



## **VILLAGE OF INDIAN HILL**

**2012 ANNUAL  
BUDGET**

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## THE VILLAGE OF *Indian Hill, Ohio*

November 19, 2011

Members of Indian Hill Council,

It is our privilege to submit to you the proposed 2012 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 2012 appropriation ordinance on December 21, 2011.

It is no secret that balancing the Village's budget over the last few years has involved significant cuts in manpower, delays on the completion of planned capital projects, and other cost cutting measures as we have been faced with declining income tax revenues during the continuing recession. While income tax revenues have recovered some in 2011, after falling precipitously in 2009 and 2010, this important revenue source still lags nearly 30% down compared to the 2007 and 2008 calendar years. Staff is conservatively forecasting no growth in income taxes for the next several budget years.

The Village's second largest source of operational and capital funding has historically been the estate tax. This source has fluctuated wildly over the years, but the Village has generally counted on at least \$2 million annually in estate tax revenues to fund day to day operations. Revenues in excess of this amount have routinely been funneled into the Capital Improvement Reserve Fund and used to pay for street resurfacing, building projects, and heavy equipment purchases. The Ohio Legislature recently passed a bill which eliminates the estate tax effective January 1, 2013. The Village will need to address this

reduction in revenue, as well as other recent state revenue cuts, during the development of the 2013 Annual Budget.

The \$10.5 million 2012 general operating budget reflects a decrease of \$60,000, or -.57%, from the 2011 operating budget. This reduction has been realized through a continued reduction in manpower levels over the last three years. The Village workforce included 87.9 full time equivalents (FTEs) in 2008, but this number has been trimmed through attrition to 81 FTEs beginning in 2012. These reductions, coupled with significant changes in the Villages' healthcare insurance plan over the same period of time, which reduced the number of lives insured on the Village's plan by 29, have reduced overall employee related costs by approximately \$160,000 in 2012 (Wages & Benefits).

The 2012 Capital Improvement Reserve Fund budget reflects a \$180,000 increase over 2011 as the Village continues to ramp back up to a more typical year with \$1.8 million in capital projects planned for 2012.

The Villages' main enterprise fund, Water Works Maintenance and Operation, is also projected to be near flat in 2012, with projected expenditures totaling just over \$4 million. It is important to note that half of this total is sewer charges, which are pass thru payments to Metropolitan Sewer District. 2012 Water Works Capital Reserve fund expenditures are projected to be \$780,000 in 2012, an increase of nearly \$200,000 over 2011.

The following 2012 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 2011**

|                  |                     |
|------------------|---------------------|
| MAYOR.....       | David T. Ottenjohn  |
| VICE-MAYOR ..... | Mark E. Tullis      |
| COUNCIL.....     | Joseph Beech III    |
| COUNCIL.....     | Daniel J. Feigelson |
| COUNCIL.....     | Lindsay McLean      |
| COUNCIL.....     | Keith M. Rabenold   |
| COUNCIL.....     | Laura S. Raines     |

**ADMINISTRATION**

|  |                       |
|--|-----------------------|
| CITY MANAGER .....                           | Michael W. Burns      |
| ASSISTANT CITY MANAGER .....                 | David M. Couch        |
| CLERK OF COUNCIL/COMPROLLER .....            | 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                   | 5,427             |
| PROPERTY TAX VALUATION (2010)    | \$ 983,111,600    |
| PROPERTY TAX INSIDE 10 MILL LEVY | 0.96              |
| INCOME TAX RATE                  | 0.4%              |

## **2012 BUDGET SUMMARY COMMENTS**

### **INTRODUCTION**

The following summary information represents the 2012 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 19, 2011 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.

### **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

2012. 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 2012 budget for discussion and to recommend changes.

The draft 2012 budget is presented by the Finance Committee to Council during a public hearing at the November 21, 2011 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 19, 2011 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 2011 budget compared to the 2012 budget:

The 2012 operating funds expenditures total \$10,542,291, a **decrease of \$60,000 (-0.57%)** from the 2011 budget.

An **increase of \$21,400 (1.25%)** is included in the Administration department budget. This increase is attributed to the budget request for new financial software and the return of mailing the Villages bulletin to resident's homes. These increases were partially off set by the reduction in Auditor and Treasurer fees associated with the collection of estate and real estate taxes.

The Police Department reflects a net **decrease of \$10,600 (-0.35%)** This decrease is the result of a reduction in personnel of one Patrol Officer offset partially by a 2% department wage increase and the replacement of two patrol vehicles.

The Fire Department includes an **increase of \$16,900 (1.12%)** which includes a 2% cost of living raise that goes into effect June 2012.

The Public Works budget reflects a net **decrease of \$88,300 (-2.04%)** from last year's budget. A decrease in wage and benefits associated with two vacant positions in the Parks Department and one fulltime position at Grand Valley totals approximately \$155,000 in reductions. A reduction in road salt appropriations accounts for another \$80,000. These decreases are offset by a 2% wage increase, increase in part time personnel, and appropriations for roof repairs at the Public Works Building and Red School house.

The largest impact to the budget is under capital improvements. The CIRF 2012 budget of \$1,799,350 reflects an **increase of \$179,000 (11%)**. Approximately \$153,000 of this increase is for the purchase of one backhoe and one dump truck. These purchases have been on hold for the last two years. The remaining portion of the increase is reflected in the appropriations for the 2012 road resurfacing projects.

The total 2012 budget compared to the 2011 budget for Operating and CIRF expenditures is an increase of **\$119,000 (0.97%)**.

## Personnel & Fringe Benefits

The 2012 budget reflects total full time and part-time personnel at 93 which is an increase of one from 2011 and a decrease of seven full time Equivalents (FTE) from 2007. The following chart details a summary of Village staff by department and the break down of fulltime and part time positions.

| Department/Division              | 2006<br>FTE | 2007<br>FTE | 2008<br>FTE | 2009<br>FTE | 2010<br>FTE | 2011<br>FTE Est | 2012<br>FTE Est |
|----------------------------------|-------------|-------------|-------------|-------------|-------------|-----------------|-----------------|
| General & Admin                  | 11.6        | 10.6        | 10.6        | 10.6        | 9.5         | 9.5             | 9.5             |
| Police Department                | 25          | 25.0        | 25.0        | 25.0        | 24.5        | 23.5            | 23.5            |
| Building & Grounds               | 1.5         | 2.0         | 1.5         | 1.5         | 1.5         | 1.5             | 1.5             |
| Parks/Recreation                 | 10.0        | 12.7        | 12.8        | 13.2        | 12.4        | 10.7            | 11.5            |
| Waste & Recycling                | 12          | 12.5        | 12.5        | 11.5        | 11.5        | 11.5            | 11.5            |
| Streets                          | 15          | 15.0        | 15.0        | 14.0        | 13.8        | 13.8            | 13.8            |
| Water Works                      | 11          | 10.5        | 10.5        | 10.5        | 9.8         | 9.8             | 9.8             |
| <b>Total FTE*</b>                | <b>86.1</b> | <b>88.3</b> | <b>87.9</b> | <b>86.3</b> | <b>82.9</b> | <b>80.2</b>     | <b>81.0</b>     |
| * FTE = Full Time equivalent     |             |             |             |             |             |                 |                 |
| <b>Total Full time Employees</b> | <b>81</b>   | <b>80</b>   | <b>81</b>   | <b>80</b>   | <b>78</b>   | <b>74</b>       | <b>74</b>       |
| <b>Total Part time Employees</b> | <b>17</b>   | <b>19</b>   | <b>17</b>   | <b>16</b>   | <b>15</b>   | <b>18</b>       | <b>19</b>       |
| <b>Total Employees</b>           | <b>98</b>   | <b>99</b>   | <b>98</b>   | <b>96</b>   | <b>93</b>   | <b>92</b>       | <b>93</b>       |

As mentioned before, due to 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 one additional part time position is requested for Bridle trail maintenance. A 2% across the board

raise for all employees is budgeted for 2012. The cost of the 2% wage increase for all funds is approximately \$103,000. It is important to note that the wage increase costs have been offset by more than \$200,000 in personnel reductions. Personnel reductions include \$79,000 for one patrol officer, \$107,000 for two Public Works/Parks employees and a net decrease of \$26,000 for the fulltime Grand Valley position being replaced with three part-time positions.

Health care costs continue to rise, premiums increased by 33% in 2011. As part of the 2011 health insurance renewal several steps were taken to manage the continued increase of this employee benefit. First the employees were required to pay 7.5%-15% of their monthly premium costs. Second a new higher deductible plan was added having a lower monthly premium cost. Third if an employee remained on the more costly premium plan the Village's contributions to employees HSA account was reduced. These changes resulted in a number of employees opting out of the Village's health insurance plan, or reducing their coverage from a family plan to a single plan. Total reduction in covered lives for the 2011 renewal equals 29. Instead of having a 33% increase in health care cost, the Village actually realized a reduction in health care cost of \$49,000.

## **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.

**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 and Capital Replacement 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 2011 income tax revenue budget was projected to be equal to 2010's revenue. The 2011 income tax revenue is tracking closer to 16% over 2010. To be conservative, the income tax revenue budget for 2012 reflects a slight decrease from 2011 projected revenue. The income tax rate is budgeted to remain at 0.4% for 2012.

Transfers in from the General Fund, excise gas tax and motor vehicle tax 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 2011 CIRF expenditures, budgeted at \$1.6 million, were approximately \$300,000 lower than normal due to concerns regarding the current economic conditions. The 2012 CIRF expenditures, budgeted at \$1.8 million, includes several equipment purchases 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 2015.

The following series of tables reflects revenue and expenditure projects through 2015 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.

|  |
|--|
| <b>2012 BUDGET OVERAGE/(SHORTFALL) SUMMARY STATEMENT - OPERATING* &amp; CIRF FUNDS</b> |
|--|

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

| ACCOUNT DESCRIPTION                             | ACTUAL<br>2010    | BUDGET<br>2011     | FORECAST<br>2011  | BUDGET<br>2012     | PROJECTED<br>2013  | PROJECTED<br>2014  | PROJECTED<br>2015  | Remarks<br>& Notes |
|---|-------------------|--------------------|-------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| TAX RATE  | 0.4%              | 0.4%               | 0.4%              | 0.4%               | 0.4%               | 0.4%               | 0.4%               |                    |
| <b>REVENUE</b>                                  |                   |                    |                   |                    |                    |                    |                    |                    |
| Income tax                                      | 5,453,775         | 5,000,000          | 5,800,000         | 5,500,000          | 5,500,000          | 5,500,000          | 5,500,000          | Note 1             |
| Estate Tax                                      | 3,711,152         | 2,000,000          | 6,000,000         | 2,000,000          | 1,000,000          | -                  | -                  | Note 2             |
| Real Estate Tax                                 | 945,396           | 946,330            | 920,000           | 808,000            | 808,000            | 808,000            | 808,000            | Note 3             |
| Interest Income                                 | 121,967           | 125,000            | 90,000            | 80,000             | 70,000             | 70,000             | 70,000             |                    |
| Local Gov't Fund Revenue                        | 363,192           | 346,400            | 325,400           | 220,000            | 183,000            | 183,000            | 183,000            | Note 4             |
| Other/Fees/Chg for Services                     | 602,738           | 475,000            | 475,000           | 475,000            | 475,000            | 475,000            | 475,000            |                    |
| Street & State Hwy Fund                         | 301,781           | 295,000            | 295,000           | 295,000            | 295,000            | 295,000            | 295,000            |                    |
| Bridle Trail Fund                               | 11,195            | 12,000             | 11,000            | 11,000             | 11,000             | 11,000             | 11,000             |                    |
| <b>TOTAL OPERATING REVENUE</b>                  | <b>11,511,195</b> | <b>9,199,730</b>   | <b>13,916,400</b> | <b>9,389,000</b>   | <b>8,342,000</b>   | <b>7,342,000</b>   | <b>7,342,000</b>   |                    |
| Water 1984 Tap Fees                             | -                 | 726,000            | 726,000           | -                  | -                  | -                  | -                  |                    |
| <b>TOTAL OPERATING REVENUE with TAP IN FEES</b> | <b>11,511,195</b> | <b>9,925,730</b>   | <b>14,642,400</b> | <b>9,389,000</b>   | <b>8,342,000</b>   | <b>7,342,000</b>   | <b>7,342,000</b>   |                    |
| <b>OPERATING EXPENDITURES</b>                   |                   |                    |                   |                    |                    |                    |                    |                    |
| Administration                                  | 1,745,731         | 1,719,685          | 1,672,137         | 1,741,169          | 1,741,169          | 1,741,169          | 1,741,169          |                    |
| Police & Fire                                   | 4,513,238         | 4,566,018          | 4,402,522         | 4,572,290          | 4,572,290          | 4,572,290          | 4,572,290          |                    |
| Waste & Recycling/Collections                   | 1,125,312         | 1,264,445          | 1,212,026         | 1,348,940          | 1,348,940          | 1,348,940          | 1,348,940          |                    |
| Street Division                                 | 1,656,457         | 1,782,381          | 1,674,392         | 1,698,510          | 1,698,510          | 1,698,510          | 1,698,510          |                    |
| Buildings/Grounds, Parks & Recreation           | 1,095,288         | 1,241,528          | 1,083,992         | 1,149,032          | 1,149,032          | 1,149,032          | 1,149,032          |                    |
| Rowe & Jim B Subsidies & Bridle Trails          | 24,652            | 28,750             | 19,199            | 32,350             | 32,350             | 32,350             | 32,350             |                    |
| <b>SUBTOTAL OPERATING EXPENDITURES</b>          | <b>10,160,677</b> | <b>10,602,807</b>  | <b>10,064,268</b> | <b>10,542,291</b>  | <b>10,542,291</b>  | <b>10,542,291</b>  | <b>10,542,291</b>  | Note 5             |
| <b>CIRF EXPENDITURES</b>                        |                   |                    |                   |                    |                    |                    |                    |                    |
| 2005 Bond Princ & Int pymt                      | 490,314           | 490,067            | 490,067           | 489,451            | 491,684            | 488,597            | -                  | Note 6             |
| 2009 Bond Princ & Int pymt                      | 228,288           | 224,588            | 224,588           | 225,888            | 223,830            | 223,830            | 223,830            |                    |
| Projects & Equipment                            | 734,291           | 905,033            | 668,371           | 1,084,011          | 1,237,258          | 1,123,358          | 1,353,858          | Note 7             |
| <b>SUBTOTAL CIRF EXPENDITURES</b>               | <b>1,452,893</b>  | <b>1,619,688</b>   | <b>1,383,026</b>  | <b>1,799,350</b>   | <b>1,952,772</b>   | <b>1,835,785</b>   | <b>1,577,688</b>   |                    |
| <b>TOTAL OPERATING AND CIRF EXPENDITURES</b>    | <b>11,613,570</b> | <b>12,222,495</b>  | <b>11,447,294</b> | <b>12,341,641</b>  | <b>12,495,063</b>  | <b>12,378,076</b>  | <b>12,119,979</b>  |                    |
| <b>TOTAL OVER/(SHORTFALL)</b>                   | <b>(102,374)</b>  | <b>(2,296,766)</b> | <b>3,195,106</b>  | <b>(2,952,641)</b> | <b>(4,153,063)</b> | <b>(5,036,076)</b> | <b>(4,777,979)</b> |                    |
| <b>BEGINNING FUND BALANCES</b>                  | <b>9,522,618</b>  | <b>9,420,244</b>   | <b>9,420,244</b>  | <b>12,615,350</b>  | <b>9,662,709</b>   | <b>5,509,647</b>   | <b>473,571</b>     |                    |
| General Fund Ending Balance                     | 1,930,739         | 2,120,561          | 2,012,854         | 2,108,458          | 2,108,458          | -                  | -                  |                    |
| Income Tax fund Ending Balance                  | 5,433,182         | 3,142,917          | 8,697,496         | 5,444,251          | 1,286,188          | 358,571            | (4,419,408)        |                    |
| Misc. Funds Ending Balance                      | 115,014           | 105,000            | 105,000           | 110,000            | 115,000            | 115,000            | 115,000            |                    |
| CIRF Ending Balance                             | 1,941,309         | 1,755,000          | 1,800,000         | 2,000,000          | 2,000,000          | -                  | -                  |                    |
| <b>ENDING FUND BALANCES</b>                     | <b>9,420,244</b>  | <b>7,123,478</b>   | <b>12,615,350</b> | <b>9,662,709</b>   | <b>5,509,647</b>   | <b>473,571</b>     | <b>(4,304,408)</b> |                    |

## NOTES OVERAGE SHORTFALL STATEMENT - OPERATING & CIRF FUNDS

- Note 1: Income tax revenue is projected to be \$5.8 million for 2011. Projections for 2012 through 2015 is \$5.5 million.
- Note 2: Estate tax: 2011 known receipts is estimated at \$6 million. Currently the Ohio estate tax is slated to 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 have been reduced by \$21,000 for 2011, \$126,000 for 2012 and \$163,000 for 2013 based on cuts proposed in the State's budget.
- Note 5: The 2011 Budget column has been adjusted to include appropriation amendments passed at June's council meeting.
- Note 6: The last payment for the 2005 bonds is in 2014.
- Note 7: The CIRF projects & equipment projections are from the 10 year capital budget plan.

## WATER WORKS OVERAGE/(SHORTFALL) SUMMARY STATEMENT

| ACCOUNT DESCRIPTION                            | ACTUAL<br>2010   | BUDGET<br>2011   | FORECAST<br>2011 | BUDGET<br>2012   | PROJECTED<br>2013 | PROJECTED<br>2014 | PROJECTED<br>2015 |        |
|--|------------------|------------------|------------------|------------------|-------------------|-------------------|-------------------|--------|
| <b>WATER OPERATION &amp; MAINTENANCE</b>       |                  |                  |                  |                  |                   |                   |                   |        |
| Water  | 2,645,140        | 2,400,000        | 2,350,000        | 2,400,000        | 2,400,000         | 2,400,000         | 2,400,000         | Note 1 |
| Sewer Charges                                  | 1,982,061        | 2,200,000        | 2,100,000        | 2,300,000        | 2,300,000         | 2,300,000         | 2,300,000         | Note 2 |
| Interest Income                                | 33,113           | 27,500           | 24,000           | 20,000           | 20,000            | 20,000            | 20,000            |        |
| Service Branch/Meters                          | 37,878           | 43,000           | 43,000           | 43,000           | 43,000            | 43,000            | 43,000            |        |
| Capital Improvement Fees                       | 59,504           | 50,500           | 100,000          | 81,000           | 81,000            | 81,000            | 81,000            |        |
| Unmetered Water                                | 24,482           | 20,000           | 18,000           | 20,000           | 20,000            | 20,000            | 20,000            |        |
| Misc & Other                                   | 34,176           | 14,000           | 14,000           | 14,000           | 14,000            | 14,000            | 14,000            |        |
| <b>TOTAL WATER O &amp; M FUND REVENUE</b>      | <b>4,816,354</b> | <b>4,755,000</b> | <b>4,649,000</b> | <b>4,878,000</b> | <b>4,878,000</b>  | <b>4,878,000</b>  | <b>4,878,000</b>  |        |
| <b>O &amp; M Expenditures</b>                  | <b>3,498,070</b> | <b>3,973,723</b> | <b>3,651,952</b> | <b>4,002,035</b> | <b>3,953,729</b>  | <b>3,993,696</b>  | <b>4,010,090</b>  |        |
| <b>WATER WORKS CRF EXPENDITURES</b>            |                  |                  |                  |                  |                   |                   |                   |        |
| 2005 PW/WW/Chem Feed Bldg Bonds                | 106,653          | 10,648           | 106,569          | 106,750          | 107,201           | 106,528           | -                 |        |
| 2009 Bond Princ & Int payment for \$4 mil      | 275,783          | 277,683          | 277,683          | 274,485          | 276,283           | 277,938           | 279,158           |        |
| Water Tower Repairs (exceed bond proceeds)     |                  |                  |                  | 60,000           |                   |                   |                   | Note 3 |
| Less CRF Expenditures                          | 142,122          | 210,000          | 193,467          | 338,000          | 662,000           | 620,545           | 596,500           | Note 4 |
| <b>TOTAL WW CRF EXPENDITURES</b>               | <b>524,557</b>   | <b>498,331</b>   | <b>577,719</b>   | <b>779,235</b>   | <b>1,045,484</b>  | <b>1,005,011</b>  | <b>875,658</b>    |        |
| <b>TOTAL WW O &amp; M and CRF EXPENDITURES</b> | <b>4,022,628</b> | <b>4,472,054</b> | <b>4,229,671</b> | <b>4,781,270</b> | <b>4,999,213</b>  | <b>4,998,707</b>  | <b>4,885,748</b>  |        |
| <b>OVER/(SHORTFALL)</b>                        | <b>793,726</b>   | <b>282,946</b>   | <b>419,329</b>   | <b>96,730</b>    | <b>(121,213)</b>  | <b>(120,707)</b>  | <b>(7,748)</b>    |        |
| Less 1984 Tap Fees - repay CIRF                | -                | 726,000          | 726,000          | -                | -                 | -                 | -                 |        |
| <b>TOTAL OVER/(SHORTFALL)</b>                  | <b>793,726</b>   | <b>(443,054)</b> | <b>(306,671)</b> | <b>96,730</b>    | <b>(121,213)</b>  | <b>(120,707)</b>  | <b>(7,748)</b>    |        |
| <b>BEGINNING FUNDS BALANCES</b>                | <b>2,360,517</b> | <b>3,154,243</b> | <b>3,154,243</b> | <b>2,847,572</b> | <b>2,944,302</b>  | <b>2,823,089</b>  | <b>2,702,382</b>  |        |
| Water Works Operating Ending Balance           | 2,560,297        | 2,111,189        | 2,147,572        | 1,994,302        | 1,873,089         | 1,902,382         | 1,894,634         |        |
| Water Works CRF Ending Balance                 | 593,946          | 600,000          | 700,000          | 950,000          | 950,000           | 800,000           | 800,000           |        |
| <b>ENDING FUNDS BALANCES</b>                   | <b>3,154,243</b> | <b>2,711,189</b> | <b>2,847,572</b> | <b>2,944,302</b> | <b>2,823,089</b>  | <b>2,702,382</b>  | <b>2,694,634</b>  |        |

### NOTES WATER WORKS OVERAGE SHORTFALL STATEMENT

Note 1 The 2011 water revenue is projected to be slightly down due to the wet spring and summer weather.

Note 2 Sewer revenue projected to be below budget due to a lower rate increase than expected. This is a pass through account where the expenditures will also be lower than budgeted.

Note 3 The 2012 water tower request is a contingency amount if the repairs/improvements exceed the remaining balance in the 2009 WW Bond Fund.

Note 4 The water works CRF expenditure projections are from the 10 year budget plan.

**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<br>2010 | BUDGET<br>2011 | FORECAST<br>2011 | BUDGET<br>2012  | PROJECTED<br>2013 | PROJECTED<br>2014 | PROJECTED<br>2015 | NOTES &<br>REMARKS |
|---|----------------|----------------|------------------|-----------------|-------------------|-------------------|-------------------|--------------------|
| <b>BRIDLE TRAIL REVENUES</b>              |                |                |                  |                 |                   |                   |                   |                    |
| BRIDLE TRAIL MEMBERSHIP                   | 11,195         | 12,000         | 11,000           | 11,000          | 11,000            | 11,000            | 11,000            |                    |
| <b>TOTAL REVENUES</b>                     | <b>11,195</b>  | <b>12,000</b>  | <b>11,000</b>    | <b>11,000</b>   | <b>11,000</b>     | <b>11,000</b>     | <b>11,000</b>     |                    |
| <b>BRIDLE TRAIL EXPENDITURES</b>          |                |                |                  |                 |                   |                   |                   |                    |
| SALARIES                                  | 1,837          | 17,320         | 9,500            | 17,320          | 17,320            | 17,320            | 17,320            |                    |
| CONTRACTUAL SERVICES                      | 500            | 500            | 500              | 4,100           | 500               | 500               | 500               |                    |
| SUPPLIES & MATERIALS                      | 723            | 1,250          | 731              | 1,250           | 1,250             | 1,250             | 1,250             |                    |
| FRINGE BENEFITS                           | -              | 2,680          | 1,468            | 2,680           | 2,680             | 2,680             | 2,680             |                    |
| <b>TOTAL EXPENDITURES</b>                 | <b>3,060</b>   | <b>21,750</b>  | <b>12,199</b>    | <b>25,350</b>   | <b>21,750</b>     | <b>21,750</b>     | <b>21,750</b>     |                    |
| <b>Revenues Over/(Under) Expenditures</b> | <b>8,135</b>   | <b>(9,750)</b> | <b>(1,199)</b>   | <b>(14,350)</b> | <b>(10,750)</b>   | <b>(10,750)</b>   | <b>(10,750)</b>   |                    |
| <b>BEGINNING FUND BALANCE</b>             | <b>3,744</b>   | <b>11,879</b>  | <b>11,879</b>    | <b>10,680</b>   | <b>(3,670)</b>    | <b>(14,420)</b>   | <b>(25,170)</b>   |                    |
| <b>ENDING FUND BALANCE</b>                | <b>11,879</b>  | <b>2,129</b>   | <b>10,680</b>    | <b>(3,670)</b>  | <b>(14,420)</b>   | <b>(25,170)</b>   | <b>(35,920)</b>   | NOTE 1             |

**Note 1** Fund balances can not go negative as shown under the 2012 through 2015 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               | 33        | 73            | 106   |
| 2011               | 34        | 52            | 86    |

\* as of 10-1-2011

TABLE 4

|  |
|--|
| <b>GREEN AREA MAINTENANCE FUND OVERAGE/(SHORTFALL) SUMMARY STATEMENT</b> |
|--|

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<br>2010 | BUDGET<br>2011  | FORECAST<br>2011 | BUDGET<br>2012  | PROJECTED<br>2013 | PROJECTED<br>2014 | PROJECTED<br>2015 | NOTES &<br>REMARKS |
|--|----------------|-----------------|------------------|-----------------|-------------------|-------------------|-------------------|--------------------|
| <b>GREEN AREA MAINTENANCE REVENUES</b>     |                |                 |                  |                 |                   |                   |                   |                    |
| INTEREST                                   | 169            | 200             | 160              | 150             | 150               | 150               | 150               |                    |
| STOCK DIVIDENDS                            | 19,014         | 15,000          | 12,500           | 15,000          | 15,000            | 15,000            | 15,000            |                    |
| DONATIONS                                  | 550            | -               | 1,050            | -               | -                 | -                 | -                 |                    |
| <b>TOTAL REVENUES</b>                      | <b>19,733</b>  | <b>15,200</b>   | <b>13,710</b>    | <b>15,150</b>   | <b>15,150</b>     | <b>15,150</b>     | <b>15,150</b>     |                    |
| <b>GREEN AREA MAINTENANCE EXPENDITURES</b> |                |                 |                  |                 |                   |                   |                   |                    |
| SALARIES                                   | -              | 8,600           | 8,600            | 8,600           | 8,600             | 8,600             | 8,600             |                    |
| CONTRACTUAL SERVICES                       | 750            | 15,750          | 17,500           | 17,500          | 15,000            | 10,000            | 10,000            |                    |
| SUPPLIES & MATERIALS                       | 85             | 250             | 2,000            | 2,000           | 1,250             | 1,250             | 1,250             |                    |
| OTHER                                      | 20,007         | 12,750          | 11,500           | 11,500          | 11,500            | 11,500            | 11,500            |                    |
| FRINGE BENEFITS                            | -              | 1,329           | 1,330            | 1,330           | 1,330             | 1,330             | 1,330             |                    |
| <b>TOTAL EXPENDITURES</b>                  | <b>20,842</b>  | <b>38,679</b>   | <b>40,930</b>    | <b>40,930</b>   | <b>37,680</b>     | <b>32,680</b>     | <b>32,680</b>     |                    |
| <b>Revenues Over/(Under) Expenditures</b>  | <b>(1,109)</b> | <b>(23,479)</b> | <b>(27,220)</b>  | <b>(25,780)</b> | <b>(22,530)</b>   | <b>(17,530)</b>   | <b>(17,530)</b>   |                    |
| <b>BEGINNING FUND BALANCE</b>              | <b>93,187</b>  | <b>92,078</b>   | <b>92,078</b>    | <b>64,858</b>   | <b>39,078</b>     | <b>16,548</b>     | <b>(982)</b>      |                    |
| <b>ENDING FUND BALANCE</b>                 | <b>92,078</b>  | <b>68,599</b>   | <b>64,858</b>    | <b>39,078</b>   | <b>16,548</b>     | <b>(982)</b>      | <b>(18,512)</b>   | Note 1             |

**Note 1** Fund balances can not go negative as shown under the 2014 and 2015 columns. A General Fund subsidy, or a decrease in expenditures will be required.

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|--|
| <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<br>2010   | BUDGET<br>2011   | FORECAST<br>2011 | BUDGET<br>2012   | PROJECTED<br>2013 | PROJECTED<br>2014 | PROJECTED<br>2015 | NOTES &<br>REMARKS |
|--|------------------|------------------|------------------|------------------|-------------------|-------------------|-------------------|--------------------|
| <b>ROWE ARBORETUM REVENUES</b>                           |                  |                  |                  |                  |                   |                   |                   |                    |
| BOND INTEREST  | 3,156            | 5,000            | 3,300            | 3,800            | 4,000             | 4,000             | 4,000             |                    |
| STOCK DIVIDENDS  | 73,904           | 70,000           | 77,000           | 77,000           | 78,000            | 79,000            | 80,000            |                    |
| ROWE MEMBERSHIPS   | 7,166            | 7,000            | 5,400            | 5,500            | 5,500             | 5,500             | 5,500             |                    |
| PLANT SALES  | 3,017            | 2,000            | 3,368            | 3,000            | 3,000             | 3,000             | 3,000             |                    |
| BULB SALES   | 517              | 1,000            | 500              | 1,000            | 1,000             | 1,000             | 1,000             |                    |
| <b>SUB TOTAL REVENUES</b>                                | <b>87,761</b>    | <b>85,000</b>    | <b>89,568</b>    | <b>90,300</b>    | <b>91,500</b>     | <b>92,500</b>     | <b>93,500</b>     |                    |
| GAIN ON SALE OF INVESTMENTS                              | 24,832           | -                | 75,000           | 25,000           | -                 | -                 | -                 |                    |
| LOSS ON SALE OF INVESTMENTS                              | 25,034           | -                | 25,000           | 25,000           | -                 | -                 | -                 |                    |
| <b>NET ON SALE OF INVESTMENTS</b>                        | <b>(203)</b>     | <b>-</b>         | <b>50,000</b>    | <b>-</b>         | <b>-</b>          | <b>-</b>          | <b>-</b>          |                    |
| <b>TOTAL REVENUES/INVESTMENTS</b>                        | <b>87,558</b>    | <b>85,000</b>    | <b>139,568</b>   | <b>90,300</b>    | <b>91,500</b>     | <b>92,500</b>     | <b>93,500</b>     |                    |
| <b>ROWE ARBORETUM EXPENDITURES</b>                       |                  |                  |                  |                  |                   |                   |                   |                    |
| SALARIES   | 58,548           | 57,092           | 57,053           | 58,240           | 58,240            | 58,240            | 58,240            |                    |
| CONTRACTUAL SERVICES                                     | 15,577           | 17,600           | 17,619           | 20,100           | 20,100            | 18,000            | 18,000            |                    |
| SUPPLIES & MATERIALS                                     | 5,005            | 7,500            | 6,349            | 7,300            | 7,300             | 7,300             | 7,300             |                    |
| UTILITIES & SUNDRY                                       | 3,652            | 4,050            | 3,170            | 3,350            | 3,400             | 3,400             | 3,400             |                    |
| FRINGE BENEFITS  | 25,589           | 26,303           | 27,103           | 28,835           | 28,835            | 28,835            | 28,835            |                    |
| EQUIPMENT  | -                | -                | -                | 6,500            | -                 | -                 | -                 |                    |
| <b>TOTAL EXPENDITURES</b>                                | <b>108,372</b>   | <b>112,545</b>   | <b>111,294</b>   | <b>124,325</b>   | <b>117,875</b>    | <b>115,775</b>    | <b>115,775</b>    |                    |
| <b>REVENUES OVER/(UNDER) EXPENDITURES</b>                | <b>(20,814)</b>  | <b>(27,545)</b>  | <b>28,274</b>    | <b>(34,025)</b>  | <b>(26,375)</b>   | <b>(23,275)</b>   | <b>(22,275)</b>   |                    |
| <b>GENERAL FUND SUBSIDY</b>                              | 14,700           | -                | -                | -                | -                 | -                 | -                 | Note 1             |
| <b>Gain or (Loss) on Principal after Village Subsidy</b> | \$ (6,114)       | \$ (27,545)      | \$ 28,274        | \$ (34,025)      | \$ (26,375)       | \$ (23,275)       | \$ (22,275)       |                    |
| <b>CASH BEGINNING FUND BALANCE</b>                       | <b>1,716,027</b> | <b>1,709,913</b> | <b>1,682,368</b> | <b>1,710,642</b> | <b>1,676,617</b>  | <b>1,650,242</b>  | <b>1,626,967</b>  |                    |
| <b>CASH ENDING FUND BALANCE</b>                          | <b>1,709,913</b> | <b>1,682,368</b> | <b>1,710,642</b> | <b>1,676,617</b> | <b>1,650,242</b>  | <b>1,626,967</b>  | <b>1,604,692</b>  |                    |

**Note:** There are no General Fund Subsidies budgeted for 2011 or 2012. Shortfalls in revenues will come from gain on sale of investments. No losses or gain on investments are budgeted in the 2013 through 2015 columns.

## **Operational Revenue**

A detailed accounting of the various revenue sources that comprise the 2011 and 2012 Revenue and Interfund Transfers is provided in the Table titled 2011 Estimated Revenue, 2012 Revenue Budget for all funds. This table details General fund and other related tax revenues, other fees, and charges to meet anticipated 2011 and 2012 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 coming in below budget due to declining 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 2011 revenues and the projected revenues for 2012.

Total 2011 operating revenue funds are projected at \$13,916,400 which is \$4.7 million higher than budgeted. This is due to Income tax revenues projected to be \$800,000 higher than budgeted; and estate tax receipts projected to be \$4 million higher than budget. Any excess revenue will be 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 2011 ending balance of the Income Tax Fund is projected to be approximately \$3.26 million higher than 2010. The 2012 ending Income Tax Fund balance is projected to be \$3.24 million down from 2011. If the economy

continues to follow the current economic down turn the budget projection is forecasted to use most of the remaining income tax reserves by the end of 2013. (Table 1)

## **Water Works Revenues**

The 2011 operational revenues for the Indian Hill Water Works were originally budgeted at \$4,755,000. The current projection shows a slight short fall of approximately \$106,000. This shortfall is largely due to low water consumption in January through July due to the very wet weather conditions. 2012 revenue reflects a 10% 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 a 10% increase for January 2012 which will be passed through to the customers. Currently there are no water rate increases planned for 2012 through 2015. Detailed Water Works revenue is illustrated in the chart labeled Water Works Revenue.

Water Works Capital Improvement revenues are projected for 2011 to be higher than budgeted. This increase is due to higher than expected water tap in fees received for new taps in the water service area. (Table 2)

**2011 ESTIMATED REVENUE 2012 REVENUE BUDGET  
DETAIL REVENUE BY FUND**

| ACCOUNT DESCRIPTION                         | 2010             | 2011<br>BUDGET    | 2011<br>ESTIMATE  | 2012<br>BUDGET   |
|---|------------------|-------------------|-------------------|------------------|
| <b>GENERAL FUND</b>                         |                  |                   |                   |                  |
| <b>TAXES &amp; INTEREST</b>                 |                  |                   |                   |                  |
| INCOME TAX TRANS IN                         | 3,859,107        | 7,100,000         | 3,100,000         | 5,500,000        |
| ESTATE TAX                                  | 3,711,152        | 2,000,000         | 6,000,000         | 2,000,000        |
| PROPERTY TAX-FROM COUNTY                    | 951,472          | 946,330           | 920,000           | 808,000          |
| INTEREST INCOME                             | 121,967          | 125,000           | 90,000            | 80,000           |
| <b>SUB-TOTAL</b>                            | <b>8,643,698</b> | <b>10,171,330</b> | <b>10,110,000</b> | <b>8,388,000</b> |
| <b>OTHER GENERAL FUND REVENUE</b>           |                  |                   |                   |                  |
| LOCAL GOVT FUND-STATE                       | 66,795           | 58,400            | 55,400            | 36,000           |
| LOCAL GOVT FUND-COUNTY                      | 285,058          | 277,000           | 260,000           | 184,000          |
| LOCAL GOVT FUND-FIN INST                    | 11,338           | 11,000            | 10,000            | -                |
| <b>LOCAL GOVT SUBTOTAL</b>                  | <b>363,192</b>   | <b>346,400</b>    | <b>325,400</b>    | <b>220,000</b>   |
| SUBDIVISION REVIEW FEE                      | -                | 500               | -                 | 500              |
| WATER WORK RENT                             | 1,200            | 1,200             | 1,200             | 1,200            |
| WINTER CLUB RENT                            | 14,800           | 15,300            | 15,300            | 15,300           |
| LODGE RENTAL                                | 9,605            | 7,000             | 6,000             | 7,000            |
| DAMAGES                                     | 6,815            | 2,000             | 2,000             | 2,000            |
| BULLETINS                                   | 7,270            | 7,000             | 2,000             | 2,000            |
| SHOOT CLUB                                  | 89,217           | 82,000            | 84,000            | 84,000           |
| CONCEALED CARRY                             | 1,050            | 2,000             | -                 | 1,000            |
| SNOW & ICE REMOVAL                          | 33,036           | 25,000            | 31,000            | 27,000           |
| WASTE COLLECTION                            | 29,773           | 30,000            | 28,000            | 30,000           |
| ALARM FEES                                  | 146,809          | 143,000           | 146,000           | 146,000          |
| GRAND VALLEY CARDS                          | 1,350            | 1,000             | 1,000             | 1,000            |
| GRAND V. BOAT BARN RENT                     | 5,760            | 6,000             | 6,000             | 6,000            |
| SALE OF GASOLINE                            | 3,258            | 3,000             | 4,400             | 4,000            |
| REIMBURSEMENTS                              | 1,011            | 1,000             | 8,000             | 1,000            |
| WARNER CABLE                                | 81,538           | 80,000            | 83,000            | 80,000           |
| RECYCLING INCENTIVE PRGM                    | 26,754           | 25,000            | 24,000            | 25,000           |
| SALE OF EQUIPMENT                           | 55,536           | 5,000             | -                 | 5,000            |
| EMPLOYEE HEALTH INSURANCE                   | 1,036            | -                 | -                 | -                |
| LIQUOR TAX                                  | 2,030            | 1,000             | 1,000             | 1,000            |
| MOTOR FUEL TAX                              | 2,362            | 2,000             | 1,500             | 1,000            |
| RIGHT OF WAY PERMITS                        | 475              | -                 | 300               | 500              |
| SITE CLEARANCES                             | 6,825            | 5,500             | 5,000             | 4,000            |
| PLANNING COMMISSION FEES                    | 400              | 500               | 300               | 500              |
| OTHER & MISCELLANEOUS                       | 34,843           | -                 | 1,000             | -                |
| MAYOR'S COURT                               | 33,908           | 30,000            | 24,000            | 30,000           |
| <b>OTHER/FEES/CHG/GENERAL FUND SUBTOTAL</b> | <b>596,661</b>   | <b>475,000</b>    | <b>475,000</b>    | <b>475,000</b>   |
| <b>GENERAL FUND TOTAL</b>                   | <b>9,603,551</b> | <b>10,992,730</b> | <b>10,910,400</b> | <b>9,083,000</b> |

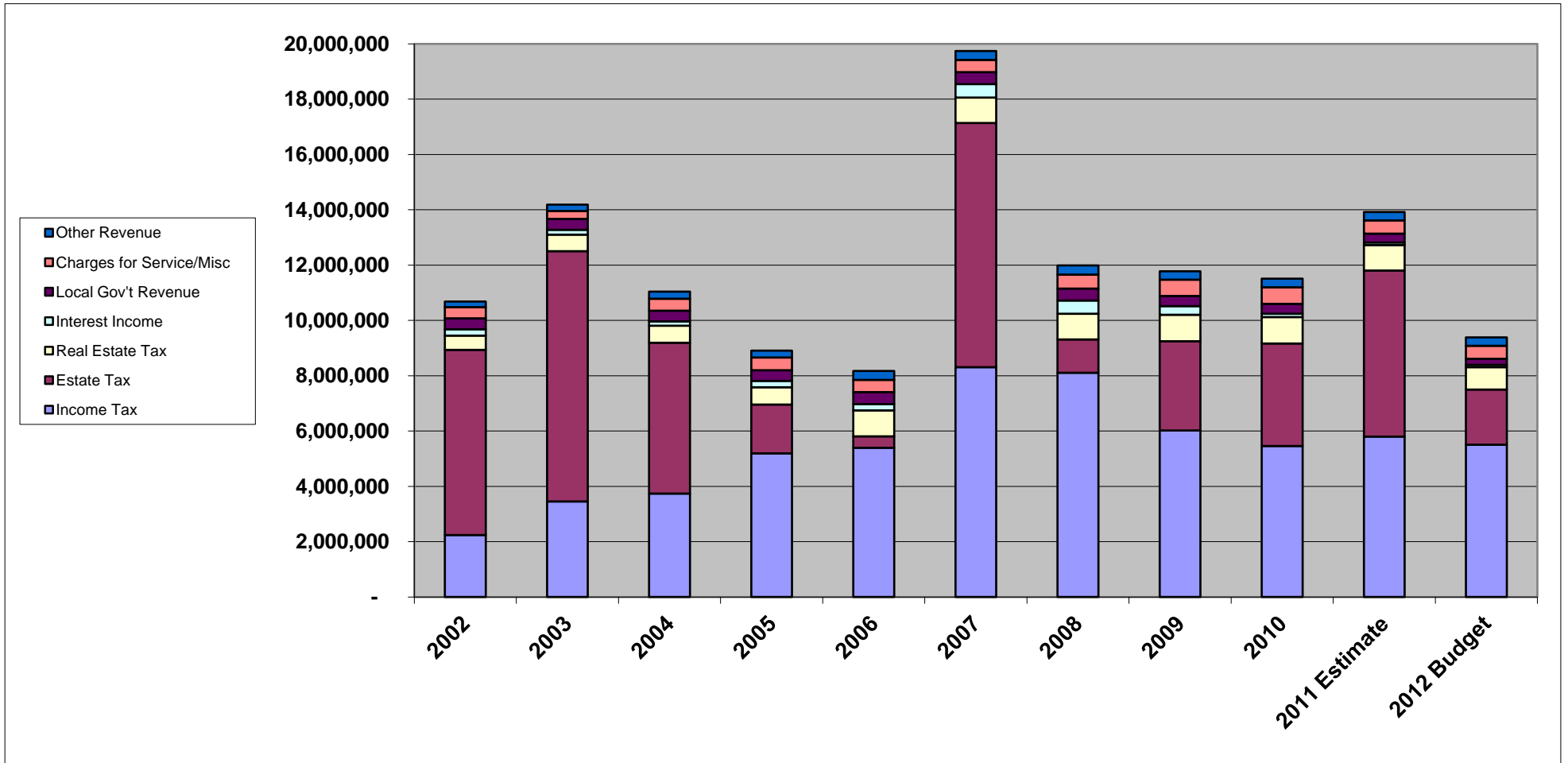
| ACCOUNT DESCRIPTION                          | 2010             | 2011<br>BUDGET   | 2011<br>ESTIMATE | 2012<br>BUDGET   |
|--|------------------|------------------|------------------|------------------|
| <b>INCOME TAX FUND</b>                       |                  |                  |                  |                  |
| INCOME TAX                                   | 5,453,775        | 5,000,000        | 5,800,000        | 5,500,000        |
| <b>INCOME TAX TOTAL</b>                      | <b>5,453,775</b> | <b>5,000,000</b> | <b>5,800,000</b> | <b>5,500,000</b> |
| <b>STREET CONST. MAINT &amp; REPAIR FUND</b> |                  |                  |                  |                  |
| EXCISE GAS TAX                               | 147,982          | 148,000          | 148,000          | 148,000          |
| CENTS PER GALLON TAX                         | 73,101           | 71,000           | 71,000           | 71,000           |
| MOTOR VEHICLE REGISTRATION                   | 41,772           | 39,000           | 39,000           | 40,000           |
| PERMISSIVE TAX                               | 16,198           | 15,000           | 15,000           | 15,000           |
| TRANSFER IN FROM GEN FUND                    | 1,182,763        | 1,491,606        | 1,133,062        | 1,217,385        |
| <b>SCMR FUND TOTAL</b>                       | <b>1,461,817</b> | <b>1,764,606</b> | <b>1,406,062</b> | <b>1,491,385</b> |
| <b>STATE HIGHWAY FUND</b>                    |                  |                  |                  |                  |
| INTEREST                                     | 102              | 1,000            | 200              | 100              |
| EXCISE GAS TAX                               | 11,999           | 11,300           | 11,600           | 11,000           |
| CENTS PER GALLON TAX                         | 5,927            | 6,000            | 6,000            | 6,000            |
| MOTOR VEHICLE REGISTRATION                   | 3,387            | 3,200            | 3,000            | 3,000            |
| PERMISSIVE TAX                               | 1,313            | 1,200            | 1,200            | 900              |
| <b>STATE HIGHWAY TOTAL</b>                   | <b>22,728</b>    | <b>22,700</b>    | <b>22,000</b>    | <b>21,000</b>    |
| <b>BRIDLE TRAIL FUND</b>                     |                  |                  |                  |                  |
| BRIDLE TRAIL MEMBERSHIPS                     | 11,195           | 12,000           | 11,000           | 11,000           |
| TRANSFER IN                                  | -                | -                | -                | 5,000            |
| <b>BRIDLE TRAIL TOTAL</b>                    | <b>11,195</b>    | <b>12,000</b>    | <b>11,000</b>    | <b>16,000</b>    |
| <b>CAPITAL IMPROVEMENT RESERVE FUND</b>      |                  |                  |                  |                  |
| CIRF TRANSFER IN                             | 1,000,000        | 2,226,000        | 726,000          | 2,000,000        |
| CIRF   | -                | -                | -                | -                |
| <b>CAPITAL IMPROVE RESERVE FUND TOTAL</b>    | <b>1,000,000</b> | <b>2,226,000</b> | <b>726,000</b>   | <b>2,000,000</b> |
| <b>WATER WORKS M &amp; O</b>                 |                  |                  |                  |                  |
| INTEREST                                     | 33,113           | 27,500           | 24,000           | 20,000           |
| SALE OF WATER                                | 2,645,140        | 2,400,000        | 2,350,000        | 2,400,000        |
| SEWER CHARGES                                | 1,982,061        | 2,200,000        | 2,100,000        | 2,300,000        |
| SERV BRANCHES/METERS                         | 37,879           | 43,000           | 43,000           | 43,000           |
| OTHER  | 58,659           | 34,000           | 32,000           | 34,000           |
| <b>WATER WORKS M &amp; O TOTAL</b>           | <b>4,756,851</b> | <b>4,704,500</b> | <b>4,549,000</b> | <b>4,797,000</b> |

| ACCOUNT DESCRIPTION                     | 2010           | 2011<br>BUDGET | 2011<br>ESTIMATE | 2012<br>BUDGET |
|---|----------------|----------------|------------------|----------------|
| <b>WATER WORKS - CIF</b>                |                |                |                  |                |
| INTEREST                                | 504            | 500            | 500              | -              |
| TRANSFERS IN                            | 514,000        | 533,000        | 500,000          | 700,000        |
| CAPITAL IMPROV DEBT FEE                 | 59,000         | 50,000         | 100,000          | 81,000         |
| <b>WATER WORKS CIF TOTAL</b>            | <b>573,504</b> | <b>583,500</b> | <b>600,500</b>   | <b>781,000</b> |
| <b>2009 WATER WORK MAIN BOND FUND</b>   |                |                |                  |                |
| BOND PROCEEDS/INTEREST                  | 10,305         | -              | 540              | -              |
| <b>2009 WATER WORK MAIN BOND FUND</b>   | <b>10,305</b>  | <b>-</b>       | <b>540</b>       | <b>-</b>       |
| <b>GREEN AREA MAINT FUND</b>            |                |                |                  |                |
| Interest Income                         | 5,941          | 200            | 160              | 150            |
| Stocks                                  | 13,252         | 15,000         | 12,500           | 15,000         |
| Donations                               | 550            | -              | 1,050            | -              |
| <b>GREEN AREA MAINT FUND TOTAL</b>      | <b>19,743</b>  | <b>15,200</b>  | <b>13,710</b>    | <b>15,150</b>  |
| <b>GREEN AREA LAND ACQUISITION FUND</b> |                |                |                  |                |
| Green Area Land Acquisition             | 268            | 250            | 200              | 250            |
| <b>GREEN AREA LAND ACQUISITION FUND</b> | <b>268</b>     | <b>250</b>     | <b>200</b>       | <b>250</b>     |
| <b>GREEN AREA UNRESTRICTED FUND</b>     |                |                |                  |                |
| Green Area Unrestricted Fund            | 571            | 500            | 700              | 500            |
| <b>GREEN AREA UNRESTRICTED FUND</b>     | <b>571</b>     | <b>500</b>     | <b>700</b>       | <b>500</b>     |
| <b>ROWE ARBORETUM FUND</b>              |                |                |                  |                |
| BOND INTEREST                           | 3,156          | 5,000          | 3,300            | 3,800          |
| STOCK DIVIDENDS                         | 73,904         | 70,000         | 77,000           | 77,000         |
| ROWE MEMBERSHIPS                        | 7,166          | 7,000          | 5,400            | 5,500          |
| GAIN ON SALE OF INVESTMENTS             | 24,832         | -              | 75,000           | -              |
| PLANT SALES                             | 3,017          | 2,000          | 3,368            | 3,000          |
| BULB SALES                              | 517            | 1,000          | 500              | 1,000          |
| Transfer In                             | 14,700         | -              | -                | -              |
| <b>ROWE ARBORETUM FUND TOTAL</b>        | <b>127,292</b> | <b>85,000</b>  | <b>164,568</b>   | <b>90,300</b>  |

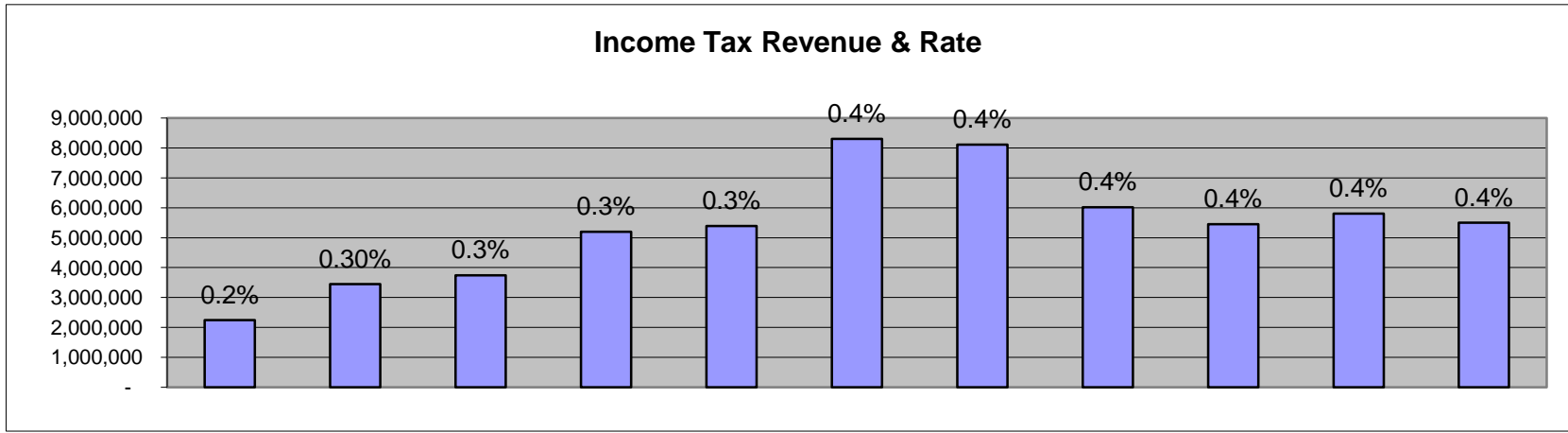
| ACCOUNT DESCRIPTION                    | 2010          | 2011<br>BUDGET | 2011<br>ESTIMATE | 2012<br>BUDGET |
|--|---------------|----------------|------------------|----------------|
| <b>HRA/FSA INSURANCE FUND</b>          |               |                |                  |                |
| FSA CONTRIBUTIONS/ INTEREST            | 21,975        | 22,000         | 20,000           | 20,000         |
| MEDICAL HRA FSA INSURANCE TRANSFER IN  | 6,250         | 6,250          | 5,000            | 5,000          |
| <b>HRA/FSA INSURANCE FUND TOTAL</b>    | <b>28,225</b> | <b>28,250</b>  | <b>25,000</b>    | <b>25,000</b>  |
| <b>MAYORS COURT COMPUTER FUND</b>      |               |                |                  |                |
| MAYORS COURT COMPUTER FUND             | 4,970         | 4,500          | 4,500            | 4,500          |
| <b>MAYORS COURT COMPUTER FUND</b>      | <b>4,970</b>  | <b>4,500</b>   | <b>4,500</b>     | <b>4,500</b>   |
| <b>CAMP JIM B</b>                      |               |                |                  |                |
| TRANSFER IN                            | 6,892         | 7,000          | 6,800            | 7,000          |
| CAMP JIM B -INTEREST                   | 108           | 100            | 200              | 100            |
| <b>CAMP JIM B TOTAL</b>                | <b>7,000</b>  | <b>7,100</b>   | <b>7,000</b>     | <b>7,100</b>   |
| <b>SEMPLE FUND</b>                     |               |                |                  |                |
| SEMPLE FUND                            | 4             | 75             | 5                | 25             |
| <b>SEMPLE FUND TOTAL</b>               | <b>4</b>      | <b>75</b>      | <b>5</b>         | <b>25</b>      |
| <b>DRUG OFFENDER FUND</b>              |               |                |                  |                |
| DRUG EDUCATION                         | 280           | 600            | 200              | 250            |
| <b>DRUG OFFENDER FUND TOTAL</b>        | <b>280</b>    | <b>600</b>     | <b>200</b>       | <b>250</b>     |
| <b>CRIMINAL ACTIVITY FUND</b>          |               |                |                  |                |
| CRIMINAL ACTIVITY                      | 9,935         | 100            | 3,140            | 100            |
| <b>CRIMINAL ACTIVITY FUND TOTAL</b>    | <b>9,935</b>  | <b>100</b>     | <b>3,140</b>     | <b>100</b>     |
| <b>DUI ENFORCEMENT FUND</b>            |               |                |                  |                |
| DUI EDUCATION                          | 210           | 200            | 330              | 300            |
| <b>DUI ENFORCEMENT FUND FUND TOTAL</b> | <b>210</b>    | <b>200</b>     | <b>330</b>       | <b>300</b>     |
| <b>LAW ENFORCEMENT TRAINING</b>        |               |                |                  |                |
| LAW ENFORCEMENT TRAINING               |               | -              | -                | -              |
| <b>LAW ENFORCEMENT TRAINING TOTAL</b>  |               | <b>-</b>       | <b>-</b>         | <b>-</b>       |

# WHERE THE MONEY COMES FROM OPERATING REVENUES

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

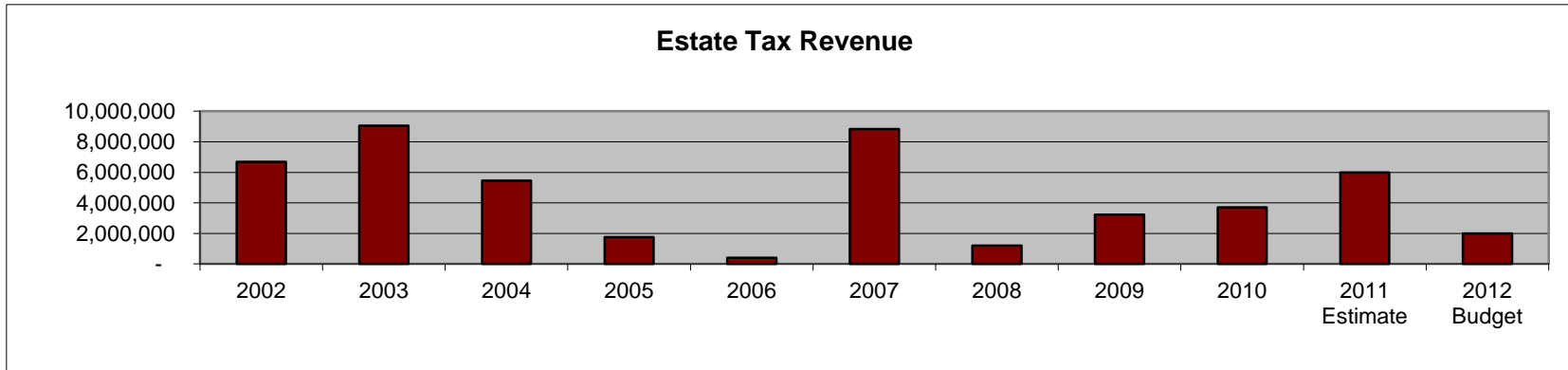


|                          | 2002                 | 2003                 | 2004                 | 2005                | 2006                | 2007                 | 2008                 | 2009                 | 2010                 | 2011 Estimate        | 2012 Budget         |
|--------------------------|----------------------|----------------------|----------------------|---------------------|---------------------|----------------------|----------------------|----------------------|----------------------|----------------------|---------------------|
| Income Tax               | 2,240,728            | 3,450,985            | 3,740,969            | 5,193,686           | 5,391,603           | 8,304,096            | 8,110,977            | 6,017,784            | 5,453,775            | 5,800,000            | 5,500,000           |
| Estate Tax               | 6,691,841            | 9,052,504            | 5,448,248            | 1,767,168           | 413,279             | 8,831,581            | 1,198,800            | 3,233,021            | 3,711,152            | 6,000,000            | 2,000,000           |
| Real Estate Tax          | 518,960              | 596,793              | 620,361              | 624,974             | 936,171             | 916,151              | 931,670              | 950,292              | 951,472              | 920,000              | 808,000             |
| Interest Income          | 223,497              | 175,294              | 154,280              | 225,525             | 236,711             | 491,819              | 476,992              | 310,393              | 121,967              | 90,000               | 80,000              |
| Local Gov't Revenue      | 403,196              | 390,984              | 390,073              | 386,003             | 429,295             | 429,580              | 429,511              | 372,825              | 363,191              | 325,400              | 220,000             |
| Charges for Service/Misc | 400,272              | 285,657              | 431,542              | 464,219             | 438,387             | 444,110              | 511,812              | 585,296              | 596,662              | 475,000              | 475,000             |
| Other Revenue            | 206,959              | 230,615              | 254,339              | 243,000             | 323,805             | 320,951              | 323,787              | 305,080              | 312,976              | 306,000              | 306,000             |
| <b>Total Revenue</b>     | <b>\$ 10,685,453</b> | <b>\$ 14,182,832</b> | <b>\$ 11,039,811</b> | <b>\$ 8,904,575</b> | <b>\$ 8,169,250</b> | <b>\$ 19,738,287</b> | <b>\$ 11,983,548</b> | <b>\$ 11,774,690</b> | <b>\$ 11,511,195</b> | <b>\$ 13,916,400</b> | <b>\$ 9,389,000</b> |



| Year       | 2002      | 2003      | 2004      | 2005      | 2006      | 2007      | 2008      | 2009      | 2010      | 2011 Estimate | 2012 Budget |
|------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|---------------|-------------|
| Income Tax | 2,240,728 | 3,450,985 | 3,740,969 | 5,193,686 | 5,391,603 | 8,304,096 | 8,110,977 | 6,017,784 | 5,453,775 | 5,800,000     | 5,500,000   |

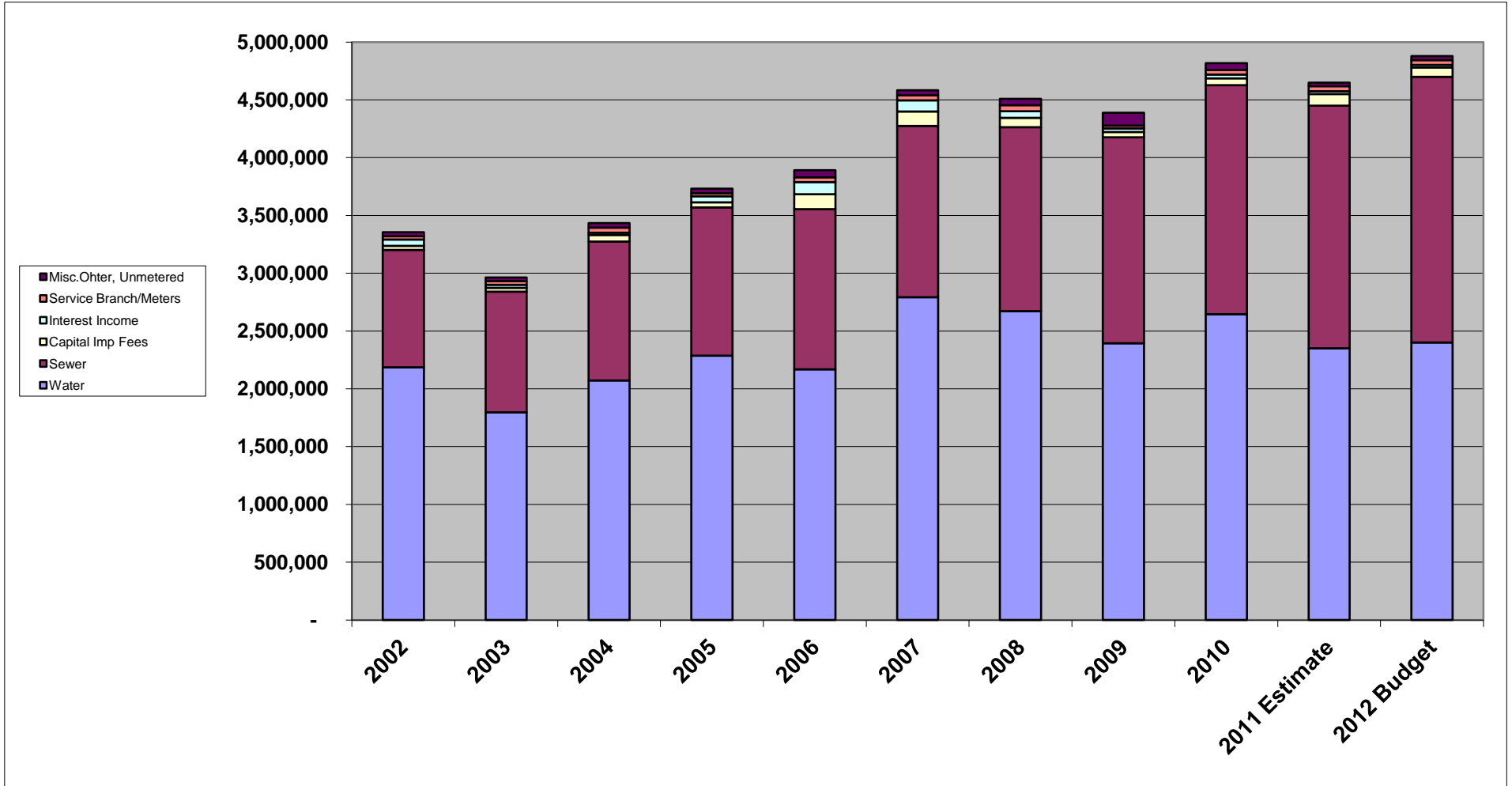
Shown above is a history of our income tax collections since 2002. As mentioned earlier, income tax is the Village's largest and most consistent source of revenues. All resident income earned and unearned went from 1.2 billion in 2002 to an estimated 1.5 billion in 2011. The tax rates are listed at the 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. Raising the tax rate over 1% would require a vote of the residents.



| Year       | 2002      | 2003      | 2004      | 2005      | 2006    | 2007      | 2008      | 2009      | 2010      | 2011 Estimate | 2012 Budget |
|------------|-----------|-----------|-----------|-----------|---------|-----------|-----------|-----------|-----------|---------------|-------------|
| Estate Tax | 6,691,841 | 9,052,504 | 5,448,248 | 1,767,168 | 413,279 | 8,831,581 | 1,198,800 | 3,233,021 | 3,711,152 | 6,000,000     | 2,000,000   |

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.

## WATER WORKS REVENUES



|                        | 2002                | 2003                | 2004                | 2005                | 2006                | 2007                | 2008                | 2009                | 2010                | 2011 Estimate       | 2012 Budget         |
|------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Water                  | 2,185,982           | 1,796,690           | 2,071,945           | 2,287,516           | 2,168,475           | 2,793,404           | 2,672,098           | 2,394,928           | 2,645,140           | 2,350,000           | 2,400,000           |
| Sewer                  | 1,016,673           | 1,044,052           | 1,202,490           | 1,283,003           | 1,385,098           | 1,481,993           | 1,591,877           | 1,781,733           | 1,982,061           | 2,100,000           | 2,300,000           |
| Capital Imp Fees       | 34,000              | 31,680              | 56,160              | 41,760              | 129,440             | 124,540             | 80,300              | 45,000              | 59,000              | 100,000             | 81,000              |
| Interest Income        | 55,832              | 26,830              | 20,229              | 52,466              | 106,141             | 95,997              | 56,228              | 29,736              | 33,616              | 24,000              | 20,000              |
| Service Branch/Meters  | 28,216              | 32,486              | 43,188              | 26,568              | 41,937              | 43,653              | 53,206              | 25,013              | 37,879              | 43,000              | 43,000              |
| Misc. Ohter, Unmetered | 34,664              | 30,328              | 39,322              | 40,397              | 60,814              | 43,689              | 55,197              | 111,937             | 58,659              | 32,000              | 34,000              |
| <b>Total Revenue</b>   | <b>\$ 3,355,367</b> | <b>\$ 2,962,067</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>\$ 4,649,000</b> | <b>\$ 4,878,000</b> |

## **DETAILED EXPENDITURES**

### **GENERAL COMMENTS ON EXPENDITURES**

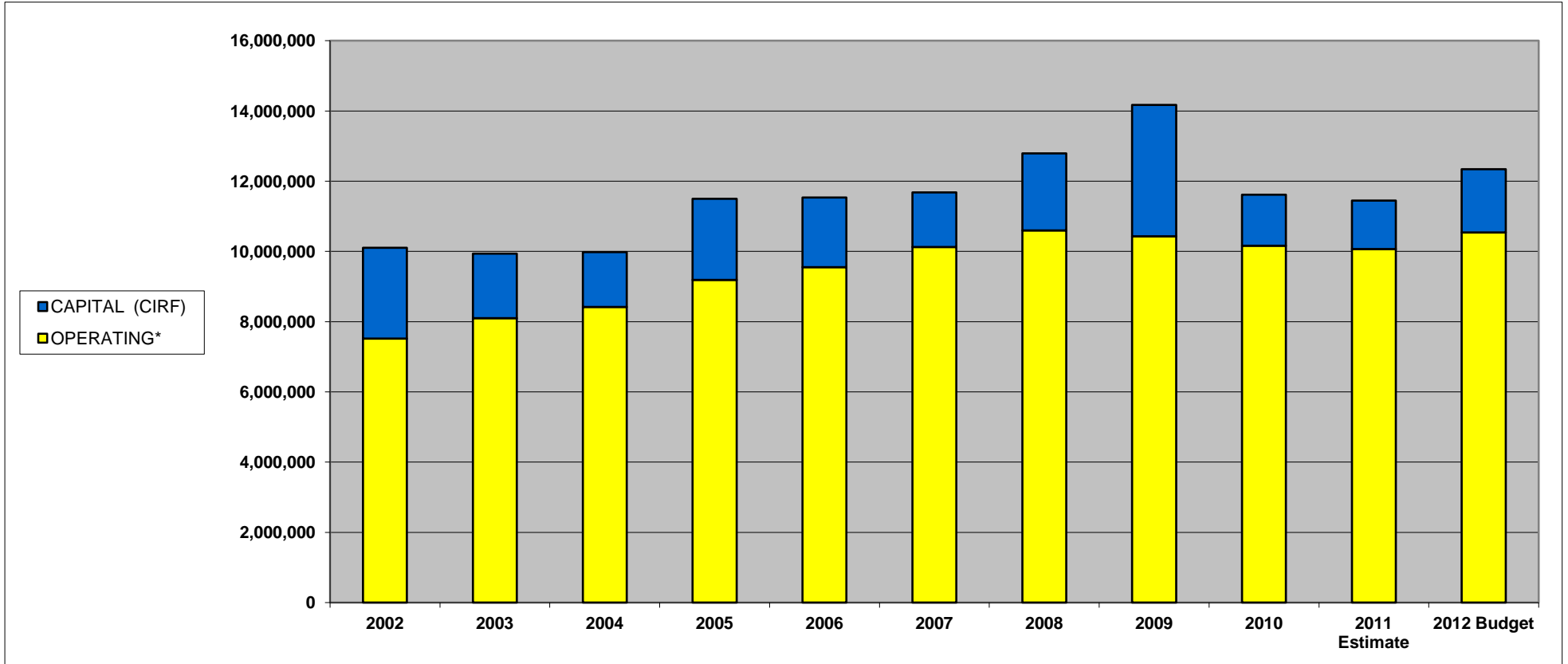
The following charts and tables provide expenditure history and the 2011 and 2012 operating expenditures by departments. The Summary of Expenditures by Department And Fund Table is followed by tables that provide detailed department and fund expenditures.

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 2012 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>2002</u>       | <u>2003</u>      | <u>2004</u>      | <u>2005</u>       | <u>2006</u>       | <u>2007</u>       | <u>2008</u>       | <u>2009</u>       | <u>2010</u>       | <u>2011</u><br>Estimate | <u>2012</u><br>Budget |
|---|-------------------|------------------|------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------------|-----------------------|
| OPERATING*                                | 7,517,658         | 8,098,177        | 8,415,342        | 9,189,503         | 9,553,767         | 10,124,810        | 10,600,352        | 10,427,395        | 10,161,974        | 10,064,268              | 10,542,292            |
| CAPITAL (CIRF)                            | 2,587,420         | 1,837,774        | 1,563,284        | 2,305,879         | 1,980,666         | 1,552,743         | 2,191,240         | 3,741,292         | 1,452,893         | 1,383,026               | 1,799,350             |
| <b>TOTAL OPERATING &amp; CIRF EXPEND.</b> | <b>10,105,078</b> | <b>9,935,951</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>11,614,867</b> | <b>11,447,294</b>       | <b>12,341,642</b>     |

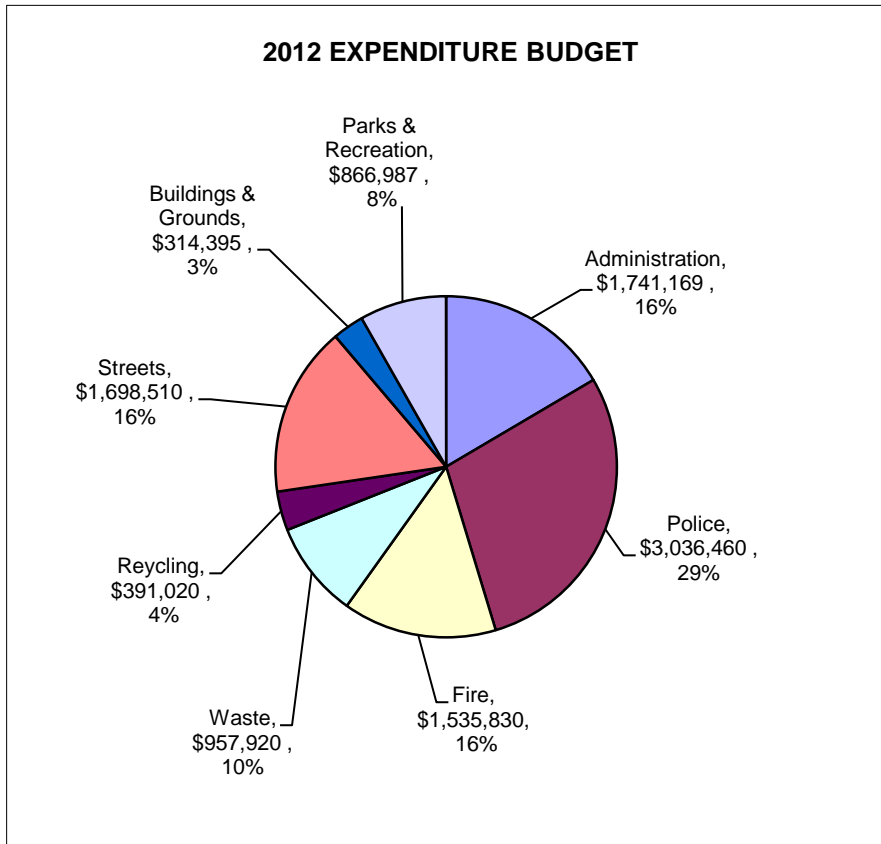
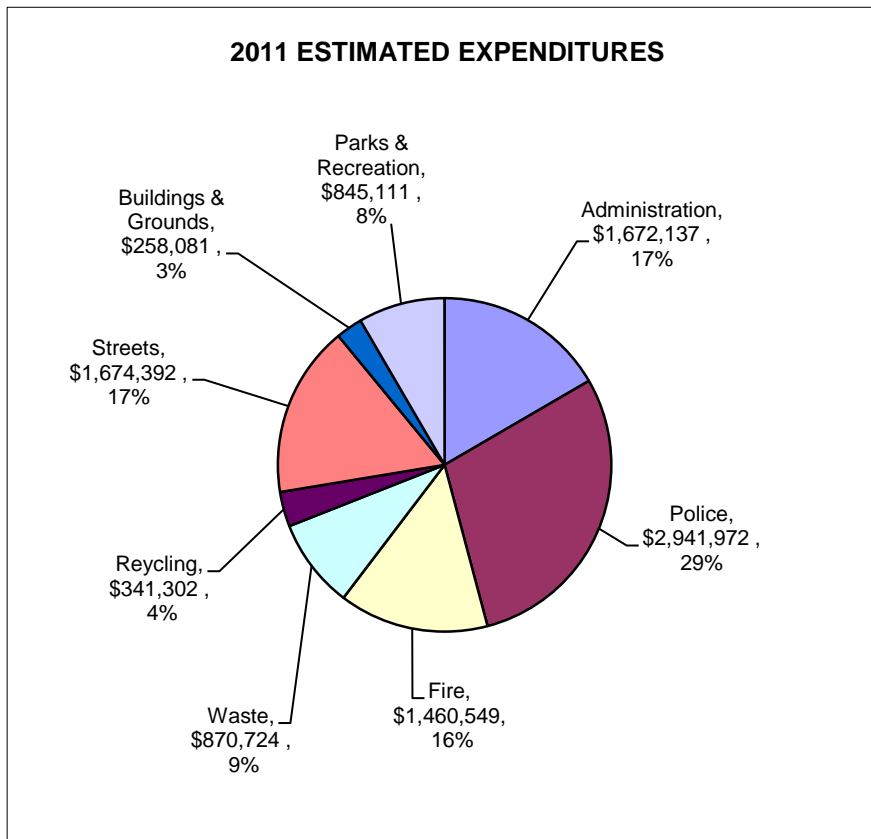
2006 - 2011 Operating Expenditures Increased 5.3%  
 2008 - 2011 Operating Expenditures Decreased 5.06%

2011 Operating Expenditure per resident \$1,740  
 2011 Operating Expenditure per household \$4,501

## 2011 - 2012 OPERATING EXPENDITURES

| <u>2011 Estimate</u>     |                      |
|--------------------------|----------------------|
| Administration           | \$ 1,672,137         |
| Police                   | \$ 2,941,972         |
| Fire                     | \$ 1,460,549         |
| Waste                    | \$ 870,724           |
| Reycling                 | \$ 341,302           |
| Streets                  | \$ 1,674,392         |
| Buildings & Grounds      | \$ 258,081           |
| Parks & Recreation       | \$ 845,111           |
| <b>Total Expenditure</b> | <b>\$ 10,064,268</b> |

| <u>2012 Budget</u>       |                      |
|--------------------------|----------------------|
| Administration           | \$ 1,741,169         |
| Police                   | \$ 3,036,460         |
| Fire                     | \$ 1,535,830         |
| Waste                    | \$ 957,920           |
| Reycling                 | \$ 391,020           |
| Streets                  | \$ 1,698,510         |
| Buildings & Grounds      | \$ 314,395           |
| Parks & Recreation       | \$ 866,987           |
| <b>Total Expenditure</b> | <b>\$ 10,542,292</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.

12/9/2011

| Fund - Dept. | ACCOUNT DESCRIPTION                                     | 2010              | 2011              | 2011              | 2012              | 2011 to 2012                 |                 | 2011 to 2012               |                 |
|--------------|---|-------------------|-------------------|-------------------|-------------------|------------------------------|-----------------|----------------------------|-----------------|
|              |   | Actual            | BUDGET            | EST. TOTAL        | BUDGET REQUEST    | \$ Change Estimate to Budget | % Change Budget | \$ Change Budget to Budget | % change Budget |
| 110-7010     | COUNCIL   | 72,370            | 72,500            | 69,726            | 67,900            | (1,826)                      | -2.62%          | (4,600)                    | -6.34%          |
| 110-7020     | CLERK/COMPROLLER  | 359,734           | 419,857           | 406,852           | 439,735           | 32,883                       | 8.08%           | 19,878                     | 4.73%           |
| 110-7030     | CITY MANAGER  | 585,718           | 494,534           | 477,295           | 496,525           | 19,230                       | 4.03%           | 1,991                      | 0.40%           |
| 110-7040     | TECHNOLOGY SERVICES                                     | 124,984           | 134,105           | 132,015           | 138,530           | 6,515                        | 4.93%           | 4,425                      | 3.30%           |
| 110-7050     | SOLICITOR   | 231,874           | 150,000           | 143,200           | 150,000           | 6,800                        | 4.75%           | -                          | 0.00%           |
| 110-7060     | PLANNING COMMISSION                                     | 12,899            | 123,385           | 122,662           | 125,920           | 3,257                        | 2.66%           | 2,535                      | 2.05%           |
| 110-7170     | HEALTH DEPT   | 137,101           | 120,559           | 117,085           | 116,825           | (260)                        | -0.22%          | (3,734)                    | -3.10%          |
| 230          | INCOME TAX FUND   | 221,050           | 204,745           | 203,302           | 205,735           | 2,432                        | 1.20%           | 990                        | 0.48%           |
|              | <b>Sub Total Administration</b>                         | <b>1,745,731</b>  | <b>1,719,685</b>  | <b>1,672,137</b>  | <b>1,741,169</b>  | <b>69,032</b>                | <b>4.13%</b>    | <b>21,484</b>              | <b>1.25%</b>    |
| 110-7110     | POLICE DEPARTMENT                                       | 3,035,236         | 3,047,124         | 2,941,972         | 3,036,460         | 94,488                       | 3.21%           | (10,664)                   | -0.35%          |
| 110-7115     | FIRE PROTECTION   | 1,478,002         | 1,518,894         | 1,460,549         | 1,535,830         | 75,281                       | 5.15%           | 16,936                     | 1.12%           |
|              | <b>Sub Total Public Safety</b>                          | <b>4,513,238</b>  | <b>4,566,018</b>  | <b>4,402,522</b>  | <b>4,572,290</b>  | <b>169,768</b>               | <b>3.86%</b>    | <b>6,272</b>               | <b>0.14%</b>    |
| 110-7160     | WASTE COLLECTION  | 791,122           | 907,619           | 870,724           | 957,920           | 87,196                       | 10.01%          | 50,301                     | 5.54%           |
| 110-7165     | RECYCLING COLLECTION                                    | 334,190           | 356,826           | 341,302           | 391,020           | 49,718                       | 14.57%          | 34,194                     | 9.58%           |
| 110-7130     | SNOW REMOVAL  | 190,820           | 282,725           | 263,832           | 202,075           | (61,757)                     | -23.41%         | (80,650)                   | -28.53%         |
| 222          | STREET MAINTENANCE & REPAIR (SCMR) FUND                 | 1,461,817         | 1,494,606         | 1,406,062         | 1,491,385         | 85,323                       | 6.07%           | (3,221)                    | -0.22%          |
| 224          | STATE HIGHWAYS FUND                                     | 3,820             | 5,050             | 4,498             | 5,050             | 551                          | 12.26%          | (0)                        | 0.00%           |
| 110-7070     | GOV. BLDG/GROUNDS                                       | 208,534           | 279,568           | 258,081           | 314,395           | 56,315                       | 21.82%          | 34,827                     | 12.46%          |
| 110-7080     | GREEN AREA MAINT. (GENERAL FUND)                        | 1,703             | 3,000             | 2,161             | -                 | (2,161)                      | -100.00%        | (3,000)                    | -100.00%        |
| 110-7090     | CAMP ROSS SHOOTING RANGE                                | 69,500            | 80,412            | 75,410            | 80,690            | 5,280                        | 7.00%           | 278                        | 0.35%           |
| 110-7100     | PARKS/RECREATION  | 677,596           | 723,348           | 616,817           | 639,902           | 23,085                       | 3.74%           | (83,446)                   | -11.54%         |
| 110-7105     | GRAND VALLEY  | 137,955           | 155,200           | 131,524           | 114,045           | (17,480)                     | -13.29%         | (41,155)                   | -26.52%         |
| 228          | BRIDLE TRAIL FUND                                       | 3,060             | 21,750            | 12,199            | 25,350            | 13,151                       | 107.80%         | 3,600                      | 16.55%          |
| 110-7200     | ROWE & CAMP JIM B SUBSIDY                               | 21,592            | 7,000             | 7,000             | 7,000             | -                            | 0.00%           | -                          | 0.00%           |
|              | <b>Sub Total Public Works Department</b>                | <b>3,901,708</b>  | <b>4,317,104</b>  | <b>3,989,609</b>  | <b>4,228,831</b>  | <b>239,223</b>               | <b>6.00%</b>    | <b>(88,273)</b>            | <b>-2.04%</b>   |
|              | <b>TOTAL NET OPERATING EXPENDITURES</b>                 | <b>10,160,677</b> | <b>10,602,807</b> | <b>10,064,268</b> | <b>10,542,291</b> | <b>478,023</b>               | <b>4.75%</b>    | <b>(60,516)</b>            | <b>-0.57%</b>   |
| <b>410</b>   | <b>CAPITAL PROJECTS (CIRF)</b>                          | <b>1,452,893</b>  | <b>1,619,688</b>  | <b>1,383,026</b>  | <b>1,799,350</b>  | <b>416,324</b>               | <b>30.10%</b>   | <b>179,662</b>             | <b>11.09%</b>   |
|              | <b>TOTAL NET OPERATING AND CIRF EXPENDITURES</b>        | <b>11,613,570</b> | <b>12,222,495</b> | <b>11,447,294</b> | <b>12,341,641</b> | <b>894,347</b>               | <b>7.81%</b>    | <b>119,146</b>             | <b>0.97%</b>    |
| 710          | WATER WORKS MAINT. & OPERATION TOTAL                    | 3,498,070         | 3,973,723         | 3,651,952         | 4,002,035         | 350,083                      | 9.59%           | 28,312                     | 0.71%           |
| 715          | WATER WORKS - CRF                                       | 524,558           | 594,531           | 577,719           | 779,235           | 201,516                      | 34.88%          | 184,704                    | 31.07%          |
|              | <b>TOTAL NET WATER WORKS OPER. AND CRF EXPENDITURES</b> | <b>4,022,628</b>  | <b>4,568,254</b>  | <b>4,229,671</b>  | <b>4,781,270</b>  | <b>551,599</b>               | <b>13.04%</b>   | <b>213,016</b>             | <b>4.66%</b>    |

| Fund - Dept. | ACCOUNT DESCRIPTION           | 2010<br>Actual | 2011<br>BUDGET | 2011<br>EST.<br>TOTAL | 2012<br>BUDGET<br>REQUEST | 2011 to 2012                    |          | 2011 to 2012                  |          |
|--------------|-------------------------------|----------------|----------------|-----------------------|---------------------------|---------------------------------|----------|-------------------------------|----------|
|              |                               |                |                |                       |                           | \$ Change<br>Estimate to Budget | % Change | \$ Change<br>Budget to Budget | % change |
| 470          | 2009 WATER WORKS BONDS        | 3,626,981      | 225,000        | 85,945                | 191,000                   | 105,055                         | 122.24%  | (34,000)                      | -15.11%  |
| 645          | GREEN AREAS MAINTENANCE FUND  | 20,842         | 39,429         | 36,150                | 40,930                    | 4,780                           | 13.22%   | 1,501                         | 3.81%    |
| 820          | ROWE ARBORETUM FUND           | 133,406        | 137,545        | 136,294               | 149,325                   | 13,031                          | 9.56%    | 11,780                        | 8.56%    |
| 420          | INSURANCE HRA/FSA             | 28,187         | 28,250         | 24,172                | 25,000                    | 828                             | 3.42%    | (3,250)                       | -11.50%  |
| 460          | MAYOR COURT COMPUTER FUND     | -              | 20,000         | 19,119                | 10,000                    | (9,119)                         | -47.70%  | (10,000)                      | -50.00%  |
| 825          | CAMP JIM B                    | 7,000          | 7,000          | 7,000                 | 7,000                     |                                 |          |                               |          |
| 840          | DRUG OFFENDER FUND            | -              | 600            | -                     | 1,000                     | 1,000                           | #DIV/0!  | 400                           | 66.67%   |
| 845          | CRIMINAL ACTIVITY FUND        | 9,800          | -              | 9,800                 | 11,000                    | 1,200                           | 12.24%   | 11,000                        | #DIV/0!  |
| 850          | DUI ENFORCEMENT FUND          | 280            | 2,000          | -                     | 2,150                     | 2,150                           | #DIV/0!  | 150                           | 7.50%    |
| 855          | LAW ENFORCEMENT TRAINING FUND | 669            | 2,691          | -                     | 2,691                     | 2,691                           | #DIV/0!  | -                             | 0.00%    |

*NOTE: Expenditures are net of transfers and subsidies*

# Council

12/9/2011

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<br>ACTUAL | 2009<br>ACTUAL | 2010<br>ACTUAL | 2011<br>BUDGET | 2011<br>Estimate | 2012<br>BUDGET | Remarks<br>& Notes |
|--|----------------------|----------------|----------------|----------------|----------------|------------------|----------------|--------------------|
| <b><u>CONTRACTUAL SERVICES</u></b>     |                      |                |                |                |                |                  |                |                    |
| 110-7010-2035                          | MEETINGS             | 1,261          | 1,417          | 977            | 1,000          | 750              | 1,000          |                    |
| 110-7010-2050                          | INSURANCE COUNCIL    | 8,127          | 5,156          | 4,235          | 4,300          | 3,367            | 4,700          |                    |
| 110-7010-2135                          | SPECIAL EVENTS       | 29,588         | 28,923         | 20,098         | 20,500         | 19,664           | 20,500         |                    |
| 110-7010-2140                          | MISCELLANEOUS        | 534            | 24,852         | 771            | 7,500          | 7,145            | 2,500          | Note 1             |
| 110-7010-2250                          | TRAINING             |                | 3,150          | -              | -              | -                | -              |                    |
|  | <b>SUB-TOTAL</b>     | <b>39,511</b>  | <b>63,499</b>  | <b>26,082</b>  | <b>33,300</b>  | <b>30,926</b>    | <b>28,700</b>  |                    |
| <b><u>SUPPLIES &amp; MATERIALS</u></b> |                      |                |                |                |                |                  |                |                    |
| 110-7010-3140                          | MISCELLANEOUS        | 1,325          | 1,115          | 432            | 500            | 374              | 500            |                    |
|  | <b>SUB-TOTAL</b>     | <b>1,325</b>   | <b>1,115</b>   | <b>432</b>     | <b>500</b>     | <b>374</b>       | <b>500</b>     |                    |
| <b><u>OTHER-EXPENSES</u></b>           |                      |                |                |                |                |                  |                |                    |
| 110-7010-4070                          | MAYOR'S COURT        | 3,453          | 850            | 1,654          | 2,750          | 2,495            | 2,750          |                    |
| 110-7010-5010                          | ANNUAL AUDIT         | 33,354         | 34,978         | 34,765         | 35,950         | 35,932           | 35,950         |                    |
|  | <b>SUB-TOTAL</b>     | <b>36,807</b>  | <b>35,828</b>  | <b>36,419</b>  | <b>38,700</b>  | <b>38,427</b>    | <b>38,700</b>  |                    |
| <b><u>EQUIPMENT</u></b>                |                      |                |                |                |                |                  |                |                    |
| 110-7010-8010                          | EQUIPMENT            |                |                | 9,438          | -              | -                | -              |                    |
|  | <b>SUB-TOTAL</b>     |                |                |                | <b>-</b>       | <b>-</b>         | <b>-</b>       |                    |
|  | <b>COUNCIL TOTAL</b> | <b>77,643</b>  | <b>100,441</b> | <b>62,932</b>  | <b>72,500</b>  | <b>69,726</b>    | <b>67,900</b>  |                    |

## **7010 COUNCIL NOTES**

Note 1            Miscellaneous services reduced for completion of the bi annual codification updates for the 2012 budget.

# CLERK/COMPTROLLER

12/9/2011

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<br>ACTUAL | 2009<br>ACTUAL | 2010<br>ACTUAL | 2011<br>BUDGET | 2011<br>EST.   | 2012<br>BUDGET | Remarks<br>& Notes |
|--|-----------------------------|----------------|----------------|----------------|----------------|----------------|----------------|--------------------|
| <b><u>SALARIES</u></b>                 |                             |                |                |                |                |                |                |                    |
| 110-7020-1100                          | CLERK/COMPTROLLER FT        | 125,444        | 131,076        | 131,290        | 133,915        | 133,916        | 136,595        |                    |
| 110-7020-1200                          | SALARIES CLERK/COMP PT      | 38,993         | 40,446         | 40,499         | 41,310         | 41,309         | 42,135         |                    |
|  | <b>SUB-TOTAL</b>            | <b>164,437</b> | <b>171,522</b> | <b>171,789</b> | <b>175,225</b> | <b>175,224</b> | <b>178,730</b> |                    |
| <b><u>CONTRACTUAL SERVICES</u></b>     |                             |                |                |                |                |                |                |                    |
| 110-7020-2012                          | PROFESSIONAL SERVICES       | 12,959         | 20,133         | 13,955         | 15,000         | 15,658         | 15,000         |                    |
| 110-7020-2030                          | DUES/SUBSCRIPTIONS          | 345            | 475            | 372            | 375            | 325            | 375            |                    |
| 110-7020-2035                          | MEETINGS                    | 176            | 74             | -              | 50             | 38             | 50             |                    |
| 110-7020-2140                          | MISC CONTRACTUAL            | 167            | 353            | 335            | 400            | 125            | 400            |                    |
| 110-7020-2190                          | R & M OFFICE EQUIPMENT      | 8,750          | 8,787          | 9,200          | 10,120         | 10,000         | 11,120         | Note 1             |
| 110-7020-2250                          | TRAINING                    | 4,607          | 472            | 285            | 300            | 380            | 750            |                    |
| 110-7020-2260                          | UNIFORMS                    | 316            | -              | -              | -              | -              | -              |                    |
|  | <b>SUB-TOTAL</b>            | <b>27,320</b>  | <b>30,295</b>  | <b>24,147</b>  | <b>26,245</b>  | <b>26,526</b>  | <b>27,695</b>  |                    |
| <b><u>SUPPLIES &amp; MATERIALS</u></b> |                             |                |                |                |                |                |                |                    |
| 110-7020-3140                          | MISCELLANEOUS               | 139            | 387            | -              | 200            | -              | 200            |                    |
| 110-7020-3190                          | PAPER & OFFICE SUPPLIES     | 2,385          | 1,897          | 2,269          | 2,200          | 1,137          | 1,700          |                    |
| 110-7020-3230                          | POSTAGE                     | 1,301          | 1,000          | 1,550          | 1,750          | 1,300          | 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>4,250</b>   | <b>2,437</b>   | <b>3,750</b>   |                    |
| <b><u>UTILITIES &amp; SUNDRY</u></b>   |                             |                |                |                |                |                |                |                    |
| 110-7020-4100                          | MOBILE TELEPHONES           | 913            | 743            | 643            | 650            | 624            | -              |                    |
|  | <b>SUB-TOTAL</b>            | <b>913</b>     | <b>743</b>     | <b>643</b>     | <b>650</b>     | <b>624</b>     | <b>-</b>       |                    |
| <b><u>OTHER EXPENSES</u></b>           |                             |                |                |                |                |                |                |                    |
| 110-7020-5040                          | BULLETINS                   | 40,655         | 39,885         | 23,359         | 13,600         | 12,755         | 24,950         | Note 2             |
| 110-7020-5100                          | COURT AUDITOR & TREAS. FEES | 25,422         | 28,398         | 34,246         | 85,000         | 81,307         | 25,000         | Note 3             |
| 110-7020-5105                          | ELECTION DEED. BY AUDITOR   | 7,561          | 782            | 4,594          | 7,750          | 2,236          | 7,750          |                    |
| 110-7020-5180                          | I.C.R.C.                    | 30,280         | 31,620         | 32,575         | 33,000         | 33,152         | 33,500         |                    |
|  | <b>SUB-TOTAL</b>            | <b>103,918</b> | <b>100,685</b> | <b>94,773</b>  | <b>139,350</b> | <b>129,451</b> | <b>91,200</b>  |                    |

| ACCT.NO.               | ACCOUNT DESCRIPTION             | 2008<br>ACTUAL | 2009<br>ACTUAL | 2010<br>ACTUAL | 2011<br>BUDGET | 2011<br>EST.   | 2012<br>BUDGET | Remarks<br>& Notes |
|------------------------|---------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|--------------------|
| <b>PERSONNEL COSTS</b> |                                 |                |                |                |                |                |                |                    |
| 110-7020-6010          | LONGEVITY & UNUSED SICK PAY     | 3,673          | 4,638          | 3,854          | 4,899          | 4,799          | 2,825          |                    |
| 110-7020-6015          | MEDICAL/EARN/LIFE               | 22,819         | 23,341         | 24,428         | 25,146         | 24,960         | 29,795         |                    |
| 110-7020-6017          | HSA/HRA                         | 5,230          | 5,060          | 4,500          | 5,060          | 5,205          | 5,410          |                    |
| 110-7020-6035          | PUBLIC EMPLOYEES RETIREMENT     | 27,086         | 28,392         | 27,898         | 25,217         | 24,531         | 25,275         |                    |
| 110-7020-6045          | MEDICARE                        | 2,278          | 2,362          | 2,314          | 2,815          | 2,105          | 3,365          |                    |
| 110-7020-6060          | TERMINATION PAY                 | -              | -              | -              | 10,000         | 9,989          | 25,200         | Note 4             |
|                        | <b>SUB-TOTAL</b>                | <b>61,086</b>  | <b>63,792</b>  | <b>62,994</b>  | <b>73,137</b>  | <b>71,590</b>  | <b>91,870</b>  |                    |
| <b>EQUIPMENT</b>       |                                 |                |                |                |                |                |                |                    |
| 110-7020-8010          | EQUIPMENT                       | 709            | -              | 1,570          | 1,000          | 1,000          | -              |                    |
|                        | PRINTER                         |                |                |                |                |                | 1,000          |                    |
|                        | SOFTWARE UPGRADE                |                |                |                |                |                | 45,490         | Note 5             |
|                        | <b>SUB-TOTAL</b>                | <b>709</b>     | <b>-</b>       | <b>1,570</b>   | <b>1,000</b>   | <b>1,000</b>   | <b>46,490</b>  |                    |
|                        | <b>CLERK/COMPTRROLLER TOTAL</b> | <b>362,250</b> | <b>370,323</b> | <b>359,734</b> | <b>419,857</b> | <b>406,852</b> | <b>439,735</b> |                    |

### 7020 CLERK/COMPTRROLLER NOTES

- Note 1 R & M office equipment increased for software support contract.
- Note 2 Bulletins increased for contract printing and mailing 11 issues through bulk mail to resident addresses.
- Note 3 Court Auditor & Treasurer fees reduced for cost associated with \$2 million budget of estate tax revenue.
- Note 4 Termination pay for one retirement appropriated between 2011 and 2012 budgets.
- Note 5 Equipment request for financial software upgrade.

# CITY MANAGER

12/9/2011

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<br>ACTUAL | 2009<br>ACTUAL | 2010<br>ACTUAL | 2011<br>BUDGET | 2011<br>EST.   | 2012<br>BUDGET | Remarks<br>& Notes |
|---------------------------------|-------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|--------------------|
| <b>SALARIES</b>                 |                                     |                |                |                |                |                |                |                    |
| 110-7030-1100                   | SALARIES CITY MGR OFFICE FT         | 367,477        | 379,709        | 378,154        | 349,891        | 349,752        | 355,685        |                    |
|                                 | <b>SUB-TOTAL</b>                    | <b>367,477</b> | <b>379,709</b> | <b>378,154</b> | <b>349,891</b> | <b>349,752</b> | <b>355,685</b> |                    |
| <b>CONTRACTUAL SERVICES</b>     |                                     |                |                |                |                |                |                |                    |
| 110-7030-2030                   | DUES/SUBSCRIPTIONS                  | 7,717          | 6,797          | 7,085          | 7,500          | 7,317          | 7,500          |                    |
| 110-7030-2035                   | MEETINGS                            | 2,767          | 1,851          | 804            | 1,000          | 673            | 1,000          |                    |
| 110-7030-2140                   | MISC CONTRACTUAL                    | 2,405          | 2,167          | 1,731          | 1,900          | 1,707          | 1,900          |                    |
| 110-7030-2190                   | R & M OFFICE EQUIPMENT              | 4,806          | 4,320          | 4,122          | 5,500          | 4,537          | 5,500          |                    |
| 110-7030-2250                   | TRAINING                            | 8,196          | 1,534          | 240            | 750            | 553            | 750            |                    |
|                                 | <b>SUB-TOTAL</b>                    | <b>25,891</b>  | <b>16,670</b>  | <b>13,982</b>  | <b>16,650</b>  | <b>14,787</b>  | <b>16,650</b>  |                    |
| <b>SUPPLIES &amp; MATERIALS</b> |                                     |                |                |                |                |                |                |                    |
| 110-7030-3090                   | GASOLINE & OIL                      | 7,892          | 4,437          | 4,040          | 3,000          | 1,687          | 2,500          |                    |
| 110-7030-3140                   | MISCELLANEOUS                       | 2,278          | 421            | 680            | 950            | 250            | 950            |                    |
| 110-7030-3170                   | VEHICLE PARTS                       | 908            | 1,445          | 468            | 750            | 492            | 750            |                    |
| 110-7030-3190                   | PAPER & OFFICE SUPPLIES             | 4,591          | 3,913          | 3,770          | 5,000          | 3,339          | 5,000          |                    |
| 110-7030-3230                   | POSTAGE                             | 1,480          | 1,365          | 1,478          | 2,000          | 1,887          | 2,000          |                    |
|                                 | <b>SUB-TOTAL</b>                    | <b>17,149</b>  | <b>11,581</b>  | <b>10,435</b>  | <b>11,700</b>  | <b>7,655</b>   | <b>11,200</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          | 1,300          | 1,248          | 1,300          |                    |
|                                 | <b>SUB-TOTAL</b>                    | <b>6,432</b>   | <b>6,124</b>   | <b>2,865</b>   | <b>1,300</b>   | <b>1,248</b>   | <b>1,300</b>   |                    |
| <b>PERSONNEL COSTS</b>          |                                     |                |                |                |                |                |                |                    |
| 110-7030-6010                   | LONGEVITY & UNUSED SICK PAY         | 7,479          | 9,017          | 8,325          | 6,315          | 6,315          | 6,385          |                    |
| 110-7030-6015                   | MEDICAL/EARN/LIFE                   | 37,985         | 30,755         | 30,460         | 21,648         | 16,153         | 16,285         | Note 1             |
| 110-7030-6017                   | HSA/HRA                             | 12,575         | 12,060         | 11,125         | 5,060          | 3,825          | 3,560          |                    |
| 110-7030-6035                   | PUBLIC EMPLOYEES RETIREMEN          | 64,862         | 67,287         | 67,817         | 49,870         | 49,471         | 50,210         |                    |
| 110-7030-6045                   | MEDICARE                            | 7,045          | 7,063          | 7,343          | 5,600          | 5,173          | 5,250          |                    |
| 110-7030-6060                   | BONUS PAY/TERMINATION PAY           | 17,153         | 888            | 29,801         | -              | -              |                |                    |
| 110-7030-6270                   | WORKER'S COMPENSATION               | 20,455         | 23,227         | 25,410         | 26,500         | 22,917         | 30,000         |                    |
|                                 | <b>SUB-TOTAL</b>                    | <b>167,554</b> | <b>150,297</b> | <b>180,282</b> | <b>114,993</b> | <b>103,853</b> | <b>111,690</b> |                    |
|                                 | <b>OFFICE OF CITY MANAGER TOTAL</b> | <b>584,503</b> | <b>564,381</b> | <b>585,718</b> | <b>494,534</b> | <b>477,295</b> | <b>496,525</b> |                    |

**7030 CITY MANAGER NOTES - Note 1** Medical insurance expenditure request reduced based on employee plan changes.

# TECHNOLOGY SERVICES

12/9/2011

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<br>ACTUAL | 2009<br>ACTUAL | 2010<br>ACTUAL | 2011<br>BUDGET | 2011<br>EST.   | 2012<br>BUDGET | Remarks<br>& Notes |
|---------------------------------|---------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|--------------------|
| <b>SALARIES</b>                 |                                 |                |                |                |                |                |                |                    |
| 110-7040-1100                   | SALARIES TECHNICAL SERVICES     | 87,272         | 90,342         | 90,459         | 92,370         | 92,199         | 94,235         |                    |
|                                 | <b>SUB-TOTAL</b>                | <b>87,272</b>  | <b>90,342</b>  | <b>90,459</b>  | <b>92,370</b>  | <b>92,199</b>  | <b>94,235</b>  |                    |
| <b>CONTRACTUAL SERVICES</b>     |                                 |                |                |                |                |                |                |                    |
| 110-7040-2140                   | MISCELLANEOUS-CONTRACTUAL       | 3,743          | 2,906          | 2,803          | 4,000          | 3,285          | 4,000          |                    |
|                                 | <b>SUB-TOTAL</b>                | <b>3,743</b>   | <b>2,906</b>   | <b>2,803</b>   | <b>4,000</b>   | <b>3,285</b>   | <b>4,000</b>   |                    |
| <b>SUPPLIES &amp; MATERIALS</b> |                                 |                |                |                |                |                |                |                    |
| 110-7040-3090                   | GASOLINE & OIL                  | 3,157          | 1,601          | 782            | 500            | 342            | 500            |                    |
| 110-7040-3140                   | MISCELLANEOUS                   | 4,034          | 4,075          | 1,035          | 3,000          | 1,375          | 3,000          |                    |
| 110-7040-3170                   | VEHICLE PARTS                   | -              | -              | -              | 200            | -              | 200            |                    |
| 110-7040-3290                   | SMALL TOOLS                     | 136            | -              | -              | 200            | 100            | 200            |                    |
|                                 | <b>SUB-TOTAL</b>                | <b>7,327</b>   | <b>5,676</b>   | <b>1,817</b>   | <b>3,900</b>   | <b>1,817</b>   | <b>3,900</b>   |                    |
| <b>UTILITIES &amp; SUNDRY</b>   |                                 |                |                |                |                |                |                |                    |
| 110-7040-4100                   | MOBILE TELEPHONES               | 947            | 747            | 631            | 650            | 627            | 650            |                    |
|                                 | <b>SUB-TOTAL</b>                | <b>947</b>     | <b>747</b>     | <b>631</b>     | <b>650</b>     | <b>627</b>     | <b>650</b>     |                    |
| <b>PERSONNEL COSTS</b>          |                                 |                |                |                |                |                |                |                    |
| 110-7040-6010                   | LONGEVITY & UNUSED SICK PAY     | 1,050          | 1,050          | 1,050          | 1,050          | 2,381          | 2,865          |                    |
| 110-7040-6015                   | MEDICAL/EARN/LIFE               | 7,471          | 9,378          | 10,861         | 12,500         | 12,769         | 13,630         |                    |
| 110-7040-6017                   | HSA                             | 4,000          | 4,000          | 3,250          | 2,500          | 2,500          | 2,500          |                    |
| 110-7040-6035                   | PUBLIC EMPLOYEES RETIREMENT     | 12,365         | 12,795         | 12,811         | 13,080         | 13,065         | 13,340         |                    |
| 110-7040-6045                   | MEDICARE                        | 1,277          | 1,313          | 1,302          | 1,355          | 1,372          | 1,410          |                    |
|                                 | <b>SUB-TOTAL</b>                | <b>26,163</b>  | <b>28,535</b>  | <b>29,274</b>  | <b>30,485</b>  | <b>32,087</b>  | <b>33,745</b>  |                    |
| <b>EQUIPMENT</b>                |                                 |                |                |                |                |                |                |                    |
| 110-7040-8010                   | EQUIPMENT                       | 5,388          | 2,273          | -              | 2,700          | 2,000          | 2,000          | Note 1             |
|                                 | <b>SUB-TOTAL</b>                | <b>5,388</b>   | <b>2,273</b>   | <b>-</b>       | <b>2,700</b>   | <b>2,000</b>   | <b>2,000</b>   |                    |
|                                 | <b>TECHNICAL SERVICES TOTAL</b> | <b>130,838</b> | <b>130,479</b> | <b>124,984</b> | <b>134,105</b> | <b>132,015</b> | <b>138,530</b> |                    |

## 7040 TECHNICAL SERVICE NOTES

Note 1      Equipment request: Virtual server host for Public Works/Waterworks will be used daily and in disaster recovery plan.

# SOLICITOR

12/9/2011

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<br>ACTUAL | 2009<br>ACTUAL | 2010<br>ACTUAL | 2011<br>BUDGET | 2011<br>EST.   | 2012<br>BUDGET | Remarks<br>& Notes |
|--|------------------------|----------------|----------------|----------------|----------------|----------------|----------------|--------------------|
| <b><u>CONTRACTUAL SERVICES</u></b>     |                        |                |                |                |                |                |                |                    |
| 110-7050-2012                          | PROFESSIONAL SERVICES  | 154,726        | 287,707        | 230,842        | 150,000        | 143,200        | 150,000        |                    |
| 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>150,000</b> | <b>143,200</b> | <b>150,000</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>SOLICITOR TOTAL</b> | <b>158,860</b> | <b>290,656</b> | <b>232,286</b> | <b>150,000</b> | <b>143,200</b> | <b>150,000</b> |                    |

# PLANNING COMMISSION

12/9/2011

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<br>ACTUAL | 2009<br>ACTUAL | 2010<br>ACTUAL | 2011<br>BUDGET | 2011<br>EST.   | 2012<br>BUDGET | Remarks<br>& 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>93,455</b>  | <b>93,363</b>  | <b>95,335</b>  |                    |
|                      | <b>CONTRACTUAL SERVICES</b>     |                |                |                |                |                |                |                    |
| 110-7060-2012        | PROFESSIONAL SERVICES           | 2,000          | 327            | 120            | 750            | 400            | 750            |                    |
| 110-7060-2140        | MISC. CONTRACTUAL               |                |                |                | -              | -              | -              |                    |
|                      | <b>SUB-TOTAL</b>                | <b>2,000</b>   | <b>327</b>     | <b>120</b>     | <b>750</b>     | <b>400</b>     | <b>750</b>     |                    |
|                      | <b>SUPPLIES &amp; MATERIALS</b> |                |                |                |                |                |                |                    |
| 110-7060-3140        | MISCELLANEOUS                   | -              | 32             | 412            | 500            | 499            | 500            |                    |
|                      | <b>SUB-TOTAL</b>                | <b>-</b>       | <b>32</b>      | <b>412</b>     | <b>500</b>     | <b>499</b>     | <b>500</b>     |                    |
|                      | <b>PERSONNEL COSTS</b>          |                |                |                |                |                |                |                    |
| 110-7060-6010        | LONGEVITY & UNUSED SICK PAY     | -              | -              | -              | 2,550          | 2,547          | 2,590          |                    |
| 110-7060-6015        | MEDICAL/EARN/LIFE               | -              | -              | -              | 8,790          | 8,776          | 9,370          |                    |
| 110-7060-6017        | HSA                             | -              | -              | -              | 2,500          | 2,500          | 2,500          |                    |
| 110-7060-6035        | PUBLIC EMPLOYEES RETIREMENT     | -              | -              | -              | 13,445         | 13,186         | 13,455         |                    |
| 110-7060-6045        | MEDICARE                        | -              | -              | -              | 1,395          | 1,392          | 1,420          |                    |
| 110-7060-6060        | TERMINATION PAY                 | -              | -              | -              | -              | -              | -              |                    |
|                      | <b>SUB-TOTAL</b>                | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>28,680</b>  | <b>28,400</b>  | <b>29,335</b>  |                    |
|                      | <b>PLANNING TOTAL</b>           | <b>13,925</b>  | <b>12,710</b>  | <b>12,899</b>  | <b>123,385</b> | <b>122,662</b> | <b>125,920</b> |                    |

# HEALTH DEPARTMENT

12/9/2011

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<br>ACTUAL | 2009<br>ACTUAL | 2010<br>ACTUAL | 2011<br>BUDGET | 2011<br>EST.   | 2012<br>BUDGET | Remarks<br>& Notes |
|--|-----------------------------|----------------|----------------|----------------|----------------|----------------|----------------|--------------------|
| <b><u>SALARIES</u></b>                 |                             |                |                |                |                |                |                |                    |
| 110-7170-1200                          | SALARIES HEALTH DEPT        | 83,206         | 83,427         | 70,093         | 55,416         | 55,370         | 56,520         |                    |
|  | <b>SUB-TOTAL</b>            | <b>83,206</b>  | <b>83,427</b>  | <b>70,093</b>  | <b>55,416</b>  | <b>55,370</b>  | <b>56,520</b>  |                    |
| <b><u>CONTRACTUAL SERVICES</u></b>     |                             |                |                |                |                |                |                |                    |
| 110-7170-2012                          | PROFESSIONAL SERVICES       | 38,695         | 39,662         | 39,662         | 39,662         | 39,662         | 39,665         |                    |
| 110-7170-2140                          | MISC. CONTRACTUAL           | 353            | 44             | -              | -              | -              | -              |                    |
| 110-7170-2260                          | UNIFORMS                    | 1,084          | 1,281          | 223            | 300            | 256            | 300            |                    |
|  | <b>SUB-TOTAL</b>            | <b>40,132</b>  | <b>40,987</b>  | <b>39,885</b>  | <b>39,962</b>  | <b>39,918</b>  | <b>39,965</b>  |                    |
| <b><u>SUPPLIES &amp; MATERIALS</u></b> |                             |                |                |                |                |                |                |                    |
| 110-7170-3090                          | GASOLINE & OIL              | 3,157          | 1,601          | 1,870          | 1,800          | 1,767          | 1,800          |                    |
| 110-7170-3140                          | MISCELLANEOUS               | 726            | 837            | 1,024          | 1,000          | 707            | 1,000          |                    |
| 110-7170-3170                          | VEHICLE PARTS               | 29             | -              | -              | 400            | 200            | 400            |                    |
|  | <b>SUB-TOTAL</b>            | <b>3,912</b>   | <b>2,438</b>   | <b>2,893</b>   | <b>3,200</b>   | <b>2,674</b>   | <b>3,200</b>   |                    |
| <b><u>PERSONNEL COSTS</u></b>          |                             |                |                |                |                |                |                |                    |
| 110-7170-6010                          | LONGEVITY & UNUSED SICK PAY | 1,848          | 2,278          | 3,141          | 2,016          | 2,016          | 2,140          |                    |
| 110-7170-6015                          | MEDICAL/EARN/LIFE           | 7,588          | 6,560          | 7,478          | 8,592          | 6,734          | 5,285          | Note 1             |
| 110-7170-6017                          | HSA/HRA                     | 4,700          | 4,000          | 3,250          | 2,500          | 1,650          | 800            | Note 1             |
| 110-7170-6035                          | PUBLIC EMPLOYEES RETIREMENT | 11,908         | 11,999         | 9,335          | 8,040          | 7,891          | 8,060          |                    |
| 110-7170-6045                          | MEDICARE                    | 1,233          | 1,229          | 1,027          | 833            | 833            | 855            |                    |
| 110-7170-6060                          | TERMINATION PAY             | -              | -              | -              | -              | -              | -              |                    |
|  | <b>SUB-TOTAL</b>            | <b>27,277</b>  | <b>26,066</b>  | <b>24,230</b>  | <b>21,981</b>  | <b>19,123</b>  | <b>17,140</b>  |                    |
| <b><u>EQUIPMENT</u></b>                |                             |                |                |                |                |                |                |                    |
| 110-7170-8010                          | EQUIPMENT                   | -              | -              | -              | 0              | 0              | 0              |                    |
| 110-7170-8060                          | FURNITURE                   | -              | -              | -              | 0              | 0              | 0              |                    |
|  | <b>SUB-TOTAL</b>            | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       |                    |
|  | <b>HEALTH DEPT TOTAL</b>    | <b>154,527</b> | <b>152,919</b> | <b>137,101</b> | <b>120,559</b> | <b>117,085</b> | <b>116,825</b> |                    |

**7170 HEALTH DEPARTMENT NOTES**

Note 1 Employee health insurance expenditure requests reduced based on employee plan changes

# INCOME TAX

12/9/2011

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<br>ACTUAL | 2009<br>ACTUAL | 2010<br>ACTUAL | 2011<br>BUDGET | 2011<br>EST.   | 2012<br>BUDGET | Remarks<br>& Notes |
|---------------------------------|------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|--------------------|
| <b>SALARIES</b>                 |                                    |                |                |                |                |                |                |                    |
| 230-9145-1200                   | TAX COMMISSIONER                   | 41,649         | 43,124         | 43,181         | 44,064         | 44,011         | 44,945         |                    |
|                                 | <b>SUB-TOTAL</b>                   | <b>41,649</b>  | <b>43,124</b>  | <b>43,181</b>  | <b>44,064</b>  | <b>44,011</b>  | <b>44,945</b>  |                    |
| <b>CONTRACTUAL SERVICES</b>     |                                    |                |                |                |                |                |                |                    |
| 230-9145-3030                   | DUES/SUBSCRIPTIONS                 | 130            | -              | -              | -              | -              | -              |                    |
| 230-9145-2190                   | R&M OFFICE EQUIPMENT               | 1,371          | 1,440          | 1,473          | 1,635          | 1,599          | 1,700          |                    |
| 230-9145-2250                   | TRAINING                           | 756            | 20             |                | 400            | -              | 500            |                    |
|                                 | <b>SUB-TOTAL</b>                   | <b>2,257</b>   | <b>1,460</b>   | <b>1,473</b>   | <b>2,035</b>   | <b>1,599</b>   | <b>2,200</b>   |                    |
| <b>SUPPLIES &amp; MATERIALS</b> |                                    |                |                |                |                |                |                |                    |
| 230-9145-3140                   | MISCELLANEOUS                      | 258            | 310            | 205            | 797            | 522            | 600            |                    |
| 230-9145-3190                   | PAPER & OFFICE SUPPLIES            | 3,087          | 1,567          | 4,139          | 3,200          | 2,684          | 3,200          |                    |
| 230-9145-3230                   | POSTAGE                            | 2,083          | 1,261          | 1,963          | 2,282          | 2,215          | 2,300          |                    |
|                                 | <b>SUB-TOTAL</b>                   | <b>5,427</b>   | <b>3,138</b>   | <b>6,308</b>   | <b>6,279</b>   | <b>5,421</b>   | <b>6,100</b>   |                    |
| <b>REFUNDS</b>                  |                                    |                |                |                |                |                |                |                    |
| 230-9145-4080                   | REFUNDS                            | 166,286        | 180,493        | 157,833        | 140,000        | 140,000        | 140,000        |                    |
|                                 | <b>SUB-TOTAL</b>                   | <b>166,286</b> | <b>180,493</b> | <b>157,833</b> | <b>140,000</b> | <b>140,000</b> | <b>140,000</b> |                    |
| <b>PERSONNEL COSTS</b>          |                                    |                |                |                |                |                |                |                    |
| 230-9145-6010                   | LONGEVITY & UNUSED SICK PAY        | 1,227          | 1,255          | 1,255          | 1,300          | 1,272          | 1,340          |                    |
| 230-9145-6015                   | MEDICAL/EARN/LIFE                  | 4,091          | 4,095          | 4,077          | 4,058          | 4,059          | 4,060          |                    |
| 230-9145-6017                   | HSA                                | 60             | -              | -              | -              | -              | -              |                    |
| 230-9145-6035                   | PUBLIC EMPLOYEES RETIREMENT        | 6,003          | 6,213          | 6,221          | 6,351          | 6,226          | 6,360          |                    |
| 230-9145-6045                   | MEDICARE                           | 681            | 704            | 702            | 658            | 715            | 730            |                    |
| 230-9145-6060                   | TERMINATION PAY                    | -              | -              | -              | -              | -              | -              |                    |
|                                 | <b>SUB-TOTAL</b>                   | <b>12,062</b>  | <b>12,267</b>  | <b>12,255</b>  | <b>12,367</b>  | <b>12,272</b>  | <b>12,490</b>  |                    |
|                                 | <b>INCOME TAX DEPARTMENT TOTAL</b> | <b>227,681</b> | <b>240,483</b> | <b>221,050</b> | <b>204,745</b> | <b>203,302</b> | <b>205,735</b> |                    |
|                                 | TRANSFERS OUT                      | 7,027,886      | 7,629,809      | 4,859,107      | 7,100,000      | 3,100,000      | 5,500,000      |                    |

# POLICE DEPARTMENT

12/9/2011

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<br>ACTUAL   | 2009<br>ACTUAL   | 2010<br>ACTUAL   | 2011<br>BUDGET   | 2011<br>EST.     | 2012<br>BUDGET   | Remarks<br>& Notes |
|---------------------------------|--------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|--------------------|
| <b>SALARIES</b>                 |                                      |                  |                  |                  |                  |                  |                  |                    |
| 110-7110-1100                   | SALARIES                             | 1,919,311        | 1,994,340        | 1,996,449        | 1,957,382        | 1,915,444        | 1,963,450        | Note 1             |
| 110-7110-1101                   | OIC AND FTO PAY                      | 4,768            | 5,030            | 4,075            | 4,500            | 4,500            | 4,000            |                    |
| 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>1,961,882</b> | <b>1,919,944</b> | <b>1,967,450</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            | 2,950            | 2,950            | 2,950            |                    |
| 110-7110-2035                   | MEETINGS                             | 934              | 574              | 1,055            | 550              | 435              | 550              |                    |
| 110-7110-2040                   | EMPLOYMENT/ PHYSICALS                | 1,057            | -                | -                | 800              | 1,099            | -                |                    |
| 110-7110-2050                   | INSURANCE                            | 48,762           | 30,970           | 25,430           | 26,000           | 20,220           | 29,000           |                    |
| 110-7110-2051                   | INSURANCE CONTINGENCY                | -                | -                | -                | 2,500            | -                | 2,500            |                    |
| 110-7110-2130                   | R&M - EQUIPMENT(data master/ID scan) | 1,238            | 863              | 942              | 1,250            | 653              | 1,000            |                    |
| 110-7110-2140                   | MISC. CONTRACTUAL                    | 6,112            | 6,617            | 6,840            | 4,500            | 3,658            | 4,000            |                    |
| 110-7110-2150                   | R&M - COMMUNICATION EQUIP            | 15,975           | 21,696           | 22,182           | 23,500           | 23,500           | 23,500           |                    |
| 110-7110-2170                   | R&M - VEHICLES                       | 4,711            | 4,132            | 4,124            | 5,500            | 5,500            | 6,000            |                    |
| 110-7110-2180                   | R&M - DEPT/BLDG MAINT                | 621              | -                | 140              | -                | 280              | 1,000            | Note 2             |
| 110-7110-2190                   | R&M - OFFICE EQUIPMENT               | 3,841            | 3,950            | 4,062            | 4,100            | 4,178            | 4,500            |                    |
| 110-7110-2250                   | TRAINING                             | 23,839           | 5,585            | 1,585            | 5,000            | 3,861            | 10,000           | Note 3             |
| 110-7110-2260                   | UNIFORMS                             | 43,047           | 19,045           | 10,736           | 13,000           | 13,000           | 15,000           | Note 4             |
|                                 | <b>SUB-TOTAL</b>                     | <b>155,336</b>   | <b>99,672</b>    | <b>79,785</b>    | <b>89,650</b>    | <b>79,333</b>    | <b>100,000</b>   |                    |
| <b>SUPPLIES &amp; MATERIALS</b> |                                      |                  |                  |                  |                  |                  |                  |                    |
| 110-7110-3010                   | FIREARMS SUPPLIES/AMMUNITION         | 3,282            | 5,432            | 1,006            | 2,500            | 2,482            | 2,500            |                    |
| 110-7110-3020                   | INVESTIGATIVE RESOURCES              | 3,450            | 6,221            | 7,955            | 5,500            | 5,500            | 6,000            |                    |
| 110-7110-3090                   | GASOLINE & OIL                       | 49,535           | 30,059           | 36,035           | 46,000           | 42,311           | 46,000           |                    |
| 110-7110-3120                   | COMMUNITY/SCHOOL LIAISON             | 7,866            | 818              | 366              | 800              | 500              | 1,000            |                    |
| 110-7110-3140                   | MISCELLANEOUS                        | 2,755            | 4,610            | 1,847            | 2,000            | 1,620            | 2,000            |                    |
| 110-7110-3170                   | VEHICLE PARTS                        | 5,748            | 5,500            | 3,760            | 6,000            | 1,555            | 6,000            |                    |
| 110-7110-3190                   | PAPER & OFFICE SUPPLIES              | 7,137            | 6,336            | 4,995            | 6,500            | 3,632            | 6,500            |                    |
| 110-7110-3230                   | POSTAGE                              | 1,280            | 663              | 1,316            | 1,100            | 888              | 975              |                    |
| 110-7110-3280                   | TIRES                                | -                | 2,975            | 3,523            | 3,500            | 3,500            | 3,500            |                    |
| 110-7110-3290                   | SMALL TOOLS & EQUIPMENT              | 2,011            | 3,899            | 1,414            | 3,000            | 2,732            | 7,800            | Note 5             |
|                                 | <b>SUB-TOTAL</b>                     | <b>83,063</b>    | <b>66,512</b>    | <b>62,217</b>    | <b>76,900</b>    | <b>64,719</b>    | <b>82,275</b>    |                    |

| ACCT.NO.                               | ACCOUNT DESCRIPTION            | 2008<br>ACTUAL   | 2009<br>ACTUAL   | 2010<br>ACTUAL   | 2011<br>BUDGET   | 2011<br>EST.     | 2012<br>BUDGET   | Remarks<br>& Notes |
|--|--------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|--------------------|
| <b>UTILITIES &amp; SUNDRY</b>          |                                |                  |                  |                  |                  |                  |                  |                    |
| 110-7110-4030                          | ELECTRIC                       | 15,355           | 15,104           | 19,522           | 18,000           | 15,997           | 18,000           |                    |
| 110-7110-4100                          | TELEPHONE                      | 16,460           | 13,357           | 11,055           | 10,625           | 10,060           | 10,625           |                    |
|  | <b>SUB-TOTAL</b>               | <b>31,815</b>    | <b>28,461</b>    | <b>30,577</b>    | <b>28,625</b>    | <b>26,057</b>    | <b>28,625</b>    |                    |
| <b>PERSONNEL COSTS/FRINGE BENEFITS</b> |                                |                  |                  |                  |                  |                  |                  |                    |
| 110-7110-6010                          | LONGEVITY & UNUSED SICK PAY    | 32,432           | 36,096           | 42,496           | 47,304           | 45,836           | 50,515           |                    |
| 110-7110-6015                          | MEDICAL/EARN/LIFE              | 226,040          | 230,438          | 230,692          | 246,792          | 235,503          | 232,820          |                    |
| 110-7110-6017                          | HSA/HRA                        | 51,790           | 61,900           | 68,170           | 52,500           | 48,020           | 44,350           |                    |
| 110-7110-6018                          | WELLNESS INCENTIVES            | 3,673            | 3,909            | 1,600            | -                | -                | -                |                    |
| 110-7110-6020                          | POLICE RETIREMENT FUND         | 324,422          | 333,922          | 339,434          | 339,030          | 328,202          | 334,375          |                    |
| 110-7110-6035                          | PUBLIC EMPLOYEES RETIREMENT    | 39,748           | 41,014           | 39,991           | 41,783           | 37,393           | 38,150           |                    |
| 110-7110-6045                          | MEDICARE                       | 26,927           | 27,997           | 27,878           | 29,133           | 28,668           | 29,380           |                    |
| 110-7110-6060                          | POLICE TERMINATION PAY         | -                | -                | -                | 56,000           | 53,236           | -                |                    |
| 110-7110-6060                          | PERS TERMINATION PAY           | -                | -                | -                | -                | -                | -                |                    |
| 110-7110-6270                          | WORKER'S COMPENSATION          | 44,604           | 48,825           | 53,684           | 58,500           | 56,036           | 68,500           |                    |
|  | <b>SUB-TOTAL</b>               | <b>749,635</b>   | <b>784,102</b>   | <b>803,945</b>   | <b>871,042</b>   | <b>832,894</b>   | <b>798,090</b>   |                    |
| <b>EQUIPMENT (OVER \$500)</b>          |                                |                  |                  |                  |                  |                  |                  |                    |
| 110-7110-8010                          | EQUIPMENT                      | 17,134           | 16,052           | -                | -                | -                | -                |                    |
|  | BASE STATION                   |                  |                  |                  | 8,900            | 8,900            | -                |                    |
|  | COMPUTER(S)                    |                  |                  |                  | -                | -                | -                |                    |
|  | RADIO                          |                  |                  |                  |                  |                  | 8,000            | Note 6             |
|  | COPIER                         |                  |                  |                  |                  |                  | 5,000            | Note 6             |
| 110-7110-8020                          | VEHICLES (PATROL)              | 62,130           | 39,594           | 56,516           | -                | -                | 42,220           | Note 7             |
| 110-7110-8030                          | UNMARKED VEHICLE               | 28,990           | -                | -                | -                | -                | -                |                    |
| 110-7110-8040                          | FIRE ARMS                      | 6,651            | -                | -                | -                | -                | -                |                    |
| 110-7110-8045                          | BODY ARMOR                     | 953              | -                | -                | 10,125           | 10,125           | 800              | Note 8             |
| 110-7110-8060                          | FURNITURE                      |                  |                  | -                |                  | -                | 4,000            | Note 9             |
| 110-7110-8070                          | BUILDINGS                      |                  |                  | -                |                  | -                | -                |                    |
| 110-7110-8080                          | OTHER                          | 4,970            |                  | -                | -                | -                | -                |                    |
|  | <b>SUB-TOTAL</b>               | <b>120,829</b>   | <b>55,646</b>    | <b>56,516</b>    | <b>19,025</b>    | <b>19,025</b>    | <b>60,020</b>    |                    |
|  | <b>POLICE DEPARTMENT TOTAL</b> | <b>3,067,295</b> | <b>3,042,638</b> | <b>3,035,236</b> | <b>3,047,124</b> | <b>2,941,972</b> | <b>3,036,460</b> |                    |

## Police Department Notes:

**NOTE 1 Salaries** are budgeted to be lower in 2012 due to reduction in personnel of one position. The overall reduction/savings is partially offset by a 2% wage increase.

**NOTE 2 R & M - DEPT/BLDG MAINT.** Is over budget in 2011 due to garage doors needing repair. The 2012 request is for future repairs.

**NOTE 3** The request for 2012 **TRAINING** is to send newly promoted Lt. Makin to PELC and Chief Schlie to attend an FBINAA conference.

**NOTE 4 UNIFORMS** increased slightly for 2012 for the replacement of several uniform items

**NOTE 5 SMALL TOOLS & EQUIPMENT** - The 2012 request is for chairs in the squad room, kitchen, resident interview room and Chief's office (total of 16) and a table for the squad room and kitchen.

**NOTE 6** The request for 2012 **EQUIPMENT** is to complete the plan from several years ago to purchase a radio for each officer and to purchase a copier. The current copier is over 7 years old and has been requiring increased service calls. (The \$8,000 request would be to purchase 2 radios)

**NOTE 7** Two new patrol **VEHICLES** have been budgeted for 2012. No vehicles were purchased in 2011.

**NOTE 8** One **BODY ARMOR** has been budgeted for 2012 due to one vest expiring in 2012.

**NOTE 9** The **FURNITURE request for** 2012 is to finish the Chief's and Asst Chief's office with new desks and glass for hallway display cases.

# FIRE PROTECTION

12/9/2011

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<br>ACTUAL   | 2009<br>ACTUAL   | 2010<br>ACTUAL   | 2011<br>BUDGET   | 2011<br>EST.     | 2012<br>BUDGET   | Remarks<br>& Notes |
|-----------------------|-------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|--------------------|
| <b>OTHER EXPENSES</b> |                               |                  |                  |                  |                  |                  |                  |                    |
| 110-7115-5080         | CONTRACT-MADEIRA & IH FIRE    | 1,382,796        | 1,434,579        | 1,452,769        | 1,488,894        | 1,432,038        | 1,505,830        | Note 1             |
| 110-7115-5150         | GASOLINE FIRE DEPT-REIMBURSED | 10,769           | 4,081            | 3,537            | 5,000            | 5,512            | 5,000            |                    |
| 110-7115-5160         | HYDRANT EXPENSE               | 18,792           | 24,281           | 21,696           | 25,000           | 23,000           | 25,000           |                    |
|                       | <b>FIRE PROTECTION TOTAL</b>  | <b>1,412,357</b> | <b>1,462,941</b> | <b>1,478,002</b> | <b>1,518,894</b> | <b>1,460,549</b> | <b>1,535,830</b> |                    |

**FIRE PROTECTION NOTES:**

Note 1            2012 budget request includes a 2% wage increase starting in June 2012

# WASTE COLLECTION

12/9/2011

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<br>ACTUAL | 2009<br>ACTUAL | 2010<br>ACTUAL | 2011<br>BUDGET | 2011<br>EST.   | 2012<br>BUDGET | Remarks<br>& Notes |
|---------------------------------|-------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|--------------------|
| <b>SALARIES</b>                 |                               |                |                |                |                |                |                |                    |
| 110-7160-1100                   | SALARIES - WASTE COLL.        | 459,684        | 476,102        | 440,416        | 455,208        | 452,453        | 483,480        | Note 1             |
|                                 | <b>SUB-TOTAL</b>              | <b>459,684</b> | <b>476,102</b> | <b>440,416</b> | <b>455,208</b> | <b>452,453</b> | <b>483,480</b> |                    |
| <b>CONTRACTUAL SERVICES</b>     |                               |                |                |                |                |                |                |                    |
| 110-7160-2017                   | DISPOSAL CHARGE               | 114,679        | 106,229        | 88,794         | 101,000        | 90,176         | 92,000         | Note 2             |
| 110-7160-2050                   | INSURANCE                     | 13,978         | 8,879          | 7,291          | 7,500          | 5,798          | 8,200          |                    |
| 110-7160-2051                   | INSURANCE CONTINGENCY         | 2,500          | -              | -              | 2,500          | -              | 2,500          |                    |
| 110-7160-2140                   | R & M-MISCELLANEOUS           | 227            | 1,100          | 287            | 1,000          | 855            | 1,000          |                    |
| 110-7160-2170                   | R & M-VEHICLES                | 8,135          | 5,451          | 1,469          | 12,500         | 5,983          | 10,000         | Note 3             |
| 110-7160-2250                   | TRAINING                      | 218            | 60             | 927            | 500            | -              | 500            |                    |
| 110-7160-2260                   | UNIFORMS & SHOES              | 4,999          | 5,672          | 2,901          | 4,100          | 3,150          | 4,350          |                    |
|                                 | <b>SUB-TOTAL</b>              | <b>144,736</b> | <b>127,391</b> | <b>101,667</b> | <b>129,100</b> | <b>105,962</b> | <b>118,550</b> |                    |
| <b>SUPPLIES &amp; MATERIALS</b> |                               |                |                |                |                |                |                |                    |
| 110-7160-3090                   | GASOLINE, DIESEL, OIL         | 62,151         | 40,434         | 42,441         | 52,000         | 53,304         | 55,000         |                    |
| 110-7160-3140                   | MISCELLANEOUS                 | 661            | 895            | 177            | 1,800          | 1,443          | 1,800          |                    |
| 110-7160-3170                   | VEHICLE PARTS                 | 5,210          | 3,430          | 5,292          | 7,500          | 6,320          | 7,500          |                    |
| 110-7160-3280                   | TIRES                         | 2,926          | 2,137          | 4,528          | 4,000          | 2,208          | 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>65,550</b>  | <b>63,275</b>  | <b>68,550</b>  |                    |
| <b>PERSONNEL COSTS</b>          |                               |                |                |                |                |                |                |                    |
| 110-7160-6010                   | LONGEVITY & UNUSED SICK PAY   | 5,010          | 7,134          | 6,328          | 8,260          | 8,080          | 10,980         |                    |
| 110-7160-6015                   | MEDICAL/EARN/LIFE             | 88,924         | 81,091         | 65,707         | 79,521         | 79,470         | 89,140         |                    |
| 110-7160-6017                   | HSA/HRA                       | 19,940         | 19,694         | 21,125         | 16,250         | 15,575         | 14,900         |                    |
| 110-7160-6035                   | PUBLIC EMPLOYEES RETIREMENT   | 65,773         | 65,181         | 61,013         | 64,885         | 65,130         | 68,590         |                    |
| 110-7160-6045                   | MEDICARE                      | 6,629          | 6,376          | 6,320          | 6,720          | 6,852          | 7,230          |                    |
| 110-7160-6060                   | TERMINATION PAY               | -              | -              | 10,140         | 9,360          | 9,360          | -              |                    |
| 110-7160-6270                   | WORKER'S COMPENSATION         | 15,920         | 17,911         | 19,000         | 22,500         | 18,691         | 26,500         |                    |
|                                 | <b>SUB-TOTAL</b>              | <b>202,196</b> | <b>197,388</b> | <b>189,634</b> | <b>207,496</b> | <b>203,158</b> | <b>217,340</b> |                    |
| <b>EQUIPMENT</b>                |                               |                |                |                |                |                |                |                    |
| 110-7160-8010                   | EQUIPMENT                     | 4,185          | -              | 6,968          | 15,265         | 14,377         |                |                    |
| 110-7160-8030                   | TRUCKS                        | 29,463         | -              | -              | 35,000         | 31,500         | 70,000         | Note 4             |
|                                 | <b>SUB-TOTAL</b>              | <b>33,648</b>  | <b>-</b>       | <b>6,968</b>   | <b>50,265</b>  | <b>45,877</b>  | <b>70,000</b>  |                    |
|                                 | <b>WASTE COLLECTION TOTAL</b> | <b>911,615</b> | <b>847,776</b> | <b>791,122</b> | <b>907,619</b> | <b>870,724</b> | <b>957,920</b> |                    |

**7160 WASTE COLLECTION NOTES**

- Note 1 Salaries increased due to the replacement of 2 junior employees with senior employees. The 2012 budget includes pay for all employees at the senior rate.
- Note 2 Disposal charges reduced based on the change in billing from cost per yard to cost per ton.
- Note 3 R & M Miscellaneous reduced based on historical usage.
- Note 4 Trucks - requesting funds to replace two trucks and dump bodies.

# RECYCLING COLLECTION

12/9/2011

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 newspaper.

| ACCT. NO.                       | ACCOUNT DESCRIPTION               | 2008<br>ACTUAL | 2009<br>ACTUAL | 2010<br>ACTUAL | 2011<br>BUDGET | 2011<br>EST.   | 2012<br>BUDGET | Remarks<br>& Notes |
|---------------------------------|-----------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|--------------------|
| <b>SALARIES</b>                 |                                   |                |                |                |                |                |                |                    |
| 110-7165-1100                   | SALARIES - RECYCLING CREW         | 200,208        | 185,580        | 196,288        | 208,006        | 208,006        | 220,795        | Note 1             |
|                                 | <b>SUB-TOTAL</b>                  | <b>200,208</b> | <b>185,580</b> | <b>196,288</b> | <b>208,006</b> | <b>208,006</b> | <b>220,795</b> |                    |
| <b>CONTRACTUAL SERVICES</b>     |                                   |                |                |                |                |                |                |                    |
| 110-7165-2017                   | DISPOSAL                          | 7,042          | 5,877          | 6,119          | 8,000          | 5,388          | 7,000          | Note 2             |
| 110-7165-2018                   | YARD WASTE                        | 47,567         | 3,500          | -              | -              | -              | -              |                    |
| 110-7165-2050                   | INSURANCE                         | 7,802          | 4,950          | 4,066          | 4,500          | 3,232          | 4,500          |                    |
| 110-7165-2051                   | INSURANCE CONTINGENCY             | -              | -              | -              | 2,500          | -              | 2,500          |                    |
| 110-7165-2140                   | R & M-MISCELLANEOUS               | 100            | 100            | 183            | 1,500          | 100            | 1,000          |                    |
| 110-7165-2170                   | R & M-VEHICLE                     | -              | 96             | -              | 1,500          | 250            | 1,500          |                    |
| 110-7165-2250                   | TRAINING                          | 85             | 20             | -              | 250            | 50             | 250            |                    |
| 110-7165-2260                   | UNIFORMS                          | 1,896          | 2,422          | 1,137          | 2,500          | 1,458          | 2,500          |                    |
|                                 | <b>SUB-TOTAL</b>                  | <b>64,491</b>  | <b>16,964</b>  | <b>11,505</b>  | <b>20,750</b>  | <b>10,478</b>  | <b>19,250</b>  |                    |
| <b>SUPPLIES &amp; MATERIALS</b> |                                   |                |                |                |                |                |                |                    |
| 110-7165-3090                   | GASOLINE, DIESEL, OIL             | 29,710         | 18,060         | 20,039         | 26,000         | 27,788         | 30,000         |                    |
| 110-7165-3140                   | MISCELLANEOUS                     | 456            | 401            | 1,519          | 2,000          | 500            | 1,500          |                    |
| 110-7165-3170                   | VEHICLE PARTS                     | 1,020          | 583            | 1,440          | 2,500          | 1,100          | 2,500          |                    |
| 110-7165-3280                   | TIRES                             | 1,594          | 1,834          | 2,287          | 2,500          | 1,715          | 2,500          |                    |
| 110-7165-3290                   | SMALL TOOLS & EQUIPMENT           | 9,430          | 1,765          | -              | 2,000          | 1,960          | 2,000          |                    |
|                                 | <b>SUB-TOTAL</b>                  | <b>42,210</b>  | <b>22,644</b>  | <b>25,285</b>  | <b>35,000</b>  | <b>33,063</b>  | <b>38,500</b>  |                    |
| <b>PERSONNEL COSTS</b>          |                                   |                |                |                |                |                |                |                    |
| 110-7165-6010                   | LONGEVITY & UNUSED SICK PAY       | 3,110          | 3,848          | 4,548          | 4,470          | 3,760          | 4,535          |                    |
| 110-7165-6015                   | MEDICAL/EARN/LIFE                 | 43,538         | 40,009         | 41,274         | 37,860         | 37,515         | 34,965         |                    |
| 110-7165-6017                   | HSA/HRA                           | 7,960          | 8,060          | 7,750          | 7,560          | 5,350          | 3,200          |                    |
| 110-7165-6035                   | PUBLIC EMPLOYEES RETIREMENT       | 33,339         | 31,211         | 33,060         | 29,750         | 29,569         | 31,390         |                    |
| 110-7165-6045                   | MEDICARE                          | 3,588          | 2,999          | 2,731          | 3,080          | 3,216          | 3,385          |                    |
| 110-7165-6060                   | TERMINATION PAY                   | -              | 39,371         | 10,140         | 9,360          | 9,360          | -              |                    |
|                                 | <b>SUB-TOTAL</b>                  | <b>91,535</b>  | <b>125,499</b> | <b>99,503</b>  | <b>92,080</b>  | <b>88,770</b>  | <b>77,475</b>  |                    |
| <b>EQUIPMENT</b>                |                                   |                |                |                |                |                |                |                    |
| 110-7165-8030                   | TRUCKS                            | -              | -              | 1,608          | 990            | 984            | 35,000         | Note 3             |
|                                 | <b>SUB-TOTAL</b>                  | <b>-</b>       | <b>-</b>       | <b>1,608</b>   | <b>990</b>     | <b>984</b>     | <b>35,000</b>  |                    |
|                                 | <b>RECYCLING COLLECTION TOTAL</b> | <b>398,444</b> | <b>350,687</b> | <b>334,190</b> | <b>356,826</b> | <b>341,302</b> | <b>391,020</b> |                    |

**7165 RECYCLING COLLECTION NOTES**

- Note 1 Salaries increased for 2012 to reflect all employees at the senior rate of pay
- Note 2 Disposal charges reduced based on historical usage.
- Note 3 Trucks - requesting funds to replace one recycling truck.

# SNOW REMOVAL

12/9/2011

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<br>ACTUAL | 2009<br>ACTUAL | 2010<br>ACTUAL | 2011<br>BUDGET | 2011<br>EST.   | 2012<br>BUDGET | Remarks<br>& Notes |
|--|----------------------------|----------------|----------------|----------------|----------------|----------------|----------------|--------------------|
| <b><u>SALARIES</u></b>                 |                            |                |                |                |                |                |                |                    |
| 110-7130-1400                          | SALARIES-SNOW REMOVAL      | 55,072         | 39,569         | 50,000         | 50,000         | 40,349         | 50,000         |                    |
|  | <b>SUB-TOTAL</b>           | <b>55,072</b>  | <b>39,569</b>  | <b>50,000</b>  | <b>50,000</b>  | <b>40,349</b>  | <b>50,000</b>  |                    |
| <b><u>CONTRACTUAL SERVICES</u></b>     |                            |                |                |                |                |                |                |                    |
| 110-7130-2130                          | R & M-EQUIPMENT            | 364            | 1,050          | 1,300          | 1,300          | 750            | 1,000          |                    |
| 110-7130-2140                          | MISCELLANEOUS              |                |                | -              | -              | -              | -              |                    |
| 110-7130-2170                          | R & M-VEHICLES             |                |                | -              | 1,100          | -              | 750            |                    |
|  | <b>SUB-TOTAL</b>           | <b>364</b>     | <b>1,050</b>   | <b>1,300</b>   | <b>2,400</b>   | <b>750</b>     | <b>1,750</b>   |                    |
| <b><u>SUPPLIES &amp; MATERIALS</u></b> |                            |                |                |                |                |                |                |                    |
| 110-7130-3130                          | R & M-EQUIPMENT            | 3,715          | 3,287          | 2,422          | 3,500          | 3,350          | 3,500          |                    |
| 110-7130-3140                          | MISCELLANEOUS              | 1,579          | 638            | 1,569          | 2,000          | 897            | 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        | 216,000        | 212,007        | 136,000        | Note 1             |
|  | <b>SUB-TOTAL</b>           | <b>154,854</b> | <b>103,872</b> | <b>139,520</b> | <b>222,600</b> | <b>216,505</b> | <b>142,600</b> |                    |
| <b><u>PERSONNEL COSTS</u></b>          |                            |                |                |                |                |                |                |                    |
| 110-7130-6035                          | PUBLIC EMPLOYEES RETIREMEN | -              | -              | -              | 7,000          | 5,649          | 7,000          |                    |
| 110-7130-6045                          | MEDICARE                   | -              | -              | -              | 725            | 579            | 725            |                    |
|  | <b>SUB-TOTAL</b>           | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>7,725</b>   | <b>6,229</b>   | <b>7,725</b>   |                    |
| <b><u>EQUIPMENT</u></b>                |                            |                |                |                |                |                |                |                    |
| 110-7130-8010                          | EQUIPMENT                  | -              | -              | -              | -              | -              | -              |                    |
|  | <b>SUB-TOTAL</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>282,725</b> | <b>263,832</b> | <b>202,075</b> |                    |

## **7130 SNOW REMOVAL NOTES**

Note 1      The salt dome is currently full. The salt request reduced \$80,000 for 2012 budget to replace estimated salt usage .

# STREET MAINTENANCE & REPAIR (SCMR)

12/9/2011

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<br>ACTUAL | 2009<br>ACTUAL | 2010<br>ACTUAL | 2011<br>BUDGET | 2011<br>EST.   | 2012<br>BUDGET | Remarks<br>& Notes |
|---------------------------------|--|----------------|----------------|----------------|----------------|----------------|----------------|--------------------|
| <b>SALARIES</b>                 |  |                |                |                |                |                |                |                    |
| 222-8050-1100                   | SALARIES-STREET M & R                            | 875,227        | 871,148        | 844,508        | 832,424        | 832,276        | 853,925        | Note 1             |
|                                 | <b>SUB-TOTAL</b>                                 | <b>875,227</b> | <b>871,148</b> | <b>844,508</b> | <b>832,424</b> | <b>832,276</b> | <b>853,925</b> |                    |
| <b>CONTRACTUAL SERVICES</b>     |  |                |                |                |                |                |                |                    |
| 222-8050-2040                   | EMPLOYMENT/PHYSICALS                             | -              | -              | -              | -              | -              | -              |                    |
| 222-8050-2050                   | INSURANCE  | 16,254         | 10,287         | 8,459          | 8,500          | 6,720          | 9,200          |                    |
| 222-8050-2051                   | INSURANCE CONTINGENCY                            | 420            | 2,500          | -              | 2,500          | -              | 2,500          |                    |
| 222-8050-2130                   | R & M EQUIPMENT                                  | 7,322          | 7,374          | 10,356         | 8,000          | 2,669          | 8,000          |                    |
| 222-8050-2140                   | R&M - MISCELLANEOUS<br>CAGIS                     | 26,762         | 17,866         | 13,882         | 22,000         | 19,457         | 22,000         |                    |
| 222-8050-2150                   | R&M - COMMUNICATIONS                             | -              | -              | -              | 500            | -              | 500            |                    |
| 222-8050-2170                   | R&M - VEHICLES                                   | 19,574         | 16,032         | 9,343          | 22,000         | 8,816          | 17,000         | Note 2             |
| 222-8050-2175                   | R&M - RAILROAD                                   | -              | -              | -              | 500            | -              | 500            |                    |
| 222-8050-2240                   | STREET MAINTENANCE<br>PAINT,FLASHERS,GUARD RAILS | 32,594         | 3,708          | 30,864         | 32,000         | 23,370         | 32,000         |                    |
| 222-8050-2250                   | TRAINING   | 7,700          | 1,137          | 1,302          | 2,000          | 1,483          | 2,000          |                    |
| 222-8050-2260                   | UNIFORMS & SHOES                                 | 9,747          | 10,425         | 6,803          | 6,800          | 6,307          | 5,500          | Note 3             |
| 222-8050-2290                   | TREE MAINTENANCE                                 | 3,055          | 1,975          | 210            | 4,000          | 900            | 3,000          | Note 2             |
|                                 | <b>SUB-TOTAL</b>                                 | <b>123,430</b> | <b>71,303</b>  | <b>81,219</b>  | <b>108,800</b> | <b>69,722</b>  | <b>102,200</b> |                    |
| <b>SUPPLIES &amp; MATERIALS</b> |  |                |                |                |                |                |                |                    |
| 222-8050-3017                   | ASPHALT/GRAVEL                                   | 13,535         | 19,960         | 18,160         | 16,500         | 14,903         | 16,500         |                    |
| 222-8050-3025                   | CONSTRUCTION MATERIALS                           | 9,867          | 5,990          | 6,255          | 16,500         | 7,239          | 13,500         | Note 2             |
| 222-8050-3090                   | GASOLINE & OIL                                   | 79,133         | 50,003         | 54,414         | 80,000         | 73,770         | 80,000         |                    |
| 222-8050-3130                   | R & M EQUIPMENT                                  | 7,584          | 5,320          | 4,233          | 7,500          | 6,417          | 7,500          |                    |
| 222-8050-3140                   | MISCELLANEOUS                                    | 9,512          | 6,226          | 5,775          | 10,000         | 3,965          | 8,000          | Note 2             |
| 222-8050-3170                   | VEHICLE PARTS                                    | 9,298          | 7,404          | 7,618          | 13,500         | 7,606          | 12,000         | Note 2             |
| 222-8050-3190                   | POSTAGE & OFFICE SUPPLIES                        | 2,541          | 2,908          | 2,649          | 2,300          | 875            | 2,300          |                    |
| 222-8050-3255                   | SIGNS  | 8,215          | 13,195         | 14,050         | 15,000         | 12,841         | 14,000         | Note 2             |
| 222-8050-3280                   | TIRES  | 4,656          | 5,620          | 6,610          | 6,500          | 2,600          | 6,000          |                    |
| 222-8050-3290                   | SMALL TOOLS                                      | 1,400          | 2,595          | 1,386          | 2,000          | 1,500          | 3,000          | Note 4             |
|                                 | <b>SUB-TOTAL</b>                                 | <b>145,741</b> | <b>119,220</b> | <b>121,151</b> | <b>169,800</b> | <b>131,715</b> | <b>162,800</b> |                    |

| ACCT.NO.                      | ACCOUNT DESCRIPTION          | 2008<br>ACTUAL   | 2009<br>ACTUAL   | 2010<br>ACTUAL   | 2011<br>BUDGET   | 2011<br>EST.     | 2012<br>BUDGET   | Remarks<br>& Notes |
|-------------------------------|------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|--------------------|
| <b>UTILITIES &amp; SUNDRY</b> |                              |                  |                  |                  |                  |                  |                  |                    |
| 222-8050-4030                 | ELECTRIC                     | 28,335           | 29,154           | 27,387           | 25,620           | 25,821           | 26,000           |                    |
| 222-8050-4100                 | TELEPHONE                    | 3,571            | 2,654            | 2,717            | 2,550            | 2,628            | 2,850            |                    |
|                               | <b>SUB-TOTAL</b>             | <b>31,906</b>    | <b>31,808</b>    | <b>30,105</b>    | <b>28,170</b>    | <b>28,449</b>    | <b>28,850</b>    |                    |
| <b>PERSONNEL COSTS</b>        |                              |                  |                  |                  |                  |                  |                  |                    |
| 222-8050-6010                 | LONGEVITY & UNUSED SICK PAY  | 27,068           | 24,337           | 22,699           | 26,830           | 26,959           | 27,500           |                    |
| 222-8050-6015                 | MEDICAL/EARN/LIFE            | 146,603          | 126,153          | 112,504          | 138,531          | 132,162          | 124,285          |                    |
| 222-8050-6017                 | HSA/HRA                      | 34,720           | 40,500           | 40,000           | 31,490           | 25,300           | 20,660           |                    |
| 222-8050-6018                 | WELLNESS INCENTIVES          | 2,854            | 3,000            | 1,952            | -                | -                | -                |                    |
| 222-8050-6035                 | PUBLIC EMPLOYEES RETIREMENT  | 141,792          | 133,045          | 126,820          | 116,539          | 118,523          | 121,265          |                    |
| 222-8050-6045                 | MEDICARE                     | 12,145           | 12,293           | 12,806           | 12,070           | 12,608           | 12,900           |                    |
| 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           | 27,000           | 25,397           | 32,500           |                    |
|                               | <b>SUB-TOTAL</b>             | <b>391,754</b>   | <b>385,935</b>   | <b>380,011</b>   | <b>352,460</b>   | <b>340,948</b>   | <b>339,110</b>   |                    |
| <b>EQUIPMENT</b>              |                              |                  |                  |                  |                  |                  |                  |                    |
| 222-8050-8010                 | EQUIPMENT                    | 16,742           | 3,060            | 4,824            |                  |                  |                  |                    |
|                               | TRUCK MOUNTED 2 WAY RADIO    | -                | -                | -                | 2,952            | 2,952            | -                |                    |
|                               | STIHL MS 660 STAND SAW       | -                | -                | -                | -                | -                | 2,000            | Note 5             |
|                               | CANON DIGITAL IMAGING SYSTEM | -                | -                | -                | -                | -                | 2,500            | Note 5             |
| 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>2,952</b>     | <b>4,500</b>     |                    |
|                               | <b>Total SCM&amp;R</b>       | <b>1,608,234</b> | <b>1,482,474</b> | <b>1,461,817</b> | <b>1,494,606</b> | <b>1,406,062</b> | <b>1,491,385</b> |                    |

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

Note 1 Salaries includes a 2% wage increase plus additional 0.5% for possible step increase for junior employees.

Note 2 Due to historical usage we reviewed these accounts and adjusted it accordingly.

Note 3 Uniform account was reduced to separate Parks & Street department's costs.

Note 4 Small tools budget request increased to replace three weed eaters.

Note 5 2012 equipment requests include:

|                        |                |
|------------------------|----------------|
| Stihl Stand Saw        | \$2,000        |
| Copier (50%PW, 50% WW) | \$2,500        |
| <b>Total</b>           | <b>\$4,500</b> |

# STATE HIGHWAY MAINTENANCE

12/9/2011

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<br>ACTUAL | 2009<br>ACTUAL | 2010<br>ACTUAL | 2011<br>BUDGET | 2011<br>EST. | 2012<br>BUDGET | Remarks<br>& Notes |
|---------------------------------|--|----------------|----------------|----------------|----------------|--------------|----------------|--------------------|
| <b>SALARIES</b>                 |  |                |                |                |                |              |                |                    |
| 224-8051-1140                   | SALARIES-SERV.DEPT. LABOR              | -              | -              | 1,609          | 1,770          | 1,770        | 1,770          |                    |
|                                 | <b>SUB-TOTAL</b>                       | <b>-</b>       | <b>-</b>       | <b>1,609</b>   | <b>1,770</b>   | <b>1,770</b> | <b>1,770</b>   |                    |
| <b>CONTRACTUAL SERVICES</b>     |  |                |                |                |                |              |                |                    |
| 224-8051-2140                   | MISC CONTRACTUAL                       | 2              | 4              | 500            | 500            | 455          | 500            |                    |
|                                 | <b>SUB-TOTAL</b>                       | <b>2</b>       | <b>4</b>       | <b>500</b>     | <b>500</b>     | <b>455</b>   | <b>500</b>     |                    |
| <b>SUPPLIES &amp; MATERIALS</b> |  |                |                |                |                |              |                |                    |
| 224-8051-3140                   | MISC SUPPLIES & MATERIALS              | -              | -              | 1,711          | 2,500          | 2,000        | 2,500          |                    |
|                                 | <b>SUB-TOTAL</b>                       | <b>-</b>       | <b>-</b>       | <b>1,711</b>   | <b>2,500</b>   | <b>2,000</b> | <b>2,500</b>   |                    |
| <b>PERSONNEL COSTS</b>          |  |                |                |                |                |              |                |                    |
| 224-8051-6035                   | PUBLIC EMPLOYEES RETIREMENT            | -              | -              | -              | 250            | 248          | 250            |                    |
| 224-8051-6045                   | MEDICARE                               | -              | -              | -              | 30             | 26           | 30             |                    |
|                                 | <b>SUB-TOTAL</b>                       | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>280</b>     | <b>273</b>   | <b>280</b>     |                    |
|                                 | <b>STATE HIGHWAY MAINTENANCE TOTAL</b> | <b>2</b>       | <b>4</b>       | <b>3,820</b>   | <b>5,050</b>   | <b>4,498</b> | <b>5,050</b>   |                    |

# GOVERNMENT BUILDINGS & GROUNDS

12/9/2011

Building & Grounds maintenance is under the 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<br>ACTUAL | 2009<br>ACTUAL | 2010<br>ACTUAL | 2011<br>BUDGET | 2011<br>EST.  | 2012<br>BUDGET | Remarks<br>& Notes |
|---------------------------------|-----------------------------------|----------------|----------------|----------------|----------------|---------------|----------------|--------------------|
| <b>SALARIES</b>                 |                                   |                |                |                |                |               |                |                    |
| 110-7070-1200                   | SALARIES - JANITORIAL             | 24,237         | 25,226         | 25,259         | 25,764         | 25,747        | 26,285         |                    |
| 110-7070-1400                   | SALARIES-PUBLIC WORKS GROUNDS     | 54,854         | 56,523         | 57,587         | 58,120         | 58,045        | 59,265         |                    |
|                                 | <b>SUB-TOTAL</b>                  | <b>79,090</b>  | <b>81,749</b>  | <b>82,846</b>  | <b>83,884</b>  | <b>83,792</b> | <b>85,550</b>  |                    |
| <b>CONTRACTUAL SERVICES</b>     |                                   |                |                |                |                |               |                |                    |
| 110-7070-2050                   | INSURANCE                         | 17,737         | 11,797         | 9,980          | 10,000         | 8,239         | 11,500         |                    |
| 110-7070-2051                   | INSURANCE-CONTINGENCY             | -              | -              | -              | 2,500          | -             | 2,500          |                    |
| 110-7070-2140                   | R & M MISCELLANEOUS               | 12,845         | 16,587         | 11,832         | 14,500         | 14,624        | 14,500         |                    |
| 110-7070-2160                   | LAWN/TURF                         | 3,202          | -              | -              | 400            | 300           | 400            |                    |
| 110-7070-2180                   | R & M DEPT/BLDG MAINT             | 2,565          | 3,085          | 2,564          | 2,500          | 2,986         | 2,500          |                    |
|                                 | <b>SUB-TOTAL</b>                  | <b>36,348</b>  | <b>31,469</b>  | <b>24,377</b>  | <b>29,900</b>  | <b>26,149</b> | <b>31,400</b>  |                    |
| <b>SUPPLIES &amp; MATERIALS</b> |                                   |                |                |                |                |               |                |                    |
| 110-7070-3110                   | JANITORIAL SUPPLIES               | 5,178          | 4,928          | 2,304          | 4,000          | 2,774         | 4,000          |                    |
| 110-7070-3120                   | WELLNESS EQUIPMENT                | 1,843          | -              | -              | -              | -             | -              |                    |
| 110-7070-3140                   | MISCELLANEOUS                     | 1,789          | 5,230          | 4,288          | 3,500          | 2,967         | 3,500          |                    |
| 110-7070-3160                   | LANDSCAPE SUPPLIES                | 557            | 85             | 2,328          | 3,000          | 2,234         | 3,000          |                    |
| 110-7070-3180                   | R & M DEPT/BLDG MAINT.            | 2,159          | 3,227          | 1,603          | 2,000          | 769           | 2,000          |                    |
|                                 | <b>SUB-TOTAL</b>                  | <b>11,525</b>  | <b>13,470</b>  | <b>10,523</b>  | <b>12,500</b>  | <b>8,743</b>  | <b>12,500</b>  |                    |
| <b>UTILITIES &amp; SUNDRY</b>   |                                   |                |                |                |                |               |                |                    |
| 110-7070-4030                   | GAS AND ELECTRIC                  | 18,593         | 21,819         | 17,308         | 19,000         | 13,580        | 18,000         |                    |
| 110-7070-4100                   | TELEPHONE                         | 9,994          | 9,178          | 6,938          | 7,000          | 6,263         | 7,000          |                    |
| 110-7070-4270                   | WATER                             | 3,876          | 3,516          | 3,583          | 3,500          | 3,529         | 3,600          |                    |
|                                 | <b>SUB-TOTAL</b>                  | <b>32,463</b>  | <b>34,513</b>  | <b>27,829</b>  | <b>29,500</b>  | <b>23,372</b> | <b>28,600</b>  |                    |
| <b>OTHER</b>                    |                                   |                |                |                |                |               |                |                    |
| 110-7070-5020                   | HISTORICAL BLDG. REIMBURSEMENTS   | 11,297         | 11,472         | 13,000         | 10,000         | 7,317         | 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>11,000</b>  | <b>7,317</b>  | <b>11,000</b>  |                    |

| ACCT.NO.                | ACCOUNT DESCRIPTION                             | 2008<br>ACTUAL | 2009<br>ACTUAL | 2010<br>ACTUAL | 2011<br>BUDGET | 2011<br>EST.   | 2012<br>BUDGET | Remarks<br>& Notes |
|-------------------------|---|----------------|----------------|----------------|----------------|----------------|----------------|--------------------|
| <b>PERSONNEL COSTS</b>  |   |                |                |                |                |                |                |                    |
| 110-7070-6010           | LONGEVITY & UNUSED SICK PAY                     | 1,833          | 1,855          | 1,892          | 1,902          | 2,595          | 3,145          |                    |
| 110-7070-6015           | MEDICAL/EARN/LIFE                               | 24,259         | 19,340         | 16,718         | 17,502         | 18,088         | 19,505         |                    |
| 110-7070-6017           | HSA/HRA   | 2,560          | 2,120          | 4,500          | 5,000          | 3,050          | 3,600          |                    |
| 110-7070-6035           | PUBLIC EMPLOYEES RETIREMENT                     | 11,425         | 11,882         | 11,978         | 12,010         | 11,941         | 12,190         |                    |
| 110-7070-6045           | MEDICARE  | 785            | 854            | 860            | 870            | 880            | 905            |                    |
| 110-7070-6060           | TERMINATION PAY                                 | -              | -              | -              | -              | -              | -              |                    |
|                         | <b>SUB-TOTAL</b>                                | <b>40,863</b>  | <b>36,050</b>  | <b>35,947</b>  | <b>37,284</b>  | <b>36,555</b>  | <b>39,345</b>  |                    |
| <b>LIVINGSTON LODGE</b> |   |                |                |                |                |                |                |                    |
| 110-7070-7510           | CLEAN UP  | 4,860          | 3,330          | 3,420          | 4,500          | 4,275          | 4,500          |                    |
| 110-7070-7515           | SUPPLIES & MATERIALS                            | 1,182          | 688            | 1,351          | 1,500          | 1,108          | 1,500          |                    |
| 110-7070-7525           | REFUNDS   | 1,940          | 880            | 1,070          | -              | 240            | -              |                    |
| 110-7070-7530           | R & M LODGE                                     | 2,021          | 827            | 839            | 2,500          | 2,514          | 3,000          |                    |
| 110-7070-7540           | UTILITIES - LODGE                               | 11,439         | 8,538          | 7,332          | 9,000          | 6,016          | 7,000          |                    |
| 110-7070-7570           | BLDG IMPROVEMENTS                               | 5,202          | -              | -              | -              | -              | 15,000         | Note 1             |
|                         | <b>SUB-TOTAL</b>                                | <b>26,644</b>  | <b>14,263</b>  | <b>14,012</b>  | <b>17,500</b>  | <b>14,153</b>  | <b>31,000</b>  |                    |
| <b>EQUIPMENT</b>        |   |                |                |                |                |                |                |                    |
| 110-7070-8010           | EQUIPMENT                                       | 5,475          | -              | -              | -              | -              | -              |                    |
| 110-7070-8070           | BLDG IMPROVEMENTS                               | -              | -              | -              | 58,000         | 58,000         | 75,000         | Note 2             |
|                         | <b>SUB-TOTAL</b>                                | <b>5,475</b>   | <b>-</b>       | <b>-</b>       | <b>58,000</b>  | <b>58,000</b>  | <b>75,000</b>  |                    |
|                         | <b>GOVERNMENT BUILDINGS &amp; GROUNDS TOTAL</b> | <b>243,705</b> | <b>222,986</b> | <b>208,534</b> | <b>279,568</b> | <b>258,081</b> | <b>314,395</b> |                    |

### 7070 GOVERNMENT BUILDINGS & GROUNDS NOTES

Note 1 Requesting funds to replace the existing furnaces at Livingston Lodge

Note 2 Building improvement requests includes:

|   |                  |
|---|------------------|
| Public Works/Water Works roof repairs       | \$40,000         |
| Replace Administration Bldg. front sidewalk | 13,300           |
| Repair Administration Building irrigation   | 6,700            |
| Replace Red School House roof               | <u>\$ 15,000</u> |
| Total                                       | \$ 75,000        |

# GREEN AREAS MAINTENANCE (GENERAL FUND)

12/9/2011

This expenditure account is under the General Fund. All appropriations for 2012 and in the future are being moved to the Green Areas Maintenance Fund

| ACCT.NO.                             | ACCOUNT DESCRIPTION     | 2008<br>ACTUAL | 2009<br>ACTUAL | 2010<br>ACTUAL | 2011<br>BUDGET | 2011<br>EST. | 2012<br>BUDGET | Remarks<br>& Notes |
|--------------------------------------|-------------------------|----------------|----------------|----------------|----------------|--------------|----------------|--------------------|
| <b>SALARIES</b>                      |                         |                |                |                |                |              |                |                    |
| 110-7080-1400                        | SALARIES - PUBLIC WORKS | 9,320          | -              | -              | -              | -            |                |                    |
|                                      | <b>SUB-TOTAL</b>        | <b>9,320</b>   | -              | -              | -              | -            | -              |                    |
| <b>CONTRACTUAL SERVICES</b>          |                         |                |                |                |                |              |                |                    |
| 110-7080-2140                        | MISC. CONTRACTUAL       |                | 465            | 500            | 1,000          | 430          | -              |                    |
| 110-7080-2290                        | TREE MAINTENANCE        | 5,365          | 3,075          | 400            | -              | -            | -              |                    |
|                                      | <b>SUB-TOTAL</b>        | <b>5,365</b>   | <b>3,540</b>   | <b>900</b>     | <b>1,000</b>   | <b>430</b>   | -              |                    |
| <b>SUPPLIES &amp; MATERIALS</b>      |                         |                |                |                |                |              |                |                    |
| 110-7080-3130                        | R & M EQUIPMENT         | 1,074          | 387            | 752            | 1,000          | 754          | -              |                    |
| 110-7080-3140                        | MISCELLANEOUS           | 2,742          | 3,870          | 51             | 1,000          | 977          | -              |                    |
|                                      | <b>SUB-TOTAL</b>        | <b>3,816</b>   | <b>4,257</b>   | <b>803</b>     | <b>2,000</b>   | <b>1,731</b> | -              |                    |
| <b>GREEN AREAS MAINTENANCE TOTAL</b> |                         | <b>18,501</b>  | <b>7,797</b>   | <b>1,703</b>   | <b>3,000</b>   | <b>2,161</b> | -              |                    |

# CAMP ROSS SHOOTING RANGE

12/9/2011

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<br>ACTUAL | 2009<br>ACTUAL | 2010<br>ACTUAL | 2011<br>BUDGET | 2011<br>EST.  | 2012<br>BUDGET | Remarks<br>& Notes |
|---------------------------------|---------------------------------------|----------------|----------------|----------------|----------------|---------------|----------------|--------------------|
| <b>SALARIES</b>                 |                                       |                |                |                |                |               |                |                    |
| 110-7090-1200                   | SALARIES-RANGE SUPERVISOR             | 39,283         | 42,427         | 39,958         | 43,142         | 42,500        | 43,990         |                    |
|                                 | <b>SUB-TOTAL</b>                      | <b>39,283</b>  | <b>42,427</b>  | <b>39,958</b>  | <b>43,142</b>  | <b>42,500</b> | <b>43,990</b>  |                    |
| <b>CONTRACTUAL SERVICES</b>     |                                       |                |                |                |                |               |                |                    |
| 110-7090-2050                   | INSURANCE                             | 8,127          | 5,156          | 4,235          | 4,500          | 3,367         | 5,000          |                    |
| 110-7090-2140                   | R & M MISCELLANEOUS                   | 2,349          | 2,067          | 1,882          | 3,000          | 2,183         | 3,000          |                    |
|                                 | <b>SUB-TOTAL</b>                      | <b>10,476</b>  | <b>7,223</b>   | <b>6,118</b>   | <b>7,500</b>   | <b>5,550</b>  | <b>8,000</b>   |                    |
| <b>SUPPLIES &amp; MATERIALS</b> |                                       |                |                |                |                |               |                |                    |
| 110-7090-3010                   | AMMUNITION                            | 3,455          | 2,789          | 1,854          | 2,500          | 1,648         | 2,500          |                    |
| 110-7090-3015                   | CLAY BIRDS                            | 11,506         | 4,553          | 4,336          | 9,000          | 8,317         | 7,000          | Note 1             |
| 110-7090-3140                   | MISCELLANEOUS                         | 4,588          | 3,055          | 2,821          | 3,500          | 2,232         | 3,000          |                    |
| 110-7090-3155                   | CONCEALED CARRY                       |                | 450            | -              | 100            | -             | 100            |                    |
| 110-7090-3230                   | POSTAGE                               | 750            | 500            | 750            | 920            | 709           | 750            |                    |
| 110-7090-3290                   | SMALL TOOLS & EQUIP                   | 31             | -              | -              | 130            | -             | 100            |                    |
|                                 | <b>SUB-TOTAL</b>                      | <b>20,329</b>  | <b>11,347</b>  | <b>9,761</b>   | <b>16,150</b>  | <b>12,906</b> | <b>13,450</b>  |                    |
| <b>UTILITIES &amp; SUNDRY</b>   |                                       |                |                |                |                |               |                |                    |
| 110-7090-4030                   | GAS AND ELECTRIC                      | 5,739          | 5,420          | 6,677          | 6,000          | 7,080         | 7,500          | Note 2             |
| 110-7090-4100                   | TELEPHONE                             | 675            | 561            | 550            | 600            | 552           | 600            |                    |
| 110-7090-4135                   | SALES TAX                             | 826            | 83             | 268            | 350            | 307           | 350            |                    |
|                                 | <b>SUB-TOTAL</b>                      | <b>7,240</b>   | <b>6,064</b>   | <b>7,495</b>   | <b>6,950</b>   | <b>7,939</b>  | <b>8,450</b>   |                    |
| <b>PERSONNEL COSTS</b>          |                                       |                |                |                |                |               |                |                    |
| 110-7090-6035                   | PUBLIC EMPLOYEES RETIREMENT           | 5,518          | 5,940          | 5,589          | 6,040          | 5,903         | 6,160          |                    |
| 110-7090-6045                   | MEDICARE                              | 551            | 615            | 579            | 630            | 611           | 640            |                    |
|                                 | <b>SUB-TOTAL</b>                      | <b>6,069</b>   | <b>6,555</b>   | <b>6,168</b>   | <b>6,670</b>   | <b>6,514</b>  | <b>6,800</b>   |                    |
| <b>EQUIPMENT</b>                |                                       |                |                |                |                |               |                |                    |
| 110-7090-8010                   | EQUIPMENT                             |                | -              | -              | -              | -             | -              |                    |
|                                 | <b>SUB-TOTAL</b>                      | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>      | <b>-</b>       |                    |
|                                 | <b>CAMP ROSS SHOOTING RANGE TOTAL</b> | <b>83,397</b>  | <b>73,615</b>  | <b>69,500</b>  | <b>80,412</b>  | <b>75,410</b> | <b>80,690</b>  |                    |

**7090 CAMP ROSS SHOOTING RANGE NOTES**

- Note 1 Clay bird supplies decreased based on historical usage review.  
 Note 2 Gas and Electric increased based on historical usage review.

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

|   | 2008            | 2009          | 2010          | 2011          | 2011          | 2012          |
|---|-----------------|---------------|---------------|---------------|---------------|---------------|
|   | ACTUAL          | ACTUAL        | ACTUAL        | BUDGET        | EST.          | BUDGET        |
| <b>Revenues</b>                           |                 |               |               |               |               |               |
| MEMBERSHIP & INITIATION FEES              | 54,320          | 60,535        | 71,376        | 65,000        | 67,000        | 66,000        |
| TARGETS, SHELLS & RANGE FEES              | 20,826          | 24,553        | 17,842        | 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>84,000</b> | <b>84,000</b> | <b>85,000</b> |
| <b>TOTAL GENERAL FUND EXPENDITURES</b>    | 83,397          | 73,615        | 69,500        | 80,412        | 75,410        | 80,690        |
| <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>3,588</b>  | <b>8,590</b>  | <b>4,310</b>  |

| <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          |

**Rates**  
 \$100 for residents  
 \$175 for non residents plus One time initiation fee of \$50  
 Memberships run from April 1 through March 31  
 \* Fees increased in 2007

# PARKS & RECREATION

12/9/2011

Expenditures for Parks & Recreation activities is under the Public Works department and are appropriated in the General Fund. The function of this 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<br>ACTUAL | 2009<br>ACTUAL | 2010<br>ACTUAL | 2011<br>BUDGET | 2011<br>EST.   | 2012<br>BUDGET | Remarks<br>& Notes |
|---------------------------------|------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|--------------------|
| <b>SALARIES</b>                 |                              |                |                |                |                |                |                |                    |
| 110-7100-1200                   | RECREATION SALARIES          | 38,403         | 38,500         | 31,443         | 32,031         | 32,027         | 32,670         |                    |
| 110-7100-1400                   | PUBLIC WORKS - FT            | 379,094        | 413,569        | 412,200        | 423,273        | 362,042        | 313,940        | Note 1             |
| 110-7100-1450                   | PUBLIC WORKS - PT            | 15,178         | 6,972          | -              | 10,016         | 10,015         | 20,886         | Note 1             |
|                                 | <b>SUB-TOTAL</b>             | <b>432,675</b> | <b>459,041</b> | <b>443,643</b> | <b>465,320</b> | <b>404,085</b> | <b>367,496</b> |                    |
| <b>CONTRACTUAL SERVICES</b>     |                              |                |                |                |                |                |                |                    |
| 110-7100-2050                   | INSURANCE                    | 7,477          | 4,754          | 3,903          | 4,000          | 3,104          | 5,000          |                    |
| 110-7100-2140                   | MISC. CONTRACTUAL            | 5,040          | 4,141          | 6,196          | 7,500          | 8,597          | 60,000         | Note 2             |
| 110-7100-2160                   | LAWN/TURF MAINT              | 14,188         | 3,500          | 4,800          | 500            | 150            | 500            |                    |
| 110-7100-2250                   | TRAINING                     | 1,271          | 801            | 720            | 1,000          | 913            | 1,000          |                    |
| 110-7100-2260                   | UNIFORMS                     | -              | -              | -              | -              | -              | 3,000          | Note 3             |
|                                 | <b>SUB-TOTAL</b>             | <b>27,975</b>  | <b>13,196</b>  | <b>15,619</b>  | <b>13,000</b>  | <b>12,765</b>  | <b>69,500</b>  |                    |
| <b>SUPPLIES &amp; MATERIALS</b> |                              |                |                |                |                |                |                |                    |
| 110-7100-3050                   | FIELD MAINTENANCE            | 14,810         | 22,004         | 20,149         | 22,500         | 18,441         | 22,500         |                    |
| 110-7100-3090                   | GASOLINE & OIL               | 9,471          | 4,238          | 4,492          | 5,500          | 5,504          | 6,000          |                    |
| 110-7100-3110                   | JANITORIAL/RESTROOM SUPPLIES | 2,327          | 1,701          | 2,613          | 2,500          | 2,485          | 2,500          |                    |
| 110-7100-3140                   | MISCELLANEOUS                | 3,711          | 3,760          | 3,901          | 7,500          | 6,606          | 6,500          | Note 4             |
| 110-7100-3170                   | R & M EQUIPMENT              | 2,350          | 3,318          | 2,314          | 4,500          | 4,942          | 4,500          |                    |
| 110-7100-3190                   | OFFICE SUPPLIES              | 338            | 16             | 100            | 100            | -              | 100            |                    |
| 110-7100-3220                   | PLAYGROUND SUPPLIES          | 808            | 68             | 654            | 2,000          | 1,935          | 2,000          |                    |
| 110-7100-3290                   | SMALL TOOLS & EQUIPMENT      | 649            | 418            | 524            | 650            | 450            | 500            |                    |
|                                 | <b>SUB-TOTAL</b>             | <b>34,464</b>  | <b>35,523</b>  | <b>34,748</b>  | <b>45,250</b>  | <b>40,362</b>  | <b>44,600</b>  |                    |
| <b>UTILITIES &amp; SUNDRY</b>   |                              |                |                |                |                |                |                |                    |
| 110-7100-4010                   | AUTO EXPENSE                 | 1,133          | 1,021          | 939            | 900            | 1,180          | 1,200          |                    |
| 110-7100-4030                   | GAS & ELECTRIC               | 12,793         | 13,139         | 9,269          | 10,000         | 10,874         | 11,000         |                    |
| 110-7100-4100                   | TELEPHONE                    | 1,828          | 1,833          | 2,054          | 2,500          | 2,164          | 2,500          |                    |
|                                 | <b>SUB-TOTAL</b>             | <b>15,755</b>  | <b>15,993</b>  | <b>12,261</b>  | <b>13,400</b>  | <b>14,218</b>  | <b>14,700</b>  |                    |

| ACCT. NO.              | ACCOUNT DESCRIPTION                 | 2008<br>ACTUAL | 2009<br>ACTUAL | 2010<br>ACTUAL | 2011<br>BUDGET | 2011<br>EST.   | 2012<br>BUDGET | Remarks<br>& Notes |
|------------------------|-------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|--------------------|
| <b>PERSONNEL COSTS</b> |                                     |                |                |                |                |                |                | Note 5             |
| 110-7100-6010          | LONGEVITY & UNUSED SICK PAY         | 9,566          | 8,906          | 8,634          | 10,712         | 10,207         | 10,695         |                    |
| 110-7100-6015          | MEDICAL/EARN/LIFE                   | 49,900         | 62,424         | 55,312         | 63,160         | 46,645         | 37,170         |                    |
| 110-7100-6017          | HSA/HRA                             | 15,600         | 17,300         | 19,125         | 13,810         | 10,800         | 7,850          |                    |
| 110-7100-6018          | WELLNESS INCENTIVES                 | 500            | 500            | 500            | -              | -              | -              |                    |
| 110-7100-6035          | PUBLIC EMPLOYEES RETIREMENT         | 59,795         | 65,136         | 64,624         | 66,644         | 47,615         | 51,540         |                    |
| 110-7100-6045          | MEDICARE                            | 5,945          | 6,791          | 6,627          | 6,902          | 4,940          | 5,351          |                    |
| 110-7100-6060          | TERMINATION PAY                     | -              | -              | -              | -              | -              | -              |                    |
| 110-7100-6270          | WORKER'S COMPENSATION               | 12,874         | 14,982         | 15,427         | 17,500         | 17,622         | 20,000         |                    |
|                        | <b>SUB-TOTAL</b>                    | <b>154,181</b> | <b>176,039</b> | <b>170,249</b> | <b>178,728</b> | <b>137,829</b> | <b>132,606</b> |                    |
| <b>EQUIPMENT</b>       |                                     |                |                |                |                |                |                |                    |
| 110-7100-8010          | EQUIPMENT -                         | 22,438         | 9,602          | 1,075          | -              | -              |                |                    |
|                        | CHEMICAL SPRAYER                    |                |                |                | 7,650          | 7,559          |                |                    |
|                        | MOWERS                              |                |                |                | -              | -              | 11,000         | Note 5             |
|                        | <b>SUB-TOTAL</b>                    | <b>22,438</b>  | <b>9,602</b>   | <b>1,075</b>   | <b>7,650</b>   | <b>7,559</b>   | <b>11,000</b>  |                    |
|                        | <b>PARKS &amp; RECREATION TOTAL</b> | <b>687,488</b> | <b>709,394</b> | <b>677,596</b> | <b>723,348</b> | <b>616,817</b> | <b>639,902</b> |                    |

### **7100 PARKS & RECREATION NOTES**

- Note 1 2012 salaries reduced for two full time positions being replaced with one part time employee and contract services.
- Note 2 Miscellaneous contractual increase for contract mowing of Camp Dennison, Kugler Mill and Stephan Park
- Note 3 Uniform line item added for the split of cost from the street division.
- Note 4 Miscellaneous - reduced due to historical usage we reviewed this account and adjusted accordingly.
- Note 5 Personnel cost reduced due to the elimination of two full time positions.
- Note 6 Equipment request to replace two finish mowers.

# GRAND VALLEY PRESERVE

12/9/2011

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<br>ACTUAL | 2009<br>ACTUAL | 2010<br>ACTUAL | 2011<br>BUDGET | 2011<br>EST.  | 2012<br>BUDGET | Remarks<br>& Notes |
|---------------------------------|----------------------------|----------------|----------------|----------------|----------------|---------------|----------------|--------------------|
| <b>SALARIES</b>                 |                            |                |                |                |                |               |                |                    |
| 110-7105-1100                   | SALARIES FULL TIME         | 63,782         | 66,937         | 67,059         | 68,420         | 48,129        | -              |                    |
| 110-7105-1200                   | SALARIES PART TIME         | 30,677         | 35,742         | 30,068         | 29,703         | 46,492        | 68,640         |                    |
|                                 | <b>SUB-TOTAL</b>           | <b>94,460</b>  | <b>102,679</b> | <b>97,127</b>  | <b>98,123</b>  | <b>94,620</b> | <b>68,640</b>  | Note 1             |
| <b>CONTRACTUAL SERVICES</b>     |                            |                |                |                |                |               |                |                    |
| 110-7105-2030                   | DUES                       | 92             | 55             | 90             | 100            | 60            | 100            |                    |
| 110-7105-2035                   | SPECIAL EVENTS/MEETINGS    | 1,059          | 799            | 498            | 1,000          | 500           | 500            |                    |
| 110-7105-2050                   | INSURANCE                  | 3,251          | 2,062          | 1,694          | 1,800          | 1,347         | 2,000          |                    |
| 110-7105-2140                   | MISCELLANEOUS-CONTRACTUAL  | 2,860          | 2,223          | 1,349          | 1,500          | 1,406         | 1,500          |                    |
| 110-7105-2180                   | R & M DEPT/TRAIL MAINT     | -              | -              | -              | -              | -             | 11,000         | Note 2             |
| 110-7105-2250                   | TRAINING                   | -              | 60             | -              | 1,000          | -             | 1,000          |                    |
| 110-7105-2260                   | UNIFORMS                   | 2,146          | 848            | -              | 1,000          | 2,061         | 2,500          | Note 3             |
|                                 | <b>SUB-TOTAL</b>           | <b>9,408</b>   | <b>6,048</b>   | <b>3,632</b>   | <b>6,400</b>   | <b>5,373</b>  | <b>18,600</b>  |                    |
| <b>SUPPLIES &amp; MATERIALS</b> |                            |                |                |                |                |               |                |                    |
| 110-7105-3090                   | GASOLINE & OIL             | 4,791          | 2,825          | 3,057          | 2,750          | 2,822         | 3,000          |                    |
| 110-7105-3110                   | JANITORIAL SUPPLIES        | -              | 13             | -              | 75             | 25            | 50             |                    |
| 110-7105-3140                   | MISCELLANEOUS              | 932            | 554            | 449            | 700            | 946           | 1,000          | Note 4             |
| 110-7105-3170                   | R & M VEHICLES/EQUIPMENT   | 1,019          | 1,852          | 98             | 1,500          | 585           | 1,500          |                    |
| 110-7105-3180                   | R & M SUPPLIES & MATERIALS | 21,706         | 21,331         | 1,031          | 15,000         | 1,201         | 2,000          | Note 5             |
| 110-7105-3190                   | OFFICE SUPPLIES            | 220            | 83             | 244            | 300            | 64            | 300            |                    |
| 110-7105-3290                   | SMALL TOOLS                | 2,292          | 649            | 674            | 500            | 475           | 750            | Note 6             |
|                                 | <b>SUB-TOTAL</b>           | <b>30,960</b>  | <b>27,307</b>  | <b>5,552</b>   | <b>20,825</b>  | <b>6,118</b>  | <b>8,600</b>   |                    |
| <b>UTILITIES &amp; SUNDRY</b>   |                            |                |                |                |                |               |                |                    |
| 110-7105-4030                   | GAS & ELECTRIC             | 948            | 1,062          | 1,785          | 1,600          | 1,687         | 1,800          |                    |
| 110-7105-4100                   | TELEPHONES                 | 948            | 1,096          | 1,026          | 800            | 752           | 800            |                    |
|                                 | <b>SUB-TOTAL</b>           | <b>1,896</b>   | <b>2,158</b>   | <b>2,811</b>   | <b>2,400</b>   | <b>2,439</b>  | <b>2,600</b>   |                    |

| ACCT.NO.               | ACCOUNT DESCRIPTION         | 2008<br>ACTUAL | 2009<br>ACTUAL | 2010<br>ACTUAL | 2011<br>BUDGET | 2011<br>EST.   | 2012<br>BUDGET | Remarks<br>& Notes |
|------------------------|-----------------------------|----------------|----------------|----------------|----------------|----------------|----------------|--------------------|
| <b>PERSONNEL COSTS</b> |                             |                |                |                |                |                |                |                    |
| 110-7105-6010          | LONGEVITY & UNUSED SICK PAY | 1,050          | 1,050          | 2,240          | 1,050          | 1,489          | -              |                    |
| 110-7105-6015          | MEDICAL/EARN/LIFE           | 10,007         | 8,181          | 7,475          | 8,580          | 4,775          | -              |                    |
| 110-7105-6017          | HSA                         | 1,190          | 2,060          | 3,250          | 2,500          | 1,250          | -              |                    |
| 110-7105-6035          | PUBLIC EMPLOYEES RETIREMENT | 12,393         | 14,447         | 13,925         | 13,884         | 13,989         | 9,610          |                    |
| 110-7105-6045          | MEDICARE                    | 1,410          | 1,505          | 1,419          | 1,438          | 1,470          | 995            |                    |
| 110-7105-6060          | TERMINATION PAY             | -              | -              | -              | -              | -              | -              |                    |
|                        | <b>SUB-TOTAL</b>            | <b>26,051</b>  | <b>27,243</b>  | <b>28,308</b>  | <b>27,452</b>  | <b>22,974</b>  | <b>10,605</b>  | Note 7             |
| <b>EQUIPMENT</b>       |                             |                |                |                |                |                |                |                    |
| 110-7105-8010          | <b>EQUIPMENT</b>            | <u>16,360</u>  | 1,445          | -              | -              | -              | 5,000          | Note 8             |
|                        | <b>SUB-TOTAL</b>            | <b>16,360</b>  | <b>1,445</b>   | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>5,000</b>   |                    |
| 7105                   | <b>GRAND VALLEY TOTAL</b>   | <b>179,135</b> | <b>166,880</b> | <b>137,430</b> | <b>155,200</b> | <b>131,524</b> | <b>114,045</b> |                    |

### **7105 GRAND VALLEY NOTES**

- Note 1 Salaries - fulltime position eliminated and replaced with part time employees.
- Note 2 R & M department/Trail maintenance - decrease the R & M supplies and added a contract maintenance line for trail maintenance.
- Note 3 Uniforms - increase uniform account for increase in part time personnel.
- Note 4 Miscellaneous - over budget due to the purchase of additional gate passes, budget increased accordingly
- Note 5 See Note 2, R & M supplies decreased an additional \$2,000 based on historical usage
- Note 6 Small tools increase to purchase a backpack blower
- Note 7 Personnel costs decreased due to fulltime position being eliminated and replaced with part time employees.
- Note 8 Equipment request for a ice rescue equipped sled.

# BRIDLE TRAILS

12/9/2011

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<br>ACTUAL | 2009<br>ACTUAL | 2010<br>ACTUAL | 2011<br>BUDGET | 2011<br>EST.  | 2012<br>BUDGET | Remarks<br>& Notes |
|---------------------------------|-----------------------------|----------------|----------------|----------------|----------------|---------------|----------------|--------------------|
| <b>SALARIES</b>                 |                             |                |                |                |                |               |                |                    |
| 228-9110-1100                   | FULL TIME SERVICE SALARIES  |                |                |                | -              | -             |                |                    |
| 228-9110-1400                   | SALARIES-SERVICE            | 9,432          | 9,723          | 1,837          | 17,320         | 9,500         | 17,320         | Note 1             |
|                                 | <b>SUB-TOTAL</b>            | <b>9,432</b>   | <b>9,723</b>   | <b>1,837</b>   | <b>17,320</b>  | <b>9,500</b>  | <b>17,320</b>  |                    |
| <b>CONTRACTUAL SERVICES</b>     |                             |                |                |                |                |               |                |                    |
| 228-9110-2140                   | R & M-MISCELLANEOUS         | 11             | 1,145          | 500            | 500            | 500           | 4,100          | Note 2             |
|                                 | <b>SUB-TOTAL</b>            | <b>11</b>      | <b>1,145</b>   | <b>500</b>     | <b>500</b>     | <b>500</b>    | <b>4,100</b>   |                    |
| <b>SUPPLIES &amp; MATERIALS</b> |                             |                |                |                |                |               |                |                    |
| 228-9110-3140                   | MISCELLANEOUS               | 427            |                | 723            | 1,250          | 731           | 1,250          |                    |
|                                 | <b>SUB-TOTAL</b>            | <b>427</b>     | <b>-</b>       | <b>723</b>     | <b>1,250</b>   | <b>731</b>    | <b>1,250</b>   |                    |
| <b>PERSONNEL COSTS</b>          |                             |                |                |                |                |               |                |                    |
| 228-9110-6035                   | PUBLIC EMPLOYEES RETIREMENT |                |                | -              | 2,425          | 1,330         | 2,425          |                    |
| 228-9110-6045                   | MEDICARE                    |                |                | -              | 255            | 138           | 255            |                    |
|                                 | <b>SUB-TOTAL</b>            | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>2,680</b>   | <b>1,468</b>  | <b>2,680</b>   |                    |
| <b>EQUIPMENT</b>                |                             |                |                |                |                |               |                |                    |
| 228-9110-8010                   | EQUIPMENT                   |                |                | -              | 0              | 0             | 0              |                    |
|                                 | <b>SUB-TOTAL</b>            | <b>-</b>       | <b>-</b>       | <b>-</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>21,750</b>  | <b>12,199</b> | <b>25,350</b>  |                    |

## 9110 BRIDLE TRAIL NOTES

- Note 1 Salaries - to more accurately allocate time and cost this account will be used to fund one part-time employee in 2012 and fulltime man power when time is spent working on the trails.
- Note 2 Miscellaneous account increased for the cost to create a GPS map of Bridle Trails.

## SUBSIDIES & TRANSFERS

12/9/2011

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<br>ACTUAL   | 2009<br>ACTUAL   | 2010<br>ACTUAL   | 2011<br>BUDGET   | 2011<br>EST.     | 2012<br>BUDGET   | REMARKS<br>& NOTES |
|--|------------------------|------------------|------------------|------------------|------------------|------------------|------------------|--------------------|
| 110-7200-5020                          | STREET SUBSIDY         | 1,328,448        | 1,190,834        | 1,182,763        | 1,191,606        | 1,133,062        | 1,217,385        |                    |
| 110-7200-5030                          | BRIDLE TRAIL SUBSIDY   | -                | -                | -                | -                | -                | 5,000            |                    |
| 110-7200-9040                          | TRANSFER TO CIRF       | 383,397          | -                | -                | 1,500,000        | 725,000          | 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            | 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>2,698,606</b> | <b>1,865,062</b> | <b>3,229,385</b> |                    |

# CAPITAL IMPROVEMENT RESERVE FUND (CIRF)

12/9/2011

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                            | ACTUAL<br>2008   | ACTUAL<br>2009   | ACTUAL<br>2010   | 2011<br>BUDGET   | 2011<br>EST.     | 2012<br>BUDGET   | Remarks<br>& 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            | 25,000           | 13,888           | 25,000           |                    |
| 410-9120-2111               | ARCHITECT/CONST.MGR ADV PROJ. ENGINEERING      | 392,090          | 396,402          | 55,994           | 15,000           | -                | 15,000           |                    |
| 410-9120-2112               | NPDES PROGRAM DEVELOPMENT                      | 14,040           | 12,880           | 12,880           | 14,000           | 12,880           | 14,000           |                    |
|                             | <b>SUB-TOTAL</b>                               | <b>493,440</b>   | <b>510,027</b>   | <b>153,063</b>   | <b>54,000</b>    | <b>26,768</b>    | <b>54,000</b>    |                    |
| <b>OTHER</b>                |  |                  |                  |                  |                  |                  |                  |                    |
| 410-9120-5110               | CULVERT REPLACEMENT contingency                | 100,235          | -                | 19,917           | 50,000           | 35,387           | 50,000           |                    |
| 410-9120-5112               | LANDSLIDE CONTINGENCY                          | -                | 820              | -                | 200,000          | -                | 200,000          |                    |
| 410-9120-5115               | LANDSLIDE CORRECTIONS                          | -                | -                | -                | -                | -                | -                |                    |
| 410-9120-5120               | STREET RESURFACING                             | 561,848          | -                | -                | 415,000          | 400,000          | 450,000          | Note 1             |
| 410-9120-5131               | BEAUTIFICATION PROJECTS                        | 140              | -                | -                | 5,000            | -                | 5,000            |                    |
| 410-9120-5260               | TAXES-REAL ESTATE                              | 80,165           | 159,584          | 144,101          | 100,000          | 130,257          | 100,000          |                    |
| 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           | 42,000           | 37,000           | 195,000          | Note 2             |
| 410-9120-5300               | LAND/PROPERTY - GRAND VALLEY                   | 83,599           | 53,986           | -                | 25,000           | 25,000           | 30,000           | Note 3             |
| 410-9120-5403               | School Hs/Ranger/Admin Addition/Remodel Const. | 30,101           | 2,155,720        | 209,561          | 14,000           | 13,946           | -                |                    |
| 410-9120-5407               | 2005 PW/WW PHINNEY Princ. & Int. Pymt.         | 510,651          | 489,175          | 490,313          | 490,100          | 490,080          | 489,460          |                    |
| 410-9120-5408               | 2009 Bond Admin Bldg Princ & Int Pymt          | -                | 226,456          | 228,287          | 224,588          | 224,588          | 225,890          |                    |
|                             | <b>SUB-TOTAL</b>                               | <b>1,667,798</b> | <b>3,231,265</b> | <b>1,299,829</b> | <b>1,565,688</b> | <b>1,356,258</b> | <b>1,745,350</b> |                    |
|                             | <b>CIRF TOTAL</b>                              | <b>2,161,239</b> | <b>3,741,292</b> | <b>1,452,893</b> | <b>1,619,688</b> | <b>1,383,026</b> | <b>1,799,350</b> |                    |

## 410 NOTES CIRF

- Note 1      2012 Proposed Street Resurfacing:      **Brill** (Drake to Miami) **OR Cunningham Road** (Given Rd. to Kroger Farm)  
**Brillwood Lane** (Brill Rd to South Terminus) **OR Spooky Hollow Rd** - (Given Rd. to Given Rd.)  
**Cayuga Drive** (Graves Rd to South Terminus)  
**Drake Road** (Indian Hill Rd to South Terminus)  
**Varner Road** (Drake Rd to Walton Creek) Asphalt Curb on Varner  
**Foxgate Lane** (Miami Rd. to Terminus)  
**Demar Rd** (Miami Road to Terminus) (Sentinel to Camargo)  
Misc. Storm Repairs/Base Repairs
- Note 2      Major Street equipment request to replace a backhoe and one dump truck.
- Note 3      Land Property - Grand Valley request for one environmental restroom.

# WATERWORKS MAINTENANCE & OPERATION

12/9/2011

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 Madiera.

| ACCT.NO.                        | ACCOUNT DESCRIPTION     | 2008<br>ACTUAL | 2009<br>ACTUAL | 2010<br>ACTUAL | 2011<br>BUDGET | 2011<br>EST.   | 2012<br>BUDGET | Remarks<br>& Notes |
|---------------------------------|-------------------------|----------------|----------------|----------------|----------------|----------------|----------------|--------------------|
| <b>SALARIES</b>                 |                         |                |                |                |                |                |                |                    |
| 710-9010-1100                   | SALARIES WW FT          | 702,711        | 673,378        | 644,493        | 681,370        | 668,080        | 702,780        |                    |
| 710-9010-1200                   | PART TIME WW            | 8,065          | 7,663          | -              | 7,700          | 3,240          | 7,700          |                    |
| 710-9010-1400                   | PUBLIC WORKS FT         | 3,516          | 2,941          | 3,565          | 6,000          | 532            | 5,000          | Note 1             |
| <b>SUB-TOTAL</b>                |                         | <b>714,293</b> | <b>683,982</b> | <b>648,058</b> | <b>695,070</b> | <b>671,852</b> | <b>715,480</b> |                    |
| <b>CONTRACTUAL SERVICES</b>     |                         |                |                |                |                |                |                |                    |
| 710-9010-2012                   | PROFESSIONAL SERVICES   | 45,479         | 32,787         | 9,754          | 15,000         | 10,774         | 15,000         |                    |
| 710-9010-2030                   | DUES/SUBSCRIPTIONS      | 10,629         | 14,686         | 9,184          | 12,000         | 11,005         | 13,900         | Note 2             |
| 710-9010-2035                   | MEETINGS                | 134            | 2              | -              | 100            | -              | 100            |                    |
| 710-9010-2050                   | INSURANCE               | 29,257         | 18,575         | 15,254         | 15,500         | 12,125         | 17,000         |                    |
| 710-9010-2051                   | INSURANCE CONTINGENCY   | -              | -              | -              | 2,500          | -              | 2,500          |                    |
| 710-9010-2070                   | MAINTENANCE OF SYSTEM   | 1,832          | 4,854          | 2,547          | 8,750          | 5,495          | 8,750          |                    |
| 710-9010-2080                   | MASTER METERS-CWW       | 22,990         | 2,968          | 1,485          | 4,000          | 3,291          | 4,000          |                    |
| 710-9010-2140                   | MISC CONTRACTUAL        | 14,985         | 19,914         | 21,194         | 19,000         | 15,020         | 20,500         | Note 3             |
| 710-9010-2170                   | R&M - VEHICLES          | 1,170          | 3,274          | 939            | 2,000          | 500            | 2,000          |                    |
| 710-9010-2180                   | R&M - PLANT EQUIPMENT   | 90,975         | 101,960        | 72,563         | 114,000        | 113,492        | 114,000        |                    |
| 710-9010-2185                   | R&M - WELLS             | 32,354         | 47,329         | 56,451         | 58,000         | 40,912         | 65,000         | Note 4             |
| 710-9010-2190                   | R & M OFFICE EQUIPMENT  | 15,427         | 15,510         | 16,798         | 18,040         | 16,221         | 19,845         | Note 5             |
| 710-9010-2230                   | LAB CONTRACT SERVICES   | 10,456         | 10,526         | 9,270          | 15,000         | 10,200         | 12,500         | Note 1             |
| 710-9010-2250                   | TRAINING                | 4,799          | 4,749          | 842            | 6,000          | 1,930          | 6,000          |                    |
| 710-9010-2260                   | UNIFORMS & SHOES        | 9,949          | 9,223          | 6,116          | 7,000          | 5,423          | 7,000          |                    |
| <b>SUB-TOTAL</b>                |                         | <b>290,437</b> | <b>286,356</b> | <b>222,396</b> | <b>296,890</b> | <b>246,389</b> | <b>308,095</b> |                    |
| <b>SUPPLIES &amp; MATERIALS</b> |                         |                |                |                |                |                |                |                    |
| 710-9010-3070                   | SYSTEM SUPPLIES         | 21,576         | 18,998         | 26,052         | 24,000         | 22,377         | 24,000         |                    |
| 710-9010-3090                   | GASOLINE & OIL          | 33,815         | 20,585         | 22,658         | 29,000         | 28,291         | 29,000         |                    |
| 710-9010-3091                   | GENERATOR FUEL          | 8,694          | -              | 329            | 10,000         | 5,000          | 10,000         |                    |
| 710-9010-3140                   | MISCELLANEOUS           | 2,710          | 3,208          | 2,128          | 4,000          | 662            | 4,000          |                    |
| 710-9010-3170                   | VEHICLE PARTS           | 2,178          | 1,800          | 2,277          | 3,500          | 2,720          | 4,000          |                    |
| 710-9010-3180                   | PLANT SUPPLIES          | 11,836         | 17,491         | 8,999          | 18,000         | 13,081         | 16,000         | Note 1             |
| 710-9010-3190                   | PAPER & OFFICE SUPPLIES | 4,811          | 4,384          | 4,483          | 6,000          | 4,063          | 6,000          |                    |
| 710-9010-3230                   | POSTAGE                 | 10,860         | 9,834          | 11,160         | 11,700         | 10,757         | 12,000         |                    |
| 710-9010-3250                   | SALT                    | 83,697         | 84,684         | 102,422        | 106,825        | 100,000        | 106,825        |                    |
| 710-9010-3251                   | CHEMICALS               | 39,701         | 80,457         | 48,975         | 67,000         | 38,392         | 55,000         | Note 6             |
| 710-9010-3280                   | TIRES                   | 2,358          | 2,448          | 1,625          | 2,500          | 1,782          | 2,500          |                    |
| 710-9010-3290                   | SMALL TOOLS & EQUIPMENT | 2,322          | 2,390          | 1,276          | 3,500          | 2,829          | 3,500          |                    |
| <b>SUB-TOTAL</b>                |                         | <b>224,560</b> | <b>246,279</b> | <b>232,384</b> | <b>286,025</b> | <b>229,954</b> | <b>272,825</b> |                    |

| ACCT.NO.                      | ACCOUNT DESCRIPTION                        | 2008<br>ACTUAL   | 2009<br>ACTUAL   | 2010<br>ACTUAL   | 2011<br>BUDGET   | 2011<br>EST.     | 2012<br>BUDGET   | Remarks<br>& Notes |
|-------------------------------|--|------------------|------------------|------------------|------------------|------------------|------------------|--------------------|
| <b>UTILITIES &amp; SUNDRY</b> |  |                  |                  |                  |                  |                  |                  |                    |
| 710-9010-4030                 | ELECTRIC                                   | 294,874          | 259,001          | 271,639          | 283,000          | 286,797          | 290,000          |                    |
| 710-9010-4080                 | REFUNDS                                    | 294              | 2,648            | 1,361            | 500              | 583              | 500              |                    |
| 710-9010-4100                 | TELEPHONE                                  | 8,109            | 8,051            | 6,908            | 7,000            | 6,660            | 7,000            |                    |
|                               | <b>SUB-TOTAL</b>                           | <b>303,278</b>   | <b>269,700</b>   | <b>279,908</b>   | <b>290,500</b>   | <b>294,040</b>   | <b>297,500</b>   |                    |
| <b>OTHER</b>                  |  |                  |                  |                  |                  |                  |                  |                    |
| 710-9010-5135                 | EQUIP-METERS/YOKES/BOXES                   | 115,880          | 94,149           | 65,623           | 105,000          | 81,396           | 100,000          | Note 1             |
| 710-9010-5240                 | SEWER - REIMBURSED                         | 1,468,485        | 1,626,520        | 1,804,911        | 2,010,000        | 1,904,675        | 2,010,000        |                    |
|                               | <b>SUB-TOTAL</b>                           | <b>1,584,365</b> | <b>1,720,668</b> | <b>1,870,534</b> | <b>2,115,000</b> | <b>1,986,071</b> | <b>2,110,000</b> |                    |
| <b>FRINGE BENEFITS</b>        |  |                  |                  |                  |                  |                  |                  |                    |
| 710-9010-6010                 | LONGEVITY & UNUSED SICK PAY                | 11,731           | 18,797           | 13,548           | 14,383           | 15,280           | 19,845           |                    |
| 710-9010-6015                 | MEDICAL                                    | 56,177           | 66,326           | 62,272           | 67,311           | 62,413           | 62,415           |                    |
| 710-9010-6017                 | HSA/HRA                                    | 22,575           | 19,265           | 19,630           | 15,120           | 12,650           | 11,670           |                    |
| 110-7030-6018                 | WELLNESS INCENTIVES                        | 1,553            | 1,850            | 401              | -                | -                | -                |                    |
| 710-9010-6035                 | PUBLIC EMPLOYEES RETIREMENT                | 89,371           | 90,713           | 86,682           | 99,325           | 98,338           | 101,345          |                    |
| 710-9010-6045                 | MEDICARE TAX                               | 9,305            | 9,903            | 9,031            | 10,287           | 10,472           | 10,840           |                    |
| 710-9010-6055                 | TUITION REIMBURSEMENT                      | 1,433            | 675              | -                | -                | -                | -                |                    |
| 710-9010-6060                 | TERMINATION PAY                            | -                | 22,335           | 35,698           | 35,612           | -                | 35,600           | Note 7             |
| 710-9010-6270                 | WORKERS COMPENSATION                       | 15,547           | 16,556           | 17,528           | 21,000           | 18,474           | 22,000           |                    |
|                               | <b>SUB-TOTAL</b>                           | <b>207,692</b>   | <b>246,420</b>   | <b>244,791</b>   | <b>263,038</b>   | <b>217,627</b>   | <b>263,715</b>   |                    |
| <b>EQUIPMENT</b>              |  |                  |                  |                  |                  |                  |                  |                    |
| 710-9010-8010                 | EQUIPMENT                                  | 17,811           | 6,567            | -                | 15,000           | 6,019            | 28,420           | Note 8             |
| 710-9010-8060                 | FURNITURE                                  | 28,174           | -                | -                | -                | -                | -                |                    |
| 710-9010-8070                 | BUILDING/IMPROVEMENTS                      | 24,738           | 3,016            | -                | 12,200           | -                | 6,000            | Note 9             |
| 710-9010-8080                 | EQUIPMENT - OTHER                          | -                | -                | -                | -                | -                | -                |                    |
|                               | <b>SUB-TOTAL</b>                           | <b>70,724</b>    | <b>9,583</b>     | <b>-</b>         | <b>27,200</b>    | <b>6,019</b>     | <b>34,420</b>    |                    |
|                               | <b>WATERWORKS MAINT. &amp; OPER. TOTAL</b> | <b>3,395,348</b> | <b>3,462,988</b> | <b>3,498,070</b> | <b>3,973,723</b> | <b>3,651,952</b> | <b>4,002,035</b> |                    |

## WATER WORKS - CAPITAL REPLACEMENT FUND

12/9/2011

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<br>ACTUAL   | 2009<br>ACTUAL   | 2010<br>ACTUAL   | 2011<br>BUDGET   | 2011<br>EST.     | 2012<br>BUDGET   | Remarks<br>& Notes |
|---|----------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|--------------------|
| <b>WATER WORKS - CRF</b>                    |                                  |                  |                  |                  |                  |                  |                  |                    |
| 715-9230-5198                               | METER CHANGEOVER                 | 200,616          | 160,476          | 127,212          | 95,000           | 92,057           | 48,000           | Note 10            |
| 715-9230-5208                               | 2009 BOND WW Princ/Interest pymt | -                | 276,680          | 275,782          | 277,683          | 277,683          | 274,485          |                    |
| 715-9230-5209                               | 2005 PW/WW PRINC./INTEREST       | 87,301           | 106,653          | 106,903          | 106,848          | 106,569          | 106,750          |                    |
|   | 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           | Note 11            |
|   | PORTABLE TRAFFIC CONTROL         |                  |                  |                  |                  | -                | 50,000           | Note 12            |
|   | MATERIAL STORAGE BINS            |                  |                  |                  |                  | -                | 90,000           | Note 13            |
| 715-9230-5215                               | WATER MAIN-INDIAN RIDGE          | 281,772          |                  |                  | 40,000           | 36,711           | -                |                    |
| 715-9230-8030                               | TRUCKS                           |                  |                  |                  | 75,000           | 64,700           | 75,000           | Note 14            |
| 715-9010-8080                               | BACKHOE                          |                  |                  |                  |                  | -                | 75,000           | Note 15            |
| <b>715-9230</b>                             | <b>TOTAL</b>                     | <b>1,309,844</b> | <b>856,018</b>   | <b>524,558</b>   | <b>594,531</b>   | <b>577,719</b>   | <b>779,235</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>4,568,254</b> | <b>4,229,671</b> | <b>4,781,270</b> |                    |
| 710-9010-9000                               | TRANSFER FROM OPERATING TO CRF   | 853,171          | 520,854          | 514,000          | 533,000          | 500,000          | 700,000          |                    |
|   | <b>GRAND TOTAL</b>               | <b>5,558,364</b> | <b>4,839,859</b> | <b>4,536,628</b> | <b>5,101,254</b> | <b>4,729,671</b> | <b>5,481,270</b> |                    |

## WATER WORKS OPERATING AND CRF NOTES

- Note 1 Due to historical usage, we reviewed these accounts and adjusted them accordingly.
- Note 2 Increasing Dues & Subscription account for OEPA lab recertification, required every 3 years.
- Note 3 Misc. Contract account increased to include contract mowing at the water tower.
- Note 4 Increasing R & M Wells for the cleaning and rehabilitation of wells #5 & #10.
- Note 5 R & M office equipment increase for maintenance contract on billing software
- Note 6 Chemicals reduced due to the current market price.
- Note 7 Termination pay for one possible retirement.
- Note 8 2012 Equipment request Includes:
- |   |              |
|---|--------------|
| Replacement computer; Water Plant lab           | 1,500        |
| Security camera; PW/WW Facility                 | 2,500        |
| Copier (50% PW/50% WW)                          | 2,500        |
| Chemical feed transfer pumps                    | 6,000        |
| Financial & Utility Billing Software upgrade    | 8,420        |
| Contingency/Replacement meter reading hand held | <u>7,500</u> |
|   | \$ 28,420    |
- Note 9 Building/Improvement request to repair roofing systems on High Service building and Softener addition.
- Note 10 Meter change over reduced due to reduction of inventory needed.
- Note 11 Requesting additional funds to complete Water Tower Improvements. (additional funds appropriated under the WW Bond Fund 470)  
Tower improvements/repairs include new ladder, catwalk, windows & door, stand pipe, flow meter and fill valve.
- Note 12 Request to purchase traffic control devices.
- Note 13 Request to replace existing material storage bins.
- Note 14 Request funds to replace 2002 crew truck.
- Note 15 Request funds to replace 1999 Caterpillar backhoe.

# WATERWORKS BOND CONSTRUCTION FUND

12/9/2011

This fund was established in 2009 when \$4 million in general obligation bonds were issued. The function of this fund is to track expenditures for Indian Hill Water system improvements.

| ACCT.NO.      | ACCOUNT DESCRIPTION       | 2008<br>ACTUAL | 2009<br>ACTUAL | 2010<br>ACTUAL   | 2011<br>BUDGET | 2011<br>EST.  | 2012<br>BUDGET | Remarks<br>& Notes |
|---------------|---------------------------|----------------|----------------|------------------|----------------|---------------|----------------|--------------------|
| <b>OTHER</b>  |                           |                |                |                  |                |               |                |                    |
| 470-9125-5300 | WW BOND MAIN IMPROVEMENTS | -              | 88,393         | 3,626,981        | 225,000        | 85,945        | 191,000        | Note 1             |
|               | <b>WW BOND FUND TOTAL</b> | -              | <b>88,393</b>  | <b>3,626,981</b> | <b>225,000</b> | <b>85,945</b> | <b>191,000</b> |                    |

## 470 WW BOND CONSTRUCTION FUND NOTES

Note 1: Expenditures for 2011 and 2012 include updating the water model and water tower repairs/upgrades. Water tower repairs/upgrades include ladder, catwalk, windows, doors, and stand pipe replacements. Additional funds are appropriated under Water Works CRF to complete the water tower upgrades.

# GREEN AREAS MAINTENANCE FUND

12/9/2011

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<br>ACTUAL | 2009<br>ACTUAL | 2010<br>ACTUAL | 2011<br>BUDGET | 2011<br>EST.  | 2012<br>BUDGET | Remarks<br>& Notes |
|---------------------------------|-------------------------------|----------------|----------------|----------------|----------------|---------------|----------------|--------------------|
| <b>SALARIES</b>                 |                               |                |                |                |                |               |                |                    |
| 645-9645-1400                   | SALARIES                      |                | -              | -              | 8,600          | 8,600         | 8,600          |                    |
|                                 | <b>SUB-TOTAL</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            | -             | 750            |                    |
| 645-9645-2140                   | MISC. CONTRACTUAL             |                | -              | -              | 15,750         | 15,750        | 16,750         | Note 2             |
|                                 | <b>SUB-TOTAL</b>              | <b>750</b>     | <b>750</b>     | <b>750</b>     | <b>16,500</b>  | <b>15,750</b> | <b>17,500</b>  |                    |
| <b>SUPPLIES &amp; MATERIALS</b> |                               |                |                |                |                |               |                |                    |
| 645-9645-3140                   | MISCELLANEOUS                 | -              | 469            | 85             | 250            | 125           | 2,000          |                    |
|                                 | <b>SUB-TOTAL</b>              | -              | <b>469</b>     | <b>85</b>      | <b>250</b>     | <b>125</b>    | <b>2,000</b>   | Note 3             |
| <b>OTHER</b>                    |                               |                |                |                |                |               |                |                    |
| 645-9645-5200                   | ADVISORY FEES                 | 6,000          | 6,000          | 6,000          | 6,000          | 6,000         | 6,000          |                    |
| 645-9645-5201                   | STEWARDSHIP                   | -              | -              | -              | -              | -             | -              |                    |
| 645-9645-5202                   | EDUCATION                     | 3,802          | 1,180          | -              | 4,700          | 2,546         | 4,000          | Note 4             |
| 645-9645-5207                   | BRIDLE TRAILS                 | -              | 2,800          | 457            | 1,500          | 1,500         | 1,500          |                    |
| 645-9645-5208                   | TREE DONATIONS                |                | 7,507          | 3,300          | 550            | 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>12,750</b>  | <b>10,346</b> | <b>11,500</b>  |                    |
| 645-9645-6035                   | PUBLIC EMPLOYEES RETIREMENT   | -              | -              | -              | 1,204          | 1,204         | 1,205          |                    |
| 645-9645-6045                   | MEDICARE                      | -              | -              | -              | 125            | 125           | 125            |                    |
|                                 | <b>SUB-TOTAL</b>              | -              | -              | -              | <b>1,329</b>   | <b>1,329</b>  | <b>1,330</b>   |                    |
|                                 | <b>GREEN AREAS FUND TOTAL</b> | <b>10,552</b>  | <b>25,674</b>  | <b>20,842</b>  | <b>39,429</b>  | <b>36,150</b> | <b>40,930</b>  |                    |

**645 GREEN AREAS FUND NOTES:**

- Note 1 Salaries - Mowing and clearing of bridle trails
- Note 2 Contractual increased for tree removal in green areas
- Note 3 Supplies increased to include general fund appropriations.
- Note 4 Education - Water quality program, reduced based on historical costs

# ROWE ARBORETUM FUND

12/9/2011

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<br>ACTUAL | 2009<br>ACTUAL | 2010<br>ACTUAL | 2011<br>BUDGET | 2011<br>EST.  | 2012<br>BUDGET | Remarks<br>& Notes |
|--|--------------------------|----------------|----------------|----------------|----------------|---------------|----------------|--------------------|
| <b><u>SALARIES</u></b>                 |                          |                |                |                |                |               |                |                    |
| 820-9200-1100                          | SALARIES                 | 54,000         | 55,900         | 55,973         | 57,092         | 57,053        | 58,240         |                    |
| 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>57,092</b>  | <b>57,053</b> | <b>58,240</b>  |                    |
| <b><u>CONTRACTUAL SERVICES</u></b>     |                          |                |                |                |                |               |                |                    |
| 820-9200-2012                          | PROFESSIONAL SERVICES    | 13,619         | 11,215         | 13,094         | 13,000         | 13,540        | 14,000         |                    |
| 820-9200-2030                          | DUES & SUBSCRIPTIONS     | 325            | 325            | 190            | 350            | 350           | 350            |                    |
| 820-9200-2035                          | MEETINGS                 | -              | -              | -              | -              | -             | -              |                    |
| 820-9200-2050                          | INSURANCE                | 3,251          | 2,062          | 1,694          | 1,700          | 1,347         | 2,000          |                    |
| 820-9200-2130                          | EQUIP MAINTENANCE        | 250            | 250            | 571            | 400            | 200           | 400            |                    |
| 820-9200-2140                          | MISC CONTRACTUAL         | 25             | 240            | 28             | 400            | 583           | 400            |                    |
| 820-9200-2170                          | VEHICLE MAINTENANCE      | -              | -              | -              | 300            | 150           | 300            |                    |
| 820-9200-2250                          | TRAINING                 | 871            | 75             | -              | 100            | 100           | 100            |                    |
| 820-9200-2260                          | UNIFORM EXPENSE          | 309            | -              | -              | 150            | 150           | 150            |                    |
| 820-9200-2290                          | TREE MAINTENANCE\REMOVAL | 1,175          | 800            | -              | 1,200          | 1,200         | 2,400          | Note 1             |
|  | <b>SUB-TOTAL</b>         | <b>19,824</b>  | <b>14,967</b>  | <b>15,577</b>  | <b>17,600</b>  | <b>17,619</b> | <b>20,100</b>  |                    |
| <b><u>SUPPLIES &amp; MATERIALS</u></b> |                          |                |                |                |                |               |                |                    |
| 820-9200-3090                          | GASOLINE                 | 985            | 504            | 652            | 600            | 325           | 400            |                    |
| 820-9200-3130                          | EQUIP MAINTENANCE        | 443            | 699            | 732            | 500            | 380           | 500            |                    |
| 820-9200-3140                          | MISCELLANEOUS            | 953            | 381            | 452            | 750            | 403           | 750            |                    |
| 820-9200-3160                          | LANDSCAPE SUPPLIES       | 2,007          | 1,793          | 541            | 2,200          | 2,108         | 2,200          |                    |
| 820-9200-3170                          | VEHICLE PARTS            | 267            | -              | -              | 300            | 150           | 300            |                    |
| 820-9200-3190                          | PAPER & OFFICE SUPPLIES  | 478            | 301            | 606            | 650            | 584           | 650            |                    |
| 820-9200-3210                          | PLANTS                   | 2,191          | 2,787          | 1,695          | 2,000          | 1,899         | 2,000          |                    |
| 820-9200-3215                          | BULBS                    | 515            | 783            | 327            | 500            | 500           | 500            |                    |
|  | <b>SUB-TOTAL</b>         | <b>7,839</b>   | <b>7,249</b>   | <b>5,005</b>   | <b>7,500</b>   | <b>6,349</b>  | <b>7,300</b>   |                    |
| <b><u>UTILITIES &amp; SUNDRY</u></b>   |                          |                |                |                |                |               |                |                    |
| 820-9200-4030                          | ELECTRIC                 | 1,677          | 2,186          | 1,935          | 2,200          | 1,826         | 2,000          |                    |
| 820-9200-4100                          | TELEPHONE                | 1,469          | 1,730          | 1,717          | 1,850          | 1,344         | 1,350          |                    |
|  | <b>SUB-TOTAL</b>         | <b>3,146</b>   | <b>3,916</b>   | <b>3,652</b>   | <b>4,050</b>   | <b>3,170</b>  | <b>3,350</b>   |                    |

| ACCT.NO.               | ACCOUNT DESCRIPTION        | 2008<br>ACTUAL | 2009<br>ACTUAL | 2010<br>ACTUAL | 2011<br>BUDGET | 2011<br>EST.   | 2012<br>BUDGET | Remarks<br>& Notes |
|------------------------|----------------------------|----------------|----------------|----------------|----------------|----------------|----------------|--------------------|
| <b>OTHER</b>           |                            |                |                |                |                |                |                |                    |
| 820-9200-5201          | ACCRUED INTEREST PAID      |                | -              | -              | -              | -              | -              |                    |
| 820-9200-5205          | LOSS ON SALE OF INVESTMENT | 289,425        | 139,208        | 25,034         | 25,000         | 24,999         | 25,000         |                    |
|                        | <b>SUB-TOTAL</b>           | <b>289,425</b> | <b>139,208</b> | <b>25,034</b>  | <b>25,000</b>  | 24,999         | <b>25,000</b>  |                    |
| <b>FRINGE BENEFITS</b> |                            |                |                |                |                |                |                |                    |
| 820-9200-6015          | LONGEVITY & UNUSED SICK    | 2,090          | 2,126          | 2,126          | 2,150          | 2,148          | 2,150          |                    |
| 820-9200-6015          | MEDICAL/LIFE               | 8,207          | 9,378          | 10,861         | 12,500         | 13,906         | 15,905         |                    |
| 820-9200-6017          | HSA/HRA                    | 4,000          | 4,000          | 3,250          | 2,500          | 2,050          | 1,600          |                    |
| 820-9200-6035          | PERS                       | 8,721          | 9,704          | 8,494          | 8,294          | 8,140          | 8,300          |                    |
| 820-9200-6045          | MEDICARE                   | 891            | 951            | 857            | 859            | 859            | 880            |                    |
|                        | <b>SUB-TOTAL</b>           | <b>23,909</b>  | <b>26,159</b>  | <b>25,589</b>  | <b>26,303</b>  | <b>27,103</b>  | <b>28,835</b>  |                    |
| <b>EQUIPMENT</b>       |                            |                |                |                |                |                |                |                    |
| 820-9200-8080          | EQUIPMENT/CAPITAL OUTLAY   | -              | -              | -              | -              | -              | 6,500          | Note 2             |
|                        | <b>SUB-TOTAL</b>           | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>6,500</b>   |                    |
|                        | <b>Total Rowe</b>          | <b>404,346</b> | <b>258,691</b> | <b>133,406</b> | <b>137,545</b> | <b>136,294</b> | <b>149,325</b> |                    |

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

- Note 1      Tree maintenance - increased for the removal of dead ash trees  
Note 2      Equipment/Capital outlay request for roof replacement on the Rowe maintenance building.

# EMPLOYEE HEALTH REIMBURSEMENT INSURANCE FUND

12/9/2011

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<br>ACTUAL | 2009<br>ACTUAL | 2010<br>ACTUAL | 2011<br>BUDGET | 2011<br>EST.  | 2012<br>BUDGET | Remarks<br>& Notes |
|---------------|---------------------------|----------------|----------------|----------------|----------------|---------------|----------------|--------------------|
|               | <b>OTHER</b>              |                |                |                |                |               |                |                    |
| 420-7190-6015 | MEDICAL HRA FSA INSURANCE | 78,227         | 53,912         | 28,187         | 28,250         | 24,172        | 25,000         | <b>Note 1</b>      |
|               | <b>TOTAL</b>              | <b>78,227</b>  | <b>53,912</b>  | <b>28,187</b>  | <b>28,250</b>  | <b>24,172</b> | <b>25,000</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

12/9/2011

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<br>ACTUAL | 2009<br>ACTUAL | 2010<br>ACTUAL | 2011<br>BUDGET | EST.          | BUDGET        | Remarks<br>& Notes |
|---------------|---------------------------|----------------|----------------|----------------|----------------|---------------|---------------|--------------------|
|               | <b>OTHER</b>              |                |                |                |                |               |               |                    |
| 460-7010-6015 | MAYOR COURT COMPUTER FUND | 1,210          | 301            | -              | 20,000         | 19,119        | 10,000        | Note 1             |
|               | <b>TOTAL</b>              | <b>1,210</b>   | <b>301</b>     | <b>-</b>       | <b>20,000</b>  | <b>19,119</b> | <b>10,000</b> |                    |

## 460 MAYOR COURT COMPUTER FUND NOTES

Note 1            2011 expenditure used to purchase 2 new servers. The 2012 budget is the estimated remaining balance of the fund.

# CAMP JIM B FUND

12/9/2011

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<br>ACTUAL | 2009<br>ACTUAL | 2010<br>ACTUAL | 2011<br>BUDGET | 2011<br>EST. | 2012<br>BUDGET | Remarks<br>& Notes |
|---------------|-------------------------|----------------|----------------|----------------|----------------|--------------|----------------|--------------------|
|               | <b>OTHER</b>            |                |                |                |                |              |                |                    |
| 825-9115-5280 | PAYMENT TO SCOUTS       | 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>   |                    |

## DRUG OFFENDER FUND

12/9/2011

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. T

| ACCT.NO.                        | ACCOUNT DESCRIPTION             | 2008<br>ACTUAL | 2009<br>ACTUAL | 2010<br>ACTUAL | 2011<br>BUDGET | 2011<br>EST. | 2012<br>BUDGET | Remarks<br>& Notes |
|---------------------------------|---------------------------------|----------------|----------------|----------------|----------------|--------------|----------------|--------------------|
| <b>OTHER</b>                    |                                 |                |                |                |                |              |                |                    |
| 840-7110-5195                   | DISBURSEMENTS -DRUG ENFORCEMENT | -              | 62             | -              | 600            | -            | 1,000          |                    |
| <b>DRUG OFFENDER FUND TOTAL</b> |                                 | <b>-</b>       | <b>62</b>      | <b>-</b>       | <b>600</b>     | <b>-</b>     | <b>1,000</b>   |                    |

**Note:** The 2012 budget appropriation is the estimated Fund balance.

# CRIMINAL ACTIVITY FUND

12/9/2011

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<br>ACTUAL | 2009<br>ACTUAL | 2010<br>ACTUAL | 2011<br>BUDGET | 2011<br>EST. | 2012<br>BUDGET | Remarks<br>& Notes |
|---------------|-------------------------------------|----------------|----------------|----------------|----------------|--------------|----------------|--------------------|
|               | <b>OTHER</b>                        |                |                |                |                |              |                |                    |
| 845-7110-5195 | DISBURSEMENTS-LAW ENFORCEMENT       | 360            | 289            | 217            | 9,800          | -            | 11,000         |                    |
|               | <b>CRIMINAL ACTIVITY FUND TOTAL</b> | <b>360</b>     | <b>289</b>     | <b>217</b>     | <b>9,800</b>   | <b>-</b>     | <b>11,000</b>  |                    |

**Note:** The 2012 budget appropriation is the estimated Fund balance.

## DUI ENFORCEMENT FUND

12/9/2011

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<br>ACTUAL | 2009<br>ACTUAL | 2010<br>ACTUAL | 2011<br>BUDGET | 2011<br>EST. | 2012<br>BUDGET | Remarks<br>& Notes |
|----------------|-----------------------------------|----------------|----------------|----------------|----------------|--------------|----------------|--------------------|
|                | <b>OTHER</b>                      |                |                |                |                |              |                |                    |
| 850-7110-55195 | DISBURSEMENTS - DUI ENFORCEMENT   | -              | 346            | 280            | 2,000          | -            | 2,150          |                    |
|                | <b>DUI ENFORCEMENT FUND TOTAL</b> | <b>-</b>       | <b>346</b>     | <b>280</b>     | <b>2,000</b>   | <b>-</b>     | <b>2,150</b>   |                    |

**Note:** The 2012 budget appropriation is the estimated Fund balance.

# LAW ENFORCEMENT ASSISTANT FUND

12/9/2011

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<br>ACTUAL | 2009<br>ACTUAL | 2010<br>ACTUAL | 2011<br>BUDGET | 2011<br>EST. | 2012<br>BUDGET | Remarks<br>& 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>   |                    |

**Note:** The 2012 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<br/>Bonds</u> | <u>2009<br/>Adm/Police<br/>Building</u> | <u>2009<br/>WaterWorks<br/>Bonds</u> | <u>Total</u>       |
|--------------|-----------------------|---|--------------------------------------|--------------------|
| 2012         | 596,165               | 225,888                                 | 274,483                              | 1,096,536          |
| 2013         | 598,885               | 227,088                                 | 276,283                              | 1,102,256          |
| 2014         | 595,125               | 228,188                                 | 277,983                              | 1,101,296          |
| 2015         |                       | 223,688                                 | 279,158                              | 502,846            |
| 2016         |                       | 223,688                                 | 274,783                              | 498,471            |
| 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         |                       |   | 275,998                              | 275,998            |
| <b>TOTAL</b> | <b>\$1,790,175</b>    | <b>\$ 1,583,190</b>                     | <b>\$ 4,696,873</b>                  | <b>\$8,070,238</b> |

## **APPENDIX - A**

### **CAPITAL IMPROVEMENT PLANS**

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 2013 through 2021 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 2012 column are included in this budget. Items listed under 2013 columns are projections only and will be re-evaluated again when preparing the 2013 budget. This schedule is a summary schedule. The following schedules provide more detail to support the summary schedule.

| <b>SUMMARY SCHEDULE</b>                 |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |
|---|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| DESCRIPTION                             | 2012<br>BUDGET   | 2013             | 2014             | 2015             | 2016             | 2017             | 2018             | 2019             | 2020             | 2021             |
| <b>CONTRACTUAL SERVICES</b>             |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| PROFESSIONAL SERVICES (SURVEY)          | 25,000           | 25,000           | 25,000           | 25,000           | 25,000           | 25,000           | 25,000           | 25,000           | 25,000           | 25,000           |
| ADVANCE PROJ. ENGINEERING               | 15,000           | 15,000           | 15,000           | 15,000           | 15,000           | 15,000           | 15,000           | 15,000           | 15,000           | 15,000           |
| NPDES PROGRAM DEVELOPMENT               | 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>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           |
| LANDSLIDE CONTINGENCY                   | 200,000          | 200,000          | 200,000          | 200,000          | 200,000          | 200,000          | 200,000          | 200,000          | 200,000          | 200,000          |
| LANDSLIDE CORRECTIONS                   | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                |
| STREET RESURFACING                      | 450,000          | 450,000          | 450,000          | 450,000          | 450,000          | 450,000          | 450,000          | 450,000          | 450,000          | 450,000          |
| STREET REPAIRS/GUARDRAILS               | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                |
| BEAUTIFICATION PROJECTS                 | 5,000            | 5,000            | 5,000            | 5,000            | 5,000            | 5,000            | 5,000            | 5,000            | 5,000            | 5,000            |
| TAXES-REAL ESTATE                       | 100,000          | 100,000          | 100,000          | 100,000          | 100,000          | 100,000          | 100,000          | 100,000          | 100,000          | 100,000          |
| RECREATION/PARK IMPROVEMENTS            | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                |
| MAJOR WASTE COLLECT EQUIP               | -                | -                | 160,000          | -                | -                | -                | 170,000          | -                | 175,000          | -                |
| MAJOR RECYCLING EQUIPMENT               | -                | -                | -                | -                | -                | 170,000          | -                | -                | -                | -                |
| MAJOR PARKS EQUIPMENT                   | -                | -                | -                | -                | 95,000           | -                | -                | 35,000           | -                | -                |
| MAJOR STREET REPAIR EQUIP               | 195,000          | 295,000          | -                | 425,500          | 120,000          | 222,000          | 220,000          | 245,000          | 225,000          | 298,500          |
| 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              | 489,460          | 491,684          | 488,597          | -                | -                | -                | -                | -                | -                | -                |
| ADMIN 2009 BOND & PRINC PYMT            | 225,890          | 227,088          | 228,188          | 223,688          | 233,688          | 228,050          | 226,000          | -                | -                | -                |
| <b>SUB-TOTAL</b>                        | <b>1,745,350</b> | <b>1,918,772</b> | <b>1,731,785</b> | <b>1,504,188</b> | <b>1,303,688</b> | <b>1,475,050</b> | <b>1,471,000</b> | <b>1,135,000</b> | <b>1,255,000</b> | <b>1,153,500</b> |
| <b>CAPITAL IMPROVEMENT RESERVE FUND</b> | <b>1,799,350</b> | <b>1,972,772</b> | <b>1,785,785</b> | <b>1,558,188</b> | <b>1,357,688</b> | <b>1,529,050</b> | <b>1,525,000</b> | <b>1,189,000</b> | <b>1,309,000</b> | <b>1,207,500</b> |

**DETAIL FOR CAPITAL PLAN SUMMARY**

| ACCOUNT DESCRIPTION                     | 2012<br>BUDGET | 2013           | 2014           | 2015           | 2016           | 2017           | 2018           | 2019           | 2020           | 2021           |
|---|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| <b>MAJOR WASTE COLLECT EQUIP</b>        |                |                |                |                |                |                |                |                |                |                |
| 2011 INTERNATIONAL PACKER               | -              | -              | -              | -              | -              | -              | -              | -              | 175,000        | -              |
| 2006 INT. PACKER 25 YD.                 | -              | -              | 160,000        | -              | -              | -              | -              | -              | -              | -              |
| 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>MAJOR RECYCLING EQUIPMENT</b>        |                |                |                |                |                |                |                |                |                |                |
| 2008 INTERNATIONAL PACKER               | -              | -              | -              | -              | -              | 170,000        | -              | -              | -              | -              |
| <b>MAJOR PARKS EQUIPMENT</b>            |                |                |                |                |                |                |                |                |                |                |
| 1991 TRACTOR 2120                       | -              | -              | -              | -              | -              | -              | -              | 35,000         | -              | -              |
| 1991 TRACTOR 5610                       | -              | -              | -              | -              | 95,000         | -              | -              | -              | -              | -              |
| <b>MAJOR PARKS EQUIPMENT</b>            | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>95,000</b>  | <b>-</b>       | <b>-</b>       | <b>35,000</b>  | <b>-</b>       | <b>-</b>       |
| <b>MAJOR STREET REPAIR EQUIP</b>        |                |                |                |                |                |                |                |                |                |                |
| 1999 CHEV 1 TON BUCKET                  | -              | -              | -              | -              | 120,000        | -              | -              | -              | -              | -              |
| 2004 7400 INTN. 7 CU. YD. DUMP          | 125,000        | -              | -              | -              | -              | -              | -              | -              | 135,000        | -              |
| 2010 7400 INTN. 7 CU. YD. DUMP          | -              | -              | -              | -              | -              | -              | -              | 135,000        | -              | -              |
| 2005 7400 INTN. 7 CU. YD. DUMP          | -              | 125,000        | -              | -              | -              | -              | -              | -              | -              | 136,000        |
| 2006 7400 INTN. 7 CU. YD. DUMP          | -              | -              | -              | 125,500        | -              | -              | -              | -              | -              | -              |
| 2008 4700 INTN. 7 CU. YD. DUMP          | -              | -              | -              | -              | -              | -              | 135,000        | -              | -              | -              |
| 2006 4300 INTN. 5 CU. YD. DUMP          | -              | -              | -              | 110,000        | -              | -              | -              | -              | -              | -              |
| 2005 4300 INTN. 5 CU. YD. DUMP          | -              | 95,000         | -              | -              | -              | -              | -              | -              | -              | -              |
| 2008 FORD 1 TON DUMP                    | -              | -              | -              | -              | -              | -              | 85,000         | -              | -              | -              |
| 2003 FORD 1 TON DUMP                    | -              | 75,000         | -              | -              | -              | -              | -              | -              | 90,000         | -              |
| 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        |
| 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>295,000</b> | <b>-</b>       | <b>425,500</b> | <b>120,000</b> | <b>222,000</b> | <b>220,000</b> | <b>245,000</b> | <b>225,000</b> | <b>298,500</b> |
| <b>GRAND VALLEY IMPROVEMENTS</b>        |                |                |                |                |                |                |                |                |                |                |
| Environmental Rest Room                 | 30,000         | -              | -              | -              | -              | -              | -              | -              | -              | -              |
| Engineering & Permits                   | -              | 13,000         | 6,500          | 6,500          | 8,250          | 8,250          | 4,500          | 6,500          | 4,500          | 8,250          |
| Pedestrian Bridge - Between Lakes 1 & 2 | -              | 87,000         | -              | -              | -              | -              | -              | -              | -              | -              |
| 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         |
| <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>  |

**ROAD RESURFACING PROJECTS  
2012 - 2021**

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

- 2012** \*Brill Road (Drake Road to Miami Road)  
 \*Brillwood Lane (Brill Road to South Terminus)  
 Cayuga Drive (Graves Road to South Terminus)  
 Drake Road (Indian Hill Rd. to South Terminus)  
 Varner Road (Drake Rd. to Walton Creek Rd.)  
 Foxgate Lane (Miami Road to Terminus)  
 Demar Road (Miami Rd. to Camargo Road)  
 \*Misc. Storm Repairs/ Base Repairs  
 \*Denotes Possible Alternate Based on Water Main Upgrades  
 Cunningham & Spooky Hollow
- 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)

## CIRF FUND BALANCES

| Year | Beg Balance | Expenditure | Gen.Fund Trans | End Balance        |
|------|-------------|-------------|----------------|--------------------|
| 2011 | 1,941,311   | 1,383,026   | 1,242,000      | 1,800,287 Estimate |
| 2010 | 2,394,202   | 1,452,893   | 1,000,000      | 1,941,311          |
| 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          |

2009 Expenditures include \$2 million for Administration/Ranger Building Expansion and remodeling

\*\*2006 Gen. 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 Gen. 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 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**

12/9/2011

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 2012 column are included in this budget. Items listed under 2013 columns are projections only and will be re-evaluated again when preparing the 2013 budget. The following schedule provides more detail to support the summary schedule above.

| <b>SUMMARY SCHEDULE<br/>DESCRIPTION</b> | <b>2012<br/>BUDGET</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>    |
|---|------------------------|------------------|------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| METER CHANGEOVER                        | 48,000                 | 48,000           | 48,000           | 48,000         | 48,000         | 48,000         | 48,000         | 48,000         | 48,000         | 48,000         |
| 2009 BOND/SYSTEM IMPROVEMENTS           | 274,485                | 276,283          | 277,983          | 279,158        | 274,783        | 274,970        | 274,570        | 279,020        | 278,170        | 276,770        |
| 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            | -                      | -                | -                | 70,000         | -              | -              | -              | -              | -              | -              |
| WELL LAND ACQUISITION                   | -                      | -                | -                | -              | 200,000        | -              | -              | -              | -              | -              |
| WELL - NEW                              | -                      | -                | -                | -              | -              | 200,000        | -              | -              | -              | -              |
| UNDERGROUND STORAGE TANKS               | -                      | -                | -                | -              | -              | -              | -              | -              | -              | -              |
| ENG. WATER MAIN                         | -                      | 39,000           | 35,000           | -              | -              | 44,000         | 28,000         | 45,000         | 40,000         | 69,000         |
| WATER MAINS                             | -                      | 450,000          | 472,500          | 418,500        | -              | -              | 540,000        | 337,500        | 553,500        | 445,500        |
| GENERATOR                               | -                      | -                | -                | -              | -              | -              | -              | -              | -              | -              |
| TRUCKS                                  | 75,000                 | 125,000          | 65,000           | 60,000         | 75,000         | -              | -              | 75,000         | 80,000         | 35,000         |
| PORTABLE TRAFFIC CONTROLS               | 50,000                 | -                | -                | -              | -              | -              | -              | -              | -              | -              |
| BACKHOE                                 | 75,000                 | -                | -                | -              | -              | 85,000         | -              | -              | -              | -              |
| <b>TOTAL</b>                            | <b>779,235</b>         | <b>1,045,484</b> | <b>1,005,011</b> | <b>875,658</b> | <b>597,783</b> | <b>651,970</b> | <b>890,570</b> | <b>784,520</b> | <b>999,670</b> | <b>874,270</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> |   |                 |                 |             |                 |                 |                 |  |
| TOWER MAINTENANCE                   | -                  | 60,000              | 2012               | Maintenance concerns                                    |                 |                 |             |                 |                 |                 |  |
| MATERIAL STORAGE BINS               | -                  | 90,000              | 2012               |   |                 |                 |             |                 |                 |                 |  |
| INDIAN RIDGE ROAD                   | -                  | 450,000             | 2013               | Maintenance concerns - Engineered in 2011               |                 |                 |             |                 |                 |                 |  |
| BRILL ROAD                          | 39,000             | 472,500             | 2013 - 2014        | Volume improvement                                      |                 |                 |             |                 |                 |                 |  |
| EUSTISFARM LANE *                   | 35,000             | 229,500             | 2014 - 2015        | Maintenance concerns                                    |                 |                 |             |                 |                 |                 |  |
| ROCK HILL LANE                      | -                  | 189,000             | 2014 - 2015        | Maintenance concerns - Engineered with Eustis Farm Lane |                 |                 |             |                 |                 |                 |  |
| NEW WELL - ENGINEER & EXPLORATION   | 50,000             | 20,000              | 2015               |   |                 |                 |             |                 |                 |                 |  |
| NEW WELL - LAND ACQUISITION         | -                  | 200,000             | 2016               |   |                 |                 |             |                 |                 |                 |  |
| NEW WELL - CONSTRUCTION             | -                  | 200,000             | 2017               |   |                 |                 |             |                 |                 |                 |  |
| SHILLITO LANE - (CUNNINGHAM)        | 44,000             | 540,000             | 2017 - 2018        | Maintenance concerns                                    |                 |                 |             |                 |                 |                 |  |
| FOX HOLLOW                          | 28,000             | 337,500             | 2018 - 2019        | Maintenance concerns                                    |                 |                 |             |                 |                 |                 |  |
| ALGONQUIN DRIVE                     | 45,000             | 553,500             | 2019 - 2020        | Maintenance concerns                                    |                 |                 |             |                 |                 |                 |  |
| AHWENASA LANE ENGINEER & CONSTRUCT  | 40,000             | 175,500             | 2020 - 2021        | Maintenance concerns                                    |                 |                 |             |                 |                 |                 |  |
| CAYUGA DRIVE                        | -                  | 270,000             | 2020 - 2021        | Maintenance concerns- Engineered with Ahwenasa          |                 |                 |             |                 |                 |                 |  |
| DRAKE ROAD NORTH OF SHAWNEE RUN RD  | 69,000             | 850,500             | 2021 - 2022        | Volume improvement                                      |                 |                 |             |                 |                 |                 |  |
| MIAMI ROAD SOUTH OF INDIAN HILL RD  | -                  | 540,000             | Not Scheduled      | Volume improvement                                      |                 |                 |             |                 |                 |                 |  |
| PARK ROAD                           | -                  | 783,000             | Not Scheduled      | Maintenance concerns                                    |                 |                 |             |                 |                 |                 |  |
| 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>     |  |
| 2008 FORD F-250                     | -                  | -                   | -                  | -   | -               | -               | -           | -               | -               | -               |  |
| 2002 FORD SUPER DUTY                | 75,000             | -                   | -                  | -   | -               | -               | -           | -               | 80,000          | -               |  |
| 2005 GMC SONOMA                     | -                  | 30,000              | -                  | -   | -               | -               | -           | -               | -               | 35,000          |  |
| 2006 GMC SONOMA                     | -                  | -                   | 30,000             | -   | -               | -               | -           | -               | -               | -               |  |
| 2005 FORD F-350                     | -                  | -                   | 35,000             | -   | -               | -               | -           | -               | -               | -               |  |
| 2007 GMC LOW PROFILE DUMP           | -                  | -                   | -                  | -   | 75,000          | -               | -           | -               | -               | -               |  |
| 2011 FORD F-350 VALVE TRUCK         | -                  | -                   | -                  | -   | -               | -               | -           | 75,000          | -               | -               |  |
| 2008 FORD F-250 CLUB CAB 4X4        | -                  | -                   | -                  | 30,000  | -               | -               | -           | -               | -               | -               |  |
| 2003 INTERNATIONAL DUMP             | -                  | 95,000              | -                  | -   | -               | -               | -           | -               | -               | -               |  |
| 2008 GMC 1500                       | -                  | -                   | -                  | 30,000  | -               | -               | -           | -               | -               | -               |  |
| 2004 CASE 580 SM                    | -                  | -                   | -                  | -   | -               | 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>\$125,000</b>    | <b>\$65,000</b>    | <b>\$60,000</b>   | <b>\$75,000</b> | <b>\$85,000</b> | <b>\$0</b>  | <b>\$75,000</b> | <b>\$80,000</b> | <b>\$35,000</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 |
| 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  |
| 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.                                  |

| <b>Fund Title</b>             | <b>Summary Revenue &amp; Expenditures</b>  |
|-------------------------------|--|
| 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.                              |