



Finance, Audit & Administration Committee

Meeting Minutes

Wednesday, September 14, 2022

Members Present: Chuck Hoecherl, Matt Oestreich, Ed Snyder, Oliver Turner, Lana Tyrrell;
Excused: Tom Mackin; **Staff Present:** Jennifer Allen, Bill Best, Tim Brown, Nate Reiter

Call to Order/Welcome/Introductions – The Finance, Audit, and Administration Committee met on Wednesday, September 14, 2022, at 2:30 p.m. in the TMACOG Boardroom, located at 300 Dr. Martin Luther King, Jr., Drive in Toledo. Vice Chair Matt Oestreich called the meeting to order after a quorum was confirmed.

Approval of Minutes – A **motion** was made by Ed Snyder and **seconded** by Chuck Hoecherl to approve minutes from the May 11, 2022, meeting. The motion passed unanimously.

Public Comment Period – There were no members of the public present at this meeting.

Proposed Amendments to the TMACOG Employee Handbook – At the last meeting, the committee tabled discussion regarding the proposed amendments to TMACOG Employee Handbook Policies 301 (Annual Leave) and 313 (Sick Leave). Since that meeting, the annual leave policy has been further edited, and staff presented the revisions to the committee for review and consideration. The amendment to the annual leave policy proposes reducing the permissible accrual of leave time and limiting carry forward to 240, beginning on January 1, 2024 and 120 hours beginning on January 1, 2025. A one-time allowance will offer any employee with balances in excess of 240 hours on December 31, 2023, the opportunity to receive cash payment for up to 80 hours at their current rate of pay. Balances in excess of 240 hours on that date will be forfeited. Revisions to this policy will lower potential future liability to TMACOG. The amendment to Policy 313, Sick Leave, reduces the payout cap for accrued sick leave and restricts eligibility to retirement only to mirror the policy found in the Ohio revised Code.

In addition to the above handbook amendments, staff presented a proposed amendment to Policy 205, Salary Ranges. The amendment adds the position of Membership and Outreach Coordinator to the schedule with a salary range of \$40,000 to \$70,000. At the conclusion of the discussion, a **motion** was made by Ed Snyder and **seconded** by Oliver Turner to approve *Resolution No. 2022-10, Adopting Amendments to the TMACOG Employee Handbook*, and recommending its adoption by the Executive Committee. The motion passed unanimously.

Presentation of the FY 2023 Budget Amendment No. 1 – Nate Reiter presented a proposed amendment to the proposed FY 2023 budget. A link to the budget analysis, revised budget, and a draft of the proposed revised budget, and the accompanying resolution was emailed to the committee prior to the meeting. Mr. Reiter presented final, detailed 2023 funding levels that necessitates amending the budget, which include: a decrease in membership dues due to non-renewals, a decrease in the transportation department budget due to actual federal and state funds available for carry forward from FY 2022, and a decrease in the total personnel costs due to the resignation of the Director of Membership and Outreach and redefining the scope of work for this position moving forward. The budget is in balance with both revenue and expenses totaling \$3,136,169, which represents a decrease of \$109,606 from the current budget. A **motion** was made by Ed Snyder and **seconded** by Chuck Hoecherl to accept *Resolution No. 2022-21, Amending the TMACOG Fiscal Year 2023 Annual Budget and Membership Fee*.

Schedule, and to recommend its adoption by the Board of Trustees. The motion carried unanimously.

June 30, 2022, Mid-Year Financial Review – Nate Reiter reviewed the June 30, 2022, financial analysis report. He highlighted some of the more significant variances in the income and expense statements between FY 2022 and FY 2023. The statements are not fully updated because they do not include GASB and OPEB updates. Overall, TMACOG is expected to be in a positive financial position at the end of FY 2023.

Any and All Other Business – Staff announced that Rosanna Hoelzle who had served on the FAA Committee has been hired to fill the Membership and Outreach Coordinator position. Her start date is October 3. It was noted that with the loss of Mrs. Hoelzle from the committee after her resignation from the Village of Swanton as well as Cindy Miller, who recently resigned from Lourdes University, , there is a need to expand the committee by at least three additional people. Committee members were asked to submit names of potential members to Bill Best or Nate Reiter.

The committee was asked if continuing to meet in 2023 quarterly on the second Wednesday in February, May, September, and November at 2:30 p.m. works for them, and the committee concurred with the schedule. The 2023 meeting dates are: *February 8, May 10, September 13, and November 8*. Outlook calendar invitations for the 2023 meetings will be sent to the committee following the meeting.

Next Meeting/Adjournment – The next regularly scheduled meeting is tentatively scheduled to take place on Wednesday, November 9 at 2:30 p.m. A ***motion*** was made by Chuck Hoecherl and ***seconded*** by Ed Snyder to adjourn the meeting. The motion passed unanimously.