

Finance Committee Meeting Minutes

September 13, 2023

Call to order at 6:02 PM by Steve Thorn

Pledge of Allegiance

Roll Call: Steve Thorn, Nina Schroeder, Kevin Maloney

Others present: Police Chief Joe Urso, Tammy Meyer, Fiscal Officer Maryann Fabian

Accept minutes from 8.9.2023 Finance Meeting

Nina request the second sentence in the first paragraph under discussion to read “If *she* should consolidate the general fund *for* service.”. Further down the paragraph she wants the sentence to read “Nina asked what profit *for contractual agreements* the police department gets.”. Kevin requested the sentence added “*This bill has not been paid yet.*”, in the discussion about the Benedetti payment.

❖ Kevin made a motion to approve as amended. Steve second. All ayes.

Steve asked the committee if the lengthy format of the minutes was useful. Kevin thought they were.

Financial Reports

Maryann went over the financial reports. Tammy started with the questions. She said in the Budget workshop we discussed increasing the chief’s wages, and she wanted to know why it wasn’t done. Maryann replied that at the workshop it was decided to keep the wages for 2023 the same and increase the 2024 wages, for the 2023 wages for the chief we would just move wages when it was needed. Tammy thought it should be changed now for the budget workshop. Next question was for Buchert Park, why hadn’t the increase in appropriations been made yet (Appropriation Ord 2023-23, Transfer Ord 2023-34). Maryann said she would look into it.

Maryann explained the override she made in the UAN for the \$7900 for the street fund, and the needed transfer from the general fund to streets, to increase the revenue. Tammy questions why we did not use Road and Bridge Fund for that. Maryann explained it was because the \$7900 came from the street fund. Tammy asked why the Benedetti payment was not taken out of the Road and Bridge Levy, and Maryann explained \$40,000 was used, and that was what council appropriated. All the other money that is appropriated in that account is for other projects. Tammy asked if there was a reason we needed to keep so much money in there for Franklin Street. Maryann explained that she used the money as it was appropriated. There is only \$30,000 that was not appropriated in the Road and Bridge. Maryann explained that she is frustrated because on one hand Tammy is saying we need to spend less money, because we are way over on appropriations than we are on estimated revenues, and on the other hand she states that each department head will need more money. Kevin said that at this time, there are so many moving targets that Maryann could “chase her tail”, and still would not be dead on the right numbers.

Tammy asked why the money was not on the appropriations for the new police vehicle when there was legislation approving the purchase of the vehicle. Maryann replied that the car had not been bought yet, and the money was not appropriated at this time, until we know the final costs.

Tammy asked if legislation was needed to pay the extra that Ryan had approved on the paving program. Maryann said no that she took it out of the service department operating costs.

Maryann talked about the \$7900 that was being transferred from the General Fund to the Street Fund. She had talked with the auditor about this, and the auditor felt that we should be able to pull from somewhere in the General Fund. We are so close in our General Fund, and the only line items with large dollars are salaries. Maryann asked the finance committee to see if they could fine a line item to pull this from. Steve Thorn said that the Village Administrator wages line was too high and we could take from there.

The committee talked about reading the Appropriation Status report, and it was decided that Maryann would email out the sheet that she had sent out earlier in the year with the explanations of what each section was on the report.

Tammy had asked why there was not a final appropriation for the new police vehicle. We do not have a final number for the car. When we get the total cost of the vehicle, and we have a number that we will be financing, then we can appropriate the rest.

Nina asked Tammy if all of her questions were answered. Tammy replied yes. Nina said that when Tammy and Maryann ask and answer questions it is not translating very well. She asked Tammy if she could incapsulate the objective of her questions, when she says streamline or simplify, what is Tammy thinking. Tammy replied that because we have so many moving parts, why did we not use all the money from Road and Bridge. Maryann replied it could have been because we did not know what was going on with the Mats Road bridge. Nina said that it sounded like Tammy wants a clearer and more decisive rationale where things are moving, so the committee, at ground level can understand truly where we are. Tammy replied, yes, that she also agrees with Kevin that we have to wait until the end of the year to see how everything hashes out. Tammy said that we can look at forecasting. How can we do a better forecast and have accurate numbers in front of us? Maryann said that when it comes to forecasting last year, it was almost impossible because the price of everything was crazy. That is why it is estimated resources, and appropriations. These are educated guesses. Tammy is trying to get the educated guess and know where the number came from. Nina asked if there are solutions or systems that Tammy would like to see in place. Tammy replied that to simplify the budget and not have it 10 pages would help. She would like to see all the electric in one fund. Maryann said that could not be done because some of them come out of special funds. She did say if the council wanted we could make one-line item for electric, but then it would not be separated for Parks. Maryann asked Nina to think about if the Parks Committee would want to know what we spent at the Parks for the water and electric. Tammy asked why do we have motor vehicles separate for the Chief and Service. Maryann said that the police should be separated because of the levy and the Chief and Ryan are in charge of their own budgets. The Chief said that vehicle and gas should be separated. Steve said that he went thru this with his own budget, and he simplified his budget. He found out that he over simplified, and is looking at all the details anyway. Maryann explained that each department head is in charge of their own budget and they would have a hard time if the budgets were combined. Each department head would have to know what the other one is doing, and it would be an additional burden on each of them. Maryann said that we could combine all the service department sub categories in the general fund, but if Parks Committee wanted to know what we spent on electric for the year, she could not run a report for that. Maryann would have to pull out each bill and calculate it. Tammy asked about combining all the service department wages to include Elena and Ryan. That should be done. Steve had said that each line item on the appropriation has a hierarchy, and it would be nice to see that. Maryann said she does wish it could be more of an outline format, but the software does not allow it.

Tammy said she would like line items that we do not use, like anything to do with Garrettsville or Hiram, removed. Maryann explained that there has to be a whole year with no action in that fund to be able to delete the line item. Maryann is still dealing with water and sewer account lines, because the employees that no longer work for the village were not zeroed out for sick time until this year. Some of these employees had left years ago and had account codes associated with them. Even though money did not come out, the account code was still being used. Therefore, she will have to deal with those line items for 2024.

Nina asked Maryann if she had concerns about the disparity between the revenue status and the appropriations. Maryann replied that her concern is that she does not want to see the village spend more than the revenue year after year, and does not want to deplete the carry over. But she understands that at this time the Service Department is catching up some items that were ignored when the village still had the water and sewer.

Maryann explained that she would like to get money invested, and she had talked to another municipality that invests money. They take the money that they have invested and borrow the money from it to buy equipment, and pay themselves back 3% as they make payments. This municipality has much more money than the village has, but it is something to think about. As we get into learning about how to invest we will be able to learn what we can and cannot do.

Nina asked about the Cleveland Wrap on the Bills of Resolution, it was over \$3000. Maryann said that these came in three separate invoices and that she should have caught it, because it did need Council approval. Nina asked what we could do in the future to make sure this did not happen. Maryann said she would be more diligent.

- ❖ Kevin made a motion to move to Council the Financial Reports. Nina second. All ayes.

Review of Finance Legislation

ORD 2023-37 AN ORDINANCE AMENDING SECTION 123.01 OF THE CODIFIED ORDINANCES OF THE VILLAGE OF MANTUA REGARDING POSTING OF LEGISLATION, AND DECLARING AN EMERGENCY. Maryann said that Michele had amended this ordinance to have the police lobby and the website for the posting of legislation,

ORD 2023-43 AN ORDINANCE AUTHORIZING A TRANSFER FROM THE GENERAL FUND #1000 TO THE STREET MAINTENANCE FUND #2011 AND DECLARING AN EMERGENCY. Maryann explained that if this was approved at Council, then she would write to the county auditor and increase the revenue in the Street Fund. Then the village would not be in violation of anything.

ORD 2023-44 A RESOLUTION ACCEPTING THE AMOUNTS AND RATES AS DETERMINED BY THE PORTAGE COUNTY BUDGET COMMISSION AND AUTHORIZING THE NECESSARY TAX LEVIES AND CERTIFYING THEM TO THE COUNTY AUDITOR. Maryann explained that most of the numbers we get from the auditor come from the village. The auditor only gives us the numbers for the property tax. In January these numbers will change. Steve asked why there was an October deadline. Maryann could not answer that question, it was a deadline the auditor has.

- ❖ Nina made a motion to move ORD 2023-37, ORD 2023-43 and ORD 2023-44 to council. Kevin second. All ayes.

Discussions

Nina asked when will we know what the last storm cost the village. Maryann replied that she should talk to Ryan because she is not aware if Ryan is separating the costs out.

Nina said that she had a lot of people ask her about the siren related to the storm. She asked if we were spending any money in relation to emergency measures or protocols. Maryann was not aware of anything. Chief Joe Urso said that the village does not own the siren. That is owned by the fire department. He had a meeting with the Fire Chief. The siren on Reservoir Drive will not be replaced. The discretion of when the siren should sound is now going back to the dispatchers. Nina asked if it was in writing when the responsibility was taken from the dispatchers and given to the fire department. Chief Urso said that there is a memorandum in 2011 when Chief Buchert was chief.

Nina said that she is confused about the extra curriculums the police participate in, they are wearing uniforms and driving cars and they look like they are representing the village as police officers. Should we have a discussion on how much money is spent, or the legality, or the protocol, to have some one look and act like a police officer at these events? Maryann asked Nina if she meant is the village liable and Nina replied yes. The chief asked for an example. Kevin wanted to know who was making an issue of it. The Chief said that whenever they are providing security they have to be in uniform. Nina said she is trying to differentiate when they are working for the village and when they are working privately. Steve said that you could not tell by looking at them, but he thought that was okay. Michele Stuck would be the best resource for knowledge of liability. Nina asked why they would not just make a contract with the village to have police security instead of paying private. The Chief said they would have to pay for all the fringe benefits. Nina said she was under the impression from the mayor that there was some removal of jurisdiction and authority because of the third party pay, but the police officers are working in their official capacity. Maryann said that they are working in their official capacity as a police officer not as a police officer for the village.

Steve said that he thought it was best to save the discussion on investments for next month.

Adjournment

- ❖ Steve made a motion to adjourn at 7:47 PM. Nina second. All ayes.