

FINANCE COMMITTEE MEETING  
held August 12, 2020  
5:35 p.m.

Present via Zoom      Councilman David L. Tadych, Chair  
                                 President of Council Dwight Clark  
                                 Councilman Thomas J. Kelly (by telephone connection)  
                                 Councilman Pete Winzig

Also Present:      Mayor Koomar, Finance Director Mahoney, Law Director Barbour,  
Councilwoman Stainbrook, Councilwoman DeGeorge, Clerk of Council Joan Kemper.

**AUDIENCE**

Richard Fink.

Mr. Tadych called the third meeting of the Finance Committee in 2020 in the Council Chambers of Bay Village City Hall to order at 5:35 p.m. and thanked everyone for their attendance.

Brief Summary Review: First Half of 2020 vs First Half 2019

Mr. Tadych stated that the mid-year financial reports stated that the City is ahead almost 13% from the same period last year. He asked if that includes \$390,000 received from the CARES Act.

Finance Director Mahoney stated that the cash balance of the City is about \$2 million less as of July 2019 versus July 2020.

Mr. Tadych asked if the CARES money that was received in July is for police and fire wages.

Mrs. Mahoney stated that guidance is still being awaited from the Auditor of State. Everything heard to this point is that it can be used for wages. It can also be used for Personal Protective Equipment (PPE), telework, e.g., purchasing a camera to allow Zoom meetings, and the purchase of laptops for employees to work from home. If able to use it for police and fire wages, that would use all of the money received.

Mayor Koomar commented that a Council of Governments (COG) meeting was held today. Present at that meeting was Representative Dave Greenspan, as well as a representative from the County and Mr. Tim Cosgrove of the Mayors and City Managers Association. They have all been trying to work with the Auditor of State for clarification. The Department of Treasury has issued several updates at the federal level and they are trying to be on the same page and let things play out. It is headed in the right direction, but we would like a firm answer from the Auditor of the State.

Mr. Tadych stated that for the first half of the year health care claims were down about 36% over the prior year first half, and almost two percent of the General Fund expenditures are lower when compared to last year.

Looking at the Municipal Income Tax receipts for the first half of 2020, they are down 12%. In looking at the receipts for seven months of the year, that number has changed significantly to minus 16%.

#### Comprehensive Review of July 2020 Month End Financials

Finance Director Mahoney reviewed the July 2020 Analysis she submitted with the July financial statements. She noted that she is pleased with where the City is now financially, especially with the opportunity to use the CARES funds received, and potentially to receive additional CARES money from the State of Ohio. Mayor Koomar said there is \$840 million to be allocated to the state to be offered to the cities. There is \$500 million left of those funds. There is also money that has flowed through the CARES Act to the county for which the City may be eligible. They are looking at other rounds of stimulus that might come down from the federal government. They want to know what that would pay for so we can look at where shortfalls exist. The State Auditor and the county are holding off for that reason. They don't want to give money to cities or schools if that federal stimulus would fill that gap. They want to make sure they can take care of the state in totality.

Mr. Clark stated that his understanding is that the CARES Act money that is coming in is to reimburse the City for eligible expenses to be defined or finalized. Mrs. Mahoney stated that this is correct. Some are defined; the one that is not defined is can you use it for police and fire wages, and, if you can, how much of it can you use. That is the one deciding factor at this time.

Mr. Clark asked if there has been any follow up in terms of how the government may end up auditing this money at some point in time. For example, for the Paycheck Protection Program, it was noted that audits will be had on anybody that took over \$2 million in the program. Will we see that same audit follow-up here?

Mrs. Mahoney stated that it is her understanding that the Auditor of State will be responsible for auditing. Mayor Koomar noted that the Department of Treasury stated that they will not require documentation. It will be at the state level.

Mr. Clark stated that he is not concerned about being audited, we are doing all the classification of things and providing all the background detail. He would just like to make sure we are keeping ourselves properly protected if the auditor does come back in.

Mrs. Mahoney stated that she can easily say she spent \$390,000 on police and fire, but I don't have another \$60,000 in various expenses, e.g., masks, sanitizers, Plexiglas and buying cameras so we can have Zoom meetings. All of that is above and beyond that \$390,000. The question is – can we apply for more CARES money, or should we apply for FEMA money. It is a big waiting game. Mrs. Mahoney would like to apply for FEMA if not going to get money from the state. There is more money out there that we are going to be looking for.

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Mr. Clark stated that Mr. Tadych noted that municipal income taxes have picked up in receipts for August. The filing deadline for the Regional Income Tax Agency (RITA) was mid-July. Would that have been able to turn around that money that quickly to really reduce this number? We are only down 2% and still have another installment.

Mrs. Mahoney stated that this was the first installment that we usually get in the beginning of August, and then we get a reconciliation the middle of August.

Mr. Clark stated that it was a huge number - \$1,050,000, much bigger than anything else we have done in the past. Mrs. Mahoney stated that May, 2019 is similar.

Mr. Tadych stated that with everything that is going on with the CORONA virus, the situation is significantly calm.

Mr. Clark stated that he suspects many people are able to work from home in Bay Village, with higher paying jobs, versus other communities.

Mr. Tadych asked if we have heard anything about the proposal to allow the cities to take the income tax money from the people working from home in their community.

Mayor Koomar stated that he spoke with Matt Dolan a week ago and asked him that question, since Mr. Dolan is on the Senate Finance Committee. They have a lame duck session coming up in the November election, and he is feeling is that everything is so uncertain this year they will probably let the current rule stay in effect through December when it expires and pick this up after election. The Mayor noted that he is getting telephone calls from residents saying they have been permanently assigned to home. The case is going to be made that you need to be taxed where you work, and if that is the purpose that is very different than a pandemic situation. What they have ahead of them is to balance the budget, Capital funding and infrastructure that is going to take priority and let this matter settle. As companies make long-term commitments to employees there will be clarification which may benefit Bay Village with municipal income taxes.

Mr. Tadych noted that it would be a severe nightmare for RITA at this point, and unfair to the area the employee is working at originally compared to where they are going today.

Mayor Koomar stated that he talked to Representative Greenspan this morning and he indicated they have a lot of things to take care of in short order and that issue would be too complex to unwind. As employers make a decision on longer-term permanent arrangements, they will have to address that as the place of work. It is unsure whether there would even be the necessity of legislative action, if that is the permanent assignment. It is not practical to unwind the issue before the end of this year.

Mrs. Stainbrook commented that if working at home is the permanent assignment then that employee stops their withholding from the city of the employer and just keeps Bay Village.

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Mr. Clark stated that why it is important to him is that he happens to work in the City of Cleveland and pays 2.5% but doesn't have a chance to vote on anything in the City of Cleveland. That is problematic.

Mr. Tadych stated that the Certificates of Deposit coming due seem to be going down to about one percent. The last one in April that came due is only yielding 1.2%, but the rates that Mrs. Mahoney obtains are magnificent compared to the average that is occurring out there for that long of a Certificate of Deposit. He commended Mrs. Mahoney for her work.

Mrs. Mahoney stated that she has not purchased anything for a while. The last purchase was May 1. In July she did purchase the Home Loans with 0.7% interest. Mrs. Mahoney stated that she has been holding off and does have some cash available, but waited to see how property tax collections would come in. Mrs. Mahoney has now received the first settlement of property tax today, and it is o.k., and she will be putting some more cash in investments, although it is hard to invest when the rate is 0.2%.

Mr. Tadych asked if the money market account for \$900,000 is a fixed rate for any length of time, or is it variable. Mrs. Mahoney stated that it is variable and once a Certificate of Deposit comes due it goes into that money market and just sits there until it is invested in another Certificate of Deposit. The account is part of the cash she has been sitting on while waiting to see how the returns were and will invest parts if she sees anything favorable.

Mr. Clark asked about the significant number of Workers' Compensation claims the City has experienced this year. He asked about balances after encumbrances in four or five of funds, e.g., street construction, pool, and a few others.

Mrs. Mahoney stated that part of the CARES money can be used for unemployment related to COVID.

Mr. Clark stated that in the Workers' Compensation fund balance, No. 602, there is \$177,000 in year-to-date expenses.

Mrs. Mahoney stated that Workers' Compensation is not the same as Unemployment Benefits. The Workers Compensation Fund, No. 602 is for employees that get hurt. Unemployment is generally charged to the department where the unemployed person works, but she will be moving that to Fund 291, Coronavirus Relief Fund.

Mr. Clark stated that the dollar amount for Workers' Compensation seems high. Mrs. Mahoney stated that the amount is correct. It is paid in the first half of the year. It is the premium for Workers' Compensation and will not increase through the year.

Mrs. Mahoney stated that in regard to negative balances, the Emergency Paramedic Fund relies on property tax. As of July the property tax was not received, but now has been received in August.

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Mr. Clark stated that the Street Construction Fund shows a negative balance after encumbrances are taken into consideration.

Mrs. Mahoney stated that is because the gasoline taxes are lower than anticipated. The Street Construction Fund and State Highway Fund main source of revenue is auto registrations and gasoline tax. Mrs. Mahoney is hoping registrations pick up.

Mr. Winzig noted that the only other negative balance is the pool. Mrs. Mahoney stated that all encumbrances in the pool category are encumbrances for the entire season.

Mr. Tadych asked that so far, if the extra \$100,000 budgeted for the pool, if it were the end of the season have we used \$60,000.

Mrs. Mahoney stated that a \$100,000 transfer was originally budgeted. Of that \$58,000 has been transferred so far. If that had not been done, the pool fund would be at a negative of \$120,000.

Mr. Kelly stated that looking at the pool numbers, the loss is to be expected. Through the end of July, we will probably be a negative \$95,000. Mr. Kelly noted that it is difficult to hear everyone at the table through the telephone connection. Mr. Tadych stated that pool discussion will be held separately later in the meeting.

Mr. Clark stated that about \$44,000 came in as Miscellaneous Income for the month of July.

Mrs. Mahoney stated that will be gone in August. This represents Westshore Enforcement Bureau (WEB) receipts. Grant money is receipted into that line and payments are made out of that temporary holding account. Normally, it is cleared out before the end of the month.

Mr. Clark stated that there are a number of accounts that have zero balances. When the City transitions into the new software system those will probably cleaned up.

Mr. Tadych stated that he would like to note that there is hardly any revenue from sports and recreation programs. He asked if the money we budgeted for those programs will be moved and if we end up with extra money, what will it be used for.

Mrs. Mahoney stated that the money isn't being received, nor are there any expenses. The only program being run is the tennis program.

Mr. Tadych commented that the lack of revenue in the programs represents a lot of money the City is not getting.

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Mr. Tadych stated that he assumes the Community Band is not going to need any money. Mrs. Mahoney stated that she spoke to the Band Director who asked politely if he could have \$2,000 next year instead of \$1,000 this year.

Mr. Winzig stated that sometimes grant revenue is within a specific department number, and sometimes it is not reflected in that way.

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Mrs. Mahoney stated that Fund 291 is the CARES Act money and she budgeted additional revenue hoping to receive more.

Mr. Winzig asked if the CARES Act money is considered a grant. Mr. Tadych noted that it seems mislabeled.

Mrs. Mahoney stated that it depends on where the expenditures are being taken from. In Fund 295, there is grant revenue which is for the School Resource Officer. The expenditures for the School Resource Officer will be taken from that fund.

Mr. Tadych called attention to Account 340, Sale of Notes, There is a negative balance.

Mrs. Mahoney stated that this is a Revenue item which means that the City took in more revenue than she originally budgeted.

Expense Report

Mr. Tadych asked about the \$80,000 transferred for Fire Pension.

Mrs. Mahoney stated that the property tax does not cover the cost of the Fire Pension. Toward the end of the year Mrs. Mahoney will see how much is needed to be transferred. It is usually the whole amount to cover Fire Pension.

Mr. Clark stated that we have tried to allocate the expense to Emergency Paramedic Unit and Fire based upon the estimated tax collections. He noted that the Fire Department is at full complement.

Mrs. Mahoney stated that the \$80,000 is the General Fund portion of supplementing the Fire Pension. In Fund 210, there is another \$60,000. In total, \$140,000 must be supplemented because the property tax for the Fire Pension does not cover Fire Pension. The City share for Fire Pension is 24% of the wages. For Police Pension the City share is 19.5%.

Mr. Clark stated that we are at 70% of budget for Fund 100, 210.5115, Fire Overtime this year, yet we are fully staffed. We have allocated \$73,300 and paid out about 70% of that amount thus far this year. It seem high.

Mrs. Mahoney stated that another part of Fire Overtime is in Fund 210, which is at 56% and should be at 58% of wages at this point of the year.

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Mrs. Mahoney stated that there is a shortage due to one firefighter taking time off. Mayor Koomar stated that there were Workers' Compensation issues that are in the Legal Department. There is personnel that might not be actively working.

Mrs. Mahoney will confirm.

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Mr. Clark stated that there is a shortage of manpower in the Police Department. We are down three officers – the retirement of the Police Chief, a resignation in the department, and the School Resource Officer taking one of the officers. There will be the hiring of a new officer, hopefully in September. Overtime occurs in this regard as well, due to the training of the new officer.

Mayor Koomar stated that due to call outs for SWAT and Mobile Units, since June the department has occurred about \$30,000 in overtime wages, similar to other Westshore cities. In addition, the department is short on personnel and close to making a conditional offer on one new officer. An additional potential retirement is on hold until the situation is rectified. One unexpected resignation occurred.

Mr. Clark stated that historically there has been discussion about the complement of the Police Department. There always seems to occur a vacancy due to retirement or other unexpected reasons. The need for the overtime is understood.

Mr. Tadych asked when the resignation occurred. Mrs. Mahoney stated it was recent. Mayor Koomar stated he thought it was in June.

Mayor Koomar stated that the person leaving might have accrued time and even though they may not be working they can still be collecting compensation.

Mr. Tadych called attention to the Refuse Collection Account, where the expenses are listed at 100% for the entire year. Mrs. Mahoney stated that the full year's expenses are encumbered. Refuse contract negotiations will occur in 2021 and will include input from the Services, Utilities and Equipment Committee, chaired by Mr. Kelly.

Mr. Clark stated that in Fund No. 282, Accrued Benefits, the expense may be high due to the accrued time and compensation for the Police Chief's retirement.

Mr. Clark verified with the Mayor that there was one retirement in the Service Department in May of this year.

Comparison Report on Swimming Pool Expectations of Receipts versus Actual Receipts, Attendance, and other issues pertaining to the Pool, including Cost.

Mrs. Mahoney stated that at the end of July, the City received just over \$62,000 in revenue for the pool. When Recreation Director Enovitch and Mrs. Mahoney had projected about \$118,000 total revenue for the season. The pool will be open through September 7, 2020.

Mayor Koomar added that with the delay in school opening, the pool will be open longer hours than usual which might result in additional attendance in previous years that had earlier pool opening.

Mrs. Mahoney stated that expenditures seem to be on track. With the new reservation process, the Recreation Director can project attendance and cancel sessions if necessary which includes cancelling the employees needed for the session. The week of August 24 they will move to two

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sessions, one hour and 45 minutes each, from 3 p.m. to 7 p.m. The pool has been closing early to lower expenses because of low attendance during the last slot of the day.

Mr. Tadych noted that it was predicted that concession receipts would be low, which is what is occurring. Mrs. Mahoney stated that they predicted a little over \$18,000 in revenue. At this point the revenue is at \$6,500.

During the hot month of July, attendance reached the expected 135 per session. Mayor Koomar noted that a conservative number was used in the beginning projections, but during the extremely warm weather more patrons were permitted which has worked well. Patrons are practicing social distancing.

Mr. Tadych noted that the patrons are placing their chairs far apart in the grass, rather than on the concrete area.

Mrs. Mahoney noted that this health crisis could continue into next summer.

Review of Project Recap including any Carry-over Projects and Funding from 2018 and 2019. Last Update – March 2020, including New City Website Cost Report.

Mr. Winzig asked Mrs. Mahoney the meaning of the blue colored box in the 2020 Projects Report. Mrs. Mahoney stated that it means that for that particular project there are funds involved in addition to Capital Funds.

Mr. Winzig asked about the yellow square under Bradley Park. Mrs. Mahoney stated that represents funds needed due to not receiving the Natureworks Grant.

Mr. Winzig asked if funds are noted as Encumbrances when an ordinance is approved.

Mrs. Mahoney stated that the funds are shown in the Appropriated Column. If there are no encumbrances or expenditures against it, it would also be seen under Remaining Funds.

Mr. Winzig asked about the Cahoon Park Grading of Soccer Fields of \$16,000. Mrs. Mahoney stated that the project was budgeted for \$16,000. Nothing has been spent, or purchase orders issued, which is why it is shown under Remaining Funds.

Mr. Winzig stated that filling in the ordinance numbers for projects would be helpful for tracking.

~~Mr. Winzig noted that a floating number of \$1.5 million needs to be removed from the 2019 Projects. He asked if the 2019 Projects in blue are still active in 2020. Mrs. Mahoney stated that they are still active in 2020.~~

Mr. Clark complimented Mrs. Mahoney on the spreadsheet and suggested adding the definitions of the color coding. He noted that money borrowed for purchase of Service Department

equipment has been appropriated, but not spent. The total is \$1,465,873. Mrs. Mahoney stated that the invoices have not yet been paid, but the commitment has been made to the vendor.

Mr. Winzig stated that in the Funds Closed column some of the numbers are positive and some are in parenthesis. He asked if this means funds were transferred in to cover the project. Mrs. Mahoney stated that positive numbers mean that the City spent less than anticipated, leaving funds to be used for other projects, or for the next year's budget. Funds Remaining, e.g., Bradley Park Project there were unspent funds from previous year's work on the park playground and were calculated into the amount needed to finish the playground project.

Mrs. Stainbrook asked if the print on the report could be enlarged. Mrs. Mahoney stated that this report will not be needed when the new Finance Department system is up and running. Mr. Winzig noted that updating the report to the end of the year would be helpful.

#### Year-to-date Operating Results for the Bay Village

Mr. Clark stated that this was discussed earlier in the meeting to his satisfaction.

#### Year-to-date Health Care and Trends

Mr. Clark stated that the committee is always trying to understand more fully the updates received from Jefferson Healthcare.

Mrs. Mahoney stated that the first half of the report, "City Reporting" tells the cash in and out of the City Fund 600. The departments are charged based on their employee count for healthcare and the revenue is an offset in Fund 600. "Employee Contributions" have gone up each year and are taken from the employees' paychecks and transferred to the fund. The current employee contribution to the monthly premium is 14%. Mr. Clark asked Mrs. Mahoney to verify if this is the correct percentage.

In regard to the expenditures, a premium is paid each month to Jefferson Healthcare. The premium is a set dollar amount for family or for single coverage. Jefferson puts that premium in a fund of their own and pay claims out of that fund. If the claims are lower than the premium paid, the cash balance goes up. If the claims are higher than the premiums paid, the money is taken out of the account.

Another employee benefit is dental and vision coverage. This is a true premium based, about \$68.50 per plan, per employee, whether it be single or family coverage.

Opt-out payments are an incentive for those who do not participate in the health care program. The payments are for employees who obtain coverage through their spouses or military insurance. A monthly stipend is paid to those employees. At the end of 2019 there were twelve employees receiving that monthly stipend.

Upshot Health is the employees' wellness program. The cost for this is \$87.50 per employee. Filing fees and flexible spending fees round out the expenditures for the City's healthcare program.

As of the end of July, there was \$677,000 in the fund balance. Because the City has switched to Jefferson Healthcare, in essence, there is no need to keep this large fund balance. In an effort to help balance the budget, in charging the cost for healthcare back to the individual departments only 85% of what Jefferson Healthcare charges is charged back to the departments. This is why the fund balance went down from 2018 to 2019, and probably in 2020 as well. This helps the General Fund and helps lower the fund balance with Jefferson Healthcare.

Mr. Clark asked if the larger amount in reserve with Jefferson Healthcare is attributed to lower claims this year or people just putting off elective surgeries because of COVID, or a combination of both. Mrs. Mahoney stated that it is a combination of both.

Jefferson Healthcare reports on a fiscal year basis ending June 30. The City started with them with a little over \$61,000 in the fund that helps pay the difference of the City premium payments versus actual claims payments. The City payments were \$1,555, 527.86 as of June 30, 2020. Jefferson Healthcare invests the money if it is not being used, with \$5,984.23 shown as Investment Income as of June 30, 2020. Pharmacy Rebates and Cobra Payments are included in the total revenue of \$1,601,919.32 as of June 30, 2020.

The next column below shows the claims paid out in the amount of \$927,156.46, which is 30% less from June 30, 2020 versus 2019, because of delay in procedures and doctor visits due to sheltering because of COVID-19.

Large Claim Reimbursement Insurance and Third Party Administrator, which is Medical Mutual to administer the actual claims, are additional fees. This leaves an ending balance as of June 30, 2020 of \$370,757.63. Just over \$1 million is left between the City fund balance and the Jefferson fund balance to pay for potential future claims.

Mayor Koomar noted that there will be a premium adjustment if the City's claims tend to stay lower throughout the year. Mr. Winzig noted that in April of 2020 the claims dropped to \$41,000 compared to the previous average of \$60,000 to \$80,000.

Mr. Tadych asked if the Wellness Program is suspended at this time. Mayor Koomar stated that he and Human Resource Director Demaline are reviewing the program at this time.

#### Begin 2021 Budget Discussion Timing Plan.

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Mr. Tadych asked Finance Director Mahoney if she will have problems putting the budget for 2021 together with the new software not in place.

Mrs. Mahoney stated that the problem will be is that they have started with implementing the software. The budget will still be done in the format as in the past. Mrs. Mahoney stated that

her time will be stretched thin with trying to implement the new system and creating the budget. The budget process will be the same as it has been in the past.

Mayor Koomar stated that he has discussed the Capital side of the budget with the department directors. In the past three years, directors have been pushed to catch up on the outstanding projects such as Sunset, Longbeach, the transfer station at the Service Garage, and other outstanding projects. Going forward, the Capital Projects will be approached conservatively, watching numbers. There will be light spending, and not purchasing vehicles that are absolutely not needed. Mrs. Mahoney has done a good job of telling the directors to submit a very lean schedule of items. In terms of projects, there will be clarification in the next five to six weeks of what those might look like. The numbers reflected the past few years will not be repeated unless positive trends are seen. He noted that a lot of the positive inflow from Municipal Income Tax receipts is from last year. The deadline of April 15 for filing 2019 income taxes was pushed to July this year. Representative Greenspan has indicated that statewide revenue is tracking more positively than what they had projected for the second half of the year, in terms of their economic forecast. There is cautious optimism, but also a lack of knowing where the virus will go and what changes will happen in the cold winter months when people can't be outside.

To keep in mind is the expense of the Sanitary Sewer Overflow closure order from the Federal Environmental Protection Agency, and the deadline of March 17, 2021. Mr. Tadych asked if that deadline just refers to the submission of a plan for closure. Mayor Koomar agreed, but noted that expense for a solution may be something for the end of 2021 or the beginning of 2022. We don't want to commit ourselves in other areas and find out there is a large expense to be handled due to the EPA mandate.

Mr. Clark stated that Council has supported the administration in providing financing for projects that needed catch-up in the last three or four years. Hence, the larger debt issuance a couple of years ago. Secondly, we have been able to benefit, with credit to the administration, with grant funding we have obtained for a number of projects that otherwise would not have moved forward. The third factor is, there have been a couple of projects we have been able to hit a bullseye on because the amount of the bid was substantially lower than anticipated. Fourth, there is the discipline of doing things on time as well, and getting them done with great closure, e.g., the stabilization project, Bradley Park Playground, and many other things that have been underway. Good progress has been made overall and the support of Council as well as Director Mahoney watching the finances closely have all contributed to that progress. A lot has been accomplished in the last three years.

Mr. Tadych asked if the 2021 Budget numbers might be available by December. Mrs. Mahoney stated that she hopes they would be ready before December. Mr. Tadych stated that he would like to keep the good record of early passage going. Mr. Clark stated that there are no labor negotiations this year which will be helpful as well.

#### Finance Department Update on 2021 New Computer System.

Director Mahoney reported that at this time the Finance Department is going through power user training. This is basically learning how the system is set up, what needs to be taken out before

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setting up the system. In September, they will be working on setting up the new system. Due to the pandemic, the work is being done remotely. The work will include vendors and payroll which is very different than the past. In November parallel payrolls will be run by the old system and the new system at the same time. End-user training will begin which means bringing in the departments, e.g., the Service Department Secretary will be trained on how to enter requisitions, etc. The first payroll from the new system will be January 1, 2021. Next year they will be working on what is called Executime, which is the time-keeping system part. After that is installed, the departments will be brought in to learn how to use the new time system with the new payroll system. Mr. Tadych noted that has a safety edit on it for the entries of the personnel entering their own time. Mrs. Mahoney stated that the goal will be to be live with that Executime by the time the pool season opens in 2021.

Mr. Clark asked if the existing report system that Council has received for many years will be continued parallel with the reports of the new system so Council can make references when trying to compare going forward.

Mrs. Mahoney stated that once January, 2021 is in place she will not be using the old system anymore. New year reports will look different, but the same idea, budget versus actual numbers. The reports will look similar to what Council is used to receiving. The basic expense and revenue reports Council receives now will be similar. The fund report will be the same. The budget report is an excel report and will stay the same. The system reports will stay the same. The only difference, a very nice difference, is that project reports will be able to be run.

Mr. Tadych asked when Mrs. Mahoney will begin working on the 2021 Budget. Mrs. Mahoney stated that the work will begin the end of September.

Coronavirus Expenses and offsetting State Funding

Mrs. Mahoney stated that she would like to apply for FEMA funds, but they only reimburse 75% and it is very restricted to only personal protective equipment, sanitizing and cleaning supplies. CARES Act money is less restrictive which allows purchase of additional items and pays for personnel. There is some personnel cost that can be charged to FEMA, e.g., one extra person to clean the police station or Dwyer Center.

Mr. Tadych asked if the expenses and the charges to the various accounts will become clearer for next year by the time we end this year.

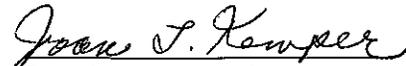
Mayor Koomar stated that the county and state are waiting for the last round of stimulus at the federal level which is supposed to be moved to November. The state wants to be sure they understand what other funding is coming so they can use the current funding of \$500 million appropriately.

Mr. Winzig has prepared a Healthcare Report which he submitted to the administration and Finance Committee.

There being no further discussion, the meeting adjourned at 6:55 p.m.

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David L. Tadych, Chairman

  
Joan T. Kemper, Secretary