

**FINANCE COMMITTEE MINUTES  
OCTOBER 20, 2015**

The Finance Committee meeting was held on October 20, 2015 at North Royalton City Hall, 14600 State Road. The meeting was called to order at 6:22 p.m.

**PRESENT:** Committee Members: Chairman Larry Antoskiewicz, Vice Chair Gary Petrusky, Paul Marnecheck; Council: Dan Langshaw, Steve Muller, Dan Kasaris; Administration: Mayor Robert Stefanik, Finance Director Eric Dean, Fire Chief Robert Chegan, Safety Director Bruce Campbell; Other: Lou Krzepina.

**APPROVAL OF MINUTES**

Moved by Mr. Petrusky, seconded by Mr. Marnecheck to **approve the September 15, 2015 Finance Committee minutes.** Yeas: 3. Nays: 0. **Motion carried.**

**UNFINISHED BUSINESS**

**1. Monthly Finance report including tax collections status**

Mr. Dean reviewed the monthly reports, copies of which are attached to these minutes.

**2. Overtime**

Mr. Dean reviewed the report, a copy of which is attached to these minutes. He said that they are looking closely at the Fire Department. He said they have the ability to move some money into these budgets from other line items. He said he does not see any areas of concern, other than snow removal. He said we used some of this year's budget early in the year.

**3. New Tax Code**

Mr. Dean said that he received an answer from RITA regarding the tax on gambling earnings. He said their answer was that they are not expecting someone to claim their gambling winnings unless they get a W2G which is what you receive for any winnings over \$600.00. You can claim winnings under \$600.00 but it is not required. Mr. Kasaris asked if this includes any type of gambling. Mr. Dean said yes, any form of gains on winnings, including lottery. He said that the state code language is pretty broad on this.

**NEW BUSINESS**

No new business

**MISCELLANEOUS**

Mr. Langshaw asked where the \$30,000.00 from the salt settlement with our suppliers would go and when can we expect it. Mr. Dean said that we have already received this money. He said that the actual amount was \$34,000 and we can use this to increase our salt budget for the year. Mr. Langshaw asked if we could use this for overtime. Mr. Dean said that the money was deposited and there are no restrictions on what we can do with this money.

**ADJOURNMENT**

Moved by Mr. Petrusky, seconded by Mr. Marnecheck to **adjourn the October 20, 2015 meeting.** Yeas: 3. Nays: 0. **Motion carried.**

**Meeting adjourned at 6:28 p.m.**

Moved by Mr. Petrusky, seconded by Mr. Marnecheck to **reconvene the Finance Committee meeting.** Yeas: 3. Nays: 0. **Motion carried.**

**Meeting reconvened at 6:40 p.m.**

**PRESENT:** Committee Members: Chairman Larry Antoskiewicz, Vice Chair Gary Petrusky, Paul Marnecheck; Council: Dan Langshaw, Steve Muller, Dan Kasaris; Administration: Mayor Robert Stefanik, Law Director Thomas Kelly.

Moved by Mr. Petrusky, seconded by Mr. Marnecheck to **recess the Finance Committee meeting into Executive Session for the following purposes:**

- Conferences with an attorney for the public body concerning disputes involving the public body that are the subject of pending or imminent court action; (ORC 121.22(G)(3) and
- Preparing for, conducting, or reviewing negotiations or bargaining sessions with public employees concerning their compensation or other terms and conditions of their employment (ORC 121.22(G)(4).

Yeas: 3. Nays: 0. **Motion carried.**

**Executive Session called to order at 6:41 p.m.**

The following items were discussed:

- Conferences with an attorney for the public body concerning disputes involving the public body that are the subject of pending or imminent court action; (ORC 121.22(G)(3) and
- Preparing for, conducting, or reviewing negotiations or bargaining sessions with public employees concerning their compensation or other terms and conditions of their employment (ORC 121.22(G)(4).

**ADJOURNMENT**

Moved by Mr. Petrusky, seconded by Mr. Marnecheck to **adjourn the Executive Session.** Yeas: 3. Nays: 0. **Motion carried.**

**Executive Session adjourned at 7:04 p.m.**

**RECONVENE**

Moved by Mr. Petrusky, seconded by Mr. Marnecheck to **reconvene the October 20, 2015 Finance Committee meeting.** Yeas: 3. Nays: 0. **Motion carried.**

**Meeting reconvened at 7:04 p.m.**

Mr. Antoskiewicz asked Council to look over their calendars so that we can come up with a date for a Special Finance meeting to discuss the 2016 budget.

**ADJOURNMENT**

Moved by Mr. Petrusky, seconded by Mr. Marnecheck to **adjourn the 2015 Finance Committee meeting.** Yeas: 3. Nays: 0. **Motion carried.**

**Meeting adjourned at 7:08 p.m.**

**CITY OF NORTH ROYALTON**  
**Summary of Overtime Budgets**  
**2015 Fiscal Year**

Fund	Department	2014 Actual	Budget Amount	As of October 3rd, 2015		(over)/under budget
				Year to Date	Percentage Used	
General Fund	Police Department	\$ 131,648.03	\$ 145,000	\$ 111,512	77%	\$ 33,488
General Fund	Animal Control	2,411	2,000	1,327	66%	\$ 673
General Fund	Fire Department	7,797	5,000	3,983	80%	\$ 1,017
General Fund	Dispatch	15,060	2,500	497	20%	\$ 2,003
General Fund	Parks & Recreation	8,669	10,000	8,568	86%	\$ 1,432
General Fund	Building Department	765	1,000	-	0%	\$ 1,000
General Fund	Mayor's Office	1,894	2,000	1,551	78%	\$ 449
General Fund	Finance Department	3,026	2,000	1,404	70%	\$ 596
General Fund	Engineering	354	100	-	0%	\$ 100
General Fund	Legislative Activity	268	1,000	578	58%	\$ 422
General Fund	Mayor's Court	5,313	5,000	2,109	42%	\$ 2,891
Police Facility Operating	Jail	22,740	20,000	15,298	76%	\$ 4,702
EMS Fund	Fire Department	435,648	416,000	382,998	92%	\$ 33,002
SCMR	Storms Sewer and Drainage	19,118	13,000	10,712	82%	\$ 2,288
SCMR	Streets	47,134	20,000	15,597	78%	\$ 4,404
SCMR	Snow removal	13,624	35,000	28,503	81%	\$ 6,497
Office on Aging	Senior Assistance	2,740	2,000	1,879	94%	\$ 121
Community Diversion	Police Department	1,373	5,000	-	0%	\$ 5,000
Waste Water	Treatment	67,918	65,000	52,753	81%	\$ 12,248
Waste Water	Maintenance	24,769	30,000	26,223	87%	\$ 3,777
		<b>\$ 812,716</b>	<b>\$ 781,600</b>	<b>\$ 665,492</b>	<b>85.1%</b>	<b>\$ 116,108</b>

Current Date Represents This Percentage of the Year

81%

**NORTH ROYALTON  
CASH POSITION REPORT  
1/01/2015 to 9/30/2015**

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All Funds		Beginning Cash Balance 1/01/2015	MTD 9/01/2015 - 9/30/2015 Receipts	MTD 9/01/2015 - 9/30/2015 Expense	1/01/2015 thru 9/30/2015 2015 Receipts	1/01/2015 thru 9/30/2015 2015 Expense	Cash Balance w/o Encumb	Thru 9/30/2015 Encumbrances	Ending Balance
101	General Fund	1,534,052.18	1,121,845.50	1,134,234.07	11,131,678.48	10,894,857.61	1,770,873.05	614,827.82	1,156,045.23
203	DARE Fund	-	0.00	0.00	-	-	0.00	-	0.00
205	Enforcement & Education Fund	39,027.00	815.26	0.00	7,808.66	3,379.18	43,456.48	-	43,456.48
206	Drug Law Enforcement Fund	224.66	0.00	0.00	-	-	224.66	-	224.66
207	Police Facility Operating Fund	27,056.61	76,566.52	59,047.11	658,577.17	664,484.80	21,148.98	18,632.72	2,516.26
208	Law Enforcement Fund	8,762.43	75.00	0.00	950.00	-	9,712.43	-	9,712.43
209	EMS Levy Fund	5,633.22	45,685.41	161,704.08	1,934,629.71	1,937,260.55	3,002.38	7,204.72	-4,202.34
210	Motor Vehicle License Tax Fund	75,086.66	20,340.00	0.00	180,440.51	-	255,527.17	-	255,527.17
211	SCMR Fund	441,821.18	597,022.97	346,416.66	4,526,083.23	4,202,722.44	765,181.97	240,673.08	524,508.89
212	State Highway Fund	69,786.79	7,532.06	0.00	78,523.80	64,528.25	83,782.34	5,413.75	78,368.59
213	City Income Tax Fund	120,497.53	23,519.55	34,733.10	353,813.90	344,200.58	130,110.85	-	130,110.85
215	Police Levy Fund	174,704.97	79,396.94	114,160.69	1,328,437.03	909,873.48	593,268.52	64,240.80	529,027.72
216	Fire Levy Fund	160,192.66	55,956.71	100,000.00	943,779.20	750,000.00	353,971.86	-	353,971.86
217	Recycling Grant Fund	5,596.99	0.00	875.00	-	4,000.00	1,596.99	-	1,596.99
218	FEMA Fund	8,917.00	0.00	0.00	-	8,917.00	0.00	-	0.00
219	Office on Aging Fund	4,828.11	14,586.73	17,937.43	141,458.88	153,291.75	-7,004.76	1,538.46	-8,543.22
221	NOPEC Grant Fund	-	0.00	0.00	-	-	0.00	-	0.00
236	Court Computer Services Fund	97,301.82	0.00	240.00	5.00	2,577.00	94,729.82	-	94,729.82
237	Community Diversion Fund	54,334.85	200.00	0.00	4,099.00	702.58	57,731.27	480.00	57,251.27
238	Cemetery Maintenance Fund	12,025.80	510.00	0.00	4,445.00	-	16,470.80	-	16,470.80
239	Enterprise Zone Fund	14,496.12	0.00	0.00	1,000.00	500.00	14,996.12	-	14,996.12
249	YMCA Spcial Revenue Fund	251,356.73	36,820.17	8,855.00	537,073.13	15,510.13	772,919.73	24,080.00	748,839.73
260	Accrued Balances Fund	682,601.70	0.00	0.00	96,560.34	-	779,162.04	-	779,162.04
261	Police Pension Fund	9,547.40	15,263.11	40,949.60	498,056.85	462,489.66	45,114.59	-	45,114.59
262	Fire Pension Fund	427.20	15,263.08	54,660.68	588,057.19	530,206.66	58,277.73	-	58,277.73
321	General Bond Retirement Fund	867,440.47	355,322.19	0.00	858,029.55	492,074.85	1,233,395.17	-	1,233,395.17
341	Special Assess Bond Rtmt Fund	543,060.46	0.00	0.00	167,782.15	22,378.29	688,464.32	-	688,464.32
414	Industrial Park Fund	-	0.00	0.00	-	-	0.00	-	0.00
430	Service Capital Fund	-	0.00	0.00	57,936.21	600.00	57,336.21	-	57,336.21
431	Rec Capital Improvement Fund	125,250.40	85.58	0.00	6,554.76	42,524.96	89,280.20	-	89,280.20
432	Future Capital Improvem't Fund	2,794,575.41	404.42	2,000.00	3,595,442.69	3,820,801.53	2,569,216.57	37,078.02	2,532,138.55
433	Storm Sewer & Drainage Fund	2,389,326.71	109.59	518,576.32	658,997.20	2,115,537.72	932,786.19	170,542.00	762,244.19
434	Fire Capital Improvement Fund	1,085,077.98	41,864.60	4,080.55	275,015.99	55,551.38	1,304,542.59	164,684.32	1,139,858.27
435	Route 82 Fund	348,469.31	0.00	0.00	-	-	348,469.31	-	348,469.31
442	Issue 1 - Bennet Road	151,064.27	0.00	10,796.00	541,000.00	709,033.25	-16,968.98	17,560.28	-34,529.26
443	Edgerton Road Waterline Fund	36,450.54	0.00	0.00	298,363.91	312,807.22	22,007.23	-	22,007.23
444	Excessive Load Fund	34,365.00	323.00	0.00	2,049.00	-	36,414.00	-	36,414.00
445	Water Main Fund	22,940.44	0.00	0.00	3,250.00	-	26,190.44	56,200.00	-30,009.56
446	State & Wallings Intersection	-	0.00	0.00	-	-	0.00	-	0.00

**NORTH ROYALTON  
CASH POSITION REPORT  
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Page 2 of 2

All Funds	Beginning Cash Balance 1/01/2015	MTD 9/01/2015 - 9/30/2015 Receipts	MTD 9/01/2015 - 9/30/2015 Expense	1/01/2015 thru 9/30/2015 2015 Receipts	1/01/2015 thru 9/30/2015 2015 Expense	Cash Balance w/o Encumb	Thru 9/30/2015 Encumbrances	Ending Balance
448 York Road Sewer Fund	46.52	0.00	0.00	-	-	46.52	-	46.52
449 YMCA Capital Improvement Fund	112,118.97	0.00	0.00	-	112,118.97	0.00	-	0.00
451 Issue 1 - Sprague Rd	(536,598.83)	198,225.91	350,242.47	917,441.91	1,781,055.80	-1,400,212.72	131,201.62	-1,531,414.34
551 Wastewater Treatment Fund	875,436.15	82,508.22	243,634.15	3,301,411.73	2,722,485.00	1,454,362.88	604,399.26	849,963.62
552 Wastewater Maintenance Fund	(340,544.57)	25,751.94	110,200.18	957,208.46	894,362.29	-277,698.40	27,453.51	-305,151.91
553 Wastewater Debt Service Fund	293,414.80	28,292.01	0.00	1,159,487.48	801,153.77	651,748.51	-	651,748.51
555 Wastewater Rep & Replace Fund	859,086.20	2,731.67	11,675.50	82,335.11	87,832.20	853,589.11	33,600.76	819,988.35
556 WW NR Conv Fund	-	0.00	0.00	-	-	0.00	-	0.00
557 WW NEORS D Conv Fund	-	0.00	0.00	-	-	0.00	-	0.00
763 Improvement Holding Fund	352,431.74	500.00	0.00	1,000.00	1,044.00	352,387.74	-	352,387.74
764 OBBS Fund	343.52	214.77	0.00	2,350.27	1,804.86	888.93	-	888.93
766 Bldg Construction Bond Fund	235,300.00	500.00	4,000.00	28,500.00	42,750.00	221,050.00	-	221,050.00
768 Office on Aging Trust Fund	11,723.67	0.00	0.00	1,889.00	685.00	12,927.67	-	12,927.67
769 Unclaimed Funds	7,600.90	0.00	0.00	-	-	7,600.90	-	7,600.90
<b>Total All Funds</b>	14,066,659.67	2,848,232.91	3,329,018.59	35,931,522.50	34,966,102.76	15,032,079.41	2,219,811.12	12,812,268.29

City of North Royalton  
City Income Tax Collections  
10/15/2015

**Net Receipts**

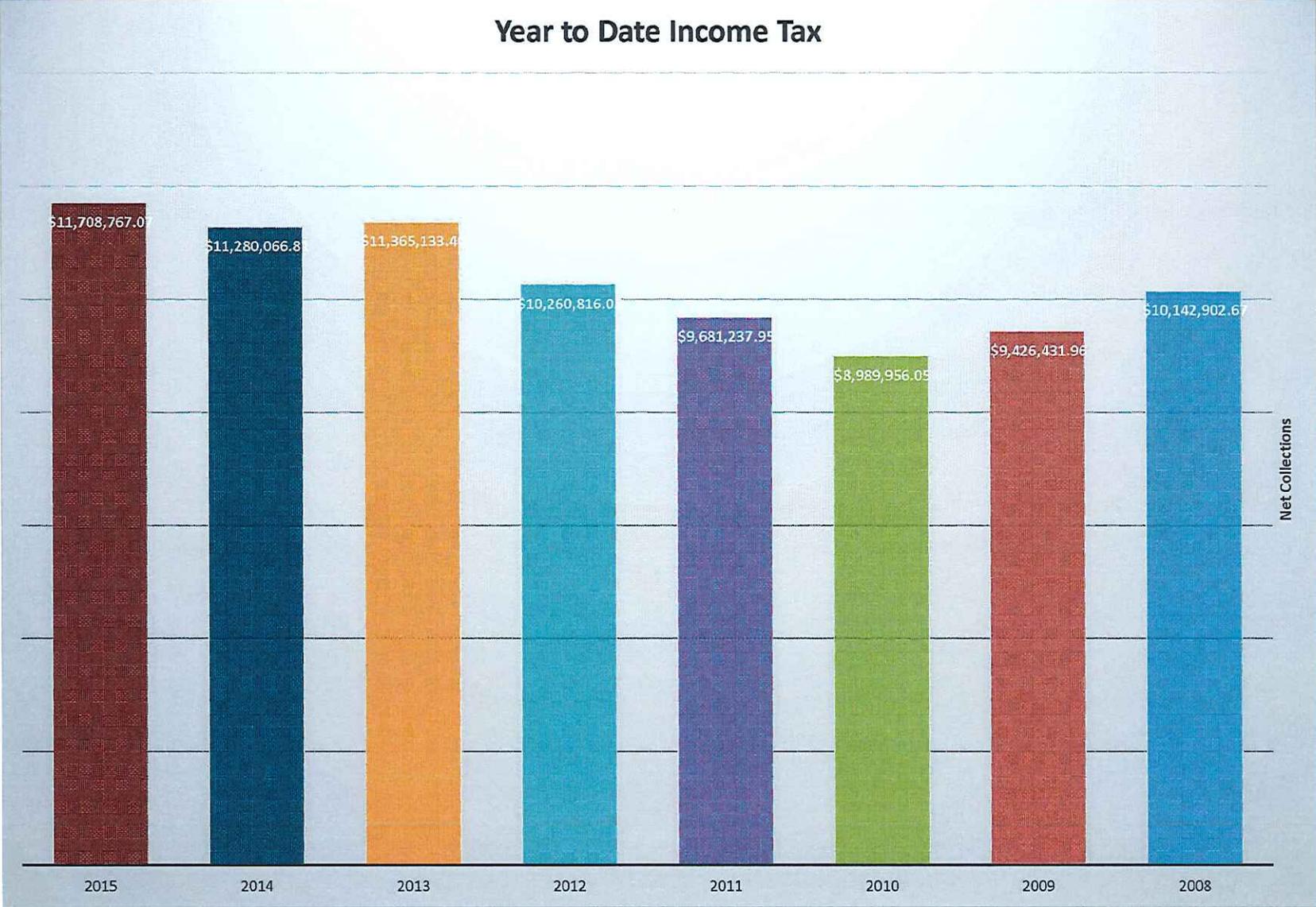
Current Income taxes collected by R.I.T.A. for the period of September, 2015  
and distributed to the city in October, 2015 \$ 613,073.69

**Current Year** to date collection of  
Income Tax distributed to City January 1, 2015 to October, 2015 \$ 11,708,767.07

**Prior Year** to date collection of  
Income Tax Distributed to City January 1, 2014 to September, 2014 \$ 11,280,066.81  
Increase (Decrease) in Income Tax collections for Current Fiscal Year \$ 428,700.26

Collection Detail by Type				
	Distributed August 2015	Distributed August 2014	Difference	% change
WITHHOLDING	\$ 380,054.36	\$ 520,874.12	\$ (140,819.76)	-27.04%
INDIVIDUAL TAXES	\$ 141,336.04	\$ 178,472.94	\$ (37,136.90)	-21%
NET PROFIT TAXES	\$ 112,377.48	\$ 114,677.82	\$ (2,300.34)	-2%
<b>TOTAL GROSS RECEIPTS</b>	<u>\$ 633,767.88</u>	<u>\$ 814,024.88</u>	<u>\$ (180,257.00)</u>	-22%
3% withholding for collection fees	(19,013.04)	(24,420.75)	5,407.71	-22%
legal fees/court costs	(1,681.15)	(352.58)	(1,328.57)	377%
<b>TOTAL LEGAL FEES AND COLLECTION COSTS</b>	<u>(20,694.19)</u>	<u>(24,773.33)</u>	<u>4,079.14</u>	-16%
<b>TOTAL NET RECEIPTS</b>	<u><u>613,073.69</u></u>	<u><u>789,251.55</u></u>	<u><u>(176,177.86)</u></u>	-22%

# Year to Date Income Tax



**CITY OF NORTH ROYALTON  
Income Tax Receipts Summary**

Month Received	General Fund		General Fund	Police Facility	scmr		Total SCMR Fund	Office on Aging	Income Tax Fund	Storm Sewer Fund	Refunds	Overhead & Legal Fees	Net Receipts	Cumulative Receipts
	Original Tax	Additional Tax			Additional Tax	Additional Tax								
January	\$ 603,572.49	\$ 137,079.61	\$ 740,652.10	\$ 16,666.67	\$ 137,079.61	\$ 137,079.61	\$ 14,583.33	\$ 38,755.16	\$ 68,539.80	\$ 4,149.94	\$ (31,808.32)	\$ 988,618.29	\$ 988,618.29	
February	849,399.58	187,529.93	1,036,929.51	16,666.67	187,529.93	187,529.93	14,583.33	53,070.44	93,764.96	(6,836.90)	(42,375.74)	1,353,332.20	2,341,950.49	
March	668,551.57	133,895.58	802,447.15	16,666.67	133,895.58	133,895.58	14,583.33	41,726.75	66,947.79	(12,967.54)	(33,094.97)	1,030,184.76	3,372,135.25	
April	788,528.99	150,615.90	939,144.89	16,666.67	150,615.90	150,615.90	14,583.33	47,143.97	75,307.95	(21,866.64)	(59,323.56)	1,162,272.51	4,534,407.76	
May	1,290,484.67	198,227.92	1,488,712.59	16,666.67	198,227.92	198,227.92	14,583.33	80,229.55	99,113.96	(5,114.60)	(59,690.46)	1,832,728.96	6,367,136.72	
June	749,625.28	161,669.74	911,295.02	16,666.67	161,669.74	161,669.74	14,583.33	43,045.54	80,834.87	(71,167.07)	(35,328.14)	1,121,599.96	7,488,736.68	
July	534,717.06	166,288.51	701,005.57	16,666.67	166,288.51	166,288.51	14,583.33	31,305.90	83,144.26	(45,491.38)	(30,016.55)	937,486.31	8,426,222.99	
August	1,104,255.22	169,117.78	1,273,373.00	16,666.67	169,117.78	169,117.78	14,583.33	67,590.49	84,558.89	(28,168.30)	(48,419.19)	1,549,302.67	9,975,525.66	
September	711,230.11	235,088.58	946,318.69	16,666.67	156,725.72	156,725.72	14,583.33	43,701.21	-	(20,225.49)	(37,602.41)	1,120,167.72	11,095,693.38	
October	457,607.33	44,262.28	501,869.61	16,666.67	91,521.47	91,521.47	14,583.33	20,746.37	-	(11,619.57)	(20,694.19)	613,073.69	11,708,767.07	
November	-	-	-	-	-	-	-	-	-	-	-	-	-	
December	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>	<b>\$ 7,757,972.30</b>	<b>\$ 1,583,775.83</b>	<b>\$ 9,341,748.13</b>	<b>\$ 166,666.70</b>	<b>\$ 1,552,672.16</b>	<b>\$ 1,552,672.16</b>	<b>\$ 145,833.30</b>	<b>\$ 467,315.38</b>	<b>\$ 652,212.48</b>	<b>\$ (219,327.55)</b>	<b>\$ (398,353.53)</b>	<b>\$ 11,708,767.07</b>	<b>\$ 11,708,767.07</b>	
Check Figure														
FUND:			101	207		211	219	213	443					
Original Fiscal Budget			\$ 11,200,000.00	\$ 200,000.00		\$ 1,400,000.00	\$ 175,000.00	\$ 700,000.00	\$ 630,000.00	\$ (325,000.00)	\$ (450,000.00)	\$ 13,630,000.00		
			83%	83%		111%	83%	67%	104%	67%	89%	87%		

NOTES: Shaded columns reflect the additional tax.  
Italicized numbers reflect subtotals in a fund.

Month-to-Date Revenues as Percentage of Total Annual Budget  
87%

Month Received	General Fund		General Fund	Police Facility	scmr		Total SCMR Fund	Office on Aging	Income Tax Fund	Storm Sewer Fund	Refunds	Overhead & Legal Fees	Net Receipts	Cumulative Receipts
	Original Tax	Additional Tax			Additional Tax	Additional Tax								
January	\$ 625,666.86	\$ 141,365.72	\$ 767,032.58	\$ 16,666.67	\$ 141,365.72	\$ 141,365.72	\$ 14,583.33	\$ 39,269.33	\$ 70,682.86	\$ (9,954.65)	\$ (31,742.74)	\$ 1,007,903.10	\$ 1,007,903.10	
February	749,638.42	152,236.13	901,874.55	16,666.67	152,236.13	152,236.13	14,583.33	47,120.66	76,118.07	(4,798.01)	(37,866.79)	1,165,934.61	2,173,837.71	
March	664,034.85	134,061.33	798,096.18	16,666.67	134,061.33	134,061.33	14,583.33	41,481.39	67,030.67	(13,162.98)	(32,246.73)	1,026,509.86	3,200,347.57	
April	694,580.02	144,130.63	838,710.65	16,666.67	144,130.63	144,130.63	14,583.33	40,203.43	72,065.31	(28,380.35)	(33,797.65)	1,064,182.02	4,264,529.59	
May	1,266,995.02	208,231.07	1,475,226.09	16,666.67	208,231.07	208,231.07	14,583.33	72,562.97	104,115.54	(47,047.84)	(57,188.93)	1,787,148.90	6,051,678.49	
June	704,339.60	135,258.19	839,597.79	16,666.67	135,258.19	135,258.19	14,583.33	37,346.13	67,629.10	(46,045.46)	(52,227.37)	1,012,808.38	7,064,486.87	
July	609,661.03	145,432.97	755,094.00	16,666.67	145,432.97	145,432.97	14,583.33	35,711.22	72,716.48	(60,764.22)	(30,671.08)	958,769.37	8,023,256.24	
August	1,078,147.01	180,596.98	1,258,743.99	16,666.67	180,596.98	180,596.98	14,583.33	65,768.84	90,298.49	(30,548.60)	(48,469.95)	1,547,639.75	9,570,895.99	
September	564,922.43	132,039.79	696,962.22	16,666.67	132,039.79	132,039.79	14,583.33	35,389.19	66,019.90	(12,850.82)	(28,891.01)	919,919.27	10,490,815.26	
October	438,378.88	273,553.18	711,932.06	16,666.67	68,388.30	68,388.30	14,583.33	26,838.60	-	(24,384.08)	(24,773.33)	789,251.55	11,280,066.81	
November	901,478.93	295,451.27	1,196,930.20	16,666.67	-	-	14,583.33	51,912.95	-	(11,033.73)	(41,791.08)	1,227,268.34	12,507,335.15	
December	840,506.13	204,395.17	1,044,901.30	16,666.67	-	-	14,583.33	49,863.89	-	(17,569.24)	(33,855.78)	1,074,390.17	13,581,725.32	
<b>Total</b>	<b>\$ 9,138,349.18</b>	<b>\$ 2,146,752.43</b>	<b>\$ 11,285,101.61</b>	<b>\$ 200,000.04</b>	<b>\$ 1,441,741.11</b>	<b>\$ 1,441,741.11</b>	<b>\$ 174,999.96</b>	<b>\$ 543,268.60</b>	<b>\$ 686,676.42</b>	<b>\$ (296,539.98)</b>	<b>\$ (453,522.44)</b>	<b>\$ 13,581,725.32</b>	<b>\$ 13,581,725.32</b>	
Check Figure														
FUND:			101	207		211	219	213	443					
Original Fiscal Budget			\$ 11,350,000.00	\$ 200,000.00		\$ 1,400,000.00	\$ 200,000.00	\$ 700,000.00	\$ 630,000.00	\$ (400,000.00)	\$ (450,000.00)	\$ 13,630,000.00		

NOTES: Shaded columns reflect the additional tax.  
Italicized numbers reflect subtotals in a fund.

Month-to-Date Revenues as Percentage of Total Annual Budget  
83%