

**VILLAGE OF SEVILLE**  
**November 04, 2019**  
**Finance Committee Minutes**

Mrs. Frey called the meeting to order at 7:41 PM.

Present: Sue Frey (Chairwoman) Leslie Miller, Rick Vierheller, Kathy Rhoads, Rick Stallard

Absent: Brad Demiter

Mrs. Miller moved to approve the minutes from 09-03-2019 and 10-07-2019. The motion was seconded by Mr. Vierheller. The motion passed unanimously.

Mrs. Miller recommended that Council adopt the financial statements from 09-30-2019 as presented. The motion was seconded by Mr. Vierheller. The motion passed unanimously.

Amendments to the agenda:

None

Privilege of the floor:

None

Old business:

Budgets

- evaluations have been completed with the exception of the Street Department employees. The missing evaluations will be submitted later the week.
- the Government committee has voted for a 1.6% cost of living increase for 2020
- the health insurance quote has not been received yet.
- Mrs. Frey asked the committee to consider an increase to the income tax. The income tax has not been increased in nearly 35 years
- The lease on the office copier will expire on December 31st. It will cost approximately \$4,100 to purchase the copier. A new lease will cost the Village \$6,000 over three years. Mr. Stallard moved to purchase the current copier. The motion was seconded by Mr. Vierheller. The motion passed unanimously.

New Business:

Preliminary budgets were handed out. Pending the quotes for the health insurance, the completed employee evaluations, and the results of the levies on the November 5<sup>th</sup> ballot, the budget cannot be accurately examined. All of those factors will be available before the next finance meeting and a final budget can be recommended at that time.

Mrs. Miller moved to adjourn. The motion was seconded by Mrs. Rhoads. The motion passed unanimously. The meeting adjourned at 8:08 PM.

  
-----  
SUE FREY CHAIRWOMAN

FUND	NAME	YEAR END BUDGET 2019	9/30/2019	9/30/2018	8/31/2019	8/31/2018
1000	GENERAL	300,000.00	938,734.02	928,821.80	893,609.82	884,352.52
2011	STREET CONSTRUCTION	5,000.00	53,647.52	13,173.33	62,102.50	13,030.22
2021	STATE HIGHWAY	-	175,766.38	145,457.78	188,320.34	153,741.19
2121	COPS FAST	-	0.05	0.05	0.05	0.05
2271	POLICE LEVY	5,000.00	34,289.62	38,231.01	90,633.67	83,526.20
2901	GAZEBO	-	3,400.00	3,400.00	3,400.00	3,400.00
2902	NEW PARK IMPROVEMENT	-	6,625.00	5,000.00	6,500.00	5,000.00
2903	DUI EDUCATION	-	3,253.39	3,228.39	3,253.39	3,228.39
2904	BMV	-	876.16	876.16	876.16	876.16
2905	POLICE DRUG FUND	-	3,322.09	3,072.09	3,322.09	2,822.09
2906	PARK DONATIONS	-	2,786.22	1,831.22	2,786.22	1,741.22
2907	K-9 UNIT DONATIONS	-	268.00	268.00	268.00	268.00
2908	RENTAL DEPOSIT	-	750.00	705.00	705.00	705.00
2909	BIKE TRAIL	-	10,083.74	10,961.64	10,283.24	10,961.64
2910	COMMUNITY REINVESTMENT	-	6,473.70	17,119.02	4,268.70	16,414.02
2911	LEOHR PARK TREE FUND	-	3,210.00	4,750.00	3,210.00	4,750.00
3101	BOND RETIREMENT	203,018.13	135,562.15	203,008.13	135,486.13	203,008.13
4901	STREET CAPITAL PROJECTS	-	222,256.11	195,759.89	219,637.36	192,772.39
4902	DOWNTOWN PROJECT	-	757.94	757.94	757.94	757.94
4903	COMPUTER FUND	-	-	507.60	-	507.60
4904	PARK CAPITAL PROJECT	-	168,557.42	124,907.08	168,557.42	124,907.08
4906	DOWNTOWN DECORATIONS	-	-	0.34	-	0.34
4907	POLICE CAPITAL PROJECTS	-	239,775.00	205,525.00	239,775.00	205,525.00
9901	MAYORS COURT	-	251.99	251.99	251.99	251.99
9101	UNCLAIMED FUNDS	-	7,475.93	7,475.93	7,475.93	7,475.93
	SUB TOTAL VILLAGE FUNDS	513,018.13	2,018,122.43	1,915,089.39	2,045,480.95	1,920,023.10
5101	WATER OPERATING	658,989.67	773,614.88	820,772.60	747,924.89	803,432.51
5201	SEWER OPERATING	478,560.51	768,249.83	710,453.04	749,869.43	702,160.78
5301	ELECTRIC OPERATING	3,932,248.48	4,854,623.20	4,028,565.79	4,721,457.75	4,075,746.27
5601	STORM SEWER	164,221.89	335,793.69	307,011.58	335,253.66	301,768.29
9902	UTILITY DEPOSITS	90,754.97	165,054.97	147,204.97	163,579.97	147,454.97
	SUB TOTAL UTILITY FUNDS	5,324,775.52	6,897,336.57	6,014,007.98	6,718,085.70	6,030,562.82
	GRAND TOTAL	5,837,793.65	8,915,459.00	7,929,097.37	8,763,566.65	7,950,585.92
	GENERAL, STREET, POLICE	310,000.00	1,026,671.16	980,226.14	1,046,345.99	980,908.94

REVENUE STATUS	2019 BUDGET	RECEIVED 9/30/2019	75 %	2018 BUDGET	RECEIVED 9/30/2018	75 %
1000-110-0000 REAL ESTATE TAX	220,000.00	238,557.00	108.44%	210,000.00	222,751.33	106.07%
1000-130-0000 INCOME TAX	1,100,000.00	908,878.49	82.63%	975,000.00	857,687.33	87.97%
1000-190-0000 GUEST TAX	52,973.74	37,061.69	69.96%	45,000.00	41,373.29	91.94%
	-	-	#DIV/0!	-	-	#DIV/0!
1000-211-0005 LOCAL GOVT COUNTY	46,000.00	36,579.25	79.52%	43,000.00	34,123.86	79.36%
1000-211-0006 LOCAL GOVT STATE	-	-	#DIV/0!	-	-	#DIV/0!
1000-224-0000 CIGARETTE/LIQUOR FEES	2,000.00	1,436.45	71.82%	700.00	756.25	108.04%
1000-390-0000 SPECIAL ASSESSMENTS	-	-	#DIV/0!	-	-	#DIV/0!
1000-490-4555 ROLLBACK	27,000.00	31,045.82	114.98%	20,000.00	20,054.01	100.27%
1000-611-0007 FINES	50.00	110.00	220.00%	500.00	308.50	61.70%
1000-623-0000 ZONING	1,000.00	7,565.00	756.50%	1,000.00	14,170.00	1417.00%
1000-701-0000 INTEREST	3,000.00	25,333.80	844.46%	5,100.00	4,064.05	79.69%
1000-820-000 NON-TAX INCOME	3,000.00	7,852.25	261.74%	5,000.00	6,333.10	126.66%
1000-892-0025 KW HOUR TAX	325,000.00	227,425.90	69.98%	325,000.00	238,330.47	73.33%
SUBTOTAL	1,780,023.74	1,521,845.65	85.50%	1,630,300.00	1,439,952.19	88.32%
2011-225-0000 GASOLINE	60,000.00	89,039.14	148.40%	58,000.00	80,183.92	138.25%
2011-290-0000 MVL REGISTRATION	140,000.00	114,865.75	82.05%	140,000.00	116,480.24	83.20%
2011-701-0000 INTEREST	200.00	1,836.43	918.22%	350.00	192.52	55.01%
2011-892-0000 OTHER	2.00	7,170.12	#####	-	5,446.80	#DIV/0!
SUBTOTAL	200,202.00	212,911.44	106.35%	198,350.00	202,303.48	101.99%
2021-225-0000 GASOLINE	35,000.00	6,513.60	18.61%	35,000.00	12,427.65	35.51%
2021-290-0000 MVL REGISTRATION	10,000.00	10,019.21	100.19%	10,000.00	9,444.33	94.44%
2021-701-0000 INTEREST	800.00	3,846.30	480.79%	1,000.00	846.53	84.65%
SUBTOTAL	45,800.00	20,379.11	44.50%	46,000.00	22,718.51	49.39%
2271-110-0000 REAL ESTATE	115,000.00	124,810.05	108.53%	110,000.00	116,756.24	106.14%
2271-490-4555 ROLL BACK	2,000.00	-	0.00%	2,000.00	1,690.45	84.52%
2271-892-0000 OTHER	1,000.00	7,455.35	745.54%	1,000.00	8,899.10	889.91%
SUBTOTAL	118,000.00	132,265.40	112.09%	113,000.00	127,345.79	112.70%
2903-892-0000 DUI EDUCATION	175.00	25.00	14.29%	175.00	85.00	48.57%
2905-892-0000 DRUG FUND	200.00	-	0.00%	400.00	821.00	205.25%
2906-820-0000 PARK DONATION	-	820.00	#DIV/0!	-	435.00	#DIV/0!
2910-390-0005 COMM. REINVEST	5,000.00	3,500.00	70.00%	5,000.00	8,797.42	175.95%
4901-211-0000 PERMISSIVE SALES TAX	35,000.00	21,407.72	61.16%	35,000.00	27,790.44	79.40%
4903-211-0000 COMPUTER FUND	100.00	-	0.00%	100.00	-	0.00%
SUBTOTAL	40,475.00	25,752.72	63.63%	40,675.00	37,928.86	93.25%
REPORT TOTAL	2,184,500.74	1,913,154.32	87.58%	2,028,325.00	1,830,248.83	90.23%

ACCOUNT #	30-Sep-2019 FISCAL OFFICER	2019 BUDGET	EXPENSED TO DATE	75.0%	30-Sep-2018 FISCAL OFFICER	2018 BUDGET	EXPENSED TO DATE	75.0%
1000-725-121	WAGES	72,000.00	52,560.43	73.0%	WAGES	65,000.00	49,331.18	75.9%
1000-725-211	OPERS	10,200.00	7,358.53	72.1%	OPERS	9,200.00	6,906.44	75.1%
1000-725-213	MEDICARE	1,100.00	762.16	69.3%	MEDICARE	1,000.00	715.34	71.5%
1000-725-221	HEALTH CARE	15,000.00	9,574.38	63.8%	HEALTH CARE	12,400.00	9,004.50	72.6%
1000-725-221	H.C. CONSORTIUM	6,400.00	3,012.75	47.1%	H.C. CONSORTIUM	3,600.00	2,780.69	77.2%
1000-725-222	LIFE INSURANCE	180.00	95.58	53.1%	LIFE INSURANCE	200.00	106.20	53.1%
1000-725-223	DENTAL	1,000.00	673.29	67.3%	DENTAL	900.00	670.16	74.5%
1000-725-225	WORKERS COMP	1,300.00	760.50	58.5%	WORKERS COMP	1,200.00	753.45	62.8%
1000-725-252	TRAVEL	300.00	43.70	14.6%	TRAVEL	300.00	-	0.0%
1000-725-350	BONDING	600.00	-	0.0%	BONDING	600.00	-	0.0%
1000-725-399	CONTRACTUAL	13,500.00	12,446.62	92.2%	CONTRACTUAL	13,000.00	13,000.00	100.0%
1000-725-490	SUPPLIES	1,750.00	581.01	33.2%	SUPPLIES	1,750.00	495.44	28.3%
	SUBTOTAL	123,330.00	87,868.95	71.2%	SUBTOTAL	109,150.00	83,763.40	76.7%
	TOTAL	123,330.00	87,868.95	71.2%	TOTAL	109,150.00	83,763.40	76.7%
ACCOUNT #	30-Sep-2019 LEGISLATIVE	2019 BUDGET	EXPENSED TO DATE	75.0%	30-Sep-2018 LEGISLATIVE	2018 BUDGET	EXPENSED TO DATE	75.0%
1000-715-111	WAGES-COUNCIL	18,600.00	13,950.00	75.0%	WAGES-COUNCIL	18,600.00	13,950.00	75.0%
1000-715-141	WAGES-LEGAL	25,000.00	14,376.78	57.5%	WAGES-LEGAL	20,000.00	14,008.26	70.0%
1000-715-211	OPERS	6,200.00	3,650.76	58.9%	OPERS	5,450.00	3,557.16	65.3%
1000-715-212	SOCIAL SECURITY	1,000.00	139.50	14.0%	SOCIAL SECURITY	500.00	158.10	31.6%
1000-715-213	MEDICARE	700.00	443.61	63.4%	MEDICARE	600.00	438.27	73.0%
1000-715-225	WORKERS COMP	1,000.00	442.86	44.3%	WORKERS COMP	900.00	446.39	49.6%
1000-715-252	TRAVEL	200.00	-	0.0%	TRAVEL	200.00	-	0.0%
1000-715-341	SOLICITOR FEES	51,000.00	32,396.00	63.5%	SOLICITOR FEES	50,000.00	31,103.70	62.2%
1000-715-349	PROFESSIONAL SERVICES	-	-	#DIV/0!	PROFESSIONAL SERVICES	-	-	#DIV/0!
1000-715-353	LIABILITY INS	23,000.00	300.00	1.3%	LIABILITY INS	18,000.00	-	0.0%
1000-715-399	CONTRACTUAL	27,000.00	22,446.48	83.1%	CONTRACTUAL	23,000.00	18,605.15	80.9%
1000-715-431	BUILDING REPAIRS	35,000.00	5,275.28	15.1%	BUILDING REPAIRS	30,000.00	26,942.00	89.8%
1000-715-490	SUPPLIES	3,000.00	2,961.52	98.7%	SUPPLIES	3,000.00	1,795.04	59.8%
	TOTAL	191,700.00	96,382.79	50.3%	TOTAL	170,250.00	111,004.07	65.2%
ACCOUNT #	30-Sep-2019 MAYOR	2019 BUDGET	EXPENSED TO DATE	75.0%	30-Sep-2018 MAYOR	2018 BUDGET	EXPENSED TO DATE	75.0%
1000-710-191	WAGES MAYOR	10,000.00	7,499.97	75.0%	WAGES MAYOR	10,000.00	7,499.97	75.0%
1000-710-211	OPERS	1,450.00	1,050.03	72.4%	OPERS	1,450.00	1,050.03	72.4%
1000-710-213	MEDICARE	165.00	108.72	65.9%	MEDICARE	1,665.00	108.72	6.5%
1000-710-252	TRAVEL	300.00	-	0.0%	TRAVEL	300.00	-	0.0%
1000-710-221	INSURANCE	-	-	-	INSURANCE	-	-	-
1000-710-225	WORKERS COMP	400.00	189.46	47.4%	WORKERS COMP	350.00	120.54	34.4%
1000-710-399	CONTRACTUAL	4,500.00	533.00	11.8%	CONTRACTUAL	2,000.00	2,000.00	100.0%
1000-710-490	SUPPLIES	1,600.00	112.40	7.0%	SUPPLIES	1,500.00	345.00	23.0%
	TOTAL	18,415.00	9,493.58	51.6%	TOTAL	17,265.00	11,124.26	64.4%

ACCOUNT #	30-Sep-2019 POLICE	2019 BUDGET	EXPENSED TO DATE	66.7%	30-Sep-2018 POLICE	2018 BUDGET	EXPENSED TO DATE	75.0%
2271-110-190	WAGES	528,000.00	347,020.42	65.7%	WAGES	439,000.00	310,366.18	70.7%
2271-110-211	OPERS	1,000.00	544.72	54.5%	OPERS	950.00	531.63	56.0%
2271-110-213	MEDICARE	7,700.00	4,055.35	52.7%	MEDICARE	6,400.00	3,572.53	55.8%
2271-110-215	POLICE PENSION	101,700.00	66,910.13	65.8%	POLICE PENSION	84,500.00	59,780.91	70.7%
2271-110-221	HEALTH INSURANCE	132,000.00	67,020.66	50.8%	HEALTH INSURANCE	110,000.00	63,031.56	57.3%
2271-110-221	HC CONSORTIUM	34,500.00	18,560.70	53.8%	HC CONSORTIUM	21,300.00	17,080.34	80.2%
2271-110-222	LIFE INSURANCE	1,200.00	562.86	46.9%	LIFE INSURANCE	800.00	636.60	79.6%
2271-110-223	DENTAL	7,500.00	3,508.40	46.8%	DENTAL	3,900.00	3,674.40	94.2%
2271-110-225	WORKERS COMP	7,900.00	4,769.07	60.4%	WORKERS COMP	7,700.00	4,845.02	62.9%
2271-110-252	TRAVEL	250.00	-	0.0%	TRAVEL	250.00	250.00	100.0%
2271-110-270	UNIFORMS	7,000.00	6,911.00	98.7%	UNIFORMS	6,000.00	1,128.66	18.8%
2271-110-344	TAX COLLECTION	7,000.00	2,432.90	34.8%	TAX COLLECTION	7,000.00	1,774.78	25.4%
2271-110-399	CONTRACTUAL	67,691.00	55,572.75	82.1%	CONTRACTUAL	59,796.00	70,619.43	118.1%
2271-110-490	SUPPLIES	46,311.00	30,062.69	64.9%	SUPPLIES	45,548.00	38,820.79	85.2%
2271-800-520	EQUIPMENT	12,440.00	8,231.27	66.2%	EQUIPMENT	11,615.00	1,397.00	12.0%
					CAPITAL			
	TOTAL	962,192.00	616,162.92	64.0%	TOTAL	804,759.00	577,509.83	71.8%
ACCOUNT #	30-Sep-2019 PARKS	2019 BUDGET	EXPENSED TO DATE	75.0%	30-Sep-2018 PARKS	2018 BUDGET	EXPENSED TO DATE	75.0%
1000-320-190	WAGES	90,400.00	60,957.85	67.4%	WAGES	85,680.00	57,720.58	67.4%
1000-320-211	OPERS	12,800.00	8,534.10	66.7%	OPERS	1,200.00	8,080.90	673.4%
1000-320-213	MEDICARE	1,400.00	880.83	62.9%	MEDICARE	1,300.00	832.05	64.0%
1000-320-353	LIABILITY INSURANCE	1,700.00	-	0.0%	LIABILITY INSURANCE	1,500.00	-	0.0%
1000-320-225	WORKERS COMP	1,600.00	892.55	55.8%	WORKERS COMP	1,500.00	873.91	58.3%
1000-320-399	CONTRACTUAL	19,960.00	6,709.80	33.6%	CONTRACTUAL	16,580.00	9,229.76	55.7%
1000-320-490	SUPPLIES	32,190.00	13,883.58	43.1%	SUPPLIES	32,190.00	20,108.99	62.5%
	TOTAL	160,050.00	91,858.71	57.4%	TOTAL	139,950.00	96,846.19	69.2%
ACCOUNT #	30-Sep-2019 STREET	2019 BUDGET	EXPENSED TO DATE	75.0%	30-Sep-2018 STREET	2018 BUDGET	EXPENSED TO DATE	75.0%
2011-620-190	WAGES	175,560.00	133,064.18	75.8%	WAGES	166,320.00	122,923.66	73.9%
2011-620-211	OPERS	24,700.00	17,340.75	70.2%	OPERS	23,300.00	17,209.35	73.9%
2011-620-213	MEDICARE	2,700.00	1,925.56	71.3%	MEDICARE	2,500.00	1,779.26	71.2%
2011-620-221	HEALTH INSURANCE	83,000.00	43,084.71	51.9%	HEALTH INSURANCE	68,000.00	49,524.78	72.8%
2011-610-221	HC CONSORTIUM	33,000.00	13,307.40	40.3%	HC CONSORTIUM	17,800.00	15,330.88	86.1%
2011-620-222	LIFE INSURANCE	800.00	477.90	59.7%	LIFE INSURANCE	700.00	531.00	75.9%
2011-620-223	DENTAL	5,500.00	2,673.68	48.6%	DENTAL	4,200.00	2,988.10	71.1%
2011-620-225	WORKERS COMP	3,300.00	1,955.12	59.2%	WORKERS COMP	3,000.00	1,883.59	62.8%
2011-620-395	SIDEWALK REPAIR	30,000.00	7,787.02	26.0%	SIDEWALK REPAIR	30,000.00	673.94	2.2%
2011-620-270	CLOTHING	1,800.00	1,346.86	74.8%	CLOTHING	1,500.00	767.96	51.2%
2011-620-399	CONTRACTUAL	32,402.00	7,013.09	21.6%	CONTRACTUAL	26,902.00	48,939.05	181.9%
2011-620-490	SUPPLIES	60,400.00	23,822.10	39.4%	SUPPLIES	52,400.00	28,829.13	55.0%
2011-800-520	EQUIPMENT	4,750.00	1,264.87	26.6%	EQUIPMENT	7,912.00	1,714.30	21.7%
	TOTAL	457,912.00	255,063.24	55.7%	TOTAL	404,534.00	293,095.00	72.5%

ACCOUNT #	30-Sep-2019 ZONING	2019 BUDGET	EXPENSED TO DATE	75.0%	30-Sep-2018 ZONING	2018 BUDGET	EXPENSED TO DATE	75.0%
1000-410-190	WAGES	6,000.00	4,500.00	75.0%	WAGES	6,000.00	4,500.00	75.0%
1000-410-211	OPERS	900.00	630.00	70.0%	OPERS	900.00	630.00	70.0%
1000-410-213	MEDICARE	100.00	65.25	65.3%	MEDICARE	100.00	65.25	65.3%
1000-410-225	WORKERS COMP	-	-	#DIV/0!	WORKERS COMP	200.00	72.33	36.2%
1000-410-252	TRAVEL	-	-	#DIV/0!	TRAVEL	200.00	-	0.0%
1000-410-399	CONTRACTUAL	11,000.00	3,274.46	29.8%	CONTRACTUAL	10,000.00	4,361.31	43.6%
1000-410-490	SUPPLIES	3,000.00	102.75	3.4%	SUPPLIES	3,000.00	726.80	24.2%
1000-410-610	DEPOSITS REFUNDED	300.00	50.00	16.7%	DEPOSITS REFUNDED	300.00	-	0.0%
	TOTAL	21,300.00	8,622.46	40.5%	TOTAL	20,700.00	10,355.69	50.0%

ACCOUNT #	30-Sep-2019 MAYORS COURT	2019 BUDGET	EXPENSED TO DATE	75.0%	30-Sep-2018 MAYORS COURT	2018 BUDGET	EXPENSED TO DATE	75.0%
1000-720-141	WAGES	500.00	-	0.0%	WAGES	-	-	#DIV/0!
1000-720-211	OPERS	200.00	-	0.0%	OPERS	-	-	#DIV/0!
1000-720-213	MEDICARE	49.00	-	0.0%	MEDICARE	-	-	#DIV/0!
1000-720-399	CONTRACTUAL	31,500.00	24,474.00	77.7%	CONTRACTUAL	30,000.00	17,572.80	58.6%
1000-720-610	REFUNDS	-	-	#DIV/0!	REFUNDS	-	-	#DIV/0!
	TOTAL	32,249.00	24,474.00	75.9%	TOTAL	30,000.00	17,572.80	58.6%

ACCOUNT #	30-Sep-2019	2019 BUDGET	EXPENSED TO DATE	75.0%	30-Sep-2018	2018 BUDGET	EXPENSED TO DATE	75.0%
1000-290-399	EMERGENCY MGNT	3,000.00	1,711.20	57.0%	EMERGENCY MGNT	3,000.00	1,498.60	50.0%
1000-740-344	TAX COLLECTION CCA	60,000.00	34,310.00	57.2%	TAX COLLECTION CCA	60,000.00	54,558.70	90.9%
1000-755-344	TAX COLLECTION RE	18,000.00	5,528.83	30.7%	TAX COLLECTION RE	15,000.00	7,015.86	46.8%
1000-760-610	REFUNDS	18,000.00	13,359.48	74.2%	REFUNDS	15,000.00	15,000.00	100.0%
	TOTAL	99,000.00	54,909.51	55.5%	TOTAL	93,000.00	78,073.16	83.9%
	GRAND TOTAL	2,066,148.00	1,244,836.16	60.2%	GRAND TOTAL	1,789,608.00	1,279,344.40	71.5%