

VILLAGE OF SEVILLE
January 20, 2015
Finance Committee Minutes

Mr. Landis called the meeting to order at 8:21 PM.

Present: Brad Demiter, Leslie Miller, Larry Landis, Rick Stallard, Kathy Rhoads

Mrs. Miller moved to approve the minutes from 12-15-2014. The motion was seconded by Mr. Stallard. The motion passed unanimously.

Mrs. Rhoads introduced Joe Lencewicz. Mr. Lencewicz is capable of performing a complete handbook, procedure, and policy review and act as a human resource consultant for Seville. Mr. Lencewicz described his and his company's background and qualifications for the position. BOPA president Kieran O'Rourke thought it was a good idea to have another pair of eyes examine the policies and procedures and make suggestions for improvements to the Village. The Committee recommended that the discussion be sent to the Government Committee meeting on February 2nd to give Council and BOPA members time to prepare questions.

Privilege of the floor:
None

The Fiscal Officer presented the December 2014 financial statements. He noted that actual fund balances are much larger than the projected fund balances in many cases because of the way money is appropriated for the year. Large balances in some funds are expected because money is being set aside for future projects. The year-end reports for 2014 have been submitted to the State of Ohio and the required newspaper notification has been submitted to the Gazette. The 2015 fiscal preparation is complete.

Ordinances under consideration:

The Finance Committee and the Government Committee have recommended ordinance 2013-47 remain tabled.

ORDINANCE NO. 2013-47

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. A technology work session is scheduled for February 2nd immediately following the Government committee meeting.

Ordinance 2014-08 was tabled on 04-14-2014 pending funding. The Finance Committee and the Government Committee have 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

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REVISED CODE SECTION 715.26, ORDERING ITS DEMOLITION AND REMOVAL.

The second reading is complete.

Ordinance 2014-09 was tabled on 04-14-2014 pending funding. The Finance Committee and the Government Committee have 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.

2014-63

AN ORDINANCE OF THE VILLAGE OF SEVILLE, MEDINA COUNTY, OHIO, APPOINTING A VILLAGE PROSECUTOR FOR THE PERIOD OF MARCH 1, 2015, TO FEBRUARY 28, 2017, AND AMENDING SALARIES & BENEFITS CODE §101.02 TO PROVIDE COMPENSATION.

The second reading is complete.

The third reading will be on February 9th. The committee recommended that Council proceed with the third reading.

2014-69

AN ORDINANCE OF THE VILLAGE OF SEVILLE, MEDINA COUNTY, OHIO, ADOPTING MAILBOX WITHIN THE RIGHT OF WAY POLICY.

The second reading is complete.

The third reading will be on February 9th.

The exhibit "A" has not been submitted. If no exhibit "A" is received this will need to be tabled at the February Council meeting.

2015-01

AN ORDINANCE OF THE VILLAGE OF SEVILLE, MEDINA COUNTY, OHIO, ESTABLISHING A POLICY TO REMIBURSE EMPLOYEES AND ELECTED OFFICIALS OF THE VILLAGE FOR FEES AND COSTS EXPENDED IN ATTENDING LEADERSHIP MEDINA COUNTY.

The first reading is complete.

The second reading will be on February 9th. The committee recommended that Council proceed with the second reading.

2015-02

AN ORDINANCE OF THE VILLAGE OF SEVILLE, MEDINA COUNTY, OHIO, AUTHORIZING THE MAYOR AND THE FISCAL OFFICER TO ENTER INTO A CONTRACT FOR THE LIFE INSURANCE COVERAGE FOR THE VILLAGE EMPLOYEES.

The first reading is complete.

The second reading will be on February 9th. The committee recommended that Council proceed with the second reading.

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2015-03

AN ORDINANCE OF THE VILLAGE OF SEVILLE, MEDINA COUNTY, OHIO, APPROVING, ADOPTING AND ENACTING THE 2015 EDITION OF THE MODEL OHIO MUNICIPAL CODE, PUBLISHED BY THE AMERICAN LEGAL PUBLISHING CORPORATION, FOR THE VILLAGE OF SEVILLE OHIO; REPEALING ORDINANCES IN CONFLICT THEREWITH; AND PUBLISHING THE ENACTMENT OF NEW MATTER.

The first reading is complete.

The second reading will be on February 9th.

2015-06

AN ORDINANCE OF THE VILLAGE OF SEVILLE, MEDINA COUNTY, OHIO, AUTHORIZING THE MAYOR AND THE FISCAL OFFICER TO ENTER INTO A CONTRACT WITH _____ FOR HEALTH INSURANCE COVERAGE FOR VILLAGE EMPLOYEES.

The first reading is complete.

The second reading will be on February 9th. The committee recommended that Council proceed with the second reading.

RESOLUTIONS:

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 Government Committee and the Finance Committee have recommended resolution 2014-16 remain tabled.

RESOLUTION NO. 2014-19

A RESOLUTION OF COUNCIL OF THE VILLAGE OF SEVILLE, MEDINA COUNTY, OHIO REPEALING RESOLUTION 2007-08 AND REINSTATING RESOLUTION NUMBER 2000-17 EVIDENCING COUNCIL'S INTENT TO TRANSFER ALL TAXES COLLECTED BY THE VILLAGE BOARD OF PUBLIC AFFAIRS FROM RESIDENT MUNICIPAL ELECTRIC USERS PURSUANT TO AM. SUB. S. B. 3 TO THE BOARD OF PUBLIC AFFAIRS ELECTRIC FUND.

The second reading is complete.

The third reading will be on February 9th. BOPA President Kieran O'Rourke noted that it is the intention of the Board to return all of the KW hour tax money returned to BOPA to the ratepayers. Mrs. Rhoads asked if there would be a rate increase with the new rate study discussed at the BOPA meeting. Mr. O'Rourke said that BOPA was working to have no rate hikes until at least 2016. The committee recommended that Council proceed with the third reading.

2015-01

A RESOLUTION OF THE VILLAGE OF SEVILLE, MEDINA COUNTY, OHIO, DECARING IT NECESSARY TO CONSTRUCT AND/OR REPAIR CERTAIN SIDEWALKS.

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The first reading is complete.

The second reading will be on February 9th. The committee recommended that Council proceed with the second reading.

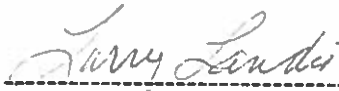
Old business:

Mrs. Carter provided information on how the County handles their logo contest. This will be discussed further at the Technology work session.

New Business:

The committee granted Mrs. Miller's request that the preparations for the upcoming Easter Egg Hunt be done at the Village Hall.

Mrs. Miller moved to adjourn. The motion was seconded by Mrs. Rhoads. The motion passed unanimously. The meeting adjourned at 9:27 PM.



Larry Landis-Chairman

FUND	NAME	YEAR END BUDGET 2014	12/31/2014	12/31/2013	11/30/2014	11/30/2013
1000	GENERAL	693,111.75	1,455,109.81	1,438,257.75	1,392,861.46	1,411,717.36
2011	STREET CONSTRUCTION	31,668.66	40,555.66	31,668.66	41,004.35	38,344.84
2021	STATE HIGHWAY	36,418.34	150,245.84	206,030.34	152,485.47	206,868.10
2121	COPS FAST	-	0.05	0.05	0.05	0.05
2271	POLICE LEVY	3,031.16	1,174.06	3,031.16	46,076.09	50,689.98
2902	NEW PARK IMPROVEMENT	310.88	5,720.88	9,140.88	5,720.88	9,140.88
2903	DUI EDUCATION	149.39	2,380.39	2,149.39	2,380.39	2,064.39
2904	BMV	92.18	1,092.18	1,092.18	1,092.18	1,092.18
2905	POLICE DRUG FUND	728.75	5,225.10	4,228.75	5,225.10	3,928.75
2906	PARK DONATIONS	353.42	3,553.22	3,153.42	3,503.22	3,153.42
2907	K-9 UNIT DONATIONS	-	268.00	268.00	268.00	268.00
2908	RENTAL DEPOSIT	-	705.00	700.00	705.00	700.00
2909	BIKE TRAIL	200.83	47,200.83	47,200.83	47,200.83	47,200.83
2910	COMMUNITY REINVESTMENT	408.52	19,170.50	26,408.52	19,170.50	26,408.52
2911	LEOHR PARK TREE FUND	-	-	70.00	-	70.00
3101	BOND RETIREMENT	203,051.00	203,001.00	203,001.00	203,012.22	203,029.00
4901	STREETS CAPITAL PROJECTS	2,937.87	171,458.33	172,937.87	168,983.33	171,006.62
4902	DOWNTOWN PROJECT	7.94	1,107.94	1,107.94	1,107.94	1,107.94
4903	COMPUTER FUND	10.10	170.60	10.10	123.60	-
4904	PARK CAPITAL PROJECT	38.17	46,198.53	80,549.17	46,198.53	80,549.17
4905	ADDITIONAL PROPERTY	-	-	-	-	-
4906	DOWNTOWN DECORATIONS	38.28	182.34	438.28	182.34	438.28
4907	POLICE CAPITAL PROJECTS	-	80,000.00	30,500.00	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	2,238,391.25	2,265,815.28	2,221,172.47	2,261,649.30
5101	WATER OPERATING	954,175.72	1,125,007.64	1,065,801.50	1,185,776.08	1,140,723.15
5201	SEWER OPERATING	795,276.51	820,159.54	896,912.95	840,623.32	919,546.16
5301	ELECTRIC OPERATING	3,122,939.59	4,404,438.14	3,384,376.53	4,286,929.24	3,252,904.10
5601	STORM SEWER	157,378.60	341,057.42	319,158.60	339,345.08	314,670.02
9902	UTILITY DEPOSITS	125,194.97	133,079.97	125,194.97	132,729.97	125,119.97
2912	EQ BASIN DIRECT PAYMENT	-	-	-	-	-
	SUB TOTAL UTILITY FUNDS	5,154,965.39	6,823,742.71	5,791,444.55	6,785,403.69	5,752,963.40
	GRAND TOTAL	6,127,523.62	9,062,133.96	8,057,259.83	9,006,576.16	8,014,612.70
	GENERAL, STREET, POLICE OPERATING FUNDS	727,811.57	1,198,633.64	1,174,751.68	1,181,736.01	1,202,546.29

REVENUE STATUS	2014 BUDGET	RECEIVED 12/31/2014	100 %	2013 BUDGET	RECEIVED 12/31/2013	100 %
1000-110-0000 REAL ESTATE TAX	162,000.00	222,732.22	137.49%	200,000.00	223,529.01	111.76%
1000-130-0000 INCOME TAX	850,000.00	1,084,345.44	127.57%	900,000.00	1,065,688.22	118.41%
1000-190-0000 GUEST TAX	35,000.00	51,163.63	146.18%	30,000.00	50,440.35	168.13%
1000-221-0000 INHERITANCE TAX	-	-	#DIV/0!	-	159,814.84	#DIV/0!
1000-211-0005 LOCAL GOVT COUNTY	40,000.00	48,077.77	120.19%	40,000.00	48,438.33	121.10%
1000-211-0006 LOCAL GOVT STATE	-	5,287.91	#DIV/0!	-	5,356.70	#DIV/0!
1000-224-0000 CIGARETTE/LIQUOR FEES	500.00	3,197.65	639.53%	500.00	2,331.88	466.38%
1000-390-0000 SPECIAL ASSESMENTS	-	300.94	#DIV/0!	-	-	#DIV/0!
1000-490-4555 ROLLBACK	18,000.00	31,995.55	177.75%	18,000.00	27,187.53	151.04%
1000-611-0007 FINES	2,500.00	1,115.00	44.60%	1,500.00	1,978.00	131.87%
1000-623-0000 ZONING	1,300.00	8,040.00	618.46%	1,300.00	2,430.00	186.92%
1000-701-0000 INTEREST	5,000.00	9,729.40	194.59%	5,000.00	8,215.22	164.30%
1000-820-000 OTHER	1,500.00	16,489.09	1099.27%	1,500.00	10,986.01	732.40%
1000-892-0025 KW HOUR TAX	325,000.00	317,606.87	97.73%	300,000.00	314,342.39	104.78%
SUBTOTAL	1,440,800.00	1,800,081.47	124.94%	1,497,800.00	1,920,738.48	128.24%
2011-225-0000 GASOLINE	50,000.00	67,076.64	134.15%	50,000.00	65,930.35	131.86%
2011-290-0000 MVL REGISTRATION	100,000.00	120,546.03	120.55%	100,000.00	105,881.42	105.88%
2011-701-0000 INTEREST	350.00	533.23	152.35%	350.00	414.74	118.50%
2011-892-0000 OTHER	-	4,939.18	#DIV/0!	-	2,460.08	#DIV/0!
SUBTOTAL	150,350.00	193,095.08	128.43%	150,350.00	174,686.59	116.19%
2021-225-0000 GASOLINE	30,000.00	38,187.27	127.29%	30,000.00	37,190.80	123.97%
2021-290-0000 other taxes	10,000.00	9,774.00	97.74%	10,000.00	8,584.98	85.85%
2021-701-0000 INTEREST	900.00	1,598.50	177.61%	900.00	1,047.42	116.38%
SUBTOTAL	40,900.00	49,559.77	121.17%	40,900.00	46,823.20	114.48%
2271-110-0000 REAL ESTATE	12,000.00	19,535.94	162.80%	12,000.00	19,439.16	161.99%
2271-490-4555 ROLL BACK	6,500.00	3,576.80	55.03%	6,500.00	2,888.87	44.44%
2271-892-0000 OTHER	1,000.00	11,922.19	1192.22%	1,000.00	5,609.92	560.99%
SUBTOTAL	19,500.00	35,034.93	179.67%	19,500.00	27,937.95	143.27%
2903-892-0000 DUI EDUCATION	170.00	231.00	135.88%	170.00	305.00	179.41%
2905-892-0000 DRUG FUND	300.00	1,125.00	375.00%	300.00	856.00	285.33%
2906-820-0000 PARK DONATION	-	1,043.00	#DIV/0!	-	780.00	#DIV/0!
2910-390-0005 COMM. REINVEST	6,000.00	4,500.00	75.00%	6,500.00	5,000.00	76.92%
4901-140-0000 PERMISSIVE SALES TAX	33,000.00	37,604.11	113.95%	33,000.00	35,305.45	106.99%
4903-211-0000 COMPUTER FUND	100.00	160.50	160.50%	100.00	33.10	33.10%
SUBTOTAL	39,570.00	44,663.61	112.87%	40,070.00	42,279.55	105.51%
REPORT TOTAL	1,691,120.00	2,122,434.86	125.50%	1,748,620.00	2,212,465.77	126.53%

ACCOUNT #	31-Dec-2014 FISCAL OFFICER	2014 BUDGET	EXPENSED TO DATE	100.0%	31-Dec-2013 FISCAL OFFICER	2013 BUDGET	EXPENSED TO DATE	100.0%
1000-725-121	WAGES	56,000.00	51,756.15	92.4%	WAGES	52,000.00	50,429.58	97.0%
1000-725-211	OPERS	7,890.00	7,245.85	91.8%	OPERS	7,320.00	7,060.11	96.4%
1000-725-213	MEDICARE	825.00	725.52	87.9%	MEDICARE	800.00	705.24	88.2%
1000-725-221	HEALTH CARE	10,300.00	9,779.21	94.9%	HEALTH CARE	13,500.00	10,003.84	74.1%
1000-725-221	H.C. CONSORTIUM	7,650.00	435.76	5.7%	H.C. CONSORTIUM	7,650.00	617.17	8.1%
1000-725-222	LIFE INSURANCE	110.00	97.20	88.4%	LIFE INSURANCE	160.00	97.20	60.8%
1000-725-223	DENTAL	925.00	806.40	87.2%	DENTAL	950.00	798.00	84.0%
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	29.02	5.8%	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	10,285.59	68.6%	CONTRACTUAL	15,000.00	5,131.72	34.2%
1000-725-490	SUPPLIES	1,500.00	1,397.65	93.2%	SUPPLIES	1,500.00	1,138.43	75.9%
	SUBTOTAL	102,310.00	83,930.72	82.0%	SUBTOTAL	100,805.00	77,331.29	76.7%
1000-725-690	PANTHER	356,000.00	221,310.00	62.2%	PANTHER	185,113.20	-	0.0%
	TOTAL	458,310.00	305,240.72	66.6%	TOTAL	285,918.20	77,331.29	27.0%

ACCOUNT #	31-Dec-2014 LEGISLATIVE	2014 BUDGET	EXPENSED TO DATE	100.0%	31-Dec-2013 LEGISLATIVE	2013 BUDGET	EXPENSED TO DATE	100.0%
1000-715-111	WAGES-COUNCIL	18,600.00	18,412.50	99.0%	WAGES-COUNCIL	21,500.00	18,600.00	86.5%
1000-715-141	WAGES-LEGAL	17,800.00	17,568.00	98.7%	WAGES-LEGAL	17,280.00	17,280.00	100.0%
1000-715-211	OPERS	5,125.00	3,497.27	68.2%	OPERS	5,446.00	3,756.20	69.0%
1000-715-212	SOCIAL SECURITY	600.00	511.50	85.3%	SOCIAL SECURITY	600.00	561.10	93.5%
1000-715-213	MEDICARE	1,600.00	907.00	56.7%	MEDICARE	600.00	520.56	86.8%
1000-715-225	WORKERS COMP	700.00	602.89	86.1%	WORKERS COMP	650.00	628.80	96.7%
1000-715-252	TRAVEL	200.00	-	0.0%	TRAVEL	200.00	-	0.0%
1000-715-341	SOLICITOR FEES	42,300.00	39,762.10	94.0%	SOLICITOR FEES	37,300.00	34,620.30	92.8%
			-		HUMAN RESOURCES		-	
1000-715-353	LIABILITY INS	18,895.00	18,895.00	100.0%	LIABILITY INS	21,910.00	12,682.18	57.9%
1000-715-399	CONTRACTUAL	27,500.00	26,374.41	95.9%	CONTRACTUAL	27,500.00	22,811.76	83.0%
1000-715-431	BUILDING REPAIRS	35,000.00	4,587.78	13.1%	BUILDING REPAIRS	35,000.00	5,326.26	15.2%
1000-715-490	SUPPLIES	2,000.00	2,000.00	100.0%	SUPPLIES	2,000.00	1,965.81	98.3%
	TOTAL	170,320.00	133,118.45	78.2%	TOTAL	169,986.00	118,752.97	69.9%

ACCOUNT #	31-Dec-2014 MAYOR	2014 BUDGET	EXPENSED TO DATE	100.0%	31-Dec-2013 MAYOR	2013 BUDGET	EXPENSED TO DATE	100.0%
1000-710-131	WAGES	-	-		WAGES	-	-	
1000-710-191	WAGES MAYOR	10,000.00	9,999.96	100.0%	WAGES MAYOR	10,000.00	9,999.96	100.0%
1000-710-211	OPERS	-	-		OPERS	-	-	
1000-710-213	MEDICARE	1,591.00	765.00	48.1%	MEDICARE	1,591.00	765.00	48.1%
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	1,683.90	56.1%	CONTRACTUAL	3,000.00	6.99	0.2%
1000-710-490	SUPPLIES	1,100.00	756.60	68.8%	SUPPLIES	1,030.00	308.23	29.9%
	TOTAL	16,241.00	13,373.49	82.3%	TOTAL	16,127.00	11,286.18	70.0%

ACCOUNT #	31-Dec-2014 POLICE	2014 BUDGET	EXPENSED TO DATE	100.0%	31-Dec-2013 POLICE	2013 BUDGET	EXPENSED TO DATE	100.0%
2271-110-190	WAGES	364,000.00	345,610.28	94.9%	WAGES	358,000.00	332,668.22	92.9%
2271-110-211	OPERS	675.00	491.14	72.8%	OPERS	500.00	433.76	86.8%
2271-110-213	MEDICARE	5,275.00	4,053.81	76.8%	MEDICARE	5,300.00	3,911.24	73.8%
2271-110-215	POLICE PENSION	70,000.00	66,709.99	95.3%	POLICE PENSION	69,200.00	64,266.13	92.9%
2271-110-221	HEALTH INSURANCE	56,500.00	50,243.44	88.9%	HEALTH INSURANCE	63,000.00	51,551.97	81.8%
2271-110-221	HC CONSORTIUM	30,000.00	12,975.50	43.3%	HC CONSORTIUM	34,500.00	18,916.29	54.8%
2271-110-222	LIFE INSURANCE	650.00	575.10	88.5%	LIFE INSURANCE	651.00	534.60	82.1%
2271-110-223	DENTAL	4,200.00	3,443.26	82.0%	DENTAL	5,000.00	3,840.60	76.8%
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	3,765.71	76.2%	UNIFORMS	4,944.00	1,796.09	36.3%
2271-110-344	TAX COLLECTION	1,500.00	1,170.91	78.1%	TAX COLLECTION	1,500.00	1,196.87	79.8%
2271-110-399	CONTRACTUAL	54,075.00	49,587.29	91.7%	CONTRACTUAL	59,400.00	38,110.96	64.2%
2271-110-490	SUPPLIES	45,364.00	44,318.02	97.7%	SUPPLIES	43,500.00	38,910.62	89.4%
2271-800-520	EQUIPMENT	6,600.00	6,498.42	98.5%	EQUIPMENT	17,620.00	3,676.59	20.9%
2271-800-590	CAPITAL	-	-	-	CAPITAL	-	-	-
	TOTAL	651,414.00	595,652.43	91.4%	TOTAL	670,165.00	565,580.20	84.4%

ACCOUNT #	31-Dec-2014 PARKS	2014 BUDGET	EXPENSED TO DATE	100.0%	31-Dec-2013 PARKS	2013 BUDGET	EXPENSED TO DATE	100.0%
1000-320-190	WAGES	63,000.00	60,832.50	96.6%	WAGES	71,050.00	58,618.04	82.5%
1000-320-211	OPERS	8,850.00	7,487.22	84.6%	OPERS	10,004.00	8,214.55	82.1%
1000-320-213	MEDICARE	920.00	882.01	95.9%	MEDICARE	1,050.00	849.93	80.9%
1000-320-353	LIABILITY INSURANCE	1,425.00	1,425.00	100.0%	LIABILITY INSURANCE	950.00	894.13	94.1%
1000-320-225	WORKERS COMP	1,100.00	984.96	89.5%	WORKERS COMP	1,000.00	923.31	92.3%
1000-320-399	CONTRACTUAL	11,020.00	7,210.54	65.4%	CONTRACTUAL	19,600.00	7,026.73	35.9%
1000-320-490	SUPPLIES	25,000.00	22,610.24	90.4%	SUPPLIES	16,171.00	13,664.43	84.5%
	TOTAL	111,315.00	101,432.47	91.1%	TOTAL	119,825.00	90,191.12	75.3%

ACCOUNT #	31-Dec-2014 STREET	2014 BUDGET	EXPENSED TO DATE	100.0%	31-Dec-2013 STREET	2013 BUDGET	EXPENSED TO DATE	100.0%
2011-620-190	WAGES	117,000.00	116,738.99	99.8%	WAGES	131,950.00	115,624.66	87.6%
2011-620-211	OPERS	16,380.00	16,247.25	99.2%	OPERS	18,600.00	15,487.18	83.3%
2011-620-213	MEDICARE	2,050.00	1,654.51	80.7%	MEDICARE	2,000.00	1,531.66	76.6%
2011-620-221	HEALTH INSURANCE	38,500.00	35,814.11	93.0%	HEALTH INSURANCE	42,000.00	34,594.00	82.4%
2011-610-221	HC CONSORTIUM	30,000.00	12,490.06	41.6%	HC CONSORTIUM	30,000.00	17,117.33	57.1%
2011-620-222	LIFE INSURANCE	430.00	388.80	90.4%	LIFE INSURANCE	500.00	389.35	77.9%
2011-620-223	DENTAL	2,965.00	2,649.68	89.4%	DENTAL	4,100.00	2,893.00	70.6%
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	425.21	0.7%	SIDEWALK REPAIR	60,000.00	-	0.0%
2011-620-270	CLOTHING	1,300.00	1,181.93	90.9%	CLOTHING	1,500.00	1,500.00	100.0%
2011-620-399	CONTRACTUAL	26,327.00	22,133.12	84.1%	CONTRACTUAL	29,166.00	20,554.70	70.5%
2011-620-490	SUPPLIES	47,700.00	41,915.45	87.9%	SUPPLIES	42,375.00	37,224.95	87.8%
2011-800-520	EQUIPMENT	7,912.00	5,626.13	71.1%	EQUIPMENT	18,000.00	18,000.00	100.0%
	TOTAL	352,914.00	259,208.08	73.4%	TOTAL	382,041.00	266,766.83	69.8%

ACCOUNT #	ZONING	2014 BUDGET	EXPENSED TO DATE	100.0%	ZONING	2013 BUDGET	EXPENSED TO DATE	100.0%
1000-410-190	WAGES	6,000.00	6,000.00	100.0%	WAGES	6,000.00	6,000.00	100.0%
1000-410-211	OPERS	840.00	840.00	100.0%	OPERS	840.00	840.00	100.0%
1000-410-213	MEDICARE	87.01	87.01	100.0%	MEDICARE	87.00	87.00	100.0%
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	5,000.00	4,692.29	93.8%	CONTRACTUAL	2,500.00	2,490.89	99.6%
1000-410-490	SUPPLIES	450.00	68.40	15.2%	SUPPLIES	450.00	46.00	10.2%
1000-410-610	DEPOSITS REFUNDED	100.00	-	0.0%	DEPOSITS REFUNDED	100.00	-	0.0%
	TOTAL	12,797.01	11,788.52	92.1%	TOTAL	10,297.00	9,570.65	92.9%

ACCOUNT #	MAYORS COURT	2014 BUDGET	EXPENSED TO DATE	100.0%	MAYORS COURT	2013 BUDGET	EXPENSED TO DATE	100.0%
1000-720-141	WAGES	5,000.00	3,600.00	72.0%	WAGES	5,000.00	4,800.00	96.0%
1000-720-211	OPERS	700.00	504.00	72.0%	OPERS	700.00	672.00	96.0%
1000-720-213	MEDICARE	75.00	52.20	69.6%	MEDICARE	75.00	69.60	92.8%
1000-720-399	CONTRACTUAL	6,000.00	1,997.65	33.3%	CONTRACTUAL	1,000.00	85.41	8.5%
1000-720-610	REFUNDS	250.00	-	0.0%	REFUNDS	250.00	-	0.0%
	TOTAL	12,025.00	6,153.85	51.2%	TOTAL	7,025.00	5,627.01	80.1%

ACCOUNT #		2014 BUDGET	EXPENSED TO DATE	100.0%		2013 BUDGET	EXPENSED TO DATE	100.0%
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	55,709.91	99.5%	TAX COLLECTION CCA	56,000.00	49,399.66	88.2%
1000-755-344	TAX COLLECTION RE	18,000.00	13,931.21	77.4%	TAX COLLECTION RE	15,000.00	12,749.59	85.0%
1000-760-610	REFUNDS	15,000.00	15,000.00	100.0%	REFUNDS	19,000.00	15,097.14	79.5%
	TOTAL	90,700.00	86,170.62	95.0%	TOTAL	91,330.00	78,752.89	86.2%
	GRAND TOTAL	1,876,036.01	1,512,138.63	80.6%	GRAND TOTAL WITHOUT PANTHER	1,752,714.20	1,223,859.14	69.8%
						1,567,601.00	1,223,859.14	78.1%