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VILLAGE OF OAKWOOD  
FINANCE MEETING  
2023-07-11

**ATTENDANCE**

Johnnie Warren, President  
Elaine Gaither, At- Large  
Chris Callender, Ward 1\*  
Eloise Hardin, Ward 2\*  
Paggie Matlock, Ward 3  
Mary Davis, Ward 4

Brian L. Thompson– Finance Director

**ABSENT**

Candace Williams, Ward 5  
Gary V Gottschalk, Mayor  
James Climer, Law Director  
Mark Garratt, Police Department  
Dave Tapp – Fire Department

Tom Haba, Service Director  
Ed Hren, Village Engineer  
Ross Cirincione, Prosecutor  
Daniel Marinucci, Chief Bldg. Official  
Carlean Perez – Recreation Director

*\* Arrived after roll call*

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Meeting opened 6:05 p.m. by Warren

Pledge of Allegiance

Roll Call taken

**Warren:** For the record we can acknowledge the illustrious Christopher Callender has graced us with his presence. Ok, Mr. Thompson you are on. **Thompson:** Thank you Mr. chairman. A couple of items tonight in our finance meeting. First, I want to review the tax budget, the annual piece of business we conduct with the county every year and I have the exhibits before you. I always try to provide a F.Y.I about what the tax budget does for the State of Ohio. The annual Tax Budget serves the municipality in three ways: The annual tax budget prepared by a municipality allows the auditor of the county to set property tax rates. This action affects only those funds that have property tax as a source of revenue. (i.e., General Fund, Police Pension etc.,). Those funds that do not rely on property taxes as a source of revenue are still reported on the tax budget as a means to simply apprise Council that the fund(s) exist. The tax budget also sets the rate that will be used for payment of any debt obligation. Two, it allows the municipality to participate in the distribution of the local government funds, which is a form of State Revenue sharing. Three, it produces a “Certificate of Estimated Resources” which documents controls the appropriations of the Council. Since this document can be changed virtually at will, it does not really control much. The annual Tax Budget does not do the following: it does not appropriate anything for the current or coming year, it does not commit the municipality to any of the figures in the budget with the exception of revenues generated from property taxes and the amounts of money used to pay down debt obligation, it makes no assumptions to next year’s capital improvement budget. Question: why are the Auditors interested in the tax budget? The answer is the annual tax budget provides the auditors with information applicable to property taxes and debt obligation of a community. So, behind that is just a preliminary cover sheet that goes with the budget, the next sheet that says Division of Taxes Levied. Maximum rate that’s been in place for years. If you remember every year, we kind of sign a resolution that has these rates on it and I submit

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it back to the county, these are some of the projected amounts resulting from those tax rates. **Davis:** This Division on Taxes Levied, for example the Police one, doesn't have a date. I am just curious, are you talking about for 2024, is that what it would be? **Thompson:** Yes, it all should be there. I can plug those in, it's kind of just the assumption. **Warren:** It actually says tax year begins 2023, collections end 2024. So, in other words it shows the year it began and the year it ends. **Davis:** Thank you sir. **Debbie Hladky:** asked that everyone state their first or last names so that Tanya can catch on to their voices. **Warren:** Ok, Yea. **Thompson:** Ok, so the last two exhibits we have a statement of activity. The statement of activity reports all the fund numbers we have. You put in the beginning balance as we started January 1<sup>st</sup>, 2023, for all funds. The general property tax is kind of an estimate that the County gave us as it relates to those three rates we just reviewed. The local government dollars or revenue sharing process that the County disburses to us from the state. Other resources are pretty much estimates for all your other resources for different funds should we have our cash reports. When you add all of those together, you get a total in the bottom right of \$19,254,102, it's like a projection for 2024. All of these, as it states in the first F.Y.I, can be amended throughout the year. **Davis:** For recreational funds that's not what we appropriated. We appropriated like a hundred and sixty something. **Thompson:** Yea this wouldn't have any correlation, or any connection, it's just an estimate for resources. **Davis:** Ok, thank you. **Thompson:** No problem. Any other questions on that exhibit? Ok, so the last exhibit unvoted general obligation debt, we just report every movement as we move into January of 2024. What the balances would be and the actual debt. The first amount we have is \$1,900,000.00, approximately in bonds. Under that you can see we have various purpose notes of \$1,815,000.00. They like to have us estimate in the last right column, what we will be paying, the principal, and interest for the following year. So, we will be paying down some of the bond plus interest in a tune of \$400,000.00, on the bonds. The various purpose notes, we will be paying approximately principal and interest all together \$235,000.00, for a total of \$635,000.00, in the pay down for principal and interest. As we go through the year, we do our budget process. We set those years numbers in our 301 fund, which is for bond repayment. **Davis:** These are just the interest? The \$400,000.00, is just an interest thing? **Thompson:** Yes, the \$400,000.00 is just principal and interest pay down that we do on the notes. **Davis:** Did we always do this for like the year before? **Thompson:** Yes, this is always an annual piece of business. Just to note the due date for the tax budget is this Friday. We amend as needed throughout the year. This is just to start the process with the County. So that kind of explains that. That will be on the agenda tonight provided as an exhibit. If there are no other questions, the staff I currently have in place now and I, we work pretty diligently. I know you guys got some of these reports' kind of in the current hours, but it is an accomplishment of course to get these done. We will be getting back on track soon, on the right timeline to submit reports so just bear with us. Today we wanted to review, we got through April and closed out April of 2023. Our favorite ratio that we anticipate through four months of the year is 33%, as we look at the year-to-date revenue collected, we were only at about 28%. I kind of looked into it because it's a little lower than the 33%. Some of the billing for our fire contracts, the agreement with Walton Hills, we were billed but it will be posted in May, if they pay with checks. I think that was somewhat of an impact, and that was something like over \$200,000. Nonetheless, we'll have those posted in May. Also, in the general funds we were anticipating some revenue reimbursement from some stop lost reimbursements from our medical. Those were the highest areas I anticipated that could have that impact. **Davis:** Mr. Thompson, the 74% we already used, is that because we do it once a year? **Thompson:** Yes, you are correct about that. When we dive into the expenses, we are pretty much in the ratio of 33%. Service was right at 33%, rubbish disposal, as you look down you see the 74% for Bedford schools, that is a one-time thing.

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So, kind of appropriated \$215,000, which naturally we wouldn't use all of that this year as appropriation. That is why the ratio is so high, but it will level out. **Warren:** So, this one-time payment, after going forward we won't be paying anything? **Thompson:** Yes, we are due to pay by the end of June to the school board. We have all these agreements with C.R.A.'s, and revenues so the amount is \$159,000.00 this year. It's a little lower than projection because some of the agreements expired and a couple of the companies weren't there long enough. That is why it became a little lower. Those are certified from R.I.T.A, I get those numbers from a spreadsheet. **Hardin:** Apologies to colleagues for coming in late. **Debbie Hladky:** asked Ms. Hardin to state her name before prior to speaking. **Warren:** What we are doing is, stating our name, so that the Council Clerk knows who's speaking, so speak up. She does not know our voices yet. **Hardin:** Stated her name, I was the one who came in fifteen minutes late, I'm sorry, I didn't mean to be disruptive. **Thompson:** No, you are good. Overall, the actual general fund is at .29% within our ratio so that was good. So, if you flip to the next page, we have our senior, rec, and SCMR revenue and expenses. Our senior funds revenue is at \$25,000.00, so that's pretty much early in the year transferred in. Recreational funds of \$15,000.00, so these ratios look a little lower. They are partially funded with transfers, so, I'll probably put more in by the half of the year through June. SCMR revenue is at \$168,253.00. If we look at the expense side, year-to-date expenses for the senior fund, which is \$31,000.00. A portion of that is \$2,700.00 in terms of salary, and \$28,000.00 for all other expenses. The recreation funds are approximately \$13,100.00, and salaries, all other expenses are \$11,400.00, which is for \$24,600.00. The recreation program had a summer camp which didn't really get ramped up to a concurrent one that's why you see all the expenses. Then the SCMR expenses are \$386,987.47, and if you are looking at that verses their revenue you can see that it's higher. What happens is when we get the explanation from Ed, and he explains we're going to get these grants and things like that. I had to pay for some of those up-front street projects, expenses, maintenance on the street, and then we will get reimbursed. So that's why the expense account is higher than the revenues. I did get him to follow them up with like \$112,000.00 in the upcoming reports, so the process works. Any questions on those? If there's none, I have one more exhibit, the statement of cash position with month-to-date totals through April. This shows all the funds, what we started the year, what we spent, month-to-date, total year-to-date, and a reflection revenue collected month-to-date, year-to-date. It's always good to hone-in on the general fund. We started with \$236,117.00, at the beginning of the year and ended through April with \$242,689.00, which is a little bit higher. We have encumbrances of approximately \$177,000.00, so any balances potentially after encumbrances is \$65,185.00. I highlighted three of the funds, of course the SCMR shows a negative balance until those reimbursements kind of come back in to balance out the fund. Of course, recreational seniors are subsidized which is transferred in from general funds as well, which we'll process as we get through half of year, additional transfers. If you remember when Ed talked about the ARPA money, we dug into \$250,000.00, to assist with some of those street projects. So that came in, in April, so you can see that booked under fund 252. If you look on your left, fund 252 then you scroll over to month-to-date, year-to-date revenue you can see the \$250,000.00. **Davis:** For the recreational fund, they are already in the hole \$9,400? **Thompson:** Yes. **Davis:** Are they watching their budgets because they do know we cut? **Thompson:** Yes, Carlean knows we had cuts from their budget and the mayors, so they are aware. **Davis:** It's already over \$9,000.00, this is April, and I don't even know what it is now for July. **Thompson:** Yea, because most of the expenses don't get ramped up until they start the summer camp up. We do monitor it because I have real time reports every month. It goes in the negative throughout the first quarter of the year because we are assessing how much of the transfer Council approves to push down. The transfer does make the funds balance

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to the level of appropriations where we made the cuts for the mayor and the recreation. These negative balances when I put in the transfers typically around June, they will go away. We still monitor it every month. **Davis:** Ok, thank you. **Callender:** F.O.J funds, what is that? **Thompson:** It was an older fund that was established, it's like a Fraternal Order of Justice. So, the funding was much more, I think this was even before my time, but this is the small balance we have. So hopefully the Police Chief may see something appropriate to spend this \$400.00, then we can probably close out the funds. Some of these accounts with small balances. **Hardin:** If I'm not mistaken, we kind of went through a similar process of dealing with small balances. These summary forms that no longer or had no real functionality, do we have any more of that? One of them was in the building department. That no longer exists, correct? **Thompson:** You said the Building Department? **Hardin:** Yes, remember because we haven't had any building in quite a while. Those were funds that the builder would put up and they never claimed them. **Thompson:** Yea, those were deposits for when builders have it, we keep that in a contingency fund not this one. That fund is still active because we still have a lot of builders that come in and put down their deposits. Ultimately once all the inspections are done, the project is done, Ed doesn't have any additional engineering expenses, they advise us through Ms. Stoffl with Dan Marinucci. If there's anything left, they can get it back, but if not, we do monitor that. **Hardin:** Not just necessarily that fund. My question to you is, do we have any funds that could be eliminated? **Warren:** Closed out. **Thompson:** Yea, I think some of these funds, like the Holiday Fund we use to a certain degree for like Thanksgiving and stuff. Probably this Police Event Fund number 212, 213 the Memorial Fund. **Hardin:** What about fund 215? **Thompson:** Fund 215 is an indigent driver, so we usually do get some potential revenue as we process in like Bedford court. It's kind of like a court processing fund where we put a dollar of something into the funds when we get these cases. So that one needs to stay. **Hardin:** Fund 216? **Thompson:** Fund 216 is kind of correlated with confiscating property. He hasn't confiscated anything, so we still use that in case there's maybe a drug bust. He has that S.E.A.L.E program, we are eligible, but we haven't been eligible to get some of the funds. **Warren:** Eventually, because of the fact they had a few situations where they had a bust or whatever. I don't know if it goes through the County or the judicial system before the money is disbursed, if the communities get any part of the money. **Thompson:** Yes, on the City or Village level. **Hardin:** Ok, TIF- Swift Filters. **Thompson:** If you hone in on the 402's, of course the fund 401 is the capital. Fund 402, fund 403, all the way down to 408 will be active funds. These are our TIF dollars, and they come in every year when we get settlements from the property taxes from the County. So those are staying, and they will continue to accumulate. **Hardin:** Have we always kept our TIF separated on the report like this? I don't remember. **Thompson:** Well, this one separates the funds. **Hardin:** It's a good thing, I appreciate seeing it, I haven't seen it before. Thank you. **Thompson:** Ok, no problem and sanitary sewer is continually used, fund 801 is the maintenance bond where these companies pay into. **Hardin:** What about fund 803? Why is that? **Thompson:** That stays in effect as we use it as a reimbursement fund when they rent the center. We take it in then we give it back. **Hardin:** What does the bracket mean? **Thompson:** The brackets what fund number? **Hardin:** Fund 803. **Thompson:** That's showing us a negative, it's just resulting from the revenue collected that month and what was expended out. So, depending on how many reimbursements going in and out and how many senior rentals we take in, it could go temporarily negative. That fund will end the year with a positive balance. **Hardin:** How is it we would have a negative balance at any time? **Thompson:** We paid out more refunds for what was accepted through April. So, you might have some even come in at the end of the year and people are asking for a portion of their refund, they have to pay like \$350 to get the center. Depending on if it is cleaned properly and things like that, they get

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the money back. **Davis:** They get some of the money back, right? They don't get all of it, just the deposit. **Thompson:** Yes. **Davis:** I thought it was like \$100.00, I'm not sure. **Thompson:** So, it's just a reconciliation of the deposit for the center verse the payout. **Hardin:** Look at the sanitary sewer revenue fund, what number is that? **Thompson:** Fund 602, we booked some of the projects through that with Ed when he's doing these. He has a SCMR fund that he does a lot of streets. When it is strictly sewer, we run the expenses through there. Also, we have an agreement with the City of Cleveland, when they collect these water bills, they send us money every month, so that needs to stay active. So, we kind of track those balances from what being paid in from the sewer bills, and any projects that Ed may be projecting for the next year. That also has a reimbursement process as well where he'll have projects, I'll pay out the bills, once I provide them with the cancelled checks we've paid, we'll get a reimbursement. **Hardin:** Thank you. **Thompson:** You're welcome. **Davis:** Fund 806, what is the clearing fund and payroll clearing? I've never heard of that. Well, clearing fund, because fund 999 is... **Thompson:** Yea, fund 999 is something when we bought the new finance system, we anticipated every payroll we needed to deposit, and then withdrew it. I have a whole separate banking account that is strictly payroll. I have one for health claims to keep them clean. Every Wednesday they will tell me what the claims are for the Village. So, I put the exact amount to keep it real clean because they pull the claims out of that account. So, this payroll clearing is a similar process where it just zeros out all the time. **Davis:** Ok but the clearing funds, the fund 806, right above it, what is that might I ask? **Thompson:** The clearing fund and the maintenance bond are a couple of different categories. They have over in building where they collect these deposits, so a portion of it goes into the clearing fund. I can run the details for the next meeting. When they file for applications some of these companies, it's like a street opening process, or different maintenance bonds they have to put up for building. It's two categories where we book the dollars, often we expend it and that's maintenance bond deposit funds and that clearing funds is the two funds we use for that. **Davis:** Thank you. **Warren:** This is the general report of the specific activities of each department basically? **Thompson:** Yes. **Warren:** Like we're talking about the sewer street opening permit. People put money up for the street opening permit. They put money up for the building permit as you said. Then what happens is that money is used on inspections or outside inspectors, for professional inspections. People who put up money and paid their building permit bond, they have to have plumbing, heating, and electrical, which is outsourced. We do the general contractor inspection to close out the project, but we hire a third party to do the mechanical inspections. We also hire third parties to do the evaluation. I don't know if A&E and those types of engineering is a part of that, as far as the expense of that, so this is why it would come out at a negative from time to time. We may have paid for the professional services, but we haven't gotten reimbursed, or we haven't taken the money. We wait until the job closes before we take the money out, right? **Thompson:** Yes, and you could have a job that started some time ago, but they finally get to the end of the road, it's built out, and fully inspected. Then at this time we may have to pay. The project could have started two years ago but if it's time to pay, then they are going to come out of these funds. **Hardin:** I'm looking at the Oakwood Village statement of activity, ambulance billing. **Thompson:** Ok that's the tax budget, it has five pages, we reviewed it before you got in. **Hardin:** this one? **Thompson:** Yea, that's part of the tax budget we submit to the county. **Hardin:** Ok. **Thompson:** It has 4 other pages of exhibits, kind of gave an F.Y.I on the purpose of the tax budget. Some of the preliminary cover sheets, but you can ask any question you 'd like on that activity sheet. This doesn't have any control over what's appropriate for the village. This is the first process to start with the county to set a preliminary estimate of resources, and it's just an annual piece of business we do every year. **Hardin:** You do that once a year? **Thompson:** Yes, this is due Friday 7/14;

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do you have a question about something? **Hardin:** not at this point **Thompson:** Ok, there was another portion that had unvoted general obligation debt showing many bonds we had, how many notes we got, anticipated principal and interests due to be paid. It was the last page of the exhibit. **Hardin:** This one? **Thompson:** Yes, so every year you kind of report to the County what's outstanding on the bonds and note that you have. Kind of project what principal interest would be paid and as I explained before the bonds, we anticipate about \$400,000.00, between paying down principal and interest associated with it. These bonds are on our amortization schedule, that nice little color sheet I give you all the time. This kind of just, rolling it all until we paid them all down. So, you have to report to the County how much principal and interest you normally pay on those debt instruments. **Hardin:** So, the ones you gave us, is that how you retire the debt? **Thompson:** Yes. **Hardin:** Ok, this is the running account? **Thompson:** Yea, it's kind of a summary of it. Showing, because you could have different categories of bonds, what streets you might done. This is like a summary to see the total anticipated principal and interest you're going to pay next year on those bonds. We have bonds and notes for a total of debt of \$3,715,000.00, projected as the total balance of next year. But we'll be paying down approximately \$635,000.00. So, every year we're paying them down. **Hardin:** Let's talk, the retirement of debt process. Is that a required schedule or do you make the decision? I think I know the answer but, do you make the decision as to how much you retire? If so, is it based on how much we have in the bank or is there a required amount of retiring the debt? **Thompson:** Yea I don't make those decisions. When they go to market to sell those bonds and notes on the stock exchange, that's when it comes into play. The rates are set, and it's all regulated through that process. They set the amortization schedule. **Hardin:** So, at some point, for instance, we end with let's say \$70,000.00, in general funds at the end of the year. It doesn't make any sense to review the debt and go back out and reduce the debt, to allow for more to close out with a larger balance in the general fund. Am I making sense? Does it make sense to do anything like that? **Thompson:** They kind of assess it as a whole. They don't just look at the debt requirement, they look at the whole picture of the revenues, expenses, and ratings that come in. We are required to report to OMAC, an institution where you report all your debt to the state. So, all of our regulations and requirements are met with that. **Davis:** Is that what you're asking? Like if we have extra money in the funds, can we pay more down? **Hardin:** Either way, can we retire it earlier, or you know if we get a like windfall. **Thompson:** Yea we can retire earlier, it's a topic called a callable debt. So, you can call it early and not be penalized. They give you the option to pay off that debt if we get a windfall. So, it is something that could happen. **Hardin:** Did any of the monies we received during Covid qualify for any type of activity along those lines? **Thompson:** No, we can't pay off any debt with Covid money. **Hardin:** Ok, just a question **Warren:** We can't, Covid money is specific to a purpose, and it can't be outside of that parameter. **Thompson:** Ok, if no other questions, that will conclude my reporting for today. **Gaither:** Are you going to address the resolution to adopt the alternate format tax. **Thompson:** Yes, I am looking for anticipation of your passing tonight. It's an annual piece of business, the alternate form is the tax budget that I discussed. **Davis:** Why does it say alternate format. **Thompson:** Sometime years ago, there's a little history behind it. There was a really formal, really thick process to get this tax budget done. So, a lot of the fiscal officers said, hey, can we kind of reduce this to a more summarized effect. That's when they started calling it the alternate tax budget. So, it's just a thing that they do. **Davis:** Every city is required? **Thompson:** Yes, it is required. Any other questions? **Warren:** I have one, so today we going to have to pass the budget so that we can turn it in by Friday? **Thompson:** Yes. **Warren:** Ok, now when are we going to be caught up with the reporting? **Thompson:** Yea, I'm anticipating, I'm moving really fast, my staff that I do have in place is picking up well.

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So, I would say by the end of this month, what is it, the 11<sup>th</sup> right now? **Warren:** Yes. **Thompson:** Yea, it should be pretty amicable time. **Warren:** So, we can say prior to our return that we could have a special meeting a week before we are to return, or date before that to be able to catch up where we are at? **Thompson:** Yes. **Warren:** Also, in the interim, as you are preparing these, can you make sure that we have them prior to? Since you'll have them so far ahead anyway, maybe at the end of the month you can submit the information to us for us to review. That way if we have any questions, we can be prepared at our meeting that we may have prior to our return from our summer recess. **Gaither:** We don't come back until the fourth meeting in August. **Warren:** Yea the fourth Tuesday in August. **Gaither:** Fourth Tuesday in August. **Warren:** Yea, he said he'll have the budget done, he'll be caught up with most of it by the end of the month. So, that is why I am saying we have enough time to review the information and set up a meeting prior to our regular Council meeting. **Thompson:** I know you keep referencing budget, are you talking about the May and June financials? **Warren:** Financials, yes that's what I mean, I'm sorry. **Thompson:** No problem. **Davis:** It would be May, June, and July by that time, right? **Thompson:** Yea. **Davis:** The expense report with encumbrance details, now one question I wanted to ask. The clerk we had previously, we paid for membership dues and things like that, does that automatically, does it go to the newer clerk or is it one time and she gets it? **Debbie Hladky:** Some do some don't, were hoping to have P.O.S. in place just in case they all say we have to apply new. If they don't, then no harm, no fowl, we have the P.O.S. in place just in case we need it. I know some she'll have to become a member I just don't know which one. So, because of the meeting tonight we needed to put that in place so that next week we can deal with, ok which ones does she need to be a member of right now, which ones are transferable, so we just wanted to set that today. **Davis:** Ok, I just saw that, ok thank you. **Hardin:** Regarding twenty-six, we have reports through April as of today, right? **Thompson:** Right. **Hardin:** April, May, June, so we're without two reports at this time? **Thompson:** Yes, that's what we were discussing. **Hardin:** For the record, how does that affect the numbers you gave us in Legislation 2023-26? **Thompson:** Those two don't have any correlation, the Legislation 2023-26 is projecting, as a process for next year. **Hardin:** Ok. **Thompson:** It doesn't commit the Village to any appropriations and things like that, it's just a process to get them going to show our estimated resources for the Village for next year. **Hardin:** Ok, so, without, not that the two months will make or break, so you prepared these numbers? You dealt with actual numbers and then these are your projections? **Thompson:** You talking about tax budget for Legislation 2023-26? **Hardin:** Correct. **Thompson:** Yes, and the first column, if you want to go back to the report, the activity report, the first column is already ended business. **Hardin:** Those are the actual numbers? **Thompson:** Yes, from last year. **Hardin:** So, what page are you talking about? **Thompson:** Yea, the one you were asking about. **Hardin:** Ok, hold on, show me **Thompson:** So, the first column is already encumbrances as we move into 2023, balance rolled over from 2022, so those are pretty much set. Then the general property tax is related to, you know the resolution we sign from the county every year? We still have those three sets of money. Tax is like .3, and you know Debbie kind of create those for you, or the Clerk. So, those are pretty much projections from the county. They have a history of what's going on and they know collection kind of ratios of what's being collected at the county. The local government is a projection as well, with the revenue shared from the state passed down through the county. So those two columns are kind of projected from the county, we just put in place. Now the other resources, you kind of have to take into consideration, kind of looking back at history, kind of see what we did, or projected for this year. Then you kind of set the resources anticipated for 2024. As you look at the F.Y.I, it really doesn't commit to much, it's just a summary projection to get the process going for the County. **Hardin:** Based on what

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we did last year and where we are? **Thompson:** Well, previous years. **Hardin:** Including, up to last year? **Thompson:** Yes, and any variables maybe, the rest I'll move to 2024. **Callender:** That might help. **Hardin:** Thank you. **Davis:** The expense report encumbrance details, the clerk wages, is that just Christine or does that include Mrs. Hladky? **Thompson:** Well. **Davis:** Because it's so much money, it's only \$10,000.00 left for the whole year. **Thompson:** That report should include what's been paid from January to current. I think it's an isolated report just for Clerk and Council. Here let me take a look. **Davis:** Yea because it says \$35,000.00, and we were only given a total of \$45,000.00. So that is only \$10,000.00, left for another six months, that doesn't sound correct. **Warren:** So, this is the balance left in it, the \$35,000.00? **Thompson:** Yea, well what happens is when you originally made the appropriations, we were having a different situation. So, the appropriations stayed in place because there were no changes approved by Council to adjust that. So, a combination of when we started the year, we had a different Clerk. We have a new Clerk now that all comes into play, but we just monitor it every month. The encumbrance is what is left for the year. **Warren:** Yes, that is the \$35,000.00 left for the next. **Thompson:** Yea, you have to figure we are already through a quarter of the year. So, the new person is already a quarter past, so it's just paying through the end of the year. **Davis:** Is Ms. Hladky also part of that? **Thompson:** No, we had to, it's a different line item. She's pretty much more contractual, not on payroll. **Davis:** Ok, thank you. **Thompson:** You are welcome. **Davis:** I appreciated just saying what some of the credit card things are for. I think we asked as a Council, specifically, what we use the credit card for. We wanted to know exactly what it was for. Not just for Council, but for everything the village purchases with a credit card. **Thompson:** Yea. **Davis:** Ok, so we will get those? **Thompson:** Yea, I'll put a compilation together for the statements **Davis:** Ok, thank you sir. **Hardin:** Since we are talking about money, what is your process for payroll? Who signs off for who? **Thompson:** All department heads sign off for their employees. **Hardin:** I think I've asked this before; I'm asking again. **Thompson:** Yes, so Police Chief for Officers and Auxiliary, Fire Chief for Firefighters, I'm signing off for Finance, Mayor signs off for Dee. It's all the top department heads that's signing off, all that information what gets submitted. **Hardin:** Each year do you have a report for how much vacation time I have accumulated? **Thompson:** Yes, every individual, there's cursers tracked in the system sick time, personal holidays, vacation. Sometimes the only one who usually has comp. time, because it's kind of listed in the F.O.P contract, is the Police. So, they may have a few different variable pay codes. We always have real time what's used and what's left. **Hardin:** How does one, so if I call in and say, I'll be in later, and I don't come in. Do you have situations like that? **Thompson:** Yea, I mean it could be at the discretion of the department head, they may be able to flex their time, when they are coming in or stay a little later. Sometimes that does arise. **Matlock:** What if they don't come in? **Thompson:** If they don't come in, they have to fill out a form for leave on the job. We have these forms; all the categories are on the form. They have to turn it in, they have to acknowledge and sign it, and also have the department head sign it. Once that's signed and submitted to the payroll person with your two weeks' time sheet. It's noted in the system and will be deducted from the pay code or approved balances in the system. **Hardin:** Don't we have a time clock around here somewhere? **Thompson:** Yes. **Hardin:** Do we use it? **Thompson:** Not all individuals use it. **Warren:** We already talked about that, whether there were going to have a time clock. We determined that it wasn't useful. **Hardin:** At some point in time, if Council is interested, we'd like to know how much vacation time is approved if that's reasonable for us to have. **Thompson:** You said for all employees? **Hardin:** Yes, how much approved time do we have here? How much vacation time? If I retire tomorrow, how much vacation time do I have? **Thompson:** Ok, we just need an active employee list and the approvals, for vacation that's left. **Hardin:** Ok,

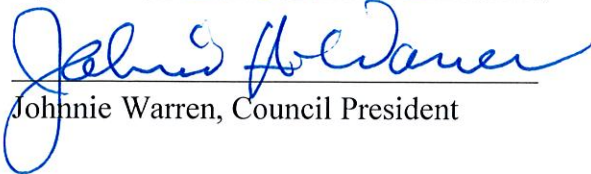


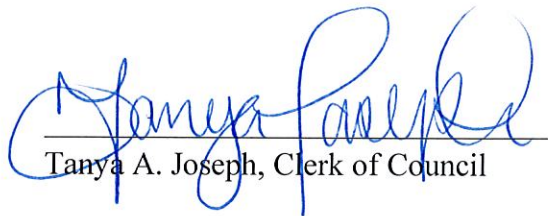
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that's what I'm asking. With the understanding, to my knowledge, I would think it would be confidential. **Warren:** We had talked about getting a projection, not even a projection, but the actual. Especially the senior employees trying to get a projection of their accrued time they have, sick leave, and all of that. **Thompson:** They were requested before I could get it compiled. So, you'll have the information and I'll submit it to the Clerk. **Warren:** Ok. **Thompson:** Definitely, for all active employees, I'll run the balances. **Hardin:** What time frame are you working in? **Thompson:** Just give me a two-week time frame. **Hardin:** Ok **Thompson:** May have it sooner. **Hardin:** Not by name. **Warren:** Don't be doing like your Mayor now, telling us two weeks. So, tell me something realistic because you've been telling us a lot of two weeks. You said you would have this other information for the last two months. You were going to have the months of May and June in two weeks. **Thompson:** I'm confident in two weeks. **Warren:** Ok. **Davis:** Remember we talked about it last year for the Service Department, for their uniforms? It was added to their checks, and you were going to put it as a separate thing for their uniforms. Instead of putting it with their checks, where it takes out the taxes. Have you started doing that? **Thompson:** No, it's remains status quo, I'll discuss it with Mr. Haba. **Davis:** Ok, thank you. **Hardin:** Do you make changes to this report, dealing with Legislation 2023-26, do you submit any changes throughout the year? **Thompson:** Yea you can change that as much as you need to, it's amendable. Alright, well thank you, that will conclude my meeting. **Warren:** Ok, can I get a motion to adjourn?

Motion to adjourn made by Davis seconded by Hardin  
YES VOTE: Warren, Gaither, Callender, Hardin, Matlock, Davis  
MOTION PASSED  
Adjourned at 6:55pm

Approved 8-22-23

  
Johnnie Warren, Council President

  
Tanya A. Joseph, Clerk of Council