

**Minutes of the Finance and Audit Committee**  
**SHEFFIELD LAKE, OHIO**  
**November 17, 2015**

This regular meeting of the Finance and Claims Committee was held Tuesday, November 17, 2015. Chairperson Stark called the meeting to order at 7:01 PM.

**ROLL CALL OF MEMBERS:**

Present: Stark, Rosso, Smith, Cizl, Erdei, Wtulich, Kovach, McCullough,  
Mayor Bring, Finance Director Smith, Law Director Graves

Absent: Treasurer Zaborski, Superintendent Hastings (excused)

Attending: Concerned Citizens, Council elect Rosa Gee, Park Board Gee,  
Members of the Media; The Press

**PRESENTATIONS: None.**

**FINANCE DIRECTOR'S REPORT:** Finance Director Smith advised it is lengthy however it is really just general and usually I do this in December but I am trying to do a chunk now so maybe I can enjoy my Thanksgiving. These are just increases and decreases through the end of the year. The Fire Chief came to me and moved some of his funds around. I am establishing a couple of different lines that I will be establishing next year, I am just taking care of it this year as it is a little easier. When a lot of these little amounts; these decreases and these Police levies and things it is because we didn't get as much money as the county had estimated that we would get so I have to actually decrease these amounts before I can certify it to the county. There is federal grants we didn't use anything so I have to decrease that. Shoreway Note Principal, we actually paid more off on our Shoreway Note than we had anticipated. I could really sit and explain that to you if you would like but like I said I am decreasing these so I can balance with the auditor. Councilman Erdei asked on the water meters that \$40,000 was that from the Workers Comp grant. Finance Director Smith answered the BWC, yes and I couldn't do that until we actually got the money. Councilman McCullough stated decreasing the Note Principal I don't understand the accounting there that's all. Finance Director Smith explained that fund, there is really no cash that goes into that fund at all. When we pay off the note, I had it listed higher and then the amount we paid off was less because we actually paid more cash out of 105 towards that note. I can get you the detail on it. In 2014 we paid \$80,000.00 off but this year we paid \$100,000.00 off plus principal and interest as well. I don't have a budget in front of me so I forget because when I actually appropriated that money that was June of 2014. There was a brief discussion on breakdown. Councilman Erdei stated I know I asked you this probably 2 or 3 months ago but did you find out if state or federal are going to do anymore cutting on us? Finance Director Smith advised I was at a meeting in September and they at that point didn't know. We probably won't know until after the first of the year.

Councilman Wtulich asked what is this federal grant \$350,000.00? Finance Director Smith explained a lot of time we get grants and I just estimate that we may get a grant for \$350,000 so I will put a revenue of \$350,000 in there and an expense amount of \$350,000. But we didn't get any grants at all but I have to decrease the expense first before I can report to the county that we have less revenue. It is really a timing thing I have to have, like if we didn't get any cash I have to have a 0 expense line which this is decreasing before I can tell them there was 0 revenue. \*Motion by Kovach/Second by Erdei to add to Council's next agenda. Yeas All.

Increase	101.199.5200	RITA Contract	12,000.00
Decrease	101.199.5235	Note & Bond Costs	-5,000.00
Increase	101.199.5238	Memberships	1,421.00
Decrease	101.199.5570	County Health Department	-3,600.00
Increase	101.210.5112	Part-time Employees	15,000.00
Increase	101.220.5115	Fire Overtime	14,500.00
Decrease	101.220.5122	Hospitalization	-7,250.00
Decrease	101.220.5132	Sick Time Bonus	-900.00
Decrease	101.220.5128	Clothing Allowance	-6,000.00
Decrease	101.220.5311	Gasoline & Oil	-1,000.00
Decrease	101.220.5322	Office Expenses	-350.00
Decrease	101.220.5497	Fire Prev & Arson	-1,000.00
Decrease	101.220.5242	Education Expenses	-950.00
Increase	101.220.5272	Equipment & Repair	2,950.00
Est. & Incr.	101.220.5495	Fire Reporting System	2,040.00
Increase	105.710.5310	Shoreway Operating	7,500.00
Est. & Incr.	106.710.5350	Drainage Maintenance	5,500.00
Decrease	221.210.5111	Salaries - Police Levy	-289.92
Decrease	221.210.5540	County Auditor Deduction	-272.65
Decrease	224.210.5111	Salaries - Police Levy	-534.82
Decrease	224.210.5540	County Auditor Deduction	-123.93
Decrease	229.210.5241	Immobilization	-400.00
Decrease	231.220.5111	Salaries - Fire Levy	-613.53
Decrease	231.220.5540	County Auditor Deduction	-196.19
Decrease	233.220.5540	County Auditor Deduction	-561.03
Decrease	235.220.5111	Fire Operating Levy	-886.96
Decrease	235.220.5540	County Auditor Deduction	-123.93
Decrease	291.199.5510	Federal Grant	-350,000.00
Decrease	298.210.5125	Police Pension Fund	-2.00
Decrease	298.210.5540	County Auditor Deduction	-92.60
Decrease	299.220.5125	Fire Pension Fund	-2.00
Decrease	299.220.5540	County Auditor Deduction	-92.60
Decrease	405.710.5311	Shoreway Note Principle	-40,000.00

Decrease	408.710.5810	Note Principle	-18,000.00
Increase	607.360.5646	Water Meters	40,000.00
Decrease	800.530.5420	Library Levy	-79.01
Decrease	801.320.5240	Developer Escrow	-1,000.00
Decrease	899.199.5999	Trust Misc.	-1,000.00

**MAYOR'S REPORT AND/OR COMMENTARY: None.**

**LAW DIRECTOR'S REPORT:** Law Director Graves advised I am about 2/3 of the way done with the revisions to our municipal income tax ordinance as required by the State of Ohio, I will have that to you as soon as possible. We need to adopt this by the end of the year, it is about 82 pages.

**CITY TREASURER'S REPORT: None.**

**OLD BUSINESS: None.**

**NEW BUSINESS: None.**

**PRESIDENT OF COUNCIL COMMENTARY: None.**

**MEETING ADJOURNED:** With no further business before this committee,  
\*Motion by Kovach/Second by Smith to adjourn at 7:10 pm.

**CLERK OF COMMITTEE AFFIRMATION:** This meeting of the City Committee of the City of Sheffield Lake, Ohio was held and conducted under all rules and regulations governing the Sunshine Laws of the State of Ohio as they apply. All meetings are recorded and available in Council's office.

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**CLERK OF COUNCIL**

*Kay Fantauzzi*

I, Kay Fantauzzi, duly appointed Clerk of Committee of Sheffield Lake DO HEREBY CERTIFY that this is a true and exact copy of the minutes of the Finance & Audit of November 17, 2015

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**CHAIRPERSON**

*Leanna Stark*

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**COUNCIL PRESIDENT**

*Richard Rosso*