



## **VILLAGE OF INDIAN HILL**

**2013 ANNUAL  
BUDGET**

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## THE VILLAGE OF *Indian Hill, Ohio*

November 19, 2012

Members of Indian Hill Council,

It is our privilege to submit to you the proposed 2013 Annual Budget for the City of the Village of Indian Hill. This budget was developed with input from the various Department Heads, the standing committees of Council, and especially the Finance committee of Council. It will form the basis for the adoption of a 2013 appropriation ordinance on December 17, 2012.

The 2013 Operating Budget reflects a 1.87% increase over the 2012 Budget and a 5.77% increase over estimated actual expenditures for 2012. This increase may appear alarming, since the economy is still slowly recovering from a lengthy economic recession, and the growth of budgets for the preceding four years has either been reduced or flat when compared to each of the respective prior years. The reality is that, but for three unusual and onetime budget adjustments affecting 2013, this proposed budget would also be flat compared to 2012. The first unusual circumstance affecting 2013 is that there will be 27 pay dates as opposed to the customary 26 pay dates for most years. This circumstance happens once every 9-10 years and, in the case of 2013, the extra pay date increased the overall operating budget by \$240,000. The second unique circumstance impacting 2013 is the Police & Fire Pension Fund's conversion from quarterly employer payments to monthly payments. As a result, the Village will incur an extra \$90,000 in pension payments in 2013 due to the timing of such payments. Finally, the 2013 Budget includes \$15,000 in additional City Manager salary payments because there will be two City Managers on the payroll for the first three paydays of the year.

It is also important to note that the available revenue sources to fund operations and future capital improvements will change significantly during 2013. Estate taxes have provided an average of \$4 million in

annual revenues over the past 10 years, and this source will end during 2013. Recognizing the pending elimination of this key revenue source, the 2013 Budget is balanced in part by increasing the local income tax rate from 0.4% to 0.6%. It is estimated that this increase will net an additional \$3.1 million in income tax revenue during 2013. The remaining shortfall will be funded using accumulated reserves.

The \$10.848 million 2013 general operating budget reflects an overall increase of \$199,000, or 1.87%, compared to the 2012 operating budget. The 2013 Capital Improvement Reserve Fund budget reflects a \$180,000 increase over 2012 as the Village continues to ramp back up to a more typical year with \$2 million in capital projects planned for 2013.

The Village's main enterprise fund, Water Works Maintenance and Operation, is also projected to increase in 2013, with projected expenditures totaling just over \$4.34 million. This increase is mostly attributed to the extra pay date in 2013. 2013 Water Works Capital Reserve fund expenditures are projected to be \$1.125 million in 2013, an increase of nearly \$320,000 over 2012. This increase is reflective of the fact that the Village has now expended all available funds from a 2009 bond issuance, and will now be financing capital projects from the Capital Reserve fund for the foreseeable future.

The following 2013 Budget provides a detailed accounting of anticipated revenues and expenditures during the upcoming budget year.

Michael W. Burns  
City Manager

## VILLAGE OF INDIAN HILL, OHIO

### COUNCIL MEMBERS 2013

MAYOR.....	Mark E. Tullis
VICE-MAYOR .....	Keith M. Rabenold
COUNCIL.....	Molly R. Barber
COUNCIL.....	Daniel J. Feigelson
COUNCIL.....	Mark D. Kuenning
COUNCIL.....	Lindsay B. McLean
COUNCIL.....	Laura S. Raines

### ADMINISTRATION

CITY MANAGER .....	Michael W. Burns
MANAGER IN WAITING.....	Dina C. Minneci
ASSISTANT CITY MANAGER .....	David M. Couch
CLERK OF COUNCIL/COMPTROLLER .....	Paul C. Riordan
LAW DIRECTOR .....	Donald L. Crain
CHIEF OF POLICE .....	Charles W. Schlie
FIRE CHIEF .....	Steve Ashbrock
FINANCE DIRECTOR .....	Nadine S. Weber
PUBLIC WORKS/WATERWORKS SUPERINTENDENT .....	Jason L. Adkins
TAX COMMISSIONER.....	Constance L. Eberhart

## Village Profile/Information

General Information: Indian Hill gained city status with the 1970 census of approximately 5,651 residents. Previously, the Village of Indian Hill was incorporated under the laws of the State of Ohio as a home rule charter form of government in 1941. This means that the Village adopted a charter that provides the basic framework for how the Village will be governed, as opposed to following specific state statutes for municipal entities. The Village operates under a Council-Manager form of government. Council consists of seven members elected at large and serving 2 year terms. The Mayor is chosen by Council from among its members. The Council establishes municipal policy, adopts an annual budget, approves zoning, and subdivision actions. The City Manager is responsible for the day today municipal operations and is appointed by Council.

The Village is located in Hamilton County, Ohio, approximately 10 miles northeast of Cincinnati and encompasses nearly 20 square miles. Although the Village is technically a city; families who live in the Village still value its rural atmosphere, its reputation for safety, its strong sense of history and community, its firm administration of zoning ordinances, and its proximity to the cultural life of a large city.

The quality of life in Indian Hill is supported by low taxes, quality education (public and private), and its own water supply. The Indian Hill Rangers attempt to provide a service which is beyond what one might expect to receive from a police department. Fire protection is provided by first class care from the Madeira and Indian Hill Joint Fire District. Public Works maintains over 80 miles of roadways, provides waste and recycling disposal and maintains numerous parks, bridle trails and green spaces that the Village is known for.

INCORPORATED AS A VILLAGE	1941
CHARTER ADOPTED	December 16, 1941
PROCLAIMED A "CITY"	1970
AREA	20 Square miles
POPULATIONS (2010 census)	5,785
RESIDENTAL HOUSEHOLDS	2,236
PAVED STREETS	
Centerline Miles	80 miles
PARK AND GREEN AREA LAND	3,000 acres
BRIDLE TRAILS	150 miles
WATER PLANT OPENED	November 25, 1949
WATER ACCOUNTS	5,472
PROPERTY TAX VALUATION (2011)	\$ 846,131,180
PROPERTY TAX INSIDE 10 MILL LEVY	0.96
INCOME TAX RATE*	0.6%

\*income tax rate is scheduled to increase from 0.4% to 0.6% for the 2012 tax year

## **2013 BUDGET SUMMARY COMMENTS**

### **INTRODUCTION**

The following summary information represents the 2013 budget as proposed by the administration and reviewed and accepted by the various committees of Council. All budget expenditures are finalized with the passage of related ordinances at the December 17, 2012 Council meeting. The Village of Indian Hill uses budgetary practices and techniques recommended by the Governmental Accounting Standards Board (GASB). As required by State law, the proposed budget is balanced, meaning operational expenditures will not exceed operating revenues and available reserve funds.

### **Budget Process**

The budget process began in July with department heads projecting expenditures for the remainder of the current year and preliminary requests for appropriations for the upcoming year. Departmental requests are supported with 5 years of historical costs and projections by expenditure accounts and replacement schedules detailing the replacement of major departmental equipment. With the continuing challenging economic times all departments were asked to continue to hold expenditures to absolutely necessary purchases and requests.

After receiving the budget requests, the City Manager, Comptroller and Finance Director met with the individual department heads to review their submittals and a number of subsequent adjustments were made to each of the requests prior to submission to the various council committees.

During the early part of August, the City Manager, Comptroller, Finance Director and department heads met with the various Council Committees to review the budget requests

for 2013. This stage of the process is the first opportunity for members of Council to comment on specific departmental requests. Based on feedback from the committees, several adjustments to the proposed budgets were made.

The Finance committee met on several occasions during September, October and November to review the overall 2013 budget for discussion and to recommend changes.

The Finance Committee presents the draft 2013 budget to Council during a public hearing at the November 19, 2012 Council meeting. Comments received at the November Council meeting are considered by Council in advance of the action to accept the budget at the December 17, 2012 council meeting.

The Village Council has the ability to amend the budget during the year to increase individual fund appropriations. Staff can make recommendations to Village Council for increases throughout the year as the need arises.

This document provides revenue and expenditure projections for all funds. The reader should come away with a good idea of “Where do the Village’s revenues come from” and “How is the revenue being spent”. The budget document should also provide a good picture of the financial condition of the Village and the planning needed to properly manage our financial resources for the coming year.



## General Services

During these difficult economic times it remains critical to the budget that the general services which the Village provides for its residents are maintained at their current levels. Over the past few years Council and Administration have taken numerous steps to reduce expenditures and have done so without negatively impacting Village services. Our most significant expenditure cuts have been made by reducing staff, reductions in capital improvements, and by lengthening the replacement intervals for capital equipment.

The following notations represent the major changes in the 2013 budget compared to the 2012 budget:

The 2013 operating funds expenditures total \$10,848,980, an **increase of approximately \$199,000 (1.87%)** from the 2012 budget. This increase is attributed mainly to two items. The first is an extra pay period that will be paid in 2013 and is projected to cost approximately \$240,000. The second is part of the Police and Fire pension reforms that go into effect January 1, 2013 that require employers to pay their share of retirement on a monthly basis instead of quarterly. The pension change accounts for approximately \$90,000 of the budget increase. Before the addition of the extra pay period and the pension change, the total 2013 operating budget was projected to be \$10,553,851 a **decrease of \$33,400 (-0.32%)**.

The Administration Department reflects a **decrease of \$55,350 (-3.04%)**. This decrease is attributed to the reduction in equipment request for the new financial software that was budgeted in 2012 and the reduction of one full-time employee in the Health Department that was replaced with a part-time employee. These decreases are offset by the extra pay period and the planned retirement of one employee in 2013.

The Police Department reflects a net **increase of \$210,600 (6.89%)**. This increase is the result of the extra pay period and the increase in Police Pension payments mentioned earlier.

The Fire Department reflects a **decrease of \$25,400 (-1.65%)** which includes a decrease in worker's compensation cost and an increase in EMS revenue which off sets the cost to the Village.

The Public Works budget reflects a net **increase of \$69,000 (1.63%)**. In addition to the cost associated with the extra pay period the Street Departments budget request includes \$14,000 for GIS mapping software and an increase in personnel to collect the data for the mapping. Additional funds are included for removal of dead ash trees in the Village right of ways, refurbishing the tennis courts at Stephan Field and repaving the walking paths at Stephan Field and Drake Park.

The CIRF 2013 budget of \$1,977,780 reflects an **increase of \$178,400 (9.92%)**. Approximately \$155,000 of this increase is for major Street Department equipment. A pedestrian bridge for Grand Valley is included for \$100,000. These purchases and improvements have been on hold for the last two years. The increases are partially offset by a reduction in property tax payments.

As mentioned above the largest impact to the 2013 budget is the extra pay period that falls in 2013. When payroll is paid biweekly an extra payday normally occurs once every ten years. The last time this occurred for the Village was in 1998.

The total 2013 budget compared to the 2012 budget for Operating and CIRF expenditures is an increase of **\$377,400 (3.03%)**.

## Personnel & Fringe Benefits

The 2012 and 2013 budgets reflects total full-time and part-time personnel at 92 which is an increase of one from 2011 and a decrease of eight full-time Equivalents (FTE) from 2007. The following chart details a summary of Village staff by

Department/Division	2007 FTE	2008 FTE	2009 FTE	2010 FTE	2011 FTE	2012 FTE Est	2013 FTE Est
General & Admin	10.6	10.6	10.6	9.5	9.5	9.2	9.2
Police Department	25.0	25.0	25.0	24.5	23.5	23.5	23.5
Building & Grounds	2.0	1.5	1.5	1.5	1.5	1.5	1.5
Parks/Recreation	12.7	12.8	13.2	12.4	10.7	10.8	10.8
Waste & Recycling	12.5	12.5	11.5	11.5	11.5	11.5	11.5
Streets	15.0	15.0	14.0	13.8	13.8	13.8	13.8
Water Works	10.5	10.5	10.5	9.8	9.8	9.8	9.8
<b>Total FTE*</b>	<b>88.3</b>	<b>87.9</b>	<b>86.3</b>	<b>82.9</b>	<b>80.2</b>	<b>80.0</b>	<b>80.0</b>
* FTE = Full Time equivalent							
Total Full time Employees	80	81	80	78	74	72	72
Total Part time Employees	19	17	16	15	17	20	20
<b>Total Employees</b>	<b>99</b>	<b>98</b>	<b>96</b>	<b>93</b>	<b>91</b>	<b>92</b>	<b>92</b>

As mentioned before, due to continued challenging economic times, all departments have been asked to hold expenditures down including personnel. In 2009 a hiring freeze was put into place and all seasonal part-time positions were eliminated. In 2011 three part-time positions were added to replace a full-time position at Grand Valley. For 2012 two full-time positions were replaced by part-time personnel. **No cost of living raises are budgeted in 2013**, but an extra pay is included. The extra pay accounts for \$240,000 of the operating funds increase. The extra pay for Water Works is approximately \$29,000. In addition an extra \$90,000 is budgeted for the employer's share of Police and Fire Pension which is for transitioning from paying employer retirement payments quarterly and in arrears to making monthly payments. The last quarter of Police and Fire employer contributions from 2012 will be due in 2013 along with 12 months of payment from 2013.

Health care costs continue to rise, premium rates increased by 13.74% in 2012. For 2012 additional reductions in employer contributions to employees HSA's were made to bring the net increase down to approximately 8%. Total covered lives dropped from 78 lives in 2011 to 74 lives in 2012 resulting from the reduction in full-time personnel, additional employees opting out of insurance and employee health care plan changes. With this reduction in covered lives in 2012, the Village was able to include in the budget a 5% increase in premium costs and still budget **\$12,500 less for health care costs in 2013**.

The 2013 Workers compensation budget **decreased \$24,500 (12%)** due to a reduction in premium rates, reduced salaries and an estimated refund of \$6,000 for a rebate in premiums from being in a group retro program.

## **FINANCIAL STRUCTURE**

### **FUND ACCOUNTING**

The Village uses funds to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain Village functions or activities.

A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. Funds are classified into three categories: governmental, proprietary and fiduciary. Each category is divided into separate fund types. The Village uses the following categories and fund types:

**GOVERNMENTAL FUNDS** are those through which most governmental functions of the Village are financed. The acquisition, use and balances of the Village's expendable financial resources and the related current liabilities are accounted for through governmental funds. The following are the Village's governmental fund types:

**General Fund** – This fund is the main operating fund of the Village and is used to account for all financial resources except those required to be accounted for in another fund. The general fund balance is available to the Village for any purpose provided it is expended or transferred according to the Village Charter and/or the general laws of Ohio.

**Special Revenue Funds** – These funds are established to account for the proceeds of the specific revenue sources (other than amounts relating to major capital projects) that are legally restricted to expenditures for specified purposes. The Village uses the following special revenue funds: Income Tax, Street

Construction and Maintenance, State Highway Improvement, Bridle Trail, Mayor's Court Computer, Drug Offender, Criminal Activity, DUI Enforcement, and Law Enforcement Training. New for 2013 Shoot Club Fund.

**Capital Improvement Reserve Fund (CIRF)** – is used to account for financial resources to be used for the acquisition or construction of major capital equipment, facilities or improvements.

### **PROPRIETARY FUNDS**

Proprietary or enterprise funds are used for services provided to the public on a user charge basis. The Village's Water Works Operating, Capital Replacement and Hamilton County Main funds are enterprise funds.

### **FIDUCIARY FUNDS**

Trust and agency funds are used to account for assets held by the Village in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds. The Village's fiduciary funds include non-expendable trust and agency funds. Non-expendable trust funds are accounted for in essentially the same manner as proprietary funds. Agency funds are purely custodial (assets equal liabilities) and thus do not involve measurement of results of operations. The Village uses the following fiduciary funds: Insurance HRA & FSA, Agency, Green Areas Endowment, Green Areas Maintenance, Green Areas Land Acquisitions, Green Areas Unrestricted, Rowe Arboretum, Camp Jim B, and the Semple Fund. For budgetary purposes, the Village budgets revenues and expenditures for all funds.

A complete list of all Village funds along with a brief description of each fund is listed in the appendix.

## Funds Overview

The budget is broken down by funds. The operating funds are the General Fund, the Income Tax Fund, the Street Maintenance & Repair Fund, the State Highway Fund, and the Bridle Trail Fund. The combination of the operating funds account for the operating expenditures for the Village. The following is a brief description of major funds revenue sources and expenditures.

Income tax, property tax, estate tax and local government funds make up the bulk of **General Fund** revenues. The major expenditures include police and fire services, administrative services, and solid waste services. General Fund expenditures accounts for the majority of the operational functions of the Village.

Income tax is the Village's largest and most consistent source of revenue. The **Income Tax Fund** is used to track income tax and expenditures directly related to collecting income tax revenues. Income tax revenues are transferred to the General Fund as needed to support the general operations of the Village. When forecasting income tax revenues, the finance committee looks at the revenue history and current economic trends. The 2012 income tax revenue budget was projected to be equal to 2011's revenue. The 2012 income tax revenue is tracking closer to 6% over 2011. The income tax rate is budgeted to increase from 0.4% to 0.6% for 2013. This rate increase is projected to raise income tax revenue from \$5.8 million to \$8.7 million in 2013. The increase will help to partially offset the loss of an average of \$4 million annually in estate tax revenue which is a major source of revenue to the Village and has been eliminated by the state legislature starting in 2013.

Transfers in from the General Fund, excise gas tax and motor vehicle tax revenues are the major revenue sources for the **Street**

**Maintenance & Repair Fund.** The major corresponding expenditures include payroll and street maintenance supplies.

The **Capital Improvement & Replacement Fund (CIRF)** is dedicated to capital equipment and construction expenditures. The major source of revenue for the CIRF is the transfer from the General Fund balance any amount which exceeds 20% of the general fund expenditures for the ending fiscal year. Major expenditures include street repaving, principal and interest payments for the 2005 and 2009 General Obligation Bond issues, and contingency amounts for culvert and landslide repairs. The 2013 CIRF expenditures, budgeted at just under \$2 million, include several equipment purchases and a pedestrian bridge at Grand Valley which have been on hold for the past 3 years.

The **Water Works Funds** operate separately as enterprise funds. Major revenue sources are charges for water and sewer fees for the operating fund. The corresponding largest expenditures in the water works fund are for sewer reimbursement and payroll, followed by capital improvements. (Table 2) The Water Works Overage/Shortfall Summary Statement provides a projection of revenue and expenditures through 2016.

The following series of tables reflects revenue and expenditure projects through 2016 for operating funds, along with the CIRF, Water Works Funds, Bridle Trail Fund, Green Area Maintenance Fund, and the Rowe Arboretum Fund. These summary tables reflect the financial condition of the Village. Detailed revenue and expenditures follow this section of tables.

## 2013 BUDGET OVERAGE/(SHORTFALL) SUMMARY STATEMENT - OPERATING\* & CIRF FUNDS

\*Operating funds included the General Fund, Income Tax Fund, SCMR Fund, State Highway Fund, and Bridle Trail Fund

ACCOUNT DESCRIPTION	ACTUAL 2011	BUDGET 2012	FORECAST 2012	PROJECTED 2013	PROJECTED 2014	PROJECTED 2015	PROJECTED 2016	Remarks & Notes
<b>TAX RATE</b>	0.4%	0.4%	0.4%	0.6%	0.6%	0.6%	0.6%	
<b>REVENUE</b>								
Income tax	5,538,134	5,500,000	5,800,000	8,700,000	8,700,000	8,700,000	8,700,000	Note 1
Estate Tax	5,970,252	2,000,000	1,600,000	1,000,000	-	-	-	Note 2
Real Estate Tax	923,644	808,000	800,000	782,000	782,000	782,000	782,000	Note 3
Interest Income	104,402	80,000	100,000	100,000	100,000	100,000	100,000	
Local Gov't Fund Revenue	360,990	213,000	260,000	220,000	183,000	183,000	183,000	Note 4
Other/Fees/Chg for Services	894,694	482,000	500,000	475,000	475,000	475,000	475,000	
Street & State Hwy Fund	306,402	295,000	330,000	295,000	295,000	295,000	295,000	
Bridle Trail Fund	11,190	11,000	11,000	12,000	12,000	12,000	12,000	
<b>TOTAL OPERATING REVENUE</b>	<b>14,109,708</b>	<b>9,389,000</b>	<b>9,401,000</b>	<b>11,584,000</b>	<b>10,547,000</b>	<b>10,547,000</b>	<b>10,547,000</b>	
Water 1984 Tap Fees	726,000	-	-	-	-	-	-	
<b>TOTAL OPERATING REVENUE with TAP IN FEES</b>	<b>14,835,708</b>	<b>9,389,000</b>	<b>9,401,000</b>	<b>11,584,000</b>	<b>10,547,000</b>	<b>10,547,000</b>	<b>10,547,000</b>	
<b>OPERATING EXPENDITURES</b>								
Administration	1,616,968	1,822,100	1,798,426	1,766,750	1,716,850	1,716,850	1,716,850	
Police & Fire	4,395,646	4,593,990	4,549,077	4,779,220	4,589,220	4,589,220	4,589,220	
Waste & Recycling/Collections	1,179,543	1,348,964	1,273,775	1,365,270	1,329,270	1,329,270	1,329,270	
Street Division	1,662,304	1,703,510	1,557,764	1,762,720	1,718,120	1,718,120	1,718,120	
Buildings/Grounds, Parks & Recreation	1,096,109	1,149,035	1,047,062	1,145,760	1,120,260	1,120,260	1,120,260	
Rowe & Jim B Subsidies & Bridle Trails	12,680	32,350	30,565	29,260	29,260	29,260	29,260	
<b>SUBTOTAL OPERATING EXPENDITURES</b>	<b>9,963,250</b>	<b>10,649,949</b>	<b>10,256,669</b>	<b>10,848,980</b>	<b>10,502,980</b>	<b>10,502,980</b>	<b>10,502,980</b>	Note 6
<b>CIRF EXPENDITURES</b>								
2005 Bond Princ & Int pymt	490,067	489,451	489,451	491,690	488,595	-	-	Note 7
2009 Bond Princ & Int pymt	224,588	225,888	225,888	227,090	228,185	223,690	223,690	
Projects & Equipment	705,838	1,084,011	858,905	1,259,000	1,119,005	1,283,998	1,058,998	Note 8
<b>SUBTOTAL CIRF EXPENDITURES</b>	<b>1,420,493</b>	<b>1,799,350</b>	<b>1,574,244</b>	<b>1,977,780</b>	<b>1,835,785</b>	<b>1,507,688</b>	<b>1,282,688</b>	
<b>TOTAL OPERATING AND CIRF EXPENDITURES</b>	<b>11,383,743</b>	<b>12,449,299</b>	<b>11,830,912</b>	<b>12,826,760</b>	<b>12,338,765</b>	<b>12,010,668</b>	<b>11,785,668</b>	
<b>TOTAL OVER/(SHORTFALL)</b>	<b>3,451,965</b>	<b>(3,060,299)</b>	<b>(2,429,912)</b>	<b>(1,242,760)</b>	<b>(1,791,765)</b>	<b>(1,463,668)</b>	<b>(1,238,668)</b>	
<b>BEGINNING FUND BALANCES</b>	<b>9,420,244</b>	<b>12,872,209</b>	<b>12,872,209</b>	<b>10,442,296</b>	<b>9,199,537</b>	<b>7,407,772</b>	<b>5,944,104</b>	
General Fund Ending Balance	1,901,483	2,129,990	2,051,334	2,169,796	2,100,596	2,100,596	2,100,596	
Income Tax fund Ending Balance	8,805,001	5,561,920	6,270,963	4,919,741	3,192,176	1,728,508	489,841	
Misc. Funds Ending Balance	141,534	120,000	120,000	110,000	115,000	115,000	115,000	
CIRF Ending Balance	2,024,191	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	
<b>ENDING FUND BALANCES</b>	<b>12,872,209</b>	<b>9,811,910</b>	<b>10,442,296</b>	<b>9,199,537</b>	<b>7,407,772</b>	<b>5,944,104</b>	<b>4,705,437</b>	

## **NOTES OVERAGE SHORTFALL STATEMENT - OPERATING & CIRF FUNDS**

- Note 1: Income tax revenue is projected to be \$5.8 million for 2012 at 0.4% tax rate. Projections for 2013 through 2016 are \$8.7 million at 0.6% tax rate.
- Note 2: Estate tax: 2012 known receipts is estimated at \$1.6 million. The Ohio estate tax will be eliminated January 1, 2013. The \$1 million estimate in 2013 would be estates from the last 9 months of 2012.
- Note 3: Real Estate Tax is reduced based on County Auditor's reduced property valuations.
- Note 4: Local Government funds continue to be reduced by the State. For 2013 through 2016 the proposed revenue is based on projections from the County Auditor's office
- Note 5: The 2012 Budget column has been adjusted to include appropriation amendments passed at the January, June, October and November council meetings.
- Note 6: The 2013 budget includes a 27th or extra pay period (which occurs once in about 10 years) and results in an increase of \$240,000. In addition an extra \$90,000 is included for Police retirement to transition from quarterly payments to monthly payments required as part of the pension reforms that go into effect in January 2013. The 2014 through 2016 budget reflects the normal 26 pay periods and police pension payments.
- Note 7: The last payment for the 2005 bonds is in 2014.
- Note 8: The CIRF projects & equipment projections are from the 10 year capital budget plan.

## WATER WORKS OVERAGE/(SHORTFALL) SUMMARY STATEMENT

ACCOUNT DESCRIPTION	ACTUAL 2011	BUDGET 2012	FORECAST 2012	BUDGET 2013	PROJECTED 2014	PROJECTED 2015	PROJECTED 2016	
<b>WATER OPERATION &amp; MAINTENANCE</b>								
Water	2,500,477	2,400,000	2,500,000	2,400,000	2,400,000	2,400,000	2,400,000	Note 1
Sewer Charges	2,066,588	2,300,000	2,400,000	2,592,000	2,592,000	2,592,000	2,592,000	Note 2
Interest Income	32,034	20,000	34,000	20,000	20,000	20,000	20,000	
Service Branch/Meters	75,050	43,000	50,000	43,000	43,000	43,000	43,000	
Capital Improvement Fees	130,000	81,000	70,000	81,000	81,000	81,000	81,000	
Unmetered Water	13,119	20,000	18,000	20,000	20,000	20,000	20,000	
Misc & Other	37,530	14,000	14,000	14,000	14,000	14,000	14,000	
<b>TOTAL WATER O &amp; M FUND REVENUE</b>	<b>4,854,798</b>	<b>4,878,000</b>	<b>5,086,000</b>	<b>5,170,000</b>	<b>5,170,000</b>	<b>5,170,000</b>	<b>5,170,000</b>	
<b>O &amp; M Expenditures</b>	<b>3,643,280</b>	<b>4,082,035</b>	<b>3,886,105</b>	<b>4,341,790</b>	<b>4,312,790</b>	<b>4,312,790</b>	<b>4,312,790</b>	
<b>WATER WORKS CRF EXPENDITURES</b>								
2005 PW/WW/Chem Feed Bldg Bonds	106,535	106,750	106,714	107,205	106,530		-	Note 3
2009 Bond Princ & Int payment for \$4 mil	277,682	274,485	274,483	276,285	277,985	279,155	274,780	
Water Tower Repairs (exceed bond proceeds)		60,000	55,028					
Less CRF Expenditures	122,620	367,825	305,698	743,000	624,500	352,005	613,005	Note 4
<b>TOTAL WW CRF EXPENDITURES</b>	<b>506,837</b>	<b>809,060</b>	<b>741,923</b>	<b>1,126,490</b>	<b>1,009,015</b>	<b>631,160</b>	<b>887,785</b>	
<b>TOTAL WW O &amp; M and CRF EXPENDITURES</b>	<b>4,150,116</b>	<b>4,891,095</b>	<b>4,628,028</b>	<b>5,468,280</b>	<b>5,321,805</b>	<b>4,943,950</b>	<b>5,200,575</b>	
<b>OVER/(SHORTFALL)</b>	<b>704,681</b>	<b>(13,095)</b>	<b>457,972</b>	<b>(298,280)</b>	<b>(151,805)</b>	<b>226,050</b>	<b>(30,575)</b>	
Less 1984 Tap Fees - repay CIRF	726,000	-	-	-	-	-	-	
<b>TOTAL OVER/(SHORTFALL)</b>	<b>(21,319)</b>	<b>(13,095)</b>	<b>457,972</b>	<b>(298,280)</b>	<b>(151,805)</b>	<b>226,050</b>	<b>(30,575)</b>	
<b>BEGINNING FUNDS BALANCES</b>	<b>3,154,243</b>	<b>3,132,924</b>	<b>3,132,924</b>	<b>3,590,896</b>	<b>3,292,617</b>	<b>3,140,812</b>	<b>3,366,863</b>	
Water Works Operating Ending Balance	2,384,647	2,419,829	2,590,896	2,292,617	2,440,812	2,566,863	2,536,288	
Water Works CRF Ending Balance	748,278	700,000	1,000,000	1,000,000	700,000	800,000	800,000	
<b>ENDING FUNDS BALANCES</b>	<b>3,132,924</b>	<b>3,119,829</b>	<b>3,590,896</b>	<b>3,292,617</b>	<b>3,140,812</b>	<b>3,366,863</b>	<b>3,336,288</b>	

### NOTES WATER WORKS OVERAGE SHORTFALL STATEMENT

Note 1 The 2012 water revenue is forecasted to be slightly higher than the 2012 budget due to the dry summer weather in 2012.

Note 2 Sewer revenue is projected to be over budget due to higher than expected usage. This is a pass through account where the expenditures will also be higher than budgeted.

Note 3 The last 2005 Bond payment will be in December 2014

Note 4 The 2013 and 2014 CRF expenditures include replacement of several water mains.

**BRIDLE TRAIL FUND OVERAGE/(SHORTFALL) SUMMARY STATEMENT**

The Bridle Trail Fund is a separate fund used to maintain over 150 miles of trails within the Village. Seasonal work such as mowing, weed-eating and tree trimming are routinely performed each year. Revenue for this fund comes from trail membership licenses, and transfers in from the General Fund

ACCOUNT DESCRIPTION	ACTUAL 2011	BUDGET 2012	FORECAST 2012	BUDGET 2013	PROJECTED 2014	PROJECTED 2015	PROJECTED 2016	NOTES & REMARKS
<b>BRIDLE TRAIL REVENUES</b>								
BRIDLE TRAIL MEMBERSHIP	11,190	11,000	11,000	12,000	12,000	12,000	12,000	
<b>TOTAL REVENUES</b>	<b>11,190</b>	<b>11,000</b>	<b>11,000</b>	<b>12,000</b>	<b>12,000</b>	<b>12,000</b>	<b>12,000</b>	
<b>BRIDLE TRAIL EXPENDITURES</b>								
SALARIES	4,692	17,320	14,569	17,320	17,320	17,320	17,320	
CONTRACTUAL SERVICES	108	4,100	4,100	1,000	500	500	500	
SUPPLIES & MATERIALS	383	1,250	336	1,250	1,250	1,250	1,250	
FRINGE BENEFITS	702	2,680	2,560	2,690	2,680	2,680	2,680	
<b>TOTAL EXPENDITURES</b>	<b>5,885</b>	<b>25,350</b>	<b>21,565</b>	<b>22,260</b>	<b>21,750</b>	<b>21,750</b>	<b>21,750</b>	
<b>Revenues Over/(Under) Expenditures</b>	<b>5,305</b>	<b>(14,350)</b>	<b>(10,565)</b>	<b>(10,260)</b>	<b>(9,750)</b>	<b>(9,750)</b>	<b>(9,750)</b>	
<b>BEGINNING FUND BALANCE</b>	<b>11,879</b>	<b>17,184</b>	<b>17,184</b>	<b>6,619</b>	<b>(3,641)</b>	<b>(13,391)</b>	<b>(23,141)</b>	
<b>ENDING FUND BALANCE</b>	<b>17,184</b>	<b>2,834</b>	<b>6,619</b>	<b>(3,641)</b>	<b>(13,391)</b>	<b>(23,141)</b>	<b>(32,891)</b>	NOTE 1

**Note 1** Fund balances can not go negative as shown under the 2013 through 2016 columns. A General Fund subsidy, or an increase in membership fees will be required. The Bridle Trail Fund is also included as one of the Operating Funds of the Village.

**CURRENT RATES**

Resident - Single	75.00
Resident - Family (2 riders)	150.00
Resident - Family for each additional rider	15.00
Non Resident - Single	100.00
Non Resident - Family (2 riders)	200.00
Non Resident - Family for each additional rider	20.00

Membership History			
	Residents	Non Residents	Total
2003	77	100	177
2005	54	93	147
2006	54	93	147
2007	53	118	171
2010	54	73	127
2011	52	52	104
2012	53	56	109

\* as of 10-29-2012



TABLE 4

<b>GREEN AREA MAINTENANCE FUND OVERAGE/(SHORTFALL) SUMMARY STATEMENT</b>
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The Green Area Maintenance Fund was established by Ordinance 21-62 in 1962. The purpose of the fund is exclusively for the care, maintenance and administration of green spaces, forest preserves, bridle trails, bird sanctuaries, shooting ranges, recreational and public areas owned by the Village. This funds revenue source is income from the investments in the Green Area Endowment Fund.

ACCOUNT DESCRIPTION	ACTUAL 2011	BUDGET 2012	FORECAST 2012	BUDGET 2013	PROJECTED 2014	PROJECTED 2015	PROJECTED 2016	NOTES & REMARKS
<b>GREEN AREA MAINTENANCE REVENUES</b>								
INTEREST	196	200	180	150	150	150	150	
STOCK DIVIDENDS	20,302	15,000	22,000	15,000	15,000	15,000	15,000	
DONATIONS	1,125	-	-	-	-	-	-	
<b>TOTAL REVENUES</b>	<b>21,623</b>	<b>15,200</b>	<b>22,180</b>	<b>15,150</b>	<b>15,150</b>	<b>15,150</b>	<b>15,150</b>	
<b>GREEN AREA MAINTENANCE EXPENDITURES</b>								
SALARIES	2,433	8,600	8,600	8,600	8,600	8,600	8,600	
CONTRACTUAL SERVICES	13,110	17,500	16,750	16,750	15,000	10,000	10,000	
SUPPLIES & MATERIALS	-	2,000	1,450	1,500	1,250	1,250	1,250	
OTHER	8,846	11,500	6,000	11,500	11,500	11,500	11,500	
FRINGE BENEFITS	375	1,330	1,329	1,340	1,330	1,330	1,330	
<b>TOTAL EXPENDITURES</b>	<b>24,764</b>	<b>40,930</b>	<b>34,129</b>	<b>39,690</b>	<b>37,680</b>	<b>32,680</b>	<b>32,680</b>	
<b>Revenues Over/(Under) Expenditures</b>	<b>(3,141)</b>	<b>(25,730)</b>	<b>(11,949)</b>	<b>(24,540)</b>	<b>(22,530)</b>	<b>(17,530)</b>	<b>(17,530)</b>	
<b>BEGINNING FUND BALANCE</b>	<b>92,078</b>	<b>88,938</b>	<b>88,938</b>	<b>76,989</b>	<b>52,449</b>	<b>29,919</b>	<b>12,389</b>	
<b>ENDING FUND BALANCE</b>	<b>88,938</b>	<b>63,208</b>	<b>76,989</b>	<b>52,449</b>	<b>29,919</b>	<b>12,389</b>	<b>(5,141)</b>	Note 1

**Note 1** Fund balances cannot go negative as shown under the 2016 column. An increase in revenues, or a decrease in expenditures will be required.

TABLE 5

<b>ROWE ARBORETUM FUND OVERAGE/(SHORTFALL) SUMMARY STATEMENT</b>
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This is a trust fund established in 1987 for the care, maintenance and improvement of the Stanley M. Rowe Arboretum. The investments and revenue from this fund is restricted to expenditures for maintaining this facility.

ACCOUNT DESCRIPTION	ACTUAL 2011	BUDGET 2012	FORECAST 2012	BUDGET 2013	PROJECTED 2014	PROJECTED 2015	PROJECTED 2016	NOTES & REMARKS
<b>ROWE ARBORETUM REVENUES</b>								
BOND INTEREST	2,101	3,800	3,800	3,800	4,000	4,000	4,000	
STOCK DIVIDENDS	77,321	77,000	77,000	77,000	79,000	80,000	80,000	
ROWE MEMBERSHIPS	5,420	5,500	6,000	5,500	5,500	5,500	5,500	
PLANT SALES	3,368	3,000	4,400	3,000	3,000	3,000	3,000	
BULB SALES	-	1,000	-	1,000	1,000	1,000	1,000	
<b>SUB TOTAL REVENUES</b>	<b>88,210</b>	<b>90,300</b>	<b>91,200</b>	<b>90,300</b>	<b>92,500</b>	<b>93,500</b>	<b>93,500</b>	
GAIN ON SALE OF INVESTMENTS	111,376	25,000	92,000	25,000	-	-	-	
LOSS ON SALE OF INVESTMENTS	15,066	25,000	-	25,000	-	-	-	
<b>NET ON SALE OF INVESTMENTS</b>	<b>96,310</b>	<b>-</b>	<b>92,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>TOTAL REVENUE/INVESTMENTS</b>	<b>184,520</b>	<b>90,300</b>	<b>183,200</b>	<b>90,300</b>	<b>92,500</b>	<b>93,500</b>	<b>93,500</b>	
<b>ROWE ARBORETUM EXPENDITURES</b>								
SALARIES	57,052	58,240	58,196	60,480	58,240	58,240	58,240	
CONTRACTUAL SERVICES	16,998	20,100	18,807	21,300	18,000	18,000	18,000	
SUPPLIES & MATERIALS	5,781	7,300	4,094	6,950	7,300	7,300	7,300	
UTILITIES & SUNDRY	3,295	3,350	2,901	3,350	3,400	3,400	3,400	
FRINGE BENEFITS	26,176	28,835	28,271	29,560	28,835	28,835	28,835	
EQUIPMENT	-	6,500	6,240	-	-	-	-	
<b>TOTAL EXPENDITURES</b>	<b>109,302</b>	<b>124,325</b>	<b>118,509</b>	<b>121,640</b>	<b>115,775</b>	<b>115,775</b>	<b>115,775</b>	
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>75,219</b>	<b>(34,025)</b>	<b>64,691</b>	<b>(31,340)</b>	<b>(23,275)</b>	<b>(22,275)</b>	<b>(22,275)</b>	
<b>GENERAL FUND SUBSIDY</b>	-	-	-	-	-	-	-	Note 1
<b>Gain or (Loss) of Principal after Village Subsidy</b>	\$ 75,219	\$ (34,025)	\$ 64,691	\$ (31,340)	\$ (23,275)	\$ (22,275)	\$ (22,275)	
<b>CASH BEGINNING FUND BALANCE</b>	<b>1,709,913</b>	<b>1,785,132</b>	<b>1,785,132</b>	<b>1,849,823</b>	<b>1,818,483</b>	<b>1,795,208</b>	<b>1,772,933</b>	
<b>CASH ENDING FUND BALANCE</b>	<b>1,785,132</b>	<b>1,751,107</b>	<b>1,849,823</b>	<b>1,818,483</b>	<b>1,795,208</b>	<b>1,772,933</b>	<b>1,750,658</b>	

**Note:** There are no General Fund Subsidies budgeted for 2012 or 2013. Shortfalls in revenues will come from gain on sale of investments. No losses or gain on investments are budgeted in the 2014 through 2016 columns.

## **Operational Revenue**

A detailed accounting of the various revenue sources that comprise the 2012 and 2013 Revenue and Interfund Transfers is provided in the Table titled 2012 Estimated Revenue 2013 Revenue Budget for all funds. This table details General fund and other related tax revenues, other fees, and charges to meet anticipated 2012 and 2013 expenditures. The history of the major sources of revenues is illustrated in the chart labeled Where the Money Comes From Operating Revenues. A separate chart for income tax and estate tax is included to provide a better view of the reliance on these two sources of revenue. It should be noted that real estate tax revenue is decreased due to the reduction in assessed property values. Local government revenue funds are reduced due to the State's budget cuts and investment income is declining due to lower interest rates and fund balances. In addition the Ohio Estate tax will be eliminated after January 1, 2013.

The following paragraphs highlight significant differences between the anticipated 2012 revenues and the projected revenues for 2013.

Total 2012 operating revenue funds are projected at \$9,401,000 which is \$12,000 higher than budgeted. This is due to Income tax revenues projected to be \$300,000 higher than budget; other income and interest \$120,000 higher than budget, and reduced by estate tax receipts projected to be \$400,000 lower than budget. In prior years excess revenues were used for funding long term capital projects or held in reserves. Reserves are held either in the Income Tax Fund or the Capital Improvement Reserve fund, which allows the Village to fall back on reserves during down turns in income tax revenue. The 2012 ending balance of the Income Tax Fund is projected to be approximately \$2.5 million lower than 2011. The 2013 ending Income Tax Fund balance is projected to be \$1.38 million down

from 2012. Including the tax rate increase from 0.4% to 0.6% and if the economy continues to follow the current economic down turn the budget projection is forecasted to use all of the remaining income tax reserves by the end of 2016. (Table 1)

## **Water Works Revenues**

The 2012 revenues for the Indian Hill Water Works were originally budgeted at \$4,878,000. The current projection shows an increase of approximately \$208,000. This increase is largely due to high water consumption in July through October due to the very dry weather conditions. The 2012 revenue reflects an 8% increase in sewer rates from Metropolitan Sewer District (MSD). Sewer revenue is a pass through revenue. The water department collects sewer revenues from our customers and then passes 93% of the revenue on to MSD. MSD has already indicated another 8% increase for January 2013 which will be passed through to the customers. Currently there are no water rate increases planned for 2013 through 2016. In 2012 a 25% surcharge was added to water rates for water customers in Madeira and Hamilton County for water main improvements. The increase in water and sewer revenue is partially offset by a decrease in water works capital improvement fees. This decrease is due to lower than expected water tap in fees received for new taps in the water service area. Detailed Water Works revenue is illustrated in the chart labeled Water Works Revenue. (Table 2)

**2012 ESTIMATED REVENUE 2013 REVENUE BUDGET  
DETAIL REVENUE BY FUND**

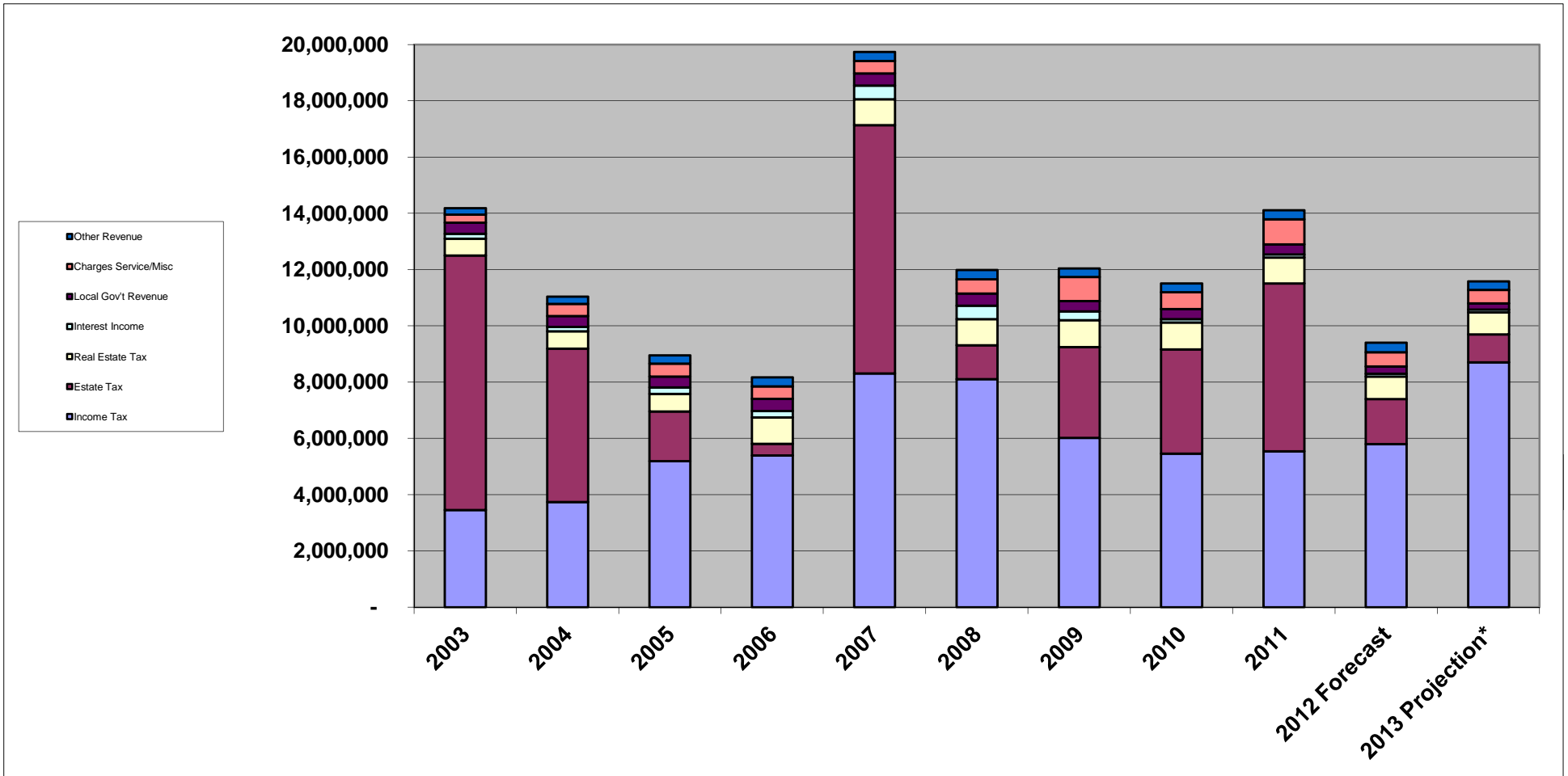
ACCOUNT DESCRIPTION	ACTUAL 2010	ACTUAL 2011	2012 BUDGET	2012 FORCAST	(UNDER)/OVER BUDGET	2013 BUDGET
<b>GENERAL FUND</b>						
<b>TAXES &amp; INTEREST</b>						
INCOME TAX TRANS IN	3,859,107	1,601,552	8,500,000	8,200,000	(300,000)	9,900,000
ESTATE TAX	3,711,152	5,970,252	2,000,000	1,600,000	(400,000)	1,000,000
PROPERTY TAX-FROM COUNTY	951,472	923,644	808,000	810,000	2,000	782,000
INTEREST INCOME	121,967	104,402	80,000	100,000	20,000	100,000
<b>SUB-TOTAL</b>	<b>8,643,698</b>	<b>8,599,850</b>	<b>11,388,000</b>	<b>10,710,000</b>	<b>(678,000)</b>	<b>11,782,000</b>
<b>OTHER GENERAL FUND REVENUE</b>						
LOCAL GOVT FUND-STATE	66,795	64,248	36,000	55,000	19,000	50,000
LOCAL GOVT FUND-COUNTY	285,058	284,927	177,000	205,000	28,000	170,000
LOCAL GOVT FUND-FIN INST	11,338	11,815	-	-	-	-
<b>LOCAL GOVT SUBTOTAL</b>	<b>363,192</b>	<b>360,990</b>	<b>213,000</b>	<b>260,000</b>	<b>47,000</b>	<b>220,000</b>
SUBDIVISION REVIEW FEE	-	-	500	-	(500)	500
WATER WORK RENT	1,200	1,200	1,200	1,200	-	1,200
WINTER CLUB RENT	14,800	11,994	15,300	15,300	-	15,300
LODGE RENTAL	9,605	7,800	7,000	6,000	(1,000)	7,000
DAMAGES	6,815	12,224	2,000	2,000	-	2,000
BULLETINS	7,270	2,305	2,000	2,000	-	2,000
SHOOT CLUB	89,217	90,724	84,000	114,000	30,000	84,000
CONCEALED CARRY	1,050	-	1,000	-	(1,000)	1,000
SNOW & ICE REMOVAL	33,036	32,932	27,000	7,000	(20,000)	27,000
WASTE COLLECTION	29,773	34,865	30,000	31,000	1,000	30,000
ALARM FEES	146,809	146,578	146,000	147,500	1,500	146,000
GRAND VALLEY CARDS	1,350	1,410	1,000	1,700	700	1,000
GRAND V. BOAT BARN RENT	5,760	6,000	6,000	6,000	-	6,000
SALE OF GASOLINE	3,258	5,707	4,000	4,000	-	4,000
REIMBURSEMENTS	1,011	8,339	1,000	1,300	300	1,000
WARNER CABLE	81,538	84,041	80,000	80,000	-	80,000
RECYCLING INCENTIVE PRGM	26,754	24,635	25,000	26,000	1,000	25,000
SALE OF EQUIPMENT	55,536	-	5,000	25,000	20,000	5,000
EMPLOYEE HEALTH INSURANCE	1,036	2,529	-	-	-	-
LIQUOR TAX	2,030	1,872	1,000	1,900	900	1,000
MOTOR FUEL TAX	2,362	2,347	1,000	1,500	500	1,000
RIGHT OF WAY PERMITS	475	300	500	500	-	500
SITE CLEARANCES	6,825	7,700	4,000	7,700	3,700	4,000
PLANNING COMMISSION FEES	400	400	500	-	(500)	500
OTHER & MISCELLANEOUS	34,843	1,356	-	1,400	1,400	-
MAYOR'S COURT	33,908	30,064	30,000	17,000	(13,000)	30,000
<b>OTHER/FEES/CHG/GENERAL FUND SUBTOTAL</b>	<b>596,661</b>	<b>517,321</b>	<b>475,000</b>	<b>500,000</b>	<b>25,000</b>	<b>475,000</b>
<b>GENERAL FUND TOTAL</b>	<b>9,603,551</b>	<b>9,478,161</b>	<b>12,076,000</b>	<b>11,470,000</b>	<b>(606,000)</b>	<b>12,477,000</b>

ACCOUNT DESCRIPTION	ACTUAL 2010	ACTUAL 2011	2012 BUDGET	2012 FORCAST	(UNDER)/OVER BUDGET	2013 BUDGET
<b>INCOME TAX FUND</b>						
INCOME TAX	5,453,775	5,538,134	5,500,000	5,800,000	300,000	8,700,000
<b>INCOME TAX TOTAL</b>	<b>5,453,775</b>	<b>5,538,134</b>	<b>5,500,000</b>	<b>5,800,000</b>	<b>300,000</b>	<b>8,700,000</b>
<b>STREET CONST. MAINT &amp; REPAIR FUND</b>						
EXCISE GAS TAX	147,982	150,015	148,000	163,000	15,000	148,000
CENTS PER GALLON TAX	73,101	75,469	71,000	80,000	9,000	71,000
MOTOR VEHICLE REGISTRATION	41,772	41,537	40,000	45,000	5,000	40,000
PERMISSIVE TAX	16,198	16,184	15,000	17,000	2,000	15,000
TRANSFER IN FROM GEN FUND	1,182,763	1,131,978	1,217,385	1,085,825	(131,560)	1,281,590
<b>SCMR FUND TOTAL</b>	<b>1,461,817</b>	<b>1,415,183</b>	<b>1,491,385</b>	<b>1,390,825</b>	<b>(100,560)</b>	<b>1,555,590</b>
<b>STATE HIGHWAY FUND</b>						
INTEREST	102	235	100	300	200	100
EXCISE GAS TAX	11,999	12,163	11,000	13,000	2,000	11,000
CENTS PER GALLON TAX	5,927	6,119	6,000	6,400	400	6,000
MOTOR VEHICLE REGISTRATION	3,387	3,368	3,000	4,000	1,000	3,000
PERMISSIVE TAX	1,313	1,312	900	1,300	400	900
<b>STATE HIGHWAY TOTAL</b>	<b>22,728</b>	<b>23,197</b>	<b>21,000</b>	<b>25,000</b>	<b>4,000</b>	<b>21,000</b>
<b>BRIDLE TRAIL FUND</b>						
BRIDLE TRAIL MEMBERSHIPS	11,195	11,190	11,000	11,000	-	11,000
TRANSFER IN	-	-	5,000	-	(5,000)	5,000
<b>BRIDLE TRAIL TOTAL</b>	<b>11,195</b>	<b>11,190</b>	<b>16,000</b>	<b>11,000</b>	<b>(5,000)</b>	<b>16,000</b>
<b>CAPITAL IMPROVEMENT RESERVE FUND</b>						
CIRF TRANSFER IN	1,000,000	1,126,000	2,000,000	1,500,000	(500,000)	2,000,000
CIRF	-	377,373	-	-	-	-
<b>CAPITAL IMPROVE RESERVE FUND TOTAL</b>	<b>1,000,000</b>	<b>1,503,373</b>	<b>2,000,000</b>	<b>1,500,000</b>	<b>(500,000)</b>	<b>2,000,000</b>
<b>WATER WORKS M &amp; O</b>						
INTEREST	33,113	30,865	20,000	34,000	(14,000)	20,000
SALE OF WATER	2,645,140	2,500,477	2,400,000	2,500,000	100,000	2,400,000
SEWER CHARGES	1,982,061	2,066,588	2,300,000	2,400,000	100,000	2,400,000
SERV BRANCHES/METERS	37,879	75,050	43,000	50,000	(7,000)	43,000
OTHER	58,659	50,649	34,000	32,000	(2,000)	34,000
<b>WATER WORKS M &amp; O TOTAL</b>	<b>4,756,851</b>	<b>4,723,629</b>	<b>4,797,000</b>	<b>5,016,000</b>	<b>177,000</b>	<b>4,897,000</b>

ACCOUNT DESCRIPTION	ACTUAL 2010	ACTUAL 2011	2012 BUDGET	2012 FORCAST	(UNDER)/OVER BUDGET	2013 BUDGET
<b>WATER WORKS - CIF</b>						
INTEREST	504	1,169	1,000	1,000	-	1,000
TRANSFERS IN	514,000	530,000	700,000	700,000	-	1,030,000
CAPITAL IMPROV DEBT FEE	59,000	130,000	80,000	69,000	11,000	160,000
<b>WATER WORKS CIF TOTAL</b>	<b>573,504</b>	<b>661,169</b>	<b>781,000</b>	<b>770,000</b>	<b>11,000</b>	<b>1,191,000</b>
<b>2009 WATER WORK MAIN BOND FUND</b>						
BOND PROCEEDS/INTEREST	10,305	575	-	-	-	-
<b>2009 WATER WORK MAIN BOND FUND</b>	<b>10,305</b>	<b>575</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>GREEN AREA MAINT FUND</b>						
Interest Income	5,941	6,127	150	160	(10)	150
Stocks	13,252	14,371	15,000	12,500	2,500	15,000
Donations	550	1,125	-	1,050	-	-
<b>GREEN AREA MAINT FUND TOTAL</b>	<b>19,743</b>	<b>21,623</b>	<b>15,150</b>	<b>13,710</b>	<b>2,490</b>	<b>15,150</b>
<b>GREEN AREA LAND ACQUISITION FUND</b>						
Green Area Land Acquisition	268	274	250	200	50	250
<b>GREEN AREA LAND ACQUISITION FUND</b>	<b>268</b>	<b>274</b>	<b>250</b>	<b>200</b>	<b>50</b>	<b>250</b>
<b>GREEN AREA UNRESTRICTED FUND</b>						
Green Area Unrestricted Fund	571	826	500	700	(200)	500
<b>GREEN AREA UNRESTRICTED FUND</b>	<b>571</b>	<b>826</b>	<b>500</b>	<b>700</b>	<b>(200)</b>	<b>500</b>
<b>ROWE ARBORETUM FUND</b>						
BOND INTEREST	3,156	2,101	3,800	3,800	-	3,800
STOCK DIVIDENDS	73,904	77,321	77,000	77,000	-	77,000
ROWE MEMBERSHIPS	7,166	5,420	5,500	6,000	(500)	5,500
GAIN ON SALE OF INVESTMENTS	24,832	111,376	25,000	92,000	(67,000)	25,000
PLANT SALES	3,017	3,368	3,000	4,400	(1,400)	3,000
BULB SALES	517	-	1,000	-	1,000	1,000
Transfer In	14,700	-	-	-	-	-
<b>ROWE ARBORETUM FUND TOTAL</b>	<b>127,292</b>	<b>199,587</b>	<b>115,300</b>	<b>183,200</b>	<b>(67,900)</b>	<b>115,300</b>

ACCOUNT DESCRIPTION	ACTUAL 2010	ACTUAL 2011	2012 BUDGET	2012 FORCAST	(UNDER)/OVER BUDGET	2013 BUDGET
<b>HRA/FSA INSURANCE FUND</b>						
FSA CONTRIBUTIONS/ INTEREST	21,975	20,769	20,000	19,000	1,000	20,000
MEDICAL HRA FSA INSURANCE TRANSFER IN	6,250	5,000	5,000	5,000	-	4,000
<b>HRA/FSA INSURANCE FUND TOTAL</b>	<b>28,225</b>	<b>25,769</b>	<b>25,000</b>	<b>24,000</b>	<b>1,000</b>	<b>24,000</b>
<b>MAYORS COURT COMPUTER FUND</b>						
MAYORS COURT COMPUTER FUND	4,970	4,250	4,500	3,500	1,000	4,500
<b>MAYORS COURT COMPUTER FUND</b>	<b>4,970</b>	<b>4,250</b>	<b>4,500</b>	<b>3,500</b>	<b>1,000</b>	<b>4,500</b>
<b>CAMP JIM B</b>						
TRANSFER IN	6,892	6,795	7,000	6,800	200	7,000
CAMP JIM B -INTEREST	108	205	100	200	(100)	100
<b>CAMP JIM B TOTAL</b>	<b>7,000</b>	<b>7,000</b>	<b>7,100</b>	<b>7,000</b>	<b>100</b>	<b>7,100</b>
<b>SEMPLE FUND</b>						
SEMPLE FUND	4	2	25	2	23	5
<b>SEMPLE FUND TOTAL</b>	<b>4</b>	<b>2</b>	<b>25</b>	<b>2</b>	<b>23</b>	<b>5</b>
<b>DRUG OFFENDER FUND</b>						
DRUG EDUCATION	280	400	250	120	130	250
<b>DRUG OFFENDER FUND TOTAL</b>	<b>280</b>	<b>400</b>	<b>250</b>	<b>120</b>	<b>130</b>	<b>250</b>
<b>CRIMINAL ACTIVITY FUND</b>						
CRIMINAL ACTIVITY	9,935	3,083	100	700	(600)	100
<b>CRIMINAL ACTIVITY FUND TOTAL</b>	<b>9,935</b>	<b>3,083</b>	<b>100</b>	<b>700</b>	<b>(600)</b>	<b>100</b>
<b>DUI ENFORCEMENT FUND</b>						
DUI EDUCATION	210	355	300	350	(50)	300
<b>DUI ENFORCEMENT FUND TOTAL</b>	<b>210</b>	<b>355</b>	<b>300</b>	<b>350</b>	<b>(50)</b>	<b>300</b>
<b>LAW ENFORCEMENT TRAINING</b>						
LAW ENFORCEMENT TRAINING	-	-	-	-	-	-
<b>LAW ENFORCEMENT TRAINING TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

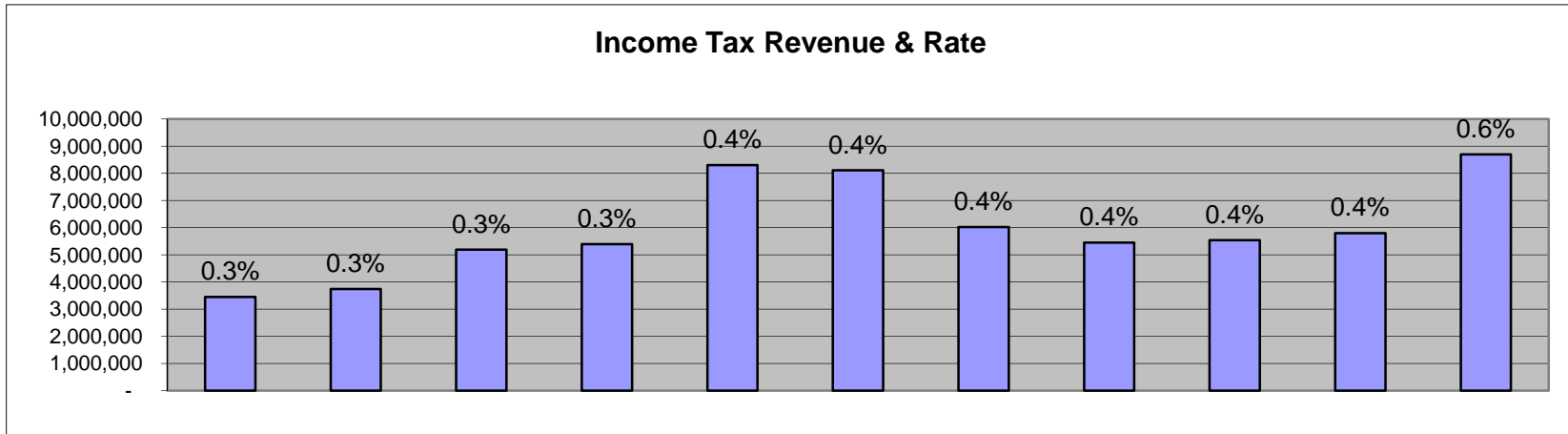
## WHERE THE MONEY COMES FROM OPERATING REVENUES



\*Income Tax Rate for 2013 0.6%

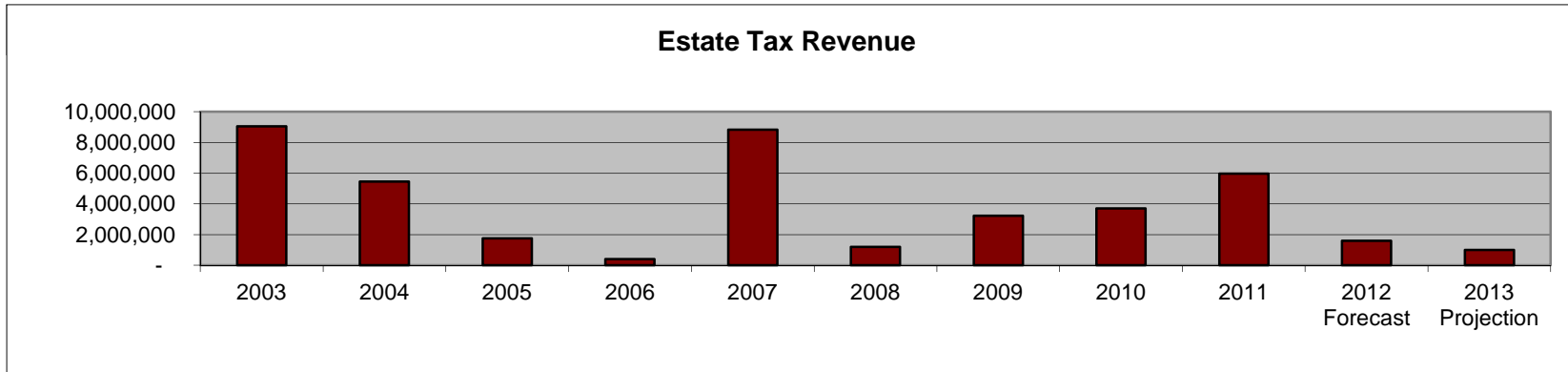
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012 Forecast	2013 Projection*
Income Tax	3,450,985	3,740,969	5,193,686	5,391,603	8,304,096	8,110,977	6,017,784	5,453,775	5,538,134	5,800,000	8,700,000
Estate Tax	9,052,504	5,448,248	1,767,168	413,279	8,831,581	1,198,800	3,233,021	3,711,152	5,970,252	1,600,000	1,000,000
Real Estate Tax	596,793	620,361	624,974	936,171	916,151	931,670	950,292	951,472	923,644	800,000	782,000
Interest Income	175,294	154,280	225,525	236,711	491,819	476,992	310,393	121,967	104,402	100,000	100,000
Local Gov't Revenue	390,984	390,073	386,003	429,295	429,580	429,511	372,825	363,191	360,990	260,000	220,000
Charges Service/Misc	285,657	431,542	464,219	438,387	444,110	511,812	851,417	596,662	894,694	500,000	475,000
Other Revenue	230,615	254,339	286,588	323,805	320,951	323,787	305,936	312,976	317,592	341,000	307,000
<b>Total Revenue</b>	<b>\$ 14,182,832</b>	<b>\$ 11,039,811</b>	<b>\$ 8,948,163</b>	<b>\$ 8,169,250</b>	<b>\$ 19,738,287</b>	<b>\$ 11,983,548</b>	<b>\$ 12,041,667</b>	<b>\$ 11,511,195</b>	<b>\$ 14,109,708</b>	<b>\$ 9,401,000</b>	<b>11,584,000</b>





Year	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Income Tax	3,450,985	3,740,969	5,193,686	5,391,603	8,304,096	8,110,977	6,017,784	5,453,775	5,538,134	5,800,000	8,700,000

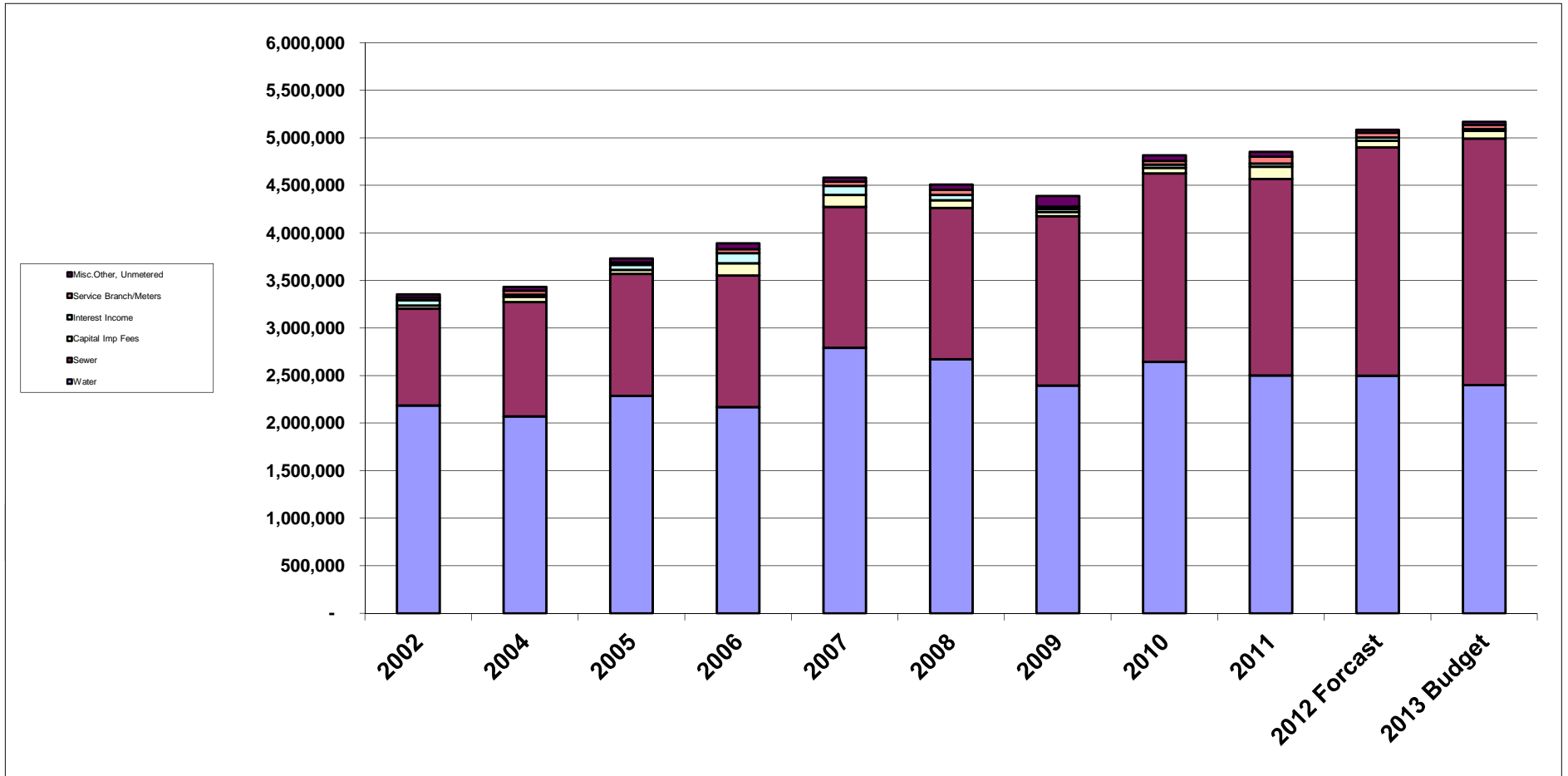
Shown above is a history of our income tax collections since 2003. As mentioned earlier income tax is the Village's largest and most consistent source of revenues. All resident income earned and unearned went from 1.15 billion in 2003 to an estimated 1.45 billion in 2012. The tax rates are listed at the top of each bar. Income tax rates have ranged as high as 0.7% in 1978 to 1983 and as low as 0.2% in 2002. The tax rate for the 2012 tax year (collected in 2013) is being raised to 0.6%. Raising the tax rate over 1% would require a vote of the residents.



	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Estate Tax	9,052,504	5,448,248	1,767,168	413,279	8,831,581	1,198,800	3,233,021	3,711,152	5,970,252	1,600,000	1,000,000

As shown in the chart above, annual estate tax revenue varies dramatically from year to year. Because estate tax receipts are so unpredictable, it is best from a budgeting standpoint to avoid relying on this revenue to cover normal annual operating expenditures. The Village has historically budgeted \$2 million per year. The State will eliminate the estate tax January 1, 2013. The budgeted amount for 2013 will be estates from the last nine months in 2012.

# WATER WORKS REVENUES



	2002	2004	2005	2006	2007	2008	2009	2010	2011	2012 Forecast	2013 Budget
Water	2,185,982	2,071,945	2,287,516	2,168,475	2,793,404	2,672,098	2,394,928	2,645,140	2,500,477	2,500,000	2,400,000
Sewer	1,016,673	1,202,490	1,283,003	1,385,098	1,481,993	1,591,877	1,781,733	1,982,061	2,066,588	2,400,000	2,592,000
Capital Imp Fees	34,000	56,160	41,760	129,440	124,540	80,300	45,000	59,000	130,000	70,000	81,000
Interest Income	55,832	20,229	52,466	106,141	95,997	56,228	29,736	33,616	32,034	34,000	20,000
Service Branch/Meters	28,216	43,188	26,568	41,937	43,653	53,206	25,013	37,879	75,050	50,000	43,000
Misc. Other, Unmetered	34,664	39,322	40,397	60,814	43,689	55,197	111,937	58,659	50,649	32,000	34,000
<b>Total Revenue</b>	<b>\$ 3,355,367</b>	<b>\$ 3,433,333</b>	<b>\$ 3,731,709</b>	<b>\$ 3,891,904</b>	<b>\$ 4,583,276</b>	<b>\$ 4,508,905</b>	<b>\$ 4,388,348</b>	<b>\$ 4,816,354</b>	<b>\$ 4,854,798</b>	<b>\$ 5,086,000</b>	<b>\$ 5,170,000</b>

## **DETAILED EXPENDITURES**

### **GENERAL COMMENTS ON EXPENDITURES**

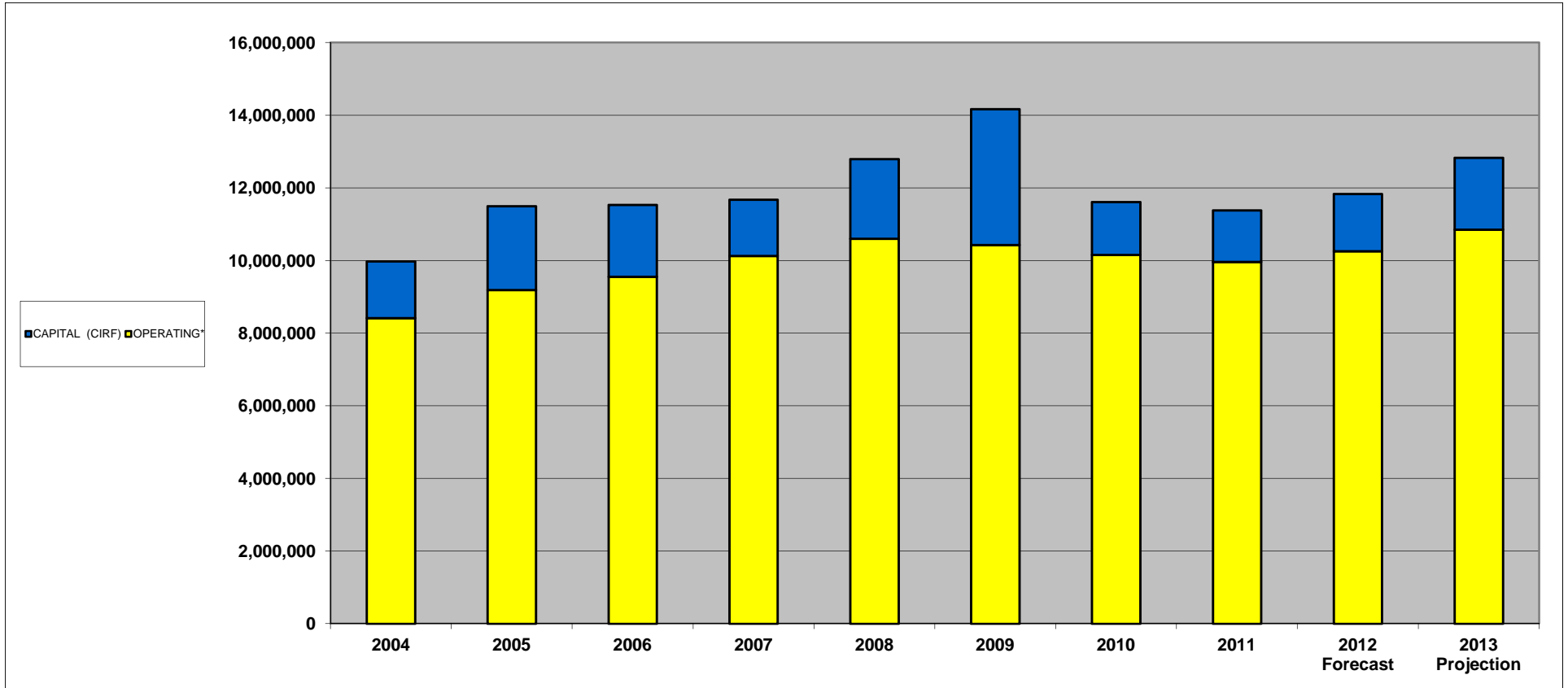
The following charts and tables provide expenditure history and the 2012 and 2013 operating expenditures by departments. The Summary of Expenditures by Department And Fund Table is followed by tables that provide detailed department and fund expenditures.

The most significant projects and expenditure items were noted in the General Services section and the City Manager's letter previously, so we have limited narrative in some areas to avoid repetition.

Throughout the following department tables, general inflationary increases and unexpected expenditures have been factored in to the 2013 budget.

# OPERATING & CIRF EXPENDITURES

\*Operating expenditures includes the General Fund, Income Tax Fund, Street Maintenance (SCMR) Fund, State Highway Fund and Bridle Trail Fund



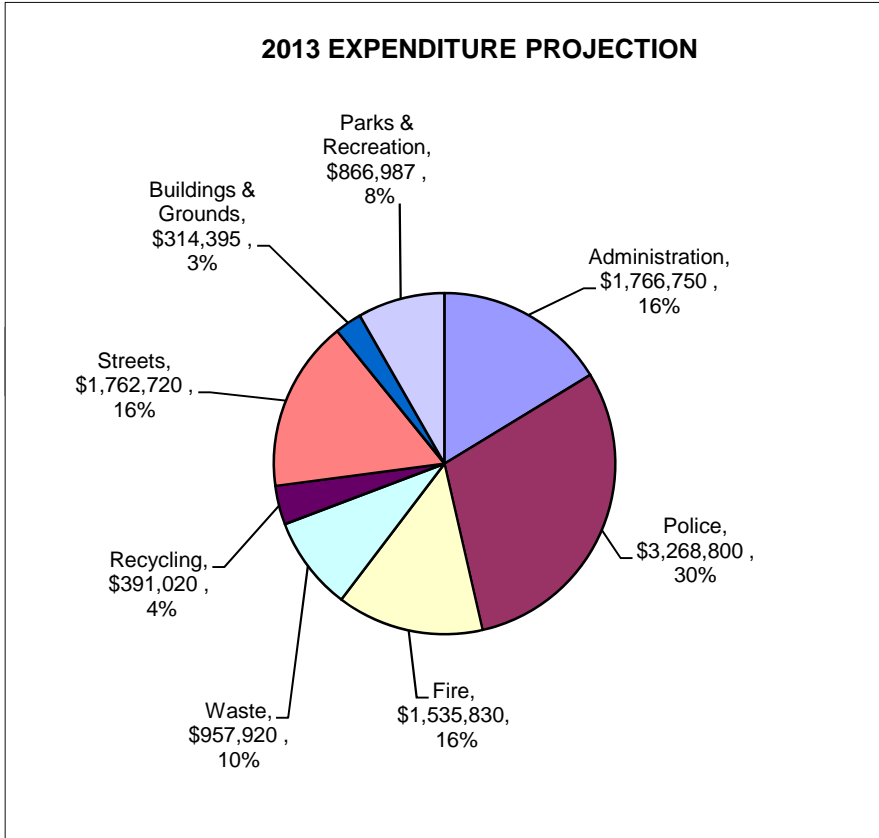
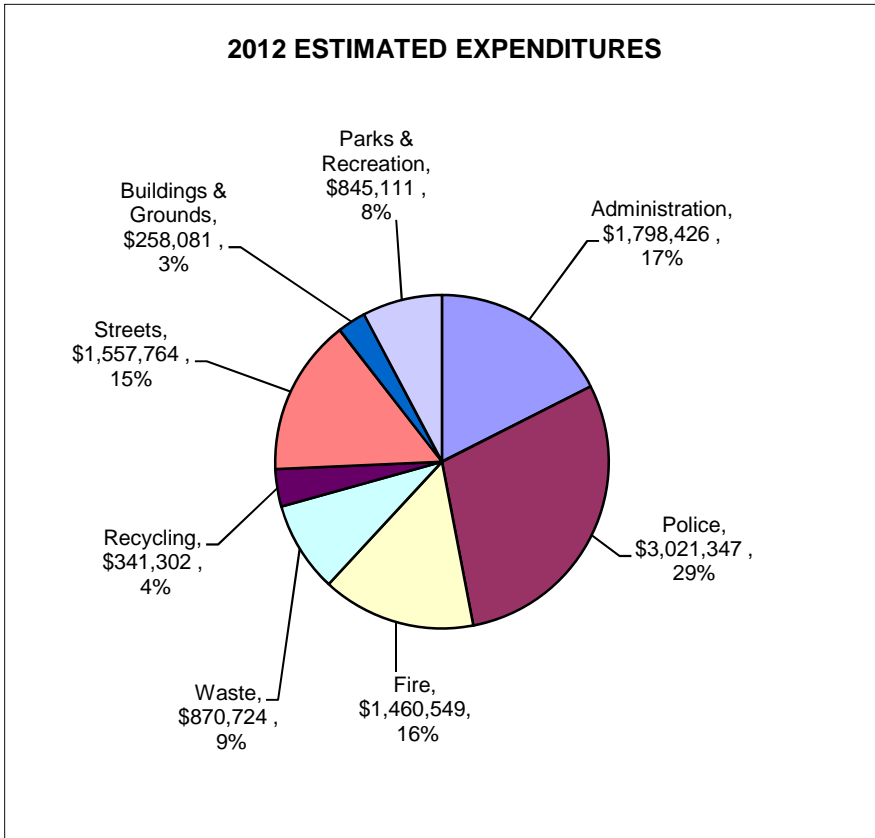
DISBURSEMENTS	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012 Forecast</u>	<u>2013 Projection</u>
OPERATING*	8,415,342	9,189,503	9,553,767	10,124,810	10,600,352	10,427,395	10,158,974	9,963,250	10,256,669	10,848,980
CAPITAL (CIRF)	1,563,284	2,305,879	1,980,666	1,552,743	2,191,240	3,741,292	1,452,893	1,420,493	1,574,244	1,977,780
<b>TOTAL OPERATING &amp; CIRF EXPEND.</b>	<b>9,978,626</b>	<b>11,495,382</b>	<b>11,534,434</b>	<b>11,677,553</b>	<b>12,791,591</b>	<b>14,168,687</b>	<b>11,611,867</b>	<b>11,383,743</b>	<b>11,830,912</b>	<b>12,826,760</b>

2012 Operating Expenditure per resident \$1,770  
2012 Operating Expenditure per household \$4,578

## 2012 - 2013 OPERATING EXPENDITURES

<u>2012 Estimate</u>	
Administration	\$ 1,798,426
Police	\$ 3,021,347
Fire	\$ 1,527,730
Waste	\$ 900,950
Recycling	\$ 372,824
Streets	\$ 1,557,764
Buildings & Grounds	\$ 282,393
Parks & Recreation	\$ 795,234
<b>Total Expenditure</b>	<b>\$ 10,256,669</b>

<u>2013 Projection</u>	
Administration	\$ 1,766,750
Police	\$ 3,268,800
Fire	\$ 1,510,420
Waste	\$ 965,920
Recycling	\$ 399,350
Streets	\$ 1,762,720
Buildings & Grounds	\$ 276,590
Parks & Recreation	\$ 898,430
<b>Total Expenditure</b>	<b>\$ 10,848,980</b>



Operating expenditures include the General Fund, Income Tax Fund, Street Maintenance (SCMR) Fund, State Highway Fund and Bridle Trail Fund

## SUMMARY OF EXPENDITURES BY DEPARTMENT AND FUND

Operating funds include the General Fund, Income Tax Fund, Street Maintenance Fund, State Highway Fund, and Bridle Trail Fund. The expenditures in these funds account for operating cost of the Village and are explained in detail on the following pages.

12/4/2012

Fund - Dept.	ACCOUNT DESCRIPTION	2011	2012	2012	2013	2012 to 2013		2012 to 2013	
		Actual	BUDGET	EST. TOTAL	BUDGET REQUEST	\$ Change Estimate to Budget	% Change	\$ Change Budget to Budget	% change
110-7010	COUNCIL	66,293	85,900	85,329	80,500	(4,829)	-5.66%	(5,400)	-6.29%
110-7020	CLERK/COMPTROLLER	412,029	441,665	433,585	384,450	(49,135)	-11.33%	(57,215)	-12.95%
110-7030	CITY MANAGER	476,980	514,525	507,991	558,750	50,759	9.99%	44,225	8.60%
110-7040	TECHNOLOGY SERVICES	127,294	138,530	131,482	137,680	6,198	4.71%	(850)	-0.61%
110-7050	SOLICITOR	131,833	190,000	190,256	170,000	(20,256)	-10.65%	(20,000)	-10.53%
110-7060	PLANNING COMMISSION	121,918	125,920	125,396	143,450	18,054	14.40%	17,530	13.92%
110-7170	HEALTH DEPT	115,860	119,825	119,480	83,930	(35,551)	-29.75%	(35,895)	-29.96%
230	INCOME TAX FUND	164,762	205,735	204,907	207,990	3,083	1.50%	2,255	1.10%
	<b>Sub Total Administration</b>	<b>1,616,968</b>	<b>1,822,100</b>	<b>1,798,426</b>	<b>1,766,750</b>	<b>(31,676)</b>	<b>-1.76%</b>	<b>(55,350)</b>	<b>-3.04%</b>
110-7110	POLICE DEPARTMENT	2,926,113	3,058,160	3,021,347	3,268,800	247,453	8.19%	210,640	6.89%
110-7115	FIRE PROTECTION	1,469,533	1,535,830	1,527,730	1,510,420	(17,310)	-1.13%	(25,410)	-1.65%
	<b>Sub Total Public Safety</b>	<b>4,395,646</b>	<b>4,593,990</b>	<b>4,549,077</b>	<b>4,779,220</b>	<b>230,143</b>	<b>5.06%</b>	<b>185,230</b>	<b>4.03%</b>
110-7160	WASTE COLLECTION	841,452	957,944	900,950	965,920	64,969	7.21%	7,976	0.83%
110-7165	RECYCLING COLLECTION	338,090	391,020	372,824	399,350	26,526	7.11%	8,330	2.13%
110-7130	SNOW REMOVAL	245,139	202,075	163,376	202,080	38,704	23.69%	5	0.00%
222	STREET MAINTENANCE & REPAIR (SCMR) FUND	1,415,183	1,496,385	1,390,825	1,555,590	164,764	11.85%	59,205	3.96%
224	STATE HIGHWAYS FUND	1,983	5,050	3,563	5,050	1,487	41.74%	(0)	0.00%
110-7070	GOV. BLDG/GROUNDS	229,610	314,395	282,393	276,590	(5,803)	-2.05%	(37,805)	-12.02%
110-7090	CAMP ROSS SHOOTING RANGE	71,406	80,690	74,409	88,850	14,442	19.41%	8,160	10.11%
110-7100	PARKS/RECREATION	654,287	639,905	579,409	651,640	72,231	12.47%	11,735	1.83%
110-7105	GRAND VALLEY	138,842	114,045	110,851	128,680	17,829	16.08%	14,635	12.83%
228	BRIDLE TRAIL FUND	5,885	25,350	23,565	22,260	(1,305)	-5.54%	(3,090)	-12.19%
110-7200	ROWE & CAMP JIM B SUBSIDY	6,795	7,000	7,000	7,000	-	0.00%	-	0.00%
	<b>Sub Total Public Works Department</b>	<b>3,950,636</b>	<b>4,233,859</b>	<b>3,909,165</b>	<b>4,303,010</b>	<b>393,844</b>	<b>10.07%</b>	<b>69,150</b>	<b>1.63%</b>
	<b>TOTAL NET OPERATING EXPENDITURES</b>	<b>9,963,250</b>	<b>10,649,949</b>	<b>10,256,669</b>	<b>10,848,980</b>	<b>592,311</b>	<b>5.77%</b>	<b>199,031</b>	<b>1.87%</b>
<b>410</b>	<b>CAPITAL PROJECTS (CIRF)</b>	<b>1,313,978</b>	<b>1,799,350</b>	<b>1,574,244</b>	<b>1,977,780</b>	<b>403,536</b>	<b>25.63%</b>	<b>178,430</b>	<b>9.92%</b>
	<b>TOTAL NET OPERATING AND CIRF EXPENDITURES</b>	<b>11,277,228</b>	<b>12,449,299</b>	<b>11,830,912</b>	<b>12,826,760</b>	<b>995,847</b>	<b>8.42%</b>	<b>377,461</b>	<b>3.03%</b>
710	WATER WORKS MAINT. & OPERATION TOTAL	3,643,280	4,082,035	3,886,105	4,341,790	455,684	11.73%	259,755	6.36%
715	WATER WORKS - CRF	506,837	809,060	742,352	1,126,490	384,138	51.75%	317,430	39.23%
	<b>TOTAL NET WATER WORKS OPER. AND CRF EXPENDITURES</b>	<b>4,150,116</b>	<b>4,891,095</b>	<b>4,628,457</b>	<b>5,468,280</b>	<b>839,822</b>	<b>18.14%</b>	<b>577,185</b>	<b>11.80%</b>

Fund - Dept.	ACCOUNT DESCRIPTION	2011	2012	2012	2013	2012 to 2013		2012 to 2013	
		Actual	BUDGET	EST. TOTAL	BUDGET REQUEST	\$ Change Estimate to Budget	% Change	\$ Change Budget to Budget	% change
720	WATER WORKS HAMILTON COUNTY REPLACEMENT	-	-	-	40,000	40,000	#DIV/0!	40,000	#DIV/0!
645	GREEN AREAS MAINTENANCE FUND	24,764	40,930	34,129	39,690	5,561	16.29%	(1,240)	-3.03%
820	ROWE ARBORETUM FUND	109,303	124,325	118,509	121,640	3,131	2.64%	(2,685)	-2.16%
420	INSURANCE HRA/FSA	24,631	25,000	24,535	24,000	(535)	-2.18%	(1,000)	-4.00%
460	MAYOR COURT COMPUTER FUND	11,699	11,000	7,874	8,000	126	1.61%	(3,000)	-27.27%
825	CAMP JIM B	7,000	7,000	7,000	7,000				
840	DRUG OFFENDER FUND	-	1,212	850	483	(367)	-0.43	(729)	-60.15%
845	CRIMINAL ACTIVITY FUND	-	9,800	9,050	750	(8,300)	-91.71%	(9,050)	-92.35%
850	DUI ENFORCEMENT FUND	-	2,000	1,050	500	(550)	-52.38%	(1,500)	-75.00%
855	LAW ENFORCEMENT TRAINING FUND	-	2,691	-	2,691	2,691	#DIV/0!	-	0.00%

*NOTE: Expenditures are net of transfers and subsidies*

# Council

12/4/2012

Council provides policy framework through legislation and guidance to the city manager to provide services to the Village. Expenditures for council are appropriated under the General Fund. Expenditures include the costs associated with the annual audit of the financial statements, mayors court expenses and special events, such as July 4th parade and fireworks.

ACCT.NO.	ACCOUNT DESCRIPTION	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 Estimate	2013 BUDGET	Remarks & Notes
<b>CONTRACTUAL SERVICES</b>									
110-7010-2035	MEETINGS	1,261	1,417	977	233	1,000	1,045	1,000	
110-7010-2050	INSURANCE COUNCIL	8,127	5,156	4,235	3,367	4,700	4,066	5,800	Note 1
110-7010-2135	SPECIAL EVENTS	29,588	28,923	20,098	19,454	20,500	20,113	20,500	
110-7010-2140	MISCELLANEOUS	534	24,852	771	6,643	20,500	21,181	11,500	Note 2
110-7010-2250	TRAINING		3,150	-	-	-	-	-	
	<b>SUB-TOTAL</b>	<b>39,511</b>	<b>63,499</b>	<b>26,082</b>	<b>29,697</b>	<b>46,700</b>	<b>46,405</b>	<b>38,800</b>	
<b>SUPPLIES &amp; MATERIALS</b>									
110-7010-3140	MISCELLANEOUS	1,325	1,115	432	490	500	376	500	
	<b>SUB-TOTAL</b>	<b>1,325</b>	<b>1,115</b>	<b>432</b>	<b>490</b>	<b>500</b>	<b>376</b>	<b>500</b>	
<b>OTHER-EXPENSES</b>									
110-7010-4070	MAYOR'S COURT	3,453	850	1,654	1,268	2,750	2,635	2,750	
110-7010-5010	ANNUAL AUDIT	33,354	34,978	34,765	34,838	35,950	35,914	38,450	Note 3
	<b>SUB-TOTAL</b>	<b>36,807</b>	<b>35,828</b>	<b>36,419</b>	<b>36,105</b>	<b>38,700</b>	<b>38,548</b>	<b>41,200</b>	
<b>EQUIPMENT</b>									
110-7010-8010	EQUIPMENT			9,438	-	-	-	-	
	<b>SUB-TOTAL</b>	<b>-</b>	<b>-</b>	<b>9,438</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
	<b>COUNCIL TOTAL</b>	<b>77,643</b>	<b>100,441</b>	<b>72,370</b>	<b>66,293</b>	<b>85,900</b>	<b>85,329</b>	<b>80,500</b>	

## 7010 COUNCIL NOTES

- Note 1 Property insurance estimated expenditures in all departments for 2012 does not include the 2nd half of the annual premium payments which were paid with reserve funds held by the insurance pool. The 2013 budget increased over the actual expenditures plus the amount paid by the reserves in all departments.
- Note 2 Miscellaneous services adjusted mid-year to account for City Manager search assistance. Funds budgeted in 2013 for bi-annual codification.
- Note 3 Annual audit budget increased per contract.



# CLERK/COMPTROLLER

The Clerk/Comptroller office is part of the general and administrative function of the Village and expenditures are appropriated under the General Fund. The main functions or services provided by this department include support to various Village departments providing all functions associated with budgetary accounting and financial operations. This department is also responsible for investment of City funds, debt issuance, employee insurance and retirement information.

ACCT.NO.	ACCOUNT DESCRIPTION	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 EST.	2013 BUDGET	Remarks & Notes
<b>SALARIES</b>									
110-7020-1100	CLERK/COMPTROLLER FT	125,444	131,076	131,290	133,815	138,266	138,066	143,590	
110-7020-1200	SALARIES CLERK/COMP PT	38,993	40,446	40,499	41,278	42,135	42,103	43,761	
	<b>SUB-TOTAL</b>	<b>164,437</b>	<b>171,522</b>	<b>171,789</b>	<b>175,092</b>	<b>180,401</b>	<b>180,169</b>	<b>187,350</b>	
<b>CONTRACTUAL SERVICES</b>									
110-7020-2012	PROFESSIONAL SERVICES	12,959	20,133	13,955	13,837	15,000	15,067	16,000	Note 1
110-7020-2030	DUES/SUBSCRIPTIONS	345	475	372	325	375	393	450	
110-7020-2035	MEETINGS	176	74	-	18	50	-	50	
110-7020-2140	MISC CONTRACTUAL	167	353	335	225	400	197	500	
110-7020-2190	R & M OFFICE EQUIPMENT	8,750	8,787	9,200	10,000	11,120	10,000	11,120	
110-7020-2250	TRAINING	4,607	472	285	607	750	1,543	1,500	
110-7020-2260	UNIFORMS	316	-	-	-	-	-	-	
	<b>SUB-TOTAL</b>	<b>27,320</b>	<b>30,295</b>	<b>24,147</b>	<b>25,011</b>	<b>27,695</b>	<b>27,200</b>	<b>29,620</b>	
<b>SUPPLIES &amp; MATERIALS</b>									
110-7020-3140	MISCELLANEOUS	139	387	-	-	200	253	250	
110-7020-3190	PAPER & OFFICE SUPPLIES	2,385	1,897	2,269	1,881	1,700	1,415	1,700	
110-7020-3230	POSTAGE	1,301	1,000	1,550	1,300	1,750	1,115	1,750	
110-7020-3290	SMALL TOOLS & EQUIPMENT	43	-	-	-	100	-	100	
	<b>SUB-TOTAL</b>	<b>3,867</b>	<b>3,285</b>	<b>3,819</b>	<b>3,181</b>	<b>3,750</b>	<b>2,783</b>	<b>3,800</b>	
<b>UTILITIES &amp; SUNDRY</b>									
110-7020-4100	MOBILE TELEPHONES	913	743	643	575	-	-	-	
	<b>SUB-TOTAL</b>	<b>913</b>	<b>743</b>	<b>643</b>	<b>575</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>OTHER EXPENSES</b>									
110-7020-5040	BULLETINS	40,655	39,885	23,359	11,497	24,950	22,536	24,950	
110-7020-5100	COURT AUDITOR & TREAS. FEES	25,422	28,398	34,246	89,973	25,000	24,796	25,000	
110-7020-5105	ELECTION DED. BY AUDITOR	7,561	782	4,594	1,236	7,750	4,931	7,750	
110-7020-5180	I.C.R.C.	30,280	31,620	32,575	33,152	33,500	34,951	35,000	Note 2
	<b>SUB-TOTAL</b>	<b>103,918</b>	<b>100,685</b>	<b>94,773</b>	<b>135,858</b>	<b>91,200</b>	<b>87,214</b>	<b>92,700</b>	

ACCT.NO.	ACCOUNT DESCRIPTION	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 EST.	2013 BUDGET	Remarks & Notes
<b>PERSONNEL COSTS</b>									
110-7020-6010	LONGEVITY & UNUSED SICK PAY	3,673	4,638	3,854	5,192	2,825	1,700	1,800	
110-7020-6015	MEDICAL/EARN/LIFE	22,819	23,341	24,428	23,509	29,795	30,018	31,800	
110-7020-6017	HSA/HRA	5,230	5,060	4,500	5,175	5,410	4,825	4,300	
110-7020-6035	PUBLIC EMPLOYEES RETIREMENT	27,086	28,392	27,898	25,386	25,509	25,503	26,467	
110-7020-6045	MEDICARE	2,278	2,362	2,314	2,060	3,390	2,786	3,114	
110-7020-6060	TERMINATION PAY	-	-	-	9,989	25,200	25,147	-	
	<b>SUB-TOTAL</b>	<b>61,086</b>	<b>63,792</b>	<b>62,994</b>	<b>71,310</b>	<b>92,129</b>	<b>89,980</b>	<b>67,480</b>	
<b>EQUIPMENT</b>									
110-7020-8010	EQUIPMENT	709	-	1,570	1,000		-	-	
	PRINTER					1,000	750	3,500	Note 3
	SOFTWARE UPGRADE					45,490	45,490	-	
	<b>SUB-TOTAL</b>	<b>709</b>	<b>-</b>	<b>1,570</b>	<b>1,000</b>	<b>46,490</b>	<b>46,240</b>	<b>3,500</b>	
	<b>CLERK/COMPTROLLER TOTAL</b>	<b>362,250</b>	<b>370,323</b>	<b>359,734</b>	<b>412,029</b>	<b>441,665</b>	<b>433,585</b>	<b>384,450</b>	

**7020 CLERK/COMPTROLLER TOTAL**

**7020 CLERK/COMPTROLLER NOTES**

- Note 1 Professional service increase for increasing Funds Management fees.  
Note 2 ICRC increased for cable fees. This is a pass through account, revenues are also increasing.  
Note 3 Equipment request for a shredder, \$2,500 and \$1,000 for a contingency printer.

# CITY MANAGER

The City Manager's office is part of the general and administrative function of the Village and expenditures are appropriated under the General Fund. The main functions of this department include the administration and execution of City Council policy; administration and supervision of all City departments, and the administration of zoning, subdivision, and other land use regulations.

ACCT.NO.	ACCOUNT DESCRIPTION	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 EST.	2013 BUDGET	Remarks & Notes
<b>SALARIES</b>									
110-7030-1100	SALARIES CITY MGR OFFICE FT	367,477	379,709	378,154	349,789	370,185	371,000	384,460	Note 1
	<b>SUB-TOTAL</b>	<b>367,477</b>	<b>379,709</b>	<b>378,154</b>	<b>349,789</b>	<b>370,185</b>	<b>371,000</b>	<b>384,460</b>	
<b>CONTRACTUAL SERVICES</b>									
110-7030-2030	DUES/SUBSCRIPTIONS	7,717	6,797	7,085	7,550	7,500	7,471	7,500	
110-7030-2035	MEETINGS	2,767	1,851	804	451	1,000	997	1,500	Note 1
110-7030-2140	MISC CONTRACTUAL	2,405	2,167	1,731	1,993	1,900	1,897	1,900	
110-7030-2190	R & M OFFICE EQUIPMENT	4,806	4,320	4,122	4,599	5,500	4,275	5,000	
110-7030-2250	TRAINING	8,196	1,534	240	918	750	750	1,500	Note 1
	<b>SUB-TOTAL</b>	<b>25,891</b>	<b>16,670</b>	<b>13,982</b>	<b>15,511</b>	<b>16,650</b>	<b>15,391</b>	<b>17,400</b>	
<b>SUPPLIES &amp; MATERIALS</b>									
110-7030-3090	GASOLINE & OIL	7,892	4,437	4,040	2,425	2,500	2,001	2,500	
110-7030-3140	MISCELLANEOUS	2,278	421	680	35	950	632	950	
110-7030-3170	VEHICLE PARTS	908	1,445	468	414	750	750	750	
110-7030-3190	PAPER & OFFICE SUPPLIES	4,591	3,913	3,770	2,447	5,000	2,992	5,000	
110-7030-3230	POSTAGE	1,480	1,365	1,478	1,031	2,000	1,800	1,800	
	<b>SUB-TOTAL</b>	<b>17,149</b>	<b>11,581</b>	<b>10,435</b>	<b>6,352</b>	<b>11,200</b>	<b>8,175</b>	<b>11,000</b>	
<b>UTILITIES &amp; SUNDRY</b>									
110-7030-4010	AUTO EXPENSE	4,400	4,800	1,600	-	-	-	-	
110-7030-4100	MOBILE TELEPHONES	2,032	1,324	1,265	1,246	1,300	1,214	2,500	
	<b>SUB-TOTAL</b>	<b>6,432</b>	<b>6,124</b>	<b>2,865</b>	<b>1,246</b>	<b>1,300</b>	<b>1,214</b>	<b>2,500</b>	
<b>PERSONNEL COSTS</b>									
110-7030-6010	LONGEVITY & UNUSED SICK PAY	7,479	9,017	8,325	6,315	6,385	6,382	5,360	
110-7030-6015	MEDICAL/EARN/LIFE	37,985	30,755	30,460	16,702	17,585	16,110	31,770	Note 1
110-7030-6017	HSA/HRA	12,575	12,060	11,125	4,325	3,560	3,500	5,000	
110-7030-6035	PUBLIC EMPLOYEES RETIREMENT	64,862	67,287	67,817	49,661	52,210	51,527	54,090	
110-7030-6045	MEDICARE	7,045	7,063	7,343	5,113	5,450	5,445	5,670	
110-7030-6060	TERMINATION PAY	17,153	888	29,801	-	-	-	12,500	Note 2
110-7030-6270	WORKER'S COMPENSATION	20,455	23,227	25,410	21,966	30,000	29,248	28,000	
	<b>SUB-TOTAL</b>	<b>167,554</b>	<b>150,297</b>	<b>180,282</b>	<b>104,083</b>	<b>115,190</b>	<b>112,211</b>	<b>142,390</b>	
<b>EQUIPMENT</b>									
110-7030-8010	EQUIPMENT					-	-	1,000	Note 3
	<b>SUB-TOTAL</b>					<b>-</b>	<b>-</b>	<b>1,000</b>	
	<b>OFFICE OF CITY MANAGER TOTAL</b>	<b>584,503</b>	<b>564,381</b>	<b>585,718</b>	<b>476,980</b>	<b>514,525</b>	<b>507,991</b>	<b>558,750</b>	

## **7030 CITY MANAGER NOTES**

- Note 1 Salaries, meetings, training, mobile telephones and medical appropriations increased to reflect anticipated November start date for manager replacement.
- Note 2 Termination pay for Assistant City Manager's planned April 2013 retirement.
- Note 3 Equipment request to replace Manager's office chair.

# TECHNOLOGY SERVICES

The Technology Services office is part of the general and administrative function of the Village and expenditures are appropriated under the General Fund. The main function of this account is to plan, develop, implement and support technology, including but not limited to information systems, communication systems, facility automation and mechanical systems.

ACCT.NO.	ACCOUNT DESCRIPTION	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 EST.	2013 BUDGET	Remarks & Notes
<b>SALARIES</b>									
110-7040-1100	SALARIES TECHNICAL SERVICES	87,272	90,342	90,459	92,199	94,235	94,049	97,870	
	<b>SUB-TOTAL</b>	<b>87,272</b>	<b>90,342</b>	<b>90,459</b>	<b>92,199</b>	<b>94,235</b>	<b>94,049</b>	<b>97,870</b>	
<b>CONTRACTUAL SERVICES</b>									
110-7040-2140	MISCELLANEOUS-CONTRACTUAL	3,743	2,906	2,803	2,937	4,000	3,011	4,000	
	<b>SUB-TOTAL</b>	<b>3,743</b>	<b>2,906</b>	<b>2,803</b>	<b>2,937</b>	<b>4,000</b>	<b>3,011</b>	<b>4,000</b>	
<b>SUPPLIES &amp; MATERIALS</b>									
110-7040-3090	GASOLINE & OIL	3,157	1,601	782	304	500	103	250	
110-7040-3140	MISCELLANEOUS	4,034	4,075	1,035	1,055	3,000	1,299	3,000	
110-7040-3170	VEHICLE PARTS	-	-	-	-	200	-	200	
110-7040-3290	SMALL TOOLS	136	-	-	10	200	101	200	
	<b>SUB-TOTAL</b>	<b>7,327</b>	<b>5,676</b>	<b>1,817</b>	<b>1,369</b>	<b>3,900</b>	<b>1,503</b>	<b>3,650</b>	
<b>UTILITIES &amp; SUNDRY</b>									
110-7040-4100	MOBILE TELEPHONES	947	747	631	619	650	603	650	
	<b>SUB-TOTAL</b>	<b>947</b>	<b>747</b>	<b>631</b>	<b>619</b>	<b>650</b>	<b>603</b>	<b>650</b>	
<b>PERSONNEL COSTS</b>									
110-7040-6010	LONGEVITY & UNUSED SICK PAY	1,050	1,050	1,050	1,050	2,865	2,862	2,870	
110-7040-6015	MEDICAL/EARN/LIFE	7,471	9,378	10,861	12,338	13,630	11,041	9,340	
110-7040-6017	HSA	4,000	4,000	3,250	2,500	2,500	2,250	2,000	
110-7040-6035	PUBLIC EMPLOYEES RETIREMENT	12,365	12,795	12,811	12,979	13,340	13,335	13,840	
110-7040-6045	MEDICARE	1,277	1,313	1,302	1,302	1,410	1,407	1,460	
	<b>SUB-TOTAL</b>	<b>26,163</b>	<b>28,535</b>	<b>29,274</b>	<b>30,170</b>	<b>33,745</b>	<b>30,895</b>	<b>29,510</b>	
<b>EQUIPMENT</b>									
110-7040-8010	EQUIPMENT	5,388	2,273	-	-	2,000	1,421	2,000	Note 1
	<b>SUB-TOTAL</b>	<b>5,388</b>	<b>2,273</b>	<b>-</b>	<b>-</b>	<b>2,000</b>	<b>1,421</b>	<b>2,000</b>	
	<b>TECHNICAL SERVICES TOTAL</b>	<b>130,838</b>	<b>130,479</b>	<b>124,984</b>	<b>127,294</b>	<b>138,530</b>	<b>131,482</b>	<b>137,680</b>	

## 7040 TECHNICAL SERVICE NOTES

Note 1      Equipment request: Replace existing firewall (no firmware releases available due to age) to allow better security and support of IPV6 (new internet protocol).

# SOLICITOR

The Solicitor office is part of the general and administrative function of the Village and expenditures are appropriated under the General Fund. The function of this account is to track all legal consulting services and attorney fees.

ACCT. NO.	ACCOUNT DESCRIPTION	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 EST.	2013 BUDGET	Remarks & Notes
	<b><u>CONTRACTUAL SERVICES</u></b>								
110-7050-2012	PROFESSIONAL SERVICES	154,726	287,707	230,842	131,833	190,000	190,256	170,000	
110-7050-2030	DUES/SUBSCRIPTIONS	4,134	2,948	1,032	-	-	-	-	
110-7050-2140	MISC. CONTRACTUAL	-	-	-	-	-	-	-	
	<b>SUB-TOTAL</b>	<b>158,860</b>	<b>290,656</b>	<b>231,874</b>	<b>131,833</b>	<b>190,000</b>	<b>190,256</b>	<b>170,000</b>	
	<b><u>SUPPLIES &amp; MATERIALS</u></b>								
110-7050-3140	MISCELLANEOUS	-	-	412	-	-	-	-	
	<b>SUB-TOTAL</b>	<b>-</b>	<b>-</b>	<b>412</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
	<b>SOLICITOR TOTAL</b>	<b>158,860</b>	<b>290,656</b>	<b>232,286</b>	<b>131,833</b>	<b>190,000</b>	<b>190,256</b>	<b>170,000</b>	

# PLANNING COMMISSION

The Planning Commission office is part of the general and administrative function of the Village and expenditures are appropriated under the General Fund. The main function of this account is to track expenditures associated with planning and development within the Village including coordination and management of capital projects.

ACCT.NO.	ACCOUNT DESCRIPTION	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 EST.	2013 BUDGET	Remarks & Notes
<b>7060</b>	<b>PLANNING COMMISSION</b>								
<b>110-7060-1100</b>	<b>SALARIES</b>	<b>11,925</b>	<b>12,350</b>	<b>12,367</b>	<b>93,363</b>	<b>95,335</b>	<b>95,234</b>	<b>99,010</b>	
	<b>CONTRACTUAL SERVICES</b>								
110-7060-2012	PROFESSIONAL SERVICES	2,000	327	120	750	750	750	1,000	Note 1
110-7060-2140	MISC. CONTRACTUAL		-	-	-	-	-	-	
	<b>SUB-TOTAL</b>	<b>2,000</b>	<b>327</b>	<b>120</b>	<b>750</b>	<b>750</b>	<b>750</b>	<b>1,000</b>	
	<b>SUPPLIES &amp; MATERIALS</b>								
110-7060-3140	MISCELLANEOUS	-	32	412	500	500	453	500	
	<b>SUB-TOTAL</b>	<b>-</b>	<b>32</b>	<b>412</b>	<b>500</b>	<b>500</b>	<b>453</b>	<b>500</b>	
	<b>PERSONNEL COSTS</b>								
110-7060-6010	LONGEVITY & UNUSED SICK PAY	-	-	-	1,797	2,590	2,583	2,590	
110-7060-6015	MEDICAL/EARN/LIFE	-	-	-	8,481	9,370	9,260	10,420	
110-7060-6017	HSA	-	-	-	2,500	2,500	2,250	2,000	
110-7060-6035	PUBLIC EMPLOYEES RETIREMENT	-	-	-	13,176	13,455	13,448	13,950	
110-7060-6045	MEDICARE	-	-	-	1,352	1,420	1,419	1,480	
110-7060-6060	TERMINATION PAY	-	-	-	-	-	-	12,500	Note 2
	<b>SUB-TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>27,305</b>	<b>29,335</b>	<b>28,960</b>	<b>42,940</b>	
	<b>PLANNING TOTAL</b>	<b>13,925</b>	<b>12,710</b>	<b>12,899</b>	<b>121,918</b>	<b>125,920</b>	<b>125,396</b>	<b>143,450</b>	

## 7060 PLANNING COMMISSION NOTES

Note 1 Professional services increased due to increase in Planning Commission activity (Legal advertisements)

Note 2 Termination pay for Assistant City Manager's planned April 2013 retirement.

# HEALTH DEPARTMENT

The Health Department office is part of the general and administrative function of the Village and expenditures are appropriated under the General Fund. The Village contracts with Hamilton county to provide most basic health services, but we still retain the home septic system inspection program. We annually inspect each of the approximately 1,100 septic systems in the Village.

ACCT.NO.	ACCOUNT DESCRIPTION	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 EST.	2013 BUDGET	Remarks & Notes
<b>SALARIES</b>									
110-7170-1200	SALARIES HEALTH DEPT	83,206	83,427	70,093	55,370	56,520	55,706	35,550	Note 1
	<b>SUB-TOTAL</b>	<b>83,206</b>	<b>83,427</b>	<b>70,093</b>	<b>55,370</b>	<b>56,520</b>	<b>55,706</b>	<b>35,550</b>	
<b>CONTRACTUAL SERVICES</b>									
110-7170-2012	PROFESSIONAL SERVICES	38,695	39,662	39,662	39,662	39,665	39,662	39,670	
110-7170-2140	MISC. CONTRACTUAL	353	44	-	-	-	-	-	
110-7170-2260	UNIFORMS	1,084	1,281	223	106	300	-	300	
	<b>SUB-TOTAL</b>	<b>40,132</b>	<b>40,987</b>	<b>39,885</b>	<b>39,768</b>	<b>39,965</b>	<b>39,662</b>	<b>39,970</b>	
<b>SUPPLIES &amp; MATERIALS</b>									
110-7170-3090	GASOLINE & OIL	3,157	1,601	1,870	1,824	1,800	1,386	1,500	Note 2
110-7170-3140	MISCELLANEOUS	726	837	1,024	878	1,000	936	1,000	
110-7170-3170	VEHICLE PARTS	29	-	-	-	400	370	400	
	<b>SUB-TOTAL</b>	<b>3,912</b>	<b>2,438</b>	<b>2,893</b>	<b>2,702</b>	<b>3,200</b>	<b>2,692</b>	<b>2,900</b>	
<b>PERSONNEL COSTS</b>									
110-7170-6010	LONGEVITY & UNUSED SICK PAY	1,848	2,278	3,141	1,161	2,140	10,071	-	
110-7170-6015	MEDICAL/EARN/LIFE	7,588	6,560	7,478	6,403	5,285	1,080		
110-7170-6017	HSA/HRA	4,700	4,000	3,250	1,650	800	400		
110-7170-6035	PUBLIC EMPLOYEES RETIREMENT	11,908	11,999	9,335	8,018	8,060	5,884	4,990	
110-7170-6045	MEDICARE	1,233	1,229	1,027	788	855	985	520	
110-7170-6060	TERMINATION PAY	-	-	-	-	3,000	3,000		
	<b>SUB-TOTAL</b>	<b>27,277</b>	<b>26,066</b>	<b>24,230</b>	<b>18,019</b>	<b>20,140</b>	<b>21,420</b>	<b>5,510</b>	
	<b>HEALTH DEPT TOTAL</b>	<b>154,527</b>	<b>152,919</b>	<b>137,101</b>	<b>115,860</b>	<b>119,825</b>	<b>119,480</b>	<b>83,930</b>	

## 7170 HEALTH DEPARTMENT NOTES

- Note 1 Salaries - Inspector position reduced from a full-time to part-time position.  
 Note 2 Gasoline & Oil reduced based on reduced usage.



# INCOME TAX

The Income Tax office is part of the general and administrative functions of the Village. Income Tax is a separate fund used to track income tax revenue and expenditures associated with the collection of income taxes. Income tax is the Village's main source of revenue, transfers are made out of this fund into the General and other Funds to support the operations of the Village.

ACCT.NO.	ACCOUNT DESCRIPTION	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 EST.	2013 BUDGET	Remarks & Notes
<b>SALARIES</b>									
230-9145-1200	TAX COMMISSIONER	41,649	43,124	43,181	44,011	44,945	44,894	46,680	
	<b>SUB-TOTAL</b>	<b>41,649</b>	<b>43,124</b>	<b>43,181</b>	<b>44,011</b>	<b>44,945</b>	<b>44,894</b>	<b>46,680</b>	
<b>CONTRACTUAL SERVICES</b>									
230-9145-3030	DUES/SUBSCRIPTIONS	130	-	-	-	-	-	-	
230-9145-2190	R&M OFFICE EQUIPMENT	1,371	1,440	1,473	1,599	1,700	1,660	1,800	Note 1
230-9145-2250	TRAINING	756	20	-	-	500	500	500	
	<b>SUB-TOTAL</b>	<b>2,257</b>	<b>1,460</b>	<b>1,473</b>	<b>1,599</b>	<b>2,200</b>	<b>2,160</b>	<b>2,300</b>	
<b>SUPPLIES &amp; MATERIALS</b>									
230-9145-3140	MISCELLANEOUS	258	310	205	272	600	494	600	
230-9145-3190	PAPER & OFFICE SUPPLIES	3,087	1,567	4,139	1,689	3,200	2,856	3,350	Note 2
230-9145-3230	POSTAGE	2,083	1,261	1,963	2,215	2,300	2,172	2,300	
	<b>SUB-TOTAL</b>	<b>5,427</b>	<b>3,138</b>	<b>6,308</b>	<b>4,176</b>	<b>6,100</b>	<b>5,521</b>	<b>6,250</b>	
<b>REFUNDS</b>									
230-9145-4080	REFUNDS	166,286	180,493	157,833	102,651	140,000	139,849	140,000	
	<b>SUB-TOTAL</b>	<b>166,286</b>	<b>180,493</b>	<b>157,833</b>	<b>102,651</b>	<b>140,000</b>	<b>139,849</b>	<b>140,000</b>	
<b>PERSONNEL COSTS</b>									
230-9145-6010	LONGEVITY & UNUSED SICK PAY	1,227	1,255	1,255	1,272	1,340	1,339	1,340	
230-9145-6015	MEDICAL/EARN/LIFE	4,091	4,095	4,077	4,058	4,060	4,059	4,060	
230-9145-6017	HSA	60	-	-	-	-	-	-	
230-9145-6035	PUBLIC EMPLOYEES RETIREMENT	6,003	6,213	6,221	6,281	6,360	6,356	6,600	
230-9145-6045	MEDICARE	681	704	702	715	730	729	760	
	<b>SUB-TOTAL</b>	<b>12,062</b>	<b>12,267</b>	<b>12,255</b>	<b>12,325</b>	<b>12,490</b>	<b>12,483</b>	<b>12,760</b>	
	<b>INCOME TAX DEPARTMENT TOTAL</b>	<b>227,681</b>	<b>240,483</b>	<b>221,050</b>	<b>164,762</b>	<b>205,735</b>	<b>204,907</b>	<b>207,990</b>	

## **9145 INCOME TAX FUND NOTES**

- Note 1 R & M office equipment increased for cost of software maintenance.  
 Note 2 Paper & office supplies increased for cost of tax returns and processing.

# POLICE DEPARTMENT

Expenditures for the police department are appropriated under the General Fund. The function of the police department/Indian Hill Rangers is to provide for the safety and welfare of the citizens of the Village of Indian Hill through maintenance of effective law enforcement systems, which include; crime prevention, patrol, traffic enforcement, follow-up criminal investigations, and community relations.

ACCT.NO.	ACCOUNT DESCRIPTION	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 EST.	2013 BUDGET	Remarks & Notes
<b>SALARIES</b>									
110-7110-1100	SALARIES	1,919,311	1,994,340	1,996,449	1,916,246	1,963,450	1,959,610	2,043,500	Note 1
110-7110-1101	OIC AND FTO PAY	4,768	5,030	4,075	4,475	4,000	4,000	4,200	
110-7110-1200	SALARIES PART TIME	2,538	8,874	1,672	-	-	-	-	
	<b>SUB-TOTAL</b>	<b>1,926,617</b>	<b>2,008,245</b>	<b>2,002,196</b>	<b>1,920,721</b>	<b>1,967,450</b>	<b>1,963,610</b>	<b>2,047,700</b>	
<b>CONTRACTUAL SERVICES</b>									
110-7110-2012	PROFESSIONAL SERVICES	2,462	3,290	-	-	-	-	-	
110-7110-2030	DUES/SUBSCRIPTIONS	2,737	2,952	2,689	2,502	2,950	2,569	2,950	
110-7110-2035	MEETINGS	934	574	1,055	450	550	349	750	
110-7110-2040	EMPLOYMENT/ PHYSICALS	1,057	-	-	1,099	-	-	-	
110-7110-2050	INSURANCE	48,762	30,970	25,430	20,220	29,000	24,399	35,000	
110-7110-2051	INSURANCE CONTINGENCY	-	-	-	-	2,500	-	2,500	
110-7110-2130	R&M - EQUIPMENT(data master/ID scan)	1,238	863	942	799	1,000	1,000	1,000	
110-7110-2140	MISC. CONTRACTUAL	6,112	6,617	6,840	3,778	4,000	4,000	4,000	
110-7110-2150	R&M - COMMUNICATION EQUIP	15,975	21,696	22,182	21,622	23,500	21,759	25,500	
110-7110-2170	R&M - VEHICLES	4,711	4,132	4,124	2,782	6,000	6,054	6,000	
110-7110-2180	R&M - DEPT/BLDG MAINT	621	-	140	280	1,000	500	1,000	
110-7110-2190	R&M - OFFICE EQUIPMENT	3,841	3,950	4,062	4,178	4,500	4,500	4,500	
110-7110-2250	TRAINING	23,839	5,585	1,585	3,647	10,000	8,147	13,000	Note 2
110-7110-2260	UNIFORMS	43,047	19,045	10,736	12,020	16,700	16,700	23,500	Note 3
	<b>SUB-TOTAL</b>	<b>155,336</b>	<b>99,672</b>	<b>79,785</b>	<b>73,377</b>	<b>101,700</b>	<b>89,976</b>	<b>119,700</b>	
<b>SUPPLIES &amp; MATERIALS</b>									
110-7110-3010	FIREARMS SUPPLIES/AMMUNITION	3,282	5,432	1,006	2,498	2,500	1,450	3,000	Note 4
110-7110-3020	INVESTIGATIVE RESOURCES	3,450	6,221	7,955	4,972	6,000	5,130	7,000	Note 5
110-7110-3090	GASOLINE & OIL	49,535	30,059	36,035	40,479	46,000	41,158	45,000	
110-7110-3120	COMMUNITY/SCHOOL LIAISON	7,866	818	366	736	1,000	979	2,500	Note 6
110-7110-3140	MISCELLANEOUS	2,755	4,610	1,847	1,927	2,000	2,000	2,250	
110-7110-3170	VEHICLE PARTS	5,748	5,500	3,760	2,869	6,000	3,874	6,000	
110-7110-3190	PAPER & OFFICE SUPPLIES	7,137	6,336	4,995	5,390	6,500	4,344	6,500	
110-7110-3230	POSTAGE	1,280	663	1,316	894	975	800	980	
110-7110-3280	TIRES	-	2,975	3,523	3,233	3,500	2,875	3,500	
110-7110-3290	SMALL TOOLS & EQUIPMENT	2,011	3,899	1,414	2,707	7,800	7,085	5,900	Note 7
	<b>SUB-TOTAL</b>	<b>83,063</b>	<b>66,512</b>	<b>62,217</b>	<b>65,705</b>	<b>82,275</b>	<b>69,693</b>	<b>82,630</b>	

ACCT.NO.	ACCOUNT DESCRIPTION	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 EST.	2013 BUDGET	Remarks & Notes
<b>UTILITIES &amp; SUNDRY</b>									
110-7110-4030	ELECTRIC	15,355	15,104	19,522	13,797	18,000	13,033	17,500	
110-7110-4100	TELEPHONE	16,460	13,357	11,055	9,823	10,625	9,693	10,500	
	<b>SUB-TOTAL</b>	<b>31,815</b>	<b>28,461</b>	<b>30,577</b>	<b>23,620</b>	<b>28,625</b>	<b>22,726</b>	<b>28,000</b>	
<b>PERSONNEL COSTS/FRINGE BENEFITS</b>									
110-7110-6010	LONGEVITY & UNUSED SICK PAY	32,432	36,096	42,496	43,994	50,515	47,109	51,550	
110-7110-6015	MEDICAL/EARN/LIFE	226,040	230,438	230,692	225,717	232,820	239,705	248,740	
110-7110-6017	HSA/HRA	51,790	61,900	68,170	48,580	44,350	36,825	30,450	
110-7110-6018	WELLNESS INCENTIVES	3,673	3,909	1,600	-	-	-	-	
110-7110-6020	POLICE RETIREMENT FUND	324,422	333,922	339,434	329,851	334,375	333,474	438,040	Note 8
110-7110-6035	PUBLIC EMPLOYEES RETIREMENT	39,748	41,014	39,991	37,337	38,150	38,107	39,690	
110-7110-6045	MEDICARE	26,927	27,997	27,878	27,198	29,380	29,221	30,750	
110-7110-6060	POLICE TERMINATION PAY	-	-	-	53,236	-	-	-	
110-7110-6270	WORKER'S COMPENSATION	44,604	48,825	53,684	57,753	68,500	71,075	63,000	
	<b>SUB-TOTAL</b>	<b>749,635</b>	<b>784,102</b>	<b>803,945</b>	<b>823,665</b>	<b>798,090</b>	<b>795,516</b>	<b>902,220</b>	
<b>EQUIPMENT (OVER \$500)</b>									
110-7110-8010	EQUIPMENT	17,134	16,052	-	8,900	16,000	16,046	5,250	Note 9
110-7110-8020	VEHICLES (PATROL)	62,130	39,594	56,516	-	59,220	59,075	37,000	Note 10
110-7110-8030	UNMARKED VEHICLE	28,990	-	-	-	-	-	40,000	Note 11
110-7110-8040	FIRE ARMS	6,651	-	-	-	-	-	-	
110-7110-8045	BODY ARMOR	953	-	-	10,125	800	750	800	
110-7110-8060	FURNITURE	-	-	-	-	4,000	3,955	1,100	Note 12
110-7110-8080	OTHER	4,970	-	-	-	-	-	4,400	Note 13
	<b>SUB-TOTAL</b>	<b>120,829</b>	<b>55,646</b>	<b>56,516</b>	<b>19,025</b>	<b>80,020</b>	<b>79,826</b>	<b>88,550</b>	
	<b>POLICE DEPARTMENT TOTAL</b>	<b>3,067,295</b>	<b>3,042,638</b>	<b>3,035,236</b>	<b>2,926,113</b>	<b>3,058,160</b>	<b>3,021,347</b>	<b>3,268,800</b>	

### Police Department Notes:

- NOTE 1** SALARIES reduced for permanent scheduled personnel no longer receiving shift pay.
- NOTE 2** TRAINING increase for tuition for Captain Dressell to attend the Southern Police Institute.
- NOTE 3** UNIFORMS request increased for 2013 to purchase winter coats.
- NOTE 4** FIREARMS increased to purchase ammunition for new firearms.
- NOTE 5** INVESTIGATIVE RESOURCES increase for the ongoing development of the investigative division with equipment and supplies.
- NOTE 6** COMMUNITY/SCHOOL LIAISON increased to purchase items for community events and teaching materials for the school resource officers.
- NOTE 7** SMALL TOOLS & EQUIPMENT request for traffic cones, radio batteries, microphones, building entry tools and 2 surveillance cameras.
- NOTE 8** POLICE RETIREMENT FUND increased \$90,000 for employer share contributions. As part of the passage of the pension reform passed in 2012, employers will be required to submit their contributions on a monthly basis, currently the Village is submitting contributions quarterly.
- NOTE 9** EQUIPMENT request to purchase 4 computers and a laptop \$5,250.
- NOTE 11** VEHICLES request to replace one patrol vehicle and one UNMARKED VEHICLE.
- NOTE 12** FURNITURE request to purchase a hutch for the desk in the Administrative Assistance office.
- NOTE 13** OTHER EQUIPMENT request is to replace four of the current discontinued Tasers.

## FIRE PROTECTION

Expenditures for the fire contract are appropriated under the General Fund. The fire department function is provided to preserve and protect life and property by the prevention and extinguishing of fires and the rapid treatment and removal of sick and injured persons. The Village contracts with the Madeira and Indian Hill Joint Fire District for services and splits the cost with the City of Madeira.

ACCT.NO.	ACCOUNT DESCRIPTION	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 EST.	2013 BUDGET	Remarks & Notes
	<b><u>OTHER EXPENSES</u></b>								
110-7115-5080	CONTRACT-MADEIRA & IH FIRE	1,382,796	1,434,579	1,452,769	1,442,158	1,505,830	1,501,331	1,480,420	Note 1
110-7115-5150	GASOLINE FIRE DEPT-REIMBURSED	10,769	4,081	3,537	5,707	5,000	2,400	5,000	
110-7115-5160	HYDRANT EXPENSE	18,792	24,281	21,696	21,669	25,000	23,999	25,000	
	<b>FIRE PROTECTION TOTAL</b>	<b>1,412,357</b>	<b>1,462,941</b>	<b>1,478,002</b>	<b>1,469,533</b>	<b>1,535,830</b>	<b>1,527,730</b>	<b>1,510,420</b>	

### **FIRE PROTECTION NOTES:**

Note 1: Budget request reduced for estimated EMS fees

# WASTE COLLECTION

The function of this account is to track expenditures associated with waste collections and is appropriated under the General Fund. Waste collection falls under the supervision of the Public Works Department, approximately 2,100 pick ups are made weekly.

ACCT. NO.	ACCOUNT DESCRIPTION	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 EST.	2013 BUDGET	Remarks & Notes
<b>SALARIES</b>									
110-7160-1100	SALARIES - WASTE COLL.	459,684	476,102	440,416	447,125	483,501	481,967	502,160	
	<b>SUB-TOTAL</b>	<b>459,684</b>	<b>476,102</b>	<b>440,416</b>	<b>447,125</b>	<b>483,501</b>	<b>481,967</b>	<b>502,160</b>	
<b>CONTRACTUAL SERVICES</b>									
110-7160-2017	DISPOSAL CHARGE	114,679	106,229	88,794	77,396	92,000	68,815	80,000	Note 1
110-7160-2050	INSURANCE	13,978	8,879	7,291	5,798	8,200	6,506	9,500	
110-7160-2051	INSURANCE CONTINGENCY	2,500	-	-	-	2,500	-	2,500	
110-7160-2140	R & M-MISCELLANEOUS	227	1,100	287	1,209	1,000	810	1,000	
110-7160-2170	R & M-VEHICLES	8,135	5,451	1,469	5,116	10,000	585	8,000	Note 1
110-7160-2250	TRAINING	218	60	927	50	500	-	500	
110-7160-2260	UNIFORMS & SHOES	4,999	5,672	2,901	1,949	4,350	3,200	4,350	
	<b>SUB-TOTAL</b>	<b>144,736</b>	<b>127,391</b>	<b>101,667</b>	<b>91,519</b>	<b>118,550</b>	<b>79,916</b>	<b>105,850</b>	
<b>SUPPLIES &amp; MATERIALS</b>									
110-7160-3090	GASOLINE, DIESEL, OIL	62,151	40,434	42,441	51,089	55,000	53,927	55,000	
110-7160-3140	MISCELLANEOUS	661	895	177	1,145	1,800	350	1,500	
110-7160-3170	VEHICLE PARTS	5,210	3,430	5,292	6,442	7,500	4,517	7,500	
110-7160-3280	TIRES	2,926	2,137	4,528	3,962	4,000	4,000	4,000	
110-7160-3290	SMALL TOOLS & EQUIPMENT	404	-	-	-	250	-	250	
	<b>SUB-TOTAL</b>	<b>71,352</b>	<b>46,896</b>	<b>52,437</b>	<b>62,638</b>	<b>68,550</b>	<b>62,794</b>	<b>68,250</b>	
<b>PERSONNEL COSTS</b>									
110-7160-6010	LONGEVITY & UNUSED SICK PAY	5,010	7,134	6,328	8,133	10,980	11,681	12,150	
110-7160-6015	MEDICAL/EARN/LIFE	88,924	81,091	65,707	70,096	89,140	81,399	88,500	
110-7160-6017	HSA/HRA	19,940	19,694	21,125	13,875	14,900	12,575	10,250	
110-7160-6035	PUBLIC EMPLOYEES RETIREMENT	65,773	65,181	61,013	63,937	68,593	68,610	71,190	
110-7160-6045	MEDICARE	6,629	6,376	6,320	6,601	7,230	7,238	7,520	
110-7160-6060	TERMINATION PAY	-	-	10,140	9,360	-	-	-	
110-7160-6270	WORKER'S COMPENSATION	15,920	17,911	19,000	19,637	26,500	26,980	23,000	
	<b>SUB-TOTAL</b>	<b>202,196</b>	<b>197,388</b>	<b>189,634</b>	<b>191,638</b>	<b>217,343</b>	<b>208,483</b>	<b>212,610</b>	
<b>EQUIPMENT</b>									
110-7160-8010	EQUIPMENT	4,185	-	6,968	15,546	-	-	1,050	Note 2
110-7160-8030	TRUCKS	29,463	-	-	32,986	70,000	67,790	76,000	Note 3
	<b>SUB-TOTAL</b>	<b>33,648</b>	<b>-</b>	<b>6,968</b>	<b>48,532</b>	<b>70,000</b>	<b>67,790</b>	<b>77,050</b>	
	<b>WASTE COLLECTION TOTAL</b>	<b>911,615</b>	<b>847,776</b>	<b>791,122</b>	<b>841,452</b>	<b>957,944</b>	<b>900,950</b>	<b>965,920</b>	

**7160 WASTE COLLECTION NOTES**

- Note 1 Due to historical usage we reviewed this account and adjusted accordingly
- Note 2 Equipment request for computer upgrades.
- Note 3 Trucks - requesting funds to replace two trucks and dump bodies.

# RECYCLING COLLECTION

The function of this account is to track expenditures associated with recycling collections and is appropriated under the General Fund. Recycling collection falls under the supervision of the Public Works Department. The recycling program mirrors the waste collection program except that it is bi-weekly. The department currently collects plastic, aluminum cans and newsprint.

ACCT. NO.	ACCOUNT DESCRIPTION	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 EST.	2013 BUDGET	Remarks & Notes
<b>SALARIES</b>									
110-7165-1100	SALARIES - RECYCLING CREW	200,208	185,580	196,288	204,255	220,795	215,308	229,280	
	<b>SUB-TOTAL</b>	<b>200,208</b>	<b>185,580</b>	<b>196,288</b>	<b>204,255</b>	<b>220,795</b>	<b>215,308</b>	<b>229,280</b>	
<b>CONTRACTUAL SERVICES</b>									
110-7165-2017	DISPOSAL	7,042	5,877	6,119	5,220	7,000	6,951	7,750	Note 1
110-7165-2018	YARD WASTE	47,567	3,500	-	-	-	-	-	
110-7165-2050	INSURANCE	7,802	4,950	4,066	3,232	4,500	4,066	5,500	
110-7165-2051	INSURANCE CONTINGENCY	-	-	-	-	2,500	-	2,500	
110-7165-2140	R & M-MISCELLANEOUS	100	100	183	1,100	1,000	647	1,000	
110-7165-2170	R & M-VEHICLE	-	96	-	1,410	1,500	785	1,500	
110-7165-2250	TRAINING	85	20	-	75	250	-	250	
110-7165-2260	UNIFORMS	1,896	2,422	1,137	1,043	2,500	1,725	2,500	
	<b>SUB-TOTAL</b>	<b>64,491</b>	<b>16,964</b>	<b>11,505</b>	<b>12,080</b>	<b>19,250</b>	<b>14,174</b>	<b>21,000</b>	
<b>SUPPLIES &amp; MATERIALS</b>									
110-7165-3090	GASOLINE, DIESEL, OIL	29,710	18,060	20,039	26,130	30,000	29,670	30,000	
110-7165-3140	MISCELLANEOUS	456	401	1,519	52	1,500	250	1,200	
110-7165-3170	VEHICLE PARTS	1,020	583	1,440	2,152	2,500	1,204	2,500	
110-7165-3280	TIRES	1,594	1,834	2,287	2,450	2,500	2,280	2,500	
110-7165-3290	SMALL TOOLS & EQUIPMENT	9,430	1,765	-	1,960	2,000	500	1,500	Note 2
	<b>SUB-TOTAL</b>	<b>42,210</b>	<b>22,644</b>	<b>25,285</b>	<b>32,744</b>	<b>38,500</b>	<b>33,903</b>	<b>37,700</b>	
<b>PERSONNEL COSTS</b>									
110-7165-6010	LONGEVITY & UNUSED SICK PAY	3,110	3,848	4,548	2,062	4,535	4,249	4,540	
110-7165-6015	MEDICAL/EARN/LIFE	43,538	40,009	41,274	37,687	34,965	34,079	37,560	
110-7165-6017	HSA/HRA	7,960	8,060	7,750	6,600	3,200	3,225	3,250	
110-7165-6035	PUBLIC EMPLOYEES RETIREMENT	33,339	31,211	33,060	29,208	31,390	30,747	32,570	
110-7165-6045	MEDICARE	3,588	2,999	2,731	3,105	3,385	3,255	3,450	
110-7165-6060	TERMINATION PAY	-	39,371	10,140	9,360	-	-	-	
	<b>SUB-TOTAL</b>	<b>91,535</b>	<b>125,499</b>	<b>99,503</b>	<b>88,021</b>	<b>77,475</b>	<b>75,555</b>	<b>81,370</b>	
<b>EQUIPMENT</b>									
110-7165-8030	TRUCKS		-	1,608	990	35,000	33,884	30,000	Note 3
	<b>SUB-TOTAL</b>	<b>-</b>	<b>-</b>	<b>1,608</b>	<b>990</b>	<b>35,000</b>	<b>33,884</b>	<b>30,000</b>	
	<b>RECYCLING COLLECTION TOTAL</b>	<b>398,444</b>	<b>350,687</b>	<b>334,190</b>	<b>338,090</b>	<b>391,020</b>	<b>372,824</b>	<b>399,350</b>	

**7165 RECYCLING COLLECTION NOTES**

- Note 1 Disposal charges increased due to additional volume of recycling.
- Note 2 Small tools request reduce for contingency purchases.
- Note 3 Trucks - requesting funds to replace supervisor's truck.



# SNOW REMOVAL

Expenditures for snow removal activities is under the Public Works Department and is appropriated under the General Fund. The function of this account is to track road salt and overtime costs associated with snow removal on the Village's roadways. Additional costs associated with street maintenance is administered under the Street Construction Maintenance and Repair Fund (SCMR)

ACCT. NO.	ACCOUNT DESCRIPTION	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 EST.	2013 BUDGET	Remarks & Notes
<b>SALARIES</b>									
110-7130-1400	SALARIES-SNOW REMOVAL	55,072	39,569	50,000	25,682	50,000	25,265	50,000	
	<b>SUB-TOTAL</b>	<b>55,072</b>	<b>39,569</b>	<b>50,000</b>	<b>25,682</b>	<b>50,000</b>	<b>25,265</b>	<b>50,000</b>	
<b>CONTRACTUAL SERVICES</b>									
110-7130-2130	R & M-EQUIPMENT	364	1,050	1,300	-	1,000	600	1,000	
110-7130-2170	R & M-VEHICLES			-	364	750	47	750	
	<b>SUB-TOTAL</b>	<b>364</b>	<b>1,050</b>	<b>1,300</b>	<b>364</b>	<b>1,750</b>	<b>647</b>	<b>1,750</b>	
<b>SUPPLIES &amp; MATERIALS</b>									
110-7130-3130	R & M-EQUIPMENT	3,715	3,287	2,422	3,513	3,500	2,500	3,500	
110-7130-3140	MISCELLANEOUS	1,579	638	1,569	995	2,000	815	2,000	
110-7130-3170	R & M-VEHICLES	1,070	543	230		1,100	250	1,100	
110-7130-3250	SALT	148,490	99,405	135,298	210,634	136,000	130,000	136,000	
	<b>SUB-TOTAL</b>	<b>154,854</b>	<b>103,872</b>	<b>139,520</b>	<b>215,142</b>	<b>142,600</b>	<b>133,565</b>	<b>142,600</b>	
<b>PERSONNEL COSTS</b>									
110-7130-6035	PUBLIC EMPLOYEES RETIREMEN	-	-	-	3,584	7,000	3,537	7,000	
110-7130-6045	MEDICARE	-	-	-	367	725	361	730	
	<b>SUB-TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,950</b>	<b>7,725</b>	<b>3,899</b>	<b>7,730</b>	
<b>EQUIPMENT</b>									
110-7130-8010	EQUIPMENT	-	-	-	-	-	-	-	
	<b>SUB-TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
	<b>SNOW REMOVAL TOTAL</b>	<b>210,290</b>	<b>144,491</b>	<b>190,820</b>	<b>245,139</b>	<b>202,075</b>	<b>163,376</b>	<b>202,080</b>	

## STREET MAINTENANCE & REPAIR (SCMR)

The Street Maintenance and Repair Fund is a mandatory fund required by the Ohio Revised Code. The purpose of this fund is to maintain the streets and roadways of the Village. This includes storm sewer drainage, snow removal, brush pick up and signage. Revenue to operate this fund comes from Gasoline Taxes and Auto Taxes based on auto registrations in the Village. The major portion of revenue, however, comes through transfers from the General Fund.

ACCT.NO.	ACCOUNT DESCRIPTION	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 EST.	2013 BUDGET	Remarks & Notes
<b>SALARIES</b>									
222-8050-1100	SALARIES-STREET M & R	875,227	871,148	844,508	831,286	853,925	832,398	887,350	
	SALARIES - PART TIME		-	-	-	-	-	9,500	Note 1
	<b>SUB-TOTAL</b>	<b>875,227</b>	<b>871,148</b>	<b>844,508</b>	<b>831,286</b>	<b>853,925</b>	<b>832,398</b>	<b>896,850</b>	
<b>CONTRACTUAL SERVICES</b>									
222-8050-2040	EMPLOYMENT/PHYSICALS	-	-	-	-	-	-	-	
222-8050-2050	INSURANCE	16,254	10,287	8,459	6,720	9,200	8,133	11,500	
222-8050-2051	INSURANCE CONTINGENCY	420	2,500	-	-	2,500	-	2,500	
222-8050-2130	R & M EQUIPMENT	7,322	7,374	10,356	1,338	8,000	2,656	7,500	
222-8050-2140	R&M - MISCELLANEOUS	26,762	17,866	13,882	20,969	22,000	18,421	26,500	Note 2
222-8050-2150	R&M - COMMUNICATIONS	-	-	-	-	500	-	500	
222-8050-2170	R&M - VEHICLES	19,574	16,032	9,343	13,767	17,000	11,409	16,000	Note 3
222-8050-2175	R&M - RAILROAD	-	-	-	-	500	-	500	
222-8050-2240	STREET MAINTENANCE	32,594	3,708	30,864	23,217	32,000	26,775	32,000	
222-8050-2250	TRAINING	7,700	1,137	1,302	1,273	2,000	590	2,000	
222-8050-2260	UNIFORMS & SHOES	9,747	10,425	6,803	6,314	5,500	4,570	5,900	
222-8050-2290	TREE MAINTENANCE	3,055	1,975	210	600	3,000	2,550	10,000	Note 4
	<b>SUB-TOTAL</b>	<b>123,430</b>	<b>71,303</b>	<b>81,219</b>	<b>74,198</b>	<b>102,200</b>	<b>75,103</b>	<b>114,900</b>	
<b>SUPPLIES &amp; MATERIALS</b>									
222-8050-3017	ASPHALT/GRAVEL	13,535	19,960	18,160	20,340	16,500	14,547	16,500	
222-8050-3025	CONSTRUCTION MATERIALS	9,867	5,990	6,255	7,635	13,500	8,590	12,000	Note 3
222-8050-3090	GASOLINE & OIL	79,133	50,003	54,414	74,974	80,000	51,094	70,000	Note 3
222-8050-3130	R & M EQUIPMENT	7,584	5,320	4,233	6,392	12,500	9,796	7,500	Note 5
222-8050-3140	MISCELLANEOUS	9,512	6,226	5,775	5,678	8,000	7,724	8,000	
222-8050-3170	VEHICLE PARTS	9,298	7,404	7,618	10,022	12,000	7,431	12,000	
222-8050-3190	POSTAGE & OFFICE SUPPLIES	2,541	2,908	2,649	2,060	2,300	695	2,300	
222-8050-3255	SIGNS	8,215	13,195	14,050	11,599	14,000	12,620	14,000	
222-8050-3280	TIRES	4,656	5,620	6,610	6,161	6,000	5,959	6,000	
222-8050-3290	SMALL TOOLS	1,400	2,595	1,386	1,527	3,000	2,672	3,000	Note 6
	<b>SUB-TOTAL</b>	<b>145,741</b>	<b>119,220</b>	<b>121,151</b>	<b>146,388</b>	<b>167,800</b>	<b>121,127</b>	<b>151,300</b>	

ACCT.NO.	ACCOUNT DESCRIPTION	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 EST.	2013 BUDGET	Remarks & Notes
<b>UTILITIES &amp; SUNDRY</b>									
222-8050-4030	ELECTRIC	28,335	29,154	27,387	22,033	26,000	22,968	26,000	
222-8050-4100	TELEPHONE	3,571	2,654	2,717	2,650	2,850	2,616	2,750	
	<b>SUB-TOTAL</b>	<b>31,906</b>	<b>31,808</b>	<b>30,105</b>	<b>24,683</b>	<b>28,850</b>	<b>25,584</b>	<b>28,750</b>	
<b>PERSONNEL COSTS</b>									
222-8050-6010	LONGEVITY & UNUSED SICK PAY	27,068	24,337	22,699	24,363	27,500	25,546	27,610	
222-8050-6015	MEDICAL/EARN/LIFE	146,603	126,153	112,504	126,708	124,285	125,979	141,000	
222-8050-6017	HSA/HRA	34,720	40,500	40,000	24,850	20,660	18,125	15,850	
222-8050-6018	WELLNESS INCENTIVES	2,854	3,000	1,952	-	-	-	-	
222-8050-6035	PUBLIC EMPLOYEES RETIREMENT	141,792	133,045	126,820	120,052	121,265	121,092	127,260	
222-8050-6045	MEDICARE	12,145	12,293	12,806	12,265	12,900	12,853	13,540	
222-8050-6055	TUITION REIMBURSEMENT	1,107	222	-	-	-	-	-	
222-8050-6060	TERMINATION PAY	-	-	38,608	-	-	-	-	
222-8050-6270	WORKER'S COMPENSATION	25,465	46,385	24,623	27,437	32,500	28,888	25,000	
	<b>SUB-TOTAL</b>	<b>391,754</b>	<b>385,935</b>	<b>380,011</b>	<b>335,676</b>	<b>339,110</b>	<b>332,483</b>	<b>350,260</b>	
<b>EQUIPMENT</b>									
222-8050-8010	EQUIPMENT	16,742	3,060	4,824	2,952	4,500	4,131	13,530	Note 7
222-8050-8030	TRUCK	23,433	-	-	-	-	-	-	
	<b>SUB-TOTAL</b>	<b>40,175</b>	<b>3,060</b>	<b>4,824</b>	<b>2,952</b>	<b>4,500</b>	<b>4,131</b>	<b>13,530</b>	
	<b>Total SCM&amp;R</b>	<b>1,608,234</b>	<b>1,482,474</b>	<b>1,461,817</b>	<b>1,415,183</b>	<b>1,496,385</b>	<b>1,390,825</b>	<b>1,555,590</b>	

## **8050 STREET MAINTENANCE & REPAIR NOTES**

- Note 1 Salaries - part time request to develop/collect GIS mapping data.
- Note 2 R & M increased for GIS storm water mapping.
- Note 3 Due to historical usage we reviewed these accounts and adjusted it accordingly.
- Note 4 Tree maintenance increased for the removal of dead Ash trees.
- Note 5 R & M vehicles reduced back to original 2012 budget. Appropriation amendment was made for an emergency transmission repair which is not expected in the future.
- Note 6 Small tools request is to purchase 3 weed eaters
- Note 7 2013 equipment request includes: Upgrade traffic control lights (Kugler & Loveland Madeira) \$13,000, and computer upgrades \$530

## STATE HIGHWAY MAINTENANCE

The State Highway Improvement Fund is another fund mandated by the State. The revenue for this fund is derived solely from gasoline and auto taxes and is equal to 7 1/2% of the total amount granted to the Village. The money for this fund must be spent on state highways. Because of this stipulation, all monies received must be spent on the portion of State Route 126 that falls within the Village's corporate limits.

ACCT. NO.	ACCOUNT DESCRIPTION	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 EST.	2013 BUDGET	Remarks & Notes
	<b>SALARIES</b>								
224-8051-1140	SALARIES-SERV.DEPT. LABOR	-	-	1,609	1,721	1,770	1,700	1,770	
	<b>SUB-TOTAL</b>	-	-	<b>1,609</b>	<b>1,721</b>	<b>1,770</b>	<b>1,700</b>	<b>1,770</b>	
	<b>CONTRACTUAL SERVICES</b>								
224-8051-2140	MISC CONTRACTUAL	2	4	500	7	500	100	500	
	<b>SUB-TOTAL</b>	<b>2</b>	<b>4</b>	<b>500</b>	<b>7</b>	<b>500</b>	<b>100</b>	<b>500</b>	
	<b>SUPPLIES &amp; MATERIALS</b>								
224-8051-3140	MISC SUPPLIES & MATERIALS	-	-	1,711	-	2,500	1,500	2,500	
	<b>SUB-TOTAL</b>	-	-	<b>1,711</b>	-	<b>2,500</b>	<b>1,500</b>	<b>2,500</b>	
	<b>PERSONNEL COSTS</b>								
224-8051-6035	PUBLIC EMPLOYEES RETIREMENT	-	-	-	231	250	238	250	
224-8051-6045	MEDICARE	-	-	-	24	30	25	30	
	<b>SUB-TOTAL</b>	-	-	-	<b>255</b>	<b>280</b>	<b>263</b>	<b>280</b>	
	<b>STATE HIGHWAY MAINTENANCE TOTAL</b>	<b>2</b>	<b>4</b>	<b>3,820</b>	<b>1,983</b>	<b>5,050</b>	<b>3,563</b>	<b>5,050</b>	

## GOVERNMENT BUILDINGS & GROUNDS

Building & Grounds maintenance is under the Public Works department of the Village and expenditures are appropriated in the General Fund. The function of this account is to appropriate expenditures necessary for the upkeep of municipally-owned buildings and grounds. Expenditures not accounted for in other areas and which are generally concerned with facility maintenance are charged to this account.

ACCT.NO.	ACCOUNT DESCRIPTION	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 EST.	2013 BUDGET	Remarks & Notes
<b>SALARIES</b>									
110-7070-1200	SALARIES - JANITORIAL	24,237	25,226	25,259	25,747	26,285	26,266	27,300	
110-7070-1400	SALARIES-PUBLIC WORKS GROUNDS	54,854	56,523	57,587	48,327	59,265	58,851	61,560	
	<b>SUB-TOTAL</b>	<b>79,090</b>	<b>81,749</b>	<b>82,846</b>	<b>74,074</b>	<b>85,550</b>	<b>85,117</b>	<b>88,860</b>	
<b>CONTRACTUAL SERVICES</b>									
110-7070-2050	INSURANCE	17,737	11,797	9,980	8,239	11,500	9,665	13,500	
110-7070-2051	INSURANCE-CONTINGENCY	-	-	-	-	2,500	-	2,500	
110-7070-2140	R & M MISCELLANEOUS	12,845	16,587	11,832	15,991	14,500	12,615	14,500	
110-7070-2160	LAWN/TURF	3,202	-	-	-	400	250	400	
110-7070-2180	R & M DEPT/BLDG MAINT	2,565	3,085	2,564	4,463	2,500	2,338	2,500	
	<b>SUB-TOTAL</b>	<b>36,348</b>	<b>31,469</b>	<b>24,377</b>	<b>28,693</b>	<b>31,400</b>	<b>24,867</b>	<b>33,400</b>	
<b>SUPPLIES &amp; MATERIALS</b>									
110-7070-3110	JANITORIAL SUPPLIES	5,178	4,928	2,304	2,833	4,000	2,853	4,000	
110-7070-3140	MISCELLANEOUS	1,789	5,230	4,288	2,799	3,500	3,186	3,500	
110-7070-3160	LANDSCAPE SUPPLIES	557	85	2,328	1,543	3,000	1,626	3,000	
110-7070-3180	R & M DEPT/BLDG MAINT.	2,159	3,227	1,603	937	2,000	1,809	2,000	
	<b>SUB-TOTAL</b>	<b>11,525</b>	<b>13,470</b>	<b>10,523</b>	<b>8,112</b>	<b>12,500</b>	<b>9,474</b>	<b>12,500</b>	
<b>UTILITIES &amp; SUNDRY</b>									
110-7070-4030	GAS AND ELECTRIC	18,593	21,819	17,308	12,704	18,000	12,125	17,000	
110-7070-4100	TELEPHONE	9,994	9,178	6,938	6,782	7,000	5,928	6,700	
110-7070-4270	WATER	3,876	3,516	3,583	3,439	3,600	3,369	3,600	
	<b>SUB-TOTAL</b>	<b>32,463</b>	<b>34,513</b>	<b>27,829</b>	<b>22,924</b>	<b>28,600</b>	<b>21,422</b>	<b>27,300</b>	
<b>OTHER</b>									
110-7070-5020	HISTORICAL BLDG. REIMBURSEMENTS	11,297	11,472	13,000	7,407	10,000	8,470	10,000	
110-7070-5021	HISTORICAL ASSISTANCE/CONTINGENCY	-	-	-	-	1,000	-	1,000	
	<b>SUB-TOTAL</b>	<b>11,297</b>	<b>11,472</b>	<b>13,000</b>	<b>7,407</b>	<b>11,000</b>	<b>8,470</b>	<b>11,000</b>	

ACCT.NO.	ACCOUNT DESCRIPTION	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 EST.	2013 BUDGET	Remarks & Notes
<b>PERSONNEL COSTS</b>									
110-7070-6010	LONGEVITY & UNUSED SICK PAY	1,833	1,855	1,892	1,570	3,145	3,143	3,150	
110-7070-6015	MEDICAL/EARN/LIFE	24,259	19,340	16,718	16,788	19,505	19,693	21,000	
110-7070-6017	HSA/HRA	2,560	2,120	4,500	3,650	3,600	3,450	3,300	
110-7070-6035	PUBLIC EMPLOYEES RETIREMENT	11,425	11,882	11,978	10,545	12,190	12,190	12,640	
110-7070-6045	MEDICARE	785	854	860	702	905	905	940	
110-7070-6060	TERMINATION PAY	-	-	-	-	-	-	-	
	<b>SUB-TOTAL</b>	<b>40,863</b>	<b>36,050</b>	<b>35,947</b>	<b>33,254</b>	<b>39,345</b>	<b>39,381</b>	<b>41,030</b>	
<b>LIVINGSTON LODGE</b>									
110-7070-7510	CLEAN UP	4,860	3,330	3,420	2,340	4,500	2,490	4,500	
110-7070-7515	SUPPLIES & MATERIALS	1,182	688	1,351	1,371	1,500	1,089	1,500	
110-7070-7525	REFUNDS	1,940	880	1,070	599	-	780	-	
110-7070-7530	R & M LODGE	2,021	827	839	2,514	3,000	1,812	3,000	
110-7070-7540	UTILITIES - LODGE	11,439	8,538	7,332	5,602	7,000	6,047	7,000	
110-7070-7570	BLDG IMPROVEMENTS	5,202	-	-	-	15,000	14,809	-	
	<b>SUB-TOTAL</b>	<b>26,644</b>	<b>14,263</b>	<b>14,012</b>	<b>12,426</b>	<b>31,000</b>	<b>27,027</b>	<b>16,000</b>	
<b>EQUIPMENT</b>									
110-7070-8010	EQUIPMENT	5,475	-	-	-	-	-	-	
110-7070-8070	BLDG IMPROVEMENTS	-	-	-	42,719	75,000	66,635	46,500	Note 1
	<b>SUB-TOTAL</b>	<b>5,475</b>	<b>-</b>	<b>-</b>	<b>42,719</b>	<b>75,000</b>	<b>66,635</b>	<b>46,500</b>	
<b>GOVERNMENT BUILDINGS &amp; GROUNDS TOTAL</b>		<b>243,705</b>	<b>222,986</b>	<b>208,534</b>	<b>229,610</b>	<b>314,395</b>	<b>282,393</b>	<b>276,590</b>	

## **7070 GOVERNMENT BUILDINGS & GROUNDS NOTES**

Note 1	Building improvement request of \$46,500 includes:	
	Public Works/Water Works Building vent repairs	\$20,000
	Replace Administration Building sidewalk on Drake	15,000
	Install Phinney Annex irrigations	5,000
	Repair Stone Barn storage building on ST.Rt. 126	5,000
	Repair Buckingham Lodge shed	1,500
	<b>Total</b>	<b>\$46,500</b>

## CAMP ROSS SHOOTING RANGE

The function of this account is to track expenditures associated with the shooting range located on St. Rt. 126 and is appropriated under the General Fund. The Camp Ross Shooting Range offers residents and guests the opportunity to practice shooting sports in a convenient location. Revenue is generated through membership and user fees to offset the expenditures associated with this activity.

ACCT.NO.	ACCOUNT DESCRIPTION	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 EST.	2013 BUDGET	Remarks & Notes
<b>SALARIES</b>									
110-7090-1200	SALARIES-RANGE SUPERVISOR	39,283	42,427	39,958	41,226	43,990	42,254	45,530	
	<b>SUB-TOTAL</b>	<b>39,283</b>	<b>42,427</b>	<b>39,958</b>	<b>41,226</b>	<b>43,990</b>	<b>42,254</b>	<b>45,530</b>	
<b>CONTRACTUAL SERVICES</b>									
110-7090-2050	INSURANCE	8,127	5,156	4,235	3,367	5,000	4,066	6,000	
110-7090-2140	R & M MISCELLANEOUS	2,349	2,067	1,882	1,673	3,000	3,000	4,500	Note 1
	<b>SUB-TOTAL</b>	<b>10,476</b>	<b>7,223</b>	<b>6,118</b>	<b>5,040</b>	<b>8,000</b>	<b>7,066</b>	<b>10,500</b>	
<b>SUPPLIES &amp; MATERIALS</b>									
110-7090-3010	AMMUNITION	3,455	2,789	1,854	1,790	2,500	2,205	2,500	
110-7090-3015	CLAY BIRDS	11,506	4,553	4,336	6,800	7,000	6,367	7,000	
110-7090-3140	MISCELLANEOUS	4,588	3,055	2,821	2,785	3,000	2,661	3,400	
110-7090-3155	CONCEALED CARRY		450	-	-	100	-	100	
110-7090-3230	POSTAGE	750	500	750	709	750	625	750	
110-7090-3290	SMALL TOOLS & EQUIP	31	-	-	72	100	-	100	
	<b>SUB-TOTAL</b>	<b>20,329</b>	<b>11,347</b>	<b>9,761</b>	<b>12,156</b>	<b>13,450</b>	<b>11,858</b>	<b>13,850</b>	
<b>UTILITIES &amp; SUNDRY</b>									
110-7090-4030	GAS AND ELECTRIC	5,739	5,420	6,677	6,112	7,500	5,872	7,000	
110-7090-4100	TELEPHONE	675	561	550	575	600	552	600	
110-7090-4135	SALES TAX	826	83	268	74	350	279	350	
	<b>SUB-TOTAL</b>	<b>7,240</b>	<b>6,064</b>	<b>7,495</b>	<b>6,761</b>	<b>8,450</b>	<b>6,703</b>	<b>7,950</b>	
<b>PERSONNEL COSTS</b>									
110-7090-6035	PUBLIC EMPLOYEES RETIREMENT	5,518	5,940	5,589	5,641	6,160	5,916	6,360	
110-7090-6045	MEDICARE	551	615	579	584	640	613	660	
	<b>SUB-TOTAL</b>	<b>6,069</b>	<b>6,555</b>	<b>6,168</b>	<b>6,225</b>	<b>6,800</b>	<b>6,528</b>	<b>7,020</b>	
<b>EQUIPMENT</b>									
110-7090-8010	EQUIPMENT		-	-	-	-	-	4,000	Note 2
	<b>SUB-TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,000</b>	
<b>CAMP ROSS SHOOTING RANGE TOTAL</b>		<b>83,397</b>	<b>73,615</b>	<b>69,500</b>	<b>71,406</b>	<b>80,690</b>	<b>74,409</b>	<b>88,850</b>	

### 7090 CAMP ROSS SHOOTING RANGE NOTES

- Note 1 R & M contractual increased to replace electrical panel.  
 Note 2 Equipment request for a 5-stand power and control target unit.

The following is a summary of revenue generated from the Camp Ross Shooting Range compared to expenditures incurred.

	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 EST.	2013 BUDGET
<b>Revenues</b>							
MEMBERSHIP & INITIATION FEES	54,320	60,535	71,376	70,929	65,000	97,583	90,000
TARGETS, SHELLS & RANGE FEES	20,826	24,553	17,842	19,795	17,000	17,000	18,000
CONCEALED CARRY	-	3,750	1,050	-	2,000	-	1,000
<b>TOTAL REVENUES</b>	<b>75,146</b>	<b>88,838</b>	<b>90,267</b>	<b>90,724</b>	<b>84,000</b>	<b>114,583</b>	<b>109,000</b>
<b>TOTAL GENERAL FUND EXPENDITURES</b>	83,397	73,615	69,500	71,406	80,690	74,409	88,850
<b>CIRF EXPENDITURES</b>	59,457						
<b>Revenues Over/(Under) Expenditures</b>	<b>(67,709)</b>	<b>15,223</b>	<b>20,767</b>	<b>19,317</b>	<b>3,310</b>	<b>40,174</b>	<b>20,150</b>

**Rates**

\$125 for residents

\$200 for non residents plus One time  
initiation fee of \$150

Memberships run from April 1 through March 31

\* Fees increased in 2012

\*\* membership count as of 7-30-12

<b>Membership History</b>			
	<b>Residents</b>	<b>Non Residents</b>	<b>Total</b>
2002	171	163	334
2004	179	173	352
2005	170	160	330
2006	164	172	336
2007	190	180	370
2008	223	192	415
2009	248	203	451
2010	267	246	513
2011	254	245	499
2012**	270	261	531



# PARKS & RECREATION

Expenditures for Parks & Recreation activities is under the Public Works department and are appropriated in the General Fund. The function of account is to track expenditures associated with the coordination of recreation activities with the Recreation Commission and the maintenance of the many park facilities and grounds owned by the Village.

ACCT. NO.	ACCOUNT DESCRIPTION	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 EST.	2013 BUDGET	Remarks & Notes
<b>SALARIES</b>									
110-7100-1200	RECREATION SALARIES	38,403	38,500	31,443	32,003	32,670	32,634	33,940	
110-7100-1400	PUBLIC WORKS - FT	379,094	413,569	412,200	383,444	313,940	283,408	264,860	Note 1
110-7100-1450	PUBLIC WORKS - PT	15,178	6,972	-	7,950	20,890	26,900	58,980	Note 1
	<b>SUB-TOTAL</b>	<b>432,675</b>	<b>459,041</b>	<b>443,643</b>	<b>423,397</b>	<b>367,500</b>	<b>342,942</b>	<b>357,780</b>	
<b>CONTRACTUAL SERVICES</b>									
110-7100-2050	INSURANCE	7,477	4,754	3,903	3,104	5,000	4,066	6,000	
110-7100-2140	MISC. CONTRACTUAL	5,040	4,141	6,196	8,512	60,000	48,919	55,000	Note 2
110-7100-2160	LAWN/TURF MAINT	14,188	3,500	4,800	335	500	-	400	
110-7100-2250	TRAINING	1,271	801	720	863	1,000	718	1,000	
110-7100-2260	UNIFORMS	-	-	-	-	3,000	2,050	3,000	
	<b>SUB-TOTAL</b>	<b>27,975</b>	<b>13,196</b>	<b>15,619</b>	<b>12,814</b>	<b>69,500</b>	<b>55,753</b>	<b>65,400</b>	
<b>SUPPLIES &amp; MATERIALS</b>									
110-7100-3050	FIELD MAINTENANCE	14,810	22,004	20,149	19,360	22,500	22,154	22,500	
110-7100-3090	GASOLINE & OIL	9,471	4,238	4,492	5,161	6,000	5,966	6,000	
110-7100-3110	JANITORIAL/RESTROOM SUPPLIES	2,327	1,701	2,613	2,457	2,500	2,132	2,500	
110-7100-3140	MISCELLANEOUS	3,711	3,760	3,901	6,408	6,500	5,122	5,000	Note 3
110-7100-3170	R & M EQUIPMENT	2,688	3,334	2,414	4,279	4,600	4,763	4,000	
110-7100-3220	PLAYGROUND SUPPLIES	808	68	654	1,198	2,000	1,847	2,000	
110-7100-3290	SMALL TOOLS & EQUIPMENT	649	418	524	637	500	391	500	
	<b>SUB-TOTAL</b>	<b>34,465</b>	<b>35,523</b>	<b>34,748</b>	<b>39,501</b>	<b>44,600</b>	<b>42,374</b>	<b>42,500</b>	
<b>UTILITIES &amp; SUNDRY</b>									
110-7100-4010	AUTO EXPENSE	1,133	1,021	939	1,127	1,200	1,202	1,200	
110-7100-4030	GAS & ELECTRIC	12,793	13,139	9,269	9,808	11,000	8,805	11,000	
110-7100-4100	TELEPHONE	1,828	1,833	2,054	2,006	2,500	1,908	1,800	Note 4
	<b>SUB-TOTAL</b>	<b>15,755</b>	<b>15,993</b>	<b>12,261</b>	<b>12,941</b>	<b>14,700</b>	<b>11,915</b>	<b>14,000</b>	

ACCT. NO.	ACCOUNT DESCRIPTION	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 EST.	2013 BUDGET	Remarks & Notes
<b>PERSONNEL COSTS</b>									
110-7100-6010	LONGEVITY & UNUSED SICK PAY	9,566	8,906	8,634	10,763	10,695	7,622	8,770	
110-7100-6015	MEDICAL/EARN/LIFE	49,900	62,424	55,312	50,276	37,170	34,163	30,490	
110-7100-6017	HSA/HRA	15,600	17,300	19,125	12,450	7,850	6,150	3,650	
110-7100-6018	WELLNESS INCENTIVES	500	500	500	-	-	-	-	
110-7100-6035	PUBLIC EMPLOYEES RETIREMENT	59,795	65,136	64,624	60,671	51,540	45,519	50,680	
110-7100-6045	MEDICARE	5,945	6,791	6,627	6,132	5,350	4,762	5,320	
110-7100-6060	TERMINATION PAY	-	-	-	-	-	-	-	
110-7100-6270	WORKER'S COMPENSATION	12,874	14,982	15,427	17,692	20,000	17,993	15,000	
	<b>SUB-TOTAL</b>	<b>154,181</b>	<b>176,039</b>	<b>170,249</b>	<b>157,985</b>	<b>132,605</b>	<b>116,209</b>	<b>113,910</b>	Note 5
<b>EQUIPMENT</b>									
110-7100-8010	EQUIPMENT	22,438	9,602	1,075	7,650	11,000	10,216	4,550	Note 6
110-7100-8070	BUILDINGS/GROUNDS IMPROVEMENTS						-	53,500	Note 7
	<b>SUB-TOTAL</b>	<b>22,438</b>	<b>9,602</b>	<b>1,075</b>	<b>7,650</b>	<b>11,000</b>	<b>10,216</b>	<b>58,050</b>	
	<b>PARKS &amp; RECREATION TOTAL</b>	<b>687,489</b>	<b>709,394</b>	<b>677,596</b>	<b>654,287</b>	<b>639,905</b>	<b>579,409</b>	<b>651,640</b>	

## **7100 PARKS & RECREATION NOTES**

- Note 1 2013 salaries reduced due to one full time position being replaced with two part time positions.
- Note 2 Miscellaneous contractual decreased due to decrease in cost for mowing contract.
- Note 3 Miscellaneous supplies reduced due to historical usage we reviewed this account and adjusted accordingly.
- Note 4 Telephones reduced for the discontinued pay phone service at Camp Dennison Park.
- Note 5 Personnel cost reduced due to the elimination of one full time position.
- Note 6 Equipment request to replace a Leaf/Grass Catcher \$3,500, and Computer upgrades \$1,050
- Note 7 Building/Grounds Improvements include: Refurbish Tennis Courts \$18,000, Repair Stephan Field Backstops \$15,000 and asphalt walking path repairs at Stephan and Drake Park \$20,500.

# GRAND VALLEY PRESERVE

Grand Valley is a park and recreation facility that expenditures are appropriated separately from the other park facilities under the General Fund. The Grand Valley Preserve was acquired by the Village of Indian Hill in 2002. The site is a 305 acre gravel excavation reclamation project. The major activities in the preserve include several miles of walking trails, fishing and bird watching.

ACCT.NO.	ACCOUNT DESCRIPTION	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 EST.	2013 BUDGET	Remarks & Notes
<b>SALARIES</b>									
110-7105-1100	SALARIES FULL TIME	63,782	66,937	67,059	48,655	-	-	-	
110-7105-1200	SALARIES PART TIME	30,677	35,742	30,068	43,249	68,640	68,642	81,890	Note 1
	<b>SUB-TOTAL</b>	<b>94,460</b>	<b>102,679</b>	<b>97,127</b>	<b>91,904</b>	<b>68,640</b>	<b>68,642</b>	<b>81,890</b>	
<b>CONTRACTUAL SERVICES</b>									
110-7105-2030	DUES	92	55	90	60	100	60	100	
110-7105-2035	SPECIAL EVENTS/MEETINGS	1,059	799	498	12	500	250	500	
110-7105-2050	INSURANCE	3,251	2,062	1,694	1,347	2,000	1,627	2,300	
110-7105-2140	MISCELLANEOUS-CONTRACTUAL	2,860	2,223	1,349	1,325	1,500	1,000	1,500	
110-7105-2180	R & M DEPT/TRAIL MAINT	-	-	-	-	11,000	11,000	15,000	Note 2
110-7105-2250	TRAINING	-	60	-	-	1,000	500	1,000	
110-7105-2260	UNIFORMS	2,146	848	-	1,562	2,500	2,500	2,500	
	<b>SUB-TOTAL</b>	<b>9,408</b>	<b>6,048</b>	<b>3,632</b>	<b>4,305</b>	<b>18,600</b>	<b>16,936</b>	<b>22,900</b>	
<b>SUPPLIES &amp; MATERIALS</b>									
110-7105-3090	GASOLINE & OIL	4,791	2,825	3,057	2,529	3,000	2,518	2,800	
110-7105-3110	JANITORIAL SUPPLIES	-	13	-	-	50	25	50	
110-7105-3140	MISCELLANEOUS	932	554	449	1,063	1,000	611	1,000	
110-7105-3170	R & M VEHICLES/EQUIPMENT	1,019	1,852	98	1,113	1,500	1,349	1,500	
110-7105-3180	R & M SUPPLIES & MATERIALS	21,706	21,331	1,031	13,897	2,000	2,163	2,000	
110-7105-3190	OFFICE SUPPLIES	220	83	244	23	300	103	300	
110-7105-3290	SMALL TOOLS	2,292	649	674	1,550	750	837	1,000	Note 3
	<b>SUB-TOTAL</b>	<b>30,960</b>	<b>27,307</b>	<b>5,552</b>	<b>20,174</b>	<b>8,600</b>	<b>7,606</b>	<b>8,650</b>	
<b>UTILITIES &amp; SUNDRY</b>									
110-7105-4030	GAS & ELECTRIC	948	1,062	1,785	1,133	1,800	1,318	1,800	
110-7105-4100	TELEPHONES	948	1,096	1,026	768	800	744	800	
	<b>SUB-TOTAL</b>	<b>1,896</b>	<b>2,158</b>	<b>2,811</b>	<b>1,900</b>	<b>2,600</b>	<b>2,062</b>	<b>2,600</b>	

ACCT.NO.	ACCOUNT DESCRIPTION	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 EST.	2013 BUDGET	Remarks & Notes
<b>PERSONNEL COSTS</b>									
110-7105-6010	LONGEVITY & UNUSED SICK PAY	1,050	1,050	2,240	2,239	-	-	-	
110-7105-6015	MEDICAL/EARN/LIFE	10,007	8,181	7,475	4,098	-	-	-	
110-7105-6017	HSA	1,190	2,060	3,250	1,250	-	-	-	
110-7105-6035	PUBLIC EMPLOYEES RETIREMENT	12,393	14,447	13,925	11,674	9,610	9,610	11,450	
110-7105-6045	MEDICARE	1,410	1,505	1,419	1,298	995	995	1,190	
110-7105-6060	TERMINATION PAY	-	-	-	-	-	-	-	
	<b>SUB-TOTAL</b>	<b>26,051</b>	<b>27,243</b>	<b>28,308</b>	<b>20,559</b>	<b>10,605</b>	<b>10,605</b>	<b>12,640</b>	
<b>EQUIPMENT</b>									
110-7105-8010	<b>EQUIPMENT</b>	16,360	1,445	-	-	5,000	5,000	-	Note 4
	<b>SUB-TOTAL</b>	<b>16,360</b>	<b>1,445</b>	<b>-</b>	<b>-</b>	<b>5,000</b>	<b>5,000</b>	<b>-</b>	
7105	<b>GRAND VALLEY TOTAL</b>	<b>179,135</b>	<b>166,880</b>	<b>137,430</b>	<b>138,842</b>	<b>114,045</b>	<b>110,851</b>	<b>128,680</b>	

### **7105 GRAND VALLEY NOTES**

- Note 1 Salaries increased for increase in part time hours for patrol coverage/maintenance and step/rate increase for junior employees.
- Note 2 R & M department/Trail maintenance - increased for ditch and shoreline maintenance due to erosion problems.
- Note 3 Small tools request for a chain saw, chaps and weed eater.
- Note 4 No equipment purchases scheduled for 2013

# BRIDLE TRAILS

Bridle Trails is a separate fund used to maintain over 150 miles of trails within the Village. Seasonal work such as mowing, weed-eating and tree trimming are routinely performed each year. Revenue for this fund comes from trail membership licenses, and transfers in from the General Fund

ACCT. NO.	ACCOUNT DESCRIPTION	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 EST.	2013 BUDGET	Remarks & Notes
<b>SALARIES</b>									
228-9110-1100	FULL TIME SERVICE SALARIES					-	-		
228-9110-1400	SALARIES-SERVICE	9,432	9,723	1,837	4,692	17,320	16,569	17,320	
	<b>SUB-TOTAL</b>	<b>9,432</b>	<b>9,723</b>	<b>1,837</b>	<b>4,692</b>	<b>17,320</b>	<b>16,569</b>	<b>17,320</b>	
<b>CONTRACTUAL SERVICES</b>									
228-9110-2140	R & M-MISCELLANEOUS	11	1,145	500	108	4,100	4,100	1,000	Note 1
	<b>SUB-TOTAL</b>	<b>11</b>	<b>1,145</b>	<b>500</b>	<b>108</b>	<b>4,100</b>	<b>4,100</b>	<b>1,000</b>	
<b>SUPPLIES &amp; MATERIALS</b>									
228-9110-3140	MISCELLANEOUS	427		723	383	1,250	336	1,250	
	<b>SUB-TOTAL</b>	<b>427</b>	-	<b>723</b>	<b>383</b>	<b>1,250</b>	<b>336</b>	<b>1,250</b>	
<b>PERSONNEL COSTS</b>									
228-9110-6035	PUBLIC EMPLOYEES RETIREMENT			-	637	2,425	2,320	2,430	
228-9110-6045	MEDICARE			-	65	255	240	260	
	<b>SUB-TOTAL</b>	-	-	-	<b>702</b>	<b>2,680</b>	<b>2,560</b>	<b>2,690</b>	
<b>EQUIPMENT</b>									
228-9110-8010	EQUIPMENT			-		0	0	0	
	<b>SUB-TOTAL</b>	-	-	-	-	<b>0</b>	<b>0</b>	<b>0</b>	
	<b>BRIDLE TRAILS TOTAL</b>	<b>9,870</b>	<b>10,869</b>	<b>3,060</b>	<b>5,885</b>	<b>25,350</b>	<b>23,565</b>	<b>22,260</b>	

## 9110 BRIDLE TRAIL NOTES

Note 1      Miscellaneous contractual account reduced for the completion of GIS mapping of Bridle Trails.

## SUBSIDIES & TRANSFERS

The General Fund functions as the central depository and provides for most of the City's services. Taxes deposited into this fund are also transferred into other Funds to support various operating functions in the Village.

ACCT.NO.	ACCOUNT DESCRIPTION	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 EST.	2013 BUDGET	REMARKS & NOTES
110-7200-5020	STREET SUBSIDY	1,328,448	1,190,834	1,182,763	1,131,978	1,222,385	1,117,825	1,281,590	
110-7200-5030	BRIDLE TRAIL SUBSIDY	-	-	-	-	5,000	-	5,000	
110-7200-9040	TRANSFER TO CIRF	383,397	-	-	-	2,000,000	1,550,000	2,000,000	
110-7200-5050	ROWE ARBORETUM SUBSIDY	55,489	55,740	14,700	-	-	-	-	
110-7200-5060	CAMP JIM B SUBSIDY	4,602	6,713	6,892	6,795	7,000	7,000	7,000	
<b>SUBSIDIES &amp; TRANSFERS TOTAL</b>		<b>1,771,937</b>	<b>1,253,287</b>	<b>1,204,355</b>	<b>1,138,773</b>	<b>3,234,385</b>	<b>2,674,825</b>	<b>3,293,590</b>	

## CAPITAL IMPROVEMENT RESERVE FUND (CIRF)

The Capital Improvement Reserve Fund is a separate fund established under the Village's Ordinance 44-42 passed in 1942. The main function of this fund is for the purchase of equipment, property, or to construct buildings, structures, roads and other improvements needed for the Village. The payments of principal and interest on bonds issued for large construction projects are also charged to this fund. The main source of revenue for this fund comes from transfers in from the General Fund. Reserves are accumulated in this fund in advance of major project expenditures.

ACCT. NO.	ACCOUNT DESCRIPTION	2008 ACTUAL	2009 ACTUAL	2012 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 EST.	2013 BUDGET	Remarks & Notes
<b>CONTRACTUAL SERVICES</b>									
410-9120-2011	SALARIES	76,406	79,134	77,474	-	-	-	-	
410-9120-2012	PROFESSIONAL SERVICES (SURVEY)	10,904	21,611	6,715	10,231	25,000	23,159	25,000	
410-9120-2111	ARCHITECT/CONST.MGR ADV PROJ. ENGINEERING	392,090	396,402	55,994	2,745	15,000	5,000	15,000	
410-9120-2112	NPDES PROGRAM DEVELOPMENT	14,040	12,880	12,880	12,880	14,000	13,500	14,000	
	<b>SUB-TOTAL</b>	<b>493,440</b>	<b>510,027</b>	<b>153,063</b>	<b>25,855</b>	<b>54,000</b>	<b>41,659</b>	<b>54,000</b>	
<b>OTHER</b>									
410-9120-5110	CULVERT REPLACEMENT contingency	100,235	-	19,917	28,514	50,000	-	50,000	
410-9120-5112	LANDSLIDE CONTINGENCY	-	820	-	7,953	200,000	101,800	200,000	
410-9120-5115	LANDSLIDE CORRECTIONS	-	-	-	-	-	-	-	
410-9120-5120	STREET RESURFACING	561,848	-	-	430,021	450,000	449,611	450,000	Note 1
410-9120-5131	BEAUTIFICATION PROJECTS	140	-	-	1,353	5,000	2,404	5,000	
410-9120-5260	TAXES-REAL ESTATE	80,165	159,584	144,101	23,743	100,000	40,191	50,000	Note 2
410-9120-5265	RECREATION/PARK IMPROVEMENTS	59,457	11,106	-	-	-	-	-	
410-9120-5270	MAJOR WASTE COLLECT EQUIP	109,745	76,361	113,308	-	-	-	-	
410-9120-5275	MAJOR RECYCLING EQUIPMENT	-	-	-	-	-	-	-	
410-9120-5280	MAJOR PARKS EQUIPMENT	-	37,407	-	-	-	-	-	
410-9120-5290	MAJOR STREET REPAIR EQUIP	131,857	20,651	94,343	39,942	195,000	193,241	350,000	Note 3
410-9120-5300	LAND/PROPERTY - GRAND VALLEY	83,599	53,986	-	24,712	30,000	30,000	100,000	Note 4
410-9120-5403	SCHOOL HS/RANGER/ADMIN ADDITION/REMODEL	30,101	2,155,720	209,561	17,196	-	-	-	
410-9120-5407	2005 PW/WW PHINNEY PRINC. & INT. PYMT.	510,651	489,175	490,313	490,100	489,460	489,451	491,690	
410-9120-5408	2009 BOND ADMIN BLDG PRINC. & INT. PYMT.	-	226,456	228,287	224,588	225,890	225,888	227,090	
	<b>SUB-TOTAL</b>	<b>1,667,798</b>	<b>3,231,265</b>	<b>1,299,829</b>	<b>1,288,123</b>	<b>1,745,350</b>	<b>1,532,585</b>	<b>1,923,780</b>	
	<b>CIRF TOTAL</b>	<b>2,161,239</b>	<b>3,741,292</b>	<b>1,452,893</b>	<b>1,313,978</b>	<b>1,799,350</b>	<b>1,574,244</b>	<b>1,977,780</b>	

### 410 NOTES CIRF

- Note 1      2013 Proposed Street Resurfacing:      **Burley Hills Drive** (Miami to Indian Hill Rd) **Sanderson Place** (Burley Hills to Terminus) **Cunningham Rd** (Given to Kroger Farm) **Brill Rd** (Miami to Graves Rd) **Graves Rd** (Miami to Camaridge Ln) **Calderwood Ln** (Kugler Mill to Terminus) **Spiritwood Ct** (Calderwood to Terminus) **Spooky Hollow Rd** (Given Rd to Given Rd) **Lakewood Ln** (Hopewell Rd to Terminus) **Misc. Storm/Base Repairs and 1 side street to be determined.**
- Note 2      Real Estate taxes reduced based on exempted status of property being received.
- Note 3      Major Street equipment request to replace two dump trucks.
- Note 4      Land Property - Grand Valley request for pedestrian bridge

# WATERWORKS MAINTENANCE & OPERATION

12/4/2012

The Waterworks Maintenance Fund and Capital Improvement Fund are Enterprise Funds that operate as independent functions. Operating costs are to be covered by fees for service. The waterworks personnel are responsible for the production of water, maintenance and operation of the water plan, softeners, wells, water lines, valves, related buildings and tower to supply potable water to our customers in Indian Hill, Terrace Park and Madeira.

ACCT.NO.	ACCOUNT DESCRIPTION	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 EST.	2013 BUDGET	Remarks & Notes
<b>SALARIES</b>									
710-9010-1100	SALARIES WW FT	702,711	673,378	644,493	661,890	702,780	697,155	730,230	Note 1
710-9010-1200	PART TIME WW	8,065	7,663	-	4,345	7,700	296	15,000	Note 2
710-9010-1400	PUBLIC WORKS FT	3,516	2,941	3,565	531	5,000	1,467	4,000	Note 3
	<b>SUB-TOTAL</b>	<b>714,293</b>	<b>683,982</b>	<b>648,058</b>	<b>666,767</b>	<b>715,480</b>	<b>698,918</b>	<b>749,230</b>	
<b>CONTRACTUAL SERVICES</b>									
710-9010-2012	PROFESSIONAL SERVICES	45,479	32,787	9,754	7,592	15,000	14,990	38,000	Note 4
710-9010-2030	DUES/SUBSCRIPTIONS	10,629	14,686	9,184	12,188	13,900	13,600	12,900	Note 5
710-9010-2035	MEETINGS	134	2	-	-	100	-	100	
710-9010-2050	INSURANCE	29,257	18,575	15,254	12,125	17,000	14,639	20,500	
710-9010-2051	INSURANCE CONTINGENCY	-	-	-	-	2,500	2,500	2,500	
710-9010-2070	MAINTENANCE OF SYSTEM	1,832	4,854	2,547	3,420	8,750	4,510	6,000	Note 6
710-9010-2080	MASTER METERS-CWW	22,990	2,968	1,485	1,116	4,000	3,957	4,000	
710-9010-2140	MISC CONTRACTUAL	14,985	19,914	21,194	17,595	20,500	17,803	20,500	
710-9010-2170	R&M - VEHICLES	1,170	3,274	939	3,420	2,000	500	2,000	
710-9010-2180	R&M - PLANT EQUIPMENT	90,975	101,960	72,563	108,057	114,000	106,912	114,000	
710-9010-2185	R&M - WELLS	32,354	47,329	56,451	38,319	65,000	44,254	35,000	Note 7
710-9010-2190	R & M OFFICE EQUIPMENT	15,427	15,510	16,798	15,022	19,845	14,334	19,850	
710-9010-2230	LAB CONTRACT SERVICES	10,456	10,526	9,270	11,719	12,500	9,800	12,500	
710-9010-2250	TRAINING	4,799	4,749	842	1,840	6,000	2,849	5,000	Note 8
710-9010-2260	UNIFORMS & SHOES	9,949	9,223	6,116	4,411	7,000	4,945	6,500	Note 9
	<b>SUB-TOTAL</b>	<b>290,437</b>	<b>286,356</b>	<b>222,396</b>	<b>236,825</b>	<b>308,095</b>	<b>255,593</b>	<b>299,350</b>	
<b>SUPPLIES &amp; MATERIALS</b>									
710-9010-3070	SYSTEM SUPPLIES	21,576	18,998	26,052	23,950	24,000	15,597	24,000	
710-9010-3090	GASOLINE & OIL	33,815	20,585	22,658	27,838	29,000	28,381	29,000	
710-9010-3091	GENERATOR FUEL	8,694	-	329	2,806	10,000	5,000	10,000	
710-9010-3140	MISCELLANEOUS	2,710	3,208	2,128	1,414	4,000	1,465	3,500	Note 10
710-9010-3170	VEHICLE PARTS	2,178	1,800	2,277	3,490	4,000	2,681	4,000	
710-9010-3180	PLANT SUPPLIES	11,836	17,491	8,999	16,842	16,000	10,924	16,000	
710-9010-3190	PAPER & OFFICE SUPPLIES	4,811	4,384	4,483	4,659	6,000	5,077	6,000	
710-9010-3230	POSTAGE	10,860	9,834	11,160	10,697	12,000	12,673	13,000	Note 11
710-9010-3250	SALT	83,697	84,684	102,422	99,364	106,825	105,320	112,170	Note 12
710-9010-3251	CHEMICALS	39,701	80,457	48,975	43,249	55,000	30,671	50,000	Note 13
710-9010-3280	TIRES	2,358	2,448	1,625	1,144	2,500	1,250	2,500	
710-9010-3290	SMALL TOOLS & EQUIPMENT	2,322	2,390	1,276	3,111	3,500	2,800	3,500	
	<b>SUB-TOTAL</b>	<b>224,560</b>	<b>246,279</b>	<b>232,384</b>	<b>238,565</b>	<b>272,825</b>	<b>221,840</b>	<b>273,670</b>	



ACCT.NO.	ACCOUNT DESCRIPTION	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 EST.	2013 BUDGET	Remarks & Notes
<b>UTILITIES &amp; SUNDRY</b>									
710-9010-4030	ELECTRIC	294,874	259,001	271,639	249,205	290,000	274,834	290,000	
710-9010-4080	REFUNDS	294	2,648	1,361	2,063	500	220	500	
710-9010-4100	TELEPHONE	8,109	8,051	6,908	6,395	7,000	6,420	6,700	
	<b>SUB-TOTAL</b>	<b>303,278</b>	<b>269,700</b>	<b>279,908</b>	<b>257,663</b>	<b>297,500</b>	<b>281,474</b>	<b>297,200</b>	
<b>OTHER</b>									
710-9010-5135	EQUIP-METERS/YOKES/BOXES	115,880	94,149	65,623	98,118	100,000	86,100	100,000	
710-9010-5240	SEWER - REIMBURSED	1,468,485	1,626,520	1,804,911	1,909,311	2,010,000	2,020,790	2,170,800	Note 14
710-9010-5245	MADEIRA - CAPITAL FUND				-	80,000	80,000	160,000	Note 15
	<b>SUB-TOTAL</b>	<b>1,584,365</b>	<b>1,720,668</b>	<b>1,870,534</b>	<b>2,007,429</b>	<b>2,190,000</b>	<b>2,186,890</b>	<b>2,430,800</b>	
<b>FRINGE BENEFITS</b>									
710-9010-6010	LONGEVITY & UNUSED SICK PAY	11,731	18,797	13,548	15,988	19,845	18,152	21,110	
710-9010-6015	MEDICAL	56,177	66,326	62,272	62,144	62,415	65,048	64,000	
710-9010-6017	HSA/HRA	22,575	19,265	19,630	13,700	11,670	7,775	7,370	
110-7030-6018	WELLNESS INCENTIVES	1,553	1,850	401	-	-	-	-	
710-9010-6035	PUBLIC EMPLOYEES RETIREMENT	89,371	90,713	86,682	95,456	101,345	98,166	106,110	
710-9010-6045	MEDICARE TAX	9,305	9,903	9,031	9,819	10,840	10,481	11,350	
710-9010-6055	TUITION REIMBURSEMENT	1,433	675		-	-	-	-	
710-9010-6060	TERMINATION PAY		22,335	35,698	-	35,600	-	35,600	
710-9010-6270	WORKERS COMPENSATION	15,547	16,556	17,528	18,172	22,000	23,349	21,000	
	<b>SUB-TOTAL</b>	<b>207,692</b>	<b>246,420</b>	<b>244,791</b>	<b>215,278</b>	<b>263,715</b>	<b>222,970</b>	<b>266,540</b>	
<b>EQUIPMENT</b>									
710-9010-8010	EQUIPMENT	17,811	6,567	-	10,452	28,420	18,420	25,000	Note 16
710-9010-8060	FURNITURE	28,174	-	-	-	-	-	-	
710-9010-8070	BUILDING/IMPROVEMENTS	24,738	3,016	-	-	6,000	-	-	
710-9010-8080	EQUIPMENT - OTHER		-		10,301	-	-	-	
	<b>SUB-TOTAL</b>	<b>70,724</b>	<b>9,583</b>	<b>-</b>	<b>20,753</b>	<b>34,420</b>	<b>18,420</b>	<b>25,000</b>	
	<b>WATERWORKS MAINT. &amp; OPER. TOTAL</b>	<b>3,395,348</b>	<b>3,462,988</b>	<b>3,498,070</b>	<b>3,643,280</b>	<b>4,082,035</b>	<b>3,886,105</b>	<b>4,341,790</b>	5,371,790

## WATER WORKS - CAPITAL REPLACEMENT FUND

12/4/2012

The Capital Improvement Fund has been established in order to set aside money for future equipment and capital projects and to make principal and interest payments associated with waterworks improvement bonds.

ACCT.NO.	ACCOUNT DESCRIPTION	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 Actual	2012 BUDGET	2012 EST.	2013 BUDGET	Remarks & Notes
<b>WATER WORKS - CRF</b>									
715-9230-5198	METER CHANGEOVER	200,616	160,476	127,212	48,128	48,000	15,000	38,000	Note 17
715-9230-5208	2009 BOND WW Princ/Interest pymt	-	276,680	275,782	277,682	274,485	274,483	276,285	
715-9230-5209	2005 PW/WW PRINC./INTEREST	87,301	106,653	106,903	106,535	106,750	106,714	107,205	
	2004 REFUNDED BOND	370,928	157,674				-	-	
	SOURCE WATER PROTECTION			14,662			-	-	
	CHEMICAL FEED BLDG		154,536				-	-	
	SOFTNER REPLACEMENT	315,301					-	-	
	GENERATOR REPAIR	53,927					-	-	
	WATER TOWER IMPROVEMENTS					60,000	55,028	-	
	MATERIAL STORAGE BINS					90,000	77,600	-	
715-9230-5215	WATER MAIN-INDIAN RIDGE	281,772			39,784	-	-	525,000	Note 18
	ENGINEER-ROCKHILL							45,000	Note 19
715-9230-8030	TRUCKS				34,707	104,825	107,803	135,000	Note 20
715-9230-8080	BACKHOE- PORTABLE SIGN					125,000	105,724	-	
<b>715-9230</b>	<b>TOTAL</b>	<b>1,309,844</b>	<b>856,018</b>	<b>524,558</b>	<b>506,837</b>	<b>809,060</b>	<b>742,352</b>	<b>1,126,490</b>	
<b>COMBINED FUNDS WW OP &amp; CRF TOTAL</b>		<b>4,705,192</b>	<b>4,319,006</b>	<b>4,022,628</b>	<b>4,150,116</b>	<b>4,891,095</b>	<b>4,628,457</b>	<b>5,468,280</b>	
710-9010-9000	TRANSFER FROM WW OP TO CRF & HAM CTY	853,171	520,854	514,000	1,256,000	700,000	700,000	1,030,000	
	<b>GRAND TOTAL</b>	<b>5,558,364</b>	<b>4,839,859</b>	<b>4,536,628</b>	<b>5,406,116</b>	<b>5,591,095</b>	<b>5,328,457</b>	<b>6,498,280</b>	

## WATER WORKS OPERATING AND CRF NOTES

- Note 1 Salaries - increase request to promote Water Works crew leader to foreman.
- Note 2 Part time water works salaries increased for additional personnel to collect GIS information (the cost is split between Water Works & Street Department)
- Note 3 Salaries - Public Works reduced based on historical usage.
- Note 4 Professional Services increased to meet OEPA requirements to begin a river pollution study
- Note 5 Dues & Subscriptions reduced for the completion of lab re-certification.
- Note 6 Maintenance of System reduced based on historical usage
- Note 7 Repair & Maintenance Wells reduced for the scheduling of only one well to be cleaned in 2013
- Note 8 Training account reduced based on historical usage.
- Note 9 Uniforms reduced based on historical usage.
- Note 10 Miscellaneous supplies reduced based on historical usage.
- Note 11 Postage increased for increase in postal rates
- Note 12 Salt prices are expected to increase with this year's bid
- Note 13 Chemicals reduced based on historical usage and current market prices
- Note 14 Sewer reimbursement is a pass through account for Metropolitan Sewer District. MSD is increasing their rates 8% in 2013. Additional revenue will be generated to offset this increase.
- Note 15 Madiera capital plan is a pass through account for the City of Madeira. Additional revenue will be generated to offset this increase.
- Note 16 Equipment request of \$25,000 includes:
- |              |  |
|--------------|--|
| 8,000        | Water Tower communication system             |
| 3,975        | Ice Machine                                  |
| 5,000        | Chemical feed pumps                          |
| 525          | Computer upgrade                             |
| <u>7,500</u> | Contingency for Meter Reading Hand Held Unit |
| \$ 25,000    | Total  |
- Note 17 Meter Changeover reduced for reduction in meter inventory
- Note 18 Water Main request to install a new eight inch water main on Indian Ridge Road.
- Note 19 Water Main engineering request for replacement of the existing six inch water main on Rock Hill Lane and Eustisfarm Lane. Both of these water mains have become maintenance concerns and will be upgraded to eight inch water mains
- Note 20 Trucks request to replace one dump truck and one meter reader truck.

# WATER WORKS HAMILTON COUNTY REPLACEMENT FUND

12/4/2012

This fund was established by Ordinance 03-12, passed in 2012. The function of this fund is to hold revenues designated for use for future fire suppression related system improvements to the County Water Area distribution system serviced by Indian Hill Water Works. The revenue source of this fund comes from a surcharge assessed to water customers in the County Water Area.

ACCT.NO.	ACCOUNT DESCRIPTION	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 EST.	2013 BUDGET	Remarks & Notes
	<b>OTHER</b>								
720-9231-5215	HAMILTON COUNTY MAINS	-	-	-	-	-	-	40,000	<b>Note 1</b>
	<b>TOTAL</b>	-	-	-	-	-	-	<b>40,000</b>	

## 720 FUND WATER WORKS HAMILTON COUNTY NOTES

Note 1: The 2013 budget appropriation is the estimated Fund balance.

# GREEN AREAS MAINTENANCE FUND

12/4/2012

The Green Area Maintenance Fund was established by Ordinance 21-62 in 1962. The purpose of the fund is exclusively for the care, maintenance and administration of green spaces, forest preserves, bridle trails, bird sanctuaries, shooting ranges, recreational and public areas owned by the Village. This funds revenue source is income from the investments in the Green Area Endowment Fund.

ACCT.NO.	ACCOUNT DESCRIPTION	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 EST.	2013 BUDGET	Remarks & Notes
<b>SALARIES</b>									
645-9645-1400	SALARIES		-	-	2,433	8,600	8,600	8,600	
	<b>SUB-TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,433</b>	<b>8,600</b>	<b>8,600</b>	<b>8,600</b>	Note 1
<b>CONTRACTUAL SERVICES</b>									
645-9645-2012	PROFESSIONAL SERVICES	750	750	750		750	-	-	
645-9645-2140	MISC. CONTRACTUAL		-	-	13,110	16,750	16,750	16,750	Note 2
	<b>SUB-TOTAL</b>	<b>750</b>	<b>750</b>	<b>750</b>	<b>13,110</b>	<b>17,500</b>	<b>16,750</b>	<b>16,750</b>	
<b>SUPPLIES &amp; MATERIALS</b>									
645-9645-3140	MISCELLANEOUS	-	469	85	-	2,000	1,450	1,500	Note 3
	<b>SUB-TOTAL</b>	<b>-</b>	<b>469</b>	<b>85</b>	<b>-</b>	<b>2,000</b>	<b>1,450</b>	<b>1,500</b>	
<b>OTHER</b>									
645-9645-5200	ADVISORY FEES	6,000	6,000	6,000	6,000	6,000	6,000	6,000	
645-9645-5201	STEWARDSHIP	-	-	-	-	-	-	-	
645-9645-5202	EDUCATION	3,802	1,180	-	2,546	4,000	-	4,000	
645-9645-5207	BRIDLE TRAILS	-	2,800	457		1,500	-	1,500	
645-9645-5208	TREE DONATIONS		7,507	3,300	300	-	-	-	
645-9645-5209	HONEYSUCKLE ERADICATION		6,969	10,250	-	-	-	-	
	<b>SUB-TOTAL</b>	<b>9,802</b>	<b>24,455</b>	<b>20,007</b>	<b>8,846</b>	<b>11,500</b>	<b>6,000</b>	<b>11,500</b>	
645-9645-6035	PUBLIC EMPLOYEES RETIREMENT	-	-	-	341	1,205	1,204	1,210	
645-9645-6045	MEDICARE	-	-	-	34	125	125	130	
	<b>SUB-TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>375</b>	<b>1,330</b>	<b>1,329</b>	<b>1,340</b>	
	<b>GREEN AREAS FUND TOTAL</b>	<b>10,552</b>	<b>25,674</b>	<b>20,842</b>	<b>24,764</b>	<b>40,930</b>	<b>34,129</b>	<b>39,690</b>	

## **645 GREEN AREAS FUND NOTES:**

- Note 1 Salaries for two part-time employees for mowing and clearing of bridle trails .
- Note 2 Misc. Contractual for tree removal in green areas due to Ash bore infestation.
- Note 3 Misc. Supplies decreased due to expenditure history.

# ROWE ARBORETUM FUND

12/4/2012

The Rowe Arboretum Fund was established by Ordinance 30-81, in 1981. This fund is to be used for the care, maintenance and improvements for the Stanley M. Rowe Arboretum. The main source of revenue for this fund is income from investments in the Rowe trust fund.

ACCT.NO.	ACCOUNT DESCRIPTION	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 EST.	2013 BUDGET	Remarks & Notes
<b><u>SALARIES</u></b>									
820-9200-1100	SALARIES	54,000	55,900	55,973	57,053	58,240	58,196	60,480	
820-9200-1200	SALARIES - PT	6,202	11,291	2,575	-	-	-	-	
	<b>SUB-TOTAL</b>	<b>60,202</b>	<b>67,191</b>	<b>58,548</b>	<b>57,053</b>	<b>58,240</b>	<b>58,196</b>	<b>60,480</b>	
<b><u>CONTRACTUAL SERVICES</u></b>									
820-9200-2012	PROFESSIONAL SERVICES	13,619	11,215	13,094	13,614	14,000	14,283	14,500	
820-9200-2030	DUES & SUBSCRIPTIONS	325	325	190	190	350	250	250	
820-9200-2050	INSURANCE	3,251	2,062	1,694	1,347	2,000	1,630	2,300	
820-9200-2130	EQUIP MAINTENANCE	250	250	571	-	400	-	300	
820-9200-2140	MISC CONTRACTUAL	25	240	28	583	400	195	400	
820-9200-2170	VEHICLE MAINTENANCE	-	-	-	-	300	-	300	
820-9200-2250	TRAINING	871	75	-	-	100	-	100	
820-9200-2260	UNIFORM EXPENSE	309	-	-	65	150	50	150	
820-9200-2290	TREE MAINTENANCE/REMOVAL	1,175	800	-	1,200	2,400	2,400	3,000	Note 1
	<b>SUB-TOTAL</b>	<b>19,824</b>	<b>14,967</b>	<b>15,577</b>	<b>16,998</b>	<b>20,100</b>	<b>18,807</b>	<b>21,300</b>	
<b><u>SUPPLIES &amp; MATERIALS</u></b>									
820-9200-3090	GASOLINE	985	504	652	329	400	240	400	
820-9200-3130	EQUIP MAINTENANCE	443	699	732	1,424	500	142	500	
820-9200-3140	MISCELLANEOUS	953	381	452	81	750	100	600	
820-9200-3160	LANDSCAPE SUPPLIES	2,007	1,793	541	1,449	2,200	1,449	2,500	
820-9200-3170	VEHICLE PARTS	267	-	-	29	300	-	300	
820-9200-3190	PAPER & OFFICE SUPPLIES	478	301	606	320	650	117	650	
820-9200-3210	PLANTS	2,191	2,787	1,695	2,149	2,000	2,046	2,000	
820-9200-3215	BULBS	515	783	327	-	500	-	-	
	<b>SUB-TOTAL</b>	<b>7,839</b>	<b>7,249</b>	<b>5,005</b>	<b>5,781</b>	<b>7,300</b>	<b>4,094</b>	<b>6,950</b>	
<b><u>UTILITIES &amp; SUNDRY</u></b>									
820-9200-4030	ELECTRIC	1,677	2,186	1,935	1,792	2,000	1,868	2,000	
820-9200-4100	TELEPHONE	1,469	1,730	1,717	1,503	1,350	1,033	1,350	
	<b>SUB-TOTAL</b>	<b>3,146</b>	<b>3,916</b>	<b>3,652</b>	<b>3,295</b>	<b>3,350</b>	<b>2,901</b>	<b>3,350</b>	

ACCT.NO.	ACCOUNT DESCRIPTION	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 EST.	2013 BUDGET	Remarks & Notes
	<b>OTHER</b>								
820-9200-5201	ACCRUED INTEREST PAID		-	-		-	-	-	
820-9200-5205	LOSS ON SALE OF INVESTMENT	289,425	139,208	25,034	15,066	25,000	25,000	25,000	
	<b>SUB-TOTAL</b>	<b>289,425</b>	<b>139,208</b>	<b>25,034</b>	<b>15,066</b>	<b>25,000</b>	25,000	<b>25,000</b>	
	<b>FRINGE BENEFITS</b>								
820-9200-6015	LONGEVITY & UNUSED SICK	2,090	2,126	2,126	2,148	2,150	2,170	2,170	
820-9200-6015	MEDICAL/LIFE	8,207	9,378	10,861	12,901	15,905	15,771	16,570	
820-9200-6017	HSA/HRA	4,000	4,000	3,250	2,050	1,600	1,150	1,300	
820-9200-6035	PERS	8,721	9,704	8,494	8,281	8,300	8,304	8,610	
820-9200-6045	MEDICARE	891	951	857	795	880	876	910	
	<b>SUB-TOTAL</b>	<b>23,909</b>	<b>26,159</b>	<b>25,589</b>	<b>26,176</b>	<b>28,835</b>	<b>28,271</b>	<b>29,560</b>	
	<b>EQUIPMENT</b>								
820-9200-8080	EQUIPMENT/CAPITAL OUTLAY	-	-	-	-	6,500	6,240	-	Note 2
	<b>SUB-TOTAL</b>	-	-	-	-	<b>6,500</b>	<b>6,240</b>	-	
	<b>Total Rowe</b>	<b>404,346</b>	<b>258,691</b>	<b>133,406</b>	<b>124,369</b>	<b>149,325</b>	<b>143,509</b>	<b>146,640</b>	

### **820 - ROWE ARBORETUM NOTES**

Note 1 Tree maintenance - increased for the removal of dead Ash trees

Note 2 No Equipment/Capital outlay request for 2013

## EMPLOYEE HEALTH REIMBURSEMENT INSURANCE FUND

This fund was established by Ordinance 21-03, passed in 2003. The function of this fund is to account for employees contributions and reimbursement for medical expenses. The main revenue source is employee contributions and Village contributions based on amounts established as part of employees health insurance benefits.

ACCT.NO.	ACCOUNT DESCRIPTION	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 EST.	2013 BUDGET	Remarks & Notes
	<b>OTHER</b>								
420-7190-6015	MEDICAL HRA FSA INSURANCE	78,227	53,912	28,187	24,631	25,000	24,535	24,000	<b>Note 1</b>
	<b>TOTAL</b>	<b>78,227</b>	<b>53,912</b>	<b>28,187</b>	<b>24,631</b>	<b>25,000</b>	<b>24,535</b>	<b>24,000</b>	

### 420 HRA/HSA FUND NOTES

Note 1: Budget request reduced based on the number of employees participating in the HRA insurance plan.



# MAYOR'S COURT COMPUTER FUND

12/4/2012

The Mayor's Court Computer Fund was established by Ordinance 23-03, passed in 2003 pursuant to Ohio Revised Code Section 1901-26.1 to account for Court Clerk Computerization. The revenue source for this fund is from fees imposed by the Village of Indian Hill Mayor's Court. The expenditures of monies in this fund are exclusively for the purchase of computer hardware, software and technology for the mayor's court clerk.

ACCT.NO.	ACCOUNT DESCRIPTION	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 EST.	2013 BUDGET	Remarks & Notes
	<b>OTHER</b>								
460-7010-6015	MAYOR COURT COMPUTER FUND	1,210	301	-	11,699	11,000	7,874	8,000	Note 1
	<b>TOTAL</b>	<b>1,210</b>	<b>301</b>	<b>-</b>	<b>11,699</b>	<b>11,000</b>	<b>7,874</b>	<b>8,000</b>	

## 460 MAYOR'S COURT COMPUTER FUND NOTES

Note 1            2012 expenditure used to purchase a new server and computer for Mayor's Court Clerk. The 2013 budget is the estimated remaining balance of the fund.

# CAMP JIM B FUND

12/4/2012

Camp Jim B is a special fund established for the purpose of holding the amount of \$100,000 which is to be invested and the income derived each year to be paid to the Indian Hill Rangers Boy Scout Camp Incorporated. This fund was established by Ordinance 29-81 in 1981.

ACCT.NO.	ACCOUNT DESCRIPTION	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 EST.	2013 BUDGET	Remarks & Notes
	<b>OTHER</b>								
825-9115-5280	PAYMENT TO SCOUTS	7,000	7,000	7,000	7,000	7,000	7,000	7,000	
	<b>CAMP JIM B TOTAL</b>	<b>7,000</b>	<b>7,000</b>	<b>7,000</b>	<b>7,000</b>	<b>7,000</b>	<b>7,000</b>	<b>7,000</b>	

# DRUG OFFENDER FUND

12/4/2012

This fund was established by Ordinance 2-89, in 1989 pursuant to Ohio Revised Code 2925.03. The revenue source for this fund is from mandatory fines imposed upon felony drug offenders and forfeited bail. The expenditures of these funds are exclusively for the furtherance of law enforcement efforts that pertain to drug offenders.

ACCT.NO.	ACCOUNT DESCRIPTION	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 EST.	2013 BUDGET	Remarks & Notes
	<b>OTHER</b>								
840-7110-5195	DISBURSEMENTS -DRUG ENFORCEMENT	-	62	-	-	1,212	850	483	
	<b>DRUG OFFENDER FUND TOTAL</b>	-	<b>62</b>	-	-	<b>1,212</b>	<b>850</b>	<b>483</b>	

## 840 DRUG OFFENDER FUND NOTES

**Note:** The 2013 budget appropriation is the estimated Fund balance.

# CRIMINAL ACTIVITY FUND

12/4/2012

This fund was established by Ordinance 3-89, in 1989 to enable the village to receive assets accumulated by persons convicted in the course of their criminal enterprises. Expenditure of these funds are exclusively for the furtherance of law enforcement purposes.

ACCT.NO.	ACCOUNT DESCRIPTION	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 EST.	2013 BUDGET	Remarks & Notes
	<b>OTHER</b>								
845-7110-5195	DISBURSEMENTS-LAW ENFORCEMENT	360	289	217	-	9,800	9,050	750	
	<b>CRIMINAL ACTIVITY FUND TOTAL</b>	<b>360</b>	<b>289</b>	<b>217</b>	<b>-</b>	<b>9,800</b>	<b>9,050</b>	<b>750</b>	

## 845 CRIMINAL ACTIVITY FUND

**Note:** The 2013 budget appropriation is the estimated Fund balance.

# DUI ENFORCEMENT FUND

12/4/2012

This fund was established by Ordinance 11-01, in 2001 pursuant to Ohio Revised Code 4511.99. The revenue source for this fund is from mandatory fines imposed by the state upon offenders of state statutes related to driving while under the influence of alcohol. The expenditures of these funds are exclusively for the furtherance of law enforcement and public education efforts that pertain to DUI offenses.

ACCT.NO.	ACCOUNT DESCRIPTION	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 EST.	2013 BUDGET	Remarks & Notes
	<b>OTHER</b>								
850-7110-55195	DISBURSEMENTS - DUI ENFORCEMENT	-	346	280	-	2,000	1,050	500	
	<b>DUI ENFORCEMENT FUND TOTAL</b>	-	<b>346</b>	<b>280</b>	-	<b>2,000</b>	<b>1,050</b>	<b>500</b>	

## 850 DUI ENFORCEMENT FUND NOTES

**Note:** The 2013 budget appropriation is the estimated Fund balance.

## LAW ENFORCEMENT ASSISTANT FUND

12/4/2012

This fund was established by Ordinance 02-08, in 2008 pursuant to Ohio Revised Code 109.802 and 109.803. The state required establishment of this fund to provide for separate accounting records for revenues and expenditures associated with the state-mandated police officer annual training.

ACCT.NO.	ACCOUNT DESCRIPTION	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGET	2012 EST.	2013 BUDGET	Remarks & Notes
	<b>OTHER</b>								
855-7110-2250	POLICE TRAINING	-	-	669	-	2,691	-	2,691	
	<b>LAW ENF. ASSIST. FUND TOTAL</b>	-	-	<b>669</b>		<b>2,691</b>	-	<b>2,691</b>	

### 855 LAW ENFORCEMENT NOTES

**Note:** The 2013 budget appropriation is the estimated Fund balance.

## DEBT SUMMARY

Currently the Village carries debt from three General Obligation bonds. General Obligation bonds are backed, in full, by the good faith and credit of the Village and its residents. The following is a brief explanation of the outstanding bonds and their annual payment schedule. Principal and interest payments are made from the CIRF or Water Works CRF.

**2005 Construction Bonds:** \$5 million in General Obligation bonds were issued in January 2005, these are 10 year bonds with interest rates ranging from 2.25% to 3.5%. These funds were used for the construction of the Public Works/Water Works facility on State Route 126, the expansion/remodeling of the Phinney Annex, and the construction of the water works chemical feed building. The final payment is due December 2014 and is paid from the CIRF (82.1%) and Water Works CRF (17.9%)

**2009 Administration Bldg Bonds:** \$2 million in General Obligation bonds were issued in June 2009, these are 10 year bonds with interest rates ranging from 2.0% to 3.0%. These funds were used for the expansion and remodeling of the Administration/Police building. The final payment is due December 2018, 100% of the interest and principal payments are made from the CIRF.

**2009 Water Works Bonds:** \$4 million in General Obligation bonds were issued in June 2009, these are 20 year bonds with interest rates ranging from 2.0% to 4.15%. These funds were used for improvements to the water system, including installing new water mains, pressure zone, and water tower upgrades. The final payment is due December 2028, 100% of the interest and principal payments are made from the Water Works CRF.

### ANNUAL DEBT SCHEDULE

<u>Year</u>	<u>2005 Bonds</u>	<u>2009 Adm/Police Building</u>	<u>2009 WaterWorks Bonds</u>	<u>Total</u>
2012	596,165	225,885	274,485	1,096,535
2013	598,885	227,090	276,285	1,102,260
2014	595,125	228,185	277,985	1,101,295
2015		223,690	279,155	502,845
2016		223,690	274,780	498,470
2017		228,050	274,970	503,020
2018		226,600	274,570	501,170
2019			279,020	279,020
2020			278,170	278,170
2021			276,770	276,770
2022			274,595	274,595
2023			277,245	277,245
2024			274,105	274,105
2025			275,780	275,780
2026			276,380	276,380
2027			276,580	276,580
2028			275,995	275,995
<b>TOTAL</b>	<b>\$1,790,175</b>	<b>\$ 1,583,190</b>	<b>\$ 4,696,870</b>	<b>\$8,070,235</b>

## **APPENDIX - A**

The following section details the CIRF and Water Works CRF 10 year capital plan. A 10 year history of expenditures and fund balances for the CIRF is also included. It is important to note that these plans are used to help make future financial projections. Items listed for years 2014 through 2022 are subject to change.



**CAPITAL IMPROVEMENT RESERVE FUND  
10 YEAR CAPITAL PLAN**

The **Capital Improvement Reserve Fund (CIRF)** is used to account for expenditures related to the construction, acquisition, and renovation of capital assets. The projection schedule below provides Council and Staff the opportunity to make future financial projections. Items listed in the 2013 column are included in this budget. Items listed under 2014 columns are projections only and will be re-evaluated again when preparing the 2014 budget. This schedule is a summary schedule. The following schedules provide more detail to support the summary schedule.

<b>SUMMARY SCHEDULE</b>	<b>2012</b>	<b>2013</b>										
DESCRIPTION	FORECAST	BUDGET	2014	2015	2016	2017	2018	2019	2020	2021	2022	
<b>CONTRACTUAL SERVICES</b>												
PROFESSIONAL SERVICES (SURVEY)	23,159	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
ADVANCE PROJ. ENGINEERING	5,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
NPDES PROGRAM DEVELOPMENT	13,500	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000
<b>SUB-TOTAL</b>	<b>41,659</b>	<b>54,000</b>	<b>54,000</b>	<b>54,000</b>	<b>54,000</b>	<b>54,000</b>	<b>54,000</b>	<b>54,000</b>	<b>54,000</b>	<b>54,000</b>	<b>54,000</b>	<b>54,000</b>
<b>OTHER</b>												
CULVERT REPLACEMENT contingency	-	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
LANDSLIDE CONTINGENCY	101,800	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
LANDSLIDE CORRECTIONS	-	-	-	-	-	-	-	-	-	-	-	-
STREET RESURFACING	449,611	450,000	450,000	450,000	450,000	450,000	450,000	450,000	450,000	450,000	450,000	450,000
BEAUTIFICATION PROJECTS	2,404	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
TAXES-REAL ESTATE	40,191	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
RECREATION/PARK IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-	-
MAJOR WASTE COLLECT EQUIP	-	-	160,000	-	-	-	170,000	-	175,000	-	-	185,000
MAJOR RECYCLING EQUIPMENT	-	-	-	-	-	170,000	-	-	-	-	-	-
MAJOR PARKS EQUIPMENT	-	-	-	65,000	35,000	-	-	-	-	-	-	65,000
MAJOR STREET REPAIR EQUIP	193,241	350,000	100,000	360,000	155,000	222,000	270,000	295,000	222,500	365,000	-	-
LAND/PROPERTY - grand valley	30,000	100,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	-	-
RANGER/ADMIN BLDG REMODEL/ADDITION	-	-	-	-	-	-	-	-	-	-	-	-
2005 BOND PRINC & INT PYMT	489,456	491,690	488,597	-	-	-	-	-	-	-	-	-
ADMIN 2009 BOND & PRINC PYMT	225,884	227,090	228,188	223,688	233,688	228,050	226,000	-	-	-	-	-
<b>SUB-TOTAL</b>	<b>1,532,586</b>	<b>1,923,780</b>	<b>1,781,785</b>	<b>1,453,688</b>	<b>1,228,688</b>	<b>1,425,050</b>	<b>1,471,000</b>	<b>1,100,000</b>	<b>1,202,500</b>	<b>1,170,000</b>	<b>1,005,000</b>	<b></b>
<b>CAPITAL IMPROVEMENT RESERVE FUND</b>	<b>1,574,245</b>	<b>1,977,780</b>	<b>1,835,785</b>	<b>1,507,688</b>	<b>1,282,688</b>	<b>1,479,050</b>	<b>1,525,000</b>	<b>1,154,000</b>	<b>1,256,500</b>	<b>1,224,000</b>	<b>1,059,000</b>	<b></b>

<b>DETAIL FOR CAPITAL PLAN SUMMARY</b>	<b>2012</b>	<b>2013</b>									
<b>ACCOUNT DESCRIPTION</b>	<b>ESTIMATE</b>	<b>BUDGET</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
<b>MAJOR WASTE COLLECT EQUIP</b>											
2011 INTERNATIONAL PACKER	-	-	-	-	-	-	-	-	175,000	-	-
2006 INT. PACKER 25 YD.	-	-	160,000	-	-	-	-	-	-	-	185,000
2009 INT. PACKER 25 YD.	-	-	-	-	-	-	170,000	-	-	-	-
<b>TOTAL MAJOR WASTE COLLECT EQUIP</b>	<b>-</b>	<b>-</b>	<b>160,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>170,000</b>	<b>-</b>	<b>175,000</b>	<b>-</b>	<b>185,000</b>
<b>MAJOR RECYCLING EQUIPMENT</b>											
2008 INTERNATIONAL PACKER	-	-	-	-	-	170,000	-	-	-	-	-
<b>MAJOR PARKS EQUIPMENT</b>											
1991 TRACTOR 2120	-	-	-	-	35,000	-	-	-	-	-	-
1991 TRACTOR 5610	-	-	-	65,000	-	-	-	-	-	-	-
2009 JACOBSEN 5111	-	-	-	-	-	-	-	-	-	-	65,000
<b>MAJOR PARKS EQUIPMENT</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>65,000</b>	<b>35,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>65,000</b>
<b>MAJOR STREET REPAIR EQUIP</b>											
1999 CHEV 1 TON BUCKET	-	-	-	-	65,000	-	-	-	-	-	-
2004 7400 INTN. 7 CU. YD. DUMP	125,000	-	-	-	-	-	-	-	185,000	-	-
2010 7400 INTN. 7 CU. YD. DUMP	-	-	-	-	-	-	-	185,000	-	-	-
2005 7400 INTN. 7 CU. YD. DUMP	-	175,000	-	-	-	-	-	-	-	120,000	-
2006 7400 INTN. 7 CU. YD. DUMP	-	-	-	180,000	-	-	-	-	-	-	-
2008 4700 INTN. 7 CU. YD. DUMP	-	-	-	-	-	-	185,000	-	-	-	-
2006 4300 INTN. 5 CU. YD. DUMP	-	-	-	180,000	-	-	-	-	-	-	-
2005 4300 INTN. 5 CU. YD. DUMP	-	175,000	-	-	-	-	-	-	-	120,000	-
2008 FORD 1 TON DUMP	-	-	-	-	-	-	85,000	-	-	-	-
2003 FORD 1 TON DUMP	-	-	-	-	-	-	-	-	-	-	-
2002 LITTER VAC	-	-	-	-	-	-	-	-	-	-	-
2001 JOHN DEER 6310 (MOWER HEAD)	-	-	-	-	90,000	-	-	-	-	-	-
2004 JOHN DEERE 5420	-	-	-	-	-	92,000	-	-	-	-	-
2008 KUBOTA TRACTOR	-	-	-	-	-	-	-	-	37,500	-	-
2004 580 CASE BACKHOE	70,000	-	-	-	-	-	-	-	-	125,000	-
1996 CASE TRACTOR	-	-	-	-	-	-	-	-	-	-	-
1998 CATERPILLAR	-	-	-	-	-	130,000	-	-	-	-	-
2000 CATERPILLAR 906 LOADER	-	-	100,000	-	-	-	-	-	-	-	-
2009 906H CAT LOADER	-	-	-	-	-	-	-	110,000	-	-	-
<b>TOTAL MAJOR STREET REPAIR EQUIP</b>	<b>195,000</b>	<b>350,000</b>	<b>100,000</b>	<b>360,000</b>	<b>155,000</b>	<b>222,000</b>	<b>270,000</b>	<b>295,000</b>	<b>222,500</b>	<b>365,000</b>	<b>-</b>
<b>GRAND VALLEY IMPROVEMENTS</b>											
Environmental Rest Room	30,000	-	-	-	-	-	-	-	-	-	-
Engineering & Permits	-	-	6,500	6,500	8,250	8,250	4,500	6,500	4,500	8,250	8,250
Pedestrian Bridge - Between Lakes 1 & 2	-	100,000	-	-	-	-	-	-	-	-	-
Grading, Seeding & Paths	-	-	43,500	-	-	-	20,500	-	-	-	-
Shoreline Mounding	-	-	-	43,500	-	-	-	-	-	-	-
Roads & Parking & Boat Launch	-	-	-	-	41,750	41,750	-	-	-	-	-
Resurface Road (Seal & Chip)-Erosion	-	-	-	-	-	-	25,000	-	-	-	-
Primary Entrance	-	-	-	-	-	-	-	43,500	-	-	-
Environmental Rest Room & Overlooks	-	-	-	-	-	-	-	-	45,500	-	-
Docks or Bird Watch Bunker	-	-	-	-	-	-	-	-	-	41,750	41,750
<b>TOTAL GRAND VALLEY IMPROVEMENTS</b>	<b>30,000</b>	<b>100,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>

**ROAD RESURFACING PROJECTS  
2012 - 2021**

**NOTE:** All roads listed are subject to change based upon annual reviews.

**2013** Burley Hills Drive (Miami to Indian Hill Rd.)  
Sanderson Place (Burley Hills to Terminus)  
Cunningham Rd. (Given Rd. to Kroger Farm Rd.)  
Brill Road (Miami Road to Graves Road)  
Graves Road (Miami Rd. to Camaridge La.)  
Calderwood Lane (Kugler Mill to Terminus)  
Spiritwood Court (Calderwood to Terminus)  
\*Spooky Hollow Road (Given Rd. to Given Rd.)  
Lakewood Lane (Hopewell Road to Terminus)  
Misc. Storm Repairs/ Base Repairs  
To Be Determined (Side Street / 1)  
\*Denotes Possible Alternate Based on Water Main Upgrades  
Brill & Brillwood

**2014** Indian Hill Road (W. Corp to Drake Rd.)  
Indian Hill Road (E. Corp. to Old Indian Hill Rd.)  
Algonquin (Graves Rd. to Graves Rd.)  
Brill (Graves Rd to Algonquin)  
Cayuga (Graves Rd to Algonquin)  
Camaridge/Place (Graves Rd. to Terminus)  
Misc. Storm Repairs/ Base Repairs  
To Be Determined (Side Street / 1)

**2015** Buckingham Road (Kugler Mill Rd. to Cunningham Rd.)  
Buckingham Road North (Cunningham Rd. to Terminus)  
Shawnee Run Road (East Corp. Line to Drake Road)  
Misc. Storm Repairs/ Base Repairs  
To Be Determined (Side Street / 1)

**2016** Miami Road (S. Corp. to N. Corp.)  
Blome Road (Keller Rd. to Truss Bridge)  
Misc. Storm Repairs/ Base Repairs  
To Be Determined (Side Streets / 2)

**2017** Kugler Mill Road (W. Corp to Camargo Rd.)  
Camargo Road (W. Corp. to Given Rd.)  
Camargo Road (Given Rd. to E. Corp.)  
Druwood La. (Shawnee Run Rd. to N. Terminus)  
Shadyglen Road (Shawnee Run to S. Clippinger)  
Chinquapin La. ( Shadyglen Rd. to Terminus)  
Old Hickory Dr. (Camargo Rd. to Terminus)  
Old Hickory La. (Old Hickory Dr. to Terminus)  
PW/WW Entrance (7100 Glendale-Milford Rd.)  
Misc. Storm Repairs/ Base Repairs  
To Be Determined (Side Streets / 3)

**2018** Kugler Mill Road (Camargo Rd. to E. Corp)  
Old Indian Hill Rd. (Given Rd. to Given Rd.)  
Misc. Storm Repairs/ Base Repairs  
To Be Determined (Side Streets / 2)

**2019** Park Road (Shawnee Run Rd. to S. Terminus)  
Holly Hill (Park Rd to Terminus)  
Keller Road (W. Corp. to Blome Rd.)  
Hopewell Road (W. Corp. to Weil Rd.)  
Spooky Hollow (Loveland-Madeira to N. Corp.)  
Miralake Drive (Wyman La. To Terminus)  
Wyman Lane (Shawnee Run to Terminus)  
Misc. Storm Repairs/ Base Repairs  
To Be Determined (Side Streets / 3)

**2020** S. Given Road (S. Corp. to Shawnee Run)  
N. Given Road (S. Corp. to Shawnee Run)  
Misc. Storm Repairs/ Base Repairs

**2021** Loveland-Madeira Rd. (Camargo Rd. to N. Corp.)  
To Be Determined (Major Street / 1)  
Misc. Storm Repairs/ Base Repairs  
To Be Determined (Side Streets / 3)

**2022** Loveland-Madeira Rd (Camargo Rd to N Corp.)  
To Be Determined (Major Street/ 1)  
Misc. Storm Repairs/Base Repairs  
To Be Determined (Side Streets/ 3)

## CIRF FUND BALANCES

Year	Beg Balance	Expenditure	Gen.Fund Trans	End Balance
2012	2,024,191	1,574,245	1,550,000	2,000,000 Estimate
2011	1,941,308	1,313,978	1,396,861	2,024,191 ***
2010	2,394,202	1,452,893	1,000,000	1,941,308
2009	2,656,412	3,741,292	3,479,080	2,394,202
2008	4,464,254	2,191,239	383,397	2,656,412
2007	1,951,234	1,552,743	4,065,764	4,464,254
2006	2,595,544	1,980,666	1,336,356	1,951,234 **
2005	3,451,388	2,305,879	1,450,035	2,595,544
2004	4,484,981	1,563,284	529,690	3,451,388
2003	4,814,948	1,837,773	1,507,807	4,484,981
2002	5,216,573	2,587,420	2,185,795	4,814,948 *
2001	2,960,040	1,705,304	3,961,836	5,216,573
2000	4,023,254	1,895,353	832,139	2,960,040

\*\*\* 2011 General Fund transfer of \$1,396,861 includes \$726,000 from Water Works to repay debt from 1982  
 2009 Expenditures include \$2 million for Administration/Ranger Building Expansion and remodeling

\*\*2006 General Fund Transfer includes \$40,000 from tap in fee assessment.

2006 Includes \$1,000,000 for the development of Grand Valley.

2004 Includes starting development of Camp Denison Property. (Grand Valley)

2003 General Fund Transfer includes \$237,206 transfer of funds from FEMA.

\*2002 Expenditures includes appropriation/expenditure of \$1,060,000 for Camp Denison Property (Grand Valley).

2001 includes expenditure OF \$462,510 for Shawnee Road property (Phinney Annex).

Estate tax for 2011 revenue 5.9 million.

Estate tax for 2007 revenue 8.8 million.

Estate tax for 2004 revenue 5.4 million.

Estate tax for 2003 revenue 9 million.

Income tax rate for 2002 tax year - received in 2003 .3%

**WATER WORKS CAPITAL REPLACEMENT FUND  
10 YEAR CAPITAL PLAN**

12/4/2012

The **Water Works Capital Replacement Fund** is used to account for expenditures related to the construction, acquisition, and renovation of capital assets related to the water works department. The projection schedule below provides Council and Staff the opportunity to make future financial projections. Items listed under the 2013 column are included in this budget. Items listed under 2014 columns are projections only and will be re-evaluated again when preparing the 2014 budget. The following schedule provides more detail to support the summary schedule below.

<b>SUMMARY SCHEDULE DESCRIPTION</b>	<b>2012 BUDGET</b>	<b>2013 BUDGET</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
METER CHANGEOVER	48,000	38,000	38,000	38,000	38,000	38,000	38,000	38,000	38,000	38,000	38,000
2009 BOND/SYSTEM IMPROVEMENTS	274,485	276,283	277,983	279,158	274,783	274,970	274,570	279,020	278,170	276,770	274,595
2005 BONDS PW/WW PRINC/INTEREST	106,750	107,201	106,528	-	-	-	-	-	-	-	-
WATER TOWER IMPROVEMENTS	60,000	-	-	-	-	-	-	-	-	-	-
WATER TOWER - LINER REPAIR	-	-	-	-	-	-	-	-	-	-	-
SOFTENER REPLACEMENT	-	-	-	-	-	-	-	-	-	-	-
MATERIAL STORAGE BINS	90,000	-	-	-	-	-	-	-	-	-	-
WELL -ENG. & EXPLORATION-NEW	-	-	50,000	-	-	-	-	-	-	-	-
WELL LAND ACQUISITION	-	-	-	-	-	-	-	-	-	-	-
WELL - NEW	-	-	-	200,000	-	-	-	-	-	-	-
UNDERGROUND STORAGE TANKS	-	-	-	-	-	-	-	-	-	-	-
ENG. WATER MAIN	-	45,000	50,000	50,000	35,000	45,000	45,000	69,000	50,000	64,000	-
WATER MAINS	-	525,000	418,500	-	540,000	337,500	553,500	445,500	850,500	540,000	783,000
GENERATOR	-	-	-	-	-	-	-	-	-	-	-
TRUCKS	75,000	135,000	68,000	64,000	-	80,000	-	80,000	80,000	35,000	75,000
PORTABLE TRAFFIC CONTROLS	50,000	-	-	-	-	-	-	-	-	-	-
BACKHOE	75,000	-	-	-	85,000	-	-	-	-	-	-
<b>TOTAL</b>	<b>779,235</b>	<b>1,126,484</b>	<b>1,009,011</b>	<b>631,158</b>	<b>972,783</b>	<b>775,470</b>	<b>911,070</b>	<b>911,520</b>	<b>1,296,670</b>	<b>953,770</b>	<b>1,170,595</b>

**WATER WORKS CAPITAL PROJECTS AND EQUIPMENT**

<b>WATER WORKS CAPITAL PROJECTS</b>	<b>Engineering</b>	<b>Construction</b>	<b>Planned</b>	<b>Reason for Replacement</b>										
	<b>Cost Est.</b>	<b>Cost Est</b>	<b>Budget year</b>		<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
TOWER MAINTENANCE	-	60,000	2012	Maintenance concerns										
MATERIAL STORAGE BINS	-	90,000	2012											
INDIAN RIDGE ROAD	-	525,000	2013	Maintenance concerns - Engineered in 2011										
EUSTISFARM LANE & ROCK HILL LANE	45,000	418,500	2013 - 2014	Maintenance concerns										
NEW WELL - ENGINEER & EXPLORATION	50,000	-	2014											
NEW WELL - CONSTRUCTION	-	200,000	2015											
SHILLITO LANE - (CUNNINGHAM)	50,000	540,000	2015 - 2016	Maintenance concerns										
FOX HOLLOW	35,000	337,500	2016 - 2017	Maintenance concerns										
ALGONQUIN DRIVE	45,000	553,500	2017 - 2018	Maintenance concerns										
AHWENASA LANE ENGINEER & CONSTRUCT	45,000	175,500	2018 - 2019	Maintenance concerns										
CAYUGA DRIVE	-	270,000	2018 - 2019	Maintenance concerns- Engineered with Ahwenasa										
DRAKE RD NORTH OF SHAWNEE RUN RD	69,000	850,500	2019 - 2020	Volume improvement										
MIAMI ROAD SOUTH OF INDIAN HILL RD	50,000	540,000	2020 - 2021	Volume improvement										
PARK ROAD	64,000	783,000	2021 - 2022	Maintenance concerns										
Main Street (Montgomery)	50,000	500,000	Not Scheduled	Volume improvement										
UNDERGROUND STORAGE TANKS	-	225,000	Not Scheduled	Maintenance concerns										
WATER TOWER LINER	-	150,000	Not Scheduled	Maintenance concerns										
<b>WATER WORKS TRUCK/EQUIPMENT</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>			
2008 FORD F-250	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2002 FORD SUPER DUTY	75,000	-	-	-	-	-	-	-	80,000	-	-	-	-	-
2005 GMC SONOMA	-	29,000	-	-	-	-	-	-	-	-	35,000	-	-	-
2006 GMC SONOMA	-	-	33,000	-	-	-	-	-	-	-	-	-	-	35,000
2005 FORD F-350	-	-	35,000	-	-	-	-	-	-	-	-	-	-	40,000
2007 GMC LOW PROFILE DUMP	-	-	-	-	-	80,000	-	-	-	-	-	-	-	-
2011 FORD F-350 VALVE TRUCK	-	-	-	-	-	-	-	80,000	-	-	-	-	-	-
2008 FORD F-250 CLUB CAB 4X4	-	-	-	32,000	-	-	-	-	-	-	-	-	-	-
2003 INTERNATIONAL DUMP	-	106,000	-	-	-	-	-	-	-	-	-	-	-	-
2008 GMC 1500	-	-	-	32,000	-	-	-	-	-	-	-	-	-	-
2004 CASE 580 SM -BACKHOE	-	-	-	-	85,000	-	-	-	-	-	-	-	-	-
INGERSOLL-RAND COMPRESSOR	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1999 416C CAT BACKHOE	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-
PORTABLE TRAFFIC CONTROLS	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-
2002 PULLERS PRIDE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2005 BETTER BUILT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>\$200,000</b>	<b>\$135,000</b>	<b>\$68,000</b>	<b>\$64,000</b>	<b>\$85,000</b>	<b>\$80,000</b>	<b>\$0</b>	<b>\$80,000</b>	<b>\$80,000</b>	<b>\$35,000</b>	<b>\$75,000</b>			

## APPENDIX B - GLOSSARY

**Accrual Basis Accounting** – A method of accounting in which revenues are recorded at the time they are earned and expenditures are recorded when goods are received or services performed.

**Advance** – When one fund moves or “advances” monies to another fund; the fund receiving the money has the obligation of repaying the advancing fund in the near future.

**Agenda** – A listing of items that the Village Council may take action on in a public meeting.

**Agency Fund** – Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

**Amortization** – The planned reduction of a debt obligation by means of periodic principal and interest payments according to a stated maturity or redemption schedule.

**Appropriation** – The legal spending level authorized by an ordinance, resolution, or minute action of the Village Council. Spending should not exceed this level without approval by the Council. For the Village of Indian Hill, this is at the fund level. Appropriations expire at the end of the fiscal year.

**Appropriation Ordinance** – The official enactment by the legislative body establishing the legal authority for officials to obligate and expend resources.

**Assessed Valuation** – A value that is established for real or personal property for use as a basis for levying property taxes. In Ohio, each County Auditor’s office is responsible for

establishing the property values within their respective counties.

**Asset** – Property that has monetary value.

**Audit** – An examination of the Village’s records by an independent firm to determine the accuracy and validity of records and reports and the conformity of procedures with established policy. A systematic collection of evidential matter needed to attest to the fairness of management’s assertions in the financial statements. The General Accounting Standards Board (GASB) sets standards for financial reporting for units of government which are referred to as Generally Accepted Accounting Principles (GAAP).

**Balanced Budget** – Budgeted expenditures do not exceed the estimated revenues and unencumbered fund balances.

**BANs** – Bond anticipation notes.

**Beginning Fund Balance** – Fund balance available in a fund from the end of the prior year for use in the current year.

**Bond** – A written promise to pay a specified sum of money (the principal) at a specified date or dates in the future, along with periodic interest at a specified rate.

**Budget** – The financial plan for the operation of a program or organization for the year (or other fiscal period).

**Capital Expenditure** – Expenditures that create future benefits. A capital expenditure is incurred when a business spends money either to buy fixed assets or to add to the value of an existing fixed asset with a useful life that extends beyond the taxable year.

**Capital Expenditure** – Expenditures that create future benefits. A capital expenditure is incurred when a business spends money either to buy fixed assets or to add to the value of an existing fixed asset with a useful life that extends beyond the taxable year.

**Capital Outlay** – Expenditures for furnishings, equipment, vehicles, or machinery that results in the acquisition of assets with a useful life of more than one year, and has a cost in excess of \$500.

**Cash Basis Accounting** – A method of accounting in which revenues are recorded when received in cash and expenditures are recorded when paid. The Village prepares its budget on a cash basis.

**Debt** – An obligation resulting from the borrowing of money, or the purchase of goods or services.

**Debt Rating** – Rating provided by a debt rating agency is intended to characterize the risk of holding a bond. The Village of Indian Hill has Triple A rating, the highest awarded.

**Debt Service** – The annual payment of principal and interest on the Village's bonded indebtedness. Bonds are issued to finance the construction of capital projects.

**Encumbrance** – A commitment of funds against an appropriation. It may be in the form of a purchase order or a contract; until such time as the goods or services are received. Encumbrances may be carried forward into the next fiscal year.

**Enterprise Fund** – Enterprise funds may be used to account for any activity for which a fee is charged to external users for goods or services.

**Expenditure** – Actual spending of funds in accordance with budgeted appropriations.

**Fees** – Charges for services levied by the government to recover costs associated with providing a service, or permitting an activity.

**Fiduciary Funds** – Funds used to account for and report on assets held by a government unit in trustee capacity for individuals, private organizations, other governments, or other funds.

**Fiscal Year** – A twelve month period of time used for budgeting, accounting, or tax collection purposes. The Village of Indian Hill operates on a January 1 through December 31 fiscal year.

**FTE** – Full time equivalent; a part time position converted to the decimal equivalent of a full time position based upon 2,080 hours for a full time position.

**Fund** – An accounting concept used to separate or subdivide the financial activity of a city for legal and managerial purposes. All financial activity of a municipality must be classified in relation to a fund.

**GAAP** – Generally Accepted Accounting Principles are uniform, minimum standards used for accounting and reporting for both private industry and governments. Government GAAP is currently set by the Governmental Accounting Standards Board.

**GASB** – Governmental Accounting Standards Board; the ultimate authoritative accounting and financial reporting standard setting body for state and local governments.



**GASB** – Governmental Accounting Standards Board; the ultimate authoritative accounting and financial reporting standard setting body for state and local governments.

**GASB 34** – Governmental Accounting Standards Board (GASB) Statement No. 34, titled, Basic Financial Statements and Management’s Discussion and Analysis for state and local governments.

**General Fund** – The fund used to account for all financial resources except those required to be used in another fund.

**General Obligation Bond** – A type of municipal bond that is secured by a government’s pledge to use legally available resources to repay bond holders.

**Governmental Fund Types** – Three fund types are often used to account for the services the Village provides to citizens that are financed primarily through taxes and intergovernmental revenues. These are the General Fund, Special Revenue Funds, and Capital Projects Fund.

**Infrastructure** – Especially long lasting capital assets that are stationary, can be preserved for significantly greater periods than most capital assets, and typically are part of a larger system of assets; examples include bridges, tunnels, roads, water mains, and sewers.

**Internal Control** – The system of controls established by the Village to protect the assets from misappropriation and ensure accurate reporting of financial transactions.

**Intergovernmental Revenue** – Revenue from other governments, primarily shared State revenue from gasoline taxes and local government funds.

**Investment Policy** – A written and Council adopted policy delineating permitted investments of the Village’s idle cash.

**Liabilities** – Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date.

**Licenses and Permits** – Revenue category that includes building permits and any other miscellaneous license.

**Millage** – The amount of property tax collected for every \$1,000 of assessed valuation.

**Modified Basis of Accounting** – Basis of accounting where revenues are recognized when they are both measurable and available while expenditures are recognized when the fund liability is incurred.

**Net Assets** – The difference between assets and liabilities are presented in accordance with GASB.

**Notes** – Debt that is similar to bonds in that they are written promises to pay a sum of money on a specific date at a specified interest rate. However, notes generally have maturity dates that are less than one year.

**OPERS** – Ohio Public Employees Retirement System provided for government employees within the state of Ohio.

**ORC** – Ohio Revised Code which governs a significant amount of the Village’s budgetary requirements.

**Ordinance** – A formal legislative enactment by the governing board of a municipality.

**Principal** – A sum of money owed as debt upon which interest is calculated.

**Property Tax** – Taxes levied on real property according to the property’s valuation and tax rate.

**Purchase Order** – A document authorizing the delivery of specified merchandise or the rendering of certain services and the making of a charge for them.

**Reserve** – An account used to indicate a portion of a fund’s balance is legally restricted for a specific purpose and is, therefore, not available for general appropriation.

**Revenue** – Funds received by the Village as income, including tax payments, licenses and permits, fees for specific services, receipts/reimbursements from other governmental entities, fines and forfeitures, grants, and investment income.

**Special Assessments** – A compulsory levy made against certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit primarily those properties.

**Special Revenue Fund** – A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes.

**Tax Budget** – The budget submitted to the County Budget Commission that sets forth the funding requested from property taxes and other information as requested by the Commission.

**Taxes** – Compulsory charges levied by a government to finance services provided for the common benefit.

**Transfer** – To move money from one fund to another without obligation to repay the transferring fund.

**Trust and Agency Funds** – Funds used to account for assets held by the Village in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds.

**Unqualified Opinion** – An auditor’s opinion stating the financial statements present fairly the financial position and changes in financial position in conformity with GAAP (which includes adequate disclosure). This conclusion may be expressed only when the auditor has formed such an opinion on the basis of an examination made in accordance with GAAS OR GAGAS.

**Village Charter** – A document which establishes the structure and duties of the City of the Village of Indian Hill governing body.

## ACRONYMS

<b>CIRF</b>	Capital Improvement Reserve Fund
<b>FEMA</b>	Federal Emergency Management Agency
<b>FTE</b>	Full Time Equivalent
<b>FY</b>	Fiscal Year
<b>GAAP</b>	Generally Accepted Accounting Principles
<b>GASB</b>	Governmental Accounting Standards Board
<b>GFOA</b>	Government Finance Officers Association
<b>MSD</b>	Metropolitan Sewer District

## APPENDIX - C

Fund Title	Summary Revenue & Expenditures
General Fund	Taxes, user fees, and misc. revenue to be used for the general operations of the Village.
Income Tax Fund	Receipt of Income Tax payments, income tax operation expenditures, refunds and transfer to General Fund.
State Highway (ST. RT. 126)	Receives 7.5% of excise tax, permissive tax, gasoline tax. Expenditures must be spent on State Highway Maintenance. (St.Rt. 126 portion in the Village)
Bridle Trails Fund	Revenue from bridle trail passes and subsidies from the General Fund - expenditures for maintenance of bridle trails.
Street Construction M & R (SCMR)	Receives 92.5% of excise tax, permissive tax, gasoline tax. Expenditures must be spent on road maintenance.
Capital Improvement Reserve Fund (CIRF)	Purchase equipment, property, real estate tax on land, construct buildings, structures, roads & other improvements.
Waterworks Maintenance & Operation Fund	Waterworks maintenance & operations
W.W. Replacement Fund (CRF)	Revenue capital improvement tap fees and transfers in from the Water Works M & O Fund. Expenditures for waterworks equipment, property, construction and improvements
Waterworks Hamilton County Mains	Revenue from 25% surcharge to Hamilton County Residents for water main improvements by Hamilton County and Indian Hill Water Works for fire suppression outside of the city limits of Indian Hill.
Green Area Endowment Fund	Non expenditure trust (cannot spend principal currently \$832,601) - income transferred to Green Area Maintenance Fund.
Green Area Maintenance fund	Receives income from endowment fund - expenditure on upkeep, maintenance and administration of green areas
Green Area Land Acquisition Fund	Purchase green area properties
Green Areas Unrestricted Fund	Used for the care, preservation, acquisition and improvement of green areas
Rowe Arboretum Fund	Restricted for the care, maintenance and improvement of the Stanley M. Rowe Arboretum
Agency Fund	Donations for specific expenditures i.e. memorials, reimbursements.
Insurance HRA & FSA Fund	Employee health reimbursement for eligible expenses established under FSA & HRA IRS rules
Mayors Court Computer Fund	Revenue \$10 from each conviction. Expenditures for computers, software for Mayor's Court Expenses

<b>Fund Title</b>	<b>Summary Revenue &amp; Expenditures</b>
Camp Jim B Fund	Non expendable trust of \$100,000. Investment earnings and subsidy of not less than \$7,000 paid to Indian Hill Boy Scouts annually.
Semple Fund	Expenditures for recognition of outstanding performance in the Police & Fire departments.
Law Enforcement Training Fund	Revenue received from Attorney Generals office - Expenditures for state mandated police officer training.
DUI enforcement Fund	Mandatory fines required by the State from DUI - expenditures for DUI enforcement and public education
Drug Offender Fund	Fines required by the State from felony drug offenders - expenditures related to drug education or enforcement by the police department.
Criminal Activity Fund	Criminal activity forfeitures from prosecutor office - expenditures for the furtherance of law enforcement.