

# City of Rossford Ohio

## Finance and Insurance Committee

Meeting Minutes: April 26, 2021 @ 5:45 pm

Attendees: Robert Ruse, Larry Oberdorf, Bob Densic, Allyson Murray, Gina Schell, Todd Audet

### Agenda:

1. Review of Credit Card Invoices
  - a. No concerns on current charges
  - b. It was noted several cards had a \$25 annual program fee charged. This is due to lack of charged uses below minimum levels. Finance Director Schell will cancel a few cards that are not being used.
2. Month end Summary: February and March
  - a. See attached report.
  - b. General Fund reserve currently is at 9.4 months which will help our bond rating
  - c. Overall income tax trends are increasing.
3. 2021 Budget Update
  - a. This will be submitted in late May or early June for council review and approval following completion of the state audit and the Comprehensive Annual Financial Report (CAFR)
4. Health Insurance: Form Fire target date
  - a. Target issue date is early June with 1-2 weeks for responses. The higher the participation rate from City employees the better options and rates quotes we will receive. The City Administrator Murray has discussed this with every department head and will again urge full participation once we are close to the start.
  - b. The results are good for 90 days.
  - c. Negotiations are targeted to start in August/September with the Police Patrol Union first followed by Fire.
  - d. Councilman Densic asked about the pattern of losing younger patrol officers to other municipalities based on pay. Can we look to offer a benefit "purse" that can be spent on different package levels and pay any balance in the form of a direct cash benefit? City Administrator Murray will discuss this with legal.
5. Annex Building funding
  - a. The Administration team presented a PowerPoint presentation on the plans for the Mark G. Zuchowski Annex. They noted additional funding needs of \$270K.
    - i. Councilman Densic noted other costs that still need to be included such as construction contingency, fixtures, furnishings and equipment, and other owner costs.
    - ii. Councilman Ruse questioned if the approximate total investment of \$400K or more was the best use of taxpayer funds.
    - iii. City Administrator Murray recommended transferring budgeted items from Capital Improvements
      1. \$100K was originally budget for the project
      2. \$100K was budgeted for a new salt barn. Engineering Director Audet said he was working with the EPA to find a solution to storm water runoff from the current salt structure. Funding for those improvements could come from the Storm Water Fund.

3. \$150K was budgeted for road improvements. Current and planned expenses include the Pavement Management Program efforts by Mannik and Smith, and the reconstruction of Wales Road on the council agenda. This totals approximately \$100K of committed expenses.
    4. With the other expenses for the proposed improvements to the Annex and the requested funding reallocations there is a shortfall that will need to be addressed.
  6. American Rescue Plan
    - a. As passed by Congress, Rossford will receive approximately \$1.286M. The first installment (half) will be in late May/early June with the balance one year later.
    - b. The Ohio Office of Management and Budget will be holding a webinar (4/29) to offer better guidance on eligible expenses and other criteria. Finance Director Schell and Councilman Densic will attend.
  7. Auditor of State
    - a. The City of Rossford has not had a state conducted audit for 15 years. Four state auditors have been conducting a forensic audit to re-establish past activity in their database. They are not quite halfway through. Finance Director Schell has been providing them all requested information which has consumed a considerable amount of time and effort.
    - b. The auditors anticipate completing their work in May with a report to be provided after.
  8. Chamber of Commerce: Request for Resolution on USPS mail sorting
    - a. The Chamber is requesting support from local municipalities to request the US Postal Service consider reinstating mail sorting at the Toledo Post Office. Businesses and other organizations have noted a delay in mail routing.
    - b. The Committee agrees with this request and will so recommend to Council.

Meeting adjourned at 6:45 pm.

Next meeting: May 23, 2021



SUMMARY OF CASH BASIS FINANCIAL REPORTS  
as of March 31, 2021, inclusive of February 28, 2021

**GENERAL FUND:**

General Fund revenues started the year 2021 -18% behind 2020. As of March 31, 2021, General Fund revenues are 25% ahead of revenues collected in March of 2020. Factors contributing to the increase are "Other local taxes" which includes our first semiannual apportionment real estate taxes received, higher ambulance services receipts and income taxes collected are 37% higher than what was collected in March of 2020. Income tax collection in February 2021 was 46% higher than what was collected in February of 2020.

Expenditures ended at 16% higher compared to 2020. The increase is attributable to 100% higher administration expenses, transfers out of the General Fund and an increase in utilities.

**SPECIAL REVENUE FUNDS:**

State Highway Improvement – expenses increased due to the purchase of salt and cold fill – which is normal at this time of the year.

Street Construction & Maintenance – expenses increased 60% compared to March 2020 due to the repair of a Public Works vehicle.

Enforcement & Education – revenue is showing a decrease of 62% due to the slow receipt of the DUP grant. However, that should catch up by the end of 2021.

Recreation – revenue is tracking behind only by 1% compared to March 2020. Charges for services is currently steady but decreased due to COVID19. Expenses in March 2021 were 3% higher than March 2020. The increase is the result of higher personnel costs due to day camp which is designed to accommodate remote learning school students.

**ENTERPRISE FUNDS:**

Marina – revenue is showing an increase as compared to last year at this time by 100%. Possibly attributable to the new Marina rules concerning payment of dock rentals. Expenses are 35% higher than last year at this time due to the installment of the Kayak launch pad.