

**FINANCE COMMITTEE MINUTES  
NOVEMBER 19, 2019**

The Finance Committee meeting was held on November 19, 2019 at North Royalton City Hall, 14600 State Road. The meeting was called to order at 6:14 p.m.

**PRESENT:** **Committee Members:** Chair: Larry Antoskiewicz, Vice Chair Gary Petrusky; **Council:** John Nickell, Cheryl Hannan, Dan Langshaw; **Administration:** Mayor Robert Stefanik, Law Director Thomas Kelly, Fire Chief Robert Chegan, Police Chief Ken Bilinovich, Safety Director Bruce Campbell; **Other:** Linda Barath, Mike Vos, Jessica Fenos, Vincent Weimer.

Moved by Mr. Petrusky, seconded by Mr. Antoskiewicz to **excuse Councilman Marnecheck from the meeting November 19, 2019.** Roll Call: Yeas: 2. Nays: 0.

**APPROVAL OF MINUTES**

Moved by Mr. Petrusky, seconded by Mr. Antoskiewicz to **approve the minutes for the October 15, 2019 Finance Committee meeting.** Yeas: 2. Nays: 0. (Marnecheck excused). **Motion carried.**

**UNFINISHED BUSINESS**

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

Mr. Antoskiewicz reviewed these reports, copies of which are attached to these minutes.

**2. Overtime**

Mr. Antoskiewicz reviewed this report, a copy of which are attached to these minutes

**NEW BUSINESS**

**1. 19-95 - 2020 Temporary Budget**

Moved by Mr. Antoskiewicz, seconded by Mr. Petrusky to remove this item from committee and recommend approval to Council. Roll Call: Yeas: 2. Nays: 0. **Motion carried.**

**ADJOURNMENT**

Moved by Mr. Petrusky, seconded by Mr. Antoskiewicz to **adjourn the November 19, 2019 Finance Committee meeting.** Yeas: 2. Nays: 0. **Motion carried.**

**Meeting adjourned at 6:16 p.m.**

**City of North Royalton**  
*Bank Reconciliation*  
**10/31/2019**

**Bank Balance**

*Bank Statements:*

Fifth Third Bank - Operating	\$7,395,225.06
Fifth Third Bank - Payroll	\$ -
Petty Cash	\$ 5,050.00
Fifth Third Bank - Investment Account	\$ 8,157,071.69
Star Ohio - Investment Account	\$ 6,370,567.50
First National Bank Investment Account	\$ 515,498.84
Fifth Third Bank-OGBC Agency Fund	\$ 1,965,242.72
	<hr/>
Total Statements	<b>\$24,408,655.81</b>

*Adjustment to Bank Balance:*

Deposits in Transit	(496.18)
Check Scan error	123.75
Pending Payroll-funding for 11/1/19 paydate	388,655.23
Fifth Third Bank - Change in Investment Value	(15,315.10)
Ohio Government Benefits Coop-adjustment	50,013.27
Outstanding Checks	\$ (156,600.48)
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**Adjusted Bank Balance**

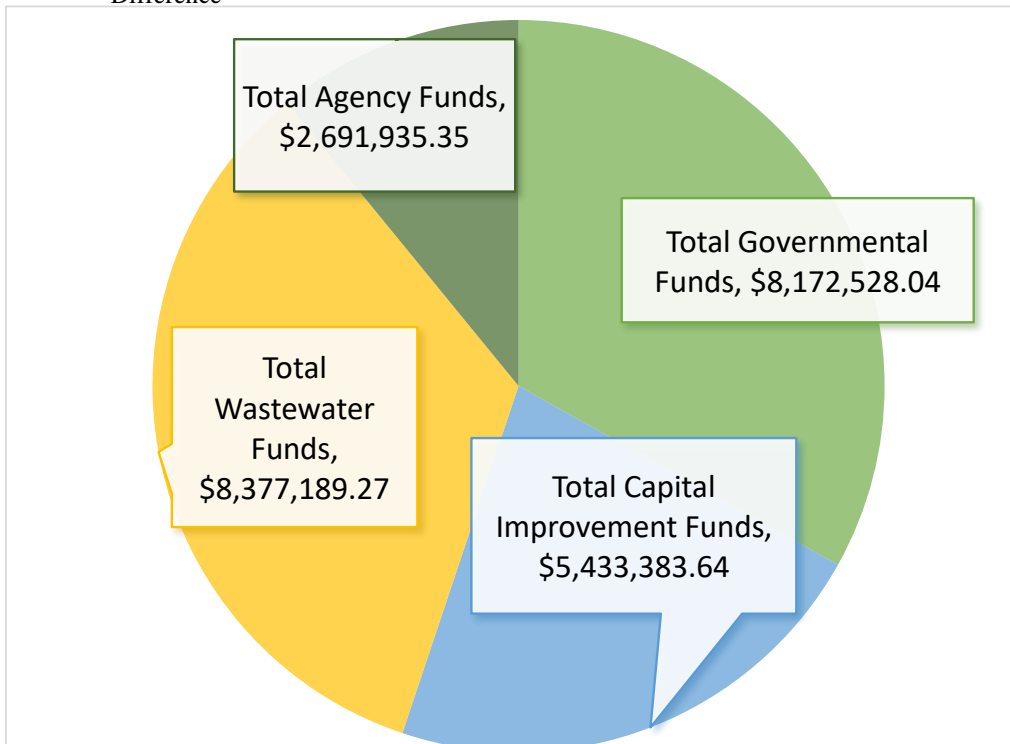
**24,675,036.30**

**Book Balance:**

Total All Funds - per Tyler Munis System	\$ 24,675,036.30
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Difference

-



City of North Royalton  
City Income Tax Collections  
11/15/2019

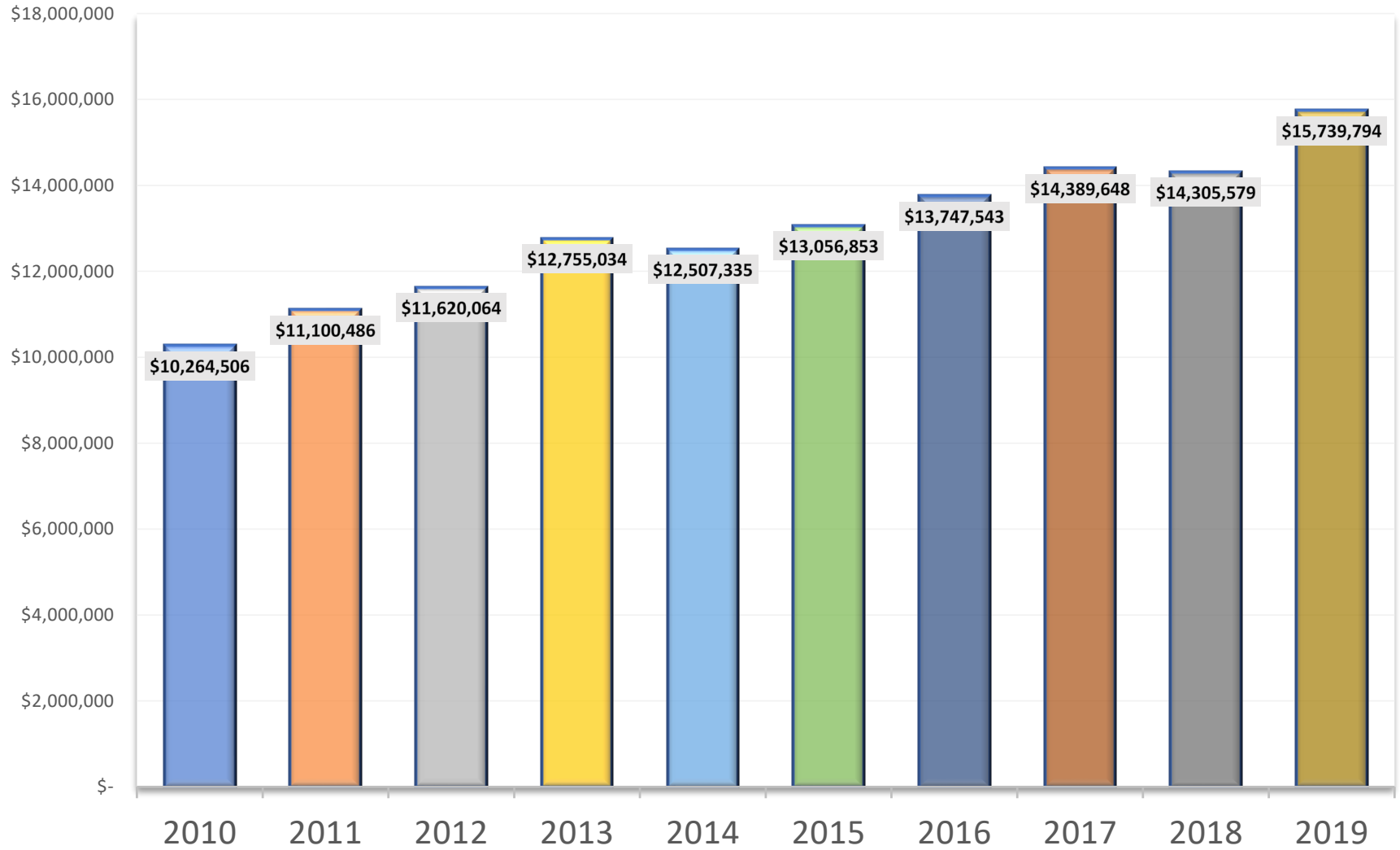
CURRENT MONTHLY RECEIPTS	Net Receipts
received in	
collections for the month of October-2019 / November-2019	
Regional Income Tax Agency	\$ 1,120,964.17
Ohio Department of Taxation	\$ 290.08
	<b>\$ 1,121,254.25</b>

YEAR TO DATE RECEIPTS	Net Receipts
Regional Income Tax Agency	\$ 15,558,669.54
Ohio Department of Taxation	\$ 181,124.38
Fiscal Year 2019	<b>\$ 15,739,793.92</b>
Fiscal Year 2018	<b>\$ 14,305,579.15</b>
Increase (Decrease)	<b>\$ 1,434,214.77</b>
	<i>10.03%</i>

COLLECTION DETAIL
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	This Year	Prior Year		
	November-2019	November-2018	Difference	%
WITHHOLDING	\$ 768,663.37	\$ 631,357.47	\$ 137,306	21.75%
INDIVIDUAL TAXES	\$ 325,903.53	\$ 285,471.89	\$ 40,432	14%
NET PROFIT TAXES	\$ 66,150.48	\$ 75,792.36	\$ (9,642)	-13%
<b>TOTAL GROSS RECEIPTS</b>	<b>\$ 1,160,717.38</b>	<b>\$ 992,621.72</b>	<b>\$ 168,096</b>	<b>17%</b>
<b>3% withholding for collection</b>				
fees	(34,812.82)	(29,700.28)	\$ (5,113)	17%
legal fees/court costs	(4,650.31)	(4,234.09)	\$ (416)	10%
<b>TOTAL LEGAL FEES AND COLLECTION COSTS</b>	<b>(39,463.13)</b>	<b>(33,934.37)</b>	<b>(5,528.76)</b>	<b>16%</b>
<b>TOTAL NET RECEIPTS</b>	<b>1,121,254.25</b>	<b>958,687.35</b>	<b>\$ 162,567</b>	<b>16.96%</b>

## Year to Date Income Tax



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

	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
<b>2019</b>	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
	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
	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
	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
	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
	June	\$ 1,424,573.39	16,666.67	\$ 210,603.57	14,583.33	\$ 66,924.17	263.92	(37,208.47)	(53,157.37)	\$ 1,643,249.21
	July	\$ 1,534,469.87	16,666.67	\$ 212,540.07	14,583.33	\$ 71,217.52	4,033.85	(60,861.37)	(53,898.44)	\$ 1,738,751.50
	August	\$ 629,076.87	16,666.67	\$ 279,541.68	14,583.33	\$ 9,419.09	-	(64,518.21)	(28,930.43)	\$ 855,839.00
	September	\$ 878,422.29	16,666.67	\$ 157,929.93	14,583.33	\$ 45,009.55	53,256.27	31,684.91	(36,066.82)	\$ 1,161,486.13
	October	\$ 1,366,867.44	16,666.67	\$ 205,772.08	14,583.33	\$ 68,545.18	50,043.32	(11,855.29)	(53,553.40)	\$ 1,657,069.33
	<b>November</b>	<b>\$ 881,112.47</b>	<b>16,666.67</b>	<b>\$ 189,487.90</b>	<b>14,583.33</b>	<b>\$ 38,845.54</b>	<b>20,021.47</b>	<b>-</b>	<b>(39,463.13)</b>	<b>\$ 1,121,254.25</b>
	December	\$ -	-	\$ -	-	\$ -	-	-	-	\$ -
	<b>Total</b>	<b>\$ 12,881,227.99</b>	<b>\$ 183,333.37</b>	<b>\$ 2,231,045.42</b>	<b>\$ 160,416.63</b>	<b>\$ 605,655.08</b>	<b>\$ 530,208.87</b>	<b>\$ (307,689.30)</b>	<b>\$ (544,404.14)</b>	<b>\$ 15,739,793.92</b>
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	
	102%	92%	101%	92%	78%	143%	93%	121%	101%	
<b>2018</b>	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
	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
	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
	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
	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
	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
	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
	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
	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
	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
	<b>November</b>	<b>\$ 728,850.20</b>	<b>16,666.67</b>	<b>\$ 173,458.65</b>	<b>14,583.33</b>	<b>\$ 34,093.33</b>	<b>39,109.22</b>	<b>(14,139.68)</b>	<b>(33,934.37)</b>	<b>958,687.35</b>
	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
	<b>Total</b>	<b>\$ 12,400,287.93</b>	<b>\$ 200,000.00</b>	<b>\$ 2,147,215.45</b>	<b>\$ 175,000.00</b>	<b>\$ 588,539.37</b>	<b>\$ 430,984.67</b>	<b>\$ (383,019.28)</b>	<b>\$ (496,916.19)</b>	<b>\$ 15,062,091.95</b>
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**

*as of 11/9/2019*

Fund	Department	2019 Budget	2019 Actual	
General Fund	Police Department	\$ 180,000	\$ 161,638	
General Fund	Animal Control	2,000	130	
General Fund	Fire Department	5,000	2,850	
General Fund	Dispatch	6,800	1,904	
General Fund	Parks & Recreation	20,000	16,880	
General Fund	Building Department	5,000	3,289	
General Fund	Mayor's Office	2,500	855	
General Fund	Finance Department	2,500	243	
General Fund	Engineering	200	-	
General Fund	Legislative Activity	2,000	1,694	
General Fund	Mayor's Court	5,000	2,382	
General Fund	City Hall Building and Grounds	2,000	349	
Police Facility Operating	Jail	40,000	24,395	
EMS Fund	Fire Department	415,000	387,015	
SCMR	Streets	22,000	21,124	
SCMR	Snow removal	30,000	8,376	
Office on Aging	Senior Assistance	5,000	351	
Community Diversion	Police Department	2,000	1,000	
Waste Water	Treatment	65,000	55,190	
Waste Water	Storms Sewer and Drainage	15,000	8,184	
Waste Water	Maintenance	35,500	28,579	
		<b>\$ 862,500</b>	<b>\$ 726,428</b>	<b>84%</b>

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

**88%**

**NORTH ROYALTON**  
**CASH POSITION REPORT**  
**1/01/2019 to 10/31/2019**

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<b>All Funds</b>	<b>Beginning Cash Balance 1/01/2019</b>	<i>MTD 10/01/2019 - 10/31/2019 Receipts</i>	<i>MTD 10/01/2019 - 10/31/2019 Expense</i>	1/01/2019 thru 10/31/2019 2019 Receipts	1/01/2019 thru 10/31/2019 2019 Expense	<b>Cash Balance w/o Encumb</b>	Thru 10/31/2019 Encumbrances	<b>Ending Balance</b>
<u>101</u> General Fund	\$2,003,080.17	1,731,458.09	1,703,815.64	15,555,239.90	13,749,431.89	\$3,808,888.18	416,099.62	3,392,788.56
<u>203</u> DARE Fund	\$-	0.00	0.00	-	-	\$0.00	-	0.00
<u>205</u> Enforcement & Education Fund	\$47,966.34	3,207.87	0.00	10,683.53	12,907.47	\$45,742.40	-	45,742.40
<u>206</u> Drug Law Enforcement Fund	\$10,101.66	1,420.00	0.00	2,495.00	-	\$12,596.66	-	12,596.66
<u>207</u> Police Facility Operating Fund	\$15,694.86	30,599.26	72,446.38	896,003.14	829,362.51	\$82,335.49	16,214.38	66,121.11
<u>208</u> Law Enforcement Fund	\$136,536.49	1,815.86	6,752.71	41,449.92	29,209.57	\$148,776.84	-	148,776.84
<u>209</u> EMS Levy Fund	\$15,006.82	400,000.00	203,645.99	2,543,432.85	2,290,427.30	\$268,012.37	20,403.83	247,608.54
<u>210</u> Motor Vehicle License Tax Fund	\$9,518.06	20,166.75	0.00	206,415.19	222,911.30	-\$6,978.05	-	-6,978.05
<u>211</u> SCMR Fund	\$899,111.46	791,311.80	609,494.24	4,252,939.77	4,761,040.04	\$391,011.19	123,733.47	267,277.72
<u>212</u> State Highway Fund	\$136,394.58	14,477.36	10,374.00	97,784.14	59,816.59	\$174,362.13	1,781.70	172,580.43
<u>213</u> City Income Tax Fund	\$10,441.15	56,681.03	51,301.12	406,797.27	450,235.89	-\$32,997.47	-	-32,997.47
<u>215</u> Police Levy Fund	\$127,333.23	6,909.93	95,000.00	1,907,730.44	1,455,588.33	\$579,475.34	125,316.15	454,159.19
<u>216</u> Fire Levy Fund	\$62,849.98	0.00	80,000.00	906,160.17	800,000.00	\$169,010.15	-	169,010.15
<u>217</u> Recycling Grant Fund	\$6,517.73	0.00	1,050.00	-	4,740.00	\$1,777.73	-	1,777.73
<u>218</u> FEMA Fund	\$-	0.00	0.00	-	-	\$0.00	-	0.00
<u>219</u> Office on Aging Fund	\$96,031.77	14,664.33	12,993.55	146,499.87	147,356.06	\$95,175.58	12,218.29	82,957.29
<u>221</u> NOPEC Grant Fund	\$169,246.52	0.00	16,106.97	91,930.50	216,701.72	\$44,475.30	55,846.22	-11,370.92
<u>236</u> Court Computer Services Fund	\$56,032.50	0.00	0.00	-	2,692.11	\$53,340.39	2,853.15	50,487.24
<u>237</u> Community Diversion Fund	\$31,205.10	0.00	99.90	2,250.00	3,649.35	\$29,805.75	400.10	29,405.65
<u>238</u> Cemetery Maintenance Fund	\$30,395.80	550.00	0.00	2,575.00	-	\$32,970.80	-	32,970.80
<u>239</u> Enterprise Zone Fund	\$1,978.52	0.00	0.00	16,900.00	18,131.51	\$747.01	-	747.01
<u>249</u> YMCA Spcial Revenue Fund	\$156,294.90	13,176.38	0.00	403,720.31	-	\$560,015.21	-	560,015.21
<u>260</u> Accrued Balances Fund	\$497,604.29	12,926.29	0.00	108,991.98	102,739.68	\$503,856.59	-	503,856.59
<u>261</u> Police Pension Fund	\$11,861.64	0.00	45,028.33	581,508.86	551,611.49	\$41,759.01	-	41,759.01
<u>262</u> Fire Pension Fund	\$22,214.01	50,000.00	55,929.09	646,508.70	634,093.27	\$34,629.44	-	34,629.44
<u>321</u> General Bond Retirement Fund	\$117,799.28	0.00	0.00	825,350.87	415,588.87	\$527,561.28	-	527,561.28
<u>341</u> Special Assess Bond Rtmt Fund	\$497,979.31	0.00	0.00	132,671.05	24,471.64	\$606,178.72	-	606,178.72
<u>414</u> Industrial Park Fund	\$-	0.00	0.00	-	-	\$0.00	-	0.00
<u>430</u> Service Capital Fund	\$23,822.23	5,328.40	0.00	45,851.01	-	\$69,673.24	-	69,673.24
<u>431</u> Rec Capital Improvement Fund	\$29,272.82	300.00	0.00	171,010.92	13,010.40	\$187,273.34	11,200.00	176,073.34
<u>432</u> Future Capital Improvem't Fund	\$1,493,320.20	7,754.00	5,000.00	215,018.09	12,000.00	\$1,696,338.29	255,000.00	1,441,338.29
<u>433</u> Storm Sewer & Drainage Fund	\$7,176.38	56,021.47	8,292.50	553,482.36	236,871.20	\$323,787.54	21,220.50	302,567.04
<u>434</u> Fire Capital Improvement Fund	\$738,497.81	57,230.20	26,930.48	546,922.91	469,945.37	\$815,475.35	551,795.33	263,680.02
<u>435</u> Route 82 Fund	\$2,824,653.36	0.00	0.00	8,079.98	2,824,653.36	\$8,079.98	-	8,079.98
<u>437</u> YMCA Capital Reserve	\$75,406.09	3,552.27	15,225.00	30,567.35	30,054.70	\$75,918.74	-	75,918.74
<u>442</u> Issue 1 - Bennet Road	\$6,837.02	0.00	0.00	-	-	\$6,837.02	-	6,837.02
<u>443</u> Edgerton Road Waterline Fund	\$-	0.00	0.00	-	-	\$0.00	-	0.00
<u>444</u> Excessive Load Fund	\$45,976.00	50.00	0.00	2,618.00	-	\$48,594.00	-	48,594.00

**NORTH ROYALTON  
CASH POSITION REPORT  
1/01/2019 to 10/31/2019**

11/13/2019  
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<b>All Funds</b>	<b>Beginning Cash Balance 1/01/2019</b>	<i>MTD 10/01/2019 - 10/31/2019 Receipts</i>	<i>MTD 10/01/2019 - 10/31/2019 Expense</i>	1/01/2019 thru 10/31/2019 2019 Receipts	1/01/2019 thru 10/31/2019 2019 Expense	<b>Cash Balance w/o Encumb</b>	Thru 10/31/2019 Encumbrances	<b>Ending Balance</b>
445 Water Main Fund	\$62,733.84	0.00	155,278.18	753,963.69	567,468.87	\$249,228.66	138,025.69	111,202.97
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
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
463 Energy Conserv. Project Capitl	\$-	1,486.11	427,833.87	2,851,471.10	1,012,936.40	\$1,838,534.70	1,635,058.60	203,476.10
551 Wastewater Treatment Fund	\$3,827,190.41	343,264.55	237,328.18	3,692,799.20	3,133,663.93	\$4,386,325.68	679,924.31	3,706,401.37
552 Wastewater Maintenance Fund	\$518,803.98	150,065.31	160,516.53	1,767,933.91	1,609,287.63	\$677,450.26	38,938.32	638,511.94
553 Wastewater Debt Service Fund	\$1,342,455.66	26,671.85	0.00	572,774.09	138,979.92	\$1,776,249.83	-	1,776,249.83
555 Wastewater Rep & Replace Fund	\$710,857.18	69,597.46	150,645.33	1,324,141.28	497,834.96	\$1,537,163.50	446,483.36	1,090,680.14
556 WW NR Conv Fund	\$-	0.00	0.00	-	-	\$0.00	-	0.00
557 WW NEORSD Conv Fund	\$-	0.00	0.00	-	-	\$0.00	-	0.00
710 Ohio Government Benefit Co-op	\$400,144.35	1,081,143.91	939,161.21	10,800,416.58	9,190,999.24	\$2,009,561.69	192.16	2,009,369.53
763 Improvement Holding Fund	\$340,858.91	500.00	1,637.70	1,000.00	3,129.30	\$338,729.61	-	338,729.61
764 OBBS Fund	\$123.16	158.67	1,401.35	18,814.45	8,390.40	\$10,547.21	-	10,547.21
766 Bldg Construction Bond Fund	\$260,050.00	2,500.00	17,087.20	98,820.00	47,992.60	\$310,877.40	3,327.40	307,550.00
768 Office on Aging Trust Fund	\$13,042.89	25.00	0.00	675.00	425.00	\$13,292.89	-	13,292.89
769 Unclaimed Funds	\$8,876.55	0.00	0.00	50.00	-	\$8,926.55	-	8,926.55
<b>Total All Funds</b>	<b>18,003,529.64</b>	<b>4,955,014.15</b>	<b>5,110,375.45</b>	<b>53,251,856.53</b>	<b>46,580,349.87</b>	<b>24,675,036.30</b>	<b>4,556,032.58</b>	<b>20,119,003.72</b>