FINANCE AND ECONOMIC DEVELOPMENT COMMITTEE

JANUARY 11, 2022

The meeting was called to order at 5:30 p.m. by Chairperson Mark Weber. Committee members present were Mark Weber, Tim McCarthy, and Jonathan Smith. Also present were Bridgette Kabat, City Administrator, Amber Rathburn, Finance Director, Khayla Trego, Deputy Finance Director, and Steve Bronder, Income Tax Commissioner.

APPROVAL OF PRIOR MONTH'S MINUTES

There being no objections, the minutes of the December 21, 2021 meeting were approved 3-0.

DISCUSSION OF FOOD TRUCK FEES

Rick Ruffner owns several businesses, including O-Deer Diner, and while he does not want to ban food trucks, he wants to see more fair competition in terms of the food truck fees. There was much discussion between Mr. Ruffner, the Committee members, and Administration. Mr. Weber stated that he does not necessarily disagree and that he is in favor of looking into this matter further. Mr. Bronder stated that a letter of good standing from the Tax Commissioner is necessary in order to be eligible for a food truck permit each year. Mr. Smith suggested the possibility of two different food truck fees, a lower fee for Perrysburg businesses and a higher one for non-Perrysburg businesses. Mr. McCarthy does not want to run food trucks out of Perrysburg if the fees were to be too high. He thinks that we should look into the cost to the City for the permitting process, to help the City determine a fair fee. Mr. Weber wants to do what it takes to keep Perrysburg's small businesses operating and possibly revisit the rules about food trucks being allowed to set up in front of a restaurant.

ESTABLISHMENT OF STATE AND FEDERAL GRANT FUNDS

Ms. Rathburn stated that they would like to establish two grant funds, one being for federal and one for state. She also stated that recently she spoke with the Law Director, who felt that we already has sufficient authorization to set up these funds, from a 2019 Ordinance passed by City Council and in the Ohio Revised Code. There is no action needed on this matter, however she wanted to make the Committee aware of what this was about, since it was on the agenda.

ESTABLISHMENT OF SPECIAL REVENUE FUND

City employees are paid every other week, meaning that there are typically twenty-six pay periods in a year. Ms. Rathburn stated, however, that every eleven years there are actually twenty-seven. The next year this will occur is 2031. She would like to divide this out over the next ten years, saving one tenth of it every year, so that we wouldn't take a big hit in the budget in that one year. This new fund would also be used to set aside funds to pay for employee payouts of unused sick, vacation and compensatory time, paid when employees retire or resign. Ms. Rathburn would like this matter to be an emergency measure so it can be presented in the amended budget. The Committee agreed 3-0 to recommend this to City Council.

AUTHORIZATION OF EXPENDITURE OF FUNDS FOR PUBLIC PURPOSE

Ms. Rathburn stated that this is a housekeeping measure and is to document what the Auditor of State and Attorney General require. The Attorney General opinion states that "Coffee, meals, refreshments, and other amenities are fringe benefits which may properly be provided by units of local government to their employees as a form of compensation, if authorized by the officer or body having the power to fix compensation of such employees." Mr. Smith was curious how often this is utilized. Ms. Kabat answered that on an annual basis the only time this is done on a large scale is for the boxed lunches for all employees around Christmas time. Mr. Smith's only concern is something like this being abused, but Ms. Rathburn will be monitoring expenditures to be sure that is not the case. Mr. Smith wanted to know about the possibility of the City earning credit card rewards or cash back. Ms. Rathburn stated that with the new software, she wants to begin paying more invoices electronically, and possibly with credit cards, which those rewards would then be credited to the general fund. The Committee agreed 3-0 to recommend this to City Council.

AMENDING GENERAL FUND RESERVE FUND POLICY

This allows the City to move five percent of general fund revenue every year into a reserve fund. The target balance is currently fifteen percent of the prior year's expenses. After looking at this, Ms. Rathburn recommends and prefers that we would change the policy to be three months of the prior year's General Fund expenses, allowing us to get through a complete quarter of the year, if something were to happen. The Committee agreed 3-0 to recommend this to City Council.

UPDATING CODE LANGUAGE TO BE GENDER NEUTRAL

This is to update code language to be gender neutral, using "they" or "them", instead of "he" or "she." The Committee agreed 3-0 to recommend this to City Council.

TRANSFERRING DEEDS TO CEMETERY

In 2002 the Fort Meigs cemetery purchased the property adjacent it, and took out a loan through the Township. The loan has been paid off for three years and the land needs to be transferred back to the cemetery's name. The Committee agreed 3-0 to recommend this to City Council.

QUARTERLY INCOME TAX REVIEW

Mr. Bronder stated that we ended 2021 with $21.8 million in income tax collections for the year. We are up 9.4% from calendar year 2020. He stated that we were seeing increases across the board for all three account types: individual, net profit, and withholdings. Mr. Bronder added that he is cautions and budgeting for $21 million in 2022. There are still many unknowns regarding tax revenue, including implications of the Covid pandemic and business that have employees working from home.

FINANCE DIRECTOR'S REPORT

Ms. Rathburn reviewed expenditures over $5,000.00, as well as health insurance funding, with the Committee members.

OTHER BUSINESS

Ms. Rathburn stated that back in December, the Police Department received $363,603.82 for equitable sharing funds from the federal government. This is forfeiture money they received due to being involved in investigations. The budget was already passed when we received these funds. Ms. Kabat added that unfortunately these funds cannot be used on items that were already budgeted for. Chief Jones has requested that these funds be appropriated for equipment and training. The Committee agreed 3-0 to recommend this to City Council.

Mr. Weber would really like to see August added to the Wednesday afternoons at Woodland that already happen for the months of June and July. Ms. Kabat stated that there is a proposal that would be in the amended budget for the month of August actually, as long as the Mayor gives his blessing to forward it to City Council.

There being no further business, the meeting adjourned at 6:42 p.m.

Respectfully submitted,

Mark Weber, Chairperson
Finance & Economic Development Committee

Next meeting: Tuesday, February 8, 2022 at 5:30 p.m.