

Finance Committee Minutes

July 19, 2021

Members present: Daniels, Schaber, Meade

With a quorum present, Daniels called the meeting to order at 6:30 PM.

Old Business:

New Business

Item 1. tempORD2021-54: ORDINANCE MAKING AN ADDITIONAL APPROPRIATION IN THE BELOW LISTED POLICE FUNDS TO COVER ADDITIONAL COBRA EXPENSES DUE TO RETIREMENT ENDING DECEMBER 31, 2021. (Landon)

Deputy Auditor Watts explained that these are funds retiree will pay in and then we will pay out for COBRA expenses.

Schaber made a motion to recommend to Council; Meade 2nd; Roll Call: Ayes – Daniels, Schaber, Meade; Nays – none.

tempORD2021-54 Recommended to Council (3-0)

Item 2. tempORD2021-55: ORDINANCE MAKING AN APPROPRIATION IN THE GENERAL FUND POLICE LINE ITEM FOR REIMBURSEMENTS ON ALARM PERMITS INCORRECTLY PURCHASED BY COMPANIES OUTSIDE THE CITY OF MARION FOR THE YEAR ENDING DECEMBER 31, 2021. (Landon)

Schaber made a motion to recommend to Council; Meade 2nd; Roll Call: Ayes – Daniels, Schaber, Meade; Nays – none.

tempORD2021-55 Recommended to Council (3-0)

Item 3. tempORD2021-56: ORDINANCE ALLOWING THE BELOW LISTED GENERAL FUND DEPARTMENTS TO TRANSFER FUNDS WITHIN THEIR LINE ITEMS. (Landon)

Deputy Auditor Watts explained that this is the first request for a transfer funds within line items. Previously, they used a transfer form that was approved by the committee with no council consideration. He explained that the auditor preferred that it be done this way. Funds are already appropriated and being moved to a different line item. Watts explained that this process was up for interpretation. Schertzer said that he did not know if the ORC stipulated one way or another, however if they do it, they would set a precedence. He advised that they obtain legal advice from the Law Director or the State Auditor's Office. Daniels said that he does not want to add these to the agenda of council. There is enough on the agenda. Watts explained that this has not been an audit finding historically. Chaffin confirmed that was the process used during her tenure in the auditor's office and had been used by the previous administration.

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Daniels said unless it comes up in an audit or a clear ORC direction, he would prefer not to change. He needs a compelling reason why it should change.

Chaffin said that the GAPP auditors wanted transfers from general fund to police/fire/dispatch funds done by resolution of the council. That may have created some confusion.

Law Director Russell stated that some correspondence was shared. There was a difference of opinion between he and the Auditor. They requested clarification from the State Auditor's office. They recommended that transfers with appropriated budgets be approved by the council. There is a distinction between county governments and municipal governments in Ohio. He cited a case, but it was a county commissioner situation. The precedence here is that the finance committee can approve transfers within appropriated budgets from one line item to another. He also found a section that the Auditor puts out that says exactly that. He said that they will find out in the 2021 audit if there is a finding on transfers being done at the committee level. Chaffin clarified that these are fund to fund transfers that require council approval. These are monies within one department being moved to another line item within the same department.

Schaber stated that the transfer form is a more expedited way to do it.

Watts will prepare a transfer form for signature by the committee.

Schaber made a motion to approve the transfer within committee (past practice); Meade 2nd; Roll Call: Ayes – Daniels, Schaber, Meade; Nays – none.

Request approved as a transfer only with no legislation (3-0)

Item 4. tempORD2021-57: ORDINANCE MAKING AN ADDITIONAL APPROPRIATION IN VARIOUS FUNDS FOR THE YEAR ENDING DECEMBER 31, 2021 (Chaffin)

Memo of detail provided by Mrs. Chaffin. These are additional appropriations and include ARPA, Overtime, and Airport Improvement Funds.

Meade made a motion to recommend to Council; Schaber 2nd; Roll Call: Ayes – Daniels, Schaber, Meade; Nays – none.

tempORD2021-56 Recommended to Council (3-0)

Item 5. Auditors Reports – provided to committee. No discussion.

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Other Matters

Adjourn

With no other business, Daniels adjourned the meeting at 6:47 PM.

Chairman Daniels

Clerk of Council

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