

August 16, 2021

Members present: Daniels, Schaber, Meade

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

**Minutes**

**Old Business:**

**New Business**

**Item 1. tempORD2021-61: ORDINANCE MAKING ADDITIONAL APPROPRIATIONS IN THE GENERAL FUND AND NON GENERAL FUND AS PROVIDED FOR BELOW FOR THE YEAR ENDING DECEMBER 31, 2021. (Auditor)**

Deputy Auditor Watts reviewed ordinance. He explained the City Hall has had numerous costs this year for service contracts because of breakdowns of equipment. They have had other appropriations for capital improvements. Appropriations for credit card fees are due to tax season. Supplies are for checks. Wastewater treatment plan has purchased items out of supplies related to construction project. They need additional appropriations for chemicals (enterprise fund). Transit received grant from ODOT to install cameras in buses. There may be additional costs for technology associated with it. Police has a grant that needs appropriated to cover salaries and benefits.

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

**tempORD 2021-61 Recommended to Council (3-0)**

**Item 2. tempORD2021-62: ORDINANCE MAKING ADDITIONAL APPROPRIATIONS IN THE SCMR FUND AS PROVIDED FOR BELOW FOR THE YEAR ENDING DECEMBER 31, 2021. (Auditor)**

Deputy Auditor Watts explained that these are funds offset by income tax returns for the portion of taxes applied to the street funds.

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

**tempORD 2021-62 Recommended to Council (3-0)**

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**Item 3. tempORD2021-63: ORDINANCE MAKING ADDITIONAL APPROPRIATIONS IN THE BELOW LISTED FUNDS IN THE PARKS DEPARTMENT FOR THE YEAR ENDING DECEMBER 31, 2021. (Chaffin/Cheney)**

Mr. Chaney stated that they had a large tree fall on a shelter at the park. They have received payment from the insurance company to remove the tree and replace the shelter. This is a request to appropriate those funds.

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

**tempORD 2021-63 Recommended to Council (3-0)**

**Item 4. Monthly Auditor Reports -- July, 2021  
Credit Card -- part 1, part 2, part 3  
Performance Against Budget**

Discussion regarding credit card policy and limits. Auditor Landon stated that there were two cards -- \$5,000 per card for a total of \$10,000. Municipal court has 5 cards for \$5,000 each for a total of \$25,000. Auditor agreed to share policy with committee members via email. Mayor stated that Municipal Court does not necessarily have to adhere to Council policy. Mr. Daniels asked for the highest credit card balance that was used in a month in the past 2 years. The intent of the law was to reduce the risk by having less cards with lower limits. Auditor agreed to contact Mr. Daniels. Maybe if it is not being used, there could be a reasonable discussion about the risk.

**Other Matters**

John Devore (non-City resident), owner of Cash for Cars LLC (within Marion City Limits), presented information about a recent interest and penalty that he was charged due to failure to file estimated taxes. His balance on taxes is \$0 at this point, however he objects to the amount of the penalty (\$393.89). He feels that the amount is excessive, especially during the COVID pandemic. He would like to see there by a statutory maximum on the amount of the penalty, and he would like to have those penalties waived for all businesses during the period of the COVID pandemic. He stated that he missed one quarterly payment in 2020. He feels that this is overreach and defies common sense.

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Deputy Auditor Watts said that Mr. Devore missed three quarterly payments. He said that this is a state statute. The city ordinance complies with that. There is no ability to change that. The 15% interest is based on unpaid income tax. The 50% penalty is based on three missed payments. He only made one payment and that was in July. Mr. Daniels asked about what flexibility the council may have. Watts explained that the city could change the limit where estimated payments would start. At the time, it was \$200 and was changed to \$500. That is the flexibility that the city has. Estimated taxes are based on the earnings from the previous year. Mr. Watts stated, as tax commissioner, he does have the ability to forgive some penalties. Daniels stated that there needs to be standards for exceptions to make them equitable and not subjective. Because of confidentiality, Watts cannot disclose the details of other cases.

**Adjourn**

With no other business, Daniels adjourned the meeting at 7:07 PM.

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Chairman Daniels

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Clerk of Council

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