

VILLAGE OF SEVILLE
August 18, 2014
Finance Committee Minutes

Larry Landis called the meeting to order at 7:05 PM.

Present: Larry Landis, Leslie Miller, Carol Carter (alternate), Rick Stallard, Kathy Rhoads

Absent: Dennis Barrington

Mrs. Miller moved to approve the minutes from 07-21-2014. The motion was seconded by Mrs. Carter. The motion passed unanimously with the exception of Mr. Stallard who abstained.

Privilege of the floor

None

The Fiscal Officer presented the financial statements for the period ending 07-31-2014. He explained that Fund Balances for the General, Police, and Street Funds could be deceiving during the year depending upon the timing of operating fund transfers. December 31 is the best time to compare fund balances from one year to the next. He also noted that looking at percentages for both appropriations and revenues could be misleading if there was a substantial change in the budgeted amounts.

Fiscal Officer Report:

The State Audit has been published.

Patty Bower has completed the assembling of the Policy Manual. All of the Village policies are now in a single binder with the ordinances that created them. Updates will be performed as polices are modified or added.

The sidewalk and rental bids were opened earlier in the day. T.R. Snyder had the low bid for the sidewalks at \$34,444.80. Tracey Herbert had the only bid for the renting of the building at 40 West main at \$205.00. The law director will be contacted to draft appropriate legislation for the next Council meeting to approve the bids.

The solicitor will be contacted about legislation

The Fiscal Officer was asked if all of the departments were supplying payroll information in the format requested. The Fiscal Officer said that the Police and Street Departments were providing information in the requested format but BOPA was not. The committee felt that the Board should provide a letter to Council stating the reason that the BOPA Officer Manager was being instructed not to provide the information requested by the Fiscal Officer even though the Fiscal Officer has the authority to request the information.

The request by the Fiscal Officer was a solution in response to problems BOPA was having with the processing of payroll. The Solicitor should also be consulted on the issue.

Mrs. Carter moved to have the Mayor contact the Solicitor to get a letter from the Solicitor to BOPA explaining the situation. The motion was seconded by Mrs. Miller.

The motion passed unanimously.

Ordinances under consideration:

The Government Committee has recommended ordinance 2013-47 remain tabled.

ORDINANCE NO. 2013-47

VILLAGE OF SEVILLE
August 18, 2014
Finance Committee Minutes

AN ORDINANCE OF THE VILLAGE OF SEVILLE, MEDINA COUNTY, OHIO, AUTHORIZING THE MAYOR AND THE FISCAL OFFICER TO ENTER INTO AN AGREEMENT WITH _____ FOR INFORMATION TECHNOLOGY SERVICES FOR THE VILLAGE.

The ordinance was tabled on November 12, 2013. The second reading is complete. The committee recommended the ordinance remain tabled.

Mrs. Rhoads presented the committee with two invoices from SCO Consulting for work performed on the Mayor's computer. Mr. Stallard moved to approve the payment of the bills. The motion was seconded by Mrs. Miller. The motion passed unanimously.

Ordinance 2014-08 was tabled on 04-14-2014 pending funding. The Government Committee recommended the ordinance remain tabled.

ORDINANCE 2014-08

AN ORDINANCE OF THE VILLAGE OF SEVILLE, MEDINA COUNTY, OHIO, DECLARING THE STRUCTURE UPON THE PROPERTY LOCATED AT 26 WARNER STREET TO BE UNSAFE AND A PUBLIC NUISANCE PURSUANT TO SECTION 409 OF THE SEVILLE VILLAGE ZONING ORDINANCE AND OHIO REVISED CODE SECTION 715.26, ORDERING ITS DEMOLITION AND REMOVAL.

The second reading is complete.

The committee recommended the ordinance remain tabled.

Ordinance 2014-09 was tabled on 04-14-2014 pending funding. The Government Committee recommended the ordinance remain tabled.

ORDINANCE 2014-09

AN ORDINANCE OF THE VILLAGE OF SEVILLE, MEDINA COUNTY, OHIO, DECLARING THE STRUCTURE UPON THE PROPERTY LOCATED AT 25 CENTER STREET TO BE UNSAFE AND A PUBLIC NUISANCE PURSUANT TO SECTION 409 OF THE SEVILLE VILLAGE ZONING ORDINANCE AND OHIO REVISED CODE SECTION 715.26, ORDERING ITS DEMOLITION AND REMOVAL.

The second reading is complete.

The committee recommended the ordinance remain tabled.

ORDINANCE 2014-36

AN ORDINANCE OF THE VILLAGE OF SEVILLE, MEDINA COUNTY, OHIO, AUTHORIZING THE MAYOR AND THE FISCAL OFFICER TO ENTER INTO CONTRACTS WITH THE HIGHEST AND BEST BIDDER FOR THE SALE OF A VILLAGE PROPERTY NO LONGER NEEDED FOR MUNICIPAL PURPOSES.

The second reading is complete. The third reading will be on September 8. The committee recommended that Council proceed with the third reading.

2014-38

AN ORDINANCE OF THE VILLAGE OF SEVILLE, MEDINA COUNTY, OHIO, AUTHORIZING THE MAYOR AND THE FISCAL OFFICER TO ENTER INTO A CONTRACT WITH GREENWICH ELECTRIC, INC. FOR THE PROVISION OF A TRAFFIC LIGHT SIGNAL AND DECLARING AN EMERGENCY.

VILLAGE OF SEVILLE
August 18, 2014
Finance Committee Minutes

The first reading is complete. The second reading will be on September 8. The committee recommended Council accept the submitted bid for approximately \$12,000.00 and adopt the ordinance with emergency language.

2014-39

AN ORDINANCE AUTHORIZING THE SUPERINTENDENT OF THE BOARD OF PUBLIC AFFAIRS TO EXECUTE 2015 NON-POOL POWER SALES SCHEDULE WITH AMERICAN MUNICIPAL POWER, INC. ("AMP").RESOLUTIONS:

The first reading is complete. The second reading will be on September 8. The committee recommended that Council proceed with the second reading.

2014-40

AN ORDINANCE OF THE VILLAGE OF SEVILLE, MEDINA COUTNY, OHIO, APPROVING THE MEDINA COUNTY BUDGET COMMISSION'S BUDGET FOR THE VILLAGE OF THE YEAR 2015, AND DECLARING AN EMERGENCY.

The first reading is complete. The second reading will be on September 8. The committee recommended that Council proceed with the second reading.

2014-41

AN ORDINANCE OF THE VILLAGE OF SEVILLE, MEDINA COUNTY, OHIO, AUTHORIZING THE MAYOR AND FISCAL OFFICER TO ENTER INTO A CONTRACT FOR CLEANING SERVICES AND DECLARING THE SAME TO BE AN EMERGENCY.

The first reading is complete. The second reading will be on September 8. The committee recommended that Council proceed with the second reading and adopt the ordinance with emergency language.

2014-42

AN ORDINANCE OF THE VILLAGE OF SEVILLE, MEDINA COUNTY, OHIO, AMENDING ORDINANCE 2013-08 ESTABLISHING AN EMPLOYEE HANDBOOK SETTING FORTH THE PERSONNEL POLICIES AND PROCEDURES FOR VILLAGE EMPLOYEES.

The first reading is complete. The second reading will be on September 8. The committee recommended that Council proceed with the second reading and set a \$1,000.00 limit on travel expenses.

RESOLUTIONS:

RESOLUTION 2014-16

A RESOLUTION OF THE VILLAGE OF SEVILLE, MEDINA COUNTY, OHIO, AUTHORIZING THE FISCAL OFFICER TO ADVERTISE FOR BIDS FOR DEMOLITION OF 26 WARNER STREET AND 51 WEST MAIN STREET.

The second reading is complete. The third reading will be on September 8. The committee recommended that council amend the ordinance by deleting 26 Warner Street. The committee also recommended that Council table the ordinance.

Old business:

Mrs. Miller moved to amend the effective date for ordinance 2014-25 to be 08-18-2014. The motion was seconded by Mrs. Rhoads. The motion passed unanimously.

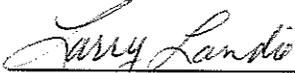
VILLAGE OF SEVILLE
August 18, 2014
Finance Committee Minutes

New Business:

Mrs. Rhoads noted that the street sweeper discussed at the BOPA meeting earlier that evening was needed by the Street Department.

Mr. Stallard moved to adjourn. The motion was seconded by Mrs. Miller. The motion passed unanimously.

The meeting adjourned 7:34 PM.



Larry Landis-Chairman

FUND	NAME	YEAR END				
		BUDGET 2014	7/31/2014	7/31/2013	6/30/2014	6/30/2013
1000	GENERAL	693,111.75	1,153,079.33	1,256,128.05	1,235,354.61	1,133,144.14
2011	STREET CONSTRUCTION	31,668.66	96,422.82	95,114.97	103,333.15	93,543.05
2021	STATE HIGHWAY	36,418.34	267,863.47	225,262.58	274,659.88	225,342.12
2121	COPS FAST	-	0.05	0.05	0.05	0.05
2271	POLICE LEVY	3,031.16	169,496.82	68,016.14	1,423.91	106,264.60
2902	NEW PARK IMPROVEMENT	310.88	7,140.88	9,140.88	7,140.88	9,140.88
2903	DUI EDUCATION	149.39	2,305.39	2,014.39	2,280.39	2,014.39
2904	BMV	92.18	1,092.18	1,092.18	1,092.18	1,092.18
2905	POLICE DRUG FUND	728.75	4,725.10	3,893.75	4,725.10	3,793.75
2906	PARK DONATIONS	353.42	3,237.42	5,312.82	3,084.42	5,262.82
2907	K-9 UNIT DONATIONS	-	268.00	268.00	268.00	268.00
2908	RENTAL DEPOSIT	-	700.00	700.00	700.00	700.00
2909	BIKE TRAIL	200.83	47,200.83	47,200.83	47,200.83	47,200.83
2910	COMMUNITY REINVESTMENT	408.52	20,908.52	26,408.52	20,908.52	23,908.52
2911	LEOHR PARK TREE FUND	-	70.00	1,500.00	70.00	1,500.00
3101	BOND RETIREMENT	203,051.00	203,008.10	203,018.88	203,007.10	203,016.12
4901	STREETS CAPITAL PROJECTS	2,937.87	203,929.33	180,641.64	200,221.64	180,255.94
4902	DOWNTOWN PROJECT	7.94	1,107.94	1,107.94	1,107.94	1,107.94
4903	COMPUTER FUND	10.10	92.60	653.74	77.10	653.74
4904	PARK CAPITAL PROJECT	38.17	77,323.53	98,348.17	77,323.53	98,348.17
4905	ADDITIONAL PROPERTY	-	-	-	-	-
4906	DOWNTOWN DECORATIONS	38.28	438.28	438.28	438.28	438.28
4907	POLICE CAPITAL PROJECTS	-	80,000.00	-	80,000.00	-
9901	MAYORS COURT	0.99	251.99	251.99	251.99	251.99
9101	UNCLAIMED FUNDS	-	3,619.00	3,619.00	3,619.00	3,619.00
	SUB TOTAL VILLAGE FUNDS	972,558.23	2,344,281.58	2,230,132.80	2,268,288.50	2,140,866.51
5101	WATER OPERATING	954,175.72	1,106,515.63	1,046,636.34	1,088,929.48	1,019,025.86
5201	SEWER OPERATING	795,276.51	902,756.28	934,191.57	886,895.40	913,755.97
5301	ELECTRIC OPERATING	3,122,939.59	3,879,314.76	3,222,356.32	3,775,828.62	3,171,380.42
5601	STORM SEWER	157,378.60	344,665.94	293,833.97	338,852.96	288,418.22
9902	UTILITY DEPOSITS	125,194.97	127,719.97	124,769.97	127,769.97	124,819.97
2912	EQ BASIN DIRECT PAYMENT	-	-	-	-	-
	SUB TOTAL UTILITY FUNDS	5,154,965.39	6,360,972.58	5,621,788.17	6,218,276.43	5,517,400.44
	GRAND TOTAL	6,127,523.62	8,705,254.16	7,851,920.97	8,486,564.93	7,658,266.95
	GENERAL, STREET, POLICE OPERATING FUNDS	727,811.57	1,120,793.08	1,121,053.27	1,041,905.78	1,034,745.90

REVENUE STATUS	2014 BUDGET	RECEIVED 7/31/2014	58 %	2013 BUDGET	RECEIVED 7/31/2013	58 %
1000-110-0000 REAL ESTATE TAX	162,000.00	197,442.59	121.88%	200,000.00	195,062.22	97.53%
1000-130-0000 INCOME TAX	850,000.00	668,606.79	78.66%	900,000.00	640,897.77	71.21%
1000-190-0000 GUEST TAX	35,000.00	27,715.31	79.19%	30,000.00	30,716.53	102.39%
1000-221-0000 INHERITANCE TAX	-	-	#DIV/0!	-	156,205.89	#DIV/0!
1000-211-0005 LOCAL GOVT COUNTY	40,000.00	23,998.47	60.00%	40,000.00	25,149.98	62.87%
1000-211-0006 LOCAL GOVT STATE	-	3,086.01	#DIV/0!	-	3,220.60	#DIV/0!
1000-224-0000 CIGARETTE/LIQUOR FEES	500.00	954.85	190.97%	500.00	747.78	149.56%
1000-390-0000 SPECIAL ASSESSMENTS	-	294.00	#DIV/0!	-	-	#DIV/0!
1000-490-4555 ROLLBACK	18,000.00	13,875.81	77.09%	18,000.00	13,921.91	77.34%
1000-611-0007 FINES	2,500.00	715.00	28.60%	1,500.00	1,528.00	101.87%
1000-623-0000 ZONING	1,300.00	3,650.00	280.77%	1,300.00	1,690.00	130.00%
1000-701-0000 INTEREST	5,000.00	5,173.18	103.46%	5,000.00	4,734.25	94.69%
1000-820-000 OTHER	-	8,096.55	#DIV/0!	-	7,071.08	#DIV/0!
1000-892-0025 KW HOUR TAX	325,000.00	183,911.25	56.59%	300,000.00	176,276.78	58.76%
SUBTOTAL	1,439,300.00	1,137,519.81	79.03%	1,496,300.00	1,257,222.79	84.02%
2011-225-0000 GASOLINE	50,000.00	38,443.49	76.89%	50,000.00	37,847.30	75.69%
2011-290-0000 MVL REGISTRATION	100,000.00	101,024.60	101.02%	100,000.00	91,843.74	91.84%
2011-701-0000 INTEREST	350.00	336.16	96.05%	350.00	281.67	80.48%
2011-892-0000 OTHER	-	3,090.78	#DIV/0!	-	899.35	#DIV/0!
SUBTOTAL	150,350.00	142,895.03	95.04%	150,350.00	130,872.06	87.04%
2021-225-0000 GASOLINE	30,000.00	21,599.82	72.00%	30,000.00	21,077.37	70.26%
2021-290-0000 other taxes	10,000.00	8,191.19	81.91%	10,000.00	7,446.79	74.47%
2021-701-0000 INTEREST	900.00	1,009.56	112.17%	900.00	531.10	59.01%
SUBTOTAL	40,900.00	30,800.57	75.31%	40,900.00	29,055.26	71.04%
2271-110-0000 REAL ESTATE	12,000.00	17,088.93	142.41%	12,000.00	16,887.80	140.73%
2271-490-4555 ROLL BACK	6,500.00	1,284.72	19.76%	6,500.00	1,112.79	17.12%
2271-892-0000 OTHER	1,000.00	4,642.52	464.25%	1,000.00	5,006.11	500.61%
SUBTOTAL	19,500.00	23,016.17	118.03%	19,500.00	23,006.70	117.98%
2903-892-0000 DUI EDUCATION	170.00	156.00	91.76%	170.00	110.00	64.71%
2905-892-0000 DRUG FUND	300.00	625.00	208.33%	300.00	421.00	140.33%
2906-820-0000 PARK DONATION	-	428.00	#DIV/0!	-	675.00	#DIV/0!
2910-390-0005 COMM. REINVEST	6,000.00	1,000.00	16.67%	6,500.00	5,000.00	76.92%
4901-140-0000 STREETS CAPITAL OUTLAY	33,000.00	24,505.61	74.26%	33,000.00	23,791.87	72.10%
4903-211-0000 COMPUTER FUND	100.00	67.00	67.00%	100.00	23.00	23.00%
SUBTOTAL	39,570.00	26,781.61	67.68%	40,070.00	30,020.87	74.92%
REPORT TOTAL	1,689,620.00	1,361,013.19	80.55%	1,747,120.00	1,470,177.68	84.15%

ACCOUNT #	31-Jul-2014 FISCAL OFFICER	2014 BUDGET	EXPENSED TO DATE	58.0%	31-Jul-2013 FISCAL OFFICER	2013 BUDGET	EXPENSED TO DATE	58.0%
1000-725-121	WAGES	56,000.00	29,511.77	52.7%	WAGES	52,000.00	28,830.15	55.4%
1000-725-211	OPERS	7,890.00	4,131.65	52.4%	OPERS	7,320.00	4,036.20	55.1%
1000-725-213	MEDICARE	825.00	413.23	50.1%	MEDICARE	800.00	402.87	50.4%
1000-725-221	HEALTH CARE	10,300.00	5,779.26	56.1%	HEALTH CARE	13,500.00	6,314.48	46.8%
1000-725-221	H.C. CONSORTIUM	7,650.00	324.60	4.2%	H.C. CONSORTIUM	7,650.00	556.22	7.3%
1000-725-222	LIFE INSURANCE	110.00	56.70	51.5%	LIFE INSURANCE	160.00	56.70	35.4%
1000-725-223	DENTAL	925.00	470.40	50.9%	DENTAL	950.00	465.50	49.0%
1000-725-225	WORKERS COMP	1,010.00	847.37	83.9%	WORKERS COMP	825.00	825.00	100.0%
1000-725-252	TRAVEL	500.00	-	0.0%	TRAVEL	500.00	-	0.0%
1000-725-350	BONDING	600.00	525.00	87.5%	BONDING	600.00	525.00	87.5%
1000-725-399	CONTRACTUAL	15,000.00	5,481.20	36.5%	CONTRACTUAL	15,000.00	2,965.07	19.8%
1000-725-490	SUPPLIES	1,500.00	539.01	35.9%	SUPPLIES	1,500.00	543.17	36.2%
	SUBTOTAL	102,310.00	48,080.19	47.0%	SUBTOTAL	100,805.00	45,520.36	45.2%
1000-725-690	PANTHER	356,000.00	221,310.00	62.2%	PANTHER	185,113.20	-	0.0%
	TOTAL	458,310.00	269,390.19	58.8%	TOTAL	285,918.20	45,520.36	15.9%

ACCOUNT #	31-Jul-2014 LEGISLATIVE	2014 BUDGET	EXPENSED TO DATE	58.0%	31-Jul-2013 LEGISLATIVE	2013 BUDGET	EXPENSED TO DATE	58.0%
1000-715-111	WAGES-COUNCIL	18,600.00	10,850.00	58.3%	WAGES-COUNCIL	21,500.00	10,850.00	50.5%
1000-715-141	WAGES-LEGAL	17,800.00	10,188.00	57.2%	WAGES-LEGAL	17,280.00	10,080.00	58.3%
1000-715-211	OPERS	5,125.00	2,000.32	39.0%	OPERS	5,446.00	2,188.20	40.2%
1000-715-212	SOCIAL SECURITY	600.00	325.50	54.3%	SOCIAL SECURITY	600.00	328.60	54.8%
1000-715-213	MEDICARE	800.00	515.22	64.4%	MEDICARE	600.00	303.66	50.6%
1000-715-225	WORKERS COMP	700.00	602.89	86.1%	WORKERS COMP	650.00	628.20	96.6%
1000-715-252	TRAVEL	200.00	-	0.0%	TRAVEL	200.00	-	0.0%
1000-715-341	SOLICITOR FEES	37,300.00	20,535.80	55.1%	SOLICITOR FEES	37,300.00	19,338.39	51.8%
			-		HUMAN RESOURCES		-	
1000-715-353	LIABILITY INS	18,895.00	8,506.00	45.0%	LIABILITY INS	21,910.00	12,682.18	57.9%
1000-715-399	CONTRACTUAL	27,500.00	22,063.28	80.2%	CONTRACTUAL	27,500.00	16,403.12	59.6%
1000-715-431	BUILDING REPAIRS	35,000.00	1,878.12	5.4%	BUILDING REPAIRS	35,000.00	3,565.26	10.2%
1000-715-490	SUPPLIES	2,000.00	1,727.16	86.4%	SUPPLIES	2,000.00	1,537.55	76.9%
	TOTAL	164,520.00	79,192.29	48.1%	TOTAL	169,986.00	77,905.16	45.8%

ACCOUNT #	31-Jul-2014 MAYOR	2014 BUDGET	EXPENSED TO DATE	58.0%	31-Jul-2013 MAYOR	2013 BUDGET	EXPENSED TO DATE	58.0%
1000-710-131	WAGES	-	-		WAGES	-	-	
1000-710-191	WAGES MAYOR	10,000.00	5,833.31	58.3%	WAGES MAYOR	10,000.00	5,833.31	58.3%
1000-710-211	OPERS	-	-		OPERS	-	-	
1000-710-213	MEDICARE	1,591.00	446.25	28.0%	MEDICARE	1,591.00	446.25	28.0%
1000-710-252	TRAVEL	300.00	-	0.0%	TRAVEL	300.00	-	0.0%
1000-710-221	INSURANCE	-	-		INSURANCE	-	-	
1000-710-225	WORKERS COMP	250.00	168.03	67.2%	WORKERS COMP	206.00	206.00	100.0%
1000-710-399	CONTRACTUAL	3,000.00	-	0.0%	CONTRACTUAL	3,000.00	6.99	0.2%
1000-710-490	SUPPLIES	1,100.00	-	0.0%	SUPPLIES	1,030.00	10.28	1.0%
	TOTAL	16,241.00	6,447.59	39.7%	TOTAL	16,127.00	6,502.83	40.3%

ACCOUNT #	31-Jul-2014 POLICE	2014 BUDGET	EXPENSED TO DATE	58.0%	31-Jul-2013 POLICE	2013 BUDGET	EXPENSED TO DATE	58.0%
2271-110-190	WAGES	364,000.00	200,547.37	55.1%	WAGES	358,000.00	191,960.37	53.6%
2271-110-211	OPERS	675.00	259.71	38.5%	OPERS	500.00	255.68	51.1%
2271-110-213	MEDICARE	5,275.00	2,348.12	44.5%	MEDICARE	5,300.00	2,243.51	42.3%
2271-110-215	POLICE PENSION	70,000.00	38,745.01	55.4%	POLICE PENSION	69,200.00	37,076.18	53.6%
2271-110-221	HEALTH INSURANCE	56,500.00	32,246.88	57.1%	HEALTH INSURANCE	63,000.00	30,641.63	48.6%
2271-110-221	HC CONSORTIUM	30,000.00	8,370.29	27.9%	HC CONSORTIUM	34,500.00	3,805.60	11.0%
2271-110-222	LIFE INSURANCE	650.00	340.20	52.3%	LIFE INSURANCE	651.00	291.60	44.8%
2271-110-223	DENTAL	4,200.00	2,232.58	53.2%	DENTAL	5,000.00	2,260.60	45.2%
2271-110-225	WORKERS COMP	7,381.00	6,209.56	84.1%	WORKERS COMP	6,800.00	5,766.26	84.8%
2271-110-252	TRAVEL	250.00	-	0.0%	TRAVEL	250.00	-	0.0%
2271-110-270	UNIFORMS	4,944.00	1,392.07	28.2%	UNIFORMS	4,944.00	687.43	13.9%
2271-110-344	TAX COLLECTION	1,500.00	894.51	59.6%	TAX COLLECTION	1,500.00	919.34	61.3%
2271-110-399	CONTRACTUAL	54,075.00	35,897.18	66.4%	CONTRACTUAL	59,400.00	33,228.30	55.9%
2271-110-490	SUPPLIES	45,364.00	26,854.03	59.2%	SUPPLIES	43,500.00	24,700.88	56.8%
2271-800-520	EQUIPMENT	6,600.00	213.00	3.2%	EQUIPMENT	12,920.00	2,826.59	21.9%
2271-800-590	CAPITAL	-	-		CAPITAL	-	-	
	TOTAL	651,414.00	356,550.51	54.7%	TOTAL	665,465.00	336,663.97	50.6%

ACCOUNT #	31-Jul-2014 PARKS	2014 BUDGET	EXPENSED TO DATE	58.0%	31-Jul-2013 PARKS	2013 BUDGET	EXPENSED TO DATE	58.0%
1000-320-190	WAGES	63,000.00	31,391.53	49.8%	WAGES	71,050.00	34,984.31	49.2%
1000-320-211	OPERS	8,850.00	4,193.45	47.4%	OPERS	10,004.00	4,905.85	49.0%
1000-320-213	MEDICARE	920.00	544.33	59.2%	MEDICARE	1,050.00	507.27	48.3%
1000-320-353	LIABILITY INSURANCE	1,260.00	681.00	54.0%	LIABILITY INSURANCE	950.00	894.13	94.1%
1000-320-225	WORKERS COMP	1,425.00	984.96	69.1%	WORKERS COMP	1,000.00	923.31	92.3%
1000-320-399	CONTRACTUAL	11,020.00	3,422.48	31.1%	CONTRACTUAL	19,600.00	3,851.85	19.7%
1000-320-490	SUPPLIES	25,000.00	17,541.49	70.2%	SUPPLIES	16,171.00	8,213.64	50.8%
	TOTAL	111,475.00	58,759.24	52.7%	TOTAL	119,825.00	54,280.36	45.3%

ACCOUNT #	31-Jul-2014 STREET	2014 BUDGET	EXPENSED TO DATE	58.0%	31-Jul-2013 STREET	2013 BUDGET	EXPENSED TO DATE	58.0%
2011-620-190	WAGES	117,000.00	68,442.15	58.5%	WAGES	131,950.00	71,417.38	54.1%
2011-620-211	OPERS	16,380.00	9,554.00	58.3%	OPERS	18,600.00	9,298.17	50.0%
2011-620-213	MEDICARE	1,700.00	957.37	56.3%	MEDICARE	2,000.00	919.61	46.0%
2011-620-221	HEALTH INSURANCE	38,500.00	21,915.93	56.9%	HEALTH INSURANCE	42,000.00	20,120.71	47.9%
2011-610-221	HC CONSORTIUM	30,000.00	5,423.38	18.1%	HC CONSORTIUM	30,000.00	8,366.36	27.9%
2011-620-222	LIFE INSURANCE	430.00	226.80	52.7%	LIFE INSURANCE	500.00	219.25	43.9%
2011-620-223	DENTAL	2,965.00	1,586.69	53.5%	DENTAL	4,100.00	1,745.50	42.6%
2011-620-225	WORKERS COMP	2,350.00	1,942.84	82.7%	WORKERS COMP	1,850.00	1,850.00	100.0%
2011-620-311	SIDEWALK REPAIR	60,000.00	188.21	0.3%	SIDEWALK REPAIR	60,000.00	325.00	0.5%
2011-620-270	CLOTHING	1,300.00	1,111.90	85.5%	CLOTHING	1,500.00	1,500.00	100.0%
2011-620-399	CONTRACTUAL	26,327.00	15,041.56	57.1%	CONTRACTUAL	29,166.00	10,761.39	36.9%
2011-620-490	SUPPLIES	47,700.00	26,246.46	55.0%	SUPPLIES	42,375.00	21,533.82	50.8%
2011-800-520	EQUIPMENT	7,912.00	503.25	6.4%	EQUIPMENT	18,000.00	3,848.80	21.4%
	TOTAL	352,564.00	153,140.54	43.4%	TOTAL	382,041.00	151,905.99	39.8%

ACCOUNT #	ZONING	2014 BUDGET	EXPENSED TO DATE	58.0%	ZONING	2013 BUDGET	EXPENSED TO DATE	58.0%
1000-410-190	WAGES	6,000.00	3,500.00	58.3%	WAGES	6,000.00	3,500.00	58.3%
1000-410-211	OPERS	840.00	490.00	58.3%	OPERS	840.00	490.00	58.3%
1000-410-213	MEDICARE	87.00	50.75	58.3%	MEDICARE	87.00	50.75	58.3%
1000-410-225	WORKERS COMP	120.00	100.82	84.0%	WORKERS COMP	120.00	106.76	89.0%
1000-410-252	TRAVEL	200.00	-	0.0%	TRAVEL	200.00	-	0.0%
1000-410-399	CONTRACTUAL	2,500.00	1,658.27	66.3%	CONTRACTUAL	2,500.00	1,779.74	71.2%
1000-410-490	SUPPLIES	450.00	44.67	9.9%	SUPPLIES	450.00	-	0.0%
1000-410-610	DEPOSITS REFUNDED	100.00	-	0.0%	DEPOSITS REFUNDED	100.00	-	0.0%
	TOTAL	10,297.00	5,844.51	56.8%	TOTAL	10,297.00	5,927.25	57.6%

ACCOUNT #	MAYORS COURT	2014 BUDGET	EXPENSED TO DATE	58.0%	MAYORS COURT	2013 BUDGET	EXPENSED TO DATE	58.0%
1000-720-141	WAGES	5,000.00	2,800.00	56.0%	WAGES	5,000.00	2,800.00	56.0%
1000-720-211	OPERS	700.00	392.00	56.0%	OPERS	700.00	392.00	56.0%
1000-720-213	MEDICARE	75.00	40.60	54.1%	MEDICARE	75.00	40.60	54.1%
1000-720-399	CONTRACTUAL	1,000.00	80.65	8.1%	CONTRACTUAL	1,000.00	85.41	8.5%
1000-720-610	REFUNDS	250.00	-	0.0%	REFUNDS	250.00	-	0.0%
	TOTAL	7,025.00	3,313.25	47.2%	TOTAL	7,025.00	3,318.01	47.2%

ACCOUNT #		2014 BUDGET	EXPENSED TO DATE	58.0%		2013 BUDGET	EXPENSED TO DATE	58.0%
1000-290-399	EMERGENCY MGNT	1,700.00	1,529.50	90.0%	EMERGENCY MGNT	1,330.00	1,506.50	113.3%
1000-740-344	TAX COLLECTION CCA	56,000.00	38,252.70	68.3%	TAX COLLECTION CCA	56,000.00	29,275.00	52.3%
1000-755-344	TAX COLLECTION RE	18,000.00	10,990.78	61.1%	TAX COLLECTION RE	15,000.00	9,747.37	65.0%
1000-760-610	REFUNDS	15,000.00	11,514.40	76.8%	REFUNDS	19,000.00	5,958.32	31.4%
	TOTAL	90,700.00	62,287.38	68.7%	TOTAL	91,330.00	46,487.19	50.9%
	GRAND TOTAL	1,862,546.00	994,925.50	53.4%	GRAND TOTAL WITHOUT PANTHER	1,748,014.20	728,511.12	41.7%

PAGE 5

PAGE 5