

**FINANCE COMMITTEE MINUTES
JANUARY 18, 2022**

The Special Finance Committee meeting was held on January 18, 2022, at North Royalton City Hall, 14600 State Road. The meeting was called to order at 8:44 p.m.

PRESENT: Committee Members: Chair Paul Marnecheck, Vice Chair Mike Vos, Linda Barath; Council: John Nickell, Dawn Carbone-McDonald, Joanne Krejci; Jeremy Dietrich Administration: Mayor Larry Antoskiewicz, Finance Director Jenny Esarey, Law Director Thomas Kelly, Police Chief Keith Tarase, Fire Chief Robert Chegani; Other: Jessica Fenos, Vincent Weimer, Michael McDonald, Marty Toukonen.

Approval of November 16, 2021 Finance Committee minutes. Moved by Mr. Marnecheck, seconded by Mr. Vos. Minutes were accepted.

UNFINISHED BUSINESS

1. Monthly Finance report including tax collections status

Ms. Esarey reported that Council received the November bank reconciliation along with the December 2021 close. On a positive note, the General Fund ended with roughly \$7.3 m, which is a great ending balance. She worked through the ARPA (America Rescue Plan Act of 2021) with the revenue loss and we were able to allocate the \$1.5m to show a revenue loss reduction, when comparing 2020 to 2019; therefore, we were able to take Police wages and use those with ARPA money. That definitely helped that ending balance. Ms. Esarey stated that overall, we look really well.

KEEP ON AGENDA.

2. Overtime

Ms. Esarey advised that as of December, there were some departments that were over however, for the most part everyone fell within budget; especially because we had the December amendments. Overall, we were at 90.62 % compared to what was budgeted. She commented on the good job of staying within budget for the departments.

KEEP ON AGENDA.

3. Jail Task Force Update

NO UPDATE.

KEEP ON AGENDA.

4. Local Income Tax Collection

Ms. Esarey indicated that at the end of 2021, we are 8 % over what was collected in the year prior. She included January 14th, which would be the January advance and reconciliation, and we were \$311,000 over, comparatively from January collections last year. She felt this was a great start to our 2022 collections for income tax.

5. RITA: Non-Filing Delinquency Program

NO UPDATE.

KEEP ON AGENDA.

6. Opioid Settlement

NO UPDATE.

KEEP ON AGENDA

7. American Recovery Act Funds

Ms. Esarey explained at the end of the year there was revenue loss compared to 2020 from 2019, so we were able to allocate \$1.5m of Police wages and move that to Fund #254; ARPA Federal Funds. Ms. Esarey shared that she listened to a webinar through the Department of Treasury recently, whereas they have actually changed the guidance, and now they have allowed us as a small entity; we do not have to do a calculation anymore. She went on to say that we can have up to \$10m revenue loss that now we can allocate for Safety Forces wages. She spoke to the Mayor, in which they believe this is how we should proceed for this year's budget, that way we can have the money left in the General Fund and then re-allocate from the Police wages again into the ARPA Fund. She noted that was very helpful and will make reporting and things a lot easier.

KEEP ON AGENDA

7. WWTP B Conversion

Mayor thought we put it in Finance. Mr. Marnecheck mentioned the grant. Mayor said we approved that and signed off on it. Moving forward with the process right now.

Ms. Esarey reported that the OWDA (Ohio Water Development Authority) has been going through the loan process so we have not been, they've been asking questions in which wastewater and herself have been answering. Have not received anything final yet.

KEEP ON AGENDA

NEW BUSINESS**1. Rumpke contract extension (1 year)**

Mayor Antoskiewicz provided a brief history, whereas five years ago we signed a contract with Rumpke. The City would have an opportunity to have two more years on that contract. Basically, the Mayor does not need legislation in order to ask for an additional year or two. However, he is asking Council for the okay to move forward with simply, extending the contract for one year. Mayor Antoskiewicz explained that all cities have gone out in 2020-2021 to bid. With what they are coming back with pertaining to price, the information shows the medium range as the average being \$15.80 for 2022. By resigning with Rumpke for our extension, we are going to be at roughly \$14.32; significantly lower. He felt that it is the best option to continue as is and move forward.

Mr. Marnecheck wanted to know how many households we have. Mayor Antoskiewicz clarified that there are approximately 9,370, to his recollection. Mr. Marnecheck wanted to clarify that we would be saving \$1.50 roughly; per household. The Mayor concurred. He did not feel it would be a good to go out to bid. There are also other factors that we know eventually, we are going to have to address. He continued that less and less companies want to pick up rubbish like they do in North Royalton, whereas every company is getting away from it. The Mayor felt that it is beneficial to go this route. He stated that residents like to be able to put out what they want. It would be best to remain here, and converse again in a year.

ADJOURNMENT

Moved by Mr. Marnecheck, seconded by Ms. Barath to **adjourn the January 18, 2022 Finance Committee meeting**. Yeas: 3. Nays: 0. **Motion carried.**

Meeting adjourned at 8:54 p.m.

**NORTH ROYALTON
CASH POSITION REPORT
1/01/2021 to 12/31/2021**

1/11/2022
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All Funds	Beginning Cash Balance 1/01/2021	<i>MTD 12/01/2021 - 12/31/2021 Receipts</i>	<i>MTD 12/01/2021 - 12/31/2021 Expense</i>	1/01/2021 thru 12/31/2021 2021 Receipts	1/01/2021 thru 12/31/2021 2021 Expense	Cash Balance w/o Encumb	Thru 12/31/2021 Encumbrances	Ending Balance
101 General Fund	\$5,442,065.90	1,023,194.00	540,914.39	18,226,212.21	15,910,974.71	\$7,757,303.40	422,618.29	7,334,685.11
203 DARE Fund	\$-	0.00	0.00	-	-	\$0.00	-	0.00
205 Enforcement & Education Fund	\$45,942.40	150.00	0.00	16,930.87	13,763.34	\$49,109.93	2,246.00	46,863.93
206 Drug Law Enforcement Fund	\$21,568.66	0.00	0.00	576.00	-	\$22,144.66	-	22,144.66
207 Police Facility Operating Fund	\$90,854.88	41,202.26	90,793.71	1,047,047.57	982,175.47	\$155,726.98	10,089.28	145,637.70
208 Law Enforcement Fund	\$206,697.82	5,276.75	0.00	98,977.97	9,426.28	\$296,249.51	4,330.61	291,918.90
209 EMS Levy Fund	\$147,358.72	425,000.00	225,027.51	3,135,506.55	3,183,927.89	\$98,937.38	19,025.16	79,912.22
210 Motor Vehicle License Tax Fund	\$35,350.52	19,937.25	0.00	257,041.95	197,092.95	\$95,299.52	32,907.00	62,392.52
211 SCMR Fund	\$1,610,305.61	648,371.93	256,296.46	4,859,778.06	4,878,173.99	\$1,591,909.68	719,882.59	872,027.09
212 State Highway Fund	\$284,820.40	13,576.83	7,325.05	156,575.23	108,432.85	\$332,962.78	-	332,962.78
213 City Income Tax Fund	\$9,722.60	66,412.00	30,228.27	714,645.07	696,445.33	\$27,922.34	-	27,922.34
215 Police Levy Fund	\$148,053.17	1,000.00	267,203.11	1,398,220.23	1,407,097.09	\$139,176.31	-	139,176.31
216 Fire Levy Fund	\$8,005.22	0.00	100,000.00	972,677.77	820,000.00	\$160,682.99	-	160,682.99
217 Recycling Grant Fund	\$6,517.73	6,000.00	0.00	6,000.00	6,000.00	\$6,517.73	-	6,517.73
218 FEMA Fund	\$-	0.00	0.00	-	-	\$0.00	-	0.00
219 Office on Aging Fund	\$148,171.66	14,583.37	6,308.23	175,005.01	132,187.88	\$190,988.79	29,154.28	161,834.51
221 NOPEC Grant Fund	\$12,366.16	147,500.00	124,501.00	218,545.62	181,396.11	\$49,515.67	49,193.94	321.73
236 Court Computer Services Fund	\$41,131.48	0.00	0.00	-	3,417.80	\$37,713.68	-	37,713.68
237 Community Diversion Fund	\$31,940.75	0.00	2,396.57	-	2,396.57	\$29,544.18	-	29,544.18
238 Cemetery Maintenance Fund	\$31,303.33	595.00	0.00	7,195.00	5,103.01	\$33,395.32	17,125.00	16,270.32
239 Enterprise Zone Fund	\$4,247.01	0.00	0.00	18,900.00	19,013.49	\$4,133.52	-	4,133.52
249 YMCA Spcial Revenue Fund	\$22,109.85	0.00	0.00	284,581.20	291,169.00	\$15,522.05	-	15,522.05
252 Local Coronavirus Relief Fund	\$14,912.26	0.00	0.00	70,241.31	83,486.52	\$1,667.05	-	1,667.05
254 ARPA federal funds	\$-	0.00	1,500,000.00	1,574,827.43	1,500,000.00	\$74,827.43	-	74,827.43
260 Accrued Balances Fund	\$623,781.97	0.00	0.00	155,288.70	268,457.25	\$510,613.42	-	510,613.42
261 Police Pension Fund	\$64,008.11	0.00	35,369.50	633,847.24	630,704.99	\$67,150.36	-	67,150.36
262 Fire Pension Fund	\$26,645.51	100,000.00	96,327.85	733,847.69	791,319.36	-\$30,826.16	-	-30,826.16
321 General Bond Retirement Fund	\$9,428.85	0.00	0.00	1,830,540.32	1,723,938.37	\$116,030.80	-	116,030.80
341 Special Assess Bond Rtmnt Fund	\$489,583.15	0.00	0.00	143,126.06	115,652.50	\$517,056.71	-	517,056.71
414 Industrial Park Fund	\$-	0.00	0.00	-	-	\$0.00	-	0.00
430 Service Capital Fund	\$211,423.82	78.44	0.00	66,291.32	66,156.84	\$211,558.30	-	211,558.30
431 Rec Capital Improvement Fund	\$175,791.68	1,550.04	0.00	38,548.22	46,314.60	\$168,025.30	61,088.70	106,936.60
432 Future Capital Improvem't Fund	\$1,621,388.88	2,448.46	-13,615.00	155,250.84	244,995.41	\$1,531,644.31	275,681.10	1,255,963.21
433 Storm Sewer & Drainage Fund	\$3,105.55	309,761.10	0.00	586,691.90	37,178.80	\$552,618.65	6,000.00	546,618.65
434 Fire Capital Improvement Fund	\$126,855.33	78,594.70	115,629.79	646,632.18	309,353.14	\$464,134.37	92,571.31	371,563.06
435 Route 82 Fund	\$8,079.98	0.00	0.00	-	-	\$8,079.98	-	8,079.98
437 YMCA Capital Reserve	\$121,927.77	0.00	11,820.00	43,895.74	43,790.24	\$122,033.27	23,352.47	98,680.80
442 Issue 1 - Bennet Road	\$6,837.02	0.00	0.00	-	-	\$6,837.02	-	6,837.02

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443 Edgerton Road Waterline Fund	\$-	0.00	0.00	-	-	\$0.00	-	0.00
444 Excessive Load Fund	\$51,344.00	250.00	0.00	4,650.00	10,235.00	\$45,759.00	-	45,759.00
445 Water Main Fund	\$93,790.44	0.00	0.00	-	-	\$93,790.44	-	93,790.44
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	\$84,094.36	0.00	0.00	6,272.10	17,887.00	\$72,479.46	-	72,479.46
463 Energy Conserv. Project Capitl	\$12,665.61	0.00	0.00	-	9,925.00	\$2,740.61	-	2,740.61
465 Traditions at Roy PI TIF	\$65,513.64	0.00	0.00	161,326.32	-	\$226,839.96	-	226,839.96
551 Wastewater Treatment Fund	\$5,197,121.10	371,134.68	723,195.73	4,379,684.12	4,424,214.47	\$5,152,590.75	164,949.02	4,987,641.73
552 Wastewater Maintenance Fund	\$1,186,046.10	736,319.11	592,426.29	3,341,581.04	3,052,482.08	\$1,475,145.06	976,243.04	498,902.02
553 Wastewater Debt Service Fund	\$2,213,888.78	41,822.66	234,592.25	592,773.57	926,484.50	\$1,880,177.85	-	1,880,177.85
555 Wastewater Rep & Replace Fund	\$1,524,843.08	42,420.45	13,269.87	504,216.44	234,654.73	\$1,794,404.79	272,421.30	1,521,983.49
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	\$2,881,316.64	0.00	0.00	-	2,881,316.64	\$0.00	-	0.00
763 Improvement Holding Fund	\$341,862.01	400.00	0.00	5,250.00	3,416.70	\$343,695.31	-	343,695.31
764 OBBS Fund	\$2,097.21	150.47	0.00	9,167.97	2,194.19	\$9,070.99	-	9,070.99
766 Bldg Construction Bond Fund	\$445,122.20	10,000.00	6,500.00	243,250.00	83,000.00	\$605,372.20	-	605,372.20
768 Office on Aging Trust Fund	\$14,404.89	0.00	0.00	-	-	\$14,404.89	-	14,404.89
769 Unclaimed Funds	\$8,926.55	0.00	0.00	-	-	\$8,926.55	-	8,926.55
Total All Funds	25,975,386.88	4,107,729.50	4,966,510.58	47,521,616.82	46,355,352.09	27,141,651.61	3,178,879.09	23,962,772.52

City of North Royalton
Bank Reconciliation
December 31, 2021

Bank Balance

Bank Statements:

Fifth Third Bank - Investment Account	\$	13,361,532.71
Star Ohio - Investment Account	\$	7,435,640.40
Fifth Third Bank - Operating	\$	5,874,197.14
First National Bank Investment Account	\$	522,968.58
Petty Cash	\$	5,050.00
		<hr/> <hr/>
Total Statements		\$27,199,388.83

Adjustment to Bank Balance:

Deposit in Transit-Credit Cards	\$	(589.07)
Outstanding Checks	\$	(93,665.95)
Fifth Third Bank - Change in Investment Value	\$	36,221.80
		<hr/>

Adjusted Bank Balance **\$27,141,355.61**

Book Balance:

Total All Funds - per Tyler Munis System \$ 27,141,355.61

Difference \$0.00

CITY OF NORTH ROYALTON
Summary of Overtime Budgets
2021 Fiscal Year

as of 12/31/2021

Fund	Department	2021 Budget	2021 Actual
General Fund	Police Department	\$ 180,000	\$ 200,218
General Fund	Animal Control	2,000	117
General Fund	Fire Department	6,000	2,639
General Fund	Dispatch	5,000	3,941
General Fund	Parks & Recreation	20,000	15,282
General Fund	Building Department	6,000	7,230
General Fund	Mayor's Office	3,000	915
General Fund	Finance Department	4,500	3,984
General Fund	Legal Department	1,000	36
General Fund	Engineering	500	13
General Fund	Legislative Activity	2,500	351
General Fund	Mayor's Court	4,000	-
General Fund	City Hall Building and Grounds	2,000	2,407
Enforcement & Education	Police Department	15,000	12,761
Police Facility Operating	Jail	35,000	44,800
EMS Fund	Fire Department	425,000	393,747
SCMR	Streets	27,000	29,486
SCMR	Snow removal	30,000	11,236
Office on Aging	Senior Assistance	5,000	479
Community Diversion	Police Department	500	-
Local Coronavirus Relief	Fire Department	33,900	33,900
Waste Water	Treatment	70,000	36,825
Waste Water	Storms Sewer and Drainage	20,000	10,651
Waste Water	Maintenance	45,000	43,459
		\$ 942,900	\$ 854,476

90.62%

Current Date Represents This Percentage of the Year-

100%