

VILLAGE OF SEVILLE
FINANCE COMMITTEE MEETING
19 FEBRUARY 2013

Mrs. Schwartz called the meeting to order at 7:31 PM.

Present: Barb Schwartz (Chairwoman), Kathy Rhoads, Rick Stallard, Larry Landis, Leslie Miller

Absent: None

There was a discussion about the minutes from the January 22nd Finance Committee meeting and the amount of detail that should be included in the written minutes. Mr. Landis said that minutes should contain the items on the agenda and how a committee or council resolved the issue. Mrs. Schwartz said that a more detailed accounting of minutes was necessary to keep the public informed on why decisions were made. Mrs. Schwartz had sent an e-mail to all of the committee members and the Fiscal Officer recommending substantially more detail in the minutes than had been originally been submitted by the Fiscal Officer. Mr. Landis said that the amount of detail requested by Mrs. Schwartz was not necessary. He did agree that there was an error in the amount listed for the Lodi Police wages and that number should be changed in the minutes from \$19.50 to \$19.56. Mrs. Schwartz said that all of the information in the e-mail was important and should be included in the minutes. By a 4-1 margin, Mrs. Schwartz was the dissenting opinion, the Fiscal Officer was instructed to change the dollar amount as noted and the committee would then approve the minutes at the next meeting without the other changes Mrs. Schwartz had suggested.

Privilege of the floor:

Village resident Paula Gordon asked for a copy of the e-mail that Mrs. Schwartz had sent.

Fiscal officer report:

Fiscal Officer reported that while the January figures tended to be positive, it was much too early in the year to draw any conclusions from the numbers at this point. Copies of the reports will be attached to the minutes.

Mrs. Schwartz reported that the latest CCA report showed that income tax revenues from 2012 were up by approximately \$74,000 but \$30,000 of that amount was attributable to large bonuses paid Panther Trucking employees and was not likely to be duplicated in 2013. The largest increase in tax revenue was in the area of individual withholding which was up by \$27,000 from 2011 to 2012.

The Fiscal Officer provided the amount of vacation, sick and personal hours used in January for all of the Village employees.

Mr. Stallard brought up staffing for the Street and Park Departments. Several topics were discussed but Superintendent Jon Sobczak will need to provide the respective committees a report on any issues and how they relate to the budget.

Ordinances:

ORDINANCE NO. 2013-05

AN ORDINANCE OF THE VILLAGE OF SEVILLE, MEDINA COUNTY, OHIO,
AMENDING THE VILLAGE OF SEVILLE'S SALARY AND BENEFITS CODE

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RELATED TO WAGES OF EMPLOYEES OF THE VILLAGE OF SEVILLE FOR THE YEAR 2013. The third reading will be on March 11th. This is the ordinance for wages for 2013. The committee discussed the proposed 1% increase and the effective date of the increase. Mrs. Schwartz said that the Council should not allow a pay increase in 2013 because it could have a detrimental effect on the tax levy(s) that are being proposed to be on the ballot in November. Mrs. Schwartz also pointed out that the Village needed to live within its' means. Showing restraint on Council's part will help get the levies passed. Mr. Landis moved that the committee recommend to Council that the ordinance be adopted with a 1% increase and made retro-active to January 1, 2013. The motion was seconded by Mr. Stallard. Voting for the motion were Mr. Landis, Mr. Stallard, and Mrs. Miller. Voting against the motion were Mrs. Schwartz and Mrs. Rhoads. The committee recommendation will be given to Council although Council does not need to accept the recommendation.

Old business

The purchase of supplies was discussed. Mrs. Schwartz noted that the two DVD machines purchased by the police department could have been purchased for \$80.00 less by going online and shopping around for a few minutes. Mr. Landis said that if an item could have been purchased for less, the Mayor should be notified and he will speak with the department supervisor and/or the committee chair about corrective action. The upcoming joint purchase by BOPA and the Street Department of the mini-excavator was discussed. It was noted that the machine being recommended was a top-of-the-line piece of equipment and the cost was approximately \$2,000 more than the any other machine. No one disagreed that the correct excavator was purchased. No further action was recommended by the committee.

The resolutions for the proposed levies were hand delivered to the Medina County Auditor. When the estimates are returned from the Auditor, Council will need to act swiftly to get the levy on the ballot. There was a general consensus that the police levy would not be pursued in 2013, only the general expense levy would be placed on the ballot in November.

The Fiscal Officer has reviewed the findings from the payroll audit through October of 2010 and has not found any errors in the audit findings so far.

The Fiscal Officer will consult with the Law Director to determine if legislation needs to be drafted to have the health insurance plan formally named as a "cafeteria plan". The Ohio Deferred Compensation plan is deducted prior to taxes being deducted.

There are several sets of finance minutes at the web-site stating that the Fiscal Officers reports are attached to the minutes but the reports are not attached. The reports need to be attached.

New business

Nancy Hoskinson, Richard Barbera and David Civittolo were mentioned as candidates for the open position on the Tax Appeal Board. Mrs. Miller will contact each individual to gauge their interest in serving on the Board. The length of time remaining on the Zoning Board terms need to be rechecked.

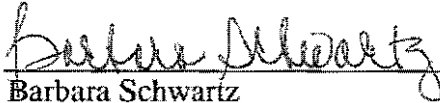
Mr. Stallard will give his CRA mapping and economic development update at the next zoning meeting.

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Ohio Insurance Services does not have an update on possible increases for 2013-2014. Information will be required from all employees enrolled in the health insurance plan and should be arriving by February 22.

Mrs. Schwartz moved to adjourn. The motion was seconded by Mr. Landis. The motion passed unanimously.

Adjourned at 8:45 PM



Barbara Schwartz
Committee Chair

FUND NAME	YEAR END BUDGET 2013	1/31/2013	1/31/2012	12/31/2012	12/31/2011
1000 GENERAL	483,650.17	1,045,628.65	910,909.34	1,082,150.36	986,516.29
2011 STREET CONSTRUCTION	9,248.90	28,510.78	16,597.06	41,148.90	28,675.45
2021 STATE HIGHWAY	380.89	77,081.56	112,791.51	79,992.89	109,550.73
2121 COPS FAST	-	0.05	0.05	0.05	0.05
2271 POLICE LEVY	7,008.41	66,035.05	59,036.82	6,673.41	6,934.55
2275 POLICE CAPITAL PROJECTS	-	-	-	-	-
2902 NEW PARK IMPROVEMENT	310.88	9,140.88	4,052.47	9,140.88	4,052.47
2903 DUI EDUCATION	444.39	1,879.39	1,649.39	1,844.39	1,624.39
2904 BMV	92.18	1,092.18	1,092.18	1,092.18	1,092.18
2905 POLICE DRUG FUND	1,872.75	3,372.75	2,616.03	3,372.75	2,616.03
2906 PARK DONATIONS	888.34	5,513.34	4,787.93	5,388.34	4,787.93
2907 K-9 UNIT DONATIONS	-	268.00	268.00	268.00	268.00
2908 RENTAL DEPOSIT	-	700.00	500.00	700.00	500.00
2909 BIKE TRAIL	3,200.83	47,200.83	47,200.83	47,200.83	47,200.83
2910 COMMUNITY REINVESTMENT	408.52	21,408.52	27,908.52	27,908.52	27,908.52
2911 LEOHR PARK TREE FUND	-	-	-	-	-
3101 BOND RETIREMENT	203,000.00	203,000.00	203,000.00	203,000.00	203,000.00
4901 STREETS CAPITAL PROJECTS	142,809.01	147,053.00	117,900.38	111,733.07	115,186.90
4902 DOWNTOWN PROJECT	7.94	1,107.94	1,107.94	1,107.94	1,107.94
4903 COMPUTER FUND	30.74	630.74	1,523.24	630.74	1,494.24
4904 PARK CAPITAL PROJECT	24,938.17	59,938.17	9,938.17	59,938.17	9,938.17
4905 ADDITIONAL PROPERTY	-	-	-	-	-
4906 DOWNTOWN DECORATIONS	38.28	438.28	438.28	438.28	438.28
9901 MAYORS COURT	-	251.99	256.99	251.99	261.99
9101 UNCLAIMED FUNDS	-	3,619.00	3,619.00	3,619.00	3,619.00
SUB TOTAL VILLAGE FUNDS	878,330.40	1,723,871.10	1,527,194.13	1,687,600.69	1,556,773.94
5101 WATER OPERATING	932,096.10	1,037,112.14	975,430.29	1,013,148.36	957,016.16
5201 SEWER OPERATING	803,924.98	916,852.55	1,472,138.24	902,647.53	1,457,122.78
5301 ELECTRIC OPERATING	3,316,458.44	3,529,601.64	2,975,094.26	3,741,199.70	3,045,312.24
5601 STORM SEWER	164,936.41	307,338.30	279,720.64	301,351.66	280,236.20
9902 UTILITY DEPOSITS	123,344.97	123,819.97	120,594.97	123,344.97	120,844.97
SUB TOTAL UTILITY FUNDS	5,340,760.90	5,914,724.60	5,822,978.40	6,081,692.22	5,860,532.35
GRAND TOTAL	6,219,091.30	7,638,595.70	7,350,172.53	7,769,292.91	7,417,306.29
	1,321,320.70	-	-	-	-
GENERAL, STREET, POLICE OPERATING FUNDS	499,907.48	997,622.93	843,991.67	987,421.12	879,574.74

REVENUE STATUS	2013 BUDGET	RECEIVED 1/31/2013	8.3 %	2012 BUDGET	RECEIVED 1/31/2012	8.3 %
1000-110-0000 REAL ESTATE TAX	200,000.00	14,225.97	7.11%	217,900.00	-	0.00%
1000-130-0000 INCOME TAX	900,000.00	71,345.47	7.93%	900,000.00	62,890.58	6.99%
1000-190-0000 GUEST TAX	30,000.00	3,566.06	11.89%	30,000.00	2,393.34	7.98%
1000-221-0000 INHERITANCE TAX	-	-		-	-	
1000-211-0005 LOCAL GOVT COUNTY	40,000.00	-	1.11%	50,000.00	-	1.33%
1000-211-0006 LOCAL GOVT STATE	-	444.28	#DIV/0!	-	666.41	#DIV/0!
1000-224-0000 CIGARETTE TAX	500.00	-	0.00%	500.00	-	0.00%
1000-490-0000 QUATERLY STATE INCOME TAX	-	-	#DIV/0!	-	-	#DIV/0!
1000-490-4555 ROLLBACK	18,000.00	-	0.00%	18,000.00	-	0.00%
1000-611-0007 FINES	1,500.00	372.00	24.80%	2,700.00	35.00	1.30%
1000-623-0000 ZONING	1,300.00	-	0.00%	1,350.00	-	0.00%
1000-701-0000 INTEREST	5,000.00	733.48	14.67%	5,000.00	726.76	14.54%
1000-820-0000 OTHER*	1,500.00	741.06	49.40%	1,500.00	-	0.00%
1000-892-0025 KW HOUR TAX	300,000.00	23,676.84	7.89%	300,000.00	24,421.82	8.14%
SUBTOTAL	1,497,800.00	115,105.16	7.68%	1,526,950.00	91,133.91	5.97%
2011-225-0000 GASOLINE	50,000.00	5,402.61	10.81%	50,000.00	5,077.02	10.15%
2011-290-0000 MVL REGISTRATION	110,000.00	1,560.40	1.42%	110,000.00	2,692.68	2.45%
2011-701-0000 INTEREST	350.00	18.83	5.38%	350.00	12.43	3.55%
2011-892-0000 OTHER	-	-	#DIV/0!	-	-	#DIV/0!
SUBTOTAL	160,350.00	6,981.84	4.35%	160,350.00	7,782.13	4.85%
2021-225-0000 GASOLINE	30,000.00	3,055.60	10.19%	30,000.00	2,937.97	9.79%
2021-290-0000 other taxes	10,000.00	126.52	1.27%	10,000.00	218.33	2.18%
2021-701-0000 INTEREST	900.00	50.90	5.66%	900.00	84.48	9.39%
SUBTOTAL	40,900.00	3,233.02	7.90%	40,900.00	3,240.78	7.92%
2271-110-0000 REAL ESTATE	18,200.00	1,381.49	7.59%	18,200.00	-	0.00%
2271-490-0000 OTHER	-	-	#DIV/0!	-	-	#DIV/0!
2271-490-4555 ROLL BACK	6,500.00	-	0.00%	6,500.00	-	0.00%
2271-892-0000 OTHER**	1,000.00	158.50	15.85%	1,000.00	265.29	26.53%
SUBTOTAL	25,700.00	1,539.99	5.99%	25,700.00	265.29	1.03%
2903-892-0000 DUI EDUCATION	300.00	35.00	11.67%	300.00	-	0.00%
2905-892-0000 DRUG FUND	-	-	#DIV/0!	-	-	#DIV/0!
2906-820-0000 PARK DONATION	-	125.00	#DIV/0!	-	-	#DIV/0!
2910-390-0005 COMM. REINVEST	6,500.00	-	0.00%	6,500.00	-	0.00%
4901-140-0000 STREETS CAPITAL OUTLAY	33,000.00	2,319.93	7.03%	33,000.00	2,713.48	8.22%
4903-211-0000 COMPUTER FUND	100.00	-	0.00%	100.00	-	0.00%
SUBTOTAL	39,900.00	2,479.93	6.22%	39,900.00	2,713.48	6.80%
REPORT TOTAL	1,764,650.00	129,339.94	7.33%	1,793,800.00	105,135.59	5.86%

ACCOUNT #	31-Jan-2013 FISCAL OFFICER	2013 BUDGET	EXPENSED TO DATE	8.3%	31-Jan-2012 FISCAL OFFICER	2012 BUDGET	EXPENSED TO DATE	100.0%
1000-725-121	WAGES	52,000.00	3,799.87	7.3%	WAGES	51,450.00	3,523.08	6.8%
1000-725-211	OPERS	7,320.00	531.98	7.3%	OPERS	7,600.00	493.24	6.5%
1000-725-213	MEDICARE	800.00	52.93	6.6%	MEDICARE	800.00	49.64	6.2%
1000-725-221	HEALTH CARE	13,500.00	967.88	7.2%	HEALTH CARE	11,100.00	833.83	7.5%
1000-725-221	H.C. CONSORTIUM	7,650.00	7.00	0.1%	H.C. CONSORTIUM	7,650.00	14.65	0.2%
1000-725-222	LIFE INSURANCE	160.00	8.10	5.1%	LIFE INSURANCE	200.00	8.10	4.1%
1000-725-223	DENTAL	950.00	66.50	7.0%	DENTAL	1,000.00	66.50	6.7%
1000-725-225	WORKERS COMP	825.00	-	0.0%	WORKERS COMP	800.00	-	0.0%
1000-725-252	TRAVEL	500.00	-	0.0%	TRAVEL	300.00	-	0.0%
1000-725-350	BONDING	600.00	-	0.0%	BONDING	600.00	-	0.0%
1000-725-399	CONTRACTUAL	15,000.00	-	0.0%	CONTRACTUAL	36,000.00	239.15	0.7%
1000-725-490	SUPPLIES	1,500.00	81.77	5.5%	SUPPLIES	2,000.00	81.00	4.1%
1000-725-690	PANTHER	185,113.20						
	TOTAL	285,918.20	5,516.03	1.9%	TOTAL	119,500.00	5,309.19	4.4%

ACCOUNT #	31-Jan-2013 LEGISLATIVE	2012 BUDGET	EXPENSED TO DATE	8.3%	31-Jan-2012 LEGISLATIVE	2012 BUDGET	EXPENSED TO DATE	100.0%
1000-715-111	WAGES-COUNCIL	21,500.00	1,550.00	7.2%	WAGES-COUNCIL	22,600.00	1,550.00	6.9%
1000-715-141	WAGES-LEGAL	17,280.00	1,440.00	8.3%	WAGES-LEGAL	17,000.00	1,344.00	7.9%
1000-715-211	OPERS	5,446.00	306.60	5.6%	OPERS	5,144.00	370.16	7.2%
1000-715-212	SOCIAL SECURITY	600.00	49.60	8.3%	SOCIAL SECURITY	600.00	15.50	2.6%
1000-715-213	MEDICARE	600.00	43.38	7.2%	MEDICARE	600.00	41.99	7.0%
1000-715-225	WORKERS COMP	650.00	-	0.0%	WORKERS COMP	700.00	-	0.0%
1000-715-252	TRAVEL	200.00	-	0.0%	TRAVEL	200.00	-	0.0%
1000-715-341	SOLICITOR FEES	37,300.00	1,548.00	4.2%	SOLICITOR FEES	35,000.00	2,683.20	7.7%
1000-715-349	HUMAN RESOURCES		-	#DIV/0!	HUMAN RESOURCES	2,300.00	175.00	7.6%
1000-715-353	LIABILITY INS	21,910.00	2,469.18	11.3%	LIABILITY INS	32,100.00	19,909.51	62.0%
1000-715-399	CONTRACTUAL	27,500.00	3,666.98	13.3%	CONTRACTUAL	80,000.00	2,779.26	3.5%
1000-715-431	BUILDING REPAIRS	35,000.00	-	0.0%				
1000-715-490	SUPPLIES	2,000.00	254.91	12.7%	SUPPLIES	1,500.00	210.36	14.0%
	TOTAL	169,986.00	11,328.65	6.7%	TOTAL	197,744.00	29,078.98	14.7%

ACCOUNT #	31-Jan-2013 MAYOR	2012 BUDGET	EXPENSED TO DATE	8.3%	31-Jan-2012 MAYOR	2012 BUDGET	EXPENSED TO DATE	100.0%
1000-710-131	WAGES	-	-	#DIV/0!	WAGES	2,000.00	182.50	9.1%
1000-710-191	WAGES MAYOR	10,000.00	833.33	8.3%	WAGES MAYOR	10,000.00	833.33	8.3%
1000-710-211	OPERS	-	-	#DIV/0!	OPERS	1,680.00	142.22	8.5%
1000-710-213	MEDICARE	1,591.00	63.75	4.0%	MEDICARE	674.00	14.73	2.2%
1000-710-252	TRAVEL	300.00	-	0.0%	TRAVEL	500.00	-	0.0%
1000-710-221	INSURANCE		-	#DIV/0!	INSURANCE	-	-	#DIV/0!
1000-710-225	WORKERS COMP	206.00	-	0.0%	CONSORTIUM	-	-	#DIV/0!
1000-710-399	CONTRACTUAL	3,000.00	-	0.0%	CONTRACTUAL	5,000.00	13.07	0.3%
1000-710-490	SUPPLIES	1,030.00	-	0.0%	SUPPLIES	1,000.00	10.00	1.0%
	TOTAL	16,127.00	897.08	5.6%	TOTAL	20,854.00	1,195.85	5.7%

ACCOUNT #	31-Jan-2013 POLICE	2013 BUDGET	EXPENSED TO DATE	8.3%	31-Jan-2012 POLICE	2012 BUDGET	EXPENSED TO DATE	100.0%
2271-110-190	WAGES	358,000.00	25,828.36	7.2%	WAGES	356,000.00	28,470.46	8.0%
2271-110-211	OPERS	500.00	21.42	4.3%	OPERS	500.00	27.48	5.5%
2271-110-213	MEDICARE	5,300.00	306.63	5.8%	MEDICARE	5,305.00	346.34	6.5%
2271-110-215	POLICE PENSION	69,200.00	5,006.71	7.2%	POLICE PENSION	70,067.00	5,513.29	7.9%
2271-110-221	HEALTH INSURANCE	63,000.00	4,502.18	7.1%	HEALTH INSURANCE	55,000.00	4,802.60	8.7%
2271-110-221	HC CONSORTIUM	34,500.00	770.25	2.2%	HC CONSORTIUM	30,000.00	895.94	3.0%
2271-110-222	LIFE INSURANCE	651.00	48.60	7.5%	LIFE INSURANCE	835.00	56.70	6.8%
2271-110-223	DENTAL	5,000.00	316.00	6.3%	DENTAL	4,400.00	382.50	8.7%
2271-110-225	WORKERS COMP	6,800.00	-	0.0%	WORKERS COMP	9,130.00	-	0.0%
2271-110-252	TRAVEL	250.00	-	0.0%	TRAVEL	250.00	-	0.0%
2271-110-270	UNIFORMS	4,944.00	-	0.0%	UNIFORMS	4,338.00	27.99	0.6%
2271-110-344	TAX COLLECTION	1,500.00	111.49	7.4%	TAX COLLECTION	1,000.00	-	0.0%
2271-110-399	CONTRACTUAL	59,400.00	2,013.76	3.4%	CONTRACTUAL	60,165.00	5,023.20	8.3%
2271-110-490	SUPPLIES	43,500.00	2,686.85	6.2%	SUPPLIES	41,000.00	2,616.42	6.4%
2271-800-520	EQUIPMENT	12,920.00	566.10	4.4%	EQUIPMENT	21,625.00	565.00	2.6%
2271-800-590	CAPITAL	-	-	#DIV/0!	CRUISERS	110,030.00	-	0.0%
	TOTAL	665,465.00	42,178.35	6.3%	TOTAL	769,645.00	48,727.92	6.3%

ACCOUNT #	31-Jan-2013 PARKS	2013 BUDGET	EXPENSED TO DATE	8.3%	31-Jan-2012 PARKS	2012 BUDGET	EXPENSED TO DATE	100.0%
1000-320-190	WAGES	71,050.00	2,823.36	4.0%	WAGES	55,000.00	1,915.45	3.5%
1000-320-211	OPERS	10,004.00	395.27	4.0%	OPERS	7,864.00	268.18	3.4%
1000-320-213	MEDICARE	1,050.00	40.93	3.9%	MEDICARE	798.00	27.77	3.5%
1000-320-353	LIABILITY INSURANCE	950.00	102.88	10.8%	LIABILITY INSURANCE	1,400.00	826.77	59.1%
1000-320-225	WORKERS COMP	1,000.00	-	0.0%	WORKERS COMP	891.00	-	0.0%
1000-320-399	CONTRACTUAL	19,600.00	100.72	0.5%	CONTRACTUAL	19,010.00	381.39	2.0%
1000-320-490	SUPPLIES	16,171.00	1,064.58	6.6%	SUPPLIES	15,700.00	178.72	1.1%
	TOTAL	119,825.00	4,527.74	3.8%	TOTAL	100,663.00	3,598.28	3.6%

ACCOUNT #	31-Jan-2013 STREET	2013 BUDGET	EXPENSED TO DATE	8.3%	31-Jan-2012 STREET	2012 BUDGET	EXPENSED TO DATE	100.0%
2011-620-190	WAGES	131,950.00	11,690.00	8.9%	WAGES	119,000.00	9,636.16	8.1%
2011-620-211	OPERS	18,600.00	1,506.81	8.1%	OPERS	17,060.00	1,349.05	7.9%
2011-620-213	MEDICARE	2,000.00	149.54	7.5%	MEDICARE	1,750.00	138.83	7.9%
2011-620-221	HEALTH INSURANCE	42,000.00	2,446.59	5.8%	HEALTH INSURANCE	31,300.00	2,381.72	7.6%
2011-610-221	HC CONSORTIUM	30,000.00	1,056.71	3.5%	HC CONSORTIUM	21,700.00	411.34	1.9%
2011-620-222	LIFE INSURANCE	500.00	26.40	5.3%	LIFE INSURANCE	500.00	32.40	6.5%
2011-620-223	DENTAL	4,100.00	208.00	5.1%	DENTAL	3,400.00	224.50	6.6%
2011-620-225	WORKERS COMP	1,850.00	-	0.0%	WORKERS COMP	2,000.00	-	0.0%
2011-620-311	SIDEWALK REPAIR	60,000.00	-	0.0%	SIDEWALK REPAIR	-	-	#DIV/0!
2011-620-270	CLOTHING	1,500.00	-	0.0%	CLOTHING	1,300.00	-	0.0%
2011-620-399	CONTRACTUAL	29,166.00	2,251.10	7.7%	CONTRACTUAL	30,660.00	2,957.97	9.6%
2011-620-490	SUPPLIES	42,375.00	281.81	0.7%	SUPPLIES	41,140.00	2,728.55	6.6%
2011-800-520	EQUIPMENT	18,000.00	-	0.0%	EQUIPMENT	17,100.00	-	0.0%
	TOTAL	382,041.00	19,616.96	5.1%	TOTAL	286,910.00	19,860.52	6.9%

ACCOUNT #	ZONING	2012 BUDGET	EXPENSED TO DATE	8.3%	ZONING	2012 BUDGET	EXPENSED TO DATE	8.3%
1000-410-190	WAGES	6,000.00	500.00	8.3%	WAGES	6,000.00	500.00	8.33%
1000-410-211	OPERS	840.00	70.00	8.3%	OPERS	840.00	70.00	8.33%
1000-410-213	MEDICARE	87.00	7.25	8.3%	MEDICARE	87.00	7.25	8.33%
1000-410-225	WORKERS COMP	120.00	-	0.0%	WORKERS COMP	150.00	-	0.00%
1000-410-252	TRAVEL	200.00	-	0.0%	TRAVEL	200.00	-	0.00%
1000-410-399	CONTRACTUAL	2,500.00	1,561.71	62.5%	CONTRACTUAL	3,000.00	-	0.00%
1000-410-490	SUPPLIES	450.00	-	0.0%	SUPPLIES	400.00	14.52	3.63%
1000-410-610	DEPOSITS REFUNDED	100.00	-	0.0%	DEPOSITS REFUNDED	100.00	-	0.00%
	TOTAL	10,297.00	2,138.96	20.8%	TOTAL	10,777.00	591.77	5.49%

ACCOUNT #	MAYORS COURT	2012 BUDGET	EXPENSED TO DATE	8.3%	MAYORS COURT	2012 BUDGET	EXPENSED TO DATE	8.3%
1000-720-141	WAGES	5,000.00	400.00	8.0%	WAGES	5,040.00	400.00	7.94%
1000-720-211	OPERS	700.00	56.00	8.0%	OPERS	710.00	56.00	7.89%
1000-720-213	MEDICARE	75.00	5.80	7.7%	MEDICARE	80.00	5.80	7.25%
1000-720-399	CONTRACTUAL	1,000.00	-	0.0%	CONTRACTUAL	1,500.00	300.00	20.00%
1000-720-610	REFUNDS	250.00	-	0.0%	REFUNDS	250.00	-	0.0%
	TOTAL	7,025.00	461.80	6.6%	TOTAL	7,580.00	761.80	10.05%

ACCOUNT #	MAYORS COURT	2013 BUDGET	EXPENSED TO DATE	8.3%	MAYORS COURT	2012 BUDGET	EXPENSED TO DATE	8.3%
1000-290-399	EMERGENCY MGNT	1,330.00	-	0.0%	EMERGENCY MGNT	1,500.00	1,288.00	85.87%
1000-740-344	TAX COLLECTION CCA	56,000.00	3,345.00	6.0%	TAX COLLECTION	57,000.00	2,875.00	5.04%
1000-720-213	TAX COLLECTION RE	15,000.00	2,510.83	16.7%	TAX COLLECTION	9,000.00	-	0.00%
1000-720-399	REFUNDS	19,000.00	105.58	0.6%	REFUNDS	17,000.00	130.51	0.77%
	TOTAL	91,330.00	5,961.41	6.5%	TOTAL	84,500.00	4,293.51	5.08%
	GRAND TOTAL	1,748,014.20	92,626.98	5.3%		1,598,173.00	113,417.82	7.10%

BANK RECONCILIATION

January 31, 2013

FIRST MERIT MONEY MARKET	equals adjusted bank balance	2,146,849.27
PAYROLL CLEARING	equals adjusted bank balance	525,155.73
MAYORS COURT	equals adjusted bank balance	251.99
UTILITY DEPOSIT ACCOUNT	equals adjusted bank balance	123,819.97
US BANK BOND RESERVE	equals adjusted bank balance	203,000.00
		-
TOTAL SECONDARY BALANCE		2,999,076.96
TOTAL PER UAN		2,999,076.96
DIFFERENCE		-
SYSTEM BALANCE		7,638,595.70
SECONDARY BALANCE		2,999,076.96
COMPUTER PRIMARY BALANCE		4,639,518.74
CHECKING BALANCE		8,916.00
SWEEP BALANCE		4,657,708.26
TOTAL PRIMARY BALANCE		4,666,624.26
OUTSTANDING CHECKS		(14,048.23)
		-
OPERS PAYMENT		(6,461.91)
OPERS PAYMENT		(6,595.38)
TOTAL		(13,057.29)
CALCULATED PRIMARY BALANCE		4,639,518.74
difference		-