

Minutes
Seville Finance Committee
March 18, 2013

Mrs. Schwartz called the meeting to order at 7:16 PM

Present: Rick Stallard, Leslie Miller, Barb Schwartz, Larry Landis, Kathy Rhoads
Absent: None

Mr. Stallard moved to approve the minutes from January 22, 2013. The motion was seconded by Mr. Landis. Mr. Stallard, Mr. Landis, Mrs. Miller, and Mrs. Rhoads voted for the motion. Mrs. Schwartz voted against the motion. Mrs. Schwartz made note of an e-mail that had several additions to the January minutes. She asked that the e-mail be attached to the March minutes.

Mr. Landis moved to approve the minutes from February 19, 2013. The motion was seconded by Mrs. Miller. The motion passed unanimously.

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 February 28, 2013. Copies of the reports are attached. The reports are positive but it is still very early in the year to draw any firm conclusions. Income taxes are up and this will be something to review when doing the budgets for 2014. Interest income is up for this year. Street labor is slightly high. Superintendent Jon Sobczak will be contacted to see if there is anything to be concerned with.

CCA report:

The month report from CCA for the Village income tax collections arrived earlier in the day. Most of the normal reports were not included making it difficult to evaluate the numbers.

Personal time report:

The absence reports for sick, personal, and vacation time were not being used by all departments in 2012. This prevents determining which days are being taken off. Police Chief Burson will be contacted to begin using the forms. Departments are using different forms to report payroll hours. Standardizing the forms may make processing payroll easier.

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 will be on April 8th. Mrs. Schwartz asked for the other committee members opinions. Mrs. Rhoads, Mrs. Miller, Mr. Stallard, and Mr. Landis agreed the issue would be looked at as part of the 2014 budget. They felt that the money from the KW hour tax was already a part of the 2013 budget process. Budgets for 2014 can be figured both with and without the KW hour tax. Mrs. Schwartz said that making pay raises retro-active to January 1st was sending the wrong message to the taxpayers. Mrs. Schwartz also noted that the Street/Park Department hired a full-time person instead of a part-time individual. Other municipalities have cut their staffing. It was noted that Mr. Sobczak is not using court workers to cut costs. It was pointed out that while there were 5 individuals on the Street/Park payroll only 4 were active. Using part-time people saves on having to pay insurance benefits. Staffing levels will need to be discussed with Jon Sobczak. Village resident and BOPA President Kieran O'Rourke noted that several businesses pay a significant amount of tax that would be returned to them. He also said that the tax money was being used for items that should be paid for by way of a levy that residents had an opportunity to vote on. He said that the amount residents pay for police protection are minimal and that a police levy would be a way for the Village to replace the revenue generated by the KW hour tax. Mrs. Schwartz also said that this was an opportunity to fix the mistakes of past councils that kept the tax beginning in 2007. Mayor Sulzener said that the Village was just getting back to normal operating levels. He felt that it was going to be difficult to pass any levies. He said that a levy failure plus passing 2013-04 could put the Village back into a situation of economic hardship. It was emphasized that Council must be fiscally responsible with the revenues that it has, using restraint on spending.

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 second reading will be on April 8th.

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 second reading will be on April 8th.

Resolution 2013-05 and 2013-06 were discussed simultaneously. Mrs. Schwartz said that resolution 2013-06 should be approved and put before the tax payers. The Council must be able to demonstrate to the taxpayers why the money is needed and showing the minimal amount that taxpayers pay for the police, will allow the taxpayers to determine if it is worth the potential tax increase. The committee members agreed but no formal recommendation was made to Council. The amount the levies would raise and whether 2 mils would be enough were also discussed. Mrs. Schwartz noted that the current expense

levy was for a set term of five years, signifying that it was presented to the residents with a "life expectancy" or so-called "expiration date".

Mrs. Miller asked that all committee members begin searching for people that would be willing to serve on the committee to promote the levy.

Old Business:

The Mayor said that he will draft a letter to employees concerning personal time adjustments.

All departments should be exploring any cost savings plans. The Medina Economic Development Corporation will be contacted to see if anything can be done to lower the 5.1% interest rate on the outstanding bonds issued to fund the purchase and renovation of current Village office building.

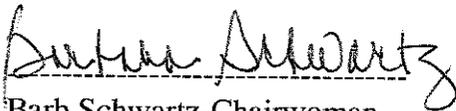
The Cloverleaf Schools are holding a meeting to see if there can be joint purchases between Cloverleaf and Seville.

New business:

After a brief discussion, Mrs. Rhoads moved to pay the \$60.00 dues to join the Chamber of Commerce provided The Village is listed on the web-site. The motion was seconded by Mrs. Miller. The motion passed unanimously.

Mrs. Miller asked for tuition assistance so she could attend Leadership Medina training. The total tuition is \$1,700.00 and she is required to pay 10%. She asked the Village to cover the remaining \$1,530.00. The advantages are more in the area of ideas than actual dollars. It provides the Village contact with other Medina County businesses and government agencies. Mrs. Miller would be required to provide Council with regular updates if she is accepted into the program.

Mr. Stallard moved to adjourn. The motion was seconded by Mrs. Miller. The meeting adjourned at 9:32 PM.



Barb Schwartz-Chairwoman

FUND NAME	YEAR END BUDGET 2013	2/28/2013	2/28/2012	1/31/2013	1/31/2012
1000 GENERAL	483,650.17	1,014,505.69	738,174.16	1,045,628.65	910,909.34
2011 STREET CONSTRUCTION	9,248.90	9,145.94	30,233.89	28,510.78	16,597.06
2021 STATE HIGHWAY	380.89	76,882.17	111,716.18	77,081.56	112,791.51
2121 COPS FAST	-	0.05	0.05	0.05	0.05
2271 POLICE LEVY	7,008.41	149,815.52	82,385.19	66,035.05	59,036.82
2275 POLICE CAPITAL PROJECTS	-	-	-	-	-
2902 NEW PARK IMPROVEMENT	310.88	9,140.88	13,052.47	9,140.88	4,052.47
2903 DUI EDUCATION	444.39	1,904.39	1,649.39	1,879.39	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	3,393.75	2,616.03	3,372.75	2,616.03
2906 PARK DONATIONS	888.34	5,513.34	4,807.93	5,513.34	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	21,408.52	21,408.52	27,908.52
2911 LEOHR PARK TREE FUND	-	-	-	-	-
3101 BOND RETIREMENT	203,000.00	203,005.43	203,000.00	203,000.00	203,000.00
4901 STREETS CAPITAL PROJECTS	142,809.01	149,503.00	195,394.13	147,053.00	117,900.38
4902 DOWNTOWN PROJECT	7.94	1,107.94	1,107.94	1,107.94	1,107.94
4903 COMPUTER FUND	30.74	630.74	1,534.74	630.74	1,523.24
4904 PARK CAPITAL PROJECT	24,938.17	59,938.17	59,938.17	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	251.99	251.99	256.99
9101 UNCLAIMED FUNDS	-	3,619.00	3,619.00	3,619.00	3,619.00
SUB TOTAL VILLAGE FUNDS	878,330.40	1,759,465.81	1,520,389.07	1,723,871.10	1,527,194.13
5101 WATER OPERATING	932,096.10	1,031,138.84	982,285.15	1,037,112.14	975,430.29
5201 SEWER OPERATING	803,924.98	908,617.17	1,459,070.06	916,852.55	1,472,138.24
5301 ELECTRIC OPERATING	3,316,458.44	3,449,882.89	3,100,394.53	3,529,601.64	2,975,094.26
5601 STORM SEWER	164,936.41	309,950.55	282,102.95	307,338.30	279,720.64
9902 UTILITY DEPOSITS	123,344.97	124,869.97	121,019.97	123,819.97	120,594.97
SUB TOTAL UTILITY FUNDS	5,340,760.90	5,824,459.42	5,944,872.66	5,914,724.60	5,822,978.40
GRAND TOTAL	6,219,091.30	7,583,925.23	7,465,261.73	7,638,595.70	7,350,172.53
GENERAL, STREET, POLICE OPERATING FUNDS	499,907.48	1,030,915.60	708,793.24	997,622.93	843,991.67

REVENUE STATUS	2013 BUDGET	RECEIVED 2/28/2013	17 %	2012 BUDGET	RECEIVED 2/28/2012	17 %
1000-110-0000 REAL ESTATE TAX	200,000.00	59,289.24	29.64%	217,900.00	80,022.38	36.72%
1000-130-0000 INCOME TAX	900,000.00	181,153.82	20.13%	900,000.00	159,815.63	17.76%
1000-190-0000 GUEST TAX	30,000.00	6,497.06	21.66%	30,000.00	4,887.46	16.29%
1000-221-0000 INHERITANCE TAX	-	-		-	-	
1000-211-0005 LOCAL GOVT COUNTY	40,000.00	4,042.62	12.51%	50,000.00	5,910.69	14.71%
1000-211-0006 LOCAL GOVT STATE	-	962.80	#DIV/0!	-	1,444.19	#DIV/0!
1000-224-0000 CIGARETTE TAX	500.00	12.73	2.55%	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	557.00	37.13%	2,700.00	50.00	1.85%
1000-623-0000 ZONING	1,300.00	90.00	6.92%	1,350.00	65.00	4.81%
1000-701-0000 INTEREST	5,000.00	1,413.92	28.28%	5,000.00	726.76	14.54%
1000-820-000 OTHER*	1,500.00	1,645.16	109.68%	1,500.00	2,596.88	173.13%
1000-892-0025 KW HOUR TAX	300,000.00	48,876.29	16.29%	300,000.00	26,753.35	8.92%
SUBTOTAL	1,497,800.00	304,540.64	20.33%	1,526,950.00	282,272.34	18.49%
2011-225-0000 GASOLINE	50,000.00	10,650.14	21.30%	50,000.00	10,096.64	20.19%
2011-290-0000 MVL REGISTRATION	110,000.00	3,220.90	2.93%	110,000.00	2,692.68	2.45%
2011-701-0000 INTEREST	350.00	24.17	6.91%	350.00	12.43	3.55%
2011-892-0000 OTHER	-	-	#DIV/0!	-	-	#DIV/0!
SUBTOTAL	160,350.00	13,895.21	8.67%	160,350.00	12,801.75	7.98%
2021-225-0000 GASOLINE	30,000.00	5,807.52	19.36%	30,000.00	5,727.58	19.09%
2021-290-0000 other taxes	10,000.00	261.15	2.61%	10,000.00	218.33	2.18%
2021-701-0000 INTEREST	900.00	95.83	10.65%	900.00	84.48	9.39%
SUBTOTAL	40,900.00	6,164.50	15.07%	40,900.00	6,030.39	14.74%
2271-110-0000 REAL ESTATE	18,200.00	5,335.05	29.31%	18,200.00	6,707.51	36.85%
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	491.00	49.10%	1,000.00	277.29	27.73%
SUBTOTAL	25,700.00	5,826.05	22.67%	25,700.00	6,984.80	27.18%
2903-892-0000 DUI EDUCATION	300.00	60.00	20.00%	300.00	25.00	8.33%
2905-892-0000 DRUG FUND	-	21.00	#DIV/0!	-	-	#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	4,769.93	14.45%	33,000.00	5,207.23	15.78%
4903-211-0000 COMPUTER FUND	100.00	-	0.00%	100.00	40.50	40.50%
SUBTOTAL	39,900.00	4,975.93	12.47%	39,900.00	5,292.73	13.26%
REPORT TOTAL	1,764,650.00	335,402.33	19.01%	1,793,800.00	313,382.01	17.47%

ACCOUNT #	28-Feb-2013 FISCAL OFFICER	2013 BUDGET	EXPENSED TO DATE	17.0%	28-Feb-2012 FISCAL OFFICER	2012 BUDGET	EXPENSED TO DATE	17.0%
1000-725-121	WAGES	52,000.00	7,614.53	14.6%	WAGES	51,450.00	7,053.66	13.7%
1000-725-211	OPERS	7,320.00	1,066.03	14.6%	OPERS	7,600.00	987.53	13.0%
1000-725-213	MEDICARE	800.00	106.08	13.3%	MEDICARE	800.00	99.38	12.4%
1000-725-221	HEALTH CARE	13,500.00	1,935.32	14.3%	HEALTH CARE	11,100.00	1,667.66	15.0%
1000-725-221	H.C. CONSORTIUM	7,650.00	14.00	0.2%	H.C. CONSORTIUM	7,650.00	174.77	2.3%
1000-725-222	LIFE INSURANCE	160.00	16.20	10.1%	LIFE INSURANCE	200.00	16.20	8.1%
1000-725-223	DENTAL	950.00	133.00	14.0%	DENTAL	1,000.00	116.80	11.7%
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	4,717.56	13.1%
1000-725-490	SUPPLIES	1,500.00	149.44	10.0%	SUPPLIES	2,000.00	81.00	4.1%
1000-725-690	PANTHER	185,113.20						
	TOTAL	285,918.20	12,849.67	4.5%	TOTAL	119,500.00	16,239.56	13.6%

ACCOUNT #	28-Feb-2013 LEGISLATIVE	2012 BUDGET	EXPENSED TO DATE	17.0%	28-Feb-2012 LEGISLATIVE	2012 BUDGET	EXPENSED TO DATE	17.0%
1000-715-111	WAGES-COUNCIL	21,500.00	3,100.00	14.4%	WAGES-COUNCIL	22,600.00	3,100.00	13.7%
1000-715-141	WAGES-LEGAL	17,280.00	2,880.00	16.7%	WAGES-LEGAL	17,000.00	2,688.00	15.8%
1000-715-211	OPERS	5,446.00	620.20	11.4%	OPERS	5,144.00	663.32	12.9%
1000-715-212	SOCIAL SECURITY	600.00	96.10	16.0%	SOCIAL SECURITY	600.00	65.10	10.9%
1000-715-213	MEDICARE	600.00	86.76	14.5%	MEDICARE	600.00	80.35	13.4%
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	4,275.95	11.5%	SOLICITOR FEES	35,000.00	4,447.39	12.7%
1000-715-349	HUMAN RESOURCES		-	#DIV/0!	HUMAN RESOURCES	2,300.00	350.00	15.2%
1000-715-353	LIABILITY INS	21,910.00	12,682.18	57.9%	LIABILITY INS	32,100.00	19,909.51	62.0%
1000-715-399	CONTRACTUAL	27,500.00	6,022.23	21.9%	CONTRACTUAL	80,000.00	22,823.87	28.5%
1000-715-431	BUILDING REPAIRS	35,000.00	-	0.0%				
1000-715-490	SUPPLIES	2,000.00	377.29	18.9%	SUPPLIES	1,500.00	836.46	55.8%
	TOTAL	169,986.00	30,768.91	18.1%	TOTAL	197,744.00	55,550.68	28.1%

ACCOUNT #	28-Feb-2013 MAYOR	2012 BUDGET	EXPENSED TO DATE	17.0%	28-Feb-2012 MAYOR	2012 BUDGET	EXPENSED TO DATE	17.0%
1000-710-131	WAGES	-	-	#DIV/0!	WAGES	2,000.00	485.00	24.3%
1000-710-191	WAGES MAYOR	10,000.00	1,666.66	16.7%	WAGES MAYOR	10,000.00	1,666.66	16.7%
1000-710-211	OPERS	-	-	#DIV/0!	OPERS	1,680.00	184.57	11.0%
1000-710-213	MEDICARE	1,591.00	127.50	8.0%	MEDICARE	674.00	86.50	12.8%
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	consortium	206.00	-	0.0%	CONSORTIUM	-	-	#DIV/0!
1000-710-399	CONTRACTUAL	3,000.00	6.99	0.2%	CONTRACTUAL	5,000.00	567.27	11.3%
1000-710-490	SUPPLIES	1,030.00	-	0.0%	SUPPLIES	1,000.00	261.70	26.2%
	TOTAL	16,127.00	1,801.15	11.2%	TOTAL	20,854.00	3,251.70	15.6%

ACCOUNT #	28-Feb-2013 POLICE	2013 BUDGET	EXPENSED TO DATE	17.0%	28-Feb-2012 POLICE	2012 BUDGET	EXPENSED TO DATE	17.0%
2271-110-190	WAGES	358,000.00	51,040.97	14.3%	WAGES	356,000.00	53,910.02	15.1%
2271-110-211	OPERS	500.00	54.46	10.9%	OPERS	500.00	37.38	7.5%
2271-110-213	MEDICARE	5,300.00	604.34	11.4%	MEDICARE	5,305.00	650.71	12.3%
2271-110-215	POLICE PENSION	69,200.00	9,877.14	14.3%	POLICE PENSION	70,067.00	10,460.35	14.9%
2271-110-221	HEALTH INSURANCE	63,000.00	9,004.90	14.3%	HEALTH INSURANCE	55,000.00	9,605.20	17.5%
2271-110-221	HC CONSORTIUM	34,500.00	1,212.32	3.5%	HC CONSORTIUM	30,000.00	4,218.42	14.1%
2271-110-222	LIFE INSURANCE	651.00	97.20	14.9%	LIFE INSURANCE	835.00	113.40	13.6%
2271-110-223	DENTAL	5,000.00	632.00	12.6%	DENTAL	4,400.00	765.00	17.4%
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	250.00	27.99	11.2%
2271-110-270	UNIFORMS	4,944.00	-	0.0%	UNIFORMS	4,338.00	-	0.0%
2271-110-344	TAX COLLECTION	1,500.00	395.05	26.3%	TAX COLLECTION	1,000.00	237.51	23.8%
2271-110-399	CONTRACTUAL	59,400.00	27,395.82	46.1%	CONTRACTUAL	60,165.00	5,586.29	9.3%
2271-110-490	SUPPLIES	43,500.00	5,746.89	13.2%	SUPPLIES	41,000.00	8,491.55	20.7%
2271-800-520	EQUIPMENT	12,920.00	856.59	6.6%	EQUIPMENT	21,625.00	24.97	0.1%
2271-800-590	CAPITAL	-	-	#DIV/0!	CRUISERS	110,030.00	81,802.00	74.3%
	TOTAL	665,465.00	112,683.94	16.9%	TOTAL	769,645.00	181,534.43	23.6%

ACCOUNT #	28-Feb-2013 PARKS	2013 BUDGET	EXPENSED TO DATE	17.0%	28-Feb-2012 PARKS	2012 BUDGET	EXPENSED TO DATE	17.0%
1000-320-190	WAGES	71,050.00	6,370.18	9.0%	WAGES	55,000.00	4,044.17	7.4%
1000-320-211	OPERS	10,004.00	891.83	8.9%	OPERS	7,864.00	566.20	7.2%
1000-320-213	MEDICARE	1,050.00	92.36	8.8%	MEDICARE	798.00	58.64	7.3%
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	298.32	1.5%	CONTRACTUAL	19,010.00	594.90	3.1%
1000-320-490	SUPPLIES	16,171.00	2,994.75	18.5%	SUPPLIES	15,700.00	532.93	3.4%
	TOTAL	119,825.00	12,443.63	10.4%	TOTAL	100,663.00	7,490.51	7.4%

ACCOUNT #	28-Feb-2013 STREET	2013 BUDGET	EXPENSED TO DATE	17.0%	28-Feb-2012 STREET	2012 BUDGET	EXPENSED TO DATE	17.0%
2011-620-190	WAGES	131,950.00	24,415.39	18.5%	WAGES	119,000.00	18,773.53	15.8%
2011-620-211	OPERS	18,600.00	3,070.53	16.5%	OPERS	17,060.00	2,628.28	15.4%
2011-620-213	MEDICARE	2,000.00	304.95	15.2%	MEDICARE	1,750.00	268.43	15.3%
2011-620-221	HEALTH INSURANCE	42,000.00	5,440.22	13.0%	HEALTH INSURANCE	31,300.00	4,763.44	15.2%
2011-610-221	HC CONSORTIUM	30,000.00	1,632.59	5.4%	HC CONSORTIUM	21,700.00	2,785.75	12.8%
2011-620-222	LIFE INSURANCE	500.00	77.50	15.5%	LIFE INSURANCE	500.00	64.80	13.0%
2011-620-223	DENTAL	4,100.00	457.50	11.2%	DENTAL	3,400.00	449.00	13.2%
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	-	-	#DIV/0!
2011-620-270	CLOTHING	1,500.00	509.99	34.0%	CLOTHING	1,300.00	-	0.0%
2011-620-399	CONTRACTUAL	29,166.00	4,723.38	16.2%	CONTRACTUAL	30,660.00	3,277.89	10.7%
2011-620-490	SUPPLIES	42,375.00	3,104.12	7.3%	SUPPLIES	41,140.00	4,403.46	10.7%
2011-800-520	EQUIPMENT	18,000.00	312.00	1.7%	EQUIPMENT	17,100.00	-	0.0%
	TOTAL	382,041.00	45,898.17	12.0%	TOTAL	286,910.00	39,052.37	13.6%

286,879.69

ACCOUNT #	ZONING	2012 BUDGET	EXPENSED TO DATE	17.0%	ZONING	2012 BUDGET	EXPENSED TO DATE	17.0%
1000-410-190	WAGES	6,000.00	1,000.00	16.7%	WAGES	6,000.00	1,000.00	16.7%
1000-410-211	OPERS	840.00	140.00	16.7%	OPERS	840.00	140.00	16.7%
1000-410-213	MEDICARE	87.00	14.50	16.7%	MEDICARE	87.00	14.50	16.7%
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	2,965.20	28.8%	TOTAL	10,777.00	1,322.71	12.3%

ACCOUNT #	MAYORS COURT	2012 BUDGET	EXPENSED TO DATE	17.0%	MAYORS COURT	2012 BUDGET	EXPENSED TO DATE	17.0%
1000-720-141	WAGES	5,000.00	800.00	16.0%	WAGES	5,040.00	800.00	15.9%
1000-720-211	OPERS	700.00	112.00	16.0%	OPERS	710.00	112.00	15.8%
1000-720-213	MEDICARE	75.00	11.60	15.5%	MEDICARE	80.00	11.60	14.5%
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	250.00	-	0.0%
	TOTAL	7,025.00	1,009.01	14.4%	TOTAL	7,580.00	1,304.82	17.2%

ACCOUNT #	MAYORS COURT	2013 BUDGET	EXPENSED TO DATE	17.0%	MAYORS COURT	2012 BUDGET	EXPENSED TO DATE	17.0%
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	8,430.00	15.1%	TAX COLLECTION	57,000.00	7,205.00	12.6%
1000-720-213	TAX COLLECTION RE	15,000.00	4,199.24	28.0%	TAX COLLECTION	9,000.00	3,302.38	36.7%
1000-720-399	REFUNDS	19,000.00	109.58	0.6%	REFUNDS	17,000.00	1,420.23	8.4%
	TOTAL	91,330.00	14,245.32	15.6%	TOTAL	84,500.00	13,215.61	15.6%
	GRAND TOTAL	1,748,014.20	234,665.00	13.4%		1,598,173.00	318,962.39	20.0%

BANK RECONCILIATION

FEBRUARY 28, 2013

FIRST MERIT MONEY MARKET	equals adjusted bank balance	2,147,005.73
PAYROLL CLEARING	equals adjusted bank balance	525,155.73
MAYORS COURT	equals adjusted bank balance	251.99
UTILITY DEPOSIT ACCOUNT	equals adjusted bank balance	124,869.97
US BANK BOND RESERVE	equals adjusted bank balance	203,005.43
		-
TOTAL SECONDARY BALANCE		3,000,288.85
TOTAL PER UAN		3,000,288.85
DIFFERENCE		-
SYSTEM BALANCE		7,583,925.23
SECONDARY BALANCE		3,000,288.85
COMPUTER PRIMARY BALANCE		4,583,636.38
CHECKING BALANCE		37,625.00
SWEEP BALANCE		4,579,732.17
TOTAL PRIMARY BALANCE		4,617,357.17
OUTSTANDING CHECKS		(20,021.51)
		-
OPERS PAYMENT		(7,038.22)
OPERS PAYMENT		(6,661.06)
TOTAL		(13,699.28)
CALCULATED PRIMARY BALANCE		4,583,636.38
difference		-



James Carrick <fiscalofficer@villageofseville.org>

FINANCE AGENDA AND MINUTES

Barbara Schwartz <bschwartz@villageofseville.org>

Mon, Feb 18, 2013 at 11:01 PM

To: James Carrick <fiscalofficer@villageofseville.org>

Cc: Kathy Rhoads <krhoads@villageofseville.org>, Rick Stallard <rstallard@villageofseville.org>, Roger Kilgore <rkilgore@villageofseville.org>, Larry Landis <llandis@villageofseville.org>, Leslie Miller <lmiller@villageofseville.org>

Jim,

On the finance agenda: I asked at the council meeting to please put on purchases of supplies and equipment.

Thursday when we spoke, I asked that the Tax Appeal Board be under new business. New Business should also list the CRA mapping and economic development update. Numbers from Frank Harmon. Status of employee forms for requests for new carrier update. UAN reports. Finance minute reports.

Move the CCA report under the Fiscal Officer's report. Also the employee payroll numbers should also be under your report.

Under Old Business please list the payroll audit review update. Employee check questions about the differences in taxes in 2013. Calculation of payroll taxes update.

Please make the following corrections/additions to the finance minutes:

The CCA discussion was under the 'fiscal officer's report' not under 'old business.'
Mrs. Schwartz had asked if the CCA took into consideration loss of business when doing their forecasts. They do not, so we should make that adjustment, not rely on their forecast.
Mrs. Schwartz also stated that the revenues and budgets will eventually collide with reality.

Under the discussion of implementing the payroll audit report please include:
Some of the problems uncovered in the audit were employees not working a full week, taking comp time when they were not entitled to it, adding errors, reporting errors, applying hours from one week to the next, and no system of checks and balances.

Mrs. Schwartz clarified for the committee that the payroll audit report was compiled after eliminating the "grey areas" in the handbook. She thought the council was walking a "slippery slope" that should would not walk with them and she was uncomfortable giving away the taxpayer's money.

Mrs. Schwartz was concerned that we are not this kind to our tax payers, and referenced when we took away their 1/4% income tax credit and went back retroactively for the penalties and interest charges in addition to the additional 1/4% of additional tax, even though the residents did nothing wrong in 2007.

She also clarified that the income tax credit being removed retroactively was done because the Village was so "desperate for money" and that they had tried to borrow money but were turned down for a loan.

Mrs. Schwartz stated that if it were a handbook issue everyone would be doing it wrong, not just 2 employees. Also, that she thought we should be good stewards of the taxpayer's money.

Mrs. Schwartz felt that only collecting from the current employees was not doing "due diligence" with the taxpayer's money. That the current employees were being treated as "easy marks."

During the discussion of sending letters to previous employees who received over payments Mrs. Rhoads stated she was concerned about the statute of limitations on unfair labor practices and charges of discrimination. Mrs. Schwartz stated it was not our money to "toss away."

Mrs. Rhoads did not want the employees to suffer. Mrs. Schwartz asked "what about the residents?" Especially since we might put a levy on the ballot for more money. Mrs. Schwartz pointed out that every indicator, whether it be the hand book or budgets, indicated that comp time and over time were not eligible benefits for some, but they still took it and managed to get it past the payroll system.

The recovery of the \$600.00 longevity over payment from 2010, should be documented in writing.

The employee with the 300 hours of vacation accrual was identified as the police sergeant. It was also stated that is over 7.5 weeks of vacation. Mrs. Schwartz stated that since police received 64 hours of personal time a year which cannot be carried over, might be a reason vacation is building up for some.

The comp time discussion focused on the police department, as the employee with the most, is an officer. Mrs. Schwartz shared her concern about balancing a budget using comp time. Please include that I shared we are paying our sergeant position \$25.10 per hour, which is more than we were paying that position in 2010, which was \$24.25 when we cut the wage back. Mrs. Rhoads stated but we had more sergeants at the time, and Mrs. Schwartz countered with we are paying the position, and it is not based on how many employees hold any particular position.

Under Lodi Police wages, please correct the \$19.50 to \$19.56.

Under 'New Business' please add that even though the zoning committee was not interested in expanding the CRA areas within the Village, that would be a council decision. Mrs. Schwartz said acquiring new or expanding our existing businesses would help take some of the tax burden off the residents. Mr. Stallard would bring to the February Finance Meeting, information about CRA mapping and costs or presentation about an Economic Development consultant.

Mrs. Schwartz was asked to contact Velvet Eby about the use of the bay at 6 Spring St. Also, Mrs. Schwartz pointed out that the wife of a previous mayor used to run an exercise class out of that building and council members used to attend. Neither of which is looked upon favorably by either legal or insurance.

Thanks,
Barb

[Quoted text hidden]