

**FINANCE COMMITTEE MINUTES  
SEPTEMBER 21, 2021**

The Finance Committee meeting was held on September 21, 2021, at North Royalton City Hall, 14600 State Road. The meeting was called to order at 6:00 p.m.

**PRESENT:** Committee Members: Chair Paul Marnecheck, Vice Chair Mike Vos, Linda Barath; Council: Jeremy Dietrich, Vincent Weimer, Joanne Krejci; Administration: Mayor Larry Antoskiewicz, Fire Chief Robert Chegan, Police Chief Keith Tarase, Finance Director Eric Dean, City Planner Kyle Reese, Law Director Thomas Kelly, Economic Development Director Tom Jordan; Other: Matthew Stuczynski, Marty Toukonen.

Approval of July 20, 2021 Finance Committee minutes, *as amended* in two areas on record by Mr. Marnecheck. Moved by Mr. Marnecheck, seconded by Mr. Vos. Vote: Yeas: 3 Nays: 0 **Motion carried.**

**UNFINISHED BUSINESS**

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

See report.

Mr. Dean reported that the month of August ended with roughly \$28.8m, and he felt it was a high point for the year; a great month. Mr. Marnecheck inquired if Mr. Dean felt comfortable with our position. Mr. Dean indicated that he felt comfortable. Mr. Marnecheck commented that we were able to make some better comparisons with 2019 at this point on the report, in which Mr. Dean concurred.

Mr. Vos pointed out that because the State changed the rule on how local taxes were collected, he wanted to know if there was an estimation on how we were going to look. He raised question as to, if anyone works in another city, and they had been working from home, should they be able to get an adjustment; which means more money for the City. Mr. Dean agreed. Although he could not really speak about individual tax payers, he felt that some of that was in the increase that we are seeing. He has not seen a lot of businesses pop up on our top twenty, in which they would have shown up as a withholder; however, they are there. He brought up the number of construction projects within the City, whereas many of those workers that are working in season are also paying income tax. He indicated that they owe taxes if they are work over 21 days in North Royalton. Mr. Dietrich asked if we were currently going to receive that, if they are working from home. Mr. Dean confirmed. He stated that employers are not required to do it, however, it is up to the employee for this year. Mr. Dietrich wanted to know if we are thinking about perhaps informing residents by way of a letter, that they can do this and it saves them money. He felt it would be worth putting out mailers. Mr. Dean concurred, and suggested helping point people to the website, explaining the process and having the forms available there for their refunds.

Mr. Vos suggested perhaps having something similar to an FAQ (a list of questions and answers, especially one giving basic information for users of the website) on how to do the adjustment. He commented that he would like to distribute that to the residents in his ward. Reference was made to a form that was previously dispersed by Mr. Dean, in which he explained that there was a refund form that RITA had created. As discussion ensued, he explained that employers were not required to go back last year and provide those refunds, however, for this year you would need a form. He would follow up with the committee.

2. **Overtime**

Mr. Dean went over his report, stating that we are proportionately at 73% of the year completed with 58.45% of the budget spent as of September 11<sup>th</sup>. Some departments were higher than others and he would keep an eye on those numbers.

3. **Jail Task Force Update**

Mr. Stuczynski summarized that the committee had identified a consultant group to assist with further development of the strategies that they were contemplating. The consultant group, CGL Consultants, are headquartered in California, and have offices in the mid-Atlantic and Florida. They were selected, in which nothing has been formalized. They focused on CGL as a result of the study that was done for Middletown Ohio, along with the statement of qualifications that they submitted subsequently. As a reminder, Middletown is one of the four full-service jails that operate in Ohio; the other three are in Cuyahoga County.

Mr. Stuczynski explained that they requested and received a preliminary proposal from CGL, in which they had estimated the cost of \$36,000 to do the consulting. The proposal contemplated a very robust, deep dive of the jail operations. It was concluded that was not what they were seeking; nor necessary. They have tremendous confidence based on the review of the committee, as well as with the Finance Director, and discussions with Mr. Toukonen of the jail operations, that the expense side of the operation is well managed and tended to. They did not feel that a deep dive analysis of the operation was the need. They may suggest going back to CGL and seek a streamline scope of services that entertains a simpler approach and a lower fee. He mentioned that the Mayor had suggested something near the \$15,000 mark.

Before going back to CGL, the Mayor suggested that we sit down with the Police Chief and determine the scope of services that he would support. That discussion concluded with what we identified for the scope of services, which would be us seeking the assistance of this consultant group to craft a shared services agreement with current and future partners. They are trying to develop a strategy that entertains how we utilize the facility, charge for the facility, and to have the greatest occupancy that we can at the right price. Mr. Stuczynski reiterated that the expense side is well managed, whereas the other side is the challenge. He believed that they made efforts to adjust the other side by way of this shared services agreement.

As a starting point, what they hope to receive, is sample agreements for structures or shared service agreements similar to jail operations; the pros and cons that they contemplate and might share with us. Also, lessons learned from these alternate agreements that they have worked with, in which they have done many. Mr. Stuczynski explained that our goal is to figure out who they have worked with and how they can contrast with our facility. Most importantly, we do not want to repeat mistakes that have been made by these other facilities, learn from them, and try to craft a good services agreement. We think there is a motto that we can begin with and further develop, and fine tune.

He continued that there were discussions with CGL regarding the fees and scope of services, as was discussed by the Mayor and Police Chief. They had suggested a timing materials contract as opposed to giving a flat fee; which would allow us to laser focus this scope of services. They also suggested an hourly rate of \$315.00, and we believed that will get us within the correct range; with approximately 40-50 hours. We want to see what their expertise is before we commit to a contract of any magnitude. We can test it out with what they can share, whether or not their expertise lines up with our expectations, which can be done relatively inexpensively.

Mr. Stuczynski advised that we asked for a timing materials contract copy, which was received last week and shared that with the Law Department. They came back with a few thoughts about tightening up some scope of services. He stated that we really do not know where they are going to provide the greatest resources to address our problem. We hope to fine tune things after they obtain our jail operations history, our current customers, and our agreement with the partners that we currently have. He felt that we can fine tune this within three to four hours to see how they can help us craft the shared services agreement. We know that we want to move quickly. It has taken a long time to get to this point, however, we think that from CGL's standpoint, we can utilize their expertise in an accelerated manner by focusing specifically on our highest priority. They have suggested that they are able to do so.

Mr. Marnecheck questioned which fund this would be coming out of. Mayor Antoskiewicz clarified it would likely come from the Mayor's Professional Services budget. Ms. Krejci asked about discussions with CGL, as to his main goal during the 40-50 hours as referenced, and what end result would make it worthwhile. Mr. Stuczynski stated that primarily, a shared services agreement that contemplates how we structure partnerships

with our current customers; either providing preferred access to the jail, reservation of jail space, and pricing that accommodates that reservation process. He hoped to accomplish a shared services agreement. Ms. Krejci's asked if her understanding was correct, in keeping the jail moving, but to enhance our revenue by having more people, or more neighbors using the jail. Mr. Stuczynski clarified that what we are trying to fine tune is predictable income. He brought up scenarios such as the practices in Solon, where they have a flat fee contract for certain parties, like Shaker Heights, whereas where they know they are going to pay a certain amount for operation of the jail; and preserve space for them. We want to entertain those thoughts and see what the pros and cons are.

**Keep on the agenda.**

4. **Local Income Tax Collection**

Mr. Kelly had no update.

**Keep on agenda.**

5. **RITA: Non-Filing Delinquency Program**

Mr. Dean did not have good numbers as of yet from RITA and he was waiting to hear back.

**Keep on the agenda.**

6. **Opioid Settlement**

No updates tonight.

**Keep on agenda.**

**NEW BUSINESS**

1. **Proposed Ordinances 21-143, 21-144, 21-145**

Mayor Antoskiewicz indicated that they are trying to expand part time positions. They are discovering that some of the candidates interested in permanent part time positions are more qualified, in which many hold CDL licenses; the way that we are currently structured. Therefore, when the pay range is offered, they decline. If they have a CDL, they fall into that category and we believe it is a huge asset if we can do that; because permanent part time also gives extra hands when we want to snow plow etc. In the past, those have never been able to do so. By having this, it opens a lot of avenues, even if short staffed in the Service Department; they could get in a truck and do what is needed. Mayor Antoskiewicz felt that this is the way that we are changing. Previously, he did not think there would be any further upgrades, however, we keep seeing the ever-revolving change in the way we have to start to look at jobs and obtain good people.

Chief Tarase expressed his gratitude for Council having passed Ordinance 21-142, the classification for the full-time clerks. They are definitely going to be taking on more responsibility, and the increase classification was justifiable. He concurred that finding part time help is difficult. When you are interviewing, people may agree to work any hours needed such as weekends and holidays, however, once they are in-house, they back up their hours.

Ms. Krejci inquired about the new position being permanent part time, whether or not they would be eligible for benefits of some kind. Mayor Antoskiewicz clarified no; it is only a higher rate of pay, they fall under the same guidelines because they are more qualified. Ms. Krejci questioned if there is a study that anyone does on an annual basis to ensure that the City salaries are in line with other cities' practices. Mr. Dean mentioned that

we do participate in many surveys, which we get good results from. Those reports are looked at and compared, as well as our benefits. He pointed out that it is a little different with the unions, because we are kind of locked in; a portion of our employees are in unions. However, the non-union is open yearly when we do the rates. He noted that he can share the surveys next time they are received.

Mr. Kelly wanted to point out, as suggested by Ms. Vozar, that Mr. Swim has had three outstanding positions for permanent part time, non-union employees that he cannot fill. And Mr. Cinquepalmi just recently filled a permanent, part time position that he had held open for over a year. Mr. Kelly shared that we need to be more competitive in pay. There are employment signs everywhere. He felt that it is getting difficult to get and retain permanent, part time people; especially if we are not paying on a competitive basis.

Mr. Marnecheck asked Mr. Dean whether this was within what was already budgeted. Mr. Dean clarified that it was. There were part time positions in the books that we were not able to fill, and we are actually under budget at this time. When we go into next year's budget, we will include these rates. Mr. Marnecheck commented that it was the cost of doing business.

Mr. Marnecheck moved to recommend approval for **Ordinances 21-143, 21-144, 21-145** to Council. Ms. Barath seconded. Yeas: 3. Nays: 0. **Motion carried.**

## 2. **American Recovery Act Funds**

Mayor Antoskiewicz recapped on how this can be utilized in helping with recreation, in plans to do the splash pad. Other options are still being reviewed, such as Broadband expanding and some other suggestions. There is no rush, unlike previously where we had to have the funds spent. We can be more cautious looking at our options before presenting anything to Council. Mr. Dietrich asked if Broadband was approved. Mayor Antoskiewicz clarified that it was. The Mayor felt that he did not know enough about what was needed. He hoped to get in contact with some people that could help expand on that. He wanted to speak to the right people before jumping into anything; he wants to do it right. Mr. Dietrich felt that this was crucial with what we intend on doing with the Industrial Park, and that attracts more developers. Mr. Dietrich highly recommended using the funds for that; he felt it was very important.

Ms. Barath asked if the Mayor was expecting revisions or any more changes made, as to what the money may be used for. Mayor Antoskiewicz commented that the perimeters are a lot broader than that of the Covid money. He was not expecting the amount to come down any more. He believed there would be no change.

**Keep this on the agenda.**

## 3. **Moodys - City's Credit Rating**

Mr. Dean advised that Moodys came back with our credit rating, which is the largest credit rating agency in the Country. We had asked them to rate the debt that we are going to issue; the refinancing of our outstanding bonds. We were affirmed to have a AA2 rating. In comparison to other Ohio cities, we are in a strong position. He explained that the better rating, the less interest you pay on your debt. Mr. Marnecheck commented that we were considered less risky. Mr. Dean concurred. Mr. Dean referenced the report, whereas we are a bedroom community of the Cleveland Metropolitan region, with above average residential income. As discussion ensued, Mr. Marnecheck raised question regarding the concerns that Moodys noted on the City's pension obligations. Mr. Marnecheck pointed out how Moodys pension concerns were probably true for all Ohio Municipalities. Mr. Marnecheck ask if those numbers had more to do with the State's administered Public Employee Retirement System; as a state retirement plan. He asked to clarify that it was not North Royalton that was underfunded. Mr. Dean explained that even on our finance reports to the state, they make it look like any unfunded liability on our pensions is the cities liability; and in fact, that the state runs the pension for Ohio Public Employees. It is up to the State of Ohio to adjust pension benefits to meet funding requirements if needed. In

the worst case scenario, the State would come back to the City and indicate that we owe more money; because the pension plan would not have enough to pay the pension liabilities. However, what we have seen when the State Pension system is underfunded, is that adjustments are first made to the cost of benefits to pensioners. It is very unlikely to ever happen where the City is asked to contribute more payments, but they do put all cities in the country in the same category. Other cities and states have different ways of providing pension benefits, Mr. Dean stated. Mr. Marnecheck pointed out that every Ohio municipality has this. Mr. Dean agreed.

Mr. Dean concluded that the report was an accurate reflection of the City. Mr. Marnecheck asked how long the rating was good for. Mr. Stuczynski conveyed that the rating remains in place for the duration of the bonds. Once you apply and receive the rating, it is generally good for 60-90 days. Mr. Dean shared that they do an annual update every year, whereas if there are any big changes, they would come in and look more in depth. This was a specific snapshot for now and for the debt that we are going to issue.

### **ADJOURNMENT**

Moved by Mr. Marnecheck, seconded by Mr. Wos to **adjourn the September 21, 2021 Finance Committee meeting**. Yeas: 3. Nays: 0. **Motion carried.**

**Meeting adjourned at 6:37 p.m.**

**From:** [Eric Dean](#)  
**To:** [Jeremy Dietrich](#); [Jessica Fenos](#); [Joanne Krejci](#); [Linda Barath](#); [Michael Wos](#); [Vincent Weimer](#)  
**Cc:** [Paul Marnecheck](#); [Dana Schroeder](#); [Holly Quellos](#)  
**Subject:** 9-21-2021 Finance Committee Report  
**Date:** Monday, September 20, 2021 1:13:24 PM  
**Attachments:** [August 2021 Finance Report.pdf](#)  
[image001.png](#)  
[August 31st, 2021 Fund Cash Report.pdf](#)  
[image003.png](#)

Please see the attached numbers for tomorrow's finance committee meeting.

Here are the highlights:

**Fund Balance**

1. The August month end Fund Balance for all Funds = \$28.817 million. An increase of \$704,000 from July.

**Income Tax**

2. Tax Receipts were up \$270,052 for the month of August and are up \$977,384 for the 2021 Fiscal year.
3. The increase breaks down as follows:

	2020	2021	Increase (Decrease)	% change
Withholding Receipts from workers within the city	\$5,795,349.38	\$6,322,371.48	\$527,022.10	9%
Individual Tax receipts from residents	\$5,983,609.64	\$6,302,850.93	\$319,241.29	5%
Net Profit Tax receipts from business income in city	\$1,103,489.22	\$1,260,506.08	\$157,016.86	14%
<b>TOTAL GROSS COLLECTIONS</b>	<b>\$12,882,448.24</b>	<b>\$13,885,728.49</b>	<b>\$1,003,280.25</b>	<b>8%</b>
less RITA fees	\$ (395,093.01)	\$ (420,989.44)		
<b>Total</b>	<b>\$ (395,093.01)</b>	<b>\$ (420,989.44)</b>		
<b>Net Receipts</b>	<b>\$ 12,487,355.23</b>	<b>\$ 13,464,739.05</b>	<b>\$ 977,383.82</b>	<b>8%</b>

**Overtime**

4. Overtime as of 9/11/2021 is \$521,040 for the year with 19 of the 26 pays completed (73%)

Please feel free to contact me if you have any questions.

Thank you,



Eric Dean  
 Finance Director  
 City of North Royalton  
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**NORTH ROYALTON  
CASH POSITION REPORT  
1/01/2021 to 8/31/2021**

9/20/2021

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<b>All Funds</b>	<b>Beginning Cash Balance 1/01/2021</b>	<i>MTD 8/01/2021 - 8/31/2021 Receipts</i>	<i>MTD 8/01/2021 - 8/31/2021 Expense</i>	<b>1/01/2021 thru 8/31/2021 2021 Receipts</b>	<b>1/01/2021 thru 8/31/2021 2021 Expense</b>	<b>Cash Balance w/o Encumb</b>	<b>Thru 8/31/2021 Encumbrances</b>	<b>Ending Balance</b>
<b>101</b> General Fund	<b>\$5,442,065.90</b>	1,468,173.23	1,328,590.98	12,867,824.65	10,720,611.51	<b>\$7,589,279.04</b>	1,138,438.96	<b>6,450,840.08</b>
<b>203</b> DARE Fund	<b>\$-</b>	0.00	0.00	-	-	<b>\$0.00</b>	-	<b>0.00</b>
<b>205</b> Enforcement & Education Fund	<b>\$45,942.40</b>	1,265.26	0.00	7,294.99	1,002.34	<b>\$52,235.05</b>	2,246.00	<b>49,989.05</b>
<b>206</b> Drug Law Enforcement Fund	<b>\$21,568.66</b>	0.00	0.00	576.00	-	<b>\$22,144.66</b>	-	<b>22,144.66</b>
<b>207</b> Police Facility Operating Fund	<b>\$90,854.88</b>	37,754.37	83,261.79	628,119.23	655,823.91	<b>\$63,150.20</b>	20,006.62	<b>43,143.58</b>
<b>208</b> Law Enforcement Fund	<b>\$206,697.82</b>	50.00	1,636.00	29,082.63	8,180.88	<b>\$227,599.57</b>	-	<b>227,599.57</b>
<b>209</b> EMS Levy Fund	<b>\$147,358.72</b>	475,766.54	218,679.88	2,195,911.20	1,976,060.78	<b>\$367,209.14</b>	3,550.20	<b>363,658.94</b>
<b>210</b> Motor Vehicle License Tax Fund	<b>\$35,350.52</b>	24,570.00	0.00	175,417.95	165,602.39	<b>\$45,166.08</b>	36,875.00	<b>8,291.08</b>
<b>211</b> SCMR Fund	<b>\$1,610,305.61</b>	330,645.15	590,429.90	2,971,318.46	3,161,091.87	<b>\$1,420,532.20</b>	747,888.22	<b>672,643.98</b>
<b>212</b> State Highway Fund	<b>\$284,820.40</b>	14,115.46	3,285.42	102,505.18	75,629.07	<b>\$311,696.51</b>	29,673.17	<b>282,023.34</b>
<b>213</b> City Income Tax Fund	<b>\$9,722.60</b>	-10,219.49	30,284.55	408,743.47	533,684.56	<b>-\$115,218.49</b>	-	<b>-115,218.49</b>
<b>215</b> Police Levy Fund	<b>\$148,053.17</b>	447,831.60	102,694.10	1,319,146.87	775,311.98	<b>\$691,888.06</b>	237,875.25	<b>454,012.81</b>
<b>216</b> Fire Levy Fund	<b>\$8,005.22</b>	319,737.34	80,000.00	917,651.37	560,000.00	<b>\$365,656.59</b>	-	<b>365,656.59</b>
<b>217</b> Recycling Grant Fund	<b>\$6,517.73</b>	0.00	0.00	-	5,195.00	<b>\$1,322.73</b>	-	<b>1,322.73</b>
<b>218</b> FEMA Fund	<b>\$-</b>	0.00	0.00	-	-	<b>\$0.00</b>	-	<b>0.00</b>
<b>219</b> Office on Aging Fund	<b>\$148,171.66</b>	14,583.33	10,601.36	116,671.65	85,899.45	<b>\$178,943.86</b>	31,253.08	<b>147,690.78</b>
<b>221</b> NOPEC Grant Fund	<b>\$12,366.16</b>	18,346.61	0.00	68,045.62	55,695.11	<b>\$24,716.67</b>	174,558.33	<b>-149,841.66</b>
<b>236</b> Court Computer Services Fund	<b>\$41,131.48</b>	0.00	0.00	-	3,351.00	<b>\$37,780.48</b>	66.80	<b>37,713.68</b>
<b>237</b> Community Diversion Fund	<b>\$31,940.75</b>	0.00	0.00	-	-	<b>\$31,940.75</b>	-	<b>31,940.75</b>
<b>238</b> Cemetery Maintenance Fund	<b>\$31,303.33</b>	525.00	0.00	5,650.00	5,103.01	<b>\$31,850.32</b>	17,125.00	<b>14,725.32</b>
<b>239</b> Enterprise Zone Fund	<b>\$4,247.01</b>	1,500.00	0.00	1,500.00	19,013.49	<b>-\$13,266.48</b>	-	<b>-13,266.48</b>
<b>249</b> YMCA Spcial Revenue Fund	<b>\$22,109.85</b>	34,671.40	0.00	264,816.63	-	<b>\$286,926.48</b>	-	<b>286,926.48</b>
<b>252</b> Local Coronavirus Relief Fund	<b>\$14,912.26</b>	0.00	41,628.96	70,241.31	83,486.52	<b>\$1,667.05</b>	-	<b>1,667.05</b>
<b>254</b> ARPA federal funds	<b>\$-</b>	0.00	0.00	1,574,827.43	-	<b>\$1,574,827.43</b>	-	<b>1,574,827.43</b>
<b>260</b> Accrued Balances Fund	<b>\$623,781.97</b>	11,094.08	0.00	101,281.39	232,898.45	<b>\$492,164.91</b>	-	<b>492,164.91</b>
<b>261</b> Police Pension Fund	<b>\$64,008.11</b>	91,071.44	80,786.54	517,121.82	475,579.47	<b>\$105,550.46</b>	-	<b>105,550.46</b>
<b>262</b> Fire Pension Fund	<b>\$26,645.51</b>	91,071.77	105,545.66	517,122.36	545,896.16	<b>-\$2,128.29</b>	-	<b>-2,128.29</b>
<b>321</b> General Bond Retirement Fund	<b>\$9,428.85</b>	122,092.53	0.00	706,156.62	293,391.01	<b>\$422,194.46</b>	2,500.00	<b>419,694.46</b>
<b>341</b> Special Assess Bond Rtmt Fund	<b>\$489,583.15</b>	77,649.07	0.00	143,126.06	3,881.25	<b>\$628,827.96</b>	-	<b>628,827.96</b>
<b>414</b> Industrial Park Fund	<b>\$-</b>	0.00	0.00	-	-	<b>\$0.00</b>	-	<b>0.00</b>
<b>430</b> Service Capital Fund	<b>\$211,423.82</b>	4,768.47	0.00	42,874.59	-	<b>\$254,298.41</b>	-	<b>254,298.41</b>
<b>431</b> Rec Capital Improvement Fund	<b>\$175,791.68</b>	908.85	0.00	18,575.50	45,980.00	<b>\$148,387.18</b>	52,146.50	<b>96,240.68</b>
<b>432</b> Future Capital Improvem't Fund	<b>\$1,621,388.88</b>	7,782.20	9,687.50	76,257.37	20,705.25	<b>\$1,676,941.00</b>	24,069.44	<b>1,652,871.56</b>
<b>433</b> Storm Sewer & Drainage Fund	<b>\$3,105.55</b>	2,694.30	203.80	142,316.65	29,966.30	<b>\$115,455.90</b>	13,212.50	<b>102,243.40</b>
<b>434</b> Fire Capital Improvement Fund	<b>\$126,855.33</b>	17,733.15	0.00	420,571.49	711,740.03	<b>-\$164,313.21</b>	171,898.90	<b>-336,212.11</b>
<b>435</b> Route 82 Fund	<b>\$8,079.98</b>	0.00	0.00	-	-	<b>\$8,079.98</b>	-	<b>8,079.98</b>
<b>437</b> YMCA Capital Reserve	<b>\$121,927.77</b>	3,169.74	7,630.24	28,465.07	7,630.24	<b>\$142,762.60</b>	59,512.47	<b>83,250.13</b>
<b>442</b> Issue 1 - Bennet Road	<b>\$6,837.02</b>	0.00	0.00	-	-	<b>\$6,837.02</b>	-	<b>6,837.02</b>

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<b>443</b> Edgerton Road Waterline Fund	\$-	0.00	0.00	-	-	\$0.00	-	0.00
<b>444</b> Excessive Load Fund	\$51,344.00	250.00	0.00	1,550.00	10,235.00	\$42,659.00	-	42,659.00
<b>445</b> Water Main Fund	\$93,790.44	0.00	0.00	-	-	\$93,790.44	-	93,790.44
<b>446</b> State & Wallings Intersection	\$-	0.00	0.00	-	-	\$0.00	-	0.00
<b>448</b> York Road Sewer Fund	\$46.52	0.00	0.00	-	-	\$46.52	-	46.52
<b>449</b> YMCA Capital Improvement Fund	\$-	0.00	0.00	-	-	\$0.00	-	0.00
<b>451</b> Issue 1 - Sprague Rd	\$84,094.36	0.00	0.00	6,272.10	-	\$90,366.46	-	90,366.46
<b>463</b> Energy Conserv. Project Capitl	\$12,665.61	0.00	8,880.00	-	9,925.00	\$2,740.61	-	2,740.61
<b>465</b> Traditions at Roy PI TIF	\$65,513.64	80,663.16	0.00	161,326.32	-	\$226,839.96	-	226,839.96
<b>551</b> Wastewater Treatment Fund	\$5,197,121.10	322,874.29	557,110.58	2,906,949.00	2,680,947.17	\$5,423,122.93	516,955.49	4,906,167.44
<b>552</b> Wastewater Maintenance Fund	\$1,186,046.10	260,455.87	329,079.04	1,823,994.95	1,862,859.35	\$1,147,181.70	938,180.77	209,000.93
<b>553</b> Wastewater Debt Service Fund	\$2,213,888.78	30,163.26	0.00	288,479.14	280,742.25	\$2,221,625.67	-	2,221,625.67
<b>555</b> Wastewater Rep & Replace Fund	\$1,524,843.08	35,505.25	47,838.42	340,036.33	191,857.87	\$1,673,021.54	315,218.16	1,357,803.38
<b>556</b> WW NR Conv Fund	\$-	0.00	0.00	-	-	\$0.00	-	0.00
<b>557</b> WW NEORSD Conv Fund	\$-	0.00	0.00	-	-	\$0.00	-	0.00
<b>710</b> Ohio Government Benefit Co-op	\$2,881,316.64	0.00	0.00	-	2,881,316.64	\$0.00	-	0.00
<b>763</b> Improvement Holding Fund	\$341,862.01	1,500.00	0.00	3,500.00	2,641.70	\$342,720.31	-	342,720.31
<b>764</b> OBBS Fund	\$2,097.21	673.35	0.00	3,688.78	-	\$5,785.99	-	5,785.99
<b>766</b> Bldg Construction Bond Fund	\$445,122.20	9,000.00	8,500.00	94,500.00	48,500.00	\$491,122.20	-	491,122.20
<b>768</b> Office on Aging Trust Fund	\$14,404.89	0.00	0.00	-	-	\$14,404.89	-	14,404.89
<b>769</b> Unclaimed Funds	\$8,926.55	0.00	0.00	-	-	\$8,926.55	-	8,926.55
<b>Total All Funds</b>	<b>25,975,386.88</b>	<b>4,350,436.58</b>	<b>3,646,354.72</b>	<b>32,069,510.18</b>	<b>29,227,436.01</b>	<b>28,817,461.05</b>	<b>4,533,250.86</b>	<b>24,284,210.19</b>



**City of North Royalton**

*Bank Reconciliation*

*August 31, 2021*

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**Bank Balance**

*Bank Statements:*

Fifth Third Bank - Investment Account	\$	13,343,955.58
Star Ohio - Investment Account	\$	7,433,456.31
Fifth Third Bank - Operating	\$	7,663,105.84
First National Bank Investment Account	\$	522,719.96
Petty Cash	\$	5,050.00

Total Statements **\$28,968,287.69**

*Adjustment to Bank Balance:*

prior HSA refund	\$	296.00
Deposit in Transit-Credit Cards	\$	(941.05)
Outstanding Checks	\$	(146,643.56)
Fifth Third Bank - Change in Investment Value	\$	(3,538.03)

**Adjusted Bank Balance** **\$28,817,461.05**

**Book Balance:**

Total All Funds - per Tyler Munis System **\$ 28,817,461.05**

Difference **\$0.00**

City of North Royalton  
City Income Tax Collections  
9/20/2021

CURRENT MONTHLY RECEIPTS	Net Receipts
received in	
collections for the month of July-2020 / August-2021	
Regional Income Tax Agency	\$ 1,467,755.41
Ohio Department of Taxation	\$ 16,138.09
	<b>\$ 1,483,893.50</b>

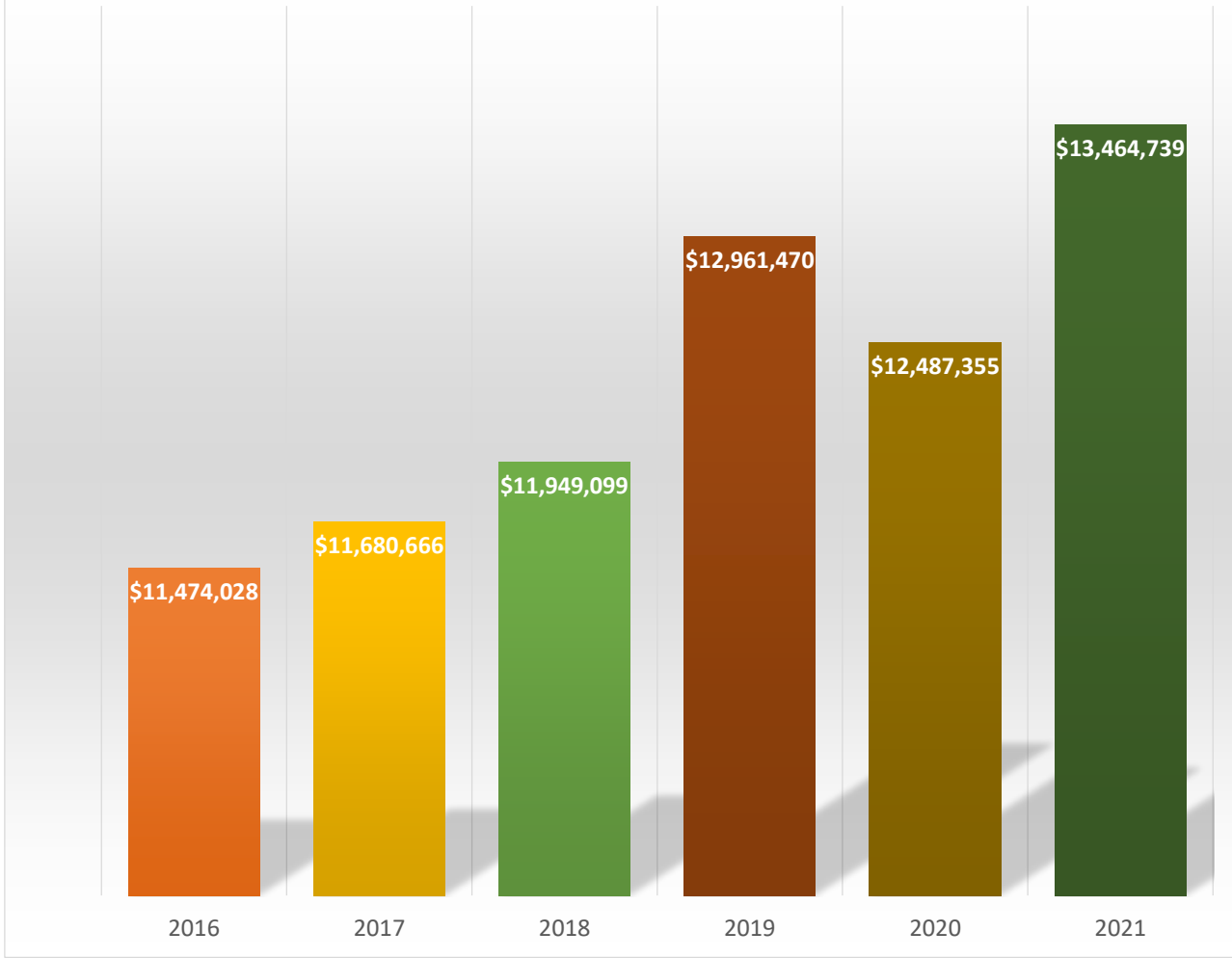
Monthly Collection Detail
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	This Year	Prior Year		
	August-2021	August-2020	Difference	%
WITHHOLDING	\$ 823,134.99	\$ 704,557.31	\$ 118,578	17%
INDIVIDUAL TAXES	\$ 600,560.91	\$ 473,234.59	\$ 127,326	27%
NET PROFIT TAXES	\$ 106,202.69	\$ 74,096.25	\$ 32,106	43%
<b>TOTAL GROSS RECEIPTS</b>	<b>\$ 1,529,898.59</b>	<b>\$ 1,251,888.15</b>	<b>\$ 278,010</b>	<b>22%</b>
<b>3% withholding for collection</b>				
fees	(45,413)	(37,557)	(7,856)	21%
legal fees/court costs	(592)	(490)	(102)	21%
<b>TOTAL LEGAL FEES AND COLLECTION COSTS</b>	<b>(46,005)</b>	<b>(38,047)</b>	<b>(7,958)</b>	<b>21%</b>
<b>TOTAL NET RECEIPTS</b>	<b>1,483,893.50</b>	<b>1,213,841.20</b>	<b>\$ 270,052</b>	<b>22%</b>

Year to Date Receipts	Net Receipts
Regional Income Tax Agency	\$ 13,405,895
Ohio Department of Taxation	\$ 58,844
Fiscal Year 2021	<b>\$ 13,464,739</b>
Fiscal Year 2020	<b>\$ 12,487,355</b>
Increase (Decrease)	<b>\$ 977,384</b>

8%

Year to Date Income Tax Receipts - Net



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

**2021**

Month Received	#101 - General	#207 Police Facility	#211 - SCMR	#219 Office on Aging	RITA	ODT-Net Profit	#213 - Income Tax	#433 - Storm Water	Refunds	Overhead & Legal Fees	Net Receipts
January	\$ 721,623.59	\$ 16,666.67	\$ 151,842.68	\$ 14,583.33	\$ 34,473.33		\$ 34,473.33	75,921.34	\$ (30,493.67)	\$ (30,455.08)	\$ 954,162.19
February	\$ 1,506,831.07	16,666.67	\$ 227,132.76	14,583.33	72,189.92		\$ 72,189.92	-	(10,545.29)	(55,861.19)	\$ 1,770,997.27
March	\$ 770,743.35	16,666.67	\$ 155,210.80	14,583.33	33,810.91		\$ 33,810.91	-	(9,563.63)	(29,909.20)	\$ 951,542.23
April	\$ 1,316,330.70	16,666.67	\$ 234,245.99	14,583.33	57,340.65	\$ 381.27	\$ 57,721.92	940.59	(39,576.49)	(48,499.15)	\$ 1,552,413.56
May	\$ 1,553,901.04	16,666.67	\$ 243,876.00	14,583.33	70,322.09	\$ 37.95	\$ 70,360.04	93.63	(61,243.64)	(55,405.20)	\$ 1,782,831.87
June	\$ 1,604,966.20	16,666.67	\$ 228,881.54	14,583.33	76,544.94		\$ 76,544.94	-	(36,260.43)	(57,429.37)	\$ 1,847,952.88
July	\$ 1,851,523.43	16,666.67	\$ 267,249.15	14,583.33	86,948.74	\$ 861.87	\$ 87,810.61	2,126.23	(31,073.68)	(66,477.64)	\$ 2,142,408.10
August	\$ 834,148.61	16,666.67	\$ 154,789.88	14,583.33	35,493.76		\$ 35,493.76	-	(46,197.36)	(30,947.52)	\$ 978,537.37
September	\$ 1,244,605.28	16,666.67	\$ 224,736.55	14,583.33	54,475.87	\$ 484.11	\$ 54,959.98	1,194.30	(26,847.52)	(46,005.09)	\$ 1,483,893.50
October	\$ -		\$ -	-			\$ -	-			\$ -
November	\$ -		\$ -	-			\$ -	-			\$ -
December	\$ -		\$ -	-			\$ -	-			\$ -
<b>Total</b>	<b>\$ 11,404,673.27</b>	<b>\$ 150,000.03</b>	<b>\$ 1,887,965.35</b>	<b>\$ 131,249.97</b>	<b>\$ 521,600.21</b>	<b>\$ 1,765.20</b>	<b>\$ 523,365.41</b>	<b>\$ 80,276.09</b>	<b>\$ (291,801.71)</b>	<b>\$ (420,989.44)</b>	<b>\$ 13,464,738.97</b>
Original Fiscal Budget	\$ 13,300,000.00	\$ 200,000.00	\$ 2,350,000.00	\$ 175,000.00			\$ 800,000.00	\$ 62,000.00	\$ (300,000.00)	\$ (500,000.00)	\$ 16,087,000.00
	86%	75%	80%	75%			65%	129%	97%	84%	84%

**2020**

Month Received	#101 - General	#207 Police Facility	#211 - SCMR	#219 Office on Aging	RITA	ODT-Net Profit	#213 - Income Tax	#433 - Storm Water	Refunds	Overhead & Legal Fees	Net Receipts
January	\$ 1,042,820.02	\$ 16,666.67	\$ 202,432.74	\$ 14,583.33	\$ 52,465.14	\$ -	\$ 52,465.14	101,216.37	\$ (5,926.90)	\$ (43,756.60)	\$ 1,380,500.77
February	\$ 1,104,360.48	16,666.67	\$ 194,785.29	14,583.33			\$ 56,900.17	97,392.64	(3,879.34)	(45,509.86)	\$ 1,435,299.38
March	\$ 784,002.65	16,666.67	\$ 159,831.20	14,583.33	38,516.97	\$ -	\$ 38,516.97	79,915.60	(18,188.42)	(33,800.51)	\$ 1,041,527.49
April	\$ 1,223,113.19	16,666.67	\$ 198,493.26	14,583.33	55,219.99	\$ -	\$ 55,219.99	-	(45,865.86)	(45,644.26)	\$ 1,416,566.32
May	\$ 1,231,997.49	16,666.67	\$ 200,347.76	14,583.33	56,897.92	\$ -	\$ 56,897.92	-	(25,545.87)	(45,779.28)	\$ 1,449,168.02
June	\$ 902,968.72	16,666.67	\$ 151,811.27	14,583.33	39,720.45	\$ 200.67	\$ 39,921.12	495.04	(45,926.55)	(33,130.70)	\$ 1,047,388.90
July	\$ 1,084,623.60	16,666.67	\$ 179,852.89	14,583.33	49,268.31	\$ -	\$ 49,268.31	-	(34,030.36)	(40,193.66)	\$ 1,270,770.78
August	\$ 1,956,015.52	16,666.67	\$ 260,224.63	14,583.33	94,332.84	\$ 326.27	\$ 94,659.11	804.91	(41,430.60)	(69,231.09)	\$ 2,232,292.48
September	\$ 1,020,099.39	16,666.67	\$ 187,345.36	14,583.33	44,728.66	\$ -	\$ 44,728.66	-	(31,535.26)	(38,047.05)	\$ 1,213,841.10
October	\$ 1,399,991.20	16,666.67	\$ 209,426.04	14,583.33	66,650.33	\$ 153.05	\$ 66,803.38	377.58	(17,802.82)	(51,177.17)	\$ 1,638,868.21
November	\$ 898,462.24	16,666.67	\$ 191,377.50	14,583.33	37,908.91	374.75	\$ 38,283.66	20,924.51	(22,095.52)	(37,012.40)	\$ 1,121,189.99
December	\$ 755,028.73	16,666.63	\$ 164,693.32	14,583.33	31,045.79		\$ 31,045.79	-	(23,024.75)	(29,830.00)	\$ 929,163.05
<b>Total</b>	<b>\$ 13,403,483.23</b>	<b>\$ 200,000.00</b>	<b>\$ 2,300,621.26</b>	<b>\$ 174,999.96</b>	<b>\$ 566,755.31</b>	<b>\$ 1,054.74</b>	<b>\$ 624,710.22</b>	<b>\$ 301,126.65</b>	<b>\$ (315,252.25)</b>	<b>\$ (513,112.58)</b>	<b>\$ 16,176,576.49</b>
Original Fiscal Budget	\$ 13,300,000.00	\$ 200,000.00	\$ 2,400,000.00	\$ 175,000.00			\$ 800,000.00	\$ 200,000.00	\$ (340,000.00)	\$ (500,000.00)	\$ 16,235,000.00
	101%	100%	96%	100%			78%	151%	93%	103%	100%

**CITY OF NORTH ROYALTON**  
**Summary of Overtime Budgets**  
**2021 Fiscal Year**

*as of 9/11/2021*

Fund	Department	2021 Budget	2021 Actual	
General Fund	Police Department	\$ 180,000	\$ 143,848	
General Fund	Animal Control	2,000	117	
General Fund	Fire Department	6,000	100	
General Fund	Dispatch	5,000	1,880	
General Fund	Parks & Recreation	20,000	12,157	
General Fund	Building Department	6,000	6,123	
General Fund	Mayor's Office	3,000	874	
General Fund	Finance Department	2,000	516	
General Fund	Legal Department	1,000	36	
General Fund	Engineering	500	13	
General Fund	Legislative Activity	2,500	254	
General Fund	Mayor's Court	4,000	-	
General Fund	City Hall Building and Grounds	2,000	1,857	
Police Facility Operating	Jail	35,000	27,240	
EMS Fund	Fire Department	425,000	253,222	
SCMR	Streets	27,000	14,500	
SCMR	Snow removal	30,000	9,904	
Office on Aging	Senior Assistance	5,000	-	
Community Diversion	Police Department	500	-	
Waste Water	Treatment	70,000	17,173	
Waste Water	Storms Sewer and Drainage	20,000	6,670	
Waste Water	Maintenance	45,000	24,556	
		<b>\$ 891,500</b>	<b>\$ 521,040</b>	58.45%

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

73%