

**FINANCE COMMITTEE MINUTES
SEPTEMBER 15, 2015**

The Finance Committee meeting was held on September 15, 2015 at North Royalton City Hall, 14600 State Road. The meeting was called to order at 6:04 p.m.

PRESENT: Committee Members: Chairman Larry Antoskiewicz, Vice Chair Gary Petrusky, Paul Marnecheck; Council: John Nickell, Dan Langshaw, Steve Muller, Dan Kasaris; Administration: Mayor Robert Stefanik, Finance Director Eric Dean, Recreation Director Jason Swim; Other: Lou Krzepina.

APPROVAL OF MINUTES

Moved by Mr. Petrusky, seconded by Mr. Marnecheck to **approve the July 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 Income Tax Collection Report, a copy of which is attached to these minutes. He said we received \$1.12 million which is a nice increase from last year. He said that we are up \$200,248.00 for the month and we are up \$604,878.00 so far for this year. Mr. Dean said that RITA had notified them that they received an early payment that is normally received next month so we should be a bit cautious and see if next month is offset by this month's increase.

2. Overtime

Mr. Dean reviewed the Overtime Report, a copy of which is attached to these minutes. Mr. Dean addressed an email he received from Mr. Petrusky asking why the Recreation Department overtime was so high. Mr. Dean said that earlier in the year the department performed snow plowing duties that usually gets put into the "snow plow/snow removal" overtime. We corrected this later in the year, but we missed the first few months of the year and he feels that this is why we are seeing an increase.

3. North Royalton Cemetery Fees

Mr. Antoskiewicz said that Mr. Swim was asked to review the fees to bring us more in line with other communities and together with Mr. Marnecheck, they were able to come up with a new fee schedule. Mr. Swim said that the proposed fee schedule presented to Council puts us even across the board with other communities. He said there were a few areas that we needed to increase such as after hour burials that will now bring us to where we are not losing money in these instances. He said that they are also adding a new fee for burials on holidays. Mr. Kasaris asked what the increased revenues will be used for. Mr. Swim there is plenty of maintenance that needs to be performed and this money will be used for that. Mr. Kasaris asked about the mausoleum. Mr. Swim said that this structure needs immediate attention and will be addressed. Mr. Nickell asked if there were any burials inside the mausoleum. Mr. Swim said no, it is completely empty. Mr. Kasaris asked how much additional revenue is anticipated due to the increased fees. Mr. Swim said that it is hard to estimate because every year fluctuates with the number of burials. He estimates that it should be at least a 25% increase. Mr. Kasaris asked how much revenue we currently receive annually. Mr. Swim said that they have been averaging around \$30,000. Mr. Antoskiewicz asked what capacity the cemetery is at. Mr. Swim said that there are currently 4,600 occupied lots in the cemetery. The unsold amount of lots is around 250-300. We still have quite a few lots that have been sold but are currently unoccupied. Mr. Muller asked when the last price increase occurred. Mr. Swim said that they were last increased in December 2011. Mayor Stefanik said that we increased the prices at that time so that we could start setting aside money for perpetual care of the cemetery. This is how we were able to fund the driveway through the cemetery. Back in 2008 there was no money set aside whatsoever for maintenance so we created that fund. He said that most, if not all, of this increase will go towards future maintenance. Mr. Kasaris asked if there is still a plan to place a wrought iron fence along Rt. 82 in front of the cemetery. Mayor Stefanik said that they have an estimate on this and will approach various groups such as the service clubs and see who would like to take this on as a project. He said that this is the image we would like to have along the center of town. Mr. Antoskiewicz said that we are trying to ensure that the cemetery becomes a little more financially self-sufficient. Mr. Nickell and Mr. Marnecheck both felt that

this increase will help keep the cemetery from falling into disarray. Mr. Langshaw asked if we offer a military burial discount. Mr. Swim said no. Mr. Antoskiewicz said that he is not aware of any municipal cemeteries that offer this because Rittman will actually do military burials at no charge. Mr. Langshaw asked if there have been any problems with vandalism in the cemetery. Mr. Swim said recently we had one of our equipment garages broken in to but fortunately nothing was stolen. We had a trailer that was stolen from another garage however. Mr. Langshaw said that he supports this increase and thanked Mr. Swim and Mr. Marnecheck for their work on this.

Moved by Mr. Marnecheck, seconded by Mr. Petrusky to **authorize this fee schedule to be put into legislative form and presented to Council.** Yeas: 3. Nays: 0. **Motion carried.**

NEW BUSINESS

1. New Tax Code

Mr. Antoskiewicz thanked Mr. Dean and Mrs. Vozar for all of the work they put into this code and asked Mr. Dean to review the changes being made. Mr. Dean said that House Bill 5 was passed earlier this year and created a new section in the Ohio Revised Code which is 715.013. It basically requires all cities to adhere to the tax in ORC 718. We need to pass this ordinance before 2016 in order to be able to levy taxes. Mr. Dean reviewed an overview of the changes that he provided to Council, a copy of which is attached to these minutes. Mr. Kasaris asked what the limit was to be issued a 1099 Form. Mr. Dean said that the limit is under \$600.00. Mr. Kasaris asked if you can still offset gambling winnings by showing losses. Mr. Dean said that this is something that the state is getting tougher on. The only way now to offset winnings is if gambling is your profession. Mr. Dean said that this new tax code will be a new Chapter in our Codified Ordinance. It will be Chapter 881. This is easier than changing the existing Code 880 for two reasons. First is that there are a lot of changes to make so it would be rewriting the whole thing anyway, and second we are still going to be applying Chapter 880 on anyone who pays their taxes late. So in 2016 if someone doesn't pay their taxes for 2014 or 2015, they will be under the old code. RITA has 5 years to collect past due income tax. Mr. Langshaw asked what is anticipated to be the loss in revenue. Mr. Dean said that it will be a wash. There is nothing that concerns him as being a major change on how we do things because our current code is very similar to the state standard. Mr. Petrusky said currently we have a 12 day look back, so on day 13 we will collect for all 12 days back. If he understands this correctly, the new code states that we start collecting on the 21st day forward so we will lose 20 days' worth of revenue. Mr. Dean said this is correct. Mr. Petrusky said then we will lose money on projects with tradesmen. Mr. Dean said that potentially with this we could, but he thinks it is insignificant because we are only talking 2% on people who are not here very long. It's not like the utility workers who will be here more often. He said there are some rules in the code that state that if a business estimates that their employee will be here 20 days, they have to withhold the tax from day one.

Mr. Antoskiewicz asked if we are ready to proceed with this in legislative form. Mr. Petrusky said he would like to wait one more month. Since it does not have to be in place until January and since we only just received this code, he feels that this is reasonable. Mr. Antoskiewicz said that he would like to get it into legislative form and then it can go through three readings so there will be time for review. Mr. Dean said that RITA would like to have this passed by the end of November to give them time to implement. He said RITA sent him a few minor changes today and these changes will be implemented into the final legislation. Mr. Petrusky said this would be fine.

ADJOURNMENT

Moved by Mr. Marnecheck, seconded by Mr. Petrusky to **adjourn the September 15, 2015 meeting.** Yeas: 3. Nays: 0. **Motion carried.**

Meeting adjourned at 6:29 p.m.

CITY OF NORTH ROYALTON
Summary of Overtime Budgets
2015 Fiscal Year

Fund	Department	2014 Actual	Budget Amount	As of August 22nd, 2015		(over)/under budget
				Year to Date	Percentage Used	
General Fund	Police Department	\$ 131,648.03	\$ 145,000	\$ 96,659	67%	\$ 48,341
General Fund	Animal Control	2,411	2,000	1,296	65%	\$ 704
General Fund	Fire Department	7,797	5,000	3,103	62%	\$ 1,897
General Fund	Dispatch	15,060	2,500	497	20%	\$ 2,003
General Fund	Parks & Recreation	8,669	10,000	9,569	96%	\$ 431
General Fund	Building Department	765	1,000	-	0%	\$ 1,000
General Fund	Mayor's Office	1,894	2,000	1,499	75%	\$ 501
General Fund	Finance Department	3,026	2,000	1,304	65%	\$ 696
General Fund	Engineering	354	100	90	90%	\$ 10
General Fund	Legislative Activity	268	1,000	527	53%	\$ 473
General Fund	Mayor's Court	5,313	5,000	1,521	30%	\$ 3,479
Police Facility Operating	Jail	22,740	20,000	14,422	72%	\$ 5,578
EMS Fund	Fire Department	435,648	408,000	329,118	81%	\$ 78,882
SCMR	Storms Sewer and Drainage	19,118	13,000	10,712	82%	\$ 2,288
SCMR	Streets	47,134	20,000	18,060	90%	\$ 1,940
SCMR	Snow removal	13,624	35,000	20,580	59%	\$ 14,420
Office on Aging	Senior Assistance	2,740	2,000	1,610	80%	\$ 390
Community Diversion	Police Department	1,373	5,000	-	0%	\$ 5,000
Waste Water	Treatment	67,918	65,000	44,883	69%	\$ 20,117
Waste Water	Maintenance	24,769	30,000	22,896	76%	\$ 7,104
		\$ 812,716	\$ 773,600	\$ 578,345	74.8%	\$ 195,255

Current Date Represents This Percentage of the Year

69%

City of North Royalton
City Income Tax Collections
9/15/2015

Net Receipts

Current Income taxes collected by R.I.T.A. for the period of August, 2015
and distributed to the city in September, 2015 **\$ 1,120,167.72**

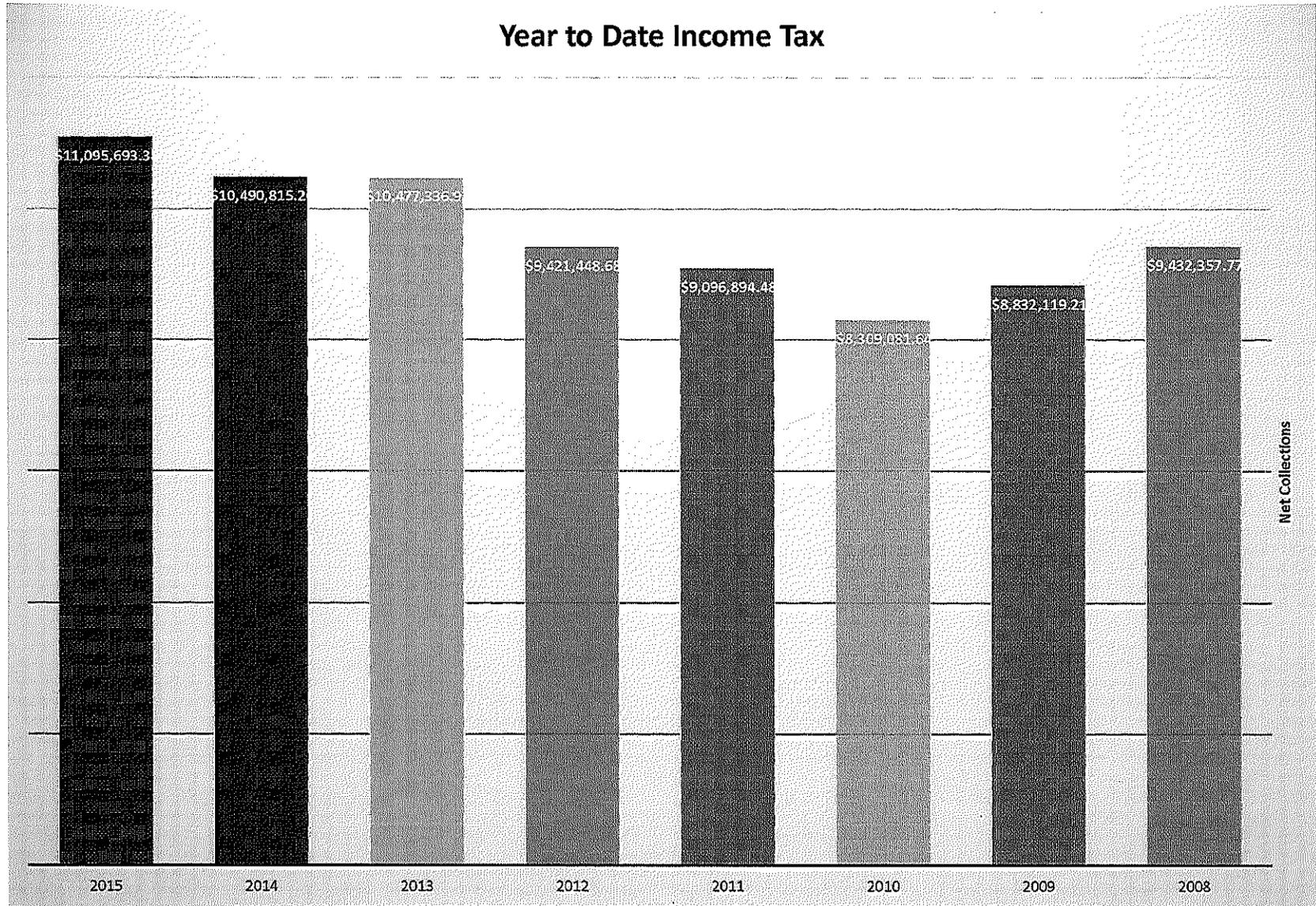
Current Year to date collection of
Income Tax distributed to City January 1, 2015 to September, 2015 **\$ 11,095,693.38**

Prior Year to date collection of
Income Tax Distributed to City January 1, 2014 to September, 2014 **\$ 10,490,815.26**

Increase (Decrease) in Income Tax collections for Current Fiscal Year **\$ 604,878.12**

Collection Detail by Type				
	Distributed August 2015	Distributed August 2014	Difference	% change
WITHHOLDING	\$ 605,688.28	\$ 515,991.42	\$ 89,696.86	17.38%
INDIVIDUAL TAXES	\$ 522,970.37	\$ 414,302.27	\$ 108,668.10	26%
NET PROFIT TAXES	\$ 29,111.48	\$ 18,516.59	\$ 10,594.89	57%
TOTAL GROSS RECEIPTS	<u>\$ 1,157,770.13</u>	<u>\$ 948,810.28</u>	<u>\$ 208,959.85</u>	22%
3% withholding for collection fees	(34,733.10)	(28,464.31)	(6,268.80)	22%
legal fees/court costs	(2,869.31)	(426.70)	(2,442.61)	572%
TOTAL LEGAL FEES AND COLLECTION COSTS	<u>(37,602.41)</u>	<u>(28,891.01)</u>	<u>(8,711.41)</u>	30%
TOTAL NET RECEIPTS	<u><u>1,120,167.72</u></u>	<u><u>919,919.27</u></u>	<u><u>200,248.44</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									
January	\$ 603,572.49	\$ 137,079.61	\$ 740,652.10	\$ 16,666.67	\$ 137,079.61	\$ 137,079.61	\$ 14,583.33	\$ 36,755.16	\$ 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)	1,363,332.20	2,341,960.49	
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	(12,987.54)	(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)	(30,016.56)	937,488.31	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	84,558.69	(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	-	-	-	-	-	-	-	-	-	-	-	-	-	
November	-	-	-	-	-	-	-	-	-	-	-	-	-	
December	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total	\$ 7,300,364.97	\$ 1,539,513.55	\$ 8,839,878.52	\$ 150,000.03	\$ 1,461,150.69	\$ 1,461,150.69	\$ 131,249.97	\$ 446,569.01	\$ 652,212.48	\$ (207,707.98)	\$ (377,659.34)	\$ 11,095,693.38	\$ 11,095,693.38	
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)	\$ 13,530,000.00		
			79%	75%		104%	75%	64%	104%	64%	84%	82%		

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

Month-to-Date Revenues as Percentage of Total Annual Budget
82%

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									
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	134,061.93	798,096.18	16,666.67	134,061.93	134,061.93	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	72,085.31	(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)	1,012,608.38	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	(50,764.22)	(30,671.08)	958,769.37	8,023,256.24	
August	1,078,147.01	180,595.98	1,258,743.99	16,666.67	180,595.98	180,595.98	14,583.33	65,768.84	90,296.49	(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	63,388.30	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	840,505.13	154,395.17	994,901.30	16,666.67	-	-	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	\$ 11,235,101.61	\$ 200,000.04	\$ 1,441,741.11	\$ 1,441,741.11	\$ 174,999.96	\$ 543,268.50	\$ 686,676.42	\$ (296,539.98)	\$ (453,522.44)	\$ 13,531,725.32	\$ 13,531,725.32	
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
77%

OVER VIEW OF MUNICIPAL TAX CHANGES REQUIRED BY HOUSE BILL 5

Due to the recent State legislation, the following changes are required to be made to our current municipal income tax ordinance, under Part Eight, Chapter 880 of our Codified Ordinances.

Business Operating Loss: The carry forward on any operating loss of business income not deducted, may be deducted up to **5 years** on all future income.

Comment: This matched our current Ordinance and will have no effect on our collections.

Withholding Requirements: Business are only required to withhold municipal tax on income earned in the city if their employees worked more than 20 days within the city. Taxes will be collected on all income earned after the 20th day.

Comment: The prior withholding rule collected taxes on all income earned if employees worked more than 12 days in city. We will have a slight loss of taxes with this change, but the amount will not be significant and will likely be made up in other areas.

Annual Return Filing Date: The annual return filing date will now always be the same date as the State Income Tax filing return.

Payment of Estimated Taxes Due: Estimated taxes are now due quarterly on the 15th day of the Sixth, Ninth, and Twelfth month.

Comment: Estimated payments are now do a month and 15 days earlier than in prior years.

Income from Lottery and Gambling proceeds: Income from lottery and gambling proceeds **are now** required to be **taxable**.

Comment: Prior income was not defined as taxable income by the city.

Penalty and Interest on Unpaid Taxes: New penalty is 15% of amount not timely paid, 50% on taxes withheld by employers from their employees and not timely paid. Interest is 5% + federal short term rate (currently .25%)

Comment: Penalties and interest may be lower, but amount charged are more in line and proportion with unpaid taxes due.

Deducting Operating Loss on Subsequent years tax returns

NEW ORDINANCE

The amount of such net operating loss shall be deducted from net profit that is reduced by exempt income to the extent necessary to reduce municipal taxable income to zero, with any remaining unused portion of the net operating loss carried forward to not more than five consecutive taxable years following the taxable year in which the loss was incurred, but in no case for more years than necessary for the deduction to be fully utilized.

OLD ORDINANCE

(a) The portion of a net operating loss, sustained in any taxable year subsequent to January 1, 1967, allocable to the City may be applied against the portion of the profit of succeeding tax years allocable to the City until exhausted, but in no event for more than five taxable years immediately following the year in which the loss occurred. No portion of a net operating loss shall be carried back against net profits of any prior year.

Withholding requirements for work performed within the city:

NEW ORDINANCE

(a) Subject to divisions (C)(3), (5), (6), and (7) of this section, an employer is not required to withhold the City income tax on qualifying wages paid to an employee for the performance of personal services in the City if the employee performed such services in the City on 20 or fewer days in a calendar year,

OLD ORDINANCE

(2) Beginning with the thirteenth day, the employer of said individual shall begin withholding the municipality income tax from remuneration paid by the employer to the individual, and shall remit the withheld income tax to the municipality in accordance with the requirements of this Chapter. Since the individual can no longer be considered to have been an occasional entrant, the employer is further required to remit taxes on income earned in the municipality by the individual for the first twelve days;

Date of filing annual return**NEW ORDINANCE**

(G)(1) Except as otherwise provided in this chapter/ordinance, each return required to be filed under this section shall be completed and filed as required by the Tax Administrator on or before the date prescribed for the filing of state individual income tax returns under division (G) of Section 5747.08 of the ORC. The taxpayer shall complete and file the return or notice on forms prescribed by the Tax Administrator or on generic forms, together with remittance made payable to the City. No remittance is required if the net amount due is ten dollars or less.

OLD ORDINANCE**880.11 DATE OF FILING RETURN; PERSONS REQUIRED TO FILE RETURNS.**

Each taxpayer, except as herein provided, shall, whether or not a tax is due thereon, make and file a return on or before April 15 of the year following the effective date of this chapter (Ordinance 1988-147, passed July 18, 1988) and on or before April 15 of each year thereafter. When the return is made for a fiscal year or other period different from the calendar year, the return shall be filed within four months from the end of such fiscal year or period.

Payment of Estimated Taxes Due**NEW ORDINANCE**

(a) On or before the fifteenth (15th) day of the fourth month after the beginning of the taxable year, twenty-two and one-half (22.5) percent of the tax liability for the taxable year; (b) On or before the fifteenth (15th) day of the sixth month after the beginning of the taxable year, forty-five (45) percent of the tax liability for the taxable year; (c) On or before the fifteenth (15th) day of the ninth month after the beginning of the taxable year, sixty-seven and one-half (67.5) percent of the tax liability for the taxable year; (d) On or before the fifteenth (15th) day of the twelfth month of the taxable year, ninety percent (90%) of the tax liability for the taxable year.

OLD ORDINANCE**880.21 PAYMENT UPON DECLARATION.**

The declaration of estimated tax to be paid to the City shall be accompanied by a payment of at least one fourth of the estimated annual tax by April 15, or the day on which the annual tax return for the prior year is required to be filed disregarding any extension, if the estimated annual tax is fifty dollars (\$50.00) or greater. At least a similar amount shall be paid on or before the last day of the seventh, tenth, and thirteenth months after the beginning of the taxable year. However, in case an amended declaration has been filed, the unpaid balance shown due thereon shall be paid in equal installments on or before the remaining payment dates. No penalties or interest shall be assessed on estimated payments if the taxpayer has remitted an amount equal to 100% of the previous year's tax liability, provided that the previous year reflected a twelve-month period, or if 90% of the actual liability has been received.

Income from Lottery and gambling proceeds

NEW ORDINANCE

Section 2.C.16.a.iv.b

TAXABLE INCOME

(d) Lottery, sweepstakes, gambling and sports winnings, winnings from games of chance, and prizes and awards. If the taxpayer is a professional gambler for federal income tax purposes, the taxpayer may deduct related wagering losses and expenses to the extent authorized under the Internal Revenue Code and claimed against such winnings.

OLD ORDINANCE

No specific definition as taxable/exempt income.

Penalty and Interest on Unpaid Taxes

NEW ORDINANCE

(4) "Interest rate as described in division (A) of this section" means the federal short-term rate, rounded to the nearest whole number percent, plus five percent. The rate shall apply for the calendar year next following the July of the year in which the federal short-term rate is determined in accordance with division (A)(2) of this section.

(2)(a) With respect to unpaid income tax and unpaid estimated income tax, the City may impose a penalty equal to fifteen percent (15%) of the amount not timely paid.

(b) With respect to any unpaid withholding tax, the City may impose a penalty equal to fifty percent (50%) of the amount not timely paid.

(3) With respect to returns other than estimated income tax returns, the City may impose a penalty of \$25 for each failure to timely file each return, regardless of the liability shown thereon for each month, or any fraction thereof, during which the return remains unfiled regardless of the liability shown thereon. The penalty shall not exceed \$150 for each failure.

OLD ORDINANCE

880.37 INTEREST ON UNPAID TAXES.

All taxes imposed and all moneys withheld or required to be withheld by employers under this chapter and remaining unpaid after they become due shall bear interest at the rate of one percent per month or fraction thereof.

880.38 PENALTIES ON UNPAID TAX.

In addition to the interest provided in Section 880.37, penalties based on the unpaid tax are hereby imposed as follows:

(a) For failure to pay taxes due, other than taxes withheld: one and one-half percent per month or fraction thereof, but not less than twenty-five dollars (\$25.00) for failure to file annual returns when due; and

(b) For failure to remit taxes withheld from employees: ten percent per month or fraction thereof.

City of North Royalton
City Income Tax Collections
8/17/2015

Net Receipts

Current Income taxes collected by R.I.T.A. for the period of July, 2015
and distributed to the city in August, 2015 \$ 1,549,302.68

Current Year to date collection of
Income Tax distributed to City January 1, 2015 to August, 2015 \$ 9,975,525.66

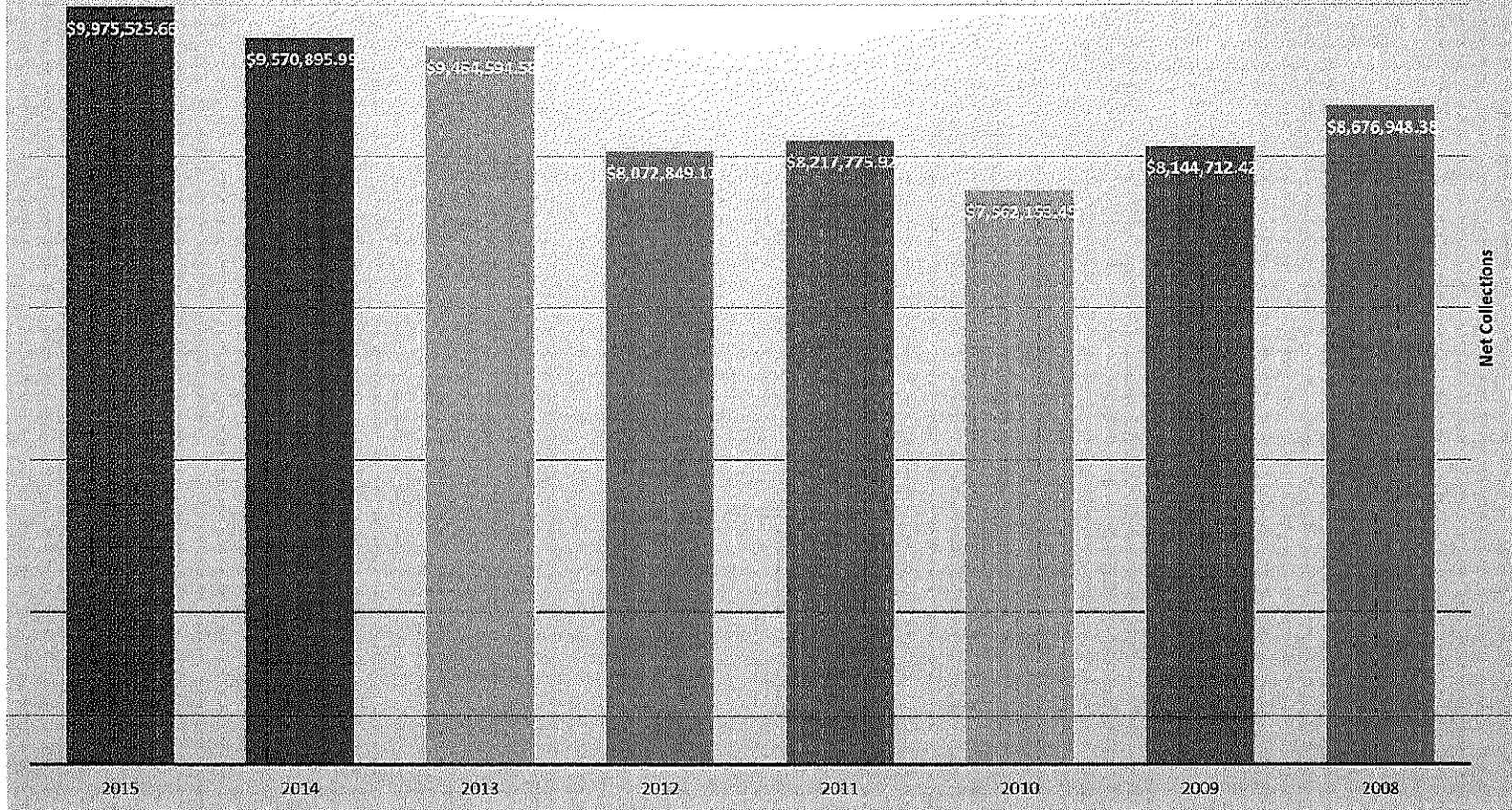
Prior Year to date collection of
Income Tax Distributed to City January 1, 2014 to August, 2015 \$ 9,570,895.99

Increase (Decrease) in Income Tax collections for Current Fiscal Year \$ 404,629.67

Collection Detail by Type				
	Distributed August 2015	Distributed August 2014	Difference	% change
WITHHOLDING	\$ 515,898.66	\$ 489,483.40	\$ 26,415.26	5.40%
INDIVIDUAL TAXES	\$ 1,026,878.44	\$ 1,009,799.87	\$ 17,078.57	2%
NET PROFIT TAXES	\$ 54,944.77	\$ 96,826.44	\$ (41,881.67)	-43%
TOTAL GROSS RECEIPTS	<u>\$ 1,597,721.87</u>	<u>\$ 1,596,109.71</u>	<u>\$ 1,612.16</u>	0%
3% withholding for collection fees	(47,931.66)	(47,883.29)	(48.36)	0%
legal fees/court costs	(487.53)	(586.67)	99.14	-17%
TOTAL LEGAL FEES AND COLLECTION COSTS	<u>(48,419.19)</u>	<u>(48,469.96)</u>	<u>50.78</u>	0%
TOTAL NET RECEIPTS	<u><u>1,549,302.68</u></u>	<u><u>1,547,639.75</u></u>	<u><u>1,662.94</u></u>	0%

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Year to Date Income Tax



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**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	\$ 38,765.16	\$ 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	2,341,960.49	
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	(12,987.54)	(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	-	-	-	-	-	-	-	-	-	-	-	-	-	
October	-	-	-	-	-	-	-	-	-	-	-	-	-	
November	-	-	-	-	-	-	-	-	-	-	-	-	-	
December	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total	\$ 6,589,134.86	\$ 1,304,424.97	\$ 7,893,559.83	\$ 133,333.36	\$ 1,304,424.97	\$ 1,304,424.97	\$ 116,666.64	\$ 402,867.80	\$ 652,212.46	\$ (187,482.49)	\$ (340,056.93)	\$ 9,975,525.66	\$ 9,975,525.66	
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)	\$ 13,530,000.00		
			70%	67%		93%	67%	58%	104%	58%	76%	74%		

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

Month-to-Date Revenues as Percentage of Total Annual Budget
74%

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	104,116.54	(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	609,681.03	145,432.97	755,094.00	16,666.67	145,432.97	145,432.97	14,583.33	35,711.22	72,716.48	(50,764.22)	(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	273,553.18	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	154,395.17	994,901.30	16,666.67	-	-	14,583.33	49,663.89	-	(17,569.24)	(33,855.78)	1,024,390.17	13,531,725.32	
Total	\$ 9,138,349.16	\$ 2,096,752.43	\$ 11,235,101.61	\$ 200,000.04	\$ 1,441,741.11	\$ 1,441,741.11	\$ 174,999.96	\$ 543,268.60	\$ 656,676.42	\$ (296,539.98)	\$ (453,522.44)	\$ 13,531,725.32	\$ 13,531,725.32	
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
71%

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