

VILLAGE OF SEVILLE
November 7, 2016
Finance Committee Minutes

Mrs. Frey called the meeting to order at 7:40 PM.

Present: Sue Frey (chairwoman), Leslie Miller, Gene Sulzener, Brad Demiter

Absent: Kathy Rhoads, Rick Stallard

Mrs. Miller moved to approve the minutes from 10-03-2016. The motion was seconded by Mr. Demiter. The motion passed unanimously with the exceptions of Mrs. Miller and Mrs. Frey who abstained.

Amendments to the agenda:

Mrs. Frey moved to amend the agenda to add a discussion under new business about the wage ordinance for 2017. The motion was seconded by Mrs. Miller. The motion passed unanimously.

Privilege of the floor:

Brett Cavallaro from Structured Employee Benefits of Ohio gave an insurance presentation concerning health insurance for the Village employees. The Village has committed to keep its current plan for the coming year. Mr. Cavallaro will return to meet with Council in June or July of 2017 to discuss a change of insurance companies.

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

Old business:

The committee decided not to purchase any shelving for storage at 6 Spring Street.

The fall decorations for downtown have been purchased.

The Christmas decorations for downtown will cost about \$600.00.

New Business:

Mrs. Miller moved to approve the purchase of video presentation equipment for the Council room. The cost will be split equally with BOPA. The motion was seconded by Mr. Demiter. The motion passed unanimously.

Mrs. Frey attended the audit review meeting with representatives from the Auditor of State's office. There were only a few minor issues and they were already corrected by the Fiscal Officer. Overall it was a very good audit.

A wage increase of 1% for 2017 was discussed. There will be more discussion at the next meeting.

The 2017 budget and appropriations were reviewed. No changes were necessary at this time. Carry-over balances will be monitored for final approval in December.

Mrs. Miller moved to adjourn. The motion was seconded by Mr. Demiter. The motion passed unanimously.

The meeting adjourned at 8:21 PM.

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SUE FREY-CHAIRWOMAN

FUND	NAME	YEAR END BUDGET 2016	9/30/2016	9/30/2015	8/31/2016	8/31/2015
1000	GENERAL	519,028.28	959,043.83	1,235,508.13	919,894.92	1,205,416.68
2011	STREET CONSTRUCTION	5,000.07	80,501.18	87,586.92	106,398.87	100,450.87
2021	STATE HIGHWAY	0.75	201,938.25	243,077.84	198,148.65	246,526.22
2121	COPS FAST	-	0.05	0.05	0.05	0.05
2271	POLICE LEVY	5,000.02	116,661.95	121,013.38	173,778.35	170,454.90
2902	NEW PARK IMPROVEMENT	0.88	15,462.91	720.88	19,230.35	720.88
2903	DUI EDUCATION	225.39	2,850.39	2,519.39	2,825.39	2,519.39
2904	BMV	92.18	876.16	1,092.18	876.16	1,092.18
2905	POLICE DRUG FUND	501.09	2,051.09	1,271.09	2,051.09	1,071.09
2906	PARK DONATIONS	455.22	988.22	955.22	828.22	915.22
2907	K-9 UNIT DONATIONS	-	268.00	268.00	268.00	268.00
2908	RENTAL DEPOSIT	-	705.00	705.00	705.00	705.00
2909	BIKE TRAIL	0.83	15,087.57	47,200.83	16,687.57	47,200.83
2910	COMMUNITY REINVESTMENT	54.37	20,698.86	17,554.37	20,993.86	21,079.55
2911	LEOHR PARK TREE FUND	-	4,930.00	-	4,930.00	-
3101	BOND RETIREMENT	203,021.00	203,008.13	203,010.18	203,008.13	203,009.14
4901	STREETS CAPITAL PROJECTS	0.78	286,607.72	278,189.03	283,707.72	275,486.53
4902	DOWNTOWN PROJECT	57.94	757.94	1,107.94	757.94	1,107.94
4903	COMPUTER FUND	108.60	483.60	125.10	483.60	200.10
4904	PARK CAPITAL PROJECT	0.19	156,000.19	54,899.56	156,000.19	67,310.53
4906	DOWNTOWN DECORATIONS	-	0.34	182.34	0.34	182.34
4907	POLICE CAPITAL PROJECTS	34,492.00	141,437.23	105,000.00	141,437.23	105,000.00
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	768,039.59	2,214,229.60	2,405,868.42	2,256,882.62	2,454,588.43
5101	WATER OPERATING	944,891.96	1,077,071.88	1,163,131.79	1,135,977.81	1,158,884.12
5201	SEWER OPERATING	722,860.47	860,347.92	878,476.77	863,562.04	864,122.84
5301	ELECTRIC OPERATING	2,490,194.58	3,801,232.44	3,908,827.97	3,821,729.36	3,906,672.90
5601	STORM SEWER	215,476.64	380,088.67	377,602.81	375,507.62	371,309.16
9902	UTILITY DEPOSITS	135,504.97	136,679.97	134,479.97	137,529.97	133,504.97
	SUB TOTAL UTILITY FUNDS	4,508,928.62	6,255,420.88	6,462,519.31	6,334,306.80	6,434,493.99
	GRAND TOTAL	5,276,968.21	8,469,650.48	8,868,387.73	8,591,189.42	8,889,082.42
	GENERAL, STREET, POLICE OPERATING FUNDS	529,028.37	1,156,206.96	1,444,108.43	1,200,072.14	1,476,322.45

REVENUE STATUS	2016 BUDGET	RECEIVED 9/30/2016	75 %	2015 BUDGET	RECEIVED 9/30/2015	75 %
1000-110-0000 REAL ESTATE TAX	210,000.00	205,196.88	97.71%	210,000.00	207,823.46	98.96%
1000-130-0000 INCOME TAX	900,000.00	729,871.72	81.10%	850,000.00	734,129.66	86.37%
1000-190-0000 GUEST TAX	40,000.00	35,337.16	88.34%	36,000.00	37,490.59	104.14%
1000-221-0000 INHERITANCE TAX	-	-	#DIV/0!	-	-	#DIV/0!
1000-211-0005 LOCAL GOVT COUNTY	43,000.00	32,383.79	75.31%	38,000.00	34,518.30	90.84%
1000-211-0006 LOCAL GOVT STATE	-	2,555.59	#DIV/0!	-	3,803.46	#DIV/0!
1000-224-0000 CIGARETTE/LIQUOR FEES	700.00	688.92	98.42%	700.00	229.33	32.76%
1000-390-0000 SPECIAL ASSESSMENTS	-	-	#DIV/0!	-	-	#DIV/0!
1000-490-4555 ROLLBACK	18,000.00	26,583.73	147.69%	18,000.00	25,802.33	143.35%
1000-611-0007 FINES	500.00	320.00	64.00%	500.00	762.00	152.40%
1000-623-0000 ZONING	1,000.00	7,290.00	729.00%	1,000.00	10,115.00	1011.50%
1000-701-0000 INTEREST	5,100.00	3,202.53	62.79%	5,100.00	4,348.36	85.26%
1000-820-0000 NON-TAX INCOME	7,000.00	14,558.55	207.98%	1,500.00	10,579.46	705.30%
1000-892-0025 KW HOUR TAX	325,000.00	206,589.06	63.57%	325,000.00	223,910.79	68.90%
SUBTOTAL	1,550,300.00	1,264,577.93	81.57%	1,485,800.00	1,293,512.74	87.06%
2011-225-0000 GASOLINE	54,000.00	45,728.90	84.68%	50,000.00	52,107.09	104.21%
2011-290-0000 MVL REGISTRATION	110,000.00	151,441.05	137.67%	100,000.00	117,311.79	117.31%
2011-701-0000 INTEREST	350.00	401.18	114.62%	350.00	301.48	86.14%
2011-892-0000 OTHER	-	-	#DIV/0!	-	84.02	#DIV/0!
SUBTOTAL	164,350.00	197,571.13	120.21%	150,350.00	169,804.38	112.94%
2021-225-0000 GASOLINE	35,000.00	29,286.67	83.68%	31,000.00	29,719.13	95.87%
2021-290-0000 other taxes	10,000.00	12,261.21	122.61%	10,000.00	9,511.77	95.12%
2021-701-0000 INTEREST	1,000.00	835.90	83.59%	1,000.00	994.16	99.42%
SUBTOTAL	46,000.00	42,383.78	92.14%	42,000.00	40,225.06	95.77%
2271-110-0000 REAL ESTATE	110,000.00	109,595.28	99.63%	100,000.00	112,036.08	112.04%
2271-490-4555 ROLL BACK	2,000.00	4,189.66	209.48%	1,500.00	3,682.98	245.53%
2271-892-0000 OTHER	1,000.00	1,809.82	180.98%	1,000.00	3,733.44	373.34%
SUBTOTAL	113,000.00	115,594.76	102.30%	102,500.00	119,452.50	116.54%
2903-892-0000 DUI EDUCATION	175.00	125.00	71.43%	175.00	139.00	79.43%
2905-892-0000 DRUG FUND	400.00	450.00	112.50%	400.00	960.01	240.00%
2906-820-0000 PARK DONATION	-	533.00	#DIV/0!	-	402.00	#DIV/0!
2910-390-0005 COMM. REINVEST	5,000.00	7,910.00	158.20%	5,000.00	6,500.00	130.00%
4901-211-0000 PERMISSIVE SALES TAX	35,000.00	33,518.01	95.77%	33,000.00	30,790.36	93.30%
4903-211-0000 COMPUTER FUND	100.00	475.00	475.00%	100.00	54.50	54.50%
SUBTOTAL	40,675.00	43,011.01	105.74%	38,675.00	38,845.87	100.44%
REPORT TOTAL	1,914,325.00	1,663,138.61	86.88%	1,819,325.00	1,661,840.55	91.34%

ACCOUNT #	30-Sep-2016 FISCAL OFFICER	2016 BUDGET	EXPENSED TO DATE	75.0%	30-Sep-2015 FISCAL OFFICER	2015 BUDGET	EXPENSED TO DATE	75.0%
1000-725-121	WAGES	67,000.00	44,892.13	67.0%	WAGES	59,000.00	41,140.08	69.7%
1000-725-211	OPERS	9,500.00	6,284.97	66.2%	OPERS	8,300.00	5,759.70	69.4%
1000-725-213	MEDICARE	1,100.00	627.98	57.1%	MEDICARE	900.00	578.15	64.2%
1000-725-221	HEALTH CARE	12,000.00	9,001.61	75.0%	HEALTH CARE	10,000.00	7,203.38	72.0%
1000-725-221	H C. CONSORTIUM	7,650.00	197.44	2.6%	H C. CONSORTIUM	7,650.00	6,070.26	79.3%
1000-725-222	LIFE INSURANCE	150.00	66.42	44.3%	LIFE INSURANCE	150.00	72.90	48.6%
1000-725-223	DENTAL	1,000.00	604.80	60.5%	DENTAL	980.00	604.80	61.7%
1000-725-225	WORKERS COMP	1,100.00	640.71	58.2%	WORKERS COMP	900.00	900.00	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	13,000.00	8,071.20	62.1%	CONTRACTUAL	15,000.00	3,632.04	24.2%
1000-725-490	SUPPLIES	1,750.00	742.47	42.4%	SUPPLIES	1,750.00	937.82	53.6%
	SUBTOTAL	115,350.00	71,654.73	62.1%	SUBTOTAL	105,730.00	67,424.13	63.8%
	TOTAL	115,350.00	71,654.73	62.1%	TOTAL	261,730.00	67,424.13	25.8%

ACCOUNT #	30-Sep-2016 LEGISLATIVE	2016 BUDGET	EXPENSED TO DATE	75.0%	30-Sep-2015 LEGISLATIVE	2015 BUDGET	EXPENSED TO DATE	75.0%
1000-715-111	WAGES-COUNCIL	18,600.00	13,950.00	75.0%	WAGES-COUNCIL	18,600.00	13,950.00	75.0%
1000-715-141	WAGES-LEGAL	20,000.00	13,524.00	67.6%	WAGES-LEGAL	17,800.00	13,284.00	74.6%
1000-715-211	OPERS	5,500.00	3,118.36	56.7%	OPERS	5,150.00	2,811.76	54.6%
1000-715-212	SOCIAL SECURITY	500.00	306.90	61.4%	SOCIAL SECURITY	600.00	303.80	50.6%
1000-715-213	MEDICARE	1,100.00	977.62	88.9%	MEDICARE	600.00	710.10	118.4%
1000-715-225	WORKERS COMP	800.00	408.30	51.0%	WORKERS COMP	700.00	644.20	92.0%
1000-715-252	TRAVEL	200.00	-	0.0%	TRAVEL	200.00	-	0.0%
1000-715-341	SOLICITOR FEES	49,000.00	27,441.35	56.0%	SOLICITOR FEES	44,000.00	29,558.53	67.2%
1000-715-349	PROFESSIONAL SERVICES	5,000.00	5,000.00	100.0%			-	
1000-715-353	LIABILITY INS	18,000.00	-	0.0%	LIABILITY INS	15,000.00	-	0.0%
1000-715-399	CONTRACTUAL	26,000.00	18,454.43	71.0%	CONTRACTUAL	31,000.00	26,452.90	85.3%
1000-715-431	BUILDING REPAIRS	75,000.00	25,825.26	34.4%	BUILDING REPAIRS	110,000.00	19,698.81	17.9%
1000-715-490	SUPPLIES	3,000.00	1,785.09	59.5%	SUPPLIES	3,000.00	1,544.19	51.5%
	TOTAL	222,700.00	110,791.31	49.7%	TOTAL	246,650.00	108,958.29	44.2%

ACCOUNT #	30-Sep-2016 MAYOR	2016 BUDGET	EXPENSED TO DATE	75.0%	30-Sep-2015 MAYOR	2015 BUDGET	EXPENSED TO DATE	75.0%
1000-710-131	WAGES	-	-		WAGES	-	-	
1000-710-191	WAGES MAYOR	10,000.00	7,499.97	75.0%	WAGES MAYOR	10,000.00	7,499.97	75.0%
1000-710-211	OPERS	1,450.00	466.68	32.2%	OPERS	-	-	
1000-710-213	MEDICARE	1,665.00	112.07	6.7%	MEDICARE	1,665.00	573.75	34.5%
1000-710-252	TRAVEL	300.00	-	0.0%	TRAVEL	300.00	-	0.0%
1000-710-221	INSURANCE	-	-		INSURANCE	-	-	
1000-710-225	WORKERS COMP	300.00	112.43	37.5%	WORKERS COMP	250.00	179.04	71.6%
1000-710-399	CONTRACTUAL	4,000.00	2,075.00	51.9%	CONTRACTUAL	3,500.00	-	0.0%
1000-710-490	SUPPLIES	1,500.00	153.58	10.2%	SUPPLIES	1,200.00	31.93	2.7%
	TOTAL	19,215.00	10,419.73	54.2%	TOTAL	16,915.00	8,284.69	49.0%

ACCOUNT #	30-Sep-2016 POLICE	2016 BUDGET	EXPENSED TO DATE	75.0%	30-Sep-2015 POLICE	2015 BUDGET	EXPENSED TO DATE	75.0%
2271-110-190	WAGES	386,000.00	260,283.54	67.4%	WAGES	371,773.00	267,566.97	72.0%
2271-110-211	OPERS	800.00	456.61	57.1%	OPERS	750.00	405.23	54.0%
2271-110-213	MEDICARE	5,700.00	2,925.79	51.3%	MEDICARE	5,550.00	3,125.69	56.3%
2271-110-215	POLICE PENSION	75,400.00	49,193.20	65.2%	POLICE PENSION	71,600.00	51,611.06	72.1%
2271-110-221	HEALTH INSURANCE	65,000.00	44,727.20	68.8%	HEALTH INSURANCE	45,500.00	33,315.26	73.2%
2271-110-221	HC CONSORTIUM	30,000.00	10,016.96	33.4%	HC CONSORTIUM	30,000.00	13,590.91	45.3%
2271-110-222	LIFE INSURANCE	700.00	369.00	52.7%	LIFE INSURANCE	650.00	437.40	67.3%
2271-110-223	DENTAL	4,300.00	2,770.18	64.4%	DENTAL	3,800.00	2,525.41	66.5%
2271-110-225	WORKERS COMP	7,000.00	4,713.28	67.3%	WORKERS COMP	7,800.00	6,187.81	79.3%
2271-110-252	TRAVEL	250.00	120.00	48.0%	TRAVEL	250.00	-	0.0%
2271-110-270	UNIFORMS	4,470.00	4,470.00	100.0%	UNIFORMS	4,944.00	4,778.82	96.7%
2271-110-344	TAX COLLECTION	5,000.00	3,311.00	66.2%	TAX COLLECTION	1,700.00	1,700.00	100.0%
2271-110-399	CONTRACTUAL	59,796.00	43,201.96	72.2%	CONTRACTUAL	56,221.00	40,261.06	71.6%
2271-110-490	SUPPLIES	45,548.00	24,605.47	54.0%	SUPPLIES	46,883.00	24,094.62	51.4%
2271-800-520	EQUIPMENT	11,615.00	2,529.13	21.8%	EQUIPMENT	12,230.00	652.94	5.3%
2271-800-590	CAPITAL	-	-		CAPITAL	-	-	
	TOTAL	701,579.00	453,693.32	64.7%	TOTAL	659,651.00	450,253.18	68.3%

ACCOUNT #	30-Sep-2016 PARKS	2016 BUDGET	EXPENSED TO DATE	75.0%	30-Sep-2015 PARKS	2015 BUDGET	EXPENSED TO DATE	75.0%
1000-320-190	WAGES	79,900.00	53,954.69	67.5%	WAGES	73,600.00	46,032.51	62.5%
1000-320-211	OPERS	11,500.00	7,454.49	64.8%	OPERS	9,350.00	5,594.31	59.8%
1000-320-213	MEDICARE	1,200.00	751.11	62.6%	MEDICARE	2,100.00	1,036.59	49.4%
1000-320-353	LIABILITY INSURANCE	1,300.00	-	0.0%	LIABILITY INSURANCE	1,100.00	-	0.0%
1000-320-225	WORKERS COMP	1,300.00	678.63	52.2%	WORKERS COMP	1,100.00	1,089.15	99.0%
1000-320-399	CONTRACTUAL	16,220.00	7,971.87	49.1%	CONTRACTUAL	14,020.00	8,604.43	61.4%
1000-320-490	SUPPLIES	32,190.00	26,339.51	81.8%	SUPPLIES	30,090.00	18,669.76	62.0%
	TOTAL	143,610.00	97,150.30	67.6%	TOTAL	131,360.00	81,026.75	61.7%

ACCOUNT #	30-Sep-2016 STREET	2016 BUDGET	EXPENSED TO DATE	75.0%	30-Sep-2015 STREET	2015 BUDGET	EXPENSED TO DATE	75.0%
2011-620-190	WAGES	155,100.00	116,479.87	75.1%	WAGES	145,600.00	101,861.56	70.0%
2011-620-211	OPERS	21,800.00	16,307.14	74.8%	OPERS	17,900.00	14,226.94	79.5%
2011-620-213	MEDICARE	2,300.00	1,615.20	70.2%	MEDICARE	3,400.00	1,433.18	42.2%
2011-620-221	HEALTH INSURANCE	55,000.00	37,095.58	67.4%	HEALTH INSURANCE	37,900.00	25,624.65	67.6%
2011-610-221	HC CONSORTIUM	30,000.00	11,427.27	38.1%	HC CONSORTIUM	30,000.00	6,340.80	21.1%
2011-620-222	LIFE INSURANCE	600.00	332.10	55.4%	LIFE INSURANCE	500.00	324.00	64.8%
2011-620-223	DENTAL	5,000.00	2,644.83	52.9%	DENTAL	3,400.00	2,174.43	64.0%
2011-620-225	WORKERS COMP	2,500.00	1,602.96	64.1%	WORKERS COMP	2,100.00	2,090.10	99.5%
2011-620-395	SIDEWALK REPAIR	60,000.00	397.47	0.7%	SIDEWALK REPAIR	60,000.00	29,397.85	49.0%
2011-620-270	CLOTHING	1,500.00	1,263.93	84.3%	CLOTHING	1,500.00	1,461.88	97.5%
2011-620-399	CONTRACTUAL	26,702.00	10,823.70	40.5%	CONTRACTUAL	26,602.00	15,902.82	59.8%
2011-620-490	SUPPLIES	52,400.00	27,263.30	52.0%	SUPPLIES	50,700.00	21,896.79	43.2%
2011-800-520	EQUIPMENT	7,912.00	6,189.67	78.2%	EQUIPMENT	22,912.00	-	0.0%
	TOTAL	420,814.00	233,443.02	55.5%	TOTAL	402,514.00	222,735.00	55.3%

ACCOUNT #	30-Sep-2016 ZONING	2016 BUDGET	EXPENSED TO DATE	75.0%	ZONING	2015 BUDGET	EXPENSED TO DATE	75.0%
1000-410-190	WAGES	10,000.00	4,500.00	45.0%	WAGES	10,000.00	4,500.00	45.0%
1000-410-211	OPERS	1,500.00	630.00	42.0%	OPERS	1,500.00	630.00	42.0%
1000-410-213	MEDICARE	200.00	65.25	32.6%	MEDICARE	200.00	65.25	32.6%
1000-410-225	WORKERS COMP	200.00	67.46	33.7%	WORKERS COMP	150.00	107.42	71.6%
1000-410-252	TRAVEL	200.00	-	0.0%	TRAVEL	200.00	-	0.0%
1000-410-399	CONTRACTUAL	17,000.00	3,494.91	20.6%	CONTRACTUAL	10,000.00	3,734.94	37.3%
1000-410-490	SUPPLIES	3,000.00	88.53	3.0%	SUPPLIES	2,000.00	556.31	27.8%
1000-410-610	DEPOSITS REFUNDED	300.00	-	0.0%	DEPOSITS REFUNDED	100.00	-	0.0%
	TOTAL	32,400.00	8,846.15	27.3%	TOTAL	24,150.00	9,593.92	39.7%

ACCOUNT #	30-Sep-2016 MAYORS COURT	2016 BUDGET	EXPENSED TO DATE	75.0%	MAYORS COURT	2015 BUDGET	EXPENSED TO DATE	75.0%
1000-720-141	WAGES	1,000.00	-	0.0%	WAGES	2,000.00	-	0.0%
1000-720-211	OPERS	200.00	-	0.0%	OPERS	300.00	-	0.0%
1000-720-213	MEDICARE	49.00	-	0.0%	MEDICARE	40.00	-	0.0%
1000-720-399	CONTRACTUAL	27,000.00	17,928.30	66.4%	CONTRACTUAL	13,000.00	13,000.00	100.0%
1000-720-610	REFUNDS	250.00	-	0.0%	REFUNDS	250.00	-	0.0%
	TOTAL	28,499.00	17,928.30	62.9%	TOTAL	15,590.00	13,000.00	83.4%

ACCOUNT #	30-Sep-2016	2016 BUDGET	EXPENSED TO DATE	75.0%		2015 BUDGET	EXPENSED TO DATE	75.0%
1000-290-399	EMERGENCY MGMT	2,000.00	1,460.50	73.0%	EMERGENCY MGMT	2,000.00	1,506.50	75.3%
1000-740-344	TAX COLLECTION CCA	59,000.00	35,698.80	60.5%	TAX COLLECTION CCA	59,000.00	34,155.08	57.9%
1000-755-344	TAX COLLECTION RE	20,000.00	7,707.05	38.5%	TAX COLLECTION RE	20,000.00	14,477.69	72.4%
1000-760-610	REFUNDS	22,000.00	9,769.66	44.4%	REFUNDS	22,000.00	13,332.58	60.6%
	TOTAL	103,000.00	54,636.01	53.0%	TOTAL	103,000.00	63,471.85	61.6%
	GRAND TOTAL	1,787,167.00	1,058,562.87	59.2%	GRAND TOTAL	1,861,560.00	1,024,747.81	55.0%

