

City of Washington
Finance & Personnel Committee
Monday, April 20, 2020 – **Minutes**

REMOTE WEB MEETING

The meeting was called to order by Mayor Manier at 4:31 p.m.

Present: Mayor Gary Manier, Aldermen Daniel Cobb, Alderman Todd Yoder

Also Present: Finance Director Joanie Baxter, City Administrator Ray Forsythe, Treasurer Ellen Dingleline, Alderman Brett Adams, Alderman Lilija Stevens, Planning & Development Director Jon Oliphant, John and Sharon Amdall, and Audrey Miller

AGENDA

1. Non-member Aldermen Wishing to be Heard on Non-Agenda Item: *Alderman Stevens asked for clarification on what positions Administrator Forsythe was looking to fill since she did not see Audrey's position located on the organizational chart. Administrative Forsythe explained she would be located under the City Administrator in the Organizational Chart. He also explained the Committee was being asked to approve the job descriptions only.*
2. Citizens Wishing to be Heard on Non-Agenda Item: *None.*
3. Approval of Minutes: *Alderman Cobb motioned to approve the minutes from the March 16, 2020 meeting. Alderman Yoder requested to make a correction to the minutes. He would like the statement regarding Item D stating he seconded a motion to go to a First Reading changed to reflect he seconded it going to the Committee of the Whole for discussion. Alderman Cobb confirmed he thought he was motioning for both TIF agreements to be brought before the Committee of the Whole, not for approval by City Council. It was agreed that future motions need to state exactly what is intended and being approved to clarify for the Committee and Staff. Alderman Yoder seconded the motion. The minutes with the amendment added was unanimously approved*
4. Business Items:
 - A. Other Post-Employment Benefits (OPEB) Program – Interim Valuation: Finance Director Joanie Baxter reviewed the communication which explained the GASB 75 report was an interim valuation to confirm the language that needs to be reflected in the audit. The program is funded through “pay as you go” since it is not part of a trust. The retiree account will be funded in accordance with the annual premiums for the retiree insurance of \$187,000 which is reflected as a FY2019-2020 expense. *Alderman Yoder motioned to recommend the City Council accept the OPEB report and Alderman Cobb seconded the motion. Motion carried*
 - B. Job Descriptions: Part-Time HR Specialist; Executive Administrative Assistant: City Administrator Forsythe reviewed the communication regarding the two job descriptions that need approved. *Alderman Yoder made a motion to recommend the City Council approve the job descriptions. Mayor Manier seconded the motion. Motion carried.*

- C. Revenue Projections: City Administrator Ray Forsythe reviewed the revenue projections. It is the most up-to-date information at this time. Many of the revenue items are up over what was initially projected for the fiscal year, including the sales tax, income tax, motor fuel tax and local use tax. These are the key components that will be monitored and communicated to the Council as the COVID-19 impact is determined. March's sales won't be known until July. Trends are all up from last year and the City continues to be in a solid position in regards to the reserves. The full State report for 2019 for the taxes from all the Washington businesses was received. Director Oliphant, Director Baxter and Administrator Forsythe have begun reviewing the report, analyzing the data and will provide an update to the Committee and Council. The top 10 sales tax generators are the majority of the City's revenue. ***Alderman Cobb would like to know what dollar amount or percentage is obtained through grocery sales. The top 2 generate 48-49%. Alderman Cobb would also like to know what will be the impact from the increased online/internet sales where the local sales tax is not obtained. Administrator Forsythe will do some spot checking with the businesses owners to see if they are collecting all the taxes. Staff anticipates providing weekly reports and analysis.***
- D. Accounting Software Implementation Update: Director Baxter provided an update on the Tyler software implementation. The original plan was for the configuration to be completed on-site but it has been done remotely due to COVID-19. She is very impressed with the company and their customer service. Staff has answered a lot of questions and provided a lot of information. Tyler is building the system based on this information and Staff's input. Accounts Payable and the General Ledger modules were completed the week of March 30th. Payroll was completed the following week. Purchasing, Fixed Assets and Cashiering were completed last week. This completes the majority of the "core" financial aspects of the software. Time and Attendance and Employee Self Service (ESS) will be done the week of May 11th then parallel payroll the week of May 18th which would complete the first phase. Next will be the Utility Billing starting in June. The "Go Live" dates for the General Ledger and Accounts Payable are July 27th. Payroll will follow the week of August 3rd along with Time & Attendance and ESS. As Tyler builds the system, the training is also being completed by Staff remotely through Tyler University, which adds flexibility in trying to schedule the training around the many deadlines and tasks required of the Finance Department. Department Heads and other users will be able to utilize the web-based software. The hope is Tyler will be able to be on-site by the go-live date at the end of July.
5. Other Business: ***Alderman Cobb stated that Treasurer Dingledine was dialed in to the meeting. She wanted to advise the Committee that the interest rates on City funds have gone down significantly. Also, the significant decline in the stock market has impacted everyone's 401K, the gas prices and so much more. It also affects the Police Pension Fund which means that potentially the tax levy required resulting from values as of 04/30/20 could be higher.***
6. Adjournment: *Alderman Cobb motioned to adjourn. Alderman Yoder seconded the motion. All approved.* Meeting was adjourned at 5:07 pm.