

VILLAGE OF BRATENAHL
10300 BRIGHTON ROAD
BRATENAHL, OHIO 44108
(216) 383-0468

FINANCE COMMITTEE MEETING

WEDNESDAY, FEBRUARY 18, 2026
5:32 p.m.

MAYOR KEITH BENJAMIN
TRACY HOEFLING, CHAIR
DAVID DEWS
JIM PUFFENBERGER

DAVID J. MATTY, ESQ.
NANCY L. MOLNAR, RPR, CLR

3

1 MS. HOEFLING: In lieu of the Fiscal
2 Officer report, I'd like to turn the floor over
3 to the Mayor.

17:33:43

4 MAYOR BENJAMIN: Good evening. For
5 those of you who don't know, I've been out of
6 town the last couple of weeks and it's great to
7 be back. It's great to be back in Bratenahl and
8 great to be back in 60 degree weather. I know
9 it's not going to last.

17:33:55

10 So last week while I was gone, Fiscal
11 Officer Cooks updated members of Council via
12 email about a significant but one-time financial
13 adjustment that we're now facing. And I want to
14 put it on the record tonight so that we have a
15 clear context and understanding of what this
16 means for the Village.

17:34:10

17 We were notified recently by the
18 Regional Income Tax Agency, RITA, that a large
19 refund request from a former resident had been
20 approved. The refund covers recent tax years and
21 totals \$836,357.25. Because the individual
22 income tax information remains confidential under
23 state law, there are limits on public details
24 about the taxpayer, including for me as Mayor.

17:34:25

17:35:05

25 As explained by RITA, this resulted from

2

1 MS. HOEFLING: I have the time is 5:32.
2 I would like to call the Finance Committee
3 meeting on order, please. Today is February
4 18th.

17:33:04

5 Roll call, please.

6 MS. COOKS: Mr. Dewes?

7 MR. DEWS: Here.

8 MS. COOKS: Ms. Hoefling?

9 MS. HOEFLING: Here.

17:33:05

10 MS. COOKS: Mr. Puffenberger?

11 MR. PUFFENBERGER: Here.

12 MS. COOKS: Thank you.

13 MS. HOEFLING: All right. Wonderful.

14 May I have approval of the prior meeting minutes?

17:33:15

15 MR. DEWS: So move.

16 MR. PUFFENBERGER: Second.

17 MS. HOEFLING: Roll call, please.

18 MS. COOKS: Mr. Dewes?

19 MR. DEWS: Aye.

17:33:19

20 MS. COOKS: Ms. Hoefling?

21 MS. HOEFLING: Aye.

22 MS. COOKS: Mr. Puffenberger?

23 MR. PUFFENBERGER: Aye.

24 MS. COOKS: Those were the November 19,

17:33:30

25 2025 minutes.

4

1 the taxpayer overpaying multiple income taxes
2 over multiple years. Under Ohio law and RITA's
3 processes, they reviewed the claim, approved the
4 refund, and must issue it within 90 days directly
5 to the taxpayer without installments.

17:35:22

6 To recover the amount, what RITA
7 generally does is offsets future monthly income
8 tax distributions that would normally come to the
9 Village until the full sum is repaid. I want to
10 thank Fiscal Officer Cooks and Village Solicitor

17:35:42

11 Matty for their diligent work with RITA to
12 explore options that allow us some critical
13 breathing room for cash flow management until our
14 next property tax disbursement arrives in April,
15 allowing us to handle this period more
16 responsibly.

17:35:58

17 Now, to be clear on a few key points.

18 This was not an error made by the Village, Fiscal

19 Officer Cooks, our administration, or RITA. The

17:36:15

20 determination was made solely by RITA under state
21 tax law based on the taxpayer's filing in
22 January. And there was no reasonable way for us
23 to foresee or prevent this from happening. And
24 while this is substantial, this is a one time
25 event tied to a single taxpayer situation. It

17:36:34

1 does not signal a broader decline in our income
 2 tax base.
 3 However, it is another reminder of how
 4 one financial issue can disrupt small communities
 5 like ours that have limited budgets and
 6 insufficient rainy day funds. Under the
 7 leadership of Fiscal Officer Cooks, I know she is
 8 actively reviewing updated cash flow projections,
 9 reserves and upcoming expenditures to make sure
 10 we maintain full stability and continuity of
 11 essential services.
 12 I'm going to turn this conversation over
 13 to Dave Matty to discuss some of the options with
 14 Council as he had a conversation with legal
 15 counsel over at RITA and what options that we do
 16 have so that we can all come together with a plan
 17 that is fiscally responsible. Legally, we have
 18 the option to have this discussion in executive
 19 session. However, I would recommend in this
 20 instance that we do it publicly in the interest
 21 of transparency.
 22 And if there are no objections to doing
 23 this publicly, I will turn the meeting over to
 24 Mr. Matty.

17:36:50

17:37:09

17:37:24

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17:37:56

25 MS. HOEFLING: We have no objections.
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1 MAYOR BENJAMIN: Thank you.
 2 MR. MATTY: Thank you, Mayor. Thank
 3 you, Chairperson. The first item that I do have
 4 for Council that you need to make a decision on
 5 is whether or not you wish to discuss this
 6 publicly or you wish to have an executive
 7 session. The only voting members on that issue
 8 would be Finance Committee, but I do need some
 9 guidance.
 10 So that you are aware, under Ohio law
 11 under ORC 121.22G5 and under the state statute
 12 ORC 718.13, you do have a right to discuss this
 13 in executive session. So if you would, please,
 14 if you're not going to make a motion for
 15 executive session, I will assume that that means
 16 you wish to have this discussed publicly.
 17 And, Madam Chairperson, you have to
 18 discuss that with your committee if that's how
 19 you wish to proceed.
 20 MR. PUFFENBERGER: I have no objection
 21 to discussing it publicly.
 22 MR. DEWS: I have no objection. We need
 23 to be transparent.
 24 MR. MATTY: Okay. I appreciate that,
 25 because to be honest with you, that was my

17:38:08

17:38:25

17:38:42

17:38:55

17:39:04

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1 recommendation to the Mayor and his
 2 recommendation to me and we consulted with the
 3 Fiscal Officer on that issue, so I will proceed.
 4 And as the Mayor said, Fiscal Officer
 5 Cooks had been in contact with me while the Mayor
 6 was away by making sure that I knew that she was
 7 having discussions with the RITA representative
 8 that contacted her.
 9 Today, early in the morning, I was
 10 contacted by Amber Greenleaf, who is the general
 11 counsel of RITA. I had a very extended
 12 conversation with Amber to make sure that at
 13 least I could come before Council and give you
 14 the information that I can give you under the law
 15 that's not confidential.
 16 I had an understanding, at least in
 17 concept, from Fiscal Officer Cooks, what has
 18 occurred here. And as the Mayor said, I do want
 19 the record to reflect that this is not a blame
 20 issue on our Fiscal Officer, our administration,
 21 our Mayor, on anybody involved on our behalf. It
 22 is not a blame issue on RITA. When you hear the
 23 facts, you will understand why. This is
 24 permitted under Ohio law and is a taxpayer right
 25 that is being enforced by this taxpayer for a

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17:39:51

17:40:11

17:40:28

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1 refund that the taxpayer is entitled to.
 2 The first representation to me by the
 3 general counsel was when this was brought to her
 4 by her staff. She had discussions internally
 5 with the staff and with the CFO related to what
 6 was occurring here. And this is not a simple
 7 situation for RITA to address. It is a situation
 8 that RITA does face more often than you would
 9 think because of the right of taxpayers under the
 10 new laws to request refunds depending upon where
 11 their work site is when they are performing work.
 12 And that's a relatively new law in Ohio.
 13 So what we have is there was no way for
 14 RITA to anticipate this refund until they finally
 15 did receive tax returns for certain tax years.
 16 And the tax years that we're dealing with, the
 17 first tax year is 2023. And in that tax year, we
 18 had a tax account, or I will refer to it as a
 19 taxpayer, that received significant earnings.
 20 And that tax account or taxpayer paid what some
 21 of us pay as estimated taxes quarterly into RITA.
 22 Those taxes were paid or those tax estimates were
 23 paid on the significant earnings that this
 24 taxpayer had for 2023.
 25 The taxpayer in 2024, continued those

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17:42:20

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1 estimates, but did not have the same significant
 2 earnings that the taxpayer had in '23, but he
 3 continued to make, or she continued to make, I'll
 4 just use taxpayer so gender is not a factor here,
 17:42:46 5 continued to make the same estimated payments for
 6 2024.
 7 The situation got more complicated as
 8 the tax returns were not timely filed. So 2023,
 9 2024, estimated payments are made and, of course,
 17:43:06 10 credited to the Village. All the way through
 11 January of this year, 2026, those tax returns
 12 were not filed. There was an intervening
 13 incident that occurred from '23, to that date,
 14 which further complicates this situation for RITA
 17:43:32 15 as our tax gathering entity.
 16 With that in mind, in December of 2025,
 17 December of 2025, less than two months ago, the
 18 2023 tax return was filed. In January of 2026,
 19 the tax return for '24 was filed. That was on
 17:44:05 20 January 9th. Internal discussions were necessary
 21 for RITA to determine what was occurring,
 22 including determining whether or not the request
 23 for refund was appropriate and valid. That
 24 determination was made. And on December 9th, one
 17:44:27 25 month after those items were filed and then
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1 reviewed, that was the first time Fiscal Officer
 2 Cooks was contacted.
 3 MS. COOKS: Mr. Matty, for the record,
 4 February 9th.
 17:44:42 5 MR. MATTY: February 9th, yes, one month
 6 later, February 9th, she was contacted. So since
 7 February 9th, we have done all that we could do
 8 up until that time.
 9 Today I spent a great deal of time on
 17:44:53 10 the law on whether or not there was any case law
 11 and whether or not this process was a process
 12 that we could have further information from RITA.
 13 I was sent information from Fiscal
 14 Officer Cooks and I gathered more information
 17:45:11 15 from the general counsel and found that at least
 16 as far as this process, it does follow their
 17 normal course and their normal investigation and
 18 for some communities this type of situation is
 19 not an affect on its budgets or its
 17:45:31 20 appropriations because they have other funds to
 21 be able to deal with this. We're not. We will
 22 see when Fiscal Officer Cooks takes a look at
 23 this, we may not be in that situation.
 24 So I come to you with three options.
 17:45:45 25 And my request is, and you will see the options,
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1 you will hear the recommendation that I will give
 2 you along with the recommendation of the Mayor
 3 and the Fiscal Officer, but we have three options
 4 to deal with at least as far as this process.
 17:46:02 5 RITA, RITA could cut a check now for, I
 6 believe, Mayor, you said it was \$836,357.20.
 7 MAYOR BENJAMIN: Yes.
 8 MR. MATTY: RITA could cut a check now
 9 for this taxpayer to be made whole on his or her
 17:46:23 10 refund. RITA faces a situation under the
 11 statute, under the state statutes for tax
 12 refunds, that if they do not pay this timely,
 13 that is within 90 days of the request for refund,
 14 nine percent interest is charged on this amount.
 17:46:45 15 And that has to be paid by RITA and then flows
 16 through to us. RITA would prefer not to do that.
 17 Of course, that would be more money out of our
 18 coffers if that is what occurs.
 19 So RITA has proposed to me today three
 17:47:04 20 options. If they write a check now, the tax
 21 money that we receive for February, March, April,
 22 and some of May would be retained by RITA. So in
 23 other words, if we're due \$100,000 in February,
 24 RITA would acknowledge that, but they would not
 17:47:33 25 pay us that. That would be the first 100,000
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1 that would go towards this amount and
 2 successively each month that will occur until the
 3 836,000 and some change is paid. That is one
 4 option that you have.
 17:47:49 5 RITA will not charge us for those
 6 installments. Even though they make that payment
 7 now, we will not be assessed any interest, we
 8 will not be assessed any penalties. We had
 9 nothing to do with this as far as the city
 17:48:07 10 administration and/or Council. So that is one
 11 option that the general counsel presented to me.
 12 I, of course, thanked her for that consideration,
 13 because that's not what the law says they have to
 14 do. They have to make the payment, but they
 17:48:22 15 don't have to give us that type of relief.
 16 The second option that I was given is
 17 the same type of theory, except RITA would
 18 distribute to us our February distribution and
 19 our March distribution. And then RITA would do
 17:48:41 20 the same process and retain our April
 21 distribution, our May distribution, and a part of
 22 our June distribution.
 23 Now, that suggestion was being made
 24 because as of last year, in April, we received
 17:49:00 25 380,000 from RITA, because that is when most
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1 people are paying their tax. And in May, we
 2 receive \$350,000. In June of last year, we
 3 received \$264,000. So in round numbers, the
 4 Fiscal Officer has given me a calculation which
 5 shows that if we go with option number two and we
 6 receive February and March, we would actually be
 7 -- if the numbers are the same for last year,
 8 which they never are exactly the same, under
 9 those numbers, we would lose April, we would lose
 10 May, and we would receive under -- on those
 11 numbers, we would receive \$157,000 in June.

12 The third option that I've been given
 13 that RITA would be willing with your cooperation,
 14 if you so agree, is that all the distributions
 15 that normally come to the Village starting in
 16 February through that time period would come to
 17 us. So our cash flow would remain the same as it
 18 would normally do, but when RITA cuts that check
 19 on April 1st, which is the last day they can cut
 20 the check in the second option and the last day
 21 they can cut the check in this third option, the
 22 Village would immediately have to pay the
 23 \$836,000 back to RITA. So in other words, if we
 24 get those distributions come April 1st, RITA is
 25 fully reimbursed for the payment that is due this
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1 there's nothing that I could find in the law
 2 today either by statute or case law that shows
 3 there's any mistake made by anybody, but the
 4 right because of this difference in the workplace
 5 situation now has caused this.

6 And that's what we're dealing with,
 7 Chairperson, that I wanted to explain to Council.
 8 So I would ask that you have discussion amongst
 9 yourselves as to what you choose to do. And then
 10 as you usually do, if you take comment at the end
 11 of your meeting, that's fine, but this is not a
 12 situation, because of the confidentiality, that
 13 answers are going to be given to the public,
 14 because that will defeat the purpose of the
 15 confidentiality.

16 I am discussing it the same way publicly
 17 that I would have discussed it with you in
 18 executive session so that you know, because
 19 that's all I can tell you about what the
 20 situation is. And that's what I have, Mayor, for
 21 the committee to consider. Thank you.

22 MAYOR BENJAMIN: Thank you. So I know
 23 that we have had several challenges over the
 24 years. And as we have done in the last couple of
 25 years, we will navigate through this one together
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1 taxpayer.
 2 Those are the only options we have. A
 3 decision tonight will allow you to consider any
 4 one of those three options. If you can't decide
 5 tonight, then if you decide in your March
 6 meeting, that means option number one is off the
 7 table.

8 My recommendation, because of other
 9 things before you and I believe of the Fiscal
 10 Officer and in discussion with the Mayor, the
 11 three of us are asking and recommending of these
 12 three options that you take option number two, so
 13 that we can proceed with knowing some planning
 14 that you may have to do with your appropriations
 15 and your budget, but unless I hear anything
 16 different from the Fiscal Officer or the Mayor,
 17 the three of us thought that that option would
 18 give the most -- how shall I say, the best way to
 19 handle our own internal situation because of this
 20 without affecting this taxpayer its right to a
 21 refund and RITA what they need to do.

22 And I'm told that this refund situation
 23 occurs more than you would think. The difference
 24 with us is we're such a small community with a
 25 \$5 million plus budget and this is \$836,000, but
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1 and we will come out of it. You know, I know
 2 that we will work with our department heads to
 3 make thoughtful adjustments where needed and
 4 continue collaborations with Council over the
 5 next couple months to ensure that long-term
 6 stability and that quality of services remain for
 7 our residents.

8 Part of the recommendation for number
 9 two was the thought that in a discussion that --
 10 and Council President Pro Tem David Dews, by the
 11 way, thank you for stepping into my shoes and
 12 driving the car for the last couple of weeks.

13 MR. DEWS: I think I dented it up a
 14 little bit. (Laughter.)

15 MAYOR BENJAMIN: When I got to the --
 16 one of the bad things about having emails on
 17 planes now, having WiFi on planes now is that I
 18 read this email while I was on a plane and I
 19 wanted to jump out of it (laughter), but knew
 20 that we were in good hands, especially because I
 21 knew that Diana would be on top of it and would
 22 be working to help safeguard our long-term
 23 stability here.

24 And the reasons why I think we've
 25 concluded that number two may be the best way to
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1 go is because the April, May and June collections
 2 are usually our largest collections of the year
 3 in terms of income tax, but also we generally
 4 receive property tax distribution payments during
 17:55:06 5 those months and that would also help offset
 6 this, make sure that we don't run into these cash
 7 flow issues, but I will defer to Fiscal Officer
 8 Cooks with any comments she would like to make on
 9 this.

17:55:20 10 MS. COOKS: So thank you and thank you,
 11 Mr. Matty, for stating the facts of what
 12 happened. I'll just speak to our cash flow right
 13 now. Currently we have in Dollar Bank about
 14 \$550,000. Our payroll is basically \$150,000 a
 17:55:56 15 month. And so I would just take that off the
 16 top. I want to clarify when Mr. Matty says
 17 February distribution, March distribution, they
 18 are one month in arrears. So this month we
 19 receive January's and then in March we'll receive
 17:56:17 20 February's and so forth.

21 So to be able to receive March -- our
 22 March distribution on March 2nd, because the
 23 first business day of the month and then on April
 24 1st, will be very helpful for our cash flow and
 17:56:36 25 by then, as the Mayor stated, we should have our
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1 significant deposit from property tax. That will
 2 probably be around 400, maybe \$500,000, because
 3 we had the one mill increase that began, that
 4 begins this year. So we've already received an
 17:57:06 5 advance from the county on that property tax and
 6 it indicates that we'll receive around that
 7 amount. So I feel relatively confident that
 8 we'll have around eight or 900,000 that we can
 9 use for our expenses until such time as this
 17:57:30 10 refund is resolved.

11 Other than that, I was just so taken
 12 aback by the fact that this could happen and, as
 13 Mr. Matty has stated, this is really no one's
 14 fault, but I just cannot believe how these things
 17:57:55 15 keep happening, but also as the Mayor says, we'll
 16 make it through it, you know, we're going to
 17 continue to move forward and realize that this
 18 will all be resolved, so that's basically what I
 19 have to say.

17:58:18 20 MS. HOEFLING: Mr. Matty, in terms of
 21 next steps, what do we, as Council, need to do?
 22 We need a vote on?

23 MR. MATTY: I would ask the Finance
 24 Committee for a vote to recommend one of these
 17:58:29 25 options. And then I would ask, Mayor, when you
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1 conduct the general meeting, that we ask the
 2 entire Council for a vote on which one of these
 3 options Council wishes to authorize me to present
 4 back to RITA.

17:58:46 5 MAYOR BENJAMIN: So motion on option A,
 6 B or C.

7 MR. MATTY: On one, two or three is how
 8 it's been expressed to me so they will
 9 understand. And tomorrow I will -- I have
 17:58:58 10 reserved the time to contact Amber Greenleaf and
 11 I will call her, as I represented today, and give
 12 her your option, then she will then put that in
 13 process with the Fiscal Officer.

14 MR. DEWS: Option two is the recommended
 17:59:12 15 option; is that correct?

16 MR. MATTY: By the administration three
 17 officials, yes.

18 MR. DEWS: I move that for option number
 19 two to be brought in front of Council for
 17:59:21 20 approval.

21 MR. PUFFENBERGER: I'll second that.

22 MS. HOEFLING: I also agree that we
 23 should move forward with option number two.

24 MR. PUFFENBERGER: That seems very
 17:59:31 25 clear.

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1 MAYOR BENJAMIN: Is there a roll call?

2 MS. HOEFLING: Roll call, please.

3 MS. COOKS: Mr. Dews?

4 MR. DEWS: Aye.

17:59:36 5 MS. COOKS: Ms. Hoefling?

6 MS. HOEFLING: Aye.

7 MS. COOKS: Mr. Puffenberger?

8 MR. PUFFENBERGER: Aye.

9 MR. MATTY: Thank you.

17:59:49 10 MAYOR BENJAMIN: Thank you.

11 MS. HOEFLING: We will move to
 12 Resolution 1449, Mr. Dews.

13 MR. DEWS: Are we okay with the dollar
 14 amount for some of these resolutions from the
 18:00:02 15 standpoint of moving forward?

16 MS. COOKS: Yeah, we're fine.

17 MR. DEWS: I just wanted to clarify that
 18 first.

19 MS. COOKS: Thank you.

18:00:08 20 MR. DEWS: Introducing Resolution number
 21 1449, an Ordinance authorizing the sale of a
 22 police vehicle no longer needed for municipal
 23 purpose and unfit for use on GovDeals.com and
 24 declaring an emergency.

18:00:27 25 I'd like to move to bring Resolution

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1 number 1449 to Council for approval.
 2 MR. PUFFENBERGER: Second.
 3 MS. HOEFLING: Roll call, please.
 4 MS. COOKS: Mr. Dews?
 5 MR. DEWS: Aye.
 6 MS. COOKS: Ms. Hoefling?
 7 MS. HOEFLING: Aye.
 8 MS. COOKS: Mr. Puffenberger?
 9 MR. PUFFENBERGER: Aye.
 10 MS. HOEFLING: Mr. Puffenberger,
 11 Resolution 1450, please.
 12 MR. PUFFENBERGER: Yes. I'd like to
 13 introduce Resolution number 1450 for
 14 recommendation to Council for passage. This is a
 15 Resolution authorizing the Mayor to extend the
 16 Professional Services Agreement/Contract with the
 17 Cleveland Restoration Society to participate in
 18 the Heritage Home Program for the 2026 calendar
 19 year and declaring an emergency.
 20 MS. HOEFLING: Second.
 21 Roll call, please.
 22 MR. PUFFENBERGER: Before roll call, I'd
 23 like to ask a question. In the past we've
 24 received a spreadsheet from this organization
 25 indicating utilization of the program. Do we
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1 have that?
 2 MAYOR BENJAMIN: I requested it and I
 3 have finally received it, so I have that. I will
 4 distribute it to everybody, but for the sake of
 5 time, I will also read to you very quickly their
 6 report. From January 1, 2025, to December 31,
 7 2025, the Heritage Home Program provided seven
 8 site visits and technical assists to residents in
 9 Bratenahl. There were 18 homeowner contacts.
 10 There were three technical assistance, technical
 11 assists with outside visits. There were four
 12 site visits. One of them was my house. There is
 13 one current active loan application and one
 14 pending loan application, totaling about
 15 \$180,000.
 16 And so for the total applications
 17 received in 2025, there were three actual
 18 applications for funding made for a total of
 19 \$262,254.
 20 MR. PUFFENBERGER: Thank you.
 21 MAYOR BENJAMIN: Continues to be, I
 22 think, a good bargain for the money.
 23 Unfortunately, the loan product that was
 24 available through Key Bank, who was their main
 25 bank over the last few years, the loans for home
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1 renovations were about one and a half to two
 2 percent. And those have now gone away effective
 3 at the end of last year.
 4 And in the next few weeks, I have been
 5 told they will be announcing a new loan product
 6 with another bank. And they have promised that
 7 there will be very competitive rates compared to
 8 what current rates are now. I'm not sure they're
 9 going to want to have one and a half, two percent
 10 again, but they still will be much more
 11 competitive than a market rate loan would be if
 12 you were just going to a bank.
 13 MR. PUFFENBERGER: This is a good
 14 program.
 15 MS. HOEFLING: Do you want to go ahead
 16 with the roll call?
 17 MS. COOKS: Mr. Dews?
 18 MR. DEWS: Aye.
 19 MS. COOKS: Ms. Hoefling?
 20 MS. HOEFLING: Aye.
 21 MS. COOKS: Mr. Puffenberger?
 22 MR. PUFFENBERGER: Aye.
 23 MS. HOEFLING: Mr. Dews, Resolution
 24 1451, please.
 25 MR. DEWS: Introducing Resolution number
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1 1451, a Resolution authorizing the Mayor to enter
 2 into an Employee Assistance Program, EAP,
 3 Agreement with Employee Services LLC to provide
 4 the Village's employees certain benefits and
 5 declaring an emergency.
 6 I'll move to bring Resolution number
 7 1451 to Council for approval.
 8 MR. PUFFENBERGER: Second.
 9 MS. HOEFLING: Roll call, please.
 10 MS. COOKS: Mr. Dews?
 11 MR. DEWS: Aye.
 12 MS. COOKS: Ms. Hoefling?
 13 MS. HOEFLING: Aye.
 14 MS. COOKS: Mr. Puffenberger?
 15 MR. PUFFENBERGER: Aye.
 16 MS. HOEFLING: Mr. Puffenberger,
 17 Ordinance 4285, please.
 18 MR. PUFFENBERGER: Wait a minute, 4285?
 19 MR. DEWS: 4294.
 20 MR. PUFFENBERGER: It's 4294 actually.
 21 MR. DEWS: As amended.
 22 MR. PUFFENBERGER: As amended, yes. The
 23 amendment we just received today. So I'd like to
 24 bring Ordinance number 4294 to the committee for
 25 recommendation for approval to Council. This is
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1 that the following claims against the Village of
 2 Bratenahl are hereby directed from the funds and
 3 the Fiscal Officer is hereby authorized and
 4 directed for draw her warrants for payment, to
 5 wit: And this is in the amount of \$191,783.92.
 6 MS. HOEFLING: Any questions on the pay
 7 claims?
 8 MR. PUFFENBERGER: I do have a question
 9 on that before we go. We obviously paid the
 10 first half of property tax on the old BBB Center.
 11 Where do we stand with that?
 12 MS. COOKS: So I can speak to the first
 13 half payment. When we made the agreement late
 14 last year, the agreement was for the \$2,342
 15 thereabout is automatically withheld from our
 16 bank account for 60 months, but part of this is
 17 also that we have to pay until we receive
 18 authorization from the state any current taxes.
 19 The Mayor can speak to where we are in
 20 that process.
 21 MAYOR BENJAMIN: Yes. Last month, very
 22 late last month, the day before I left, I had a
 23 conversation with a representative, a legal
 24 representative from the Cleveland Municipal
 25 School District, explained the situation
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1 regarding this tax exempt property and including
 2 the fact that we didn't even know that taxes
 3 were -- there were actually taxes on the
 4 property, because the actual tax bill was going
 5 to the Cleveland Municipal School District and
 6 not being forwarded to the Village.
 7 So with all of that, they agreed that
 8 they would not challenge our exemption. And we
 9 are now waiting to hear back from the State of
 10 Ohio as to where they are in the process. And I
 11 hope to hear -- they say it could take three to
 12 five months. I hope to hear in the next few
 13 weeks.
 14 MR. PUFFENBERGER: Thank you.
 15 MAYOR BENJAMIN: I don't know how you
 16 want to handle it. It's your meeting.
 17 MS. HOEFLING: I have one question on
 18 the -- we have a large utility bill.
 19 MS. COOKS: Gas bill?
 20 MS. HOEFLING: Yeah.
 21 MS. COOKS: For this building?
 22 MS. HOEFLING: Yes.
 23 MS. COOKS: For three consecutive months
 24 it's been around that amount.
 25 MR. DEWS: \$2,300.
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1 MS. COOKS: Um-hum.
 2 MAYOR BENJAMIN: It's the same at my
 3 house.
 4 MR. DEWS: \$2,300? (Laughter.)
 5 MAYOR BENJAMIN: It seems like it.
 6 (Laughter.)
 7 MR. PUFFENBERGER: That is a gas bill.
 8 MS. HOEFLING: That just seems very
 9 high.
 10 MS. COOKS: It is very high.
 11 MS. BURKE-JONES: Also, it's an old
 12 heating system.
 13 MS. HOEFLING: That concludes the agenda
 14 items.
 15 MR. PUFFENBERGER: We do roll call, I
 16 think.
 17 MS. HOEFLING: We do roll call for pay
 18 claims. Go ahead.
 19 MS. COOKS: Mr. Dewes?
 20 MR. DEWS: Aye.
 21 MS. COOKS: Ms. Hoefling?
 22 MS. HOEFLING: Aye.
 23 MS. COOKS: Mr. Puffenberger?
 24 MR. PUFFENBERGER: Aye.
 25 MS. HOEFLING: Okay. Thank you very
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1 much. Public comment, please.
 2 MR. OREL: It was about the pay claims,
 3 but so how much is it, the property tax on the
 4 Barbara Byrd, whatever you're calling it, are we
 5 -- first of all, how much is it? How much have
 6 we paid? Have we paid anything?
 7 MS. COOKS: We have.
 8 MR. PUFFENBERGER: Yes.
 9 MS. COOKS: There have been three
 10 installment payments, so around \$6,600. When I
 11 paid -- don't forget property taxes are due
 12 tomorrow. When I paid this \$31,000, it gave us
 13 our balance of \$161,000 roughly.
 14 MR. OREL: I don't quite understand.
 15 When you said -- so how much total have we paid?
 16 What's the total?
 17 MS. COOKS: About \$6,600.
 18 MR. OREL: And how much do we still owe
 19 or will we owe?
 20 MS. COOKS: \$161,000, approximately
 21 \$1,000.
 22 MR. OREL: And you said you're going to
 23 the State of Ohio. This is the first time I've
 24 heard this, so I apologize.
 25 MS. COOKS: Mr. Orel we've been talking
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1 about this for months.
 2 MR. OREL: No, I understand. This is
 3 the first time it's registering with me. This is
 4 the first time it's registering with me.
 18:09:44 5 MS. COOKS: Okay.
 6 MR. OREL: So when the Mayor said you
 7 made something with the State of Ohio, are we
 8 going to get -- is there any possibility of us
 9 getting the money back?
 18:09:54 10 MAYOR BENJAMIN: Yes.
 11 MS. COOKS: We will be refunded.
 12 MR. OREL: The whole amount?
 13 MAYOR BENJAMIN: Yes. If the state
 14 determines with consent from the Cleveland
 18:10:03 15 Municipal School District that the building is
 16 exempt from taxes, the current owed amount will
 17 be erased and any paid amount will be refunded.
 18 And as part of our application for tax exemption,
 19 we also had to be on a payment plan. So that is
 18:10:23 20 what Fiscal Officer Cooks did was enter us on a
 21 small payment plan to get that going.
 22 MR. OREL: When will we know if we're
 23 going to get the money back?
 24 MAYOR BENJAMIN: In the next couple
 18:10:37 25 months, I hope, we will know.
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1 MR. OREL: Thank you.
 2 MAYOR BENJAMIN: You're welcome.
 3 MS. HOEFLING: Ms. Meade.
 4 MS. MEADE: Question, do we have an
 18:10:43 5 update on the audit?
 6 MS. COOKS: Yes, as a matter of fact, I
 7 do. I was just able today to make the audit
 8 adjustments. And they are going -- the state
 9 auditors will then start to close and it should
 18:11:06 10 be closed within the week.
 11 MS. MEADE: And then it will be posted
 12 on the auditor's site presumably?
 13 MS. COOKS: It will.
 14 MAYOR BENJAMIN: Fiscal Officer Cooks,
 18:11:14 15 by the way, has also worked with the state
 16 auditors to get moving on '23 and '24.
 17 MS. COOKS: Yes.
 18 MAYOR BENJAMIN: And she's worked with
 19 them on a timeline, so we're hopeful in the next
 18:11:26 20 few months that will be completed.
 21 MS. MEADE: That's supposed to be done
 22 or was supposed to be done end of January. Did
 23 that get delayed?
 24 MS. COOKS: That got delayed because
 18:11:33 25 remember I challenged the adjustments.
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1 MS. MEADE: Right. Okay. So it's going
 2 to get started. So when do you anticipate that
 3 will be?
 4 MS. COOKS: We're looking at mid April,
 18:11:50 5 by May, I believe.
 6 MS. MEADE: Did they to go an annual
 7 audit or is it still every two years?
 8 MS. COOKS: We're still on a bi-annual
 9 audit.
 18:12:04 10 MS. MEADE: And then with the Axon
 11 issue, was there an ORC that allowed for the
 12 no-bid contract and, if so, what was the ORC
 13 number? I couldn't find it.
 14 MAYOR BENJAMIN: I don't have that
 18:12:20 15 information. I can certainly try to find that.
 16 MS. MEADE: Any idea when we might have
 17 an answer to that?
 18 MAYOR BENJAMIN: I'll have a discussion
 19 with Law Solicitor Matty and find whatever that
 18:12:36 20 legal clause is.
 21 MR. MATTY: You also have to have a
 22 discussion with the Chief.
 23 MAYOR BENJAMIN: Sure.
 24 MS. MEADE: And then I guess it would
 18:12:46 25 come under finance. With last month's
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1 presentations about a possible levy for this
 2 November if you pick an architect, was that
 3 correct that there would be discussions, there
 4 could be something put on November's ballot?
 18:13:03 5 MAYOR BENJAMIN: I was not part of those
 6 discussions.
 7 MS. COOKS: It's in the timeline.
 8 MAYOR BENJAMIN: It was in the timeline.
 9 That timeline is not definite. The timeline can
 10 be adjusted and moved. It's something that I
 11 think Council has to have a discussion about
 12 whether this November gives enough time really to
 13 get all of the information, all of the facts,
 14 educate the residents, get some consensus from
 18:13:33 15 our residents on how they would like to move
 16 forward.
 17 There may not be enough time
 18 realistically between now and November to do
 19 that. So I think it's something Council should
 18:13:45 20 have a conversation about is is that a realistic
 21 timeline or should you consider having a spring
 22 levy.
 23 MS. COOKS: Between now and August, not
 24 November.
 18:13:57 25 MAYOR BENJAMIN: Yes.
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1 MS. MEADE: Which was one of my
 2 concerns. That gives you a six-month window.
 3 And I think the last time we had a levy, there
 4 was a six-month window and we know how that
 5 ended.
 6 MAYOR BENJAMIN: Yeah.
 7 MS. MEADE: If you're trying to line
 8 things up. Then based on the applicants, you
 9 know, and what I heard, I guess I had a couple of
 10 comments or thoughts about it. One of the
 11 concerns was I didn't know if -- what I didn't
 12 hear as a question, you know, most of them said
 13 that they would support, okay, or assist whatever
 14 the Village wanted to do with the levy and
 15 communicating with residents. But should the
 16 levy fail, I didn't hear anyone ask about is
 17 there a plan B, what happens? Because to me, the
 18 last one was kind of the first attempt and this
 19 seems like plan B. And no one talked about have
 20 they ever had an experience with another
 21 community project, did it not pass? And if not,
 22 what happened?
 23 So those were questions that were going
 24 around in my mind and how it was handled. So I
 25 didn't know what plan B could be if it failed

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1 this time around, because if residents voted no
 2 two years ago, they vote no whether it's in
 3 November or May or whenever it gets put on, it's
 4 kind of two strikes and how do you proceed or
 5 handle that? So just a couple of things and
 6 questions that weren't asked, but as a resident,
 7 me just listening, it kind of naturally went to
 8 me for whatever that's worth.
 9 MS. HOEFLING: Thank you for that
 10 feedback.
 11 MS. MEADE: And then I wasn't sure based
 12 on the curveball that Council was given tonight,
 13 I don't know how, if any, is that going to affect
 14 the fire EMS payment or the service garage
 15 payment, that doesn't create any hiccups?
 16 MAYOR BENJAMIN: No.
 17 MS. MEADE: Diana?
 18 MS. COOKS: I'm not prepared to answer
 19 that yet.
 20 MS. MEADE: Because those are big
 21 chunks, too.
 22 MAYOR BENJAMIN: We have an obligation
 23 to make those. That is a 100 percent obligation
 24 and those things would be paid.
 25 MS. MEADE: Some way, somehow.

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1 MAYOR BENJAMIN: Some way, somehow, even
 2 if we have to make cuts somewhere else.
 3 MS. COOKS: I agree with that.
 4 MS. MEADE: That was it. Thank you.
 5 MS. HOEFLING: Yes, Ms. Burke-Jones.
 6 MS. BURKE-JONES: I would -- again, it's
 7 going to be coming up in our Council meeting
 8 agenda, but we are talking about potentially or
 9 selecting and working with -- coming up with a
 10 contract with an AE team. Do we have enough
 11 money to pay for those services given the income
 12 tax issue?
 13 MS. COOKS: Well, given that I don't
 14 know what that amount will be, I would hesitate
 15 to answer that question. But I will in the next
 16 couple days, I'm close, in the process of closing
 17 2025 so that I can get us moving along, I have a
 18 few days left to do that. And then I'll report
 19 to Council what it is that I think would be a
 20 reasonable path, what we should hold, what we
 21 can't hold, and move forward from there.
 22 MS. BURKE-JONES: Thank you. Back to
 23 another question, this is, again, on that same
 24 issue, but it's a finance question, so I'm going
 25 to bring it up in finance. But have we come up

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1 with a budget range for this project, this
 2 municipal building project? Usually when
 3 contracts are put together there is a range
 4 identified. And it's especially helpful in a
 5 preliminary, because I mean, it could be quite a
 6 different -- we could be paying for a lot of
 7 services if we have them investigate the full
 8 range of program elements that might go up to \$12
 9 million when we know -- I mean, I'm just throwing
 10 that out and thinking that that's probably not
 11 within the range of what we're talking about.
 12 And I just wanted to know, especially,
 13 definitely, about the time we actually move
 14 forward with the contract, we're going to have to
 15 give them some kind of a number. Do you know
 16 when that might happen?
 17 MAYOR BENJAMIN: I think it's important
 18 that Council makes a decision on who they would
 19 like to retain. And then based on that, there
 20 would be a contract agreement. And we can hold
 21 between now and next month's meeting, possibly we
 22 can have a Public Improvements Committee meeting
 23 or a Committee of the Whole meeting, whatever
 24 Council would like, and we can iron those issues
 25 out so we're ready to go.

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1 MS. BURKE-JONES: Thank you for
 2 mentioning that, because I was going to mention
 3 it in the next meeting. I was going to ask if we
 4 can't come up with a number, that Public
 18:19:21 5 Improvements should probably meet to help come up
 6 with some criterion without the number to
 7 determine how to identify what the scope of the
 8 building will be.
 9 MAYOR BENJAMIN: Yeah.
 18:19:33 10 MS. HOEFLING: Yes, Ms. Meade.
 11 MS. MEADE: One last question on the
 12 curveball situation. I think it was stated that
 13 there were -- some of the filings were made late,
 14 correct, for the years? If so, I didn't know if
 18:19:50 15 there would be any kind of penalties or fees with
 16 those late filings and have those numbers -- the
 17 number we received tonight, is it a net number
 18 minus those penalties and fees or is that not an
 19 issue?
 18:20:11 20 MS. HOEFLING: Go ahead.
 21 MAYOR BENJAMIN: I've only peripherally
 22 dealt with this issue once before in another
 23 city. And it's my understanding that that is --
 24 that is the refund. I don't know if there are
 18:20:24 25 any, that's between RITA and the taxpayer,
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1 whether they have assigned fees or penalties
 2 because of the late payment or not.
 3 MS. MEADE: So you're thinking the
 4 number is net right now?
 18:20:39 5 MAYOR BENJAMIN: I appreciate the
 6 sentiment and I think we should find out and
 7 clarify.
 8 MS. COOKS: I would think it is, because
 9 every taxpayer gets three years, up to three
 18:20:49 10 years to do a tax return.
 11 MS. MEADE: I did not know that.
 12 MS. HOEFLING: Any other comments from
 13 the public?
 14 MR. MATTY: Madam Chair, if I may, I
 18:21:00 15 think since we have two of the architectural firm
 16 representatives here this evening, when the
 17 resident is speaking about a curveball that's
 18 been thrown to us, I think the two architectural
 19 firms should understand that part of the
 18:21:16 20 discussion of Council before you appeared was
 21 that this past month, RITA, our taxing agency,
 22 has informed us as of February 9th, Fiscal
 23 Officer, as of February 9th, there is a taxpayer
 24 in our Village who has applied for a tax refund
 18:21:44 25 for \$836,000 that must be paid back to the
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1 taxpayer by April 1st, by law.
 2 Council had no idea of this when
 3 presentations were made. And, of course, we have
 4 stayed on track to select an architectural firm
 18:22:03 5 this evening, but when you hear the word
 6 curveball by a resident, that's the curveball
 7 that they're dealing with. It's a tax refund
 8 that is due to a taxpayer by April 1st of this
 9 year. Just thought the record should reflect
 18:22:18 10 that, Madam Chair, since they appeared after your
 11 discussion of that earlier.
 12 MS. HOEFLING: I agree. Thank you for
 13 your forethought. Appreciate it.
 14 MR. MATTY: Thank you.
 18:22:28 15 MS. HOEFLING: Any comments from
 16 Council? Would someone like to make a motion to
 17 adjourn?
 18 MR. DEWS: So move.
 19 MR. PUFFENBERGER: Second.
 18:22:37 20 MS. HOEFLING: Roll call, please.
 21 MS. COOKS: Mr. Dews?
 22 MR. DEWS: Aye.
 23 MS. COOKS: Ms. Hoefling?
 24 MS. HOEFLING: Aye.
 18:22:38 25 MS. COOKS: Mr. Puffenberger?
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1 MR. PUFFENBERGER: Aye.
 2 MS. HOEFLING: We are adjourned.
 3 (Meeting adjourned at 6:22 p.m.)
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CERTIFICATE

I, Nancy L. Molnar, do hereby certify that as such Reporter I took down in Stenotypy all of the proceedings had in the foregoing transcript; that I have transcribed my said Stenotype notes into typewritten form as appears in the foregoing transcript; that said transcript is the complete form of the proceedings had in said cause and constitutes a true and correct transcript therein.

Nancy L. Molnar
Nancy L. Molnar, Notary Public
within and for the State of Ohio

My commission expires April 25, 2029.

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