
VILLAGE OF OAKWOOD
FINANCE MEETING
2023-10-10

ATTENDANCE

Johnnie Warren, President
Elaine Gaither, At- Large
Chris Callender, Ward 1
Paggie Matlock, Ward 3
Candace Williams, Ward 5

Brian L. Thompson-- Finance Director
Gary V Gottschalk, Mayor*

ABSENT

Mary Davis, Ward 4
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
Eloise Hardin, Ward 2

* Arrived after roll call

Meeting opened 6:09 p.m. by Warren
Pledge of Allegiance
Roll Call taken

Warren: Ok, Mr. Thompson. **Thompson:** Thank you, Mr. Chairman. I think we discussed through September but what I have tonight is July through August. When I get the chance to close through August. We could posture ourselves for the next meeting for the September report. Nonetheless, my limited staff, we worked really hard. We got through August and that is what I will be discussing tonight. I was thinking maybe we can look at the statement of cash position with month-to-date and year-to-date totals. Our general fund ended with an unexpended balance of \$637,637.09. After encumbrances we were approximately a little over half a million dollars, so that was really good. Funds that we usually wait on reimbursements, I was able to get some reimbursements in and make the fund whole. So that came out as a positive \$32,008.00 through August. This is actually one of my better closes, I figured in years. I got all my SCMR funds whole, recreation, my senior fund. Just as you go through all funds, be mindful we started the year at \$236,000.00 approximately. After, the balance is \$506,307.89. Started the year with \$421,091.64 for all funds. If you look on the second page of the cash report, you can just flip it over at the far-left bottom. I ended through August with \$1.5 million dollars. We have a couple of negative funds at this time. But I am due to get a reimbursement on the 602 fund, so that will be made whole. I am doing a little audit on the senior fund rental. I had a lot of transitions in the department. So, I think it's a matter of making some posting adjustments on our revenues in terms of paying for the center. So, I will continue to look at that. That came out really good through the month of August. I can entertain questions too as we are moving through. I provided you with a detailed report of January through August on the revenues for the general fund. January through August, each category, movement all the way through. Our real estate taxes were a little up from last year, maybe about \$36,000.00. Of course, our R.I.T.A. taxes are up approximately \$358,000.00, municipal net profit \$144,222.89, so the income taxes are up maybe a half a million from prior year. Our service contract is up for Glenwillow and Walton Hills. It probably attributed to the

increase factor we had in one of the clauses, to increase the contract amount per the agreement. Last year this time we had \$6.8 million, almost \$6.9 million. Through August this year \$7.2 million, so all categories we were up by \$364,000.00. So, we have a lot of good trending factors through August. We have our summary report, kind of looking at departmental level. So, we have the summary report showing the ratio of where we should be throughout the year. Summarizing what is in your large financial books. The favor ratio is 66%, we collected the \$7, 252, 475.18 for general fund revenue. Which is about .67%, so we are a point up. Most of the departments were in line with the ratios. Of course, Bedford schools is a one-time payment. I probably will be adjusting the appropriation before the year ends. Service Department just a little over. I think it attributes to some of the repairs he's been doing. I may have to make an adjustment for him by the end of the year. The H/B operational contractual are pretty much attributed, I had some large claims that I had to post. But I will be getting some reimbursements back because of the stop loss we have in place. **Gaither:** Is that benefits?

Thompson: Yes. **Gaither:** Ok. **Thompson:** Kind of due to us having a little higher collections with R.I.T.A., the collections fee is a little bit up. Those are kind of the two areas I seen was contributing to having the ratio a little out of line. Pretty much overall for the general fund, we're in ratio at the 65%. Keep in mind with the revenue collections with R.I.T.A., with the total loss from *I. Schuman*. We were collecting approximately collecting maybe ninety something thousand through eight months. Even taking into account we lost all that revenue; we are still up maybe approximately 3.5% to 4% for the year on the revenues. If you look at the second page... **Warren:** And in dollars that's 364? **Thompson:** That's all categories on the 364 if you are looking at the year-to-year comparison. **Warren:** Right. **Thompson:** But when you look at the ratio being up for just the income taxes and net profits. That's the 357 up top and a \$144,000.00, so, the net profits, the withholdings, and the individuals are trending up from prior year. That definitely had an impact on us having a nice general fund balance through eight months. **Warren:** When you have municipal income tax and electric lighting, what does that mean? **Thompson:** Electric lighting, I think when they do work here in the Village. They have to pay a little portion of income tax for their workers. So, they send that in, and we separate it out because they send us a separate report. The recreation fund even with the cuts we put in place. You'll have to look at the big book I think about \$123,000.00. We only spent about sixty-something thousand throughout the year. Year-to-date collections are \$168,000.00, we spent about \$158,000.00. But, if you hone-in on the summer camp program where the cuts were \$122,000.00 total appropriation, lowered it \$60,000.00. I think we have about \$62,000.00 left in appropriations on that summer camp. So, it is definitely coming within budget. So overall through the eight months, everything trending in a positive direction. I was able to get a lot of reimbursements in from the County. Like I said, this has been one of my better closings in years. I have all my funds in a positive mode and my general fund balance at a half a million dollars after encumbrances. I put together the spread sheet showing who has credit cards and the names. It's a one pager, I listed all the names and credit cards we have. Naturally, all cards are in my name as Finance Director. You can peruse through that in terms of who has credit cards. I did provide the main statements for Huntington Bank, which is the major one we use. I got to scan the other statements in, hopefully I can get it to you in the next few weeks. It was quite a few and I had one of my staff members post ill for a few days. That was helping me scan the items in, so that I could provide you with the information. I did provide you with the accruals report summary by department. Showing all the accrual balances for the employees at this time. **Matlock:** Is this basically by hours or...

Thompson: Yea, the balance that they have is the far right. It shows beginning balances of the year, what they earned throughout the year, what was used, and then the final balance on the books. **Matlock:** So, if we go

down to Mayor's secretary, just so I understand this. Her beginning balance is 489 hours, am I correct?

Thompson: What page is it on? **Matlock:** I am looking at page 15. **Thompson:** Yes. **Matlock:** So, out of the 489 beginning, she's earned 90.47 hours? **Thompson:** Yes and used 29 hours sick. **Matlock:** She used 29 sick, is there any hours she used vacation time? **Thompson:** Yes, right underneath it. (referring to the paperwork)

Matlock: 118 hours in vacation, oh ok, I see how we are reading this. **Thompson:** I also use personal...

Gottschalk: Brian, those numbers don't reflect her Saturdays and Sundays do it? Well, I know they don't.

Thompson: No, these are just accrual balances. **Matlock:** When she's here on Saturdays and Sundays, are we looking at personal time? Comp. time? **Gottschalk:** No, it's time for me. **Thompson:** It could be time and a half because the Mayor is pulling her in on a weekend. **Gottschalk:** But it wasn't time and a half because she just came in because of the work we had to do. **Matlock:** So let me ask you another question. Just asking when she's here for these hours, and she leaves during the day for two, three, or four hours. Is it calculated in this?

Thompson: No, those are accruals. **Matlock:** Is it taken away? **Thompson:** Well, the Mayor can flex her time and have her come in on the weekends. She's off three days... **Gottschalk:** Well also she's also, like on Wednesday's here for a short time because she gets the food for the seniors. She has to put the program together and she stays afterwards. She used to come in for the bed program on Wednesday nights as well. **Matlock:** Let me ask you another question. Normally on a regular workday it's eight hours a day, correct? She leaves during the time of the senior's lunch in, basically on the clock. **Thompson:** Yes. **Matlock:** Because she's already doing...

Warren: Village business. **Matlock:** She's doing business for Oakwood. So, she would not accumulate any type of time. Because she's already on the clock, she's working for us eight hours. Now if she leaves after that five hours and comes back, that's an additional three hours. That's like a flex time, so that means she still would be within control of the eight hours. **Thompson:** Yes, she gets the accrual per pay period.

Matlock: No, she's already forty hours a week. So, even if we are having her leave and come back. We have to try and capture those hours. It has to be some type of form or something. Because of the fact we are not getting a clear picture of how many hours she's actually working. How many hours we're actually paying her to work outside of her hours. You said she gets time and a half outside of her hours correct? We have to calculate those hours. We have to find out where these hours are at. I have no problem paying her time and a half, if she is out of that forty-hour range. Anything outside that forty hours she should be paid time and a half for. **Thompson:** Yes. **Matlock:** Or, if the Mayor wants to give her comp. time. Meaning, she's out of that forty-hours and she may come in an extra four. We want to give her four hours off of her normal time. Because she's making up the time she stayed over for four hours or whatever. We have to get something in place that actually tells the true story or the true picture of someone's hours. We have to get something in place. That's something we have to pull together because we're looking at hours, not particularly hers. But, who's here on the clock forty hours a day. Sometimes we know we could have an executive meeting to deal with that, Johnnie. We not going to go into all of that. But, we just want to have a clear picture of what is taking place. Because this is money that we are pulling for payroll purposes. For any purpose, we need to have a clear picture of what we are actually spending in a payroll for individuals. Is it time and a half, is it comp. time, you see what I am saying, am I being kind of clear? **Thompson:** Yes, that would be a separate report. **Matlock:** We have to do a separate report. That's not just for this individual, this is for every individual. We need to know how many hours they are actually here; how many hours they are actually putting in on the job. **Warren:** Do they turn in a pay form every week that's signed off by their supervisor? That identifies the days that they work and the number of hours. **Thompson:** Yea, we have time sheets for that. **Warren:** So, everyone at the end of the pay period turns

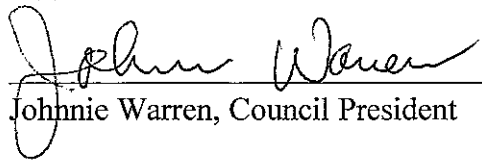
in their time sheets to you? **Thompson:** Yes. **Warren:** Then you calculate their time, instead of forty hours, you're on an eighty hour. **Thompson:** On the payroll, yes. **Matlock:** Eighty hours for every two weeks. Every two weeks there's a forty-hour cut; I don't is yours from like Saturday to Friday? **Thompson:** It starts on a Sunday and ends on a Saturday but it's still in that time frame of eighty hours. **Warren:** It's still eighty hours so no matter what. If they work eighty-one hours they get time and a half. If they work eighty-five hours they get time and a half for the five hours. **Matlock:** Exactly, but if you were only here on the clock sixty hours, then you are not going to get paid for eighty hours. We need something to show that. **Warren:** When they are not here is there a time sheet... **Matlock:** Something that they sign and say four hours I'm not here. **Warren:** Do we have anything like that? **Thompson:** Yea, on the time sheet you have like nine categories at the top. So, they are either filling out regular, sick, vacation, personal, bereavement, all different categories. So, if they only worked so many hours and it's short four hours. They would just put maybe 60 hours and note forty. It would just be sixty... **Matlock:** So, let me ask you a question. **Thompson:** It's breakout hours on the pay sheet. **Matlock:** What would constitute personal time? **Thompson:** Personal time is defined in the handbook. You only get three a year for us. I think it's a little different for the F.O.P. We can only get twenty-four hours for at-will employees. F.O.P contract maybe the same but I think they get an additional eight hours. If I'm not mistaken, I have to review the contract. **Matlock:** And that's personal time, so does the personal time get calculated into their actual work hour week? **Thompson:** They could report like an eight-hour personal time. They could put that in as part of their eighty hours. **Matlock:** Is anyone keeping track of how many hours of personal time each employee gets or has on the book right now? **Thompson:** Yea, if it's reported on the time sheet, it's recorded in our payroll system. It's recorded, you can run a report by employee. It will give you the breakout for the whole year for regular, sick, personal, bereavement, any type of category they're charged. **Matlock:** That is what we need to see. **Thompson:** Ok. **Matlock:** We need to have it pull, we need a time sheet or something from payroll. Stating who took how many hours of personal, how many hours of sick. We need to keep this calculated. So, if anything happens we are not in default of trying to pay back all this money; to someone who has already used their time. We have to have something in a tracking order that we know. **Thompson:** I can run you a report. **Matlock:** Was I kind of clear on that? **Thompson:** Yes. **Matlock:** Ok. **Thompson:** I did get the departmental budget request letter out, to turn in by November 1st. I would assume we could do our first meeting in the first meeting of November for Council. Schedule some budget hearings. **Matlock:** How many budget hearings do we get per Council meeting? **Thompson:** It depends I think three to four the last time. Usually, we try to get the big departments. **Warren:** A lot of time the Police have theirs, usually all of the time. I think what we should do, and if we have to. What we typically do sometimes is hold a special meeting to do some. Instead of doing one hour before Council meeting, then in the middle of it and have to adjourn for Council meeting. The longer budget hearings should be done at a special meeting. Which departments are more challenging? **Thompson:** Most of the time the safety force is first. **Warren:** Well Police goes really smooth. **Thompson:** Lets see we got Building, Finance, some of the smaller ones are not so bad. Of course, the Mayor does his plus the senior and recreation. **Gaither:** Usually, Tommy is pretty good too, Service Department. **Thompson:** Tommy is pretty good. So, the first thing would be to give me a compilation of all the streets, sewers, so he's aware. He is working on his for next year as well. **Warren:** So next, maybe at our first Council meeting. We'll expect whoever, maybe one or two departments for the hour before our Council meeting. **Thompson:** Yes. **Warren:** Then we will have maybe a special meeting, we'll figure out a special meeting for maybe two or three departments. **Thompson:** Yes. **Warren:** But you will have to let us know when we have our first budget

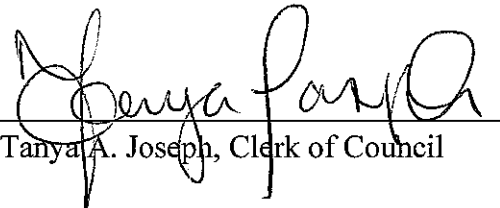
review. What departments will be prepared or ready for the next one. Then we can make the determination can it be done after a Council meeting. Because it's two weeks between Council meetings. I rather have one intermittent with the Council meeting, in the middle of the two meeting of Council. So that we could put some time into getting this out of the way without waiting until the end of the year. **Matlock:** I was going to say we have a timeline we have to complete by the end of the year. So, we don't run into what we did last year. **Thompson:** I am already starting to do my compilations for the revenues. Because the County sent me some local government projections and things like that. So, I am already starting to compile like the complete report. **Warren:** So, September will be available by October 24th, 2023? **Thompson:** Yea, I can have it available for next meeting, 6pm. **Matlock:** Brian, do you get the timeline together of the budget meetings? When we would be completed? Because we are just trying to go through what took place last year. Trying to get it completed January, February, we need them completed before the end of this year. **Thompson:** Yes, the County usually gives me a timeline into January to submit the whole report. **Matlock:** We would like you to have that timeline by January, but we want it completed ahead of time. **Thompson:** Yes, that's why it will be important to do those off days. So, we can get the budgets in. **Warren:** We got plenty of, I mean all of our directors are seasoned directors. It's not like somebody is new and is not familiar with this process over and over again. **Thompson:** They have definitely been working on it. Because I have been communicating with them on certain line items. **Williams:** Can you go into the check details for me please. **Thompson:** Ok. **Warren:** Which one did you say? **Thompson:** She said check detail, I think it's the colored report. **Williams:** I know the format has been different these past few months. But, this invoice line description, is this something you input manually every time? Or if you put it in there as a line description it holds it there until you put the next one? **Thompson:** Pretty much the line holds for the budget line item. But, we pretty much have to do separate descriptions in this invoice line. **Williams:** Whoever is inputting them, so for instance, where it says phone services. Phone services for who? Is it for cell, are we talking for building, or are we talking about the entire Village? Whoever is putting that in there if we could clarify what phone services we're talking about. **Thompson:** Yea, pretty much all the phone services is for the building. We get a bill for like internet bill separate. All the main lines are on one and sometimes different fax lines. **Williams:** Right. **Thompson:** Any AT&T would be for the building. **Williams:** Right, but AT&T does internet too. So, it would say AT&T internet, yes? **Thompson:** Yea, it would be internet and fax lines. **Williams:** Ok, so when it says phone services, it's for all the phones in the Village, cell, and building? **Thompson:** No, not the cellphones, those are through Verizon. **Williams:** So, put some type of description there. So, we know the landline, it's just not clear I don't know. When I see two lines like I don't know if we are paying for something different when I see phone service here or not. Another example would be page five. Where it says TIF progress, we have several TIF's. which one are we talking about? **Thompson:** Yea, this is just a consultant that works with us to file the TIF's. So, that's just his consultant services. **Williams:** If you say consultant TIF progress or TIF progress consultant. That is a lot more clear. Like some of these I see the cost, but I would not know what these are related to. **Thompson:** Yea, she's new so I see your point. **Williams:** It's fine, so on page twenty-six. It says cc payment of invoice line one. It appears to be related to a specific invoice, yes? **Thompson:** Yes. **Williams:** Line one, but I wouldn't know. Unless you have another report where you detail what the invoices are. We could then see, without that context... **Thompson:** They only give you so many descriptions... **Williams:** So many characters? **Thompson:** Yes. **Williams:** Right, but without any context, it literally just looks like a number in a line item. You following me? So, I don't know what you do with that. Maybe the cc payment of invoice can be shortened. So that you can add more, at least if we knew the

department it would be helpful. **Thompson:** Yea, cc is credit card payment. **Williams:** Yea I got that part, but just the numbers for the invoice for line one... **Thompson:** Looks like it was system generated so I will take a look at that too. **Williams:** Ok, I'm going to jump back to page one and just ask. Because we just got this at 12:54p.m. So, I have not been able to look through the ones for July. I'm just seeing these. What is the promotional video final payment? What was that related to? **Thompson:** There is a gentleman that assists the Mayor with putting together promotional videos for all the companies here. Promoting the Village in general for bring their business to the Village. **Williams:** Is that posted to our website the video? **Thompson:** No, the videos are internal, I don't know if we have it on the website. I am sure it could be. **Gottschalk:** It will be but right now I am using them. In fact, I just used it the other day for a company looking to come here. It goes over Oakwood and what it had been and what Oakwood is now. The key companies that are here, cancer research, technology, and medical research. As well as what is happening with the trails that we have. It's a very encompassing thing that enriches and encourages them to want to locate themselves here in Oakwood. **Williams:** On page one when it says, I know what the indigent cremation services are for. I know what that law is. Do we have a...is there a fund for that? Do we have a fund for that? **Thompson:** No, there is no fund. Actually, when I make these I get to get full reimbursement from the state. They give us the money back. But I put it under miscellaneous contractual in the general fund. **Williams:** In what... **Thompson:** Miscellaneous contractual services, I give them a copy of the canceled check to the state. Then they send the dollar back to me. **Williams:** So, if that's very specific to that, why wouldn't you create a line item as opposed to miscellaneous? **Thompson:** In the overall budget, it wouldn't make sense to create a whole new fund. It's kind of immaterial...**Williams:** Not fund. **Thompson:** Right. **Williams:** But instead of identifying it as miscellaneous contractual. **Thompson:** Yea I mean if we do indigent cremation I don't have it every year. It's kind of contingent a lot of times with these. **Williams:** But you do have them sometimes and they require you to. **Thompson:** Yea and it skips some years off. But they have to go through like a sliding scale process to sort if they have no money to do it. **Williams:** That was my next question, so what is the process? **Thompson:** They go through a sliding scale and see if they have the income. If they don't, I do get a letter from the morgue. They get involved as well. **Williams:** Who are they? **Thompson:** I usually get calls from some of the neighboring senior homes. They say they have the bodies; the family say they don't have the dollars. We take them through a sliding scale process, the morgue is at the morgue. You know saying that they are deceased and all of that is encompassed in kind of like a packet. Before we do the cremation, I usually deal with Calhoun. **Williams:** You lead the process or the nursing home? **Thompson:** No, actually the nurse of course, the body is passed away. Actually, it used to be here in Council. Debbie Hladky used to run the sliding scale process. **Williams:** Ok. **Thompson:** Then that is incorporated with the morgue and everything. That's just always been in Council the sliding scale. **Williams:** So, who does it now? **Thompson:** I did the last couple ones. **Williams:** Does our Council Clerk know that's something to come... **Thompson:** No, she probably didn't, we have to advise her how to do that. **Williams:** What's the process for reimbursement? Do we pay it, then you go through a whole form with the state? **Thompson:** Yea, just submit it for reimbursement. **Williams:** Is that paper or online? **Thompson:** Paper. **Williams:** Typically, how long does it take for reimbursement? **Thompson:** Three months maybe. **Williams:** Ok, I don't have any more questions. Those are just the first ones I saw because we just got this. I will have more questions next time. **Thompson:** Ok, no problem, thank you. **Williams:** Thank you. **Thompson:** Any other questions? If none, that would complete my reporting for the day. **Warren:** For the record, we will have our September by 10/24/23? **Thompson:** Yes, 6p.m. **Warren:** Ok, at that point I guess we

can anticipate that we will have our October by November 15th, 2023? **Thompson:** Yea, it's usually around that second meeting but.... **Warren:** Ok, so November twenty whatever it is. **Thompson:** Right. **Warren:** Ok, how is your staff adjusting to the requirements and expectations, those sorts of things? **Thompson:** My staff I have in place picked up very well. Pivotal, getting the months closed, getting well acclimated with the system. We are actually going to attend a user group conference at the end of this month. It's going to be good training as well to get them really acclimated. It kind of gets all the cities and villages that use our systems the same. We get to ask a lot of user group questions, so I am excited about that as well. The straight answer it's going well. **Warren:** Ok. **Thompson:** Thank you. **Warren:** Can I get a motion to adjourn?

Motion to adjourn made by Gaither seconded by Callender
YES VOTE: Warren, Gaither, Callender, Matlock, Williams
MOTION PASSED
Adjourned at 6:44pm

Approved 10/24/23

Johnnie Warren, Council President


Tanya A. Joseph, Clerk of Council