

**VILLAGE OF SEVILLE**  
**MAY 19, 2014**  
**Finance Committee Minutes**

Mr. Landis called the meeting to order at 9:06 PM

Present: Larry Landis (Chairman), Dennis Barrington, Carol Carter, Rick Stallard, Leslie Miller

Mr. Stallard moved to approve the minutes 04-21. The motion was seconded by Mr. Barrington. The motion passed unanimously.

Privilege of the floor:  
None

The Fiscal Officer presented the April financial statements. There were no exceptional issues to report.

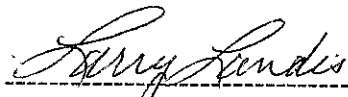
The Fiscal Officer gave a summary of the significant events in the past month. A copy of the report is attached.

Because all of the ordinances had been considered previously this evening at the special Council meeting, Mrs. Miller moved to waive the reading and discussion of all the legislation on the agenda for the evening. The motion was seconded by Mr. Barrington. The motion passed unanimously.

Old business:  
None

New Business:  
Mrs. Miller said that she will be graduating from Leadership Medina on May 28<sup>th</sup>.

Mr. Stallard moved to adjourn. The motion was seconded by Mr. Barrington. The motion passed unanimously. The meeting adjourned at 9:13 PM.

  
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Larry Landis-Chairman

## Fiscal Officer Report

Finance committee 5-19-2014

1. The audit is essentially complete. Waiting for the report.
2. Training Patty on payables is going well.
3. The Web-site is updated. Memorial day parade was added.
4. Vacation days on 5-22 and 5-23. Memorial weekend.
5. Handbooks have been handed out with instructions on returning the acknowledgement page.
6. Attended UAN webinar on budget module.

FUND NAME	YEAR END				
	BUDGET 2014	4/30/2014	4/30/2013	3/31/2014	3/31/2013
1000 GENERAL	693,111.75	1,255,194.27	1,276,994.21	1,191,473.76	1,054,510.03
2011 STREET CONSTRUCTION	31,668.66	119,016.61	121,302.98	62,054.82	72,070.99
2021 STATE HIGHWAY	36,418.34	268,521.29	83,462.93	259,716.93	75,105.66
2121 COPS FAST	-	0.05	0.05	0.05	0.05
2271 POLICE LEVY	3,031.16	116,373.99	79,087.60	176,737.89	115,381.20
2902 NEW PARK IMPROVEMENT	310.88	9,140.88	9,140.88	9,140.88	9,140.88
2903 DUI EDUCATION	149.39	2,255.39	1,929.39	2,199.39	1,904.39
2904 BMV	92.18	1,092.18	1,092.18	1,092.18	1,092.18
2905 POLICE DRUG FUND	728.75	4,603.75	3,793.75	4,453.75	3,693.75
2906 PARK DONATIONS	353.42	3,428.42	5,513.34	3,428.42	5,513.34
2907 K-9 UNIT DONATIONS	-	268.00	268.00	268.00	268.00
2908 RENTAL DEPOSIT	-	700.00	700.00	700.00	700.00
2909 BIKE TRAIL	200.83	47,200.83	47,200.83	47,200.83	47,200.83
2910 COMMUNITY REINVESTMENT	408.52	20,908.52	21,408.52	20,908.52	21,408.52
2911 LEOHR PARK TREE FUND	-	70.00	-	70.00	-
3101 BOND RETIREMENT	203,051.00	203,005.06	203,010.69	203,004.02	203,008.19
4901 STREETS CAPITAL PROJECTS	2,937.87	224,626.79	159,078.00	216,735.12	151,703.00
4902 DOWNTOWN PROJECT	7.94	1,107.94	1,107.94	1,107.94	1,107.94
4903 COMPUTER FUND	10.10	24.60	653.74	24.60	653.74
4904 PARK CAPITAL PROJECT	38.17	107,179.17	59,938.17	107,179.17	59,938.17
4905 ADDITIONAL PROPERTY	-	-	-	-	-
4906 DOWNTOWN DECORATIONS	38.28	438.28	438.28	438.28	438.28
4907 POLICE CAPITAL PROJECTS	-	80,000.00	-	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	2,469,027.01	2,079,992.47	2,391,805.54	1,828,710.13
5101 WATER OPERATING	954,175.72	1,143,023.79	1,065,586.54	1,125,750.86	1,053,150.84
5201 SEWER OPERATING	795,276.51	929,927.29	955,319.90	927,681.36	942,003.76
5301 ELECTRIC OPERATING	3,122,939.59	3,442,838.29	3,305,769.01	3,409,676.54	3,331,059.69
5601 STORM SEWER	157,378.60	336,482.55	317,430.15	332,392.38	316,034.90
9902 UTILITY DEPOSITS	125,194.97	126,094.97	125,194.97	126,844.97	125,544.97
2912 EQ BASIN DIRECT PAYMENT	-	-	-	-	-
SUB TOTAL UTILITY FUNDS	5,154,965.39	5,978,366.89	5,769,300.57	5,922,346.11	5,767,794.16
GRAND TOTAL	6,127,523.62	8,447,393.90	7,849,293.04	8,314,151.65	7,596,504.29
GENERAL, STREET, POLICE OPERATING FUNDS	727,811.57	1,192,378.98	1,179,178.90	1,287,714.92	1,099,962.22

REVENUE STATUS	2014 BUDGET	RECEIVED 4/30/2014	33 %	2013 BUDGET	RECEIVED 4/30/2013
1000-110-0000 REAL ESTATE TAX	162,000.00	99,894.57	61.66%	200,000.00	122,430.29
1000-130-0000 INCOME TAX	850,000.00	339,959.77	40.00%	900,000.00	332,827.06
1000-190-0000 GUEST TAX	35,000.00	11,110.85	31.75%	30,000.00	13,938.33
1000-221-0000 INHERITANCE TAX	-	-	#DIV/0!	-	156,205.89
1000-211-0005 LOCAL GOVT COUNTY	40,000.00	11,775.35	29.44%	40,000.00	11,514.42
1000-211-0006 LOCAL GOVT STATE	-	1,653.96	#DIV/0!	-	1,666.86
1000-224-0000 CIGARETTE/LIQUOR FEES	500.00	768.60	153.72%	500.00	561.53
1000-390-0000 SPECIAL ASSESMENTS	-	-	#DIV/0!	-	-
1000-490-4555 ROLLBACK	18,000.00	23,722.82	131.79%	18,000.00	-
1000-611-0007 FINES	2,500.00	591.00	23.64%	1,500.00	779.00
1000-623-0000 ZONING	1,300.00	2,185.00	168.08%	1,300.00	950.00
1000-701-0000 INTEREST	5,000.00	2,810.22	56.20%	5,000.00	2,789.61
1000-820-000 OTHER	-	2,920.95	#DIV/0!	-	3,174.11
1000-892-0025 KW HOUR TAX	325,000.00	102,428.53	31.52%	300,000.00	93,716.32
SUBTOTAL	1,439,300.00	599,821.62	41.67%	1,496,300.00	740,553.42
2011-225-0000 GASOLINE	50,000.00	21,629.43	43.26%	50,000.00	21,243.90
2011-290-0000 MVL REGISTRATION	100,000.00	76,984.11	76.98%	100,000.00	74,361.16
2011-701-0000 INTEREST	350.00	147.69	42.20%	350.00	128.56
2011-892-0000 OTHER	-	2,680.01	#DIV/0!	-	19.17
SUBTOTAL	150,350.00	101,441.24	67.47%	150,350.00	95,752.79
2021-225-0000 GASOLINE	30,000.00	12,243.69	40.81%	30,000.00	11,723.99
2021-290-0000 other taxes	10,000.00	6,241.96	62.42%	10,000.00	6,029.28
2021-701-0000 INTEREST	900.00	493.76	54.86%	900.00	182.34
SUBTOTAL	40,900.00	18,979.41	46.40%	40,900.00	17,935.61
2271-110-0000 REAL ESTATE	12,000.00	8,434.66	70.29%	12,000.00	10,608.54
2271-490-4555 ROLL BACK	6,500.00	2,676.54	41.18%	6,500.00	-
2271-892-0000 OTHER	1,000.00	629.54	62.95%	1,000.00	1,056.57
SUBTOTAL	19,500.00	11,740.74	60.21%	19,500.00	11,665.11
2903-892-0000 DUI EDUCATION	170.00	106.00	62.35%	170.00	85.00
2905-892-0000 DRUG FUND	300.00	375.00	125.00%	300.00	421.00
2906-820-0000 PARK DONATION	-	275.00	#DIV/0!	-	125.00
2910-390-0005 COMM. REINVEST	6,000.00	1,000.00	16.67%	6,500.00	-
4901-140-0000 STREETS CAPITAL OUTLAY	33,000.00	15,072.92	45.68%	33,000.00	14,344.93
4903-211-0000 COMPUTER FUND	100.00	14.50	14.50%	100.00	23.00
SUBTOTAL	39,570.00	16,843.42	42.57%	40,070.00	14,998.93
REPORT TOTAL	1,689,620.00	748,826.43	44.32%	1,747,120.00	880,905.86

ACCOUNT #	30-Apr-2014 FISCAL OFFICER	2014 BUDGET	EXPENSED TO DATE	33.0%	30-Apr-2013 FISCAL OFFICER	2013 BUDGET	EXPENSED TO DATE	33.0%
1000-725-121	WAGES	56,000.00	15,699.46	28.0%	WAGES	52,000.00	15,408.12	29.6%
1000-725-211	OPERS	7,890.00	2,197.92	27.9%	OPERS	7,320.00	2,157.13	29.5%
1000-725-213	MEDICARE	825.00	219.22	26.6%	MEDICARE	800.00	214.75	26.8%
1000-725-221	HEALTH CARE	10,300.00	3,317.91	32.2%	HEALTH CARE	13,500.00	3,871.37	28.7%
1000-725-221	H.C. CONSORTIUM	7,650.00	56.82	0.7%	H.C. CONSORTIUM	7,650.00	432.83	5.7%
1000-725-222	LIFE INSURANCE	110.00	32.40	29.5%	LIFE INSURANCE	160.00	32.40	20.3%
1000-725-223	DENTAL	925.00	268.80	29.1%	DENTAL	950.00	266.00	28.0%
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	-	0.0%	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	937.20	6.2%	CONTRACTUAL	15,000.00	1,840.07	12.3%
1000-725-490	SUPPLIES	1,500.00	295.71	19.7%	SUPPLIES	1,500.00	362.94	24.2%
	SUBTOTAL	102,310.00	24,397.81	23.8%	SUBTOTAL	100,805.00	-	
1000-725-690	PANTHER	356,000.00	-	0.0%	PANTHER	185,113.20	-	0.0%
	TOTAL	458,310.00	24,397.81	5.3%	TOTAL	285,918.20	25,935.61	9.1%

ACCOUNT #	30-Apr-2014 LEGISLATIVE	2014 BUDGET	EXPENSED TO DATE	33.0%	30-Apr-2013 LEGISLATIVE	2013 BUDGET	EXPENSED TO DATE	33.0%
1000-715-111	WAGES-COUNCIL	18,600.00	6,200.00	33.3%	WAGES-COUNCIL	21,500.00	6,200.00	28.8%
1000-715-141	WAGES-LEGAL	17,800.00	5,760.00	32.4%	WAGES-LEGAL	17,280.00	5,760.00	33.3%
1000-715-211	OPERS	5,125.00	1,149.40	22.4%	OPERS	5,446.00	1,247.40	22.9%
1000-715-212	SOCIAL SECURITY	600.00	186.00	31.0%	SOCIAL SECURITY	600.00	189.10	31.5%
1000-715-213	MEDICARE	600.00	278.52	46.4%	MEDICARE	600.00	173.52	28.9%
1000-715-225	WORKERS COMP	700.00	602.89	86.1%	WORKERS COMP	650.00	628.20	96.6%
1000-715-252	TRAVEL	200.00	-	0.0%	TRAVEL	200.00	-	0.0%
1000-715-341	SOLICITOR FEES	37,300.00	11,206.88	30.0%	SOLICITOR FEES	37,300.00	8,360.06	22.4%
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1000-715-353	LIABILITY INS	18,895.00	8,506.00	45.0%	LIABILITY INS	21,910.00	12,682.18	57.9%
1000-715-399	CONTRACTUAL	27,500.00	5,931.92	21.6%	CONTRACTUAL	27,500.00	7,864.75	28.6%
1000-715-431	BUILDING REPAIRS	35,000.00	88.28	0.3%	BUILDING REPAIRS	35,000.00	-	0.0%
1000-715-490	SUPPLIES	2,000.00	864.93	43.2%	SUPPLIES	2,000.00	1,056.66	52.8%
	TOTAL	164,320.00	40,774.82	24.8%	TOTAL	169,986.00	44,161.87	26.0%

ACCOUNT #	30-Apr-2014 MAYOR	2014 BUDGET	EXPENSED TO DATE	33.0%	30-Apr-2013 MAYOR	2013 BUDGET	EXPENSED TO DATE	33.0%
1000-710-131	WAGES	-	-		WAGES	-	-	
1000-710-191	WAGES MAYOR	10,000.00	3,333.32	33.3%	WAGES MAYOR	10,000.00	3,333.32	33.3%
1000-710-211	OPERS	-	-		OPERS	-	-	
1000-710-213	MEDICARE	1,591.00	255.00	16.0%	MEDICARE	1,591.00	255.00	16.0%
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	-	0.0%	CONTRACTUAL	3,000.00	6.99	0.2%
1000-710-490	SUPPLIES	1,100.00	-	0.0%	SUPPLIES	1,030.00	-	0.0%
	TOTAL	16,241.00	3,756.35	23.1%	TOTAL	16,127.00	3,801.31	23.6%

ACCOUNT #	30-Apr-2014 POLICE	2014 BUDGET	EXPENSED TO DATE	33.0%	30-Apr-2013 POLICE	2013 BUDGET	EXPENSED TO DATE	33.0%
2271-110-190	WAGES	364,000.00	103,505.26	28.4%	WAGES	358,000.00	100,088.79	28.0%
2271-110-211	OPERS	675.00	137.65	20.4%	OPERS	500.00	114.85	23.0%
2271-110-213	MEDICARE	5,275.00	1,219.63	23.1%	MEDICARE	5,300.00	1,177.43	22.2%
2271-110-215	POLICE PENSION	70,000.00	19,991.80	28.6%	POLICE PENSION	69,200.00	19,357.36	28.0%
2271-110-221	HEALTH INSURANCE	56,500.00	18,453.88	32.7%	HEALTH INSURANCE	63,000.00	18,008.57	28.6%
2271-110-221	HC CONSORTIUM	30,000.00	1,907.61	6.4%	HC CONSORTIUM	34,500.00	1,828.87	5.3%
2271-110-222	LIFE INSURANCE	650.00	194.40	29.9%	LIFE INSURANCE	651.00	194.40	29.9%
2271-110-223	DENTAL	4,200.00	1,275.76	30.4%	DENTAL	5,000.00	1,264.00	25.3%
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	662.04	13.4%	UNIFORMS	4,944.00	506.97	10.3%
2271-110-344	TAX COLLECTION	1,500.00	700.23	46.7%	TAX COLLECTION	1,500.00	716.34	47.8%
2271-110-399	CONTRACTUAL	54,075.00	31,556.22	58.4%	CONTRACTUAL	59,400.00	29,411.67	49.5%
2271-110-490	SUPPLIES	45,364.00	12,370.87	27.3%	SUPPLIES	43,500.00	9,958.82	22.9%
2271-800-520	EQUIPMENT	6,600.00	213.00	3.2%	EQUIPMENT	17,620.00	856.59	4.9%
2271-800-590	CAPITAL	-	-		CRUISERS	-	-	#DIV/0!
	TOTAL	651,414.00	198,397.91	30.5%	TOTAL	670,165.00	189,250.92	28.2%

ACCOUNT #	30-Apr-2014 PARKS	2014 BUDGET	EXPENSED TO DATE	33.0%	30-Apr-2013 PARKS	2013 BUDGET	EXPENSED TO DATE	33.0%
1000-320-190	WAGES	63,000.00	10,371.37	16.5%	WAGES	71,050.00	13,612.10	19.2%
1000-320-211	OPERS	8,850.00	1,452.00	16.4%	OPERS	10,004.00	1,913.71	19.1%
1000-320-213	MEDICARE	920.00	150.36	16.3%	MEDICARE	1,050.00	197.38	18.8%
1000-320-353	LIABILITY INSURANCE	1,260.00	681.00	54.0%	LIABILITY INSURANCE	950.00	872.88	91.9%
1000-320-225	WORKERS COMP	1,425.00	984.96	69.1%	WORKERS COMP	1,000.00	923.31	92.3%
1000-320-399	CONTRACTUAL	11,020.00	2,241.75	20.3%	CONTRACTUAL	19,600.00	832.61	4.2%
1000-320-490	SUPPLIES	25,000.00	4,498.11	18.0%	SUPPLIES	16,171.00	4,869.39	30.1%
	TOTAL	111,475.00	20,379.55	18.3%	TOTAL	119,825.00	23,221.38	19.4%

ACCOUNT #	30-Apr-2014 STREET	2014 BUDGET	EXPENSED TO DATE	33.0%	30-Apr-2013 STREET	2013 BUDGET	EXPENSED TO DATE	33.0%
2011-620-190	WAGES	117,000.00	42,783.86	36.6%	WAGES	131,950.00	48,534.44	36.8%
2011-620-211	OPERS	16,380.00	5,989.76	36.6%	OPERS	18,600.00	6,094.56	32.8%
2011-620-213	MEDICARE	1,700.00	593.45	34.9%	MEDICARE	2,000.00	605.93	30.3%
2011-620-221	HEALTH INSURANCE	38,500.00	12,620.88	32.8%	HEALTH INSURANCE	42,000.00	11,438.26	27.2%
2011-610-221	HC CONSORTIUM	30,000.00	1,184.61	3.9%	HC CONSORTIUM	30,000.00	3,518.42	11.7%
2011-620-222	LIFE INSURANCE	430.00	129.60	30.1%	LIFE INSURANCE	500.00	138.25	27.7%
2011-620-223	DENTAL	2,965.00	906.68	30.6%	DENTAL	4,100.00	956.50	23.3%
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	188.21	0.3%	SIDEWALK REPAIR	60,000.00	-	0.0%
2011-620-270	CLOTHING	1,300.00	1,111.90	85.5%	CLOTHING	1,500.00	509.99	34.0%
2011-620-399	CONTRACTUAL	26,327.00	8,619.76	32.7%	CONTRACTUAL	29,166.00	8,183.26	28.1%
2011-620-490	SUPPLIES	47,700.00	13,021.74	27.3%	SUPPLIES	42,375.00	8,457.10	20.0%
2011-800-520	EQUIPMENT	7,912.00	-	0.0%	EQUIPMENT	18,000.00	312.00	1.7%
	TOTAL	352,564.00	89,093.29	25.3%	TOTAL	382,041.00	90,598.71	23.7%

ACCOUNT #	ZONING	2014 BUDGET	EXPENSED TO DATE	33.0%	ZONING	2013 BUDGET	EXPENSED TO DATE	33.0%
1000-410-190	WAGES	6,000.00	2,000.00	33.3%	WAGES	6,000.00	2,000.00	33.3%
1000-410-211	OPERS	840.00	280.00	33.3%	OPERS	840.00	280.00	33.3%
1000-410-213	MEDICARE	87.00	29.00	33.3%	MEDICARE	87.00	29.00	33.3%
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	2,500.00	279.17	11.2%	CONTRACTUAL	2,500.00	1,779.74	71.2%
1000-410-490	SUPPLIES	450.00	44.67	9.9%	SUPPLIES	450.00	-	0.0%
1000-410-610	DEPOSITS REFUNDED	100.00	-	0.0%	DEPOSITS REFUNDED	100.00	-	0.0%
	TOTAL	10,297.00	2,733.66	26.5%	TOTAL	10,297.00	4,195.50	40.7%

ACCOUNT #	MAYORS COURT	2014 BUDGET	EXPENSED TO DATE	33.0%	MAYORS COURT	2013 BUDGET	EXPENSED TO DATE	33.0%
1000-720-141	WAGES	5,000.00	1,600.00	32.0%	WAGES	5,000.00	1,600.00	32.0%
1000-720-211	OPERS	700.00	224.00	32.0%	OPERS	700.00	224.00	32.0%
1000-720-213	MEDICARE	75.00	23.20	30.9%	MEDICARE	75.00	23.20	30.9%
1000-720-399	CONTRACTUAL	1,000.00	80.65	8.1%	CONTRACTUAL	1,000.00	85.41	8.5%
1000-720-610	REFUNDS	250.00	-	0.0%	REFUNDS	250.00	-	0.0%
	TOTAL	7,025.00	1,927.85	27.4%	TOTAL	7,025.00	1,932.61	27.5%

ACCOUNT #		2014 BUDGET	EXPENSED TO DATE	33.0%		2013 BUDGET	EXPENSED TO DATE	33.0%
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	15,730.00	28.1%	TAX COLLECTION	56,000.00	15,545.00	27.8%
1000-755-344	TAX COLLECTION RE	18,000.00	8,891.42	49.4%	TAX COLLECTION	15,000.00	7,600.88	50.7%
1000-760-610	REFUNDS	15,000.00	4,940.63	32.9%	REFUNDS	19,000.00	2,831.35	14.9%
	TOTAL	90,700.00	31,091.55	34.3%	TOTAL	91,330.00	27,483.73	30.1%
	GRAND TOTAL	1,862,346.00	412,552.79	22.2%	GRAND TOTAL	1,752,714.20	410,581.64	23.4%
	WITHOUT PANTHER	1,506,346.00	412,552.79	27.4%	WITHOUT PANTHER	1,567,601.00	410,581.64	