

**FINANCE COMMITTEE MINUTES**  
**MAY 19, 2015**

The Finance Committee meeting was held on May 19, 2015 at North Royalton City Hall, 14600 State Road. The meeting was called to order at 6:46 p.m.

**PRESENT:** Committee Members: Chairman Larry Antoskiewicz, Vice Chair Gary Petrusky, Paul Marnecheck; Council: John Nickell, Dan Langshaw, Steve Muller, Dan Kasaris; Administration: Finance Director Eric Dean, Safety Director Bruce Campbell.

**APPROVAL OF MINUTES**

Moved by Mr. Petrusky, seconded by Mr. Marnecheck to **approve the April 21, 2015 Finance Committee minutes**. Yeas: 3. Nays: 0. **Motion carried.**

**UNFINISHED BUSINESS**

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

Mr. Dean reviewed the report with the committee, a copy of which is attached to these minutes. Mr. Dean said that collections showed a slight increase and we are up \$45,580 at the end of the month compared to last year. He said that puts us up \$315,458 for the year. He said that our net profits are down, but our individual taxes are up and our withholding is up as well. He said that net profits will not come in all at one time; it will be gradual throughout the year. Mr. Kasaris asked if there has been a decision made on what roads we will be paving this year. Mr. Antoskiewicz said that the Mayor and the Service Director viewed the roads throughout the city and they will be discussing what needs to be done. He said that the Mayor will have a recommendation for the Streets Committee at their next meeting.

**2. Overtime**

Mr. Dean reviewed the report with the committee, a copy of which is attached to these minutes. He said that some of the overtime for the Service Department is still attributed to the May 12, 2014 storm, most notably the work they did on the Boston Road embankment erosion project. He said that this will be reimbursed by the state grant. He said that overall the overtime looks OK, but it is something we need to watch on a month to month basis.

**3. North Royalton Cemetery Fee**

Mr. Antoskiewicz we have not yet had a chance to sit down with the Mr. Swim about this matter. He anticipates this happening in the near future. He said that while we won't ever be able to get the fees to where the cemetery will support itself, we need to get closer because our fees are some of the lowest in the area. He said that we have received fee schedules from surrounding communities but have not yet had the opportunity to process all of it.

**MISCELLANEOUS**

Mr. Dean said that the Ohio State Treasurers Office has contacted him about putting our financial information on the Ohio Checkbook website. He said that as long as it does not take a lot of time, we are looking into doing this. He said that the state wants to issue a press release and it may include North Royalton as one of the participants. Mr. Dean said there is no cost to do this other than our time. Mr. Antoskiewicz asked what information they are looking for. Mr. Dean said they are looking for last year's expenses. He said the state will post a summary which will then let you search for more detail from there. Mr. Nickell said that he feels that this is a good idea and allows for transparency in government. Mr. Antoskiewicz said he agrees, but the only concern he has is that all municipalities do things differently and he is afraid that the comparisons might not be apples to apples. Mr. Dean said that the state informed him that they have a feature for comparing other agencies, but they do not have this for municipalities. He said that if you want to compare you would have to look each one up individually; it will not do it automatically. Mr. Langshaw said that he supports the transparency and feels that it is a positive thing for people to see how fiscally responsible North Royalton is. The only concern he has is the cost regarding manpower. He asked if there would be a link to this on the city website. Mr. Dean said that we can do this. He said that this will be updated once a year.

**ADJOURNMENT**

Moved by Mr. Marnecheck, seconded by Mr. Petrusky **to adjourn the May 19, 2015 meeting.** Yeas: 3.  
Nays: 0. **Motion carried.**

Meeting adjourned at 6:59 p.m.

City of North Royalton  
City Income Tax Collections  
5/15/2015

**Net Receipts**

Current Income taxes collected by R.I.T.A. for the period of April, 2015  
and distributed to the city in May, 2015 \$ 1,832,728.95

**Current Year** to date collection of  
Income Tax distributed to City January 1, 2015 to May, 2015 \$ 6,367,136.72

**Prior Year** to date collection of  
Income Tax Distributed to City January 1, 2014 to May, 2014 \$ 6,051,678.49

Increase (Decrease) in Income Tax collections for Current Fiscal Year \$ 315,458.23

Collection Detail by Type				
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	Distributed May 2015	Distributed May 2014	Difference	% change
WITHHOLDING	\$ 453,885.76	\$ 436,519.24	\$ 17,366.52	3.98%
INDIVIDUAL TAXES	\$ 1,264,634.44	\$ 1,159,677.72	\$ 104,956.72	9%
NET PROFIT TAXES	\$ 173,899.21	\$ 248,140.37	\$ (74,241.16)	-30%
<b>TOTAL GROSS RECEIPTS</b>	<u>\$ 1,892,419.41</u>	<u>\$ 1,844,337.33</u>	<u>\$ 48,082.08</u>	3%
3% withholding for collection fees	(56,772.58)	(55,330.12)	(1,442.46)	3%
legal fees/court costs	(2,917.88)	(1,858.81)	(1,059.07)	57%
<b>TOTAL LEGAL FEES AND COLLECTION COSTS</b>	<u>(59,690.46)</u>	<u>(57,188.93)</u>	<u>(2,501.53)</u>	4%
<b>TOTAL NET RECEIPTS</b>	<u><u>1,832,728.95</u></u>	<u><u>1,787,148.40</u></u>	<u><u>45,580.55</u></u>	3%

# Year to Date Income Tax



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

Month Received	Original Tax	General Fund	Police Facility	scmr/ Additional Tax	Total SCMR Fund	Office on Aging	Income Tax Fund	Sewer Fund	Refunds	Overhead & Legal Fees	Net Receipts	Cumulative Receipts
January	\$ 603,572.49	\$ 137,079.67	\$ 16,666.67	\$ 137,079.67	\$ 137,079.67	\$ 14,583.33	\$ 38,755.16	\$ 88,539.80	\$ 4,149.94	\$ (31,808.32)	\$ 988,618.29	\$ 988,618.29
February	849,399.58	187,529.93	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	688,551.57	133,895.58	16,666.67	133,895.58	133,895.58	14,583.33	41,726.75	66,947.79	(12,987.54)	(33,094.97)	1,030,184.76	3,372,135.25
April	786,528.99	150,615.90	16,666.67	150,615.90	150,615.90	14,583.33	47,143.97	75,307.95	(21,866.64)	(59,323.58)	1,162,272.61	4,534,407.76
May	<b>1,290,484.67</b>	<b>198,227.92</b>	<b>16,666.67</b>	<b>198,227.92</b>	<b>198,227.92</b>	<b>14,583.33</b>	<b>80,229.55</b>	<b>99,113.96</b>	<b>(5,114.60)</b>	<b>(59,690.46)</b>	<b>1,832,728.96</b>	<b>6,367,136.72</b>
June	-	-	-	-	-	-	-	-	-	-	-	-
July	-	-	-	-	-	-	-	-	-	-	-	-
August	-	-	-	-	-	-	-	-	-	-	-	-
September	-	-	-	-	-	-	-	-	-	-	-	-
October	-	-	-	-	-	-	-	-	-	-	-	-
November	-	-	-	-	-	-	-	-	-	-	-	-
December	-	-	-	-	-	-	-	-	-	-	-	-
Total	\$ 4,200,537.30	\$ 807,348.94	\$ 83,333.35	\$ 807,348.94	\$ 807,348.94	\$ 72,916.65	\$ 260,925.87	\$ 403,674.46	\$ (42,655.74)	\$ (226,293.05)	\$ 6,367,136.72	\$ 6,367,136.72
Check Figure												
Original Fiscal Budget		FUND: 101	207		211	219	213	443				
		\$ 11,200,000.00	\$ 200,000.00	\$ 1,400,000.00	\$ 200,000.00	\$ 700,000.00	\$ 630,000.00	\$ 450,000.00	\$ (325,000.00)	\$ (450,000.00)	\$ 13,555,000.00	\$ 13,555,000.00

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

Month-to-Date Revenues as Percentage of Total Annual Budget  
47%

Month Received	Original Tax	General Fund	Police Facility	scmr/ Additional Tax	Total SCMR Fund	Office on Aging	Income Tax Fund	Sewer Fund	Refunds	Overhead & Legal Fees	Net Receipts	Cumulative Receipts
January	\$ 625,666.86	\$ 141,365.72	\$ 16,666.67	\$ 141,365.72	\$ 141,365.72	\$ 14,583.33	\$ 39,269.33	\$ 70,682.88	\$ (9,954.85)	\$ (31,742.74)	\$ 1,007,803.10	\$ 1,007,803.10
February	749,638.42	152,236.13	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	2,173,637.71
March	664,034.85	134,061.33	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	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	<b>1,266,995.02</b>	<b>208,231.07</b>	<b>16,666.67</b>	<b>208,231.07</b>	<b>208,231.07</b>	<b>14,583.33</b>	<b>72,562.97</b>	<b>104,115.54</b>	<b>(47,047.84)</b>	<b>(57,188.93)</b>	<b>1,787,148.90</b>	<b>6,051,678.49</b>
June	704,339.60	135,258.19	16,666.67	135,258.19	135,258.19	14,583.33	37,346.12	67,629.10	(46,045.46)	(52,227.37)	1,012,808.38	7,064,486.87
July	609,661.03	145,432.97	16,666.67	145,432.97	145,432.97	14,583.33	35,711.22	72,716.48	(50,764.22)	(30,671.08)	958,769.37	8,023,256.24
August	1,078,147.01	180,596.98	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	9,570,896.99
September	564,922.43	132,039.79	16,666.67	132,039.79	132,039.79	14,583.33	35,388.19	66,019.90	(12,850.82)	(28,691.01)	919,919.27	10,490,815.26
October	438,378.88	273,553.18	16,666.67	273,553.18	273,553.18	14,583.33	26,838.60	66,019.90	(24,384.08)	(24,773.33)	789,251.55	11,280,066.81
November	901,478.93	295,451.27	16,666.67	295,451.27	295,451.27	14,583.33	51,912.95	-	(11,033.73)	(41,791.08)	1,227,268.34	12,507,335.15
December	840,506.73	154,395.17	16,666.67	154,395.17	154,395.17	14,583.33	49,663.89	-	(17,569.24)	(33,855.78)	1,024,390.17	13,531,725.32
Total	\$ 9,138,349.18	\$ 2,096,752.43	\$ 200,000.04	\$ 2,096,752.43	\$ 2,096,752.43	\$ 174,999.96	\$ 543,268.60	\$ 666,676.42	\$ (296,639.98)	\$ (453,822.44)	\$ 13,531,725.32	\$ 13,531,725.32
Check Figure												
Original Fiscal Budget		FUND: 101	207		211	219	213	443				
		\$ 11,350,000.00	\$ 200,000.00	\$ 1,400,000.00	\$ 200,000.00	\$ 700,000.00	\$ 630,000.00	\$ 450,000.00	\$ (400,000.00)	\$ (450,000.00)	\$ 13,630,000.00	\$ 13,630,000.00

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

Fund	Department	2014 Actual	Budget Amount	As of April 24, 2015		(over)/under budget
				Year to Date	Percentage Used	
General Fund	Police Department	\$ 131,648.03	\$ 145,000	\$ 44,752	31%	\$ 100,248
General Fund	Animal Control	2,411	2,000	171	9%	\$ 1,829
General Fund	Fire Department	7,797	5,000	824	16%	\$ 4,176
General Fund	Dispatch	15,060	2,500	497	20%	\$ 2,003
General Fund	Cemetery	448	-	-	0%	\$ -
General Fund	Parks & Recreation	8,669	7,000	1,176	17%	\$ 5,824
General Fund	Building Department	765	1,000	-	0%	\$ 1,000
General Fund	Mayor's Office	1,894	2,000	732	37%	\$ 1,268
General Fund	Finance Department	3,026	2,000	919	46%	\$ 1,081
General Fund	Engineering	354	100	-	0%	\$ 100
General Fund	Legislative Activity	268	1,000	210	21%	\$ 790
General Fund	Mayor's Court	5,313	5,000	624	12%	\$ 4,376
Police Facility Operating	Jail	22,740	20,000	6,656	33%	\$ 13,344
EMS Fund	Fire Department	435,648	408,000	141,009	35%	\$ 266,991
SCMR	Storms Sewer and Drainage	19,118	10,000	5,755	58%	\$ 4,245
SCMR	Streets	47,134	20,000	22,771	114%	\$ (2,771)
SCMR	Snow removal	13,624	35,000	5,459	16%	\$ 29,541
Office on Aging	Senior Assistance	2,740	1,500	1,052	70%	\$ 448
Community Diversion	Police Department	1,373	5,000	-	0%	\$ 5,000
Waste Water	Treatment	67,918	65,000	20,928	32%	\$ 44,072
Waste Water	Maintenance	24,769	15,000	10,901	73%	\$ 4,099
		<b>\$ 812,716</b>	<b>\$ 752,100</b>	<b>\$ 264,435</b>	<b>44.0%</b>	<b>\$ 487,665</b>

**Current Date Represents This Percentage of the Year**

**33%**