

**MINUTES OF THE FINANCE COMMITTEE**  
**April 27, 2020**  
**Online Broadcast Meeting**

**Present:** Councilmembers Bullock, Litten, & Neff

**Also Present:** Councilmembers Kepple, Rader, & Shachner, Finance Director Rancatore, Mayor George, Chief Dunphy, a couple members of the public, Clerk Bach, & Deputy Clerk Lascu taking minutes

**Start time:** 5:30 p.m.

**AGENDA**

**Communication from Mayor George and Councilman Bullock regarding evaluating additional economic assistance to relieve the impacts of the coronavirus pandemic. (Referred to Finance 4/6/20)**

Director Rancatore gave a brief overview of the state auditor's report on the city's OPERS pension system. The audit reviewed its functioning during the 2019 calendar year.

Chairman Bullock and Director Rancatore spoke about the importance of the city's Audit Committee and stated that there is an intention to continue citizen input on that committee.

Director Rancatore reviewed the rental relief program implemented by the George administration during the COVID-19 crisis. 97 checks were cut to businesses located in Lakewood, totaling about \$155,000. \$39,000 of those funds were CDBG dollars and \$116,000 came from the city's economic development fund. Another check run is expected this week. This first round of funding should come in under \$200,000. Chairman Bullock questioned whether the program was taking new applicants. Mayor George indicated that Phase 1 applications have been closed for a few weeks. Further discussion is anticipated on whether a Phase 2 is needed.

Chairman Bullock inquired as to the remaining balance left in the economic development fund. Mayor George indicated that her administration has pulled back from some planned projects in an effort to not draw down the fund too low. She intends to leave well over \$300,000 in the economic development fund. If a Phase 2 of the rental assistance program occurs, it would be paid entirely with CDBG dollars.

Councilmember Neff asked for the list of the 97 recipients that benefitted from the rental assistance program. Mayor George expressed a desire to run the request by the Law Department prior to releasing the information. She disclosed that she did not look at the names of any recipients prior to checks being cut.

Councilmember Litten asked if there is an eligibility issue for the rental assistance program if a business owner also owns the building in which he or she operates. Mayor George

indicated that it was designed purely for rental relief, but has had discussions to expand the program to include business owners in the situation described.

The committee reviewed the 2020 city cost savings spreadsheet developed by Director Rancatore, which lists out the events that could be spared, general fund savings, furloughs, etc. Mayor George noted that city events have been cancelled through the end of May due to the potential violation they pose to the governor's mass gathering order. She added that social distancing is likely to be with us for the foreseeable future and she anticipates that many of the events for the rest of the year will be cancelled, however her team is trying to come up with creative ways to still make them happen.

In regard to general fund savings, a city hall roof project and purchase of mulch for the city's parks have been put on hold. Some Public Works employees' salaries were also reclassified into other funds, as a way to take stress off the general fund.

Furlough of non-union administrative employees was discussed as well. Mayor George indicated that her administration is not furloughing at this point, but needed to gather data in order to be responsible for the city's finances. The \$7 million rolled over from last year's budget has helped stabilize the city's finances.

#### **Approval of the minutes of the April 20, 2020 Finance Committee.**

Chairman Bullock made a motion, seconded by Councilmember Neff to approve the minutes from the Finance Committee's April 20<sup>th</sup> meeting.

A roll call vote was taken as follows:

Yeas – Bullock, Litten, Neff

Nays – None

The motion passed. The minutes were approved.

The meeting was adjourned at 6:00 p.m.

**Estimated Event Costs**

**Costs**

Event	Date	Police	Fire	Parks	Streets	Refuse	Other	Total	Comments	Recommendations
Meet the Trucks	6/6/2020		\$1,000	\$1,500	\$2,627	\$617	\$1,032	\$6,777	MUG employee costs in other city costs column	Per discussion with Lt. Warner, based on the attendance & the hands-on nature of event, it does not seem feasible this year
Taste of Lakewood	6/14/2020		\$100	\$1,800		\$974		\$2,874	Chamber reimburses City for costs	Due to the large attendance, does not seem feasible to do with social distancing.
Summer Solstice Event	6/21/2020	\$1,916	\$350	\$1,400			\$1,200	\$4,866	Band and sound	Due to the large attendance, does not seem feasible to do with social distancing.
Band Concerts	8 concerts/summer		\$0	\$6,000			\$15,000	\$21,000	Bands	w/> 100 people in attendance - social distancing would require self-monitoring by attendees.
Friday Night Flicks	5 movies/summer		\$0	\$3,000			\$2,135	\$5,135	Movies	w/> 100 people in attendance - social distancing would require self-monitoring by attendees.
Front Porch Concert Series	10 concerts/summer		\$0	\$0		\$445		\$445		Due to the large attendance, does not seem feasible to do with social distancing.
Farmers Market	June -October (16 Saturdays)		\$0	\$0		\$617	\$5,000	\$5,617		Could be done w/social distancing and less vendors. This is an event we contract out so would need to speak with contractor regarding
Fourth of July	7/4/2020	\$3,513	\$3,200	\$25,000	\$452	\$1,636	\$35,925	\$69,726	Fireworks, Concert, Parade Entertainment, Parade Plaques	Due to the large attendance, does not seem feasible to do with social distancing.
Lakewood Arts Festival	8/1/2020	\$2,086	\$500	\$500	\$4,009	\$974		\$8,069	LAF Board reimburses \$4000 for some costs after the event.	Due to the large attendance, does not seem feasible to do with social distancing.
Lakewood Summer Meltdown	Org 7/11/20; Moved to 8/8/2020	\$793	\$700	\$500	\$1,995	\$974		\$4,962		Due to the large attendance, does not seem feasible to do with social distancing.
Lakewood Community Festival	9/12/2020		\$500	\$4,500				\$5,000		Due to the large attendance, does not seem feasible to do with social distancing.
Cleveland Shakespeare Festival	2 times/summer		\$0	\$500				\$500		Due to the large attendance, does not seem feasible to do with social distancing.
Spooky Pooch Parade	10/17/2020		\$0	\$1,000	\$763	\$39		\$1,802		Due to the large attendance, does not seem feasible to do with social distancing.
Light Up Lakewood	12/5/2020	\$1,691	\$650	\$500	\$2,819	\$974		\$6,634		Due to the large attendance, does not seem feasible to do with social distancing.
<b>Totals</b>		<b>\$9,999</b>	<b>\$7,000</b>	<b>\$46,200</b>	<b>\$12,666</b>	<b>\$7,249</b>	<b>\$60,292</b>			
<b>Grand Total Event</b>		<b>\$143,406</b>								
	<b>SCMR</b>	<b>\$12,666</b>								
	<b>General Fund</b>	<b>\$130,740</b>								

### Emergency Rental Relief Payments

<b>Date</b>	<b>#Checks</b>	<b>Amount</b>
4/9/2020	20	\$24,555
4/15/2020	38	\$64,452
4/22/2020	39	\$66,345
4/29/2020		
<b>Totals</b>	<b>97</b>	<b>\$155,352</b>



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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## INDEPENDENT ACCOUNTANT'S REPORT

City of Lakewood  
Ohio Public Employees Retirement System  
Clifton Larson Allen LLP  
12650 Detroit Avenue  
Lakewood, OH 44107

We have examined the City of Lakewood, Cuyahoga County management's assertion that the census data and pensionable wages reported to the Ohio Public Employees Retirement System as of December 31, 2019, and for the year then ended was accurate and complete.

Management asserts that:

- The census data provided to the Ohio Public Employees Retirement System as of December 31, 2019 is accurate and complete. Census data includes
  - First and Last Name;
  - Last four digits of the social security number;
  - Contributions remitted to the plan;
  - Pensionable Compensation;
- The census data provided to the Ohio Public Employees Retirement System as of December 31, 2019 included all enrolled employees.
- Census data changes occurring during the year ended December 31, 2019 to an enrolled employee's eligible compensation, were properly updated with the Ohio Public Employees Retirement System.
- All employees required to be enrolled in the Ohio Public Employees Retirement System in accordance with statutory requirements were properly enrolled.
- The total pensionable wages and employee contributions information reported to the Ohio Public Employees Retirement System for the year ended December 31, 2019 agrees with the payroll records of the employer.

City of Lakewood's management is responsible for the assertions. Our responsibility is to opine on management's assertions based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements included in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether management's assertions are fairly stated, in all material respects. An examination involves performing procedures to obtain evidence about management's assertion. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of management's assertions, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

In our opinion, management's assertions related to the accuracy and completeness of the census data and pensionable wages as described above provided to Ohio Public Employees Retirement System as of and for the year ended December 31, 2019 are fairly stated in all material respects.

This report is intended solely for the information and use of the City of Lakewood's management, those charged with governance, the Ohio Public Employees Retirement System, and Clifton Larson Allen LLP to provide assurances that the census data reported to the Ohio Public Employees Retirement System is accurate and complete. This report is not suitable for any other purpose.

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive, flowing style.

Keith Faber  
Auditor of State

Columbus, Ohio

April 14, 2020



# OHIO AUDITOR OF STATE KEITH FABER



**CITY OF LAKEWOOD-OPERS**

**CUYAHOGA COUNTY**

## **CLERK'S CERTIFICATION**

**This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.**

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
APRIL 28, 2020**