

VILLAGE OF SEVILLE
February 05, 2018
Finance Committee Minutes

Mrs. Frey called the meeting to order at 7:55 PM.

Present: Sue Frey (Chairwoman), Leslie Miller, Brad Demiter, Rick Vierheller, Rick Stallard

Absent: Kathy Rhoads

Mr. Demiter moved to approve the minutes from 01-02-2018. The motion was seconded by Mr. Vierheller. The motion passed unanimously.

Amendments to the agenda:

Mrs. Frey moved to add a discussion of e-mails and employee evaluations to new business. The motion was seconded by Mrs. Miller. The motion passed unanimously.

Privilege of the floor:

None

The Fiscal Officer presented the December financial statements. Because of the tightening of the 2018 budget, it will be difficult to take on any unplanned projects this year.

Old business:

None

New Business:

The Fiscal Officer and the Chief of Police were given positive evaluations for 2017. The Street/Park Superintendent evaluation has not been completed.

The Fiscal Officer will continue to follow the policy of responding to public record requests within a reasonable time frame. The Committee did not believe there were any issues on this point.

There was an explanation as to why the Village is now covering 100% of the employees' health insurance premiums as opposed to the 85% in previous years. The new plan requires a co-pay with each doctor visit that did not exist in prior years.

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

The meeting adjourned at 8:17 PM.



SUE FREY-CHAIRWOMAN

FUND	NAME	YEAR END BUDGET 2017	12/31/2017	12/31/2016	11/30/2017	11/30/2016
1000	GENERAL	511,320.98	915,594.83	971,000.00	948,857.51	995,455.88
2011	STREET CONSTRUCTION	5,000.00	13,964.85	50,000.00	11,688.86	45,498.64
2021	STATE HIGHWAY	-	129,897.56	87,577.21	125,688.52	83,609.03
2121	COPS FAST	-	0.05	0.05	0.05	0.05
2271	POLICE LEVY	5,000.00	10,920.57	5,000.00	27,016.56	26,458.67
2902	NEW PARK IMPROVEMENT	-	5,000.00	4,503.20	5,000.00	6,826.31
2903	DUI EDUCATION	350.39	3,143.39	2,850.39	3,118.39	2,850.39
2904	BMV	26.16	876.16	876.16	876.16	876.16
2905	POLICE DRUG FUND	451.09	2,251.09	2,051.09	2,251.09	2,051.09
2908	PARK DONATIONS	213.22	1,398.22	1,013.22	1,396.22	1,013.22
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	-	11,520.07	15,087.57	15,087.57	15,087.57
2910	COMMUNITY REINVESTMENT	1,783.52	22,967.41	16,783.52	22,262.41	15,873.52
2911	LEOHR PARK TREE FUND	930.00	4,750.00	4,930.00	4,750.00	4,930.00
3101	BOND RETIREMENT	203,018.13	203,008.13	203,008.13	203,008.13	203,008.13
4901	STREETS CAPITAL PROJECTS	15,063.97	334,617.73	294,063.97	332,586.48	291,813.97
4902	DOWNTOWN PROJECT	57.94	757.94	757.94	757.94	757.94
4903	COMPUTER FUND	439.60	507.60	489.60	507.60	489.60
4904	PARK CAPITAL PROJECT	-	98,691.11	140,000.00	99,061.11	149,800.19
4906	DOWNTOWN DECORATIONS	-	0.34	0.34	0.34	0.34
4907	POLICE CAPITAL PROJECTS	825.86	160,825.96	126,825.96	160,825.96	126,825.96
9901	MAYORS COURT	-	251.99	251.99	251.99	251.99
9101	UNCLAIMED FUNDS	-	7,475.93	3,619.00	7,475.93	3,619.00
	SUB TOTAL VILLAGE FUNDS	744,480.86	1,929,391.93	1,931,862.34	1,973,421.82	1,978,070.65
5101	WATER OPERATING	687,341.50	946,776.09	1,012,835.83	953,469.91	1,046,175.47
5201	SEWER OPERATING	598,889.64	770,261.93	832,125.07	785,733.56	874,719.42
5301	ELECTRIC OPERATING	3,246,443.22	4,131,868.64	3,900,567.72	4,261,593.40	3,914,830.32
5601	STORM SEWER	195,223.62	387,821.89	376,223.62	394,236.91	374,378.45
9902	UTILITY DEPOSITS	136,679.97	140,754.97	136,679.97	139,954.97	136,179.97
	SUB TOTAL UTILITY FUNDS	4,864,577.95	6,377,283.52	6,258,432.21	6,534,988.75	6,346,283.63
	GRAND TOTAL	5,609,058.81	8,306,675.45	8,190,094.55	8,508,410.57	8,324,354.28
	GENERAL, STREET, POLICE	521,320.98	940,480.25	1,026,000.00	987,542.83	1,067,413.19

REVENUE STATUS	2017 BUDGET	RECEIVED 12/31/2017	100 %	2016 BUDGET	RECEIVED 12/31/2016	100 %
1000-110-0000 REAL ESTATE TAX	210,000.00	222,945.30	106.16%	210,000.00	211,065.61	100.51%
1000-130-0000 INCOME TAX	975,000.00	1,004,174.09	102.99%	900,000.00	922,025.82	102.45%
1000-190-0000 GUEST TAX	45,000.00	45,228.55	100.51%	40,000.00	49,318.42	123.30%
1000-221-0000 INHERITANCE TAX	-	-	#DIV/0!	-	-	#DIV/0!
1000-211-0005 LOCAL GOVT COUNTY	43,000.00	48,794.54	113.48%	43,000.00	49,059.09	114.09%
1000-211-0006 LOCAL GOVT STATE	-	1,248.27	#DIV/0!	-	2,926.21	#DIV/0!
1000-224-0000 CIGARETTE/LIQUOR FEES	700.00	3,080.35	440.05%	700.00	3,071.72	438.82%
1000-390-0000 SPECIAL ASSESMENTS	-	-	#DIV/0!	-	-	#DIV/0!
1000-490-4555 ROLLBACK	20,000.00	31,572.60	157.86%	18,000.00	26,651.69	148.06%
1000-611-0007 FINES	500.00	50.00	10.00%	500.00	320.00	64.00%
1000-623-0000 ZONING	1,000.00	11,965.00	1196.50%	1,000.00	8,455.00	845.50%
1000-701-0000 INTEREST	5,100.00	3,609.30	70.77%	5,100.00	4,252.35	83.38%
1000-820-0000 NON-TAX INCOME	5,000.00	7,673.88	153.48%	7,000.00	16,748.32	239.26%
1000-892-0025 KW HOUR TAX	325,000.00	307,517.94	94.62%	325,000.00	282,927.00	87.05%
SUBTOTAL	1,630,300.00	1,687,859.92	103.53%	1,550,300.00	1,576,821.23	101.71%
2011-225-0000 GASOLINE	58,000.00	69,152.67	119.23%	54,000.00	63,447.40	117.50%
2011-290-0000 MVL REGISTRATION	140,000.00	146,565.56	104.69%	110,000.00	167,163.38	151.97%
2011-701-0000 INTEREST	350.00	262.35	74.96%	350.00	452.17	129.19%
2011-892-0000 OTHER	-	1,677.08	#DIV/0!	-	23.05	#DIV/0!
SUBTOTAL	198,350.00	217,657.66	109.73%	164,350.00	231,086.00	140.61%
2021-225-0000 GASOLINE	35,000.00	49,433.93	141.24%	35,000.00	39,809.92	113.74%
2021-290-0000 MVL REGISTRATION	10,000.00	11,883.69	118.84%	10,000.00	13,536.00	135.36%
2021-701-0000 INTEREST	1,000.00	806.45	80.65%	1,000.00	966.54	96.65%
SUBTOTAL	46,000.00	62,124.07	135.05%	46,000.00	54,312.46	118.07%
2271-110-0000 REAL ESTATE	110,000.00	116,850.31	106.23%	110,000.00	112,653.04	102.41%
2271-490-4555 ROLL BACK	2,000.00	7,043.81	352.19%	2,000.00	4,273.30	213.67%
2271-892-0000 OTHER	1,000.00	5,480.58	548.06%	1,000.00	5,469.82	546.98%
SUBTOTAL	113,000.00	129,374.70	114.49%	113,000.00	122,396.16	108.32%
2903-892-0000 DUI EDUCATION	175.00	293.00	167.43%	175.00	125.00	71.43%
2905-892-0000 DRUG FUND	400.00	200.00	50.00%	400.00	450.00	112.50%
2906-820-0000 PARK DONATION	-	833.00	#DIV/0!	-	558.00	#DIV/0!
2910-390-0005 COMM. REINVEST	5,000.00	17,843.20	356.86%	5,000.00	10,025.00	200.50%
4901-211-0000 PERMISSIVE SALES TAX	35,000.00	39,641.17	113.26%	35,000.00	40,974.26	117.07%
4903-211-0000 COMPUTER FUND	100.00	18.00	18.00%	100.00	481.00	481.00%
SUBTOTAL	40,675.00	58,828.37	144.63%	40,675.00	52,613.26	129.35%
REPORT TOTAL	2,028,325.00	2,155,844.72	106.29%	1,914,325.00	2,037,229.11	106.42%

ACCOUNT #	FISCAL OFFICER	2017 BUDGET	EXPENSED TO DATE	100.0%
1000-725-121	WAGES	70,000.00	62,503.91	89.3%
1000-725-211	OPENS	10,000.00	6,750.50	67.5%
1000-725-213	MEDICARE	1,300.00	878.30	67.6%
1000-725-221	HEALTH CARE	14,000.00	12,442.78	88.9%
1000-725-222	LIFE INSURANCE	7,650.00	4,888.67	64%
1000-725-223	DENTAL	1,000.00	68.56	6.8%
1000-725-225	WORKERS COMP	1,000.00	826.56	82.7%
1000-725-252	TRAVEL	1,100.00	774.49	70.4%
1000-725-350	BONDBING	500.00	38.50	7.7%
1000-725-399	CONTRACTUAL SUPPLIES	600.00	525.00	87.5%
1000-725-490	SUBTOTAL	13,000.00	4,745.22	36.5%
TOTAL		121,050.00	92,925.65	76.8%

ACCOUNT #	FISCAL OFFICER	2016 BUDGET	EXPENSED TO DATE	100.0%
1000-715-111	WAGES-COUNCIL	18,600.00	18,600.00	100.0%
1000-715-141	WAGES-LEGAL	22,000.00	18,432.00	83.8%
1000-715-211	OPENS	5,800.00	4,260.48	73.5%
1000-715-212	SOCIAL SECURITY	1,000.00	409.20	40.9%
1000-715-213	MEDICARE	650.00	580.80	89.4%
1000-715-225	WORKERS COMP	900.00	483.76	53.8%
1000-715-252	TRAVEL	200.00	50.20	25.1%
1000-715-349	PROFESSIONAL FEES	50,000.00	33,645.96	67.3%
1000-715-353	LIABILITY INS	20,000.00	14,286.00	71.5%
1000-715-399	CONTRACTUAL	26,000.00	20,500.49	78.8%
1000-715-431	BUILDING REPAIRS	35,000.00	20,138.05	57.5%
1000-715-490	SUPPLIES	3,000.00	2,527.78	84.3%
TOTAL		183,150.00	133,924.72	73.1%

ACCOUNT #	FISCAL OFFICER	2016 BUDGET	EXPENSED TO DATE	100.0%
1000-710-131	WAGES	30,000.00	9,999.96	33.3%
1000-710-191	WAGES MAYOR	1,450.00	816.69	56.3%
1000-710-211	OPENS	1,665.00	1,931.31	116%
1000-710-213	MEDICARE	300.00	-	0.0%
1000-710-252	TRAVEL	350.00	131.70	37.6%
1000-710-221	INSURANCE	4,000.00	155.00	3.9%
1000-710-225	WORKERS COMP	1,500.00	288.37	19.2%
1000-710-399	CONTRACTUAL			
1000-710-490	SUPPLIES			
TOTAL		19,265.00	12,120.03	62.9%

ACCOUNT #	FISCAL OFFICER	2016 BUDGET	EXPENSED TO DATE	100.0%
1000-715-111	WAGES-COUNCIL	18,600.00	18,600.00	100.0%
1000-715-141	WAGES-LEGAL	20,000.00	18,132.00	90.7%
1000-715-211	OPENS	5,500.00	4,283.48	77.9%
1000-715-212	SOCIAL SECURITY	500.00	409.20	81.8%
1000-715-213	MEDICARE	1,300.00	1,077.82	82.9%
1000-715-225	WORKERS COMP	800.00	408.30	51.0%
1000-715-252	TRAVEL	200.00	408.30	204.15%
1000-715-349	PROFESSIONAL SERVICES	49,000.00	38,001.17	77.6%
1000-715-353	LIABILITY INS	5,000.00	5,000.00	100.0%
1000-715-399	CONTRACTUAL	18,000.00	12,438.00	69.1%
1000-715-431	BUILDING REPAIRS	26,000.00	23,927.02	92.0%
1000-715-490	SUPPLIES	75,000.00	38,440.06	51.3%
TOTAL		222,700.00	162,638.94	73.0%

ACCOUNT #	FISCAL OFFICER	2016 BUDGET	EXPENSED TO DATE	100.0%
1000-710-131	WAGES	30,000.00	9,999.96	33.3%
1000-710-191	WAGES MAYOR	1,450.00	816.69	56.3%
1000-710-211	OPENS	1,665.00	1,931.31	116%
1000-710-213	MEDICARE	300.00	-	0.0%
1000-710-252	TRAVEL	350.00	131.70	37.6%
1000-710-221	INSURANCE	4,000.00	155.00	3.9%
1000-710-225	WORKERS COMP	1,500.00	288.37	19.2%
1000-710-399	CONTRACTUAL			
1000-710-490	SUPPLIES			
TOTAL		19,215.00	14,715.09	76.6%

ACCOUNT #	FISCAL OFFICER	2016 BUDGET	EXPENSED TO DATE	100.0%
1000-715-111	WAGES-COUNCIL	18,600.00	18,600.00	100.0%
1000-715-141	WAGES-LEGAL	20,000.00	18,132.00	90.7%
1000-715-211	OPENS	5,500.00	4,283.48	77.9%
1000-715-212	SOCIAL SECURITY	500.00	409.20	81.8%
1000-715-213	MEDICARE	1,300.00	1,077.82	82.9%
1000-715-225	WORKERS COMP	800.00	408.30	51.0%
1000-715-252	TRAVEL	200.00	408.30	204.15%
1000-715-349	PROFESSIONAL SERVICES	49,000.00	38,001.17	77.6%
1000-715-353	LIABILITY INS	5,000.00	5,000.00	100.0%
1000-715-399	CONTRACTUAL	18,000.00	12,438.00	69.1%
1000-715-431	BUILDING REPAIRS	26,000.00	23,927.02	92.0%
1000-715-490	SUPPLIES	75,000.00	38,440.06	51.3%
TOTAL		222,700.00	162,638.94	73.0%

ACCOUNT #	31-Dec-2017	2015	EXPENSED TO DATE	100.0%	31-Dec-2016	2016	EXPENSED TO DATE	100.0%
ACCOUNT #	STREET	BUDGET	TO DATE		STREET	BUDGET	TO DATE	
2271-130-190	WAGES	430,000.00	401,990.60	93.5%	WAGES	386,000.00	350,151.58	90.7%
2271-130-211	OPERS	900.00	630.00	70.0%	OPERS	800.00	597.82	74.7%
2271-130-213	MEDICARE	6,400.00	4,555.16	71.2%	MEDICARE	5,700.00	3,954.58	69.4%
2271-130-215	POLICE PENSION	84,000.00	76,094.77	90.6%	POLICE PENSION	75,400.00	66,520.77	88.2%
2271-130-221	HEALTH INSURANCE	81,000.00	80,550.53	99.4%	HEALTH INSURANCE	83,000.00	82,372.46	99.0%
2271-130-221	HC CONSORTIUM	35,000.00	29,109.46	83.2%	HC CONSORTIUM	30,000.00	11,673.16	38.9%
2271-130-222	LIFE INSURANCE	650.00	464.94	71.5%	LIFE INSURANCE	700.00	501.84	71.7%
2271-130-223	DENTAL	4,300.00	4,299.10	100.0%	DENTAL	4,300.00	3,853.39	89.6%
2271-130-225	WORKERS COMP	7,900.00	4,943.45	62.6%	WORKERS COMP	7,000.00	4,713.28	67.3%
2271-130-232	TRAVEL	250.00	200.66	80.3%	TRAVEL	250.00	120.00	48.0%
2271-130-270	UNIFORMS	5,000.00	5,000.00	100.0%	UNIFORMS	4,470.00	4,470.00	100.0%
2271-130-344	TAX COLLECTION	5,900.00	2,012.75	34.1%	TAX COLLECTION	5,000.00	3,314.00	66.3%
2271-130-389	CONTRACTUAL	59,796.00	59,738.02	99.9%	CONTRACTUAL	59,796.00	57,400.87	96.0%
2271-130-490	SUPPLIES	45,548.00	45,548.00	100.0%	SUPPLIES	45,548.00	38,389.47	84.3%
2271-800-520	EQUIPMENT	11,615.00	10,383.08	89.4%	EQUIPMENT	11,615.00	11,239.34	96.8%
2271-800-990	CAPITAL	-	-	-	CAPITAL	-	-	-
TOTAL	TOTAL	777,459.00	726,454.23	93.3%	TOTAL	701,579.00	619,230.36	88.3%

ACCOUNT #	31-Dec-2017	2017	EXPENSED TO DATE	100.0%	31-Dec-2016	2016	EXPENSED TO DATE	100.0%
ACCOUNT #	STREET	BUDGET	TO DATE		STREET	BUDGET	TO DATE	
1000-320-190	WAGES	83,300.00	72,496.87	87.0%	WAGES	79,900.00	66,224.36	82.9%
1000-320-211	OPERS	11,800.00	10,109.44	85.7%	OPERS	11,500.00	9,172.23	79.0%
1000-320-213	MEDICARE	1,400.00	1,004.88	71.8%	MEDICARE	1,200.00	920.51	76.7%
1000-320-215	LABURITY INSURANCE	1,400.00	786.00	56.1%	LABURITY INSURANCE	1,300.00	813.00	62.5%
1000-320-225	WORKERS COMP	1,300.00	872.18	67.1%	WORKERS COMP	1,300.00	678.63	52.2%
1000-320-389	CONTRACTUAL	15,220.00	11,130.61	73.1%	CONTRACTUAL	16,220.00	10,739.52	66.2%
1000-320-490	SUPPLIES	32,190.00	20,170.11	62.7%	SUPPLIES	32,190.00	30,249.13	94.0%
TOTAL	TOTAL	146,610.00	116,570.09	79.5%	TOTAL	143,610.00	118,796.38	82.7%

ACCOUNT #	31-Dec-2017	2017	EXPENSED TO DATE	100.0%	31-Dec-2016	2016	EXPENSED TO DATE	100.0%
ACCOUNT #	STREET	BUDGET	TO DATE		STREET	BUDGET	TO DATE	
2011-620-190	WAGES	161,700.00	156,257.81	96.6%	WAGES	155,100.00	154,802.40	99.8%
2011-620-211	OPERS	22,000.00	21,876.29	99.4%	OPERS	21,800.00	21,672.30	99.4%
2011-620-213	MEDICARE	2,500.00	2,155.37	86.2%	MEDICARE	2,300.00	2,144.93	93.3%
2011-620-221	HEALTH INSURANCE	64,000.00	62,394.40	97.5%	HEALTH INSURANCE	55,000.00	49,457.69	89.9%
2011-620-221	HC CONSORTIUM	30,000.00	16,544.61	55.1%	HC CONSORTIUM	30,000.00	13,819.70	46.1%
2011-620-222	LIFE INSURANCE	550.00	442.80	80.5%	LIFE INSURANCE	600.00	442.80	73.8%
2011-620-223	DENTAL	5,000.00	4,259.19	85.2%	DENTAL	5,000.00	3,576.44	71.5%
2011-620-225	WORKERS COMP	2,700.00	2,038.76	75.5%	WORKERS COMP	2,500.00	1,602.96	64.1%
2011-620-270	SIDEWALK REPAIR	45,000.00	9,909.25	22.0%	SIDEWALK REPAIR	60,000.00	3,436.47	5.7%
2011-620-270	CLOTHING	1,500.00	1,494.75	99.6%	CLOTHING	1,500.00	1,474.91	98.0%
2011-620-399	CONTRACTUAL	26,702.00	16,962.09	63.5%	CONTRACTUAL	26,702.00	23,094.71	86.3%
2011-800-490	SUPPLIES	52,400.00	34,222.56	65.3%	SUPPLIES	52,400.00	37,694.00	71.9%
2011-800-520	EQUIPMENT	7,912.00	4,144.93	52.4%	EQUIPMENT	7,912.00	6,297.03	79.6%
TOTAL	TOTAL	421,764.00	332,692.81	78.7%	TOTAL	420,814.00	319,341.34	75.9%