

CITY OF TWINSBURG, OHIO

Finance Committee Meeting

Tuesday, September 28, 2021

6:00 PM

Meeting Called to Order: Mr. Scaffide called meeting to order at 6:00 PM

Roll Call: Mr. Scaffide, Mr. Furey, Mr. Barr, Mrs. Walker, Ms. Labbe, Mrs. Stauffer, Mr. Bellan, Ms. Buccigross, Mayor Yates, Mr. Maistros. Also Present: Members of Capital Improvement Board and Fred Bissell

2. Audience Participation: None

3. Approval of August 24, 2021 Finance Committee Minutes: Mr. Barr motioned to approve the 08/24/2021 meeting minutes. Motion was seconded. Minutes were approved unanimously as submitted.

4. Presentation of Recommended Capital Improvement Items for 2022 Appropriation Year from the Capital Improvement Board:

Capital:

- \$2,695,000 in original requests were presented to and reviewed by the Capital Improvement Board.
- \$2,046,500 of these requests are being recommended to the Finance Committee for consideration.
- Safety Service Capital now has a dedicated revenue source through the new Police and Fire Levy – Fund that will be set up later this year.
- Enterprise Fund requests are budgeted to their respective funds.
- 2021 approved Capital items totaled \$1,673,365.
- It is noted that the Cemetery Software request for \$10,000 was not approved. The need for this will be addressed in-house via Excel Program.
- The Fire Department is researching the possibility of requesting two Med Units next year.
- The CIB and Fred Bissell shared the various issues with current vehicles and reasons for the replacement requests and possible options moving forward

Infrastructure:

- \$4,052,000 in original requests were presented to and reviewed by the Capital Improvement Board.
- The entirety of these requests are being recommended to the Finance Committee for consideration. An additional \$200,000 in resurfacing for White Oak/Birchwood was added for a total of \$4,252,000.
- 2021 approved Infrastructure items totaled \$1,460,000.

2022 Appropriations Notes:

- Capital and Infrastructure changes may need to be made based on Revenue estimates for 2022.
- The City continues to discuss Return to Work plans with local businesses and the potential impact on Income Tax Collections. We are keeping a close eye on this as it proceeds. At this time, it does not look favorable to the City. This will have a multi-year impact on the City.
- Any updates to CIB recommended items will be discussed at future Finance Committee meeting as the 2022 Temporary Appropriations progress continues.
- 2022 Capital and Infrastructure items are increased from 2021, but are also funded in a larger variety of ways vs. prior year requests.

5. 2020 Comprehensive Annual Financial Report and Single Audit:

- This has been released and the City has received clean opinions. No findings or comments were reported for the year ending December 31, 2020. This is an enhanced audit done when the City spends over \$750,000 in Federal awards.
- Sarah referenced the Financial Health Indicators chart:
 - The Yellow Indicator for 2020 is the decline in General Fund Income Tax Revenues. Income taxes have grown in 2021, however collections are still down from 2019. Return to Work plans for local businesses may have a significant impact on collections.
 - The Black Indicator is related to General Fund Property Tax Revenue – Twinsburg has none.

6. American Rescue Plan Discussion:

- The allowed uses for the American Rescue Plan uses that have been discussed at previous Finance Committee include: Revenue Loss Replacement, Investments in Infrastructure, COVID-19 or Negative Economic Impact, and Premium Pay for Essential Workers.
- The City has received the first of two deposits in the amount of \$987,593 and a new fund has been established.

Prior Year Relief Funding- Total Funding \$3,181,992.31

- \$1,181,898.35 Total funding used for Police, Fire and Dispatch wage and pension costs
- \$421,051.00 for COVID-19 related expenses and projects including: PPE, Small Business Grants, Touchless Bathroom Upgrades, Multi-Agency Computer Aided Dispatch, CPR machines, Cleaning supplies, Thermal Temperature Kiosks.
- \$22,374.72 unspent from other projects will be used to cover costs related to the Touchless Bathroom Upgrades upon Committee approval.

Potential Uses for Discussion-

- *Vaccine Incentive Program for City Employees:* Full time or Permanent Part Time employees who have worked a minimum of 1,000 hours in 2021 and must be a current employee in good standing as of February 28, 2022. The incentive potentially paid out in March 2022 in the amount of \$250 per employee in association with the Wellness Incentive Program. An estimated 175 full time and 25 part time employees would be eligible. The estimated cost of the program: For 75% participation = \$37,500; For 100% participation = \$50,000.
- *Outreach to Community for Vaccines:* The program details to be determined. Estimated cost of program is \$50,000. Some potential ideas are Fire Department participation, Communication Office (Robo Calls, mailings, Social Media), Lottery Committee members shared and discussed varying opinions and conceivable options for the vaccine incentive program.
- *Hazard Pay for Eligible Full Time Employees:* Eligible requirements are active Full Time employees who are in good standing on November 1, 2021. This is a flat amount of \$1,250 per FT employee (\$218,750 estimated in salary and wage cost). In order for all current FT employees to be eligible, this program would need to be run outside of the ARPA allowed uses unless exceptions are provided and approved. Revenue replacement options would be used to offset governmental expenses. Committee members communicated and discussed varying opinions regarding the Hazard Pay bucket and its potential uses.
- *Water Utility- Infrastructure:* The Waterline portions of the Dooridge Project is estimated at \$385,000. The total cost of the Dooridge Project is \$1.54 million and includes Road, Water Line, Sewer Line and Storm Sewer Line Reconstruction and Improvement.
- *Revenue Replacement:* The remaining \$502,593 would be slated for Revenue Replacement. It would offset government service expenses. The City would run the Hazard Pay Program in the amount of \$218,750 plus any applicable pension contribution.

7. Comments/Questions: All discussions and considerations for the American Rescue Plan funds will continue and be further deliberated and reviewed at the next finance committee meeting.

8. Miscellaneous: None at this time.

9. Next Meeting Date: October 26, 2021 at 5:30 PM

10. Adjournment: Mr. Scaffide adjourned meeting.