
VILLAGE OF OAKWOOD
FINANCE MEETING
2023-09-12

ATTENDANCE

Johnnie Warren, President
Elaine Gaither, At- Large
Chris Callender, Ward 1*
Eloise Hardin, Ward 2*
Paggie Matlock, Ward 3
Mary Davis, Ward 4
Candace Williams, Ward 5*

Brian L. Thompson– Finance Director

ABSENT

Gary V Gottschalk, Mayor
James Climer, Law Director
Mark Garratt, Police Department
Daniel Marinucci, Chief Bldg. Official
Dave Tapp – Fire Department

Tom Haba, Service Director
Ed Hren, Village Engineer
Ross Cirincione, Prosecutor
Carlean Perez – Recreation Director

* Arrived after roll call

Meeting opened 6:00 p.m. by Warren

Pledge of Allegiance

Roll Call taken

Thompson: On Friday we sent you May 30th, of 2023. As I moved on I was able to get through June as well. What I was going to do in my report summary is report to you through June 30th which is half the year. But you do have the reports for May and June. **Davis:** 74% for Bedford school we just do this one time? **Thompson:** Yes, we are done with that, and those appropriations will be available if we need to make some adjustments. I try to put the best estimate in terms of what we owe the school system. From all the deals the Mayor has with the companies where we pay back the schools. So, it was only \$159,000.00, this year, I appropriated \$215,000.00. We wouldn't have any more expense there, so the line item will be adjusted. We are pretty much up top on the revenue. We are pretty much on market to 50%, we collected \$5.3 Million through June of 2023. Of course, adding in the add in the beginning balance of the year put us at 5.5 Million. Most of the departments are within their favorable ratios of the 50%. The rubbish collection was over by .07, a lot of these utilities are tied to some rates or just the billing, which I have to look into rubbish disposals. But it is pretty close to where it needs to be. **Davis:** So, we automatically have a budget that we know we are going to be transferring money out? Is that what transfers are for? **Thompson:** Some of the special revenue funds of course do not have enough revenue. So, we do provide a budget. Once we get the estimate of what the expense is going to be and some of the revenue that it actually collects in the fund. That is when we schedule the transfers. If you look on page 13 of 26, I was just going to point out that our transfer budget was a \$1,045,000.00. The only one a little out of ratio is the H.B. Operational Control. **Davis:** That's healthcare? **Thompson:** Yes, like a portion of it. Also, we paid for the collection of R.I.T.A, quite a few variables under there. I gave you a summary of the account and what the expenses were. I had some higher-than-normal claims with some individuals and just a little higher

collection on R.I.T.A taxes. But that is a good thing on R.I.T.A because it means we are getting more dollars.

Davis: They do a percentage? **Thompson:** Yea, they take 3% of collections. So, the overall general funds are at .46, the favor ratio is .5. Accumulative together we are under the ratio for collective spending of the \$10.5 million we projected that we would spend in the general fund, which is good. So, the next page that shows the senior and rec SCMR, I showed the projected regular use. The appropriations for the appropriate fund. **Davis:** asked if we have the total for summer programs. **Thompson:** Once I get through and finalize the July and August, then you will see a total of expenses for that. I have real time numbers he has been within budget. He had a couple cancellations, the last lady did not show up, and the way they have the recreational budget set up. I do have the appropriation set where we lowered the \$60,000.00, for him. So, he has been within budget in the recreational department. Look at the statement of cash position with month to date totals, through 6/30/2023. This shows every single fund, all the transactions in and out, total cash per fund. Naturally, we always look at our general fund, but the general fund of course starts with \$236,000.00. If you look at the unexpended dollars through June, I am at \$683,674.02. Pretty much what attributes to my general fund balance category, we are about 7.15% ahead of last year in income taxes. That's including we lost all of *I. Schuman*, so now the other companies... **Davis:** so now *I. Schuman* is no longer, at all? **Thompson:** We won't get any revenue, none this year from them. Taking that into account, we are up 7.15%, and that is definitely being reflected in my general fund balance. At the beginning of the year, we were at \$236,117.84, I am up to \$683,674.02, and after encumbrances I am at \$465,182.55. Encumbrances are monitored throughout the month. Just being at \$683,674.02, is a huge jump, so we are doing well there. **Davis:** SCMR? **Thompson:** SCMR kind of always runs negative. **Davis:** That is a lot \$164,000.00. **Thompson:** Yea, what happened is when Ed comes in and talks about those projects. I have to pay for them up front. Then I have to show them the cancelled check to get the money back from the County. They actually improved the reimbursement to us. **Davis:** Ok, so this money should be coming back to us correct? **Thompson:** Yes. **Davis:** Part of it or all of it? **Thompson:** With Ed's projection, pretty much 80-90% will be coming back to us. Whatever does not come back we make it whole with the transfers. They Definitely speed up the process. Ed and I talked, and we are not trying to go to the end of the year and not have them on the books before 12/31/2023. **Davis:** Asked if the sewer situation on Garden Road was included. **Thompson:** The reimbursement or the construction of it? **Davis:** The reimbursement. **Thompson:** So far the sanitary sewer paid about \$37,000.00, in expenses. I do not think I have expended for that project as of yet. Usually, Ed gives me the final synopsis of the project and then the final payout. Then I go ahead and pay the contractors and that's when he starts to put all the documentation together for the County. **Davis:** Ok, do we go to the second page? **Thompson:** Yea, I wanted to point out that I started the year in terms of cash with all funds at \$421,091.64 and ended with \$1.2 Million by the end of June. So, everything is definitely trending in the right direction, and I hope it stays that way. **Davis:** Asked why there was a negative for the senior center rental fund of \$1,614.02? **Thompson:** Explained that people pay for the center and then are reimbursed. **Davis:** Say they have to pay a \$150.00 deposit and then a \$100.00 to rent it. Then you get your \$150.00 back, we should be ahead, no? **Thompson:** Probably at this point the refunds are outpacing the actual uses of it. **Davis:** How could that be? I was told all weekends for the remaining year are booked. **Gaither:** People haven't used it yet, but they paid for it, so they haven't gotten their refunds back. **Thompson:** The refunds could be lagging in terms of what people have. **Davis:** So, we should be in a positive amount. **Warren:** With the refunds it should be positive, well break even. **Davis:** At least even if not positive. **Warren:** Especially if you are not charging the overhead of operations. That's charged to another budget. **Thompson:** That is just an

agency fund where we collect the money, pass it back out. What's happening there is... **Warren:** Oh, I see what you are saying. The rental of the center is \$300.00, you give \$150.00 back. **Thompson:** If it is cleaned.

Warren: The deposit is \$150.00, and the rental is \$150.00. When you receive the \$300.00 you still have to pay out the \$150.00, which makes it a negative in a way. Because you have a receivable of \$300.00 but paying back \$150.00. **Thompson:** It could have been like at the end of the year too. People rented but we didn't get the refund back to them until January, it could be an offset there. **Davis:** \$1600.00 in the negative is up to June. I was told every weekend was booked at the center; it should be at least \$150.00 each week ahead. **Thompson:** I will have Hiliary check, she kind of schedules things. I will do a financial analysis on it; we can match up who paid, who we reimbursed, and that will tell the true story. **Warren:** I am just wondering how you do it on the accounting end. If the rental is \$300.00, which includes \$150.00 deposit, do you show the \$300.00 as a receivable in this fund? **Thompson:** Yes, the expense goes out as well. **Warren:** Ok, so it's a receivable and you show that as a receipt in this line number? Then after you show it as a receipt, after they use it, if they clean it up you give them \$150.00 back. So that's what makes it... **Gaither:** Shouldn't be a negative. **Thompson:** Yea your scenario shouldn't be negative. But if we refunded maybe \$3000.00 in one month but only took in \$1500.00 for the rental then ... **Warren:** How you would rent it if it's not paid for. **Thompson:** Well, those refunds would be from prior rentals. That's why the timing is always off in terms of what you collect from what you reimburse to those individuals. **Warren:** What I am looking at is this, worst case scenario. The thing that would make it uneven is if you are not paying the money back because they left it dirty. You are always getting the \$150.00. So, what I am saying in essence is that if you are always getting the \$150.00. It shouldn't be an issue with the former people renting because you have their money. It's not like they pay it after they leave and now it's a receivable, they pay up front, is that correct? **Thompson:** Yea that is correct. **Warren:** Then if they left it clean you pay back the deposit. So, it shouldn't even be. **Thompson:** I will run an analysis. **Davis:** Then the sewers that money should be coming back to us. **Thompson:** Yea, those will be reimbursed as well from the County. **Davis:** Ok. **Thompson:** For me, the great highlight is our cash position at this point. **Warren:** What was our six-month projection we originally anticipated? **Thompson:** I provided you with a nice report from year to year, it was a one pager. It shows the prior year, this year and what is projected for 2023. I did analysis of January through June of 2022 revenues, the general fund to June of 2023. Then you can see the difference in the categories through six months. **Davis:** Asked if we are down what we projected for real estate taxes? We project \$370,000.00, but we only collected \$258,659.85. **Thompson:** Not so much down, usually real estate taxes are like a timing thing. Depending on when they settle with me. **Davis:** Ok. **Thompson:** So, I am still confident those dollars will come in. it's just a straight comparison of the dollars. **Davis:** Trailer taxes, we get a tax from every mobile home? **Thompson:** Yes, then you can see the R.I.T.A taxes and municipal net profits, which is really R.I.T.A.'s, is approximately \$530,000.00 more than we had last year. That is attributing to our general fund balance going up almost three times from the beginning of the year. **Davis:** Ok, but the trailer taxes we have it up to \$900.00, so we just haven't collected? **Thompson:** Yes, just haven't collected, this is just a six-month projection. Just showing the in and out differences. **Davis:** So, their taxes actually went down, trailer taxes. Does it go down like depreciation each year? You see 2022 it was \$338.00 and now it went down to \$314.00. **Thompson:** Yea, it's only about a difference of \$20.00, assessment of trailers. **Warren:** The way the County is appraising everything on an increase I am surprised. **Davis:** Yea, I was surprised too. Now electric lighting, is that the lighting that's on the streets? **Thompson:** No, that is when the Illuminating Company comes in and their doing jobs. They have to contribute those dollars to us, so it fluctuates. **Davis:** Ok.

Thompson: This is a good analogy, we had \$4.9 million the same time last year and now we have \$5.3 million. That is some of the positive reflections in the general fund balance, when you look at the cash reports. **Davis:** We only get \$150.00 of cigarette taxes? Is that just the gas station or everybody? **Thompson:** Well, whoever filed with the County, gets that license, and pays the taxes. **Davis:** It's been \$150.00 for a long time.

Thompson: Listed possible stores. **Davis:** I was wondering why it didn't fluctuate. The liquor permits are the same thing. **Thompson:** Yes, same type of process. The bed taxes are direct payments from the two hotels we have. **Davis:** It looks like they are packed all the time, the Hamptons. I am not sure about the one in the back.

Thompson: Fire Service contract is up because we have a clause that gives us the leverage to raise the rate of increase per consumer price index. So, I ended up raising Glenwillow 6%, while they were at 5%, so that is being reflected in the increase year-to-year. **Davis:** Ok, contractor registration, is that just Building Department or no? **Thompson:** Yes, a lot of times the Mayor is waiving those fees, but we do track those. **Davis:** Ok.

Thompson: Sale of fixed assets can fluctuate year to year. I believe Tommy sold some things prior year and so did Police. It's just down this year because we only sold about \$5000.00 worth of old equipment on GovDeal.com. **Davis:** Asked if the Mayor's Court cost went up. **Thompson:** Explained they are probably still coming off the effects of COVID-19. **Davis:** Asked what are tipping fees. **Thompson:** Royalties we get from Waste Management. It's all based in tonnage, so we pretty much have a wash. We pay for garbage collection and then they give us the money back for having a transfer station in the Village. **Davis:** You were talking about the Mayor's Court cost and then the Mayor's fine. So that is two different categories. Does it cost more to have our Mayor's Court? **Thompson:** Well, these are all collections. **Davis:** Building permit we have nothing; I mean \$868.00 compared to \$5,000.00. **Thompson:** Yea, the prior year to this year. **Davis:** That's a big draw, we have all those big companies. Somebody's not charging fees. **Warren:** We have to talk to him about that.

Davis: Yea because it still costs everybody to go out there to do those checks. Asked what are street opening and zone permits? **Thompson:** Those are attributed to projects through the Building Department when they have to do the street openings. They would have to pay fees for that as well. **Davis:** Oh really, you mean like Kroger or like Fair Oaks? **Warren:** It depends on if you have to make a sewer connection, or water, and you go out into the street and dig into the street. There is a permit for that. **Davis:** We are down for miscellaneous permits too, is that still Building Department? **Thompson:** Building permits, street opening, miscellaneous permits, is all Building. **Davis:** The Community Center is a rental of it? Or is that just to run it. You said income, this is income right? **Thompson:** Those won't attribute to it. **Davis:** Because they reported from 12 to 10 and we were supposed to be booked every week. So, we didn't sell very much yet sale of fixed. **Thompson:** Yea that may not change depending on what we sell on Egov.com. Tommy and mostly the Police Chief...

Warren: See what happens is when they rotate the trucks and cars they are selling the old ones. So, if they don't have anything to sell or if they are holding on to it, sometimes they hold on to it from one year to the next. Tommie is good for taking some of the other vehicles that someone else may have used. **Davis:** Refunds and reimbursement sales was \$221,000.00 difference? **Thompson:** Yea, prior years, those came into play when we were getting refunds or workers comp., so we put the estimates in place. Those may have to be lowered as we move through the year, but it was just an estimate we did. The reimbursements on the stop loss, hospitalization those are when we had those large claims that go over that \$35,000.00 stop loss threshold on any one claim; then they'll reimburse us. That is why that \$100,000.00 is there. The cable franchise fee of course they pay us royalties' kind of like waste management. **Davis:** You talking about Spectrum or AT&T now too because they just moved in here. **Matlock:** That's not the company. **Thompson:** It's Charter Communications, they pay us

royalties for cable fees. So, ending 2022 we were at \$4,983,012.48, and through the same period we are at \$5,342,147.95. **Davis:** Asked if Service Department went from four to three personal days this year. Have you been told anything? **Thompson:** I think those changes came from F.O.P., I am not sure I will have to check. **Davis:** The Police got extra; they got two more. The Service Department said they had four forever and now this year they have three. I said we never voted on anything, so I don't know why it would be dropped down. **Thompson:** Let's ask Tommy if we can. **Davis:** Ok. **Thompson:** Another thing you asked for, I gave you all credit card payments from January pretty much through July. So those mean I can answer questions. **Williams:** The only credit card the Village has is for Huntington? **Davis:** We have that Wex card or something like that. **Thompson:** Wex is the gas cards, Circle K is gas, this is the main credit card right here. If you look at it this statement is the roll up of all the department heads' credit cards. We got Garratt, Building, Perez, and mines as well. I don't really ever use mines it is just the master card. **Davis:** Asked Mr. Thompson to repeat who has cards. **Thompson:** Carlean Perez from Recreation, Building Department Dan Marinucci. **Davis:** Oh, Building Department gets one too. **Thompson:** Yes, you have one for the Mayor's office, and one for me. It's kind of bolded out on the credit card statement. **Davis:** Amazon.com that's a different account all together? That's not a credit card or do you pay it through Huntington bank? **Thompson:** Through Huntington Bank. **Davis:** So, it would be on the Huntington Bank card if they ordered something. **Williams:** Asked for the Amazon statement. **Thompson:** I'll have to pull all the receipts associated with that. **Williams:** So, the only credit cards we have are the Huntington and gas cards? **Thompson:** We have Huntington, Circle K, Sunoco, Home Depot, Sam's Club and Tractor Supplies. **Williams:** You only gave us one account, we have Circle K credit cards, Sunoco credit card account, Home Depot credit card account, and Sam's Club. **Thompson:** Yea the Circle K and Sunoco are pretty much all gas; they don't buy anything except gas. **Davis:** Sunoco and Circle K is gas only? What about Wex? **Thompson:** Wex is gas as well. This card right here is about 85% of the purchases other than the gas. **Williams:** Where are the remaining records for the other 15% percent of the purchases? **Thompson:** I'm talking about the credit card accumulative, so 85% here, the rest would be Wex, the gas cards, Sam's Club, tractor supplies, and Home Depot, those make up the other 15%. **Williams:** What do you need to establish to have all of the statements for all of the cards? Because reviewing one wouldn't be sufficient for what we requested. **Thompson:** I will go back and get you the card for Home Depot, I will just run the statement. **Matlock:** Asked who all have access to Home Depot card. **Thompson:** Only one who really use it is Tommy. **Matlock:** What about Sam's Club? **Thompson:** Dionna makes majority of the purchases, I have one but don't really use it, unless it's an emergency. **Davis:** Asked if Carlean has a card. **Thompson:** She does not, pretty much Dionna is making most of the master purchases from Sam's Club and I have a card. We let the senior van driver use it for gas. **Williams:** One of the things we requested was to know who was able to use each card, how many cards we have in the list and a statement for all of the cards. Are you able to get that together? **Thompson:** I can pull a report for that, and I will get the rest of the statements. **Davis:** Who has uniform allowances? **Thompson:** Service, Fire, and Police. **Davis:** That's all, not the inside administration or anyone else? **Thompson:** Yes. **Davis:** Ok, thank you **Thompson:** I will compile all of those for next meeting. **Williams:** I wasn't here in the beginning so you may have provided a reason. Our finances are up through June 30th, where are July and August? **Thompson:** July and August I am still working on. **Williams:** When will you have that lined up? **Thompson:** I don't want to set a date I am moving through pretty diligently. The thing for me is not the quickness but the accuracy and reconciliation or the bank statements. Hopefully, maybe next month I will have the last two months. Some of the highlights we did look over in our cash report, I did start the

year with \$236,000.00 now we are up to \$683,000.00. Our R.I.T.A income tax collection through the same period, year-to-year we are approximately up 7.15%. which attributes to some of the increase in the general fund balance as well. In total cash for all cash, I had \$421,000.00 at the beginning of the year and through six months I had \$1.2 million. **Williams:** If you expect to have July and August by next month, by that time September would have closed out. When can we expect September? **Thompson:** Usually September, if we were on a normal schedule I would have it by the end of October. I will keep you posted on that. Usually when we close the month we do it on the last meeting of the month. So normally, September would have been done at the end of October, but I am running behind a couple of months now. **Williams:** What do you mean if we were on a regular schedule? **Thompson:** Usually when we have our finance committee meetings and I close out the month, we usually review it at the end of the month. **Williams:** Yea but what do you mean. **Thompson:** If I wasn't behind a couple months that's when we would be reporting, by the end of October. **Davis:** Where is Mr. Sparks wages and everything we pay him, what department is he under? **Thompson:** Under miscellaneous contractual under street funds, under 201. **Davis:** The gas utility is way over budget in every single department. **Thompson:** I'll reevaluate each one since that gas is running \$3.50/ gallon. The ratios weren't really far off but it was over. I'll have to do some modifications to the appropriation for the utilities. **Davis:** ok, I saw on the iPad page 22 of 38, something about a meditation garden for \$9000.00. **Thompson:** Yea that was the creation of the Meditation Garden at Mt. Zion. You heard the Mayor talk about it in prior meetings. **Davis:** So, this is at Mt. Zion? **Thompson:** Yes. **Davis:** For them we bought a mediation garden? **Thompson:** It was pretty much for the landscaping, and creation of the meditation garden. **Davis:** Ok. **Thompson:** I also wanted to highlight Ms. Williams even without the collection from *I. Schuman*, we were still up 7.15%. So, the companies are doing really well in terms of income tax collection for the Village. **Williams:** Have you compiled the *I. Schuman* report? **Thompson:** Yea, they are not going to turn in any revenue for this year, none. **Davis:** They don't have to legally? **Thompson:** when I talked to R.I.T.A., when you have such a catastrophic situation like that, it's a certain filing of paperwork that excludes them. They are not operating anyway, so it's a certain filing they do with R.I.T.A. **Williams:** What was your original projection of loss and how has that changed? **Thompson:** We were going to lose \$144,000.00, that still stands. **Williams:** Oh, wait, you projected we would lose \$144,000.00 but you thought we would get funds through the first quarter correct? **Thompson:** Yea they had some estimates in there, but they pulled them back after the catastrophic situation. **Williams:** Didn't you include the estimates for those? **Thompson:** Originally, *I. Schuman* was there, but we lost that revenue. So even though we lost it, we are still up. **Warren:** I think what she is asking is the \$144,000.00 reflective of total year of receivables. **Thompson:** For my projection for 2023? Yea, it was in there originally. **Warren:** But was it \$144,000.00? **Williams:** Your reflection of \$144,000.00, was including what you thought we would get for the first quarter correct? **Thompson:** No, it was \$144,000.00 divided by twelve times three, it would have been like about \$40,000 for the first quarter of the year. **Warren:** I think he's saying the same thing. The total projected revenue for *I. Schuman*, for the year 2023, was \$144,000.00 or was it \$144,000.00 for the second, third or fourth quarter? **Williams:** How much did we get last year from *I. Schuman*? **Thompson:** Approximately \$144,000.00. **Williams:** For the entire year? **Thompson:** Yes if it's about quarter that would have been like \$36,000.00. But we won't collect any this year from *I. Schuman*. **Davis:** When is the other company opening? **Thompson:** We have seen a lot of activity at *Interstate McBee*, so we were anticipating those to be at the end of 2023 quarter. They have had cars over there, so we may be collecting a little sooner than we think. **Davis:** Do they have to tell you? **Thompson:** Yes, if they have a company in house or out of house doing their payroll.

They have to file with R.I.T.A. to start filing and paying your taxes. Overall, we are trending in the right direction in our revenue, expenses, and our general fund is building. **Davis:** We have a lot of car washes. I assume this is all Police. Do we have a monthly we can do, like buy a monthly membership? **Thompson:** Yea we probably would save money if we did a monthly. **Davis:** It's quite a bit in car washes. **Callender:** You talking about finish line? I have a monthly membership there, and my monthly membership is like \$28. So that may be per car. **Thompson:** I'll reconfirm with Garratt and see if it is a monthly. **Davis:** Is there a uniform stipend for everybody? **Thompson:** Only Fire, Police and Service, yes. **Davis:** But it is there for them to get it? **Thompson:** Yes, we pay them out just straight, one-time uniform dollars. **Davis:** Ok, they don't have to do it like police, like through that shutters company. **Thompson:** The Police are a little different they get their allowance through the F.O.P contract. We put one P.O in place for them and they get a lot more different equipment than Tommy. Like straps for the gun etc. So, it is a little bit different accounting process for Police, it is spelled out in their contracts. I think Service gets \$500.00; I can double check it. **Davis:** Per person? **Thompson:** Fire kind of runs parallel to Police. I can continue to entertain questions and if not, then that will conclude my reporting for today. **Howse:** Did you guys receive your reimbursement from the County? The \$300,000.00 the Mayor said you guys were going to get for the streets. **Thompson:** We got like a Portion of it, I got like \$200.00 and something thousand back. **Howse:** When did you get it? **Thompson:** That actually came in July. **Howse:** Where did you post it to? **Thompson:** Fund 201. **Howse:** So, you transferred money to the general fund, from the general fund to 201 fund. Did you pay yourself back? **Thompson:** Yea at the beginning of the year we put the amount of transfers we are going to put in the 201 fund. Ed sends us pay agreements to pay the vendors, I pay them out of the 201 fund. Once he gets the cancelled check, we give it back to Ed, he deposits for the County. Then they send a check, when they send the check I deposit it back to the 201 fund. **Howse:** Last year when you did your transfer. You transferred out of the general fund, into the 201 fund because it was in the negative; until you get your reimbursement. **Thompson:** Yes. **Howse:** The Mayor said, because we were talking about the balance ending for general fund is \$146,000.00, right? **Thompson:** Right, it ended two something last year, but I know what you are saying. **Howse:** The encumbrance was \$146,000.00. My question is, the Mayor said that wasn't an accurate statement. Even though you close that way I should say. You guys were due reimbursement from the County because you transferred the general fund into the 201 fund. My question is, he said once you got that money back, it was to return to the general fund and then it would increase. Was an advance done in order for that to happen? **Howse:** You weren't able to pay back the general fund? **Thompson:** No, I didn't advance it, I just straight purchased from the 201 fund. **Davis:** The vendor is A&S, the vendor for that meditation garden? **Thompson:** That is the landscaper. **Williams:** Why is this? **Thompson:** When the Mayor talks about the meditation garden at Mt. Zion that's back there. **Williams:** We are still paying for that? **Davis:** It was a one-time fee. **Thompson:** That was the final payment for the landscaping of it. **William:** From ARPA dollars that we originally used back in 2021? **Thompson:** Yea, the vendor was not paid from prior years. So that was the balance we owed for the garden. **Williams:** We had a vendor we didn't pay for from two years ago? **Thompson:** Yes. **Williams:** I thought all the ARPA funds had to be expended by a certain date? Because that wouldn't have come from ARPA fund if we just paid it put in April of 2023 right? **Thompson:** Yea he was kind of encumbered to be paid but he didn't get paid in that time. We ended up paying him in April. **Williams:** But didn't we report that as being something we used from the ARPA funds? **Thompson:** As an encumbrance, yes. So, we didn't get to pay until this year. **Williams:** So, we have to use those funds by September of 2021 or 2022, or send them back right? **Thompson:** We had it encumbered,

so we were anticipating for the use. **Williams:** So that would have come out of general fund? **Thompson:** No. **Williams:** So where did the money come from? **Thompson:** That one is actually out of that fund. **Warren:** I thought if you didn't pay out of the ARPA fund, you have to pay out that ARPA fund by a certain date? So, basically we would have to give back that \$9000.00. ARPA funds you can't encumber you have to spend it right? **Thompson:** Yea that was the stipulations by them. **Warren:** So, we spending it this year, makes us owe ARPA \$9000.00, because we didn't spend it during the year. **Thompson:** The ARPA funds were expended to finish paying for the meditation garden. I paid the final balance out of 201 fund for the landscape, the same I do for Andy Sparks. So that is what ended up happening. We wouldn't owe ARPA back. **Warren:** So, we spent all of the ARPA fund during the time it was supposed to be spent? **Thompson:** Yes, expense for the final wasn't paid, so I had to pay it this year to the vendor. **Williams:** But if we spent all of the ARPA dollars, \$9292.00 of those dollars were supposed to be for this, but we had to spend them by a certain day. We didn't send them back, then we spent those funds on something else that we didn't indicate because we just paid for this. And I want to know which fund it was paid out of because it's not the ARPA fund. **Thompson:** This payment was made out of the 201 fund which is not the ARPA fund. It's paid out of the street fund for the landscaping. **Williams:** Do you get the flag, the concern here? **Thompson:** I get the concern, but we spent the ARPA dollars. What happened is we had to pay it out of the 201 fund. It's going to reflect general funds having to cover this cost. **Warren:** So, this payment you made was the balance due, it actually cost much more than the \$9,000.00? **Thompson:** Well, the \$9,000.00 was the cost, the ARPA funds we expended. The \$9,000.00 did not get expended out because we didn't make that payment on time to the vendor. When I paid it this year, I paid it out of the street fund, out of the 201 fund where we pay landscaping fees. **Williams:** So, what I would like to know is what did we spend the ARPA dollars on? If we said we were going to spend \$9200.00 on this specifically and we didn't, and we didn't send funds back, then we spent it on something else. What was that something else? **Thompson:** I will run a detail of all of ARPA to see that. This expense was not through ARPA... **Warren:** Bottom line is we would like to see what expenditures came out of the ARPA dollars. **Williams:** Line by line. **Thompson:** It's only one fund, so I will run it all in detail. **Howse:** Attempted to ask a question. **Warren:** Told Ms. Howse, no. **Howse:** Asked if the Finance committee was closed. **Warren:** Explained to Ms. Howse she was extended a courtesy during the financing previously. It is a committee meeting and not for the general public, there is no public comment. Comments or requests cannot come during the prompt, but she can ask when we open up the floor for public comments. **Howse:** Ok. **Davis:** Signal service company, said repairs to traffic signal equipment. Is that all of the traffic lights that needed to be fixed. **Thompson:** Normally when the traffic light is out they call dispatch. **Davis:** Ok, it's like \$43,000.00, that's a lot. **Thompson:** That particular one would have been a project bid out through Ed. A signalization project that we did. **Davis:** Ok. **Warren:** Could it have been the one right there on the corner of Richmond and Broadway? **Hardin:** 201 street funds. **Davis:** Page 24 of 41 signal service company. **Warren:** By saying repairs it might not be. **Thompson:** It was definitely a bid project through Ed. It was probably the description he had on the pay request, but I can go back and look. **Hardin:** Why is the Service department, rubbish disposal, why are they in that particular percentage at this time? And Bedford School, we are at 74%. **Thompson:** Yea, Bedford School we talked about before. I had estimated we may have to pay the school board according to agreement \$215,000.00. It only came up to \$159,544.00 approximately, so that's a one-time expenditure we'll have for the year. So, the difference in those appropriations is available. **Hardin:** Ok, so we don't have to worry because we have up to \$215,000.00 available? **Thompson:** Yes, rubbish disposal would be attributed to the rates on the

garbage collection. It should be at 50%, it's over by .07%. **Hardin:** Ok, Service Department are we going to be ok? **Thompson:** Yea, service is at .52%, could have been some repairs involved in that, but I am still confident with the projection of appropriation for service. **Hardin:** Ok, thank you. **Warren:** Any other questions? **Williams:** So which reports will have on September 26th, 2023? **Thompson:** July and August and by the end of October I should have September's. **Williams:** What is your expectation to begin budget for next year? **Thompson:** Usually this is the time frame to put out those letters. we could probably get started on some of the departments within the next month or so. **Williams:** Can we get it started and have it completed before so we are not going into next year... **Thompson:** I will get the letters out to the department heads. **Warren:** I thought we did that already? **Thompson:** I didn't get the official letter out. **Warren:** I ask that we do that. **Thompson:** Ok. **Warren:** Ok, can I get a motion to adjourn?

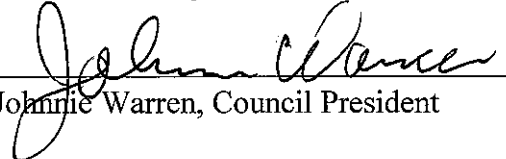
Motion to adjourn made by Davis seconded by Gaither

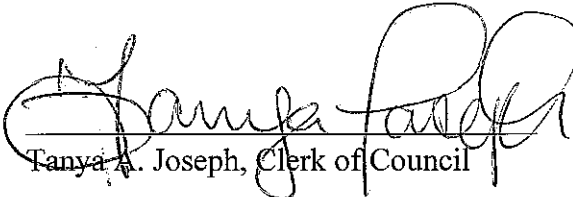
YES VOTE: Warren, Gaither, Hardin, Matlock, Callender, Davis, Williams

MOTION PASSED

Adjourned at 6:58pm

Approved Oct 10th, 2023


Johnnie Warren, Council President


Tanya A. Joseph, Clerk of Council