259	512,165
Charges for services	955,931	290,655	65,759	1,312,345	1,389,994
Interest revenue	-	276	-	276	-
Licenses and permits	-	5,340	-	5,340	6,580
Total revenues	1,422,615	296,271	609,493	2,328,379	2,808,756
Expenditures					
Personnel services	721,648	49,000	205,230	975,878	949,387
Fringe benefits	645,088	18,036	99,696	762,820	794,486
Consulting services	388	-	32,422	32,810	66,912
Other services	22,701	304,050	8,890	335,641	203,845
Travel and conferences	-	-	-	-	1,133
Supplies and office costs	11,734	807	20	12,561	24,697
Rent and other County department costs	390,449	-	-	390,449	435,112
Total expenditures	1,792,008	371,893	346,258	2,510,159	2,475,572
Revenues over (under) expenditures	(369,393)	(75,622)	263,235	(181,780)	333,184
Other Financing Sources (Uses)					
Transfers in	547,608	-	109,017	656,625	679,510
Transfers (out)	(109,017)	(110,425)	(437,183)	(656,625)	(679,510)
Total other financing sources (uses)	438,591	(110,425)	(328,166)	-	-
Net change in fund balances	69,198	(186,047)	(64,931)	(181,780)	333,184
Fund Balance (deficit)- Beginning of year	532,598	501,983	(159,615)	874,966	541,782
Fund Balance (deficit) - End of year	\$ 601,796	\$ 315,936	\$ (224,546)	\$ 693,186	\$ 874,966

Genesee County Metropolitan Planning Commission

Planning Grants

Schedule of Revenues and Expenditures -

Grantor Approved Budget and Actual

For the Year Ended September 30, 2020

	<u>Grantor Approved Budget</u>	<u>Actual</u>	<u>Over (Under) Budget</u>
Revenues			
FHWA	\$ 1,016,817	\$ 514,410	\$ (502,407)
Local contribution (MTA match)	16,665	5,053	(11,612)
CMAQ	112,271	85,505	(26,766)
County Appropriation	<u>282,272</u>	<u>109,016</u>	<u>(173,256)</u>
Total revenues	<u>\$ 1,428,025</u>	<u>\$ 713,984</u>	<u>\$ (714,041)</u>
Expenditures	<u>\$ 1,428,025</u>	<u>\$ 713,984</u>	<u>\$ (714,041)</u>

Genesee County Metropolitan Planning Commission
Planning Grants
Schedule of Expenditures by Grant Source
For the Year Ended September 30, 2020

	<u>FHWA</u>	<u>CMAQ</u>	<u>County Appropriation</u>	<u>MTA Match</u>	<u>Total</u>
Personnel services	\$ 133,013	\$ 23,223	\$ 29,495	\$ -	\$ 185,731
Fringe benefits	103,976	18,154	23,056	-	145,186
Consulting services	26,536	-	832	5,053	32,421
Contracted services	5,222	588	1,158	-	6,968
Supplies	925	810	205	-	1,940
Indirect costs	<u>244,738</u>	<u>42,730</u>	<u>54,270</u>	<u>-</u>	<u>341,738</u>
Total expenditures	<u>\$ 514,410</u>	<u>\$ 85,505</u>	<u>\$ 109,016</u>	<u>\$ 5,053</u>	<u>\$ 713,984</u>



SMITH & KLACZKIEWICZ, PC
CERTIFIED PUBLIC ACCOUNTANTS

THOMAS J. SMITH, CPA
(989)751-1167

ROBERT R. KLACZKIEWICZ, CPA
(989)751-3064

A VETERAN OWNED BUSINESS

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED
ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH *GOVERNMENT AUDITING STANDARDS***

To the Board of Commissioners
Genesee County Metropolitan Planning Commission
Flint, Michigan

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and the major fund of the ***Genesee County Metropolitan Planning Commission***, a fund of Genesee County, Michigan, as of and for the year ended September 30, 2020, and the related notes to the financial statements, which collectively comprise the ***Genesee County Metropolitan Planning Commission's*** basic financial statements, and have issued our report thereon dated February 22, 2021.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the ***Genesee County Metropolitan Planning Commission's*** internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the ***Genesee County Metropolitan Planning Commission's*** internal control. Accordingly, we do not express an opinion on the effectiveness of the ***Genesee County Metropolitan Planning Commission's*** internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the *Genesee County Metropolitan Planning Commission's* financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Smith + Klauszewicz PC

Saginaw, Michigan

February 22, 2021



MEMORANDUM

TO: Members of the Genesee County Metropolitan Planning Commission

FROM: Cody Roblyer, Planning Specialist

DATE: March 2, 2021

SUBJECT: **FPR-01-21-01; GCCARD, 2021-2022 Head Start and Early Head Start Grant**

I. TYPE AND PURPOSE

The Genesee County Community Action Resource Department (GCCARD) is applying for federal assistance to expand the operation of the Head Start and Early Head Start Programs for the 2021-2022 school year. GCCARD is requesting federal funding in the amount of \$9,927,944 from the Health and Human Services Administration for Children and Families (HHS/ACF), with a local match of \$2,481,986 for a total project cost of \$12,409,930.

II. POPULATION TO BE SERVED

The project service area includes the following Out-County school districts: Atherton, Bendle, Bentley, Clio, Davison, Fenton, Flushing, Genesee, Grand Blanc, Kearsley, Lakeville, Lake Fenton, Linden, Montrose, Mt. Morris, Swartz Creek, and Westwood Heights. The program will serve a total of 759 families that are in high need communities. The poverty rate for children under five years in the service area ranges from 51% to 69%. The programs provide services and community resources to pregnant mothers and children from birth to age three and children age three to kindergarten entry.

III. RELATIONSHIP TO EXISTING PLANS AND POLICIES

GCCARD has continually operated the Head Start program for over 50 years. Both the Head Start and Early Head Start programs have strong community resources to assist families in attaining their goals and helping children begin Kindergarten ready to succeed. The programs provide services related to nutrition, mental health, social services, and family engagement activities.

GCMPC has previously endorsed the Genesee Intermediate School District (GISD) Head Start and Early Head Start programs. GISD operates the Head Start program in the Carman-Ainsworth and Flint school districts, which are not served by the GCCARD program. GCCARD and GISD work together to discuss grant opportunities and ensure that services are not being duplicated in Genesee County.

IV. PROGRAM DESCRIPTION

Services provided through the Head Start program operate full day, Monday through Thursday, full year, a minimum of 7.5 hours per day and a home-based option. The classroom option provides ample opportunities for young children to progress in areas established by the program's school readiness goals. Implementation of full school day programming is proposed program-wide to better meet the needs of working families and those furthering their education. Through the home-based option, a visitor goes to the home and works with the parent and child together, giving the parent ideas on activities to support their child's growth and development. Through the home-based option, twice monthly the child and parent go to a center for socializing, group activities, and parent education opportunities.

The Early Head Start child development center-based model operates full day, Monday through Thursday, full year, a minimum of 7.5 hours per day. Each classroom has 8 infants and toddlers with a childcare teacher for every four children. The curricula used are the Creative Curriculum for the center-based option. Partners for a Healthy Baby for Pregnant Mothers and Parents as Teachers are used for the home-based program, while the Creative Curriculum Gold Assessment is used for both models. In the home-based model, there are home visits to each family once per week emphasizing the importance of early development of literacy and numeracy skills. Home visits also focus on developmentally appropriate interactions between young children and adults. Twice per month, mother and child are involved in play groups, socializing experiences, and parent education opportunities.

V. RELATIONSHIP OF PROJECT TO PRIOR OR CURRENT GCMPC ACTIONS

GCCARD has continually operated the Head Start program for over 50 years. Both the Head Start and Early Head Start programs have strong community resources to assist families in attaining their goals and helping children begin school ready to succeed. The programs provide services related to nutrition, mental health, social services, and family engagement activities.

GCMPC has endorsed the GCCARD application for federal assistance regarding the Head Start program every year since 1973, as well as the Early Head Start program since 1997.

VI. ASSESSMENT ON PREVIOUSLY AWARDED GRANTS

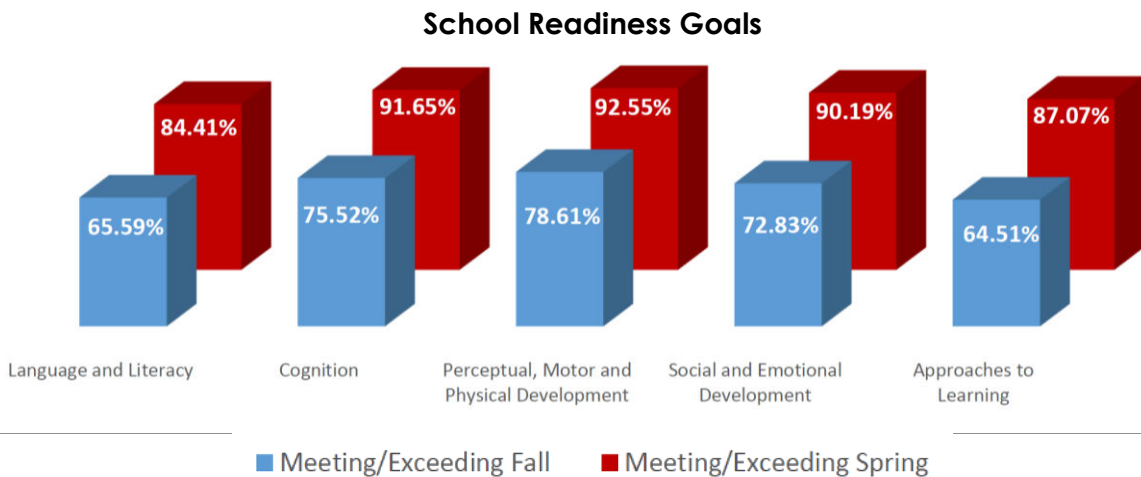
At the March 3, 2020 meeting, the GCMPC unanimously voted for \$11,882,141 in project support, of which \$2,376,428 is a local match, to continue operating the Head Start and Early Head Start Programs for the 2019-2020 school year.

Data analysis of the 2019-2020 program year shows families were supported in making progress in obtaining family and personal goals, health needs of children, and progress towards school readiness goals. The following information displays specific statistics regarding services provided to children and families during the previous program year:

Funded Enrollment	863
Actual Enrollment	1,158
Families Served	992

Of the Children Enrolled

- 96% Obtained complete physicals
- 92% Obtained dental exams/dental care
- Head Start had an average monthly attendance of 100%
- Early Head Start had an average monthly attendance of 99%
- Early Head Start Expansion had an average monthly attendance of 96%



VII. STAFF ANALYSIS

The Head Start and Early Head Start programs assist parents and expectant mothers in fulfilling their roles and provide a holistic approach to family development. These coordinated support services allow parents to reach and sustain self-sufficiency, as well as assist children in beginning school with a strong numeracy and literacy background. Those enrolled will be provided comprehensive health, educational, social and parental involvement opportunities through a planned program of experience and active participation.

Both programs are designed to provide critical services to the targeted population without duplicating pre-school programs currently provided by other federally funded agencies in the County. GCCARD works with a coordinating council in this effort, ensuring an orderly recruitment and enrollment process so that specific funding requirements are met. Additionally, GCCARD optimizes program services by utilizing area medical and educational facilities, community resources, and by coordinating with other agencies.

VIII. STAFF RECOMMENDATION

Staff recommends that the Genesee County Metropolitan Planning Commission, under authority of the State of Michigan Federal Project Review System, enacted under Executive Order No. 12372, consider at its meeting of March 2, 2021, and

endorse the project described as FPR-01-21-01; GCCARD, 2021-2022 Head Start and Early Head Start Grant for the following reasons:

1. The proposed program provides critical educational, health, and social services for targeted pre-school children and their families.
2. The proposed program will continue, but not duplicate services already provided in Genesee County.

Link to entire FPR application:

<http://gcmprc.org/wp-content/uploads/2021/02/GCCARD-2021-2022-Head-Start-EHS-docs-for-web-1.pdf>



MEMORANDUM

TO: Members of the Genesee County Metropolitan Planning Commission

FROM: Anthony Kelly, Planner

DATE: March 2, 2021

SUBJECT: **FOS-01-21-01; Davison Township, Kermit and Sherry Koester – Application For Farmland Agreement**

I. LEGISLATIVE BASIS FOR GCMPC REVIEW

Part 361 of the Natural Resources and Environmental Protection Act, 1994 Act 451 as amended, more commonly known as P.A. 116, enacted in 1974, establishes the right of a landowner, if all qualifications are met, to enter into a temporary restrictive agreement where the owner and the state agree to jointly hold the right to develop a parcel of farmland. This covenant is an agreement to not develop the property except as specifically stated within the agreement. The covenant runs with the land and is for a jointly agreed upon length of time (at least 10 years). Upon receipt of an application, the local governing body has 45 days to approve or reject the application. Within this 45-day period, the local governing body must seek comment from a number of bodies including “the county or regional planning commission”. Any comment received is strictly advisory as “these reviewing agencies do not have an approval or rejection power over the application”.

II. STAFF ANALYSIS

The request for comment from the Genesee County Metropolitan Planning Commission was received within the required 45-day period starting at the onset of application.

The parcel is located in Davison Township, T-7N, R-8E, Section 25, 05-25-300-008. The parcel measures 40 acres according to the assessor’s description, of which 87% is used for agriculture. The 5 acres not being used for agriculture are swamp or woodland. The parcel is located between Atherton Road to the north, Bristol Road to the south, Washburn Road to the east, and Henderson Road to the west. The PA 116 agreement is designed to ensure that these parcels remain in an agricultural livestock enterprise for 35 years to ensure that the land is not developed in a non-agricultural use.

The Davison Township Existing Land Use Map, updated in 2018, designates the parcel as Agricultural. The surrounding parcels are also designated as Agricultural. According to the Davison Township Master Plan, in regard to agriculture, “The

objective is to retain, wherever possible, prime agricultural lands in the Township by protecting them from urban development through the concentration of urban growth."

The existing Davison Township Zoning Map designates the parcel as being under RA (Residential Agricultural). The parcels to the north, south, east, and west have the same designation, except that the parcels to the north, east and south are part of a Recreation Conservation.

The Future Land Use Map of Davison Township intends for this parcel to be in the Agriculture land category. The surrounding parcel are also in the Agriculture land category with Recreation Conservation to the north, east and south.

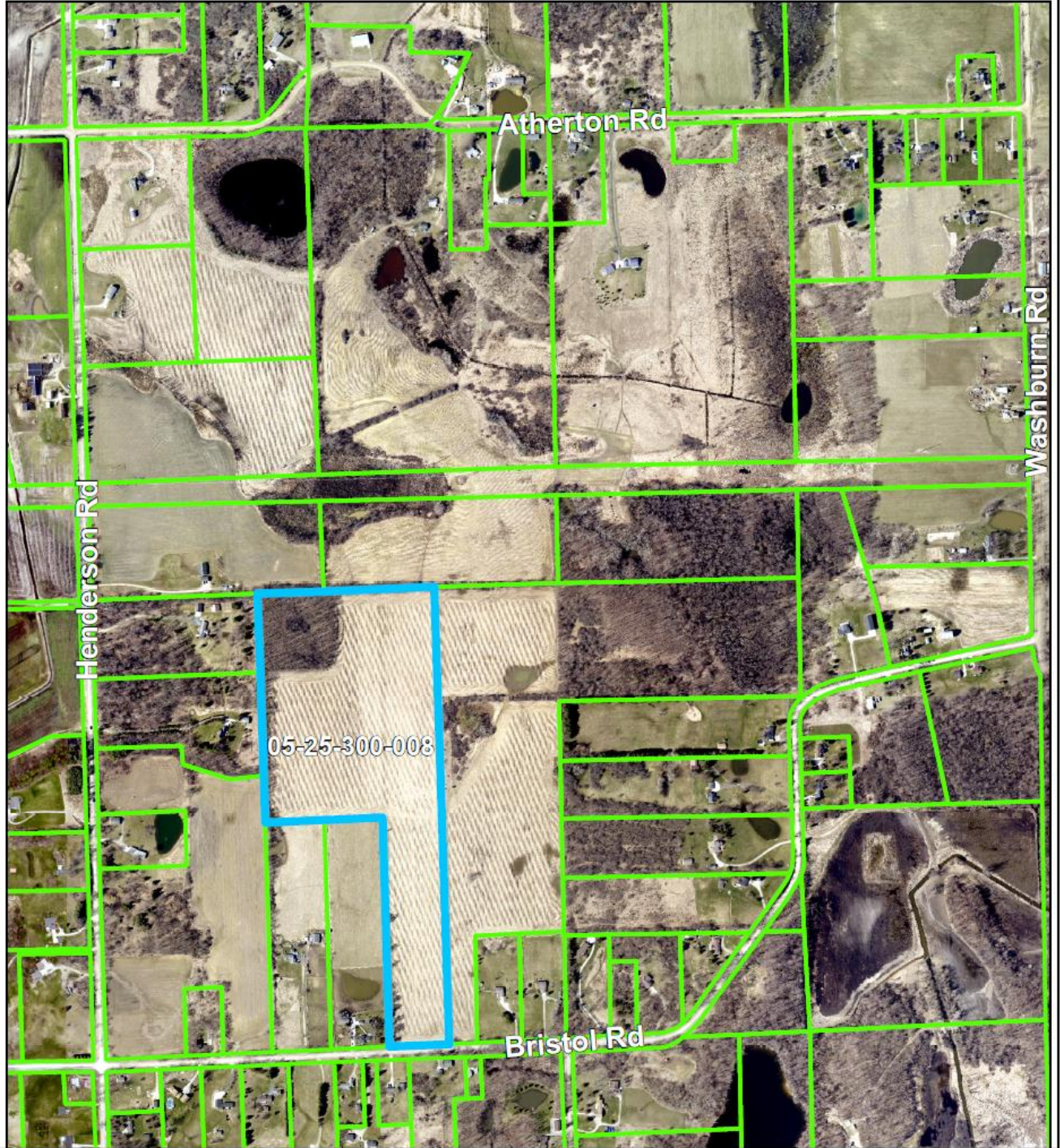
III. STAFF RECOMMENDATION

Pursuant to the provisions of Public Act 116, staff recommends that the Genesee County Metropolitan Planning Commission submit the following comments to Davison Township regarding FOS-01-21-01:

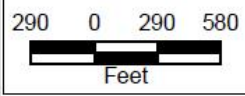
1. Based on the initial review, this application for Farmland Agreement is eligible for the Farmland and Open Space Preservation Program. The parcel does meet the criteria of being 40 acres or larger in size and a minimum of 51% of the land is agriculturally active.
2. Preservation of farmland addresses the County's Call that, "special attention should be given to farmland and open spaces", as stated in GCMPC's A Changing Landscape: 2006 Land Use Analysis & Trends. According to the Genesee: Our County, Our Future plan, there are 800 active farming operations throughout Genesee County, which complements this manufacturing and services dominant economy.
3. The enrollment of this parcel in P.A. 116 is consistent with the current local planning and Future Land Use Map for Davison Township.

IV. MAP OF PARCEL

Please see the following page for a map of parcel #05-25-300-008.



PA116 Review Case No. 01-21-01



- Site Location - 40 Acres
- Parcels

Existing Land Use - 2018 Imagery

Parcel information contained on the map is intended to serve as a representation of property records maintained by the Equalization Department and may or may not reflect actual parcel geometry.

Davison Twp

UNIT OF GOVERNMENT
05-25

SECTION NUMBER

DATE
Jan. 25, 2021

DATE

1 OF 1

MAP NUMBER



GENESEE COUNTY
METROPOLITAN PLANNING
COMMISSION

MEMORANDUM

TO: Members of the Genesee County Metropolitan Planning Commission

FROM: Anthony Kelly, Planner

DATE: March 2, 2021

SUBJECT: FOS-01-21-02; Davison Township, Kermit and Sherry Koester – Application For Farmland Agreement

I. LEGISLATIVE BASIS FOR GCMPC REVIEW

Part 361 of the Natural Resources and Environmental Protection Act, 1994 Act 451 as amended, more commonly known as P.A. 116, enacted in 1974, establishes the right of a landowner, if all qualifications are met, to enter into a temporary restrictive agreement where the owner and the state agree to jointly hold the right to develop a parcel of farmland. This covenant is an agreement to not develop the property except as specifically stated within the agreement. The covenant runs with the land and is for a jointly agreed upon length of time (at least 10 years). Upon receipt of an application, the local governing body has 45 days to approve or reject the application. Within this 45-day period, the local governing body must seek comment from a number of bodies including "the county or regional planning commission". Any comment received is strictly advisory as "these reviewing agencies do not have an approval or rejection power over the application".

II. STAFF ANALYSIS

The request for comment from the Genesee County Metropolitan Planning Commission was received within the required 45-day period starting at the onset of application.

The Parcel is located in Davison Township, T-7N, R-8E, Section 35, 05-35-100-005. The parcel measures 40 acres according to the assessor's description, of which 90% is used for agriculture. The 4 acres not being used for agriculture are swamp or woodland. The parcel is located between Bristol Road to the north, Maple Road to the south, Henderson Road to the east, and State Road to the west. The PA 116 agreement is designed to ensure that these parcels remain in an agricultural livestock enterprise for 35 years to ensure that the land is not developed in a non-agricultural use.

The Davison Township Existing Land Use Map, updated in 2018, designates the parcel as Agricultural. The surrounding parcels are also designated as Agricultural. According to the Davison Township Master Plan in regard to agriculture, "The

objective is to retain, wherever possible, prime agricultural lands in the Township by protecting them from urban development through the concentration of urban growth."

The existing Davison Township Zoning Map designates the parcel as being under RA (Residential Agricultural). The adjacent parcels to the north, south, east, and west have the same designation.

The Future Land Use Map of Davison Township intends for this parcel to be in the Agriculture land category. The surrounding parcels are also in the Agriculture land category.

The 60 acres located in the southeast portion of parcel 05-35-100-005 are already protected under PA 116.

III. STAFF RECOMMENDATION

Pursuant to the provisions of Public Act 116, staff recommends that the Genesee County Metropolitan Planning Commission submit the following comments to Davison Township regarding FOS-01-21-02:

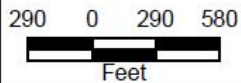
1. Based on the initial review, this application for Farmland Agreement is eligible for the Farmland and Open Space Preservation Program. The parcel does meet the criteria of being 40 acres or larger in size and a minimum of 51% of the land is agriculturally active.
2. Preservation of farmland addresses the County's Call that, "special attention should be given to farmland and open spaces", as stated in GCMPC's A Changing Landscape: 2006 Land Use Analysis & Trends. According to the Genesee: Our County, Our Future plan, there are 800 active farming operations throughout Genesee County, which complements this manufacturing and services dominant economy.
3. The enrollment of this parcel in P.A. 116 is consistent with the current local planning and Future Land Use Map for Davison Township.

IV. MAP OF PARCEL

Please see the following page for a map of parcel #05-35-100-005.



PA116 Review Case No. 01-21-02



- Site Location - 40 Acres of 100 Acres
- Parcels

Existing Land Use - 2018 Imagery

Parcel information contained on the map is intended to serve as a representation of property records maintained by the Equalization Department and may or may not reflect actual parcel geometry.

Davison Twp

UNIT OF GOVERNMENT
05-35
SECTION NUMBER

Jan. 25, 2021
DATE

1 OF 1
MAP NUMBER

**GENESEE COUNTY METROPOLITAN PLANNING COMMISSION
CHECK DISBURSEMENT VOUCHER
March 2, 2021**

AT&T	Telephone (Feb)	86.58	10298277
JP Morgan Chase	Website Services / Survey Monkey Fees / Laptop Desk Stand / 2 Cameras / 2 SD Memory Cards	1,548.33	10298208
Michigan Association of Planning	Advertisement for Planner and Seasonal Intern Positions	150.00	10298319
MLive	Advertising	398.43	10298321
Mass Transportation Authority	Pass Through Funding for Transit Studies and Survey	22,785.12	10297565
Rowe Professional Services	FY 2021 Roundabout Study	10,798.65	10298330
S&V Records Management, LLC.	Storage Fees (Jan)	9.75	10298332
		<u>\$35,776.86</u>	

EXHIBIT I

**GENESEE COUNTY METROPOLITAN PLANNING COMMISSION
BALANCE SHEET
For October 1, 2020 to January 31, 2021**

<u>ASSETS</u>	<u>PLANNING</u>	<u>(RESTRICTED) SOLID WASTE</u>
Cash	\$395,077	\$328,444
Imprest Cash	\$200	\$0
Cash on Hand	-	\$0
Accounts Receivable	\$0	\$3,784
Due from Employees	\$0	\$0
Due from Other Governmental Units (Exhibit II, below)	\$176,496	\$0
Prepaid Expenses	\$0	\$0
TOTAL ASSETS	<u><u>\$571,773</u></u>	<u><u>\$332,228</u></u>
<u>LIABILITIES</u>		
Vouchers Payable	\$23,232	\$0
Net Pay	\$0	\$0
Deferred Revenue	\$2,349	\$3,784
TOTAL LIABILITIES	<u><u>\$25,581</u></u>	<u><u>\$3,784</u></u>
<u>RESERVES, AND FUND BALANCE</u>		
Committed for Tech Upgrades	\$20,000	\$0
Committed-Contractual Disallowances	\$165,000	\$0
Committed-Contribution to Title IV	\$15,000	\$0
Assigned-Compensated Absences	\$68,419	\$0
Fund Balance, October 1, 2020	\$108,831	315,936
Excess Revenue Over Expenditures	168,941.60	\$12,507
Fund Balance, January 31, 2021	<u>\$546,192</u>	<u>\$328,443</u>
TOTAL LIABILITIES, RESERVES, AND FUND BALANCE	<u><u>\$571,773</u></u>	<u><u>\$332,227</u></u>

EXHIBIT II

**GENESEE COUNTY METROPOLITAN PLANNING COMMISSION
Due From Other Governmental Units
For October 1, 2020 to January 31, 2021**

<u>Due from Other Governmental Units</u>	<u>PLANNING</u>	<u>(RESTRICTED) SOLID WASTE</u>
Due from Community Development	\$0	\$0
Due from the Federal Gov't FTA	\$0	\$0
Due from the Federal Gov't FHWA	\$151,939	\$0
Due from the Federal Gov't Rideshare	\$7,110	\$0
Due from GLS Region V	\$17,447	\$0
Total Due from Other Governmental Units	<u><u>\$176,496</u></u>	<u><u>\$0</u></u>

EXHIBIT III

GENESEE COUNTY METROPOLITAN PLANNING COMMISSION
Statement of Revenue and Expenditures
For October 1, 2020 to January 31, 2021

REVENUE (Exhibit IV)		\$866,751
EXPENDITURES (Exhibit V):		
Personnel Services	\$324,188	
Fringe Benefits	\$190,660	
Consulting Services	\$33,730	
Contracted Services	\$7,018	
Other Services	\$2,288	
Travel	\$0	
Supplies and Office Costs	\$2,634	
Rent and other County department co:	\$106,936	
Transfers Out	\$17,847	
TOTAL EXPENDITURES		\$685,302
EXCESS REVENUE OVER/-UNDER EXPENDITURES		<u>\$181,449</u>

EXHIBIT IV

GENESEE COUNTY METROPOLITAN PLANNING COMMISSION
Revenue Budget Variance Report
For October 1, 2020 to January 31, 2021

<u>Account Number</u>	<u>Revenue</u>	<u>Total Budget</u>	<u>Y-T-D Budget</u>	<u>Y-T-D Actual</u>	<u>Variance</u>
483.000	Solid Waste Permit Fees	6,500	2,167	6,560	4,393
539.000	State Revenue	10,000	3,333	-	(3,333)
504.000	Community Development	571,711	190,570	143,748	(46,822)
523.000	Federal Revenue-FHWA	1,034,624	344,875	321,605	(23,270)
525.000	Rideshare	112,271	37,424	52,659	15,235
699.000	Transfer In	687,262	229,087	17,847	(211,241)
674.003	County Appropriation	318,392	106,131	79,598	(26,533)
674.029	Local Contribution	158,986	52,995	70	(52,925)
618.000	Solid Waste Ordinance Fees	375,000	125,000	43,808	(81,192)
622.001	Inspection Fees	6,476	2,159	6,650	4,491
645.012	Indirect Revenue	563,184	187,728	143,671	(44,057)
669.007	Interest Earned Revenue			32	32
679.001	Region V	90,306	30,102	50,503	20,401
	Total Revenue Budget	<u>\$3,934,712</u>	<u>\$1,311,571</u>	<u>866,751</u>	<u>(444,820)</u>

GENESEE COUNTY METROPOLITAN PLANNING COMMISSION
Statement of Expenditures: Actual vs. Budget
For October 1, 2020 to January 31, 2021

EXHIBIT V

Account Number	Account Name	Budget YTD FY 2019	Expenditures YTD 2019	Budget YTD FY 2020	Expenditures YTD 2020	Budget YTD FY 2021	Expenditures YTD 2021	Variance YTD 2021	Expenditures As % of Total Budget
	Salary & Longevity	1,290,193	288,415	1,255,315	221,969	1,383,212	324,188	1,059,024	23
	Total Fringe Benefit	832,134	213,805	745,629	147,198	682,217	190,660	491,557	28
724.000	Other Fringes	175,435	0	0	0	0	0	-	0
702.000	Salary, Per Diem	4,000	0	0	0	0	0	-	0
754.000	Supplies, Office	21,200	3,723	23,250	1,353	12,025	2,289	9,736	19
851.000	Postage	8,650	666	5,550	207	2,000	345	1,655	17
980.000	Equipment	7,500	0	7,500	1,771	4,000	0	4,000	0
931.000	Repairs	0	0	500	0	500	0	500	0
956.002	Bank Service Charges	205	9	0	0	0	0	-	0
804.000	Consultants	794,121	22,569	636,285	0	694,894	33,730	661,164	5
835.001	Health Serv. Employees	200	0	200	55	500	62	438	12
801.044	Auditing	11,400	0	6,150	0	11,400	0	11,400	0
801.004	Service Contracts Gen.	29,871	588	21,300	588	17,750	4,938	12,812	28
850.000	Telephone	5,300	1,273	5,400	1,273	4,900	2,018	2,882	41
900.014	Advertising	27,800	1,238	10,200	1,238	8,900	403	8,497	5
872.006	Waste Collections	250,000	25,882	250,000	17,255	250,000	1,500	248,500	1
910.005	Training	15,300	6,786	8,050	4,524	3,900	0	3,900	0
915.000	Memberships	3,650	1,060	3,650	707	1,900	385	1,515	20
907.005	Validated Parking	0	0	1,500	0	850	0	850	0
872.027	Indirect Cost Expense	629,923	0	0	0	0	0	-	0
913.001	Travel	4,700	0	5,200	0	3,000	0	0	0
872.013	Specialty Waste expense			0		10,000			
899.000	Projects	10,200	0	2,985,679	566,005	0	0	-	0
	Subtotal: Controllable Cost	4,121,782	566,014	5,971,358	964,142	3,091,948	560,518	2,518,430	18
955.074	Transfers Out Other Fringe	1,524	0	1,209,443	0	18,873	1,868	17,005	10
955.075	Transfers Out, Indirect	1,695,621	0	3,500	80	804,110	15,979	788,131	2
957.004	Convenience Copier	3,500	80	15,000	2,007	1,500	0	1,500	0
957.005	Motor Pool Charges	15,000	3,010	18,568	0	10,000	2,669	7,331	27
958.009	Insurance, General	29,889	0	236,011	119,693	48,777	48,777	-	100
958.014	CSA	359,078	119,693	1,540,032	81,855	161,973	55,491	106,482	34
	Subtotal: Uncontrollable Costs	2,104,612	122,782	3,022,554	203,635	1,045,233	124,783	920,450	12
	GRAND TOTALS	\$6,226,394	\$688,796	\$8,993,912	\$1,167,777	\$4,137,181	\$685,302	3,438,879	17



MEMORANDUM

TO: Members of the Genesee County Metropolitan Planning Commission
FROM: Derek Bradshaw, Director-Coordinator
DATE: March 2, 2021
SUBJECT: Budget Transfer Requests

At this time, staff is requesting approval for the following budget adjustments. Below are descriptions of the transfers being requested.

- Increase Revenue from Inspection Fees by \$8,000
- Increase Supplies by \$3,000
- Increase Telephone by \$4,000
- Increase Auditing by \$1,000
- Increase Revenue from Region V by \$43,174.69
- Increase Federal Revenue-FHWA by \$40,297.43
- Increase Consultants by \$83,472.12
- Increase Revenue from Solid Waste Permit Fees by \$60
- Increase Interest Earned Revenue by \$500
- Decrease Revenue from Solid Waste Ordinance Fees by \$560

These changes are requested to better reflect the revenue and expenditure amounts to fully expend the grants.



MEMORANDUM

TO: Members of the Genesee County Metropolitan Planning Commission

FROM: Jason Nordberg, Division Manager
Genesee County Metropolitan Planning Commission

DATE: March 2, 2021

SUBJECT: 3-C Transportation Planning – February 2021 Status Report

Transportation Update

Staff held several meetings with Rowe, the Roundabout Study consultant, and local road agencies to continue to narrow down the listing of potential intersections for the study to 14 intersections. Staff will have an updated list to share at the March meeting.

GCMPC received notice from the Michigan Department of Transportation (MDOT) that Genesee County has received an additional \$2.64 million in federal COVID Relief Highway Infrastructure Program (HIP) funding for transportation projects to be administered through the GCMPC FY 2020-2023 Transportation Improvement Program (TIP). Genesee County typically receives about \$8.4 million in similar transportation funding annually. Staff is currently reviewing the TIP policies to administer these additional funds and will work with our transportation committees to award the funding.



MEMORANDUM

TO: Members of the Genesee County Metropolitan Planning Commission

FROM: Sheila Taylor, Division Manager
Environmental Program

DATE: March 2, 2021

SUBJECT: Environmental Program Update – February 2021 Status Report

Solid Waste Program

Staff is working in partnership with Green for Life Environmental (GFL) and Local 370 to hold a free freon appliance recycling program for Genesee County residents. Through this program, residents will be able to drop-off a variety of appliances, including freon containing appliances, during the months of June and July to GFL located on Bristol Road. GFL will store the freon containing appliances over the two-month period. At the beginning of August, GFL will bring the freon appliances to Local 370 on Thompson Road, where the freon will be removed through their apprentice training program. GFL will then pick up the appliances that had freon removed and recycle them. Staff is in the process of developing a Memorandum of Understanding (MOU) between the three agencies that will be submitted to the Board of Commissioners for approval.

Staff is collecting FY 2021 1st Quarter Waste Hauler, Transfer Station, and Landfill Reports from companies operating in Genesee County. These reports are required to be filled out per the Genesee County Solid Waste Ordinance. To date, \$70,001.00 in fees have been collected. Only one company has yet to send in their completed quarterly report. Staff will continue reaching out to the company.

Staff attended a virtual Michigan Recycling Coalition meeting on February 18th where agencies across the Bay Area/Thumb Region discussed and shared ideas about their current recycling programs. These meetings allow staff to collaborate and find out what other nearby communities are doing to enhance recycling opportunities for residents.



MEMORANDUM

TO: Members of the Genesee County Metropolitan Planning Commission

FROM: Sheila Taylor, Division Manager
Community Development Program

DATE: March 2, 2021

SUBJECT: **Community Development Program – February 2021 Status Report**

Community Development Block Grant Program (CDBG)

Staff is currently drafting the 2021 Action Plan which includes CDBG, ESG, and HOME projects and activities for program year 2021, and an explanation of how those activities will help achieve goals of the 2020-2024 Consolidated Plan. Environmental reviews are underway for proposed projects received during the 2021 ESG and HOME calls for projects. 2021 CDBG projects were previously reviewed and approved as part of the 2019-2021 CDBG Application process. The draft 2021 Action Plan will be presented to the Allocation Committee in March followed by a 30-day public comment period.

Emergency Shelter and Rental/Mortgage/Utility Assistance programs through the CARES Act continue to assist residents impacted by COVID-19. Rental Assistance funds are being distributed through three agencies: GCCARD, Catholic Charities, and Metro Community Development. Emergency Shelters are using the funding on essential supplies and building improvements that will help reduce the spread of the virus.

GCMPC continues to work with small businesses and restaurants, providing up to \$10,000 in assistance to those impacted by COVID-19 shutdowns. This funding is available through the CARES Act for businesses with low/moderate-income ownership. GCMPC awarded grants to 16 small businesses during the month of February. Staff anticipates another round of applications will be released for this program in the near future.

HOME Investment Partnerships Program (HOME)

Staff is performing the environmental reviews for new projects which will be included in the 2021 Action Plan. Habitat for Humanity continues construction on two new affordable homes on Rene Drive and Denise Drive in Vienna Township, after work was put on hold during Michigan's Stay at Home Order.

Home Improvement Program

During February, the Home Improvement Program completed one rehabilitation project that utilized \$11,596 in CDBG funds. The Home Improvement Program for Seniors completed three rehabilitation projects and expended \$61,373 in HOME Program funds.

Neighborhood Stabilization Program

An applicant for the listed NSP property in Mt. Morris Township has been selected and staff is working to finalize the sale. There is an additional NSP property in Mt. Morris Township that is almost ready to be listed.



MEMORANDUM

TO: Members of the Genesee County Metropolitan Planning Commission

FROM: Derek Bradshaw, Director-Coordinator

DATE: March 2, 2021

SUBJECT: Report of the Director-Coordinator – February 2021 Status Report

GLS Region V

The next GLS Region V Planning and Development Commission meeting is scheduled for March 23, 2021.

Genesee and Lapeer County Hazard Mitigation Plan

GCMPC staff is in the process of updating both the Genesee and Lapeer County Hazard Mitigation Plans. Currently, staff is incorporating data collected about the various hazards (e.g. tornadoes, flooding, structure fires, etc.) that have the potential to affect each county, as well as the information gathered through public and stakeholder involvement surveys. Staff has also worked with both the Genesee and Lapeer County Hazard Mitigation Committees to rank the severity of the many hazards that have the potential to occur in each county. This ranking process provided a prioritized list of hazards, based on each committee's input, that will also be incorporated into the updated Hazard Mitigation Plans. Next steps in the update process will include sending project request forms to local units of government, which will provide them with an opportunity to update staff on the status of past projects, as well as submit new hazard mitigation related projects for the next 5 - 10 years. These projects will be included in each plan as action strategies to help mitigate various hazards. Potential projects include back-up generators for public buildings, safe room construction, and infrastructure retrofitting.