

VILLAGE OF OAKWOOD
COUNCIL FINANCE MEETING MINUTES
February 23, 2021

ATTENDED

Johnnie A Warren – Council President

Brian Thompson-Finance

Elaine Gaither – Council-at-Large

Eloise Hardin-Ward 2

Melanie Sanders – Ward 3

Patricia Rogers – Ward 4

Candace Williams – Ward 5

ABSENT

Chris Callender-Ward 1

Mayor Gary Gottschalk

Meeting opened at 6:05 by Warren.

Pledge of Allegiance recited, and attendance taken.

Insurance Updates

Thompson: We are gathering information. We are working on 10 communities for comparison and have about half of those. We hope to complete that in a few weeks. Ms. Williams and I had a conversation about transparency. Thanks to Debbie on updating the website with our monthly financials. The GFOA transparency question, the more commonly used is called the Ohio Checkbook from the State Treasurers Office. I can email that to Debbie. That can be found at Ohio Checkbook from the Ohio Treasurers Office for transparency. I am looking into that. **Sanders:** With those you have gathered so far on insurance what are you finding? **Thompson:** A different array of plans. **Sanders:** You are just waiting for additional information? **Thompson:** Yes.

January 2021 Financials

Thompson: Everyone should have the detailed report. The favorable ratio should be 8%. We ended the month with \$635,861 which is .07% revenues and expenses fell within that ratio except Utility at 16%, Rubbish Disposal at 16%, and Public Lands and Buildings. When we closed January, billings were inhouse for February as well. We paid January and February in January. They will level out in February. **Sanders:** Why did you pay them early? **Thompson:** They were in house and I don't want to play with utilities, I just paid them. **Sanders:** Do you normally do that? **Thompson:** No, but they billed early. HB Operational Contractual entails BWC payments which included runoff claims from the prior year which is normal. Our commercial property and casualty insurance had to be paid and a few other contractual obligations. I anticipate it leveling off in February for this fund. The total overall is in line with the .08% ratio. **Sanders** asked about School Guard. The line item is \$852.50 YTD, but on the other report it is different. **Thompson:** The School Guard also assists in the senior meals. Her salary had a journal entry. **Sanders:** That was taken out of another account? **Thompson:** I did a journal entry which should be under the Senior budget. That is reflected in the 208 account on page two. Moving forward, I will ensure expenses are split between those two funds. **Hardin:** Because school isn't open is she still being paid? **Thompson:** She assists in the meals at the Senior Center a few days a week. **Hardin:** I am just trying to understand is that in addition to the School Guard? **Thompson:** Yes. **Hardin:** She wasn't paid for school guarding when schools weren't open. **Thompson:** Correct. **Sanders:** Should that be separated out? **Thompson:** When she is helping Carlean it is under the Senior budget, 208 fund. **Rogers** asked if she is still working at the front desk. **Thompson:** She volunteered a few days when Hiliary was out.

Special Revenue

Thompson: In the first month we don't have much in the Recreation. SCMR is projected \$1.2 million but collected \$50,000. Senior Fund appropriations are at \$125,000 with \$6,600 in January and Recreation fund 204 is \$278,000 and we spent about \$10,800. SMCR we spent \$113,000 in the first month of the year. **Sanders:** The Rose Center for Aging contract was to be renegotiated or finding a new contract. Has that happened? **Thompson:** Not to my knowledge. **Sanders:** Are we paying the old or new rate? **Thompson:** Still the old rate.

Audit

Thompson: We hope to wrap up the audit for 2018-19 by the end of March. With Covid, they aren't on site. **Sanders:** On the expense transaction ledger, an account for Summer Camp Internship Program. Can you explain what that is – line item ending in 52155? **Thompson:** That is an internship program run by the Mayor and Carlean. **Sanders:** Is this something they are going to do? **Thompson:** Yes, for Recreation. It is a new pilot program. **Sanders:** It is a non-existing program. **Warren:** That is in the Recreation budget. **Thompson:** Correct. **Sanders:** Detail report has landscaping billed for Premier at \$7,433. **Thompson:** That is part of the landscaping project on Macedonia Rd. for maintenance on the mound. We will recoup those expenses once we close the deal with Premier. **Sanders:** They do maintenance in January? **Thompson:** Yes. **Sanders:** Another amount \$3,577.50 for Premier fund 201. **Thompson:** That is for a law firm for the consolidation on the TIF. Those will also be recouped. **Sanders:** Engineering fees is below that. Was that from last year? **Thompson:** Yes. **Sanders** asked about plumbing installs for \$15,675. **Thompson:** That is for the Fire Dept. They had a wall head crack and had to replace the whole unit in the shower. **Sanders** asked what fund. **Thompson:** From 217 EMS billing. **Sanders:** Quite a few on maintenance, is that the Fire Dept? **Thompson:** For 217-1113 is Fire. Those are repairs and maintenance. **Sanders:** Property excavation for \$3,550. **Thompson:** Those were expenses from the Army Corps for evaluations on the wetlands. **Sanders:** Which ones? **Thompson:** I can find out. We have three of them. **Warren:** That could be the School Board property. **Thompson:** Possibly. **Hardin** asked about the reconciliation report regarding the Meadows bank account. It shows zero. **Thompson:** The Meadows has \$3,825 in the line item. **Hardin:** Why is it zero? **Thompson:** We had a separate bank account but to simplify the process, we closed that out and still track the expenses through the fund. We are trying to make it more efficient. You will always see those funds on the fund report. **Hardin:** Are they aware of those balances. **Thompson:** We are not required to report to them. There hasn't been any conversations between the Land Management Company and the Homeowners Association President in at least six months.

Upcoming Budget Meetings

Thompson suggested holding Finance meetings March 9th and 23rd at 6pm to review the 2021 full budget. **Hardin** asked if Debbie would check with the Law Director on the final review of the Employee Handbook. Your meeting takes priority. **Clerk:** I will check with him. **Warren:** If we need additional time, we can hold a special meeting prior to the 23rd, we will look into that. We have reviewed this budget before. Overall expenditures will be less since operations have declined. You can compare the original proposed budget to show any changes to the full 2021 budget which can always be adjusted. There is no reason why we can't adjust the budget after it is passed. No municipality knows for sure the expenses or decreases in revenue because of the pandemic. The budget is always projected. We must realize we have to pass a budget. We have our Finance meetings, and it can be amended at any time if needed. **Sanders:** In December, it was stated Brian would meet with all the Department Heads to get approval for expenses. Has that been happening? **Thompson:** Yes, we have. **Sanders:** They are coming to you prior to making purchases? **Thompson:** Yes. They must put in their purchase requisition prior to approval. **Sanders:** In moving forward, should we reevaluate the Building Dept. furniture request. That may be separate legislation when it is needed. If anything it's not mandatory for the functions of the department, it should probably be removed from the budget and added back later. **Thompson:** It would just be an amendment to the budget. **Sanders:** I request we take some of those items off the budgets. **Warren:** I will yield to the Finance Director for his proposal. It is not the job of Council to administrate the budget for the Village, simply to oversee it. **Sanders:** That is not what I was suggesting. I was just saying if he were reviewing those numbers again, if there was anything that could be taken out and amended later. **Warren:** Like I said, that is something the Finance Director will present. If Council members have specific questions as it relates to a particular budget as you have mentioned, if he recommends, it is up to Council to agree or not to agree to his recommendation. We will review this at the requested meetings the Finance Director has proposed. We are just speculating right now. **Williams:** I do not think we are changing our job by administering, I agree with the suggestion. **Warren:** We will move forward and see how it works out.

Motion to adjourn made by Hardin seconded by Rogers.

VOTE: YES: Warren, Gaither, Hardin, Rogers, Sanders, Williams

Meeting adjourned 6:58p

Motion to adjourn made by Rogers seconded by Hardin.

6 YES: Warren, Gaither, Hardin, Sanders, Rogers, Williams

Adjourned 6:46pm

Adopted _____

Debra L. Hladky, Clerk of Council

Johnnie Warren, Council President