

VILLAGE OF SEVILLE
April 20, 2015
Finance Committee Minutes

Mr. Landis called the meeting to order at 7:00 PM.

Present: Larry Landis, Carol Carter, Leslie Miller, Kathy Rhoads (alternate)

Absent: Rick Stallard, Brad Demiter

Mrs. Miller moved to approve the minutes from 03-16-2015. The motion was seconded by Mrs. Carter. The motion passed unanimously with the exception of Mrs. Rhoads who abstained.

Privilege of the floor:

Village resident Barb Schwartz had some questions about the 2014 purchase of a new street sweeper. Mrs. Schwartz asked where the funds came from because they were not listed on the equipment list that had accompanied the budget in either 2014 or 2015 Mrs. Rhoads said she would look up her notes and get back to Mrs. Schwartz with the answer. She also asked how the Park Department would be using the equipment since that department had paid for 40% of the vehicle. Mrs. Rhoads will get the answers to Mrs. Schwartz.

Mrs. Schwartz said that budget numbers for wages shown on the monthly financial statements were incorrect because Council had approved a 1.7% wage increase but the budget amount on the financial statements allowed for a 3% wage increase. The Fiscal Officer explained that the budget that Council had approved the approximately 3% wage allowance in it. Council, in a separate ordinance, had approved the 1.7% increase. The ordinance approving the budget and the ordinance for the wages were separate and no ordinance changing the budget was ever considered. Mr. Landis stated that this was not an issue. Mrs. Rhoads said that the budget was setting the parameters, not an exact amount to be spent. Mrs. Schwartz disagreed with Mrs. Rhoads.

The Fiscal Officer presented the March financial statements. There were no outstanding issues.

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. The committee recommended the ordinance remain tabled.

The technology update from Mrs. Rhoads was moved to the government meeting. The information from Civic-Plus has not been received yet.

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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. The committee recommended the ordinance remain tabled.

Ordinance 2015-02 was tabled on 03-09-2015 pending the receipt of the new contract.

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 second reading is complete. The committee recommended the ordinance remain tabled.

Ordinance 2015-06 was tabled on 03-09-2015 pending the receipt of the new contract.

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 second reading is complete. The committee recommended the ordinance remain tabled.

Ordinance 2015-09 was tabled on 04-13-2015 pending the receipt of the invoice from the Sheriff's Office.

2015-09

AN ORDINANCE OF THE VILLAGE OF SEVILLE, MEDINA COUNTY, OHIO, AUTHORIZING THE MAYOR TO ENTER INTO A CONTRACT WITH THE MEDINA COUNTY SHERIFF'S OFFICE FOR DISPATCH SERVICES.

The second reading is complete. The committee recommended the ordinance remain tabled.

Ordinance 2015-11 was tabled on 04-13-2015 pending the need for such services.

2015-11

AN ORDINANCE OF THE VILLAGE OF SEVILLE, MEDINA COUNTY, OHIO, AUTHORIZING THE MAYOR AND THE FISCAL OFFICER TO ENTER INTO A CONTRACT FOR MOSQUITO CONTROL WITH A MOSQUITO CONTROL SERVICES PROVIDER.

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The second reading is complete. The committee recommended the ordinance remain tabled.

2015-12

AN ORDINANCE OF THE VILLAGE OF SEVILLE, MEDINA COUNTY, OHIO, AUTHORIZING THE VILLAGE OF SEVILLE TO CONTINUE TO PARTICIPATE IN THE OHIO MUNICIPAL LEAGUE WORKERS' COMPENSATION GROUP RATING PROGRAM FOR THE YEAR 2016.

The second reading is complete. The third reading will be on May 11th. The committee recommended Council proceed with the third reading.

2015-17

AN ORDINANCE OF THE VILLAGE OF SEVILLE, MEDINA COUNTY, OHIO, AMENDING THE VILLAGE OF SEVILLE'S SALARY AND BENEFITS CODE RELATED TO WAGES OF EMPLOYEES OF THE VILLAGE OF SEVILLE FOR THE YEAR 2015.

The first reading is complete. The second reading will be on May 11th. The committee recommended Council proceed with the second reading.

2015-18

AN ORDINANCE OF THE VILLAGE OF SEVILLE, MEDINA COUNTY, OHIO, AUTHORIZING THE MAYOR AND THE FISCAL OFFICER TO ENTER INTO AN AGREEMENT WITH _____ FOR DEMOLITION OF STRUCTURES UPON 51 WEST MAIN STREET AND 26 WARNER STREET WITHIN THE VILLAGE AND DECLARING AN EMERGENCY.

The first reading is complete. The second reading will be on May 11th. The committee recommended Council proceed with the second reading.

RESOLUTIONS: None

Old business: None

New Business: None

Mrs. Rhoads moved to adjourn. The motion was seconded by Mrs. Miller. The motion passed unanimously. The meeting adjourned at 7:21 PM.



Larry Landis-Chairman

FUND	NAME	YEAR END				
		BUDGET 2015	3/31/2015	3/31/2014	2/28/2015	2/28/2014
1000	GENERAL	504,644.00	1,201,931.02	1,191,473.76	1,245,435.71	1,494,245.90
2011	STREET CONSTRUCTION	5,836.00	96,745.85	62,054.82	9,696.37	75,341.87
2021	STATE HIGHWAY	45,500.00	271,371.97	259,716.93	281,779.40	198,896.57
2121	COPS FAST	-	0.05	0.05	0.05	0.05
2271	POLICE LEVY	5,049.00	29,540.97	176,737.89	59,223.02	17,203.57
2902	NEW PARK IMPROVEMENT	-	5,720.88	9,140.88	5,720.88	9,140.88
2903	DUI EDUCATION	-	2,440.39	2,199.39	2,380.39	2,199.39
2904	BMV	-	1,092.18	1,092.18	1,092.18	1,092.18
2905	POLICE DRUG FUND	-	311.09	4,453.75	811.09	4,353.75
2906	PARK DONATIONS	-	3,603.22	3,428.42	3,553.22	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	-	47,200.83	47,200.83	47,200.83	47,200.83
2910	COMMUNITY REINVESTMENT	-	19,670.50	20,908.52	19,670.50	19,908.52
2911	LEOHR PARK TREE FUND	-	-	70.00	-	70.00
3101	BOND RETIREMENT	203,000.00	203,004.02	203,004.02	203,003.08	203,003.08
4901	STREETS CAPITAL PROJECTS	-	264,327.78	216,735.12	262,071.53	177,744.12
4902	DOWNTOWN PROJECT	7.00	1,107.94	1,107.94	1,107.94	1,107.94
4903	COMPUTER FUND	-	185.60	24.60	170.60	18.60
4904	PARK CAPITAL PROJECT	-	107,105.53	107,179.17	107,105.53	80,549.17
4905	ADDITIONAL PROPERTY	-	-	-	-	-
4906	DOWNTOWN DECORATIONS	38.28	182.34	438.28	182.34	438.28
4907	POLICE CAPITAL PROJECTS	-	105,000.00	80,000.00	105,000.00	30,500.00
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	764,074.28	2,365,386.15	2,391,805.54	2,360,048.65	2,371,007.11
5101	WATER OPERATING	932,096.10	1,154,273.82	1,125,750.86	1,141,194.26	1,105,888.82
5201	SEWER OPERATING	803,924.98	848,838.40	927,681.36	821,399.47	909,228.44
5301	ELECTRIC OPERATING	3,461,458.44	4,138,516.91	3,409,676.54	4,055,465.37	3,199,262.19
5601	STORM SEWER	164,936.41	357,514.66	332,392.38	351,320.73	326,540.56
9902	UTILITY DEPOSITS	123,344.97	133,029.97	126,844.97	133,279.97	126,394.97
2912	EQ BASIN DIRECT PAYMENT	-	-	-	-	-
	SUB TOTAL UTILITY FUNDS	5,485,760.90	6,632,173.76	5,922,346.11	6,502,659.80	5,667,314.98
	GRAND TOTAL	6,249,835.18	8,997,559.91	8,314,151.65	8,862,708.45	8,038,322.09
	GENERAL, STREET, POLICE OPERATING FUNDS	515,529.00	1,328,217.84	1,287,714.92	1,314,355.10	1,444,239.79

REVENUE STATUS	2015 BUDGET	RECEIVED 3/31/2015	25 %	2014 BUDGET	RECEIVED 3/31/2014	25 %
1000-110-0000 REAL ESTATE TAX	210,000.00	107,804.77	51.34%	162,000.00	97,341.12	60.09%
1000-130-0000 INCOME TAX	850,000.00	244,858.11	28.81%	850,000.00	256,877.69	30.22%
1000-190-0000 GUEST TAX	36,000.00	10,343.22	28.73%	35,000.00	7,960.29	22.74%
1000-221-0000 INHERITANCE TAX	-	-	#DIV/0!	-	-	#DIV/0!
1000-211-0005 LOCAL GOVT COUNTY	38,000.00	9,048.64	23.81%	40,000.00	9,077.26	22.69%
1000-211-0006 LOCAL GOVT STATE	-	1,371.18	#DIV/0!	-	1,295.23	#DIV/0!
1000-224-0000 CIGARETTE/LIQUOR FEES	700.00	43.08	6.15%	500.00	768.60	153.72%
1000-390-0000 SPECIAL ASSESSMENTS	-	-	#DIV/0!	-	-	#DIV/0!
1000-490-4555 ROLLBACK	18,000.00	-	0.00%	18,000.00	23,722.82	131.79%
1000-611-0007 FINES	500.00	318.00	63.60%	2,500.00	326.00	13.04%
1000-623-0000 ZONING	1,000.00	3,035.00	303.50%	1,300.00	2,100.00	161.54%
1000-701-0000 INTEREST	5,100.00	1,920.34	37.65%	5,000.00	2,095.65	41.91%
* 1000-820-000 OTHER	1,500.00	3,126.39	208.43%	1,500.00	2,033.23	135.55%
1000-892-0025 KW HOUR TAX	325,000.00	67,757.36	20.85%	325,000.00	76,541.54	23.55%
SUBTOTAL	1,485,800.00	449,626.09	30.26%	1,440,800.00	480,139.43	33.32%
2011-225-0000 GASOLINE	50,000.00	16,985.31	33.97%	50,000.00	16,386.07	32.77%
2011-290-0000 MVL REGISTRATION	100,000.00	6,425.51	6.43%	100,000.00	6,853.32	6.85%
2011-701-0000 INTEREST	350.00	63.49	18.14%	350.00	79.95	22.84%
2011-892-0000 OTHER	-	21.47	#DIV/0!	-	2,149.24	#DIV/0!
SUBTOTAL	150,350.00	23,495.78	15.63%	150,350.00	25,468.58	16.94%
2021-225-0000 GASOLINE	31,000.00	9,550.93	30.81%	30,000.00	9,278.46	30.93%
2021-290-0000 other taxes	10,000.00	520.98	5.21%	10,000.00	555.68	5.56%
2021-701-0000 INTEREST	1,000.00	456.43	45.64%	900.00	340.91	37.88%
SUBTOTAL	42,000.00	10,528.34	25.07%	40,900.00	10,175.05	24.88%
2271-110-0000 REAL ESTATE	100,000.00	57,873.03	57.87%	12,000.00	8,149.21	67.91%
2271-490-4555 ROLL BACK	1,500.00	-	0.00%	6,500.00	2,676.54	41.18%
2271-892-0000 OTHER	1,000.00	568.95	56.90%	1,000.00	236.28	23.63%
SUBTOTAL	102,500.00	58,441.98	57.02%	19,500.00	11,062.03	56.73%
2903-892-0000 DUI EDUCATION	175.00	60.00	34.29%	170.00	50.00	29.41%
2905-892-0000 DRUG FUND	400.00	-	0.00%	300.00	225.00	75.00%
2906-820-0000 PARK DONATION	-	50.00	#DIV/0!	-	275.00	#DIV/0!
2910-390-0005 COMM. REINVEST	5,000.00	500.00	10.00%	6,000.00	1,000.00	16.67%
4901-211-0000 PERMISSIVE SALES TAX	33,000.00	6,995.45	21.20%	33,000.00	7,181.25	21.76%
4903-211-0000 COMPUTER FUND	100.00	-	0.00%	100.00	14.50	14.50%
SUBTOTAL	38,675.00	7,605.45	19.67%	39,570.00	8,745.75	22.10%
REPORT TOTAL	1,819,325.00	549,697.64	30.21%	1,691,120.00	535,590.84	31.67%

* CURRENT YEAR TOTAL ONLY
RECEIVED \$9,930 SINCE 01-01-2014

ACCOUNT #	31-Mar-2015 FISCAL OFFICER	2015 BUDGET	EXPENSED TO DATE	25.0%	31-Mar-2014 FISCAL OFFICER	2014 BUDGET	EXPENSED TO DATE	25.0%
1000-725-121	WAGES	59,000.00	12,880.33	21.8%	WAGES	56,000.00	11,755.05	21.0%
1000-725-211	OPERS	8,300.00	1,803.27	21.7%	OPERS	7,890.00	1,645.70	20.9%
1000-725-213	MEDICARE	900.00	180.64	20.1%	MEDICARE	825.00	164.12	19.9%
1000-725-221	HEALTH CARE	10,000.00	2,399.88	24.0%	HEALTH CARE	10,300.00	2,497.46	24.2%
1000-725-221	H.C. CONSORTIUM	7,650.00	2,625.62	34.3%	H.C. CONSORTIUM	7,650.00	56.82	0.7%
1000-725-222	LIFE INSURANCE	150.00	24.30	16.2%	LIFE INSURANCE	110.00	24.30	22.1%
1000-725-223	DENTAL	980.00	201.60	20.6%	DENTAL	925.00	201.60	21.8%
1000-725-225	WORKERS COMP	900.00	900.00	100.0%	WORKERS COMP	1,010.00	847.37	83.9%
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	3,495.04	23.3%	CONTRACTUAL	15,000.00	13.20	0.1%
1000-725-490	SUPPLIES	1,750.00	552.51	31.6%	SUPPLIES	1,500.00	237.20	15.8%
	SUBTOTAL	105,730.00	25,588.19	24.2%	SUBTOTAL	102,310.00	17,967.82	17.6%
1000-725-690	INHERITANCE TAX	156,000.00	-	0.0%	PANTHER	356,000.00	-	0.0%
	TOTAL	261,730.00	25,588.19	9.8%	TOTAL	458,310.00	17,967.82	3.9%

ACCOUNT #	31-Mar-2015 LEGISLATIVE	2015 BUDGET	EXPENSED TO DATE	25.0%	31-Mar-2014 LEGISLATIVE	2014 BUDGET	EXPENSED TO DATE	25.0%
1000-715-111	WAGES-COUNCIL	18,600.00	4,650.00	25.0%	WAGES-COUNCIL	18,600.00	4,650.00	25.0%
1000-715-141	WAGES-LEGAL	17,800.00	4,428.00	24.9%	WAGES-LEGAL	17,800.00	4,320.00	24.3%
1000-715-211	OPERS	5,150.00	941.92	18.3%	OPERS	5,125.00	870.80	17.0%
1000-715-212	SOCIAL SECURITY	600.00	99.20	16.5%	SOCIAL SECURITY	600.00	139.50	23.3%
1000-715-213	MEDICARE	600.00	236.70	39.5%	MEDICARE	600.00	200.14	33.4%
1000-715-225	WORKERS COMP	700.00	644.20	92.0%	WORKERS COMP	700.00	602.89	86.1%
1000-715-252	TRAVEL	200.00	-	0.0%	TRAVEL	200.00	-	0.0%
1000-715-341	SOLICITOR FEES	44,000.00	6,545.00	14.9%	SOLICITOR FEES	37,300.00	6,528.00	17.5%
			-		HUMAN RESOURCES		-	
1000-715-353	LIABILITY INS	15,000.00	-	0.0%	LIABILITY INS	18,895.00	8,506.00	45.0%
1000-715-399	CONTRACTUAL	31,000.00	10,414.17	33.6%	CONTRACTUAL	27,500.00	4,550.76	16.5%
1000-715-431	BUILDING REPAIRS	110,000.00	579.16	0.5%	BUILDING REPAIRS	35,000.00	88.28	0.3%
1000-715-490	SUPPLIES	3,000.00	690.59	23.0%	SUPPLIES	2,000.00	755.53	37.8%
	TOTAL	246,650.00	29,228.94	11.9%	TOTAL	164,320.00	31,211.90	19.0%

ACCOUNT #	31-Mar-2015 MAYOR	2015 BUDGET	EXPENSED TO DATE	25.0%	31-Mar-2014 MAYOR	2014 BUDGET	EXPENSED TO DATE	25.0%
1000-710-131	WAGES	-	-		WAGES	-	-	
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	-	-		OPERS	-	-	
1000-710-213	MEDICARE	1,665.00	191.25	11.5%	MEDICARE	1,591.00	191.25	12.0%
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	179.04	71.6%	WORKERS COMP	250.00	168.03	67.2%
1000-710-399	CONTRACTUAL	3,500.00	-	0.0%	CONTRACTUAL	3,000.00	-	0.0%
1000-710-490	SUPPLIES	1,200.00	-	0.0%	SUPPLIES	1,100.00	-	0.0%
	TOTAL	16,915.00	2,870.28	17.0%	TOTAL	16,241.00	2,859.27	17.6%

ACCOUNT #	31-Mar-2015 POLICE	2015 BUDGET	EXPENSED TO DATE	25.0%	31-Mar-2014 POLICE	2014 BUDGET	EXPENSED TO DATE	25.0%
2271-110-190	WAGES	371,773.00	80,270.75	21.6%	WAGES	364,000.00	78,444.15	21.6%
2271-110-211	OPERS	750.00	118.37	15.8%	OPERS	675.00	99.15	14.7%
2271-110-213	MEDICARE	5,550.00	939.28	16.9%	MEDICARE	5,275.00	926.80	17.6%
2271-110-215	POLICE PENSION	71,600.00	15,487.90	21.6%	POLICE PENSION	70,000.00	15,158.51	21.7%
2271-110-221	HEALTH INSURANCE	45,500.00	11,007.15	24.2%	HEALTH INSURANCE	56,500.00	13,921.98	24.6%
2271-110-221	HC CONSORTIUM	30,000.00	2,198.47	7.3%	HC CONSORTIUM	30,000.00	1,907.61	6.4%
2271-110-222	LIFE INSURANCE	650.00	145.80	22.4%	LIFE INSURANCE	650.00	145.80	22.4%
2271-110-223	DENTAL	3,800.00	830.43	21.9%	DENTAL	4,200.00	956.82	22.8%
2271-110-225	WORKERS COMP	7,800.00	6,187.81	79.3%	WORKERS COMP	7,381.00	6,209.56	84.1%
2271-110-252	TRAVEL	250.00	-	0.0%	TRAVEL	250.00	-	0.0%
2271-110-270	UNIFORMS	4,944.00	969.85	19.6%	UNIFORMS	4,944.00	535.73	10.8%
2271-110-344	TAX COLLECTION	1,700.00	1,700.00	100.0%	TAX COLLECTION	1,500.00	662.25	44.2%
2271-110-399	CONTRACTUAL	56,221.00	3,818.54	6.8%	CONTRACTUAL	54,075.00	8,358.48	15.5%
2271-110-490	SUPPLIES	46,883.00	7,004.53	14.9%	SUPPLIES	45,364.00	9,919.57	21.9%
2271-800-520	EQUIPMENT	12,230.00	143.92	1.2%	EQUIPMENT	6,600.00	213.00	3.2%
2271-800-590	CAPITAL	-	-		CAPITAL	-	-	
	TOTAL	659,651.00	130,822.80	19.8%	TOTAL	651,414.00	137,459.41	21.1%

ACCOUNT #	31-Mar-2015 PARKS	2015 BUDGET	EXPENSED TO DATE	25.0%	31-Mar-2014 PARKS	2014 BUDGET	EXPENSED TO DATE	25.0%
1000-320-190	WAGES	73,600.00	10,574.40	14.4%	WAGES	63,000.00	6,787.86	10.8%
1000-320-211	OPERS	9,350.00	1,047.76	11.2%	OPERS	8,850.00	950.30	10.7%
1000-320-213	MEDICARE	2,100.00	344.95	16.4%	MEDICARE	920.00	98.42	10.7%
1000-320-353	LIABILITY INSURANCE	1,100.00	-	0.0%	LIABILITY INSURANCE	1,260.00	681.00	54.0%
1000-320-225	WORKERS COMP	1,100.00	1,089.15	99.0%	WORKERS COMP	1,425.00	984.96	69.1%
1000-320-399	CONTRACTUAL	14,020.00	3,742.26	26.7%	CONTRACTUAL	11,020.00	1,364.76	12.4%
1000-320-490	SUPPLIES	30,090.00	3,312.57	11.0%	SUPPLIES	25,000.00	1,973.58	7.9%
	TOTAL	131,360.00	20,111.09	15.3%	TOTAL	111,475.00	12,840.88	11.5%

ACCOUNT #	31-Mar-2015 STREET	2015 BUDGET	EXPENSED TO DATE	25.0%	31-Mar-2014 STREET	2014 BUDGET	EXPENSED TO DATE	25.0%
2011-620-190	WAGES	145,600.00	35,695.76	24.5%	WAGES	117,000.00	33,202.96	28.4%
2011-620-211	OPERS	17,900.00	4,963.75	27.7%	OPERS	16,380.00	4,648.43	28.4%
2011-620-213	MEDICARE	3,400.00	512.43	15.1%	MEDICARE	1,700.00	461.39	27.1%
2011-620-221	HEALTH INSURANCE	37,900.00	7,858.02	20.7%	HEALTH INSURANCE	38,500.00	9,522.53	24.7%
2011-610-221	HC CONSORTIUM	30,000.00	1,632.82	5.4%	HC CONSORTIUM	30,000.00	1,184.61	3.9%
2011-620-222	LIFE INSURANCE	500.00	97.20	19.4%	LIFE INSURANCE	430.00	97.20	22.6%
2011-620-223	DENTAL	3,400.00	680.01	20.0%	DENTAL	2,965.00	680.01	22.9%
2011-620-225	WORKERS COMP	2,100.00	2,090.10	99.5%	WORKERS COMP	2,350.00	1,942.84	82.7%
2011-620-311	SIDEWALK REPAIR	60,000.00	-	0.0%	SIDEWALK REPAIR	60,000.00	-	0.0%
2011-620-270	CLOTHING	1,500.00	972.94	64.9%	CLOTHING	1,300.00	1,111.90	85.5%
2011-620-399	CONTRACTUAL	26,602.00	6,318.49	23.8%	CONTRACTUAL	26,327.00	6,736.72	25.6%
2011-620-490	SUPPLIES	50,700.00	6,484.07	12.8%	SUPPLIES	47,700.00	10,493.83	22.0%
2011-800-520	EQUIPMENT	22,912.00	-	0.0%	EQUIPMENT	7,912.00	-	0.0%
	TOTAL	402,514.00	67,305.59	16.7%	TOTAL	352,564.00	70,082.42	19.9%

ACCOUNT #	ZONING	2015 BUDGET	EXPENSED TO DATE	25.0%	ZONING	2014 BUDGET	EXPENSED TO DATE	25.0%
1000-410-190	WAGES	10,000.00	1,500.00	15.0%	WAGES	6,000.00	1,500.00	25.0%
1000-410-211	OPERS	1,500.00	210.00	14.0%	OPERS	840.00	210.00	25.0%
1000-410-213	MEDICARE	200.00	21.75	10.9%	MEDICARE	87.00	21.75	25.0%
1000-410-225	WORKERS COMP	150.00	107.42	71.6%	WORKERS COMP	120.00	100.82	84.0%
1000-410-252	TRAVEL	200.00	-	0.0%	TRAVEL	200.00	-	0.0%
1000-410-399	CONTRACTUAL	10,000.00	1,318.77	13.2%	CONTRACTUAL	2,500.00	279.17	11.2%
1000-410-490	SUPPLIES	2,000.00	-	0.0%	SUPPLIES	450.00	12.22	2.7%
1000-410-610	DEPOSITS REFUNDED	100.00	-	0.0%	DEPOSITS REFUNDED	100.00	-	0.0%
	TOTAL	24,150.00	3,157.94	13.1%	TOTAL	10,297.00	2,123.96	20.6%

ACCOUNT #	MAYORS COURT	2015 BUDGET	EXPENSED TO DATE	25.0%	MAYORS COURT	2014 BUDGET	EXPENSED TO DATE	25.0%
1000-720-141	WAGES	2,000.00	-	0.0%	WAGES	5,000.00	1,200.00	24.0%
1000-720-211	OPERS	300.00	-	0.0%	OPERS	700.00	168.00	24.0%
1000-720-213	MEDICARE	40.00	-	0.0%	MEDICARE	75.00	17.40	23.2%
1000-720-399	CONTRACTUAL	13,000.00	6,562.45	50.5%	CONTRACTUAL	1,000.00	80.65	8.1%
1000-720-610	REFUNDS	250.00	-	0.0%	REFUNDS	250.00	-	0.0%
	TOTAL	15,590.00	6,562.45	42.1%	TOTAL	7,025.00	1,466.05	20.9%

ACCOUNT #		2015 BUDGET	EXPENSED TO DATE	25.0%		2014 BUDGET	EXPENSED TO DATE	25.0%
1000-290-399	EMERGENCY MGNT	2,000.00	1,506.50	75.3%	EMERGENCY MGNT	1,700.00	1,529.50	90.0%
1000-740-344	TAX COLLECTION CCA	59,000.00	10,968.86	18.6%	TAX COLLECTION CCA	56,000.00	11,905.00	21.3%
1000-755-344	TAX COLLECTION RE	20,000.00	6,447.80	32.2%	TAX COLLECTION RE	18,000.00	8,681.97	48.2%
1000-760-610	REFUNDS	22,000.00	293.88	1.3%	REFUNDS	15,000.00	2,885.17	19.2%
	TOTAL	103,000.00	19,217.04	18.7%	TOTAL	90,700.00	25,001.64	27.6%
	GRAND TOTAL	1,861,560.00	304,864.32	16.4%	GRAND TOTAL	1,862,346.00	301,013.35	16.2%
					WITHOUT PANTHER	1,506,346.00	301,013.35	20.0%