VILLAGE OF OAKWOOD COUNCIL FINANCE COMMITTEE MEETING MINUTES May 26, 2020

PRESENT:

Johnnie Warren – Council President Elaine Gaither- Council at Large Chris Callender – Ward 1 Melanie Sanders-Ward 3 Patricia Rogers – Ward 4 Candace Williams – Ward 5 Jim Climer-Law Director
Gary Gottschalk-Mayor*
Brian Thompson- Finance Director

ABSENT:

Eloise Hardin – Ward 2

* Arrived after roll call

Thompson opened meeting at 6:09p Pledge of Allegiance Roll Call

Ratio Summary

Thompson: Financial reports were sent out last week and addendums were released today. He reviewed the Summary with \$9.8 projection for the year. To date we have received a little over \$3 million which sets us at a ratio of 31%. The desired ratio is 33%. YTD expenses totaled 28% with a few items over the desired ratio. School Guard is over due to fixture repairs. We sometimes put those under the street fund. I will review those. Misc. Contractual utility is lighting. It looks like we were charged for surges. I reached out to our rep. He is auditing our bills currently to see why we are being charged more. Rubbish Disposal is a little up. My staff caught up on a few bills, but I am reviewing the bills. Lands and Buildings are up at 43%. This is our upgraded lighting. I will receive a reimbursement from NOPEC but, I may have to realign that. It will be an even offset from NOPEC. The H/B Operational was up a bit at 37%. He reviewed ratios in the Special Revenue funds.

Senior Center

Gaither asked if the Senior Center will be open soon. Thompson: Currently, seniors are picking up meals. They have been doing outdoor activities with Carlean. I will have to check with Cynthia, who manages the program, on a target date. Warren asked the number of seniors participating in the lunch programs at the center. Thompson: It hovers around 45-50 seniors. Warren: The capacity is 110. We would be at 50% ratio with 50 persons. Thompson: Yes. Warren: Has anyone calculated social distancing in the facility prior to opening? That will affect when and how you open. Seating must be arranged for social distancing and the provision of masks and gloves to seniors coming to the center. Gaither: Is that feasible when they eat? Warren: We should have it known we supplied masks and gloves, even though they will not eat with the mask on. We need to show proactiveness due to the alleged spreading of the virus. Thompson: On a current note, the Fire Dept. received a grant for masks which they dropped off to employees today. I am sure we can provide supplies, but I have not spoken to the Mayor about getting seniors back into the center. I will note that. Warren asked what other Council members think? Callender: If you implement six-foot distancing and marking on the floor for the same, possibly masks and literature and instruction signage on the walls. Thompson: We may want to add a

plexiglass divider between the food service and seniors. Sanders asked about masks. Callender asked about sanitizers at Village Hall. Thompson: ChemSafe provided sanitizers which we distributed to the center. We can look at these items. Rogers asked if we are still having seniors pick up their lunch. Mayor: We are not doing anything there until at least the end of June. Seniors can pick up their meals or the Village delivers them to the seniors. We will evaluate the situation prior to that time frame. Food is provided Monday, Tuesday, Thursday, and Friday by the House of Rose. Warren and Rogers agreed that is a good idea.

Revenue

Thompson: Comparing 2019 to 2020, we are down \$124,918 YTD and in April alone \$145,766.59. We are in close communication with RITA. June 1st report will be a telling factor. Sanders: There are adjustments already made in the budget. How far will those adjustments last before we face additional cuts? Thompson: The projection of loss was \$500-\$550,000. We are still at that mark. Warren asked the Mayor about the businesses and those affected more from Covid-19. Mayor: We have enough wiggle room and could cut up to ¾ of a million, if needed. Warren: As far as businesses, are some affected significantly? Mayor: It is hard to know when employees are working from home. At least we know the numbers each month. April was down \$145,000. May will be the worst. We have a handle on it and Plan B, just in case. We initially cut \$530,000 in anticipation of the effects of Covid-19.

CARES ACT

Rogers asked about CARES Act funding. Do we expect to get anything soon? Thompson: The County put out an email, but we do not have the details. We were advised to pass the legislation ahead of time. Rogers asked what it covers. Thompson: It is for local government assistance. Rogers asked if it is for wages. Thompson: I am not sure at this point. Williams: Is there an end date to that? Thompson: The Law Director is handling that. Clerk: I received information from fellow Clerks about the end date which I sent to Jim. Thompson: I will contact the County on that.

Animal Control

Rogers asked about the Animal Control contract and payment. I understand a call must be made to dispatch before a payment is made. **Thompson**: I believe that is the protocol. **Rogers**: Is there coordination between the Police and Finance? **Thompson**: Yes, they put in the PO then we pay from the invoice.

Williams asked Thompson to review and explain the various reports with descriptions. Thompson: Yes.

Meeting adjourned 6:29pm

Approved:

ohnnie Warren President

Debra Hladky, Clerk of Council

Owner	Address	Parcel Number	Type of Work	Filed Date	0	0 75% Value	Village Reimbursement	Recommendation
1 Bogucki, Rita M.	25475 Garden Road	795-32-006	Asphait Driveway/Repair/Replacement	2/6/2020	\$5,980.00	\$4,485.00	\$3,000.00	
2 Hignite, Dianne C	26240 Broadway Ave #54	795-33-105	Tree removal	4/24/2020	\$1,875.00	\$1,406.25	\$1,406.25	
3 Thomasson, Jimmy Joe	7479 Macedonia Rd	795-21-009	Asphalt Driveway	5/8/2020	\$1,150.00	\$862.50	\$862.50	
4 Little, Louis D & Susan E	25370 Stephen Rd	795-30-050	Replacement broken and damaged windows	5/8/2020	\$5,678.00	\$5,408.50	\$3,000.00	
5 Pawel Razmy	22920 Drake	795-15-010	Tuckpoint house & rebuild chimney	5/14/2020	\$4,550.00	\$3,412.50	\$3,000.00	
6 Miller, Alan L	25086 Stephen Rd	795-30-054	New Roof & Damaged board replacment	5/15/2020	\$4,775.00	\$3,581.25	\$3,000.00	
7 Caporale, Sheila	25710 Broadway Ave	795-22-021	Tear off & Replace roof	5/15/2020	\$8,150.00	\$6,112.50	\$3,000.00	
8 Vitulio M. Michael	7538 Macedonia Road	795-18-027	Replace asphalt driveway	5/19/2020	\$7,880.00	\$5,910.00	\$3,000.00	
9 Harris, Sher'Rimarie	7549 Macedonia Road	795-29-008	Replace 12 Windows	5/21/2020	\$14,693.00	\$\$11,019.75	\$3,000.00	
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STEP ONE REVENUES Revenue Report w/MTD

Total \$841,959.79 =	Revenue Report MTD Receipts & 841, 959. 79	=	Receipts 4 841, 95 9. 79
	Revenue Report YTD Receipts \$3,511,753.93	=	Detail of Fund Cash YTD Receipts 83,511,753.93
Receipts & 841, 959.79 Memos	Bank Deposit w/MTD MTD Deposit		
Total \$841, 959, 79	\$ 841,959.79		
Transfers =	Cas Positin w/Transfers In/Out		
Deductions =			
STEP TWO EXPENSES Expense Report w/MTD	Expense Accont Report w/MTD Expense \$ 826, 771.20	=	Statement of Cash Position w/MTD Expense \$826,771.20
	Expense Account Report YTD Expense 63, 717, 345.57	=	Detail Fund Cash YTD Expense
Expense 6826,771.20 =	Bank Report MTD Withdrawals		
STEP THREE ENCUMBRANCES Expense Report w/Enc Detail MTD/YTD Comb Exp. Rep Combined Enc. Total 110,906.29 =	Statement of Cash Position w/MTD Encuymbrances \$ 110,906.29		Encumbrances by Account & Fund Balance \$ 110,906,29
STEP FOUR FUND AND BANK	Statement of Cash Position w/MTD Unexpended Balance 6292, 984,65	=	Bank Report w/YTD Ending Balance \$292, 984.65
	Statement of Cash Position w/YTD Unexpended Balance 5292, 984.65	=	MTD Bank Reconciliation Ending Balance 8292, 984.65

RECONCILIATION OF CITY BANK ACCOUNTS AND INVESTMENTS APRIL 2020

FIRST NATIONAL BANK STATEMENT BALANCE 0006 FUNDED TO FIRST NATIONAL PAYROLL ACCOUNT BANK 0007	\$54,795.02 \$1,000.00
TOTAL OUTSTANDING ACCOUNTS PAYABLE CHECKS BANK 0006 TOTAL FIRST NATIONAL BANK	\$0.00 \$55,795.02
HUNTINGTON MAIN STATEMENT BALANCE BANK 0001 MEADOWS BANK ACCOUNT FUNDED TO PAYROLL ACCOUNT BANK 0002 CASH ON HAND PAYROLL UNDER TRANSFERRED	\$381,952.53 \$0.00 \$1,000.00 \$600.00 -\$0.01
TOTAL HUNTINGTON MAIN BANK BALANCE	\$383,552.52
TOTAL OUTSTANDING ACCOUNTS PAYABLE CHECKS BANK 0001	-\$146,362.89
HUNTINGTON BANK 0001 RECONCILED BANK BALANCE	\$237,189.63
TOTAL OF ALL BANKS	\$292,984.65
TOTAL BOOK BALANCE FUND CASH RECONCILING ITEMS:	\$292,984.65
RECONCILED BOOK BALANCE	\$292,984.65
DIFFERENCE	\$0.00

Revenue/Budget ratio report Month Ending April 2020

Finance Committee Meeting 05-26-2020

Desired Revenue collected ratio = .33% Collected Max Ratio Limit = .33/100%

General Fund	Projected Revenue	YTD Revenue 4/30/2020	Actual Budget/Revenue ratio
General Fund Revenue	\$ 9,811,200.00	\$ 3,027,437.47	\$ 0.31
Beginning Balance	\$ 319,852.69		
Total	\$ 10,131,052.69		

Expense/Budget ratio report Month Ending April 2020 Desired expense ratio = .33%

Max Ratio Limit = .33/100%

Actual General 100% YTD Expenses **Budget/Expenses** Fund **Appropriations** 4/30/2020 ratio **Police** \$ 2,291,065.60 699,727.83 0.31 Fire \$ 2,281,000.00 \$ 738,143.44 0.32 \$ 11,600.00 4,315.93 0.37 **School Guard** \$ 0.28 \$ 11,000.00 \$ 3,059.00 Dog Warden 0.27 62,200.00 16,715.86 Auxiliary \$ 0.40 95,000.00 \$ 38,472.14 Misc Contractual-utility 0.38 **Building** \$ 248,400.00 \$ 93,590.34 \$ 523,200.00 \$ 154,153.30 0.29 Service Department 47,160.31 0.44 Rubbish Disposal 108,000.00 59,175.00 18,443.09 0.31 **Council Clerk** 0.23 \$ 37,693,96 Council 160,635,59 \$ \$ 262,350.00 \$ 67,709.61 0.26 Mayor **Mayors Court** 169,425.00 \$ 52,179.78 0.31 284,700.00 \$ 81,982.93 0.29 **Finance** 0.27 **Legal Administration** 148,700.00 \$ 39,738.79 12,766.82 0.30 42,900.00 \$ Engineer 0.43 Pub/Lands and Building 86,300.00 37,272.21 \$ 67,600.00 21,668.63 0.32 Senior Van **Bedford Schools** \$ 105,000.00 \$ 0.00 \$ 2,400.00 \$ 0.00 **Summer Employment** 0.10 **Board of Commissions** \$ 13,200.00 \$ 1,359.58 1,641,326.00 \$ 614,238.59 0.37 H/B Operational Contr. \$ 0.00 **Transfers Out** 1,096,000.00 \$ \$ 9,771,177.19 \$ 2,780,392.14 0.28 Total

Expense/Budget ratio report Month Ending April 2020 Desired expense ratio = .33% Max Ratio Limit = .33/100%

Special Revenue Fund

Finance Committee Meeting 05-26-2020

Revenue	Projected Revenue	YTD Revenue 4/30/2020	Actual Budget/Revenue ratio
Senior Fund-208	\$ 156,079.00	\$ -	0.00
Recreation Fund-204	\$ 287,862.00	\$ 20,815.00	0.07

Expenses	,	100% Appropriations	YTD Expenses 4/30/2020	Budget/Expenses ratio
Senior Fund-208	\$	155,548.00	\$ 42,309.33	0.27
Recreation Fund-204	\$	287,850.00	\$ 57,352.86	0.20

Oakwood Village 2019-2020
Four Month Income Tax Comparison (Represents 90% of total tax collections)

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2020

\$ 1,949,278.93		470,243.22
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\$ 2,074,197.00	(124,918.07)	616,009.81
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Total	Difference YTD	Monthly Analysis (April)

\$ (145,766.59)

Difference Monthly