

April 1, 2022

To: Ken Suer, Chairman  
Financial Planning Committee of City Council

From: Brian Riblet, City Manager *BR*

Subject: Financial Planning Committee Meeting Monday, April 4 at 4:30 p.m. at City Hall. The agenda for this meeting is as follows:

1. Fleet Management Program Discussion - Please see the attached memorandum from City Manager Brian Riblet regarding the proposed implementation of a fleet management program. Staff, along with representatives from Enterprise Fleet Management will be present to discuss this proposal and obtain feedback from the Committee at the meeting.
2. March 2022 Income Tax Report - The Income Tax Report for the month of March will be presented at the meeting for the Committee's review and discussion. Staff will be prepared to answer any questions on this report at Monday's meeting.
3. Other Business - The purpose of this agenda item is to provide an opportunity to discuss any issue that may be on your mind, give feedback and insight into the team's performance, ask questions, and provide constructive suggestions to enhance the team's performance in the future.

Also, attached are the minutes from the March 7, 2022, meeting of the Financial Planning Committee for review and approval at Monday's meeting.

Should you have questions or concerns regarding the above agenda items or have additional items to be discussed at the meeting, please do not hesitate to contact me.

c: Financial Planning Committee Members (2)  
Mayor and City Council Members (3)  
Katie Smiddy, Finance Director  
Connie Gaylor, Administrative Coordinator  
File

**AGENDA**

April 4, 2022  
City Hall  
4:30 P.M.

1. Call to Order
2. Guests and Residents
3. Communications
4. New Business
  - a. Fleet Management Program Discussion
  - b. March Income Tax Report
5. Approval of Minutes: March 7, 2022
6. Other Business
7. Adjournment

April 1, 2022

TO: Financial Planning Committee

FROM: Brian K. Riblet, City Manager 

SUBJECT: Recommendation on Implementing a Fleet Management Program

### Background

As City Council may recall, conducting a comprehensive analysis on our city fleet program and current vehicle replacement schedule was the last of three studies to complete.

The first study was the completion of a Capital Needs Assessment Report of all city-owned building and facilities. The report assembled by American Structurepoint included a comprehensive 15-year capital improvement and estimated budgetary considerations to ensure our city facilities will be maintained in an efficient manner.

The second study also involved American Structurepoint and included an analysis of current and future staffing levels and current and future space considerations within the Public Works, Safety Center, and City Hall buildings. This report will be beneficial as we work through implementation of the 2022-2026 City Strategic Plan.

And the third study, as mentioned above, was to conduct a comprehensive analysis on our city fleet program and current vehicle replacement schedule, more specifically, all police cruisers, unmarked police vehicles, fire support vehicles, public works vehicles, recreation, and community development vehicles. The following is the current rotation schedule:

- |                                 |                  |
|---------------------------------|------------------|
| • Public Works                  | 10-14-year cycle |
| • Fire Support Vehicles         | 10-14-year cycle |
| • Recreation Vehicle            | 12-15-year cycle |
| • Community Development Vehicle | 12-15-year cycle |
| • Unmarked Police Vehicles      | 10-14-year cycle |
| • Police Cruisers               | 5-7-year cycle   |

The police cruisers are replaced on an alternating schedule of one cruiser in one year and three cruisers in the subsequent year.

As City Council is aware, the city utilizes the Ohio Cooperative Purchasing Program to purchase our vehicles through the state bid process in which we can buy at a cheaper rate than through the open market.

In 2020, Katie Smiddy, Chief Crowell and myself engaged with representatives from Enterprise Fleet Management, Inc. to conduct a review of our current process and began discussing a different approach to managing our city fleet.

Due to the fact the city can purchase vehicles through the state bid process we discovered it would be economically beneficial to replace our fleet on a more frequent basis, in most cases 3-5 years, to take advantage of maximum resale values.

This approach will also result in lower fleet maintenance and repair costs that we currently experience with our older fleet.

Enterprise Fleet Management, Inc. will also provide a platform to manage routine vehicle maintenance and track vehicle history in addition to managing the purchasing and resale process on the city's behalf.

Another benefit of this approach is the image and brand of our city fleet throughout community. The city invested a significant amount of time and financial resources in a re-branding campaign and this proposed approach will ensure we have newer fleet representing the city's brand.

### Recommendation

Staff requests the Financial Planning Committee of City Council consider a motion to authorize staff to continue to engage with Enterprise Fleet Management, Inc. to develop a plan to utilize the funds appropriated in the current 2022-2026 city budget to begin implementing a fleet management plan. This initial plan would not require additional funds, however, would deviate from our current practice and allow us to begin replacing multiple vehicles and utilizing current funding and equity to acquire new vehicles.

Ultimately, a final agreement will be presented to full City Council for consideration and approval in the coming weeks.

April 1, 2022

To: Brian Riblet, City Manager

From: Katie Smiddy, Finance Director 

Subject: 2022 March Income Tax Variance Report

**Year to Date**

For the month of March, the City's total income tax receipts were \$1,074,039, which is an increase of \$266,750 or 33.04% when compared to the 2021 March collections of \$807,289. Business and withholding collections are up year-to-date while Resident revenue is down slightly, however, Staff believes the resident numbers will level out after April returns are posted.

	2022	2021	% Change
MTD March Actuals	1,074,039	807,289	33.04%
YTD Collections	3,034,760	2,550,282	19%
	YTD Actual	YTD Estimate	% Change
2022 Estimated Collections	3,034,760	2,353,729	28.9%

A breakdown by category for March 2022 is as follows:

Withholding- March 2022 withholding collections were \$892,841; an increase of \$265,420 or 42.30% when compared to March 2021 collections of \$627,421. Staff believes this may be due to a greater number of residents working from home; and employers no longer withholding for the city where the company is physically located.

Business- In March 2022, net profits from businesses located within or doing business within Montgomery were \$66,619. This is an increase of \$13,608 or 25.67% when compared to March 2021 collections of \$53,011. Year-to-date Business revenue is up 22.07%, possibly a sign of the slowing pandemic.

Resident- Revenues of \$114,578 were collected in March 2022 from residents living in Montgomery, which is a decrease of \$12,279 or (9.68)% when compared to March 2021 collections of \$126,857. Year-to-date collections on individual accounts are down in comparison to 2021 and includes total collections and the number of estimated

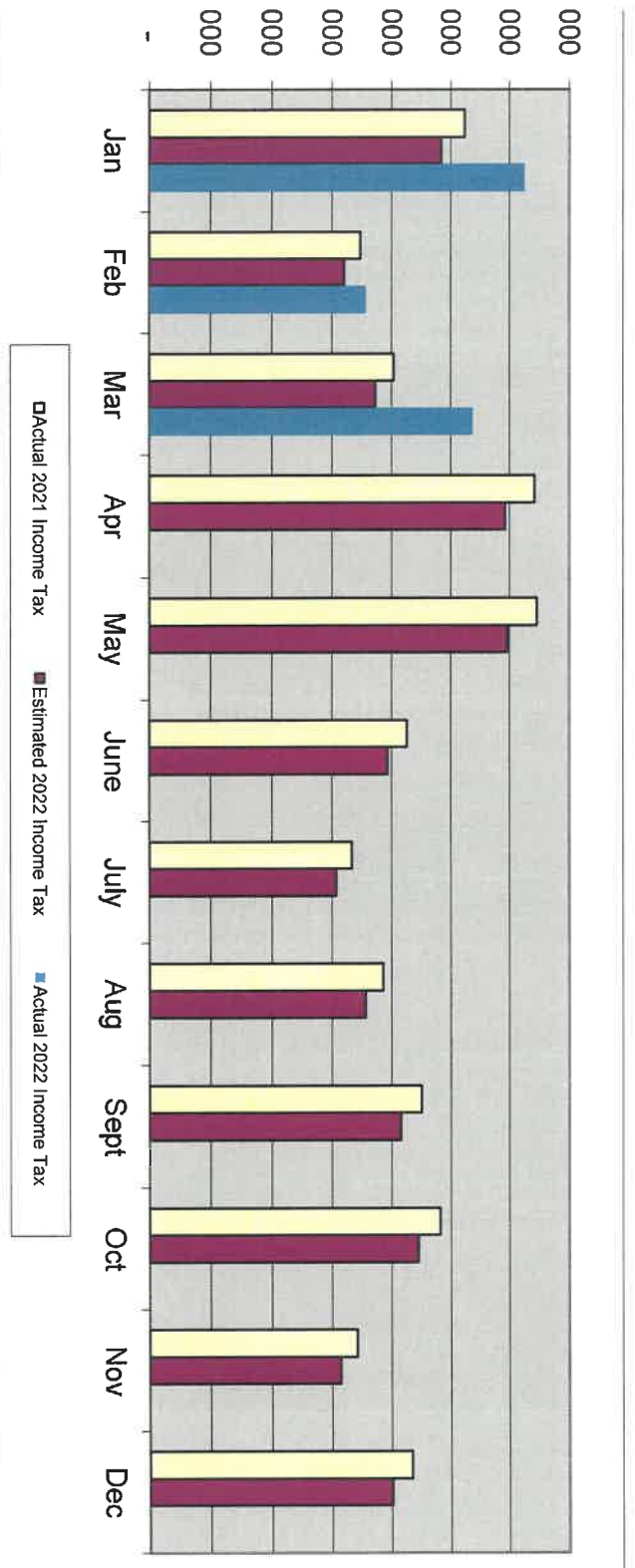
payments. The revenue received from estimated taxes in December 2021 exceed the total amount that has been collected year-to-date 2022 by 7.8%.

The following schedule breaks down collections by source and provides a graph comparing actual and estimated income tax revenues for 2020 and 2021. There is also an End of Month report attached showing the comparison between month-to-date and year-to-date.

c: Financial Planning Committee Members (2)  
Mayor and City Council Members (3)  
Katie Smiddy, Finance Director  
Connie Gaylor, Administrative Coordinator  
File

**Schedule of Income Tax Collections by Source**  
**Actual 2021 Compared to 2022 Estimate & Actual**

Actual 2021				Actual 2022				2022		Estimate		Actual	
Resident	Withholding	Total	Business	Resident	Withholding	Total	Estimate	Variance	%	Variance	%		
272,633	754,152	1,048,899	25,330	151,267	1,074,100	1,250,697	968,059	282,638	29.20%	201,798	19.24%		
20,729	658,420	694,094	17,997	23,418	668,609	710,024	640,600	69,425	10.84%	15,930	2.30%		
126,857	627,421	807,289	66,619	114,578	892,841	1,074,039	745,070	328,969	44.15%	266,750	33.04%		
364,009	706,378	1,285,431				-	1,186,361		0.00%		0.00%		
501,273	727,813	1,293,090				-	1,193,430		0.00%		0.00%		
294,466	496,221	852,326				-	786,636		0.00%		0.00%		
43,208	609,131	666,244				-	614,896		0.00%		0.00%		
44,606	711,115	770,885				-	711,472		0.00%		0.00%		
249,155	577,700	900,925				-	831,490		0.00%		0.00%		
163,223	744,639	964,534				-	890,196		0.00%		0.00%		
28,824	638,614	682,548				-	629,943		0.00%		0.00%		
269,806	554,130	868,808				-	801,848		0.00%		0.00%		
2,378,789	7,805,734	10,835,074	109,946	289,264	2,635,550	3,034,760	10,000,000	681,031	28.9%	484,477	19.0%		



# END OF MONTH REPORT - City of Montgomery

	MTD TWO YRS AGO	MTD LAST YR	MTD	THIS YR VS LAST YR MONTH %	YTD TWO YRS AGO	YTD LAST YR	YTD	THIS YR VS LAST YEAR %
BUSINESS	28,439.59	22,114.25	25,330.08	14.54%	28,439.59	22,114.25	25,330.08	14.54%
INDIVIDUAL	128,068.27	272,632.66	151,266.85	(44.52%)	128,068.27	272,632.66	151,266.85	(44.52%)
WITHHOLDING	759,371.18	754,152.23	1,074,100.32	42.42%	759,371.18	754,152.23	1,074,100.32	42.42%
01 JANUARY	915,879.04	1,048,899.14	1,250,697.25	19.24%	915,879.04	1,048,899.14	1,250,697.25	19.24%
BUSINESS	12,992.01	14,944.67	17,996.86	20.42%	41,431.60	37,058.92	43,326.94	16.91%
INDIVIDUAL	60,206.99	20,729.39	23,418.17	12.97%	188,275.26	293,362.05	174,685.02	(40.45%)
WITHHOLDING	709,427.46	658,419.74	668,809.25	1.55%	1,468,798.64	1,412,571.97	1,742,709.57	23.37%
02 FEBRUARY	782,626.46	694,093.80	710,024.28	2.30%	1,698,505.50	1,742,992.94	1,960,721.53	12.49%
BUSINESS	47,700.67	53,010.61	66,619.40	25.67%	89,132.27	90,069.53	109,946.34	22.07%
INDIVIDUAL	44,426.18	126,857.39	114,578.45	(9.68%)	232,701.44	420,219.44	289,263.47	(31.16%)
WITHHOLDING	737,930.53	627,421.17	892,840.87	42.30%	2,206,729.17	2,039,993.14	2,635,550.44	29.19%
03 MARCH	830,057.38	807,289.17	1,074,038.72	33.04%	2,528,562.88	2,550,282.11	3,034,760.25	19.00%
BUSINESS	87,593.71	215,061.10	0.00	(100.00%)	176,725.98	305,130.63	109,946.34	(63.97%)
INDIVIDUAL	192,504.10	368,989.92	0.00	(100.00%)	425,205.54	789,209.36	289,263.47	(63.35%)
WITHHOLDING	616,697.91	706,378.28	0.00	(100.00%)	2,823,427.08	2,746,371.42	2,635,550.44	(4.04%)
04 APRIL	896,795.72	1,290,429.30	0.00	(100.00%)	3,425,358.60	3,840,711.41	3,034,760.25	(20.98%)
BUSINESS	40,919.24	64,003.47	0.00	(100.00%)	217,645.22	369,134.10	109,946.34	(70.22%)
INDIVIDUAL	86,096.86	496,275.64	0.00	(100.00%)	511,302.40	1,285,485.00	289,263.47	(77.50%)
WITHHOLDING	580,622.96	727,813.14	0.00	(100.00%)	3,404,050.04	3,474,184.56	2,635,550.44	(24.14%)

# END OF MONTH REPORT - City of Montgomery

	MTD TWO YRS AGO	MTD LAST YR	MTD	THIS YR VS LAST YR MONTH %	YTD TWO YRS AGO	YTD LAST YR	YTD	THIS YR VS LAST YEAR %
05 MAY	707,639.06	1,288,092.25		0.00 (100.00%)	4,132,997.66	5,128,803.66	3,034,760.25	(40.83%)
BUSINESS	82,209.98	61,638.95		0.00 (100.00%)	299,855.20	430,773.05	109,946.34	(74.48%)
INDIVIDUAL	116,457.51	294,465.69		0.00 (100.00%)	627,759.91	1,579,950.69	289,263.47	(81.69%)
WITHHOLDING	487,086.54	496,220.60		0.00 (100.00%)	3,891,136.58	3,970,405.16	2,635,550.44	(33.62%)
06 JUNE	685,754.03	852,325.24		0.00 (100.00%)	4,818,751.69	5,981,128.90	3,034,760.25	(49.26%)
BUSINESS	119,339.82	13,905.44		0.00 (100.00%)	419,195.02	444,678.49	109,946.34	(75.28%)
INDIVIDUAL	779,989.39	43,207.80		0.00 (100.00%)	1,407,749.30	1,623,158.49	289,263.47	(82.18%)
WITHHOLDING	522,443.24	609,130.69		0.00 (100.00%)	4,413,579.82	4,579,535.85	2,635,550.44	(42.45%)
07 JULY	1,421,772.45	666,243.93		0.00 (100.00%)	6,240,524.14	6,647,372.83	3,034,760.25	(54.35%)
BUSINESS	15,371.57	15,163.58		0.00 (100.00%)	434,566.59	459,842.07	109,946.34	(76.09%)
INDIVIDUAL	74,312.99	44,606.38		0.00 (100.00%)	1,482,062.29	1,667,764.87	289,263.47	(82.66%)
WITHHOLDING	676,636.40	711,115.45		0.00 (100.00%)	5,089,216.22	5,290,651.30	2,635,550.44	(50.18%)
08 AUGUST	766,320.96	770,885.41		0.00 (100.00%)	7,005,845.10	7,418,258.24	3,034,760.25	(59.09%)
BUSINESS	149,021.75	74,070.41		0.00 (100.00%)	583,588.34	533,912.48	109,946.34	(79.41%)
INDIVIDUAL	253,568.65	249,154.53		0.00 (100.00%)	1,735,630.94	1,916,919.40	289,263.47	(84.91%)
WITHHOLDING	560,997.16	577,699.78		0.00 (100.00%)	5,650,213.38	5,868,351.08	2,635,550.44	(55.09%)
09 SEPTEMBER	963,587.56	900,924.72		0.00 (100.00%)	7,969,432.66	8,319,182.96	3,034,760.25	(63.52%)

# END OF MONTH REPORT - City of Montgomery

	MTD TWO YRS AGO	MTD LAST YR	MTD	THIS YR VS LAST YR MONTH %	YTD TWO YRS AGO	YTD LAST YR	YTD	THIS YR VS LAST YEAR %
BUSINESS	27,610.66	56,672.48	0.00	(100.00%)	611,199.00	590,584.96	109,946.34	(81.38%)
INDIVIDUAL	146,112.59	163,223.09	0.00	(100.00%)	1,881,743.53	2,080,142.49	289,263.47	(86.09%)
WITHHOLDING	620,619.06	744,639.05	0.00	(100.00%)	6,270,832.44	6,612,990.13	2,635,550.44	(60.15%)
10 OCTOBER	794,342.31	964,534.62	0.00	(100.00%)	8,763,774.97	9,283,717.58	3,034,760.25	(67.31%)
BUSINESS	15,490.83	15,109.72	0.00	(100.00%)	626,689.83	605,694.68	109,946.34	(81.85%)
INDIVIDUAL	34,315.08	28,823.95	0.00	(100.00%)	1,916,058.61	2,108,966.44	289,263.47	(86.28%)
WITHHOLDING	656,377.41	638,614.13	0.00	(100.00%)	6,927,209.85	7,251,604.26	2,635,550.44	(63.66%)
11 NOVEMBER	706,183.32	682,547.80	0.00	(100.00%)	9,469,958.29	9,966,265.38	3,034,760.25	(69.55%)
BUSINESS	59,566.52	44,872.03	0.00	(100.00%)	686,256.35	650,566.71	109,946.34	(83.10%)
INDIVIDUAL	107,472.62	269,806.15	0.00	(100.00%)	2,023,531.23	2,378,772.59	289,263.47	(87.84%)
WITHHOLDING	509,621.67	554,129.78	0.00	(100.00%)	7,436,831.52	7,805,734.04	2,635,550.44	(66.24%)
12 DECEMBER	676,660.81	868,807.96	0.00	(100.00%)	10,146,619.10	10,835,073.34	3,034,760.25	(71.99%)
	10,146,619.10	10,835,073.34	3,034,760.25	(71.99%)	67,116,209.63	72,762,688.49	33,559,021.28	(53.88%)

*These Minutes are a draft of the proposed minutes from the Financial Planning Committee of City Council meeting. They do not represent the official record of proceedings until formally adopted by the Government Affairs Committee of City Council.*

City of Montgomery  
Financial Planning Committee Meeting  
March 7, 2022

**Present**

Brian Riblet, City Manager  
Tracy Henao, Asst. City Manager  
Katie Smiddy, Finance Director  
Connie Gaylor, Clerk of Council

**Council Committee Members Present**

Ken Suer, Chair  
Mike Cappel  
Lee Ann Bissmeyer

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The Financial Planning Committee of Council convened its meeting for March 7, 2022 at 4:30 p.m. at City Hall with Mr. Suer presiding.

**February 2022 Income Tax Report**

Ms. Smiddy reported for the month of February, the City's total income tax receipts were \$710,024, which is an increase of \$15,930 or 2.3% compared to the 2021 February collections of \$694,094. Staff is noticing a higher volume of individual returns, indicating that taxpayers are filing earlier this year. Collections are 12.49% higher than 2021 for the same time period.

Ms. Smiddy reported in February 2022 withholding collections were \$668,609; an increase of \$10,189.51 or 1.55% when compared to February 2021 collections of \$658,420. Although this was only a slight increase, withholding collections are up 23.37% year-to-date.

Ms. Smiddy reported in February 2022, net profits from businesses located within or doing business within Montgomery were \$17,997. This is an increase of \$3,052 or 20.42% when compared to February 2021 collections of \$14,945. Business revenue year-to-date remains up 16.91%.

Ms. Smiddy reported that revenues of \$23,418 were collected in February 2022 from residents living in Montgomery, which is an increase of \$2,689 or 12.97% when compared to February 2021 collections of \$20,729. Year-to-date collections of \$174,685 are still 40.45% below Jan-Feb 2021 revenue; however, the revenues are more in line with 2020 revenue of \$188,275. This is a result of timing, as December 2021 Individual collections were up 151%.

**Tax Increment Financing Report**

Ms. Smiddy explained that every year the City files a report with the State to report on the activities for the two Tax Increment Financing projects in the City. She reported the following TIF information:

- Vintage Club (TIF Value Tax Year 2021 \$116,147,686)
- Triangle/Gateway (TIF Value Tax Year 2021 \$5,850,950)

She stated that the total combined TIF value is \$121,998,636.

Financial Planning Committee Minutes  
March 7, 2022  
Page 2

Ms. Smiddy provided an aggregate recap of all activities both year to date and cumulative as presented below:

Amount of service payments and other sources deposited into TIF funds in 2021 :

Service Payments	\$ 2,502,831
Cumulative Service Payments and Other Sources	\$ 2,694,975

Expenditures of funds from tax increment equivalent funds in 2021:

School Payments & Infrastructure Improvements	\$ 342,555
Cumulative Expenditures	\$ 2,797,443

Ms. Smiddy explained that in 2022 the Montgomery Quarter TIF will be included.

Mr. Cappel made a motion to approve the 2021 TIF Report. Mrs. Bissmeyer seconded. The Committee unanimously agreed.

### Other Business

Mr. Riblet provided an update on the contract with Tom Tsuchiya, sculptor for the Gerri Harbison Memorial. He stated he confirmed all pricing and that the contract price would not exceed what was stated in the contract. He stated that the final payment would be deferred until after the final approval of the mold was given.

Mr. Suer provided an update of the recent meeting with Human Nature, designers for the Montgomery Road Roundabout project. Mr. Riblet added that an Open House was planned for April 28 at Terwilliger Lodge to display the renderings for public viewing.

### Minutes

Mr. Cappel moved to accept the minutes of the February 7, 2022 meeting of the Financial Planning Committee as written. Mrs. Bissmeyer seconded. The Committee unanimously agreed.

### Adjournment

Mrs. Bissmeyer moved for adjournment. Mr. Cappel seconded. The Committee unanimously agreed.

The Financial Planning Committee of Council was adjourned at 5:00 p.m.

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Chair