

FINANCE COMMITTEE MINUTES
MAY 21, 2019

The Finance Committee meeting was held on May 21, 2019 at North Royalton City Hall, 14600 State Road. The meeting was called to order at 6:37 p.m.

PRESENT: **Committee Members:** Chair: Larry Antoskiewicz, Vice Chair Gary Petrusky, Paul Marnecheck; **Council:** Dan Langshaw, Cheryl Hannan, Dan Kasaris; **Administration:** Law Director Thomas Kelly, Police Chief Kenneth Bilinovich, Fire Chief Robert Chegan; **Other:** Linda Barath, Jessica Fenos, Jeremy Dietrich, Anton Krieger.

APPROVAL OF MINUTES

Moved by Mr. Petrusky, seconded by Mr. Marnecheck to **approve the minutes for the April 16, 2019 Finance Committee meeting.** Yeas: 3. Nays: 0. **Motion carried.**

UNFINISHED BUSINESS

1. **Monthly Finance report including tax collections status**
Copies of these reports are attached to these minutes.

2. **Overtime**
A copy of this report is attached to these minutes.

NEW BUSINESS

None.

MISCELLANEOUS

Mr. Kasaris said that Council has Resolution 19-50 on its agenda this evening which supports amending substitute H.B. 166 and strongly urging the Ohio Governor and members of the Ohio General Assembly to restore the local government fund to pre-recession levels. He said that he fully supports this and asked where the state is at in this process. Mr. Langshaw said that he and Mr. Marnecheck were in Columbus recently and were able to testify before the House Finance Committee. He said that we were one of the few local governments to testify. He said there is an increase in local government funding of 9.1% for fiscal year 2020 but in fiscal year 2021 it drops down to under 2%. He said that one of the arguments we made is that we want consistency and predictability in this funding. He said that the OML has been advocating for this as well. There has been some progress and he wants to give the Governor credit for at least trying to step up the investment in local government, but we have lost over \$7 million since 2011. He said that this resolution is a good way to be impactful on the budget process, which is now in the Senate. Mr. Antoskiewicz said that in his conversations with Senator Dolan, it is a priority for him to try to bring some of this money back to the local governments. Mr. Langshaw said that the governor has made a proposal regarding the Bureau of Workers Compensation. Some of their investments resulted in a windfall so they are looking at bringing additional money back or refund municipalities on premiums.

ADJOURNMENT

Moved by Mr. Petrusky, seconded by Mr. Marnecheck to **adjourn the May 21, 2019 Finance Committee meeting.** Yeas: 3. Nays: 0. **Motion carried.**

Meeting adjourned at 6:43 p.m.

City of North Royalton
Bank Reconciliation
April 30, 2019

Bank Balance

Bank Statements:

Fifth Third Bank - Operating	\$8,040,846.63
Fifth Third Bank - Payroll	\$ -
Petty Cash	\$ 5,050.00
Fifth Third Bank - Investment Account	\$ 9,379,546.60
Star Ohio - Investment Account	\$ 1,831,101.88
First National Bank Investment Account	\$ 509,177.77
Fifth Third Bank-OGBC Agency Fund	<u>\$ 1,336,383.38</u>

Total Statements **\$21,102,106.26**

Adjustment to Bank Balance:

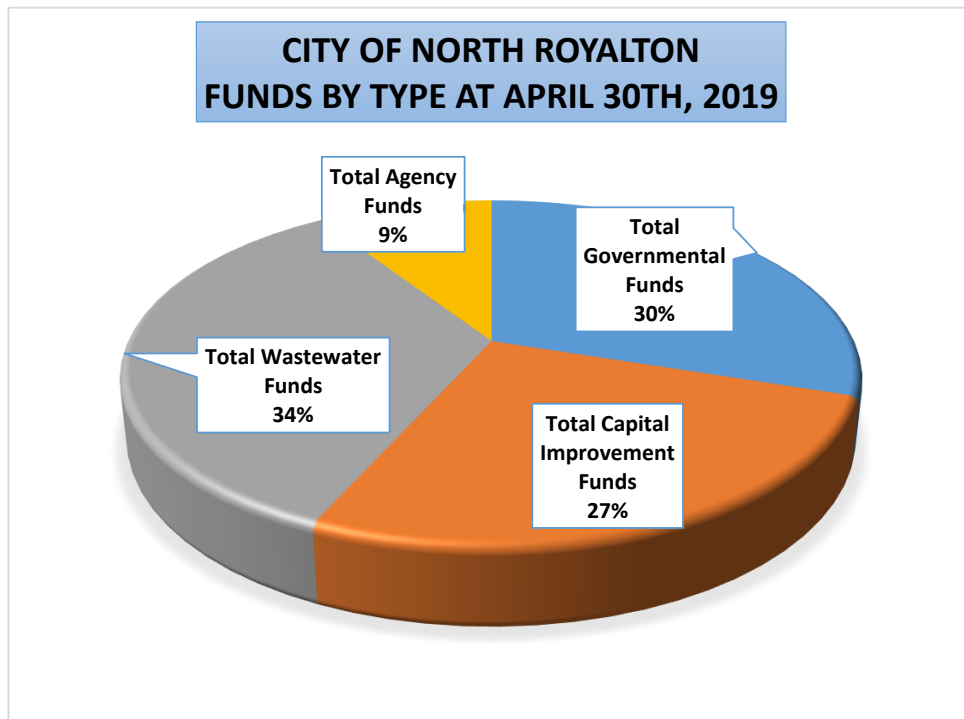
Deposits in Transit	(297.63)
YMCA prepayment - May invoice	(35,805.58)
Fifth Third Bank - interest premium	(3,946.60)
Fifth Third Bank - Change in Investment Value	9,511.54
Accounts Payable-OGBC Agency Fund	(84,987.84)
Outstanding Checks	<u>\$ (10,516.43)</u>

Adjusted Bank Balance 20,976,063.72

Book Balance:

Total All Funds - per Tyler Munis System \$ 20,976,063.72

Difference -



City of North Royalton
City Income Tax Collections
5/15/2019

CURRENT MONTHLY RECEIPTS	Net Receipts
collections for the month of January-2019 / May-2019	received in
Regional Income Tax Agency	\$ 2,401,546.56
Ohio Department of Taxation	\$
	\$ 2,401,546.56

148333.63 14583.3 28835 0 -13625.3 -28819.6

YEAR TO DATE RECEIPTS	Net Receipts
Regional Income Tax Agency	\$ 7,483,969.96
Ohio Department of Taxation	\$ 78,174.54
Fiscal Year 2019	\$ 7,562,144.50
Fiscal Year 2018	\$ 6,796,005.27
Increase (Decrease)	\$ 766,139.23

COLLECTION DETAIL

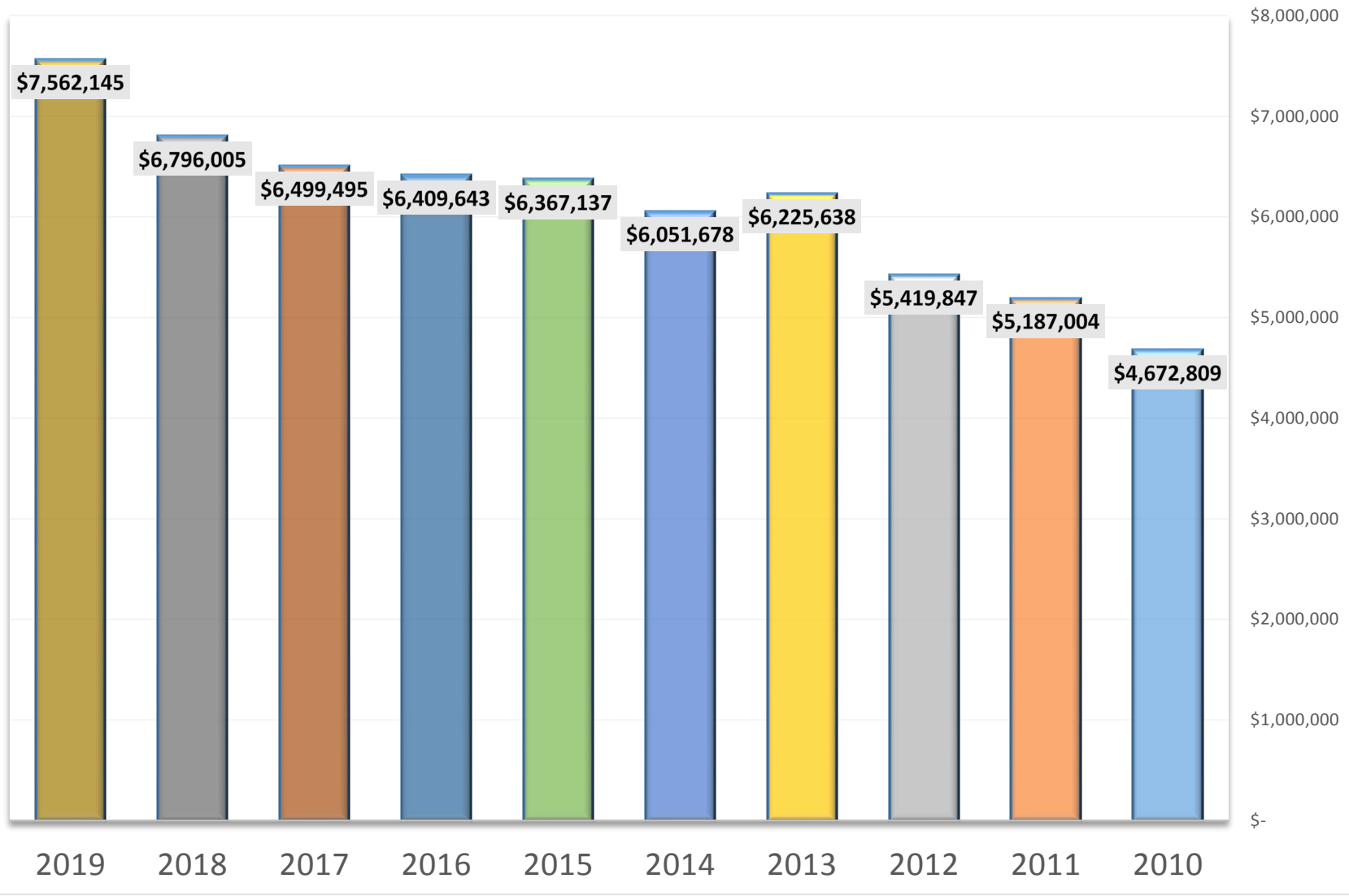
	This Year		Prior Year		Difference	%
	May-2019	May-2018	May-2019	May-2018		
WITHHOLDING	\$ 645,746.16	\$ 562,823.15	\$	\$ 86,923	15.4%	
INDIVIDUAL TAXES	\$ 3,602,465.41	\$ 3,456,050.79	\$	\$ 146,414	4%	
NET PROFIT TAXES	\$ 225,969.61	\$ 222,184.01	\$	\$ 3,786	2%	
TOTAL GROSS RECEIPTS	\$ 2,478,177.18	\$ 2,241,057.95	\$	\$ 237,119	11%	
3% withholding for collection fees	(74,345.32)	(67,098.39)	\$	\$ (7,247)	11%	
legal fees/court costs	(2,895.30)	(1,757.00)	\$	\$ (859)	30%	
TOTAL LEGAL FEES AND COLLECTION COSTS	(76,830.62)	(68,855.39)	\$	\$ (7,775.23)	11%	
TOTAL NET RECEIPTS	2,401,546.56	2,172,202.56	\$	\$ 229,344	10.56%	
				\$ 536,799		
				\$ 229,344		
				\$ 766,139		

2018	2017	Difference	2016	Difference	% change	2015	Difference	% change
\$ 5,813,056.60	\$ 5,319,343.84	\$ 293,912.76	\$ 5,267,575.05	\$ 251,968.79	4.8%	\$ 5,122,420.24	\$ 145,154.81	2.8%
\$ 6,815,991.19	\$ 6,895,001.93	\$ (79,010.74)	\$ 6,926,871.32	\$ (33,469.39)	-0.5%	\$ 6,113,945.98	\$ 814,925.34	13.3%
\$ 1,154,081.05	\$ 1,117,434.60	\$ (163,353.55)	\$ 915,703.70	\$ 401,730.90	43.9%	\$ 870,754.40	\$ 44,949.30	5.2%
\$ 13,783,128.84	\$ 13,731,580.37	\$ 51,548.47	\$ 13,111,750.07	\$ 619,830.30	4.7%	\$ 12,107,120.62	\$ 1,604,629.45	13.3%

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Year to Date Income Tax



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

2019	Month Received	#101 - General	#207 Police Facility	#211 - SCMR	#219 Office on Aging	#213 - Income Tax	#433 - Storm Water	Refunds	Overhead & Legal Fees	Net Receipts	Cumulative Receipts
	January	\$ 1,025,304.45	\$ 16,666.67	\$ 191,444.83	\$ 14,583.33	\$ 50,763.79	95,722.41	\$ (26,828.32)	\$ (42,981.98)	\$ 1,324,675.18	\$ 1,324,675.18
February	\$ 1,174,238.37	16,666.67	\$ 185,190.10	14,583.33	\$ 59,178.45	96,311.32	(23,491.57)	(44,953.57)	\$ 1,477,723.10	2,802,398.28	
March	\$ 892,735.65	16,666.67	\$ 169,122.31	14,583.33	\$ 45,301.26	84,561.16	(7,650.13)	(37,493.52)	\$ 1,177,826.73	3,980,225.01	
April	\$ 1,012,263.67	16,666.67	\$ 151,760.78	14,583.33	\$ 48,005.56	75,995.15	(61,627.37)	(77,274.86)	\$ 1,180,372.93	5,160,597.94	
May	\$ 2,062,163.52	16,666.67	\$ 277,652.17	14,583.33	\$ 102,444.97	50,000.00	(45,333.48)	(76,630.62)	\$ 2,401,546.56	7,562,144.50	
June	\$ -		\$ -		\$ -	-			\$ -		
July	\$ -		\$ -		\$ -	-			\$ -		
August	\$ -		\$ -		\$ -	-			\$ -		
September	\$ -		\$ -		\$ -	-			\$ -		
October	\$ -		\$ -		\$ -	-			\$ -		
November	\$ -		\$ -		\$ -	-			\$ -		
December	\$ -		\$ -		\$ -	-			\$ -		
Total	\$ 6,166,705.66	\$ 83,333.35	\$ 975,170.19	\$ 72,916.65	\$ 305,694.03	\$ 402,590.04	\$ (164,930.87)	\$ (279,334.55)	\$ 7,562,144.50		
Original Fiscal Budget	\$ 12,600,000.00	\$ 200,000.00	\$ 2,200,000.00	\$ 175,000.00	\$ 780,000.00	\$ 370,000.00	\$ (330,000.00)	\$ (450,000.00)	\$ 15,545,000.00		
	49%	42%	44%	42%	39%	109%	50%	62%	49%		

2018	Month Received	#101 - General Fund	Fund	Tax Fund	Water Fund	Refunds	Overhead & Legal Fees	Net Receipts	Cumulative Receipts	
		#101 - General	#207 Police Facility	#211 - SCMR	#219 Office on Aging	#213 - Income Tax	#433 - Storm Water			
January	\$ 1,134,557.83	\$ 16,666.67	\$ 198,749.29	\$ 14,583.33	\$ 58,347.52	99,374.65	\$ (2,195.01)	\$ (50,752.32)	\$ 1,469,331.96	\$ 1,469,331.96
February	\$ 739,234.22	16,666.67	\$ 175,842.73	14,583.33	\$ 35,399.79	87,921.36	(5,306.37)	(34,738.39)	\$ 1,029,603.34	2,498,935.30
March	\$ 695,631.09	16,666.67	\$ 148,926.96	14,583.33	\$ 29,194.56	898.87	(13,625.28)	(28,819.56)	\$ 863,456.64	3,362,391.94
April	\$ 1,108,917.03	16,666.67	\$ 165,058.66	14,583.33	\$ 50,922.91	9.48	(52,780.17)	(41,967.14)	\$ 1,261,410.77	4,623,802.71
May	\$ 1,934,049.22	16,666.67	\$ 243,458.98	14,583.33	\$ 93,709.96	333.38	(61,743.59)	(68,855.39)	\$ 2,172,202.56	6,796,005.27
June	\$ 1,335,923.50	16,666.67	\$ 207,737.36	14,583.33	\$ 60,482.04	1,840.72	(51,527.45)	(48,818.33)	\$ 1,536,887.84	8,332,893.11
July	\$ 1,435,522.26	16,666.67	\$ 193,133.96	14,583.33	\$ 69,163.90	-	(41,101.44)	(52,402.07)	\$ 1,635,566.61	9,968,459.72
August	\$ 855,013.21	16,666.67	\$ 155,286.38	14,583.33	\$ 36,746.25	496.99	(33,196.89)	(32,554.91)	1,013,041.03	10,981,500.75
September	\$ 835,176.23	16,666.67	\$ 138,430.73	14,583.33	\$ 37,291.26	-	(42,547.84)	(32,002.55)	967,597.83	11,949,098.58
October	\$ 1,029,775.91	16,666.67	\$ 247,131.75	14,583.33	\$ 55,928.76	100,000.00	(20,771.45)	(45,521.75)	1,397,793.22	13,346,891.80
November	\$ 728,850.20	16,666.67	\$ 173,458.65	14,583.33	\$ 34,093.33	39,109.22	(14,139.68)	(33,934.37)	958,687.35	14,305,579.15
December	\$ 567,637.23	16,666.63	\$ 100,000.00	14,583.37	\$ 27,259.09	101,000.00	(44,084.11)	(26,549.41)	756,512.80	15,062,091.95
Total	\$ 12,400,287.93	\$ 200,000.00	\$ 2,147,215.45	\$ 175,000.00	\$ 588,539.37	\$ 430,984.67	\$ (383,019.28)	\$ (496,916.19)	\$ 15,062,091.95	
Original Fiscal Budget	\$ 12,600,000.00	\$ 200,000.00	\$ 2,200,000.00	\$ 175,000.00	\$ 700,000.00	\$ 330,000.00	\$ (300,000.00)	\$ (475,000.00)	\$ 15,430,000.00	
	98%	100%	98%	100%	84%	131%	128%	105%	98%	

CITY OF NORTH ROYALTON
Summary of Overtime Budgets
2019 Fiscal Year

4/27/2019

Fund	Department	2019 Budget	2019 Actual
General Fund	Police Department	\$ 180,000	\$ 63,567
General Fund	Animal Control	2,000	68
General Fund	Fire Department	5,000	817
General Fund	Dispatch	6,800	910
General Fund	Parks & Recreation	20,000	5,227
General Fund	Building Department	1,000	-
General Fund	Mayor's Office	2,500	-
General Fund	Finance Department	2,500	243
General Fund	Engineering	200	-
General Fund	Legislative Activity	2,000	456
General Fund	Mayor's Court	5,000	470
General Fund	City Hall Building and Grounds	400	349
Police Facility Operating	Jail	40,000	8,648
EMS Fund	Fire Department	400,000	159,819
SCMR	Streets	22,000	12,109
SCMR	Snow removal	30,000	8,376
Office on Aging	Senior Assistance	5,000	252
Community Diversion	Police Department	2,000	-
Waste Water	Treatment	65,000	23,878
Waste Water	Storms Sewer and Drainage	15,000	3,959
Waste Water	Maintenance	35,500	13,045
		\$ 841,900	\$ 302,196

36%

Current Date Represents This Percentage of the Year-

35%

**NORTH ROYALTON
CASH POSITION REPORT
1/01/2019 to 4/30/2019**

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All Funds	Beginning Cash Balance 1/01/2019	MTD 4/01/2019 - 4/30/2019 Receipts	MTD 4/01/2019 - 4/30/2019 Expense	1/01/2019 thru 4/30/2019 2019 Receipts	1/01/2019 thru 4/30/2019 2019 Expense	Cash Balance w/o Encumb	Thru 4/30/2019 Encumbrances	Ending Balance
101 General Fund	\$2,003,080.17	1,238,651.24	946,518.15	5,594,314.84	4,855,153.33	\$2,742,241.68	1,975,564.94	766,676.74
203 DARE Fund	\$-	0.00	0.00	-	-	\$0.00	-	0.00
205 Enforcement & Education Fund	\$47,966.34	75.00	0.00	2,777.04	-	\$50,743.38	-	50,743.38
206 Drug Law Enforcement Fund	\$10,101.66	0.00	0.00	1,075.00	-	\$11,176.66	-	11,176.66
207 Police Facility Operating Fund	\$15,694.86	38,814.17	78,976.90	343,085.91	354,908.11	\$3,872.66	30,509.40	-26,636.74
208 Law Enforcement Fund	\$136,536.49	200.00	6,068.66	27,359.81	8,824.96	\$155,071.34	9,792.90	145,278.44
209 EMS Levy Fund	\$15,006.82	14,120.81	262,658.56	1,010,578.95	1,019,627.89	\$5,957.88	12,488.22	-6,530.34
210 Motor Vehicle License Tax Fund	\$9,518.06	20,289.19	0.00	79,692.96	-	\$89,211.02	211,249.90	-122,038.88
211 SCMR Fund	\$899,111.46	253,543.81	193,494.82	1,161,981.93	1,708,947.17	\$352,146.22	213,740.35	138,405.87
212 State Highway Fund	\$136,394.58	7,979.17	731.50	33,329.93	42,251.04	\$127,473.47	826.90	126,646.57
213 City Income Tax Fund	\$10,441.15	-13,688.65	39,615.68	38,943.95	160,510.32	-\$111,125.22	-	-111,125.22
215 Police Levy Fund	\$127,333.23	143,696.61	113,233.31	785,522.20	434,350.79	\$478,504.64	531,403.53	-52,898.89
216 Fire Levy Fund	\$62,849.98	-10,151.92	80,000.00	446,841.85	320,000.00	\$189,691.83	-	189,691.83
217 Recycling Grant Fund	\$6,517.73	0.00	2,340.00	-	2,340.00	\$4,177.73	1,350.00	2,827.73
218 FEMA Fund	\$-	0.00	0.00	-	-	\$0.00	-	0.00
219 Office on Aging Fund	\$96,031.77	14,583.33	18,290.47	58,918.89	58,599.94	\$96,350.72	27,374.72	68,976.00
221 NOPEC Grant Fund	\$169,246.52	0.00	0.00	-	5,922.00	\$163,324.52	160,322.28	3,002.24
236 Court Computer Services Fund	\$56,032.50	0.00	0.00	-	2,655.00	\$53,377.50	-	53,377.50
237 Community Diversion Fund	\$31,205.10	800.00	299.70	1,400.00	549.45	\$32,055.65	-	32,055.65
238 Cemetery Maintenance Fund	\$30,395.80	375.00	0.00	875.00	-	\$31,270.80	-	31,270.80
239 Enterprise Zone Fund	\$1,978.52	0.00	0.00	-	-	\$1,978.52	-	1,978.52
249 YMCA Spcial Revenue Fund	\$156,294.90	43,393.77	0.00	173,575.08	-	\$329,869.98	-	329,869.98
260 Accrued Balances Fund	\$497,604.29	13,414.48	0.00	54,389.41	-	\$551,993.70	-	551,993.70
261 Police Pension Fund	\$11,861.64	116,768.13	79,771.51	298,441.38	268,949.10	\$41,353.92	-	41,353.92
262 Fire Pension Fund	\$22,214.01	66,768.08	101,880.37	263,441.60	272,200.38	\$13,455.23	-	13,455.23
321 General Bond Retirement Fund	\$117,799.28	22,358.44	0.00	197,924.88	61,419.63	\$254,304.53	-	254,304.53
341 Special Assess Bond Rtmnt Fund	\$497,979.31	0.00	0.00	73,765.33	-	\$571,744.64	-	571,744.64
414 Industrial Park Fund	\$-	0.00	0.00	-	-	\$0.00	-	0.00
430 Service Capital Fund	\$23,822.23	5,530.58	0.00	23,091.27	-	\$46,913.50	-	46,913.50
431 Rec Capital Improvement Fund	\$29,272.82	1,050.00	0.00	87,585.92	6,400.00	\$110,458.74	17,810.40	92,648.34
432 Future Capital Improvem't Fund	\$1,493,320.20	8,475.64	0.00	43,702.22	-	\$1,537,022.42	-	1,537,022.42
433 Storm Sewer & Drainage Fund	\$7,176.38	77,330.25	13,245.50	357,054.33	129,483.50	\$234,747.21	32,917.50	201,829.71
434 Fire Capital Improvement Fund	\$738,497.81	44,044.83	5,263.22	197,561.43	388,808.14	\$547,251.10	159,737.49	387,513.61
435 Route 82 Fund	\$2,824,653.36	1,519.01	0.00	1,988.87	-	\$2,826,642.23	-	2,826,642.23
437 YMCA Capital Reserve	\$75,406.09	3,687.05	0.00	15,394.18	3,850.00	\$86,950.27	4,995.00	81,955.27
442 Issue 1 - Bennet Road	\$6,837.02	0.00	0.00	-	-	\$6,837.02	-	6,837.02
443 Edgerton Road Waterline Fund	\$-	0.00	0.00	-	-	\$0.00	-	0.00
444 Excessive Load Fund	\$45,976.00	150.00	0.00	1,118.00	-	\$47,094.00	-	47,094.00
445 Water Main Fund	\$62,733.84	50.00	0.00	50.00	-	\$62,783.84	-	62,783.84
446 State & Wallings Intersection	\$-	0.00	0.00	-	-	\$0.00	-	0.00
448 York Road Sewer Fund	\$46.52	0.00	0.00	-	-	\$46.52	-	46.52

**NORTH ROYALTON
CASH POSITION REPORT
1/01/2019 to 4/30/2019**

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All Funds	Beginning Cash Balance 1/01/2019	<i>MTD 4/01/2019 - 4/30/2019 Receipts</i>	<i>MTD 4/01/2019 - 4/30/2019 Expense</i>	1/01/2019 thru 4/30/2019 2019 Receipts	1/01/2019 thru 4/30/2019 2019 Expense	Cash Balance w/o Encumb	Thru 4/30/2019 Encumbrances	Ending Balance
449 YMCA Capital Improvement Fund	\$-	0.00	0.00	-	-	\$0.00	-	0.00
451 Issue 1 - Sprague Rd	\$104,188.11	0.00	0.00	9,408.15	-	\$113,596.26	-	113,596.26
551 Wastewater Treatment Fund	\$3,827,190.41	350,022.38	274,325.09	1,454,372.42	1,264,697.55	\$4,016,865.28	1,180,392.20	2,836,473.08
552 Wastewater Maintenance Fund	\$518,803.98	151,897.59	117,598.87	829,194.00	513,724.94	\$834,273.04	171,691.55	662,581.49
553 Wastewater Debt Service Fund	\$1,342,455.66	30,992.86	0.00	178,536.29	-	\$1,520,991.95	-	1,520,991.95
555 Wastewater Rep & Replace Fund	\$710,857.18	64,291.76	17,375.89	199,375.00	63,369.99	\$846,862.19	794,388.07	52,474.12
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
710 Ohio Government Benefit Co-op	\$400,144.35	0.00	0.00	3,262,884.85	2,411,708.54	\$1,251,320.66	366.88	1,250,953.78
763 Improvement Holding Fund	\$340,858.91	0.00	225.00	500.00	1,217.30	\$340,141.61	-	340,141.61
764 OBBS Fund	\$123.16	604.99	0.00	7,421.92	246.64	\$7,298.44	-	7,298.44
766 Bldg Construction Bond Fund	\$260,050.00	6,500.00	0.00	21,000.00	5,500.00	\$275,550.00	-	275,550.00
768 Office on Aging Trust Fund	\$13,042.89	400.00	175.00	400.00	175.00	\$13,267.89	-	13,267.89
769 Unclaimed Funds	\$8,876.55	50.00	0.00	50.00	-	\$8,926.55	-	8,926.55
Total All Funds	18,003,529.64	2,718,587.60	2,352,088.20	17,338,924.79	14,366,390.71	20,976,063.72	5,536,922.23	15,439,141.49

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