



**CITY OF TWINSBURG, OHIO**

**Finance Committee Mtg.**

**April 23, 2019**

**6:00 PM**

**1. CALL TO ORDER**

Mr. Furey called the meeting to order at 6:00 p.m.

**Roll Call:**

**Finance Committee Members:** Mr. Scaffide, Mr. Steele, Mr. Furey

**Finance Director:** Ms. Buccigross

**Also Present:** Mr. Barr, Mr. Bellan, Ms. Stauffer, and Mayor Yates

**2. AUDIENCE PARTICIPATION - NONE**

**3. APPROVAL OF THE MARCH 12, 2019 MINUTES**

- Minutes stand approved as written.

**4. AGENCY FUND SET-UP FOR SEWER BILLING CREDITS**

- Ms. Buccigross discussed the sewer billing credits. Sewer billing is the last item that they have on their old accounting system called E-Gov. This is being changed over to the VIP system this year. In order to do this, they have been asked to set up a new fund for the credit memos from sewer bills. This is so the accounting system functions properly. Ms. Buccigross mentioned that she would bring legislation to Council in May to get this fund/account set up, after speaking with the State Auditor's office.

**5. PERFORMANCE AUDIT**

- Ms. Buccigross explained the difference between the two options for performance audits. The difference is that one is for a citywide assessment and the other is just for the three focused departments. The State is recommending the citywide assessment proposal because of all of the historical analysis that they do up front that would also include the three departments that the City would like to highlight. This gives them more information when they look further into those three departments. This is something that they like to do on every performance audit to see where the City is in terms of staffing, fleet, etc. The two options for the performance audit were discussed.
- Mr. Bellan asks if there would be any cost savings if the city did the performance audit for the three focused departments (Fire, Police and Parks and Recreation) now and then proceed to do the remaining city departments at a later date. Ms. Buccigross stated that any cost savings would be dependent on the specifics of what the city would choose and what the city wants to see in the specifics departments. The other thing to keep in mind is that the State may be raising their costs. The Mayor reiterated that the pricing that the State has provided is an estimate.

- The Mayor stated that a big component to go along with the performance audit is for Council to spend some time really identifying what services the City offers and which ones that the City would still like to continue to offer for free to the residents.
- Mr. Barr thanked Ms. Buccigross for all of the information and questioned what the timeframe would be for the performance audit to take place. Ms. Buccigross stated that that is dependent on when the decision is made and where the City falls on the State Auditor's list at that time.
- **MOTION TO HAVE THE FINANCE COMMITTEE RECOMMEND TO COUNCIL THAT THEY ALLOW THE MAYOR TO ENTER INTO A CONTRACTUAL AGREEMENT WITH THE STATE OF OHIO FOR A PERFORMANCE AUDIT NOT TO EXCEED \$80,000.**  
 Moved by: Mr. Furey  
 Seconded by: Mr. Steele

**Motion passes 2-1, with Mr. Scaffide dissenting.**

## **6. 5 YEAR REVENUE PLANNING**

- This packet is basically the same information that was reviewed last year (2018) at this time when they looked at where money is being spent and how the City wants to support that spending. This is a five-year look back as to where money has been spent. There will be discussion of other funds supported by the general fund and if there are any revenue generating ideas that Council and/or the Finance Committee might want Ms. Buccigross to research and bring back information to consider. Currently, here is where the bulk of the general fund money goes: about a third of the money goes toward safety, another quarter goes to services, and then you have eleven percent going toward healthcare, of which the bulk of that goes to safety and service because that is the bulk of the payroll costs.
- The 2019 budget, in comparison to what was spent in 2015, is up 3.74% over that five year window. This percentage reflects if the City were to spend all of the money that is budgeted for this year, which usually does not happen. From an operations side, the City has continued to find ways to reduce costs. The packet was discussed further.
- Mr. Furey suggested that Ms. Buccigross take a look at the City Income tax credit. Right now it is at 100%. He would like to see what the numbers would be like at 50% as well as 25%. Mr. Barr mentioned that the flipside to that would be to raise the City income tax a quarter percent. By raising the City income tax to 2.25%, this would affect the residents of Twinsburg that work in the City or in communities that withhold less than 2.25%. Mayor Yates stated that the tax credit change would most likely affect more residents in Twinsburg than the income tax increase. The Mayor mentioned that he would like Council to take a hard look at the bigger picture of what services the City offers and what they would like to maintain long term and what they might want to consider changing.
- Millage was discussed. Ms. Buccigross explained the inside millage. There would have to be two pieces of legislation that Council would need to vote on for the inside millage.

## 7. 2020 TAX BUDGET

- Finance will start working on the 2020 tax budget next month. Ms. Buccigross presented a sheet that shows where the public's property tax dollars go. These numbers are available on Summit County's website. Ms. Buccigross reiterated that all of the millage that the City currently has is for specific use including park debt, police pension, and fire pension.

## 8. COMMENTS/QUESTIONS

- A Council member asks if the chart that Ms. Buccigross presented that shows where the resident's property tax dollars go could be put onto the City website with wording that everyone could understand or possibly have it printed in the Twinsburg Bulletin.

## 9. MISCELLANEOUS

- Mr. Furey questioned two trips that were unscheduled that the Fire Department took. They were not a part of the original travel/training budget and the Finance Committee was not made aware of them. Mr. Furey is considering reducing the Fire Department funds by the amount of overtime generated for those two trips. Mr. Scaffide stated that he is behind the removal of these funds from the Fire Department's budget since they did not get permission for the trips from the Finance Committee. Mr. Steele stated that he is behind this as long as getting permission for additional trips is across the board for all departments.
- **MOTION TO HAVE THE FINANCE COMMITTEE RECOMMEND, AND HAVE LEGISLATION PREPARED, TO REMOVE \$5,000 FROM THE ACCOUNT UNDER TRAVEL FOR THE FIRE DEPARTMENT AND \$5,000 REMOVED FROM THE ACCOUNT UNDER TRAINING AND EDUCATION FOR THE FIRE DEPARTMENT AT A FUTURE COUNCIL MEETING.**

Moved by: Mr. Furey

Seconded by: Mr. Scaffide

**Motion passes 3-0.**

**10. NEXT MEETING: May 28, 2019 at 6:30 p.m.**

**11. ADJOURNMENT: Mr. Furey adjourned the meeting.**