

Minutes
Seville Finance Committee
April 15, 2013

Mrs. Schwartz called the meeting to order at 7:45 PM

Present: Rick Stallard, Leslie Miller, Barb Schwartz, Larry Landis, Roger Kilgore
(alternate)

Absent: Kathy Rhoads

Mrs. Miller moved to approve the minutes from March 18, 2013 as corrected. The motion was seconded by Mr. Landis. The motion passed unanimously with the exception of Mr. Kilgore who abstained. The e-mail from Mrs. Schwartz will be attached to the minutes. It was noted that at the March meeting that Mrs. Miller had voted to approve the minutes from January. She had been absent from the meeting and should have abstained. The error did not affect the approval of the minutes.

Privilege of the floor:

None

Fiscal Officer Report:

The Fiscal Officer presented Fund Balance, Revenue, Appropriation, and Check Book Balancing reports for the month ending March 31, 2013. Copies of the reports are attached. Revenues are for the most part ahead of last year budget estimates. The local government fund is down slightly but that was anticipated when the budgets were prepared. Appropriations are at or below expected levels. The monthly report from CCA for the Village income tax collections arrived earlier in the day.

An increase in the budgeting of revenues from the "Guest Tax" and a less conservative, more accurate budget of income tax revenues is integral to the potential of returning the Kilowatt Hour Tax to BOPA rate payers. Income tax estimates have been very conservative in the past. The income generated by the KWH tax is comparative to 2.2 mills and some businesses are overpaying.

Personal time reports for all employees were distributed. The Fiscal Officer has designed a spread sheet that gives leave balances and the spread sheet is compared to balances in the UAN software so numbers can be compared before pay sheets are distributed. The Police Department still uses compensation hours. No policy has been made for the earning and use of comp hours. Eliminating comp hours is a possible solution. The Fiscal Officer will contact UAN to have the system calculate sick hours more accurately. The Fiscal Officer was asked to provide more detail on the 2010-2011 payroll audit. The Fiscal Officer has not done an internal audit on payroll for 2012 yet.

Legislation

RESOLUTION NO. 2013-04

A RESOLUTION OF COUNCIL AND 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. Mrs. Schwartz pointed out that this tax was not originally intended to cover Village expenses. She said that the money should come from voted on levies. The Fiscal Officer stated that if the income tax continues at the current rate, it may be possible to give the Kilowatt Hour tax back to BOPA customers without drastic cuts in spending. It also may be possible to return only a portion of the KW Hour tax. It was noted that the KW hour tax is a regressive tax. Increasing the income tax is another avenue for increasing revenues that the residents can vote on as opposed to the KW hour tax which is not voted on by the residents. The cost of this levy would be \$62.51 per \$100,000 in value.

RESOLUTION NO. 2013-05

A RESOLUTION OF THE VILLAGE OF SEVILLE, MEDINA COUNTY, OHIO PLACING A RENEWAL LEVY ON THE NOVEMBER 5, 2013 BALLOT WHICH IS A GENERAL OPERATING LEVY INCREASING IN THE AMOUNT OF TWO (2) MILLS FOR A PERIOD OF FIVE (5) YEARS.

The third reading will be on May 13th. After discussion the committee recommended that Council proceed with the third reading and then vote not to adopt the resolution.

RESOLUTION NO. 2013-06

A RESOLUTION OF THE VILLAGE OF SEVILLE, MEDINA COUNTY, OHIO PLACING A REPLACEMENT LEVY ON THE NOVEMBER 5, 2013 BALLOT WHICH IS A POLICE OPERATING LEVY INCREASING IN THE AMOUNT OF TWO (2) MILLS FOR A PERIOD OF FIVE (5) YEARS.

The third reading will be on May 13th. The committee concluded that this should be a continuing levy and not for a period of five years. The Solicitor will be contacted to make the change. The committee recommended that Council proceed with the third reading and adopt the resolution. More detailed information on the number of arrests and the types of arrests would be helpful to persuade Village residents to support the levy. The police levy currently brings in \$79,900 in revenue and if passed the replacement levy would generate \$80,600. The increase would be \$62.51 per year per \$100,000 in value. The passage of the levy could be another component in the return of the KWH Tax. In 2009 the attempt to pass a police levy failed by a small amount with no advertising. Mrs. Schwartz requested a more positive approach to the levy this time.

Old Business:

The bonds held on the Municipal Building cannot be paid off early. Bonds are not a loan and the investors in the bonds are guaranteed a certain rate of return. Paying it off early would not reduce the amount the Village would have to pay.

New business:

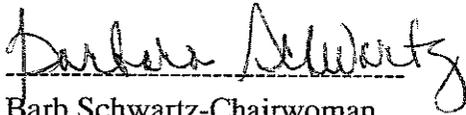
The Fiscal Officer is using a standard format to double check the numbers being entered into the payroll software. This process is slightly more time consuming, but dramatically decreases the possibility of errors. Mrs. Schwartz requested that a standard format be

used for all payroll reporting. Too much handling can lead to more transposing of numbers.

The Council members pay checks have been corrected. The BOPA board members will be corrected on the next monthly payroll. Mrs. Schwartz requested that notes be needed so that the corrections are documented correctly.

The policy of donating sick time was discussed. The possibility of having the Mayor send out a letter to inform employees that a need exists from another employee was discussed. The letter would be very general in nature so as not to single out anyone. Currently, there is no mechanism in place other than word of mouth.

Mr. Stallard moved to adjourn. The motion was seconded by Mr. Landis. The meeting adjourned at 8:39 PM.

A handwritten signature in cursive script, reading "Barbara Schwartz", written over a horizontal line.

Barb Schwartz-Chairwoman

FUND NAME	YEAR END				
	BUDGET 2013	3/31/2013	3/31/2012	2/28/2013	2/28/2012
1000 GENERAL	483,650.17	1,054,510.03	826,386.64	1,014,505.69	738,174.16
2011 STREET CONSTRUCTION	9,248.90	72,070.99	20,330.24	9,145.94	30,233.89
2021 STATE HIGHWAY	380.89	75,105.66	110,870.56	76,882.17	111,716.18
2121 COPS FAST	-	0.05	0.05	0.05	0.05
2271 POLICE LEVY	7,008.41	115,381.20	38,030.25	149,815.52	82,385.19
2275 POLICE CAPITAL PROJECTS	-	-	-	-	-
2902 NEW PARK IMPROVEMENT	310.88	9,140.88	13,052.47	9,140.88	13,052.47
2903 DUI EDUCATION	444.39	1,904.39	1,674.39	1,904.39	1,649.39
2904 BMV	92.18	1,092.18	1,092.18	1,092.18	1,092.18
2905 POLICE DRUG FUND	1,872.75	3,693.75	2,916.03	3,393.75	2,616.03
2906 PARK DONATIONS	888.34	5,513.34	4,807.93	5,513.34	4,807.93
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	21,408.52	21,408.52	21,408.52
2911 LEOHR PARK TREE FUND	-	-	-	-	-
3101 BOND RETIREMENT	203,000.00	203,008.19	203,000.00	203,005.43	203,000.00
4901 STREETS CAPITAL PROJECTS	142,809.01	151,703.00	197,819.13	149,503.00	195,394.13
4902 DOWNTOWN PROJECT	7.94	1,107.94	1,107.94	1,107.94	1,107.94
4903 COMPUTER FUND	30.74	653.74	1,534.74	630.74	1,534.74
4904 PARK CAPITAL PROJECT	24,938.17	59,938.17	59,938.17	59,938.17	59,938.17
4905 ADDITIONAL PROPERTY	-	-	-	-	-
4906 DOWNTOWN DECORATIONS	38.28	438.28	438.28	438.28	438.28
9901 MAYORS COURT	-	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	878,330.40	1,828,710.13	1,556,247.34	1,759,465.81	1,520,389.07
5101 WATER OPERATING	932,096.10	1,053,150.84	990,193.60	1,031,138.84	982,285.15
5201 SEWER OPERATING	803,924.98	942,003.76	1,463,681.26	908,617.17	1,459,070.06
5301 ELECTRIC OPERATING	3,316,458.44	3,331,059.69	3,307,786.01	3,449,882.89	3,100,394.53
5601 STORM SEWER	164,936.41	316,034.90	287,245.68	309,950.55	282,102.95
9902 UTILITY DEPOSITS	123,344.97	125,544.97	120,769.97	124,869.97	121,019.97
SUB TOTAL UTILITY FUNDS	5,340,760.90	5,767,794.16	6,169,676.52	5,824,459.42	5,944,872.66
GRAND TOTAL	6,219,091.30	7,596,504.29	7,725,923.86	7,583,925.23	7,465,261.73
GENERAL, STREET, POLICE OPERATING FUNDS	499,907.48	1,099,962.22	742,747.13	1,030,915.60	708,793.24

REVENUE STATUS	2013 BUDGET	RECEIVED 3/31/2013	25 %	2012 BUDGET	RECEIVED 3/31/2012	25 %
1000-110-0000 REAL ESTATE TAX	200,000.00	122,361.98	61.18%	217,900.00	105,894.05	48.60%
1000-130-0000 INCOME TAX	900,000.00	250,664.37	27.85%	900,000.00	233,856.68	25.98%
1000-190-0000 GUEST TAX	30,000.00	10,194.78	33.98%	30,000.00	7,733.18	25.78%
1000-221-0000 INHERITANCE TAX	-	-		-	-	
1000-211-0005 LOCAL GOVT COUNTY	40,000.00	8,760.83	25.08%	50,000.00	12,711.01	29.22%
1000-211-0006 LOCAL GOVT STATE	-	1,269.37	#DIV/0!	-	1,898.11	#DIV/0!
1000-224-0000 CIGARETTE/LIQUOR FEES	500.00	561.53	112.31%	500.00	-	0.00%
1000-490-0000 QUATERLY STATE INCOME TAX	-	-	#DIV/0!	-	140.65	#DIV/0!
1000-490-4555 ROLLBACK	18,000.00	-	0.00%	18,000.00	-	0.00%
1000-611-0007 FINES	1,500.00	674.00	44.93%	2,700.00	90.00	3.33%
1000-623-0000 ZONING	1,300.00	815.00	62.69%	1,350.00	140.00	10.37%
1000-701-0000 INTEREST	5,000.00	2,086.38	41.73%	5,000.00	2,011.61	40.23%
1000-820-000 OTHER	1,500.00	1,913.16	127.54%	1,500.00	3,982.56	265.50%
1000-892-0025 KW HOUR TAX	300,000.00	71,168.27	23.72%	300,000.00	65,118.78	21.71%
SUBTOTAL	1,497,800.00	470,469.67	31.41%	1,526,950.00	433,576.63	28.39%
2011-225-0000 GASOLINE	50,000.00	16,045.45	32.09%	50,000.00	15,370.17	30.74%
2011-290-0000 MVL REGISTRATION	100,000.00	6,896.41	6.90%	110,000.00	9,465.28	8.60%
2011-701-0000 INTEREST	350.00	65.67	18.76%	350.00	51.56	14.73%
2011-892-0000 OTHER	-	18.54	#DIV/0!	-	-	#DIV/0!
SUBTOTAL	150,350.00	23,026.07	15.31%	160,350.00	24,887.01	15.52%
2021-225-0000 GASOLINE	30,000.00	8,880.10	29.60%	30,000.00	8,613.52	28.71%
2021-290-0000 other taxes	10,000.00	559.17	5.59%	10,000.00	767.46	7.67%
2021-701-0000 INTEREST	900.00	139.07	15.45%	900.00	256.49	28.50%
SUBTOTAL	40,900.00	9,578.34	23.42%	40,900.00	9,637.47	23.56%
2271-110-0000 REAL ESTATE	12,000.00	10,602.95	88.36%	18,200.00	9,040.10	49.67%
2271-490-4555 ROLL BACK	6,500.00	-	0.00%	6,500.00	-	0.00%
2271-892-0000 OTHER**	1,000.00	648.66	64.87%	1,000.00	277.29	27.73%
SUBTOTAL	19,500.00	11,251.61	57.70%	25,700.00	9,317.39	36.25%
2903-892-0000 DUI EDUCATION	170.00	60.00	35.29%	300.00	50.00	16.67%
2905-892-0000 DRUG FUND	300.00	321.00	107.00%	-	300.00	#DIV/0!
2906-820-0000 PARK DONATION	-	125.00	#DIV/0!	-	20.00	#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	39,969.93	121.12%	33,000.00	7,632.23	23.13%
4903-211-0000 COMPUTER FUND	100.00	23.00	23.00%	100.00	40.50	40.50%
SUBTOTAL	40,070.00	40,498.93	101.07%	39,900.00	8,042.73	20.16%
REPORT TOTAL	1,748,620.00	554,824.62	31.73%	1,793,800.00	485,461.23	27.06%

ACCOUNT #	31-Mar-2013 FISCAL OFFICER	2013 BUDGET	EXPENSED TO DATE	17.0%	31-Mar-2012 FISCAL OFFICER	2012 BUDGET	EXPENSED TO DATE	25.0%
1000-725-121	WAGES	52,000.00	11,471.17	22.1%	WAGES	51,450.00	10,576.74	20.6%
1000-725-211	OPERS	7,320.00	1,605.96	21.9%	OPERS	7,600.00	1,480.77	19.5%
1000-725-213	MEDICARE	800.00	159.83	20.0%	MEDICARE	800.00	149.01	18.6%
1000-725-221	HEALTH CARE	13,500.00	2,903.40	21.5%	HEALTH CARE	11,100.00	2,501.49	22.5%
1000-725-221	H.C. CONSORTIUM	7,650.00	21.25	0.3%	H.C. CONSORTIUM	7,650.00	308.07	4.0%
1000-725-222	LIFE INSURANCE	160.00	24.30	15.2%	LIFE INSURANCE	200.00	24.30	12.2%
1000-725-223	DENTAL	950.00	199.50	21.0%	DENTAL	1,000.00	175.20	17.5%
1000-725-225	WORKERS COMP	825.00	825.00	100.0%	WORKERS COMP	800.00	800.00	100.0%
1000-725-252	TRAVEL	500.00	-	0.0%	TRAVEL	300.00	-	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	465.07	3.1%	CONTRACTUAL	36,000.00	4,861.49	13.5%
1000-725-490	SUPPLIES	1,500.00	222.29	14.8%	SUPPLIES	2,000.00	126.00	6.3%
1000-725-690	PANTHER	185,113.20	-	-	-	-	-	-
	TOTAL	285,918.20	18,422.77	6.4%	TOTAL	119,500.00	21,528.07	18.0%

ACCOUNT #	31-Mar-2013 LEGISLATIVE	2012 BUDGET	EXPENSED TO DATE	17.0%	31-Mar-2012 LEGISLATIVE	2012 BUDGET	EXPENSED TO DATE	25.0%
1000-715-111	WAGES-COUNCIL	21,500.00	4,650.00	21.6%	WAGES-COUNCIL	22,600.00	4,650.00	20.6%
1000-715-141	WAGES-LEGAL	17,280.00	4,320.00	25.0%	WAGES-LEGAL	17,000.00	4,032.00	23.7%
1000-715-211	OPERS	5,446.00	926.80	17.0%	OPERS	5,544.00	956.48	17.3%
1000-715-212	SOCIAL SECURITY	600.00	145.70	24.3%	SOCIAL SECURITY	200.00	114.70	57.4%
1000-715-213	MEDICARE	600.00	130.14	21.7%	MEDICARE	600.00	118.71	19.8%
1000-715-225	WORKERS COMP	650.00	628.20	96.6%	WORKERS COMP	700.00	586.68	83.8%
1000-715-252	TRAVEL	200.00	-	0.0%	TRAVEL	200.00	-	0.0%
1000-715-341	SOLICITOR FEES	37,300.00	6,526.06	17.5%	SOLICITOR FEES	35,000.00	6,317.79	18.1%
1000-715-349	HUMAN RESOURCES	-	-	#DIV/0!	HUMAN RESOURCES	2,300.00	605.00	26.3%
1000-715-353	LIABILITY INS	21,910.00	12,682.18	57.9%	LIABILITY INS	32,100.00	20,153.51	62.8%
1000-715-399	CONTRACTUAL	27,500.00	7,134.96	25.9%	CONTRACTUAL	80,000.00	23,685.13	29.6%
1000-715-431	BUILDING REPAIRS	35,000.00	-	0.0%	-	-	-	-
1000-715-490	SUPPLIES	2,000.00	672.94	33.6%	SUPPLIES	1,500.00	1,000.04	66.7%
	TOTAL	169,986.00	37,816.98	22.2%	TOTAL	197,744.00	62,220.04	31.5%

ACCOUNT #	31-Mar-2013 MAYOR	2012 BUDGET	EXPENSED TO DATE	17.0%	31-Mar-2012 MAYOR	2012 BUDGET	EXPENSED TO DATE	25.0%
1000-710-131	WAGES	-	-	#DIV/0!	WAGES	2,000.00	650.00	32.5%
1000-710-191	WAGES MAYOR	10,000.00	2,499.99	25.0%	WAGES MAYOR	10,000.00	2,499.99	25.0%
1000-710-211	OPERS	-	-	#DIV/0!	OPERS	1,680.00	207.67	12.4%
1000-710-213	MEDICARE	1,591.00	191.25	12.0%	MEDICARE	674.00	156.27	23.2%
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	206.00	100.0%	CONSORTIUM	-	-	#DIV/0!
1000-710-399	CONTRACTUAL	3,000.00	6.99	0.2%	CONTRACTUAL	5,000.00	580.52	11.6%
1000-710-490	SUPPLIES	1,030.00	-	0.0%	SUPPLIES	1,000.00	261.70	26.2%
	TOTAL	16,127.00	2,904.23	18.0%	TOTAL	20,854.00	4,356.15	20.9%

ACCOUNT #	31-Mar-2013 POLICE	2013 BUDGET	EXPENSED TO DATE	25.0%	31-Mar-2012 POLICE	2012 BUDGET	EXPENSED TO DATE	25.0%
2271-110-190	WAGES	358,000.00	76,399.85	21.3%	WAGES	356,000.00	80,628.97	22.6%
2271-110-211	OPERS	500.00	85.76	17.2%	OPERS	500.00	54.18	10.8%
2271-110-213	MEDICARE	5,300.00	902.40	17.0%	MEDICARE	5,305.00	973.61	18.4%
2271-110-215	POLICE PENSION	69,200.00	14,778.53	21.4%	POLICE PENSION	70,067.00	15,647.13	22.3%
2271-110-221	HEALTH INSURANCE	63,000.00	13,509.14	21.4%	HEALTH INSURANCE	55,000.00	14,379.80	26.1%
2271-110-221	HC CONSORTIUM	34,500.00	1,432.89	4.2%	HC CONSORTIUM	30,000.00	4,806.68	16.0%
2271-110-222	LIFE INSURANCE	651.00	145.80	22.4%	LIFE INSURANCE	835.00	170.10	20.4%
2271-110-223	DENTAL	5,000.00	948.00	19.0%	DENTAL	4,400.00	1,525.75	34.7%
2271-110-225	WORKERS COMP	6,800.00	5,766.26	84.8%	WORKERS COMP	9,130.00	5,603.64	61.4%
2271-110-252	TRAVEL	250.00	-	0.0%	TRAVEL	4,338.00	27.99	0.6%
2271-110-270	UNIFORMS	4,944.00	506.97	10.3%	UNIFORMS			
2271-110-344	TAX COLLECTION	1,500.00	715.77	47.7%	TAX COLLECTION	1,000.00	415.86	41.6%
2271-110-399	CONTRACTUAL	59,400.00	28,360.61	47.7%	CONTRACTUAL	60,165.00	6,872.17	11.4%
2271-110-490	SUPPLIES	43,500.00	8,135.25	18.7%	SUPPLIES	41,000.00	10,536.41	25.7%
2271-800-520	EQUIPMENT	12,920.00	856.59	6.6%	EQUIPMENT	21,625.00	1,102.40	5.1%
2271-800-590	CAPITAL	-	-	#DIV/0!	CRUISERS	110,030.00	85,477.00	77.7%
TOTAL		665,465.00	152,543.82	22.9%	TOTAL	769,395.00	228,221.69	29.7%

ACCOUNT #	31-Mar-2013 PARKS	2013 BUDGET	EXPENSED TO DATE	25.0%	31-Mar-2012 PARKS	2012 BUDGET	EXPENSED TO DATE	25.0%
1000-320-190	WAGES	71,050.00	10,618.57	14.9%	WAGES	55,000.00	6,173.52	11.2%
1000-320-211	OPERS	10,004.00	1,494.62	14.9%	OPERS	7,864.00	864.31	11.0%
1000-320-213	MEDICARE	1,050.00	153.96	14.7%	MEDICARE	798.00	89.52	11.2%
1000-320-353	LIABILITY INSURANCE	950.00	872.88	91.9%	LIABILITY INSURANCE	1,400.00	826.77	59.1%
1000-320-225	WORKERS COMP	1,000.00	923.31	92.3%	WORKERS COMP	891.00	866.90	97.3%
1000-320-399	CONTRACTUAL	19,600.00	423.23	2.2%	CONTRACTUAL	19,010.00	748.44	3.9%
1000-320-490	SUPPLIES	16,171.00	3,733.75	23.1%	SUPPLIES	15,700.00	1,295.47	8.3%
TOTAL		119,825.00	18,220.32	15.2%	TOTAL	100,663.00	10,864.93	10.8%

ACCOUNT #	31-Mar-2013 STREET	2013 BUDGET	EXPENSED TO DATE	25.0%	31-Mar-2012 STREET	2012 BUDGET	EXPENSED TO DATE	25.0%
2011-620-190	WAGES	131,950.00	36,217.02	27.4%	WAGES	119,000.00	27,952.69	23.5%
2011-620-211	OPERS	18,600.00	4,543.19	24.4%	OPERS	17,060.00	3,913.36	22.9%
2011-620-213	MEDICARE	2,000.00	451.78	22.6%	MEDICARE	1,750.00	398.63	22.8%
2011-620-221	HEALTH INSURANCE	42,000.00	8,433.77	20.1%	HEALTH INSURANCE	31,300.00	7,131.16	22.8%
2011-610-221	HC CONSORTIUM	30,000.00	2,229.44	7.4%	HC CONSORTIUM	21,700.00	7,101.25	32.7%
2011-620-222	LIFE INSURANCE	500.00	102.75	20.6%	LIFE INSURANCE	500.00	97.20	19.4%
2011-620-223	DENTAL	4,100.00	707.00	17.2%	DENTAL	3,400.00	673.50	19.8%
2011-620-225	WORKERS COMP	1,850.00	1,850.00	100.0%	WORKERS COMP	2,000.00	1,637.79	81.9%
2011-620-311	SIDEWALK REPAIR	60,000.00	-	0.0%	SIDEWALK REPAIR			
2011-620-270	CLOTHING	1,500.00	509.99	34.0%	CLOTHING	1,300.00	300.00	23.1%
2011-620-399	CONTRACTUAL	29,166.00	7,275.29	24.9%	CONTRACTUAL	30,660.00	3,552.60	11.6%
2011-620-490	SUPPLIES	42,375.00	4,471.75	10.6%	SUPPLIES	41,140.00	5,474.04	13.3%
2011-800-520	EQUIPMENT	18,000.00	312.00	1.7%	EQUIPMENT	17,100.00	-	0.0%
TOTAL		382,041.00	67,103.98	17.6%	TOTAL	286,910.00	58,232.22	20.3%
						1,375,566.00	363,895.03	26.5%

ACCOUNT #	ZONING	2012 BUDGET	EXPENSED TO DATE	25.0%	ZONING	2012 BUDGET	EXPENSED TO DATE	25.0%
1000-410-190	WAGES	6,000.00	1,500.00	25.0%	WAGES	6,000.00	1,500.00	25.0%
1000-410-211	OPERS	840.00	210.00	25.0%	OPERS	840.00	210.00	25.0%
1000-410-213	MEDICARE	87.00	21.75	25.0%	MEDICARE	87.00	21.75	25.0%
1000-410-225	WORKERS COMP	120.00	106.76	89.0%	WORKERS COMP	150.00	101.51	67.7%
1000-410-252	TRAVEL	200.00	-	0.0%	TRAVEL	200.00	-	0.0%
1000-410-399	CONTRACTUAL	2,500.00	1,703.94	68.2%	CONTRACTUAL	3,000.00	52.18	1.7%
1000-410-490	SUPPLIES	450.00	-	0.0%	SUPPLIES	400.00	14.52	3.6%
1000-410-610	DEPOSITS REFUNDED	100.00	-	0.0%	DEPOSITS REFUNDED	100.00	-	0.0%
	TOTAL	10,297.00	3,542.45	34.4%	TOTAL	10,777.00	1,899.96	17.6%

ACCOUNT #	MAYORS COURT	2012 BUDGET	EXPENSED TO DATE	25.0%	MAYORS COURT	2012 BUDGET	EXPENSED TO DATE	25.0%
1000-720-141	WAGES	5,000.00	1,200.00	24.0%	WAGES	5,040.00	1,200.00	23.8%
1000-720-211	OPERS	700.00	168.00	24.0%	OPERS	710.00	168.00	23.7%
1000-720-213	MEDICARE	75.00	17.40	23.2%	MEDICARE	80.00	17.40	21.8%
1000-720-399	CONTRACTUAL	1,000.00	85.41	8.5%	CONTRACTUAL	1,500.00	381.22	25.4%
1000-720-610	REFUNDS	250.00	-	0.0%	REFUNDS	500.00	-	0.0%
	TOTAL	7,025.00	1,470.81	20.9%	TOTAL	7,830.00	1,766.62	22.6%

ACCOUNT #		2013 BUDGET	EXPENSED TO DATE	25.0%		2013 BUDGET	EXPENSED TO DATE	25.0%
1000-290-399	EMERGENCY MGNT	1,330.00	1,506.50	113.3%	EMERGENCY MGNT	1,500.00	1,288.00	85.9%
1000-740-344	TAX COLLECTION CCA	56,000.00	11,690.00	20.9%	TAX COLLECTION	57,000.00	10,530.00	18.5%
1000-755-344	TAX COLLECTION RE	15,000.00	7,594.05	50.6%	TAX COLLECTION	9,000.00	5,889.12	65.4%
1000-760-610	REFUNDS	19,000.00	2,192.78	11.5%	REFUNDS	17,000.00	2,668.48	15.7%
	TOTAL	91,330.00	22,983.33	25.2%	TOTAL	84,500.00	20,375.60	24.1%
	GRAND TOTAL	1,748,014.20	325,008.69	18.6%		1,598,173.00	409,465.28	25.6%

BANK RECONCILIATION		March 31, 2013	FEBRUARY 28, 2013
FIRST MERIT MONEY MARKET	equals adjusted bank balance	2,147,178.96	2,147,005.73
PAYROLL CLEARING	equals adjusted bank balance	525,155.73	525,155.73
MAYORS COURT	equals adjusted bank balance	251.99	251.99
UTILITY DEPOSIT ACCOUNT	equals adjusted bank balance	125,544.97	124,869.97
US BANK BOND RESERVE	equals adjusted bank balance	203,008.19	203,005.43
		-	-
TOTAL SECONDARY BALANCE		3,001,139.84	3,000,288.85
TOTAL PER UAN		-	3,000,288.85
DIFFERENCE		3,001,139.84	-
SYSTEM BALANCE		7,596,504.29	7,583,925.23
SECONDARY BALANCE		3,001,139.84	3,000,288.85
COMPUTER PRIMARY BALANCE		4,595,364.45	4,583,636.38
CHECKING BALANCE		25,579.00	37,625.00
SWEEP BALANCE		4,596,007.94	4,579,732.17
TOTAL PRIMARY BALANCE		4,621,586.94	4,617,357.17
OUTSTANDING CHECKS		(12,788.26)	(20,021.51)
		-	-
OPERS PAYMENT		(6,466.38)	(7,038.22)
OPERS PAYMENT		(6,967.85)	(6,661.06)
TOTAL		(13,434.23)	(13,699.28)
CALCULATED PRIMARY BALANCE		4,595,364.45	4,583,636.38
difference		-	-