



## **VILLAGE OF INDIAN HILL**

**2014 ANNUAL  
BUDGET**

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## THE VILLAGE OF *Indian Hill, Ohio*

November 18, 2013

Members of Indian Hill Council,

It is our privilege to submit to you the proposed 2014 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 the Finance committee of Council. It will form the basis for the adoption of a 2014 appropriation ordinance on December 16, 2013.

The 2014 Operating Budget reflects a (2.41%) decrease over the 2013 Operating Budget and a (0.17%) decrease over 2013 estimated operating expenditures. Although the 2014 Operating Budget includes impacts from a 2% overall wage increase, two scheduled retirements, an addition of a part time position and, a 6.88% increase in health insurance premiums, these items are offset by the following: 1.) elimination of 27th pay period which occurs every 9-10 years, 2.) elimination of a supervisory position within the Public/Water Works Department, 3.) reduction in Workers' Compensation premiums, and 4.) delay of significant capital projects and equipment replacement. 2014 also will include departmental transitioning due to pending retirements in key management positions at the end of the year.

Available revenue sources to fund operations and future capital improvements changed significantly during 2013 and will continue to change in 2014. Although the Village's \$4 million annual estate tax revenues were eliminated January 1, 2013 per state legislation, 2013 included residual receipts from estates that had not been finalized by the end of 2012. In order to account for the loss of estate tax revenue, the 50% decrease in Local Government Funds, and income still affected by the 2008 economic downturn, the Village's local income tax rate increased from 0.4% to 0.6% on January 1, 2013.

In 2013, income tax receipts were estimated to be \$8.7 million based on the new 0.6% tax rate. In actuality, 2013 year-end total receipts are projected to be \$10.3 million. The \$1.6 million additional income tax revenue is attributable to an anomaly caused by taxpayer uncertainty over the looming fiscal cliff at the end of 2012. In particular, given expectations of the elimination of the Bush era tax cuts discussed in Congress at the time, taxpayers appear to have taken more capital gains at year end and companies substantially increased their dividend distributions. Due to this being a one-time occurrence, the 2014 income tax estimate remains at a conservative \$8.8 million.

The 2014 Capital Improvement Reserve Fund budget reflects a \$40,390 decrease over 2013. Due to the elimination of the estate tax and need for more precedent with the new income tax rate, capital projects remain consistent in 2014 with road resurfacing, culvert repairs, and equipment replacement being the highest priorities. 2013 brought a new pedestrian bridge to Grand Valley due to the extraordinary generosity of 300 donors who provided over \$74,000 toward its construction.

The Village's main enterprise fund, Water Works Maintenance and Operation, is projected to increase in 2014 by only 0.83%, with expenditures totaling just over \$4.39 million. This slight increase is attributed to the same items listed for the operating budget. 2014 Water Works Capital Reserve fund expenditures are projected to be \$960,000 compared to \$1.1 million in 2013. This decrease is due to smaller water main replacement projects and delay of vehicle replacement.

The following 2014 Budget provides a detailed accounting of anticipated revenues and expenditures during the upcoming budget year.

Dina C. Minneci  
City Manager

**VILLAGE OF INDIAN HILL, OHIO**

**COUNCIL MEMBERS 2013**

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

**ADMINISTRATION**

CITY MANAGER .....	Dina C. Minneci
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 to day 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	5,471
PROPERTY TAX VALUATION (2012)	\$ 813,430,000
PROPERTY TAX INSIDE 10 MILL LEVY	0.96
INCOME TAX RATE*	0.6%

\*income tax rate was increased  
from 0.4% to 0.6% for tax year 2012

## **2014 BUDGET SUMMARY COMMENTS**

### **INTRODUCTION**

The following summary information represents the 2014 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 16, 2013 Council meeting. The Village of Indian Hill uses budgetary practices and techniques recommended by the Governmental Accounting Standards Board (GASB). As required by State law, the proposed budget is balanced, meaning operational expenditures will not exceed operating revenues and available reserve funds.

#### **Budget Process**

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

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

During the early part of September, the City Manager, Finance Director and department heads met with the various Council Committees to review the budget requests for 2014. 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 2014 budget for discussion and to recommend changes.

The Finance Committee presents the draft 2014 budget to Council during a public hearing at the November 18, 2013 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 16, 2013 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 2014 budget compared to the 2013 estimated total:

The 2014 operating funds expenditures total \$10,618,000 a **decrease of approximately \$16,600 (-0.16%)** from the 2013 estimated total. This decrease is attributed mainly to two items. The first was from an extra pay period in 2013 that decreased the 2014 budget approximately \$240,000. The second was part of the Police and Fire pension reforms that went into effect January 1, 2013 that require employers to pay their share of retirement on a monthly basis instead of quarterly. The pension change required paying the fourth quarter retirement payment from 2012 in 2013 along with all of the monthly payments in 2013 and accounts for approximately \$90,000 of the budget decrease. The extra pay period and the pension change decrease in 2013 are being partially offset in 2014 by a 2% pay increase of approximately \$118,000.

The Administration Department reflects a **decrease of \$125,000 (-4.43%)**. This decrease is attributed to not having the extra pay period from 2013 and is being offset by the 2% pay increase and several planned retirements in 2014.

The Police Department reflects a net **decrease of \$142,400 (-4.43%)** This decrease is largely a result of the extra

pay period in 2013 and the change in Police Pension payments mentioned earlier. The Police department had additional decreases in patrol vehicles, \$77,000, which has been moved from the operating funds budget to the Capital Improvement & Replacement Fund (CIRF) due to the increase in cost and the extended replacement schedule. The decrease is also being offset by the 2% pay increase.

The Fire Department reflects an **increase of \$37,800 (2.54%)** which includes a 2% pay increase and a decrease in worker's compensation cost.

The Public Works budget reflects a net **increase of \$213,300 (5.3%)**. The increase in cost associated with the extra pay period in 2013 is being offset by the 2% pay increase in addition the Street Departments 2014 budget request includes \$17,000 for a new part time position. Additional funds are included for removal of dead ash trees in the Village right of ways, a new work zone safety truck, and funds to repair the asphalt walking paths in the parks.

The CIRF 2014 budget of \$1,937,000 reflects an **increase of \$166,500 (9.41%)**. The 2014 budget includes \$250,000 in contingencies for landslide and culverts and the addition of two police vehicles for \$70,000 accounts for this increase. The increase is offset by the completion of pedestrian bridge at Grand Valley of \$30,700 and culvert/landslide repairs of \$146,000.

The largest impact to the 2014 budget is the 2% pay increase, several scheduled retirements and the return to the normal 26 pay periods in a year.

The total 2014 budget compared to the 2013 estimated total for Operating and CIRF expenditures is an increase of **\$150,000 (1.21%)**. Excluding the extra pay period in 2013 the 2014 budget increase compared to 2013 estimated total would be an **increase of \$390,000 (3.21%)**.

## Personnel & Fringe Benefits

The 2014 budgets reflects total full-time and part-time personnel at 95 which is an increase of three from 2012 and a decrease of five full-time Equivalents (FTE) from 2008. The following chart details a summary of Village staff by department and the breakdown of fulltime and part time positions.

Department/Division	2008 FTE	2009 FTE	2010 FTE	2011 FTE	2012 FTE	2013 FTE Est	2014 FTE Est
General & Admin	10.6	10.6	9.5	9.5	9.2	9.2	9.2
Police Department	25.0	25.0	24.5	23.5	23.5	23.5	23.5
Building & Grounds	1.5	1.5	1.5	1.5	1.5	1.5	1.5
Parks/Recreation	12.8	13.2	12.4	10.7	10.8	12.1	12.4
Waste & Recycling	12.5	11.5	11.5	11.5	11.5	11.5	11.5
Streets	15.0	14.0	13.8	13.8	13.8	13.9	14.2
Water Works	10.5	10.5	9.8	9.8	9.8	10.1	10.4
<b>Total FTE*</b>	<b>87.9</b>	<b>86.3</b>	<b>82.9</b>	<b>80.2</b>	<b>80.0</b>	<b>81.7</b>	<b>82.6</b>
* FTE = Full Time equivalent							
<b>Total Full time Employees</b>	<b>81</b>	<b>80</b>	<b>78</b>	<b>74</b>	<b>72</b>	<b>72</b>	<b>72</b>
<b>Total Part time Employees</b>	<b>17</b>	<b>16</b>	<b>15</b>	<b>17</b>	<b>20</b>	<b>22</b>	<b>23</b>
<b>Total Employees</b>	<b>98</b>	<b>96</b>	<b>93</b>	<b>91</b>	<b>92</b>	<b>94</b>	<b>95</b>

As mentioned before, due to continued challenging economic times, all departments have been asked to hold expenditures down including personnel. In 2009 a hiring freeze was put into place and all seasonal part-time positions were eliminated. In 2011 three part-time positions were added to replace a full-time position at Grand Valley. In 2012 two full-time positions were replaced by part-time personnel. In 2014 a request was made to add one part time position in Streets and increase part time parks personnel hours. There are two planned retirements budgeted in 2014. No cost of living raises were in the 2013 budget, but an extra pay was included. The 2014 budget includes a 2% cost of living increase effective March 1, 2014 which accounts for \$118,000 of the operating funds. The 2% pay increase for Water Works is approximately \$18,000.

Health care cost continues to rise, premium rates increased by 6.88% in 2013 which was lower than expected and budgeted. For 2013 an additional \$100 contribution to employees HSA's were made. Total covered lives increased from 73 lives in 2012 to 76 lives in 2013. The increase in lives is a result of employees that were opting out of insurance having to come back on the Village's insurance plan due to a loss of coverage through their spouses insurance. The 2014 budget includes a 5% increase in premium cost. With the 5% budget increase in premium cost and the increase in covered life's the 2014 budget includes an approximately **\$38,000 increase in health care cost.**

## **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, Shooting Club, 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, Capital Replacement and Hamilton County Replacement & Improvement 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 income tax rate increased from 0.4% to 0.6% for the 2012 tax year payable in 2013. This rate increase was projected to raise income tax revenue from \$5.8 million to \$8.7 million in 2013. The 2013 income tax revenue is tracking closer to \$10.3 million which is approximately 18.5% higher than budget. This increase will help to partially offset the loss of an average of \$4 million annually in estate tax revenue to the Village which has been eliminated by the state legislature January 1, 2013.

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

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

The **Capital Improvement & Replacement Fund (CIRF)** is dedicated to capital equipment and construction expenditures. The major source of revenue for the CIRF is the transfer from the General Fund balance any amount which exceeds 20% of the general fund expenditures for the ending fiscal year. Major expenditures include street repaving, principal and interest payments for the 2005 and 2009 General Obligation Bond issues, and contingency amounts for culvert and landslide repairs. The 2014 CIRF expenditures, budgeted at just under \$2 million, include several equipment purchases.

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 2017.

The following series of tables reflects revenue and expenditure projects through 2017 for operating funds, along with the CIRF, Water Works Funds, Shooting Club Fund, 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.

## 2014 BUDGET OVERAGE/(SHORTFALL) SUMMARY STATEMENT - OPERATING\* & CIRF FUNDS

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

ACCOUNT DESCRIPTION	ACTUAL 2011	ACTUAL 2012	BUDGET 2013	FORECAST 2013	PROJECTED 2014	PROJECTED 2015	PROJECTED 2016	PROJECTED 2017	Remarks & Notes
<b>TAX RATE</b>	0.4%	0.4%	0.6%	0.6%	0.6%	0.6%	0.6%	0.6%	
<b>RECEIPTS</b>									
Income tax	5,538,134	6,260,166	8,700,000	10,300,000	8,800,000	8,800,000	8,800,000	8,800,000	Note 1
Estate Tax	5,970,252	1,677,333	1,000,000	2,750,000	-	-	-	-	Note 2
Real Estate Tax	923,644	802,942	782,000	795,800	780,900	780,900	782,000	782,000	Note 3
Interest Income	104,402	97,701	100,000	90,000	100,000	100,000	100,000	100,000	
Local Gov't Fund Revenue	360,990	224,375	220,000	220,000	165,000	165,000	165,000	165,000	Note 4
Other/Fees/Chg for Services	697,458	450,093	390,000	433,080	425,000	425,000	425,000	425,000	
Street & State Hwy Fund	306,402	315,326	295,000	309,000	309,000	309,000	309,000	309,000	
Shooting Club Fund	90,724	118,990	109,000	125,400	120,000	120,000	120,000	120,000	
Bridle Trail Fund	11,190	11,695	12,000	16,000	16,000	16,000	16,000	16,000	
<b>TOTAL OPERATING RECEIPTS</b>	<b>14,003,195</b>	<b>9,958,621</b>	<b>11,608,000</b>	<b>15,039,280</b>	<b>10,715,900</b>	<b>10,715,900</b>	<b>10,717,000</b>	<b>10,717,000</b>	
<b>Water 1984 Tap Fees</b>	<b>726,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>TOTAL OPERATING REVENUE with TAP IN FEES</b>	<b>14,729,195</b>	<b>9,958,621</b>	<b>11,608,000</b>	<b>15,039,280</b>	<b>10,715,900</b>	<b>10,715,900</b>	<b>10,717,000</b>	<b>10,717,000</b>	
<b>OPERATING EXPENDITURES</b>									
Administration	1,616,968	1,727,416	1,790,603	1,906,211	1,780,940	1,755,940	1,742,940	1,742,940	
Police & Fire	4,395,646	4,521,199	4,779,220	4,704,597	4,599,950	4,847,950	4,647,950	4,647,950	
Waste & Recycling/Collections	1,179,543	1,268,608	1,365,270	1,300,481	1,239,160	1,256,160	1,306,160	1,256,160	
Street Division	1,662,304	1,519,566	1,762,720	1,631,001	1,828,380	1,848,380	1,848,380	1,848,380	
Buildings/Grounds, Parks & Recreation	1,096,109	1,036,727	1,151,890	1,064,041	1,125,770	1,136,170	1,186,170	1,136,170	
Rowe & Jim B Subsidies & Bridle Trails	12,680	28,528	29,260	28,383	43,930	43,930	43,930	43,930	
<b>SUBTOTAL OPERATING EXPENDITURES</b>	<b>9,963,250</b>	<b>10,102,044</b>	<b>10,878,963</b>	<b>10,634,714</b>	<b>10,618,130</b>	<b>10,888,529</b>	<b>10,775,529</b>	<b>10,675,529</b>	Note 5
<b>CIRF EXPENDITURES</b>									
2005 Bond Princ & Int pymt	490,100	489,637	491,690	491,690	488,600	-	-	-	Note 6
2009 Bond Princ & Int pymt	224,588	225,888	227,090	227,090	228,190	223,690	233,690	228,050	Note 6
Projects & Equipment	599,290	753,334	1,259,000	1,052,045	1,220,600	1,269,000	1,034,000	1,236,000	Note 7
<b>SUBTOTAL CIRF EXPENDITURES</b>	<b>1,313,978</b>	<b>1,468,859</b>	<b>1,977,780</b>	<b>1,770,825</b>	<b>1,937,390</b>	<b>1,492,690</b>	<b>1,267,690</b>	<b>1,464,050</b>	
<b>TOTAL OPERATING AND CIRF EXPENDITURES</b>	<b>11,277,228</b>	<b>11,570,903</b>	<b>12,856,743</b>	<b>12,405,539</b>	<b>12,555,520</b>	<b>12,381,219</b>	<b>12,043,219</b>	<b>12,139,579</b>	
<b>TOTAL OVER/(SHORTFALL)</b>	<b>3,451,967</b>	<b>(1,612,282)</b>	<b>(1,248,743)</b>	<b>2,633,741</b>	<b>(1,839,620)</b>	<b>(1,665,319)</b>	<b>(1,326,219)</b>	<b>(1,422,579)</b>	
<b>BEGINNING FUND BALANCES</b>	<b>9,420,244</b>	<b>12,872,210</b>	<b>11,259,928</b>	<b>11,259,928</b>	<b>13,893,669</b>	<b>12,054,049</b>	<b>10,388,729</b>	<b>9,062,510</b>	
General Fund Ending Balance	1,901,483	1,924,167	2,175,793	2,126,943	2,123,626	2,177,706	2,155,106	2,135,106	
Income Tax fund Ending Balance	8,805,001	7,122,191	5,715,393	9,646,726	7,820,423	6,096,023	4,792,404	3,389,824	
Misc. Funds Ending Balance	141,534	153,229	120,000	120,000	110,000	115,000	115,000	115,000	
CIRF Ending Balance	2,024,191	2,060,341	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	
<b>ENDING FUND BALANCES</b>	<b>12,872,210</b>	<b>11,259,928</b>	<b>10,011,185</b>	<b>13,893,669</b>	<b>12,054,049</b>	<b>10,388,729</b>	<b>9,062,510</b>	<b>7,639,930</b>	

## NOTES OVERAGE SHORTFALL STATEMENT - OPERATING & CIRF FUNDS

Note 1: Income tax revenue is projected to be \$10.3 million for 2013 at 0.6% tax rate. Projections for 2014 through 2017 are \$8.8 million at 0.6% tax rate.

Note 2: Estate tax: 2013 known receipts is estimated at \$2.75 million. The Ohio estate tax was eliminated January 1, 2013.

Note 3: Real Estate Tax is reduced based on County Auditor's reduced property valuations.

Note 4: Local Government funds continue to be reduced by the State. For 2014 through 2017 the proposed revenue is based on projections from receipts received during the second half of 2013

Note 5: The 2013 estimate includes a 27th or extra pay period (which occurs once in about 10 years) and results in an increase of \$240,000. In addition an extra \$90,000 is included for Police retirement to transition from quarterly payments to monthly payments required as part of the pension reforms that went into effect on January 1, 2013. The 2014 through 2017 budget reflects the normal 26 pay periods and police pension payments. The 2014 Budget includes an anticipated 2% salary increase effective March 1, 2014 which accounts for approximate \$118,000 of the 2014 budget. The 2015 projection also includes a 2% pay increase which accounts for approximately \$123,000 of the budget. The 2014 budget includes \$62,000 for 2 possible retirements. The 2015 projected operating expenditures includes \$213,000 for 4 possible retirements. The 2016 projected operating expenditures include \$100,000 for two possible retirements.

Note 6: The last payment for the 2005 bonds is in 2014. The last payment for the 2009 bonds is in 2018.

Note 7: The CIRF projects & equipment projections are from the 10 year capital budget plan.

## WATER WORKS OVERAGE/(SHORTFALL) SUMMARY STATEMENT

ACCOUNT DESCRIPTION	ACTUAL 2011	ACTUAL 2012	BUDGET 2013	FORECAST 2013	BUDGET 2014	PROJECTED 2015	PROJECTED 2016	PROJECTED 2017	
<b>WATER OPERATION &amp; MAINTENANCE-CRF</b>									
Water	2,500,477	2,736,787	2,400,000	2,300,000	2,400,000	2,400,000	2,400,000	2,400,000	Note 1
Sewer Charges	2,066,588	2,208,058	2,400,000	2,400,000	2,592,000	2,592,000	2,592,000	2,592,000	Note 2
Interest Income	32,034	35,770	20,000	20,000	20,000	20,000	20,000	20,000	
Service Branch/Meters	75,050	63,114	43,000	50,000	43,000	43,000	43,000	43,000	
Capital Improvement Fees	130,000	77,125	81,000	70,000	81,000	81,000	81,000	81,000	
Unmetered Water	13,119	15,294	20,000	18,000	20,000	20,000	20,000	20,000	
Misc & Other	37,530	55,137	14,000	24,900	22,000	22,000	22,000	22,000	
<b>TOTAL WATER O &amp; M-CIF FUND REVENUE</b>	<b>4,854,798</b>	<b>5,191,285</b>	<b>4,978,000</b>	<b>4,882,900</b>	<b>5,178,000</b>	<b>5,178,000</b>	<b>5,178,000</b>	<b>5,178,000</b>	
<b>O &amp; M Expenditures</b>	<b>3,643,280</b>	<b>3,823,697</b>	<b>4,354,131</b>	<b>4,087,427</b>	<b>4,390,110</b>	<b>4,408,110</b>	<b>4,408,110</b>	<b>4,408,110</b>	Note 3
<b>WATER WORKS CIF EXPENDITURES</b>									
2005 PW/WW/Chem. Feed Bldg Bonds	106,535	106,528	107,205	107,200	106,530	-	-	-	Note 4
2009 Bond Princ & Int payment for \$4 mil	277,682	274,483	274,485	274,483	277,990	279,160	274,780	275,000	
Water Tower Repairs (exceed bond proceeds)		55,028							
Less CRF Expenditures	122,620	269,700	812,043	751,900	575,500	402,000	698,010	500,470	Note 5
<b>TOTAL WW CRF EXPENDITURES</b>	<b>506,837</b>	<b>705,739</b>	<b>1,193,733</b>	<b>1,133,583</b>	<b>960,020</b>	<b>681,160</b>	<b>972,790</b>	<b>775,470</b>	
<b>TOTAL WW O &amp; M - CIF EXPENDITURES</b>	<b>4,150,116</b>	<b>4,529,436</b>	<b>5,547,864</b>	<b>5,221,010</b>	<b>5,350,130</b>	<b>5,089,270</b>	<b>5,380,900</b>	<b>5,183,580</b>	
<b>OVER/(SHORTFALL)</b>	<b>704,681</b>	<b>661,849</b>	<b>(569,864)</b>	<b>(338,110)</b>	<b>(172,130)</b>	<b>88,730</b>	<b>(202,900)</b>	<b>(5,580)</b>	
Less 1984 Tap Fees - repay CIRF	726,000	-	-	-	-	-	-	-	
<b>TOTAL OVER/(SHORTFALL)</b>	<b>(21,319)</b>	<b>661,849</b>	<b>(569,864)</b>	<b>(338,110)</b>	<b>(172,130)</b>	<b>88,730</b>	<b>(202,900)</b>	<b>(5,580)</b>	
<b>BEGINNING FUNDS BALANCES</b>	<b>3,154,243</b>	<b>3,132,924</b>	<b>3,794,773</b>	<b>3,794,773</b>	<b>3,456,663</b>	<b>3,284,533</b>	<b>3,373,264</b>	<b>3,170,364</b>	
Water Works Operating Ending Balance	2,384,647	2,974,197	2,524,909	2,456,663	2,284,533	2,673,264	2,370,364	2,364,785	
Water Works CIF Ending Balance	748,278	807,122	700,000	1,000,000	1,000,000	700,000	800,000	800,000	
Hamilton County Capital Imp Fund		13,454	13,095	-					
<b>ENDING FUNDS BALANCES</b>	<b>3,132,924</b>	<b>3,794,773</b>	<b>3,224,909</b>	<b>3,456,663</b>	<b>3,284,533</b>	<b>3,373,264</b>	<b>3,170,364</b>	<b>3,164,785</b>	

### NOTES WATER WORKS OVERAGE SHORTFALL STATEMENT

Note 1 The 2013 water revenue is forecasted to be slightly lower than budget due to the wet and cool weather in 2013.

Note 2 Sewer revenue is projected to be over budget due to higher than expected usage. The 2014 budget includes an 8% rate increase from MSD.

Note 3 The 2014 projected expenditures includes \$18,000 for a 2% wage increase.

Note 4 The last 2005 Bond payment will be in December 2014

Note 5 The 2013, 2014 and 2016 CIF expenditures include replacement of several water mains.

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

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

ACCOUNT DESCRIPTION	ACTUAL 2011	ACTUAL 2012	BUDGET 2013	FORECAST 2013	BUDGET 2014	PROJECTED 2015	PROJECTED 2016	PROJECTED 2017	NOTES & REMARKS
<b>BRIDLE TRAIL REVENUES</b>									
BRIDLE TRAIL MEMBERSHIP	11,190	11,695	12,000	16,000	16,000	16,000	16,000	16,000	
<b>TOTAL REVENUES</b>	<b>11,190</b>	<b>11,695</b>	<b>12,000</b>	<b>16,000</b>	<b>16,000</b>	<b>16,000</b>	<b>16,000</b>	<b>16,000</b>	
<b>BRIDLE TRAIL EXPENDITURES</b>									
SALARIES	4,692	14,307	17,320	16,928	23,710	23,710	23,710	23,710	
CONTRACTUAL SERVICES	108	4,101	1,000	859	8,300	1,500	1,500	1,500	
SUPPLIES & MATERIALS	383	1,151	1,250	980	1,250	1,250	1,250	1,250	
FRINGE BENEFITS	702	2,210	2,690	2,615	3,670	3,670	3,670	3,670	
<b>TOTAL EXPENDITURES</b>	<b>5,885</b>	<b>21,770</b>	<b>22,260</b>	<b>21,383</b>	<b>36,930</b>	<b>30,131</b>	<b>30,131</b>	<b>30,131</b>	
<b>Revenues Over/(Under) Expenditures</b>	<b>5,305</b>	<b>(10,075)</b>	<b>(10,260)</b>	<b>(5,383)</b>	<b>(20,930)</b>	<b>(14,131)</b>	<b>(14,131)</b>	<b>(14,131)</b>	
<b>BEGINNING FUND BALANCE</b>	<b>11,879</b>	<b>17,184</b>	<b>7,109</b>	<b>7,109</b>	<b>1,726</b>	<b>(19,204)</b>	<b>(33,334)</b>	<b>(47,465)</b>	
<b>ENDING FUND BALANCE</b>	<b>17,184</b>	<b>7,109</b>	<b>(3,151)</b>	<b>1,726</b>	<b>(19,204)</b>	<b>(33,334)</b>	<b>(47,465)</b>	<b>(61,595)</b>	NOTE 1

**Note 1** Fund balances can not go negative as shown under the 2014 through 2017 columns. A General Fund subsidy, or an increase in membership fees will be required. The Bridle Trail Fund is also included as one of the Operating Funds of the Village.

**CURRENT RATES**

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

Membership History			
	Residents	Non Residents	Total
2003	77	100	177
2005	54	93	147
2006	54	93	147
2007	53	118	171
2010	54	73	127
2011	52	52	104
2012	53	56	109
2013	78	86	164

\* as of 10-28-2013



## SHOOTING CLUB FUND OVERAGE/(SHORTFALL) SUMMARY STATEMENT

The Shooting Club Fund was established by Ordinance 13-12 in 2012. The fund was created to separate the Shooting Club revenues from the General Fund and designate the revenues for annual operations and future Shooting Club capital improvements. The revenues and expenditures listed below prior to 2013 were part of the General Fund and are presented here for comparison purposes.

ACCOUNT DESCRIPTION	ACTUAL 2011	ACTUAL 2012	BUDGET 2013	FORECAST 2013	BUDGET 2014	PROJECTED 2015	PROJECTED 2016	PROJECTED 2017	NOTES & REMARKS
<b>Revenues</b>									
MEMBERSHIP & INITIATION FEES	70,929	96,202	90,000	105,000	100,000	100,000	100,000	100,000	
TARGETS, SHELLS & RANGE FEES	19,795	22,789	18,000	20,250	18,900	18,900	18,900	18,900	
INTEREST	-	-	-	150	100	100	100	100	
CONCEALED CARRY	-	-	1,000	-	1,000	1,000	1,000	1,000	
<b>TOTAL REVENUES</b>	<b>90,724</b>	<b>118,991</b>	<b>109,000</b>	<b>125,400</b>	<b>120,000</b>	<b>120,000</b>	<b>120,000</b>	<b>120,000</b>	
<b>SHOOTING CLUB EXPENDITURES</b>									
SALARIES	41,226	39,921	45,530	40,951	43,900	43,900	43,900	43,900	
CONTRACTUAL SERVICES	5,040	7,862	10,500	10,269	16,250	16,250	16,250	16,250	
SUPPLIES	12,156	10,387	13,850	14,039	22,650	22,650	22,650	22,650	
UTILITIES & SUNDRY	6,761	6,051	7,950	6,762	8,000	8,000	8,000	8,000	
PERSONNEL COSTS	6,225	6,168	7,020	6,327	6,770	6,770	6,770	6,770	
EQUIPMENT	-	-	4,000	4,000	4,300	4,300	4,300	4,300	
<b>TOTAL SHOOTING CLUB EXPENDITURES</b>	<b>71,406</b>	<b>70,389</b>	<b>88,850</b>	<b>82,347</b>	<b>101,870</b>	<b>101,870</b>	<b>101,870</b>	<b>101,870</b>	
<b>Revenues Over/(Under) Expenditures</b>	<b>19,317</b>	<b>48,602</b>	<b>20,150</b>	<b>43,053</b>	<b>18,130</b>	<b>18,130</b>	<b>18,130</b>	<b>18,130</b>	
<b>BEGINNING FUND BALANCE</b>	<b>-</b>	<b>-</b>	<b>48,600</b>	<b>48,600</b>	<b>91,653</b>	<b>109,783</b>	<b>127,913</b>	<b>146,043</b>	
<b>ENDING FUND BALANCE</b>	<b>-</b>	<b>48,600</b>	<b>68,750</b>	<b>91,653</b>	<b>109,783</b>	<b>127,913</b>	<b>146,043</b>	<b>164,173</b>	

Membership History				
	Residents	Non Residents		Total
2005	170	160		330
2006	164	172		336
2007	190	180		370
2008	223	192		415
2009	248	203		451
2010	267	246		513
2011	254	245		499
2012	270	261		531
2013**	311	291		602

### Rates

\$125 for residents

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

Memberships run from April 1 through March 31

\* Fees increased in 2012

\*\* membership count as of 10-28-13

TABLE 5

**GREEN AREA MAINTENANCE FUND OVERAGE/(SHORTFALL) SUMMARY STATEMENT**

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

ACCOUNT DESCRIPTION	ACTUAL 2011	ACTUAL 2012	BUDGET 2013	FORECAST 2013	BUDGET 2014	PROJECTED 2015	PROJECTED 2016	PROJECTED 2017	NOTES & REMARKS
<b>GREEN AREA MAINTENANCE REVENUES</b>									
INTEREST	196	226	200	240	200	200	200	200	
STOCK DIVIDENDS	20,302	25,792	15,000	25,000	20,000	20,000	20,000	20,000	
DONATIONS	1,125	-	-	1,320	-	-	-	-	
<b>TOTAL REVENUES</b>	<b>21,623</b>	<b>26,019</b>	<b>15,200</b>	<b>26,560</b>	<b>20,200</b>	<b>20,200</b>	<b>20,200</b>	<b>20,200</b>	
<b>GREEN AREA MAINTENANCE EXPENDITURES</b>									
SALARIES	2,433	3,912	8,600	8,000	8,600	8,600	8,600	8,600	
CONTRACTUAL SERVICES	13,110	16,563	16,750	16,726	22,300	17,300	17,300	22,300	
SUPPLIES & MATERIALS	-	1,983	1,500	1,459	1,500	1,500	1,500	1,500	
OTHER	8,846	4,500	11,500	11,500	11,000	11,000	11,000	11,000	
FRINGE BENEFITS	375	604	1,340	1,236	1,340	1,340	1,340	1,340	
<b>TOTAL EXPENDITURES</b>	<b>24,764</b>	<b>27,563</b>	<b>39,690</b>	<b>38,921</b>	<b>44,740</b>	<b>39,740</b>	<b>44,740</b>	<b>44,740</b>	
<b>Revenues Over/(Under) Expenditures</b>	<b>(3,141)</b>	<b>(1,544)</b>	<b>(24,490)</b>	<b>(12,361)</b>	<b>(24,540)</b>	<b>(19,540)</b>	<b>(24,540)</b>	<b>(24,540)</b>	
<b>BEGINNING FUND BALANCE</b>	<b>93,187</b>	<b>90,046</b>	<b>88,502</b>	<b>88,502</b>	<b>76,142</b>	<b>51,602</b>	<b>32,063</b>	<b>51,602</b>	
<b>ENDING FUND BALANCE</b>	<b>90,046</b>	<b>88,502</b>	<b>64,012</b>	<b>76,142</b>	<b>51,602</b>	<b>32,063</b>	<b>51,602</b>	<b>27,063</b>	

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

ACCOUNT DESCRIPTION	ACTUAL 2011	ACTUAL 2012	BUDGET 2013	FORECAST 2013	BUDGET 2014	PROJECTED 2015	PROJECTED 2016	PROJECTED 2017	NOTES & REMARKS
<b>ROWE ARBORETUM REVENUES</b>									
BOND INTEREST	2,101	1,767	3,800	(1,100)	-	-	-	-	
STOCK DIVIDENDS	77,321	86,289	77,000	90,305	90,000	94,000	98,000	102,000	
ROWE MEMBERSHIPS	5,420	6,197	5,500	11,000	6,000	6,000	6,000	6,000	
PLANT SALES	3,368	4,398	3,000	4,000	4,000	4,000	4,000	4,000	
BULB SALES	-	-	1,000	-	-	-	-	-	
<b>SUB TOTAL REVENUES</b>	<b>88,210</b>	<b>98,650</b>	<b>90,300</b>	<b>104,205</b>	<b>100,000</b>	<b>104,000</b>	<b>108,000</b>	<b>112,000</b>	
GAIN ON SALE OF INVESTMENTS	111,376	103,576	25,000	203,000	25,000	-	-	-	
LOSS ON SALE OF INVESTMENTS	15,066	5,980	25,000	21,000	25,000	-	-	-	
<b>NET ON SALE OF INVESTMENTS</b>	<b>96,310</b>	<b>97,596</b>	<b>-</b>	<b>224,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>TOTAL REVENUE/INVESTMENTS</b>	<b>184,520</b>	<b>196,246</b>	<b>90,300</b>	<b>328,205</b>	<b>100,000</b>	<b>104,000</b>	<b>108,000</b>	<b>112,000</b>	
<b>ROWE ARBORETUM EXPENDITURES</b>									
SALARIES	57,052	58,196	60,480	60,480	59,280	60,460	60,460	60,460	
CONTRACTUAL SERVICES	16,998	19,556	21,300	22,116	23,000	23,000	23,000	23,000	
SUPPLIES & MATERIALS	5,781	6,351	6,950	6,234	6,950	6,950	6,950	6,950	
UTILITIES & SUNDRY	3,295	2,613	3,350	3,144	3,350	3,350	3,350	3,350	
FRINGE BENEFITS	26,176	27,122	29,560	28,930	24,790	24,790	24,790	24,790	
EQUIPMENT	-	6,240	-	-	1,200	-	-	-	
<b>TOTAL EXPENDITURES</b>	<b>109,302</b>	<b>120,079</b>	<b>121,640</b>	<b>120,905</b>	<b>118,570</b>	<b>118,550</b>	<b>118,550</b>	<b>118,550</b>	
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>75,219</b>	<b>76,167</b>	<b>(31,340)</b>	<b>207,300</b>	<b>(18,570)</b>	<b>(14,550)</b>	<b>(10,550)</b>	<b>(6,550)</b>	Note 1
<b>GENERAL FUND SUBSIDY</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Gain or (Loss) of Principal after Village Subsidy</b>	<b>\$ 75,219</b>	<b>\$ 76,167</b>	<b>\$ (31,340)</b>	<b>\$ 207,300</b>	<b>\$ (18,570)</b>	<b>\$ (14,550)</b>	<b>\$ (10,550)</b>	<b>\$ (6,550)</b>	
<b>CASH BEGINNING FUND BALANCE</b>	<b>1,709,913</b>	<b>1,785,132</b>	<b>1,861,299</b>	<b>1,861,299</b>	<b>2,068,599</b>	<b>2,050,029</b>	<b>2,035,479</b>	<b>2,024,929</b>	
<b>CASH ENDING FUND BALANCE</b>	<b>1,785,132</b>	<b>1,861,299</b>	<b>1,829,959</b>	<b>2,068,599</b>	<b>2,050,029</b>	<b>2,035,479</b>	<b>2,024,929</b>	<b>2,018,379</b>	

**Note:** Shortfalls are projected for 2014 through 2017 because gain on sale of investments are not projected.

## **Operational Revenue**

A detailed accounting of the various revenue sources that comprise the 2013 and 2014 Revenue and Interfund Transfers is provided in the Table titled 2013 Estimated Receipts 2014 Receipts Budget for all funds. This table details General fund and other related tax revenues, other fees, and charges to meet anticipated 2013 and 2014 expenditures. The history of the major sources of revenues is illustrated in the chart labeled Where the Money Comes From Operating Receipts. A separate chart for income tax and estate tax is included to provide a better view of the reliance on these two sources of revenue. It should be noted that real estate tax revenue is decreased due to the reduction in assessed property values. Local government revenue funds are reduced due to the State's budget cuts and investment income is declining due to lower interest rates and fund balances. In addition the Ohio Estate tax was eliminated January 1, 2013.

The following paragraphs highlight significant differences between the anticipated 2013 revenues and the projected revenues for 2014.

Total 2013 operating revenue funds are projected at \$15,039,000 which is approximately \$3.4 million higher than budgeted. This is due to Income tax revenues projected to be \$1.6 million higher than budget; and estate tax receipts projected to be \$1.75 million higher than budget. In prior years excess revenues were used for funding long term capital projects or held in reserves. Reserves are held either in the Income Tax Fund or the Capital Improvement Reserve fund, which allows the Village to fall back on reserves during down turns in income tax revenue. The 2013 ending balance of the Income Tax Fund is projected to be approximately \$2.5 million higher than 2012. The 2014 ending Income Tax Fund balance is projected to be \$1.8 million

down from 2013. With the tax rate remaining at 0.6% and if the economy continues relatively flat the budget projection is forecasted to use \$4.4 million of the income tax reserves between 2014 and the end of 2017. (Table 1)

## **Water Works Revenues**

The 2013 revenues for the Indian Hill Water Works were originally budgeted at \$4,978,000. The current projection for 2013 shows an increase of approximately \$95,000. This increase is largely due to an 8% increase in sewer rates from Metropolitan Sewer District (MSD). MSD has already indicated another 8 % to 10% increase for January 2014 which will be passed through to the customers. Currently there are no new water rate increases planned for 2014 through 2017. The increase in sewer revenue is partially offset by a decrease in water works capital improvement fees. This decrease is due to lower than expected water tap in fees received for new taps in the water service area. Detailed Water Works revenue is illustrated in the chart labeled Water Works Revenue. (Table 2)

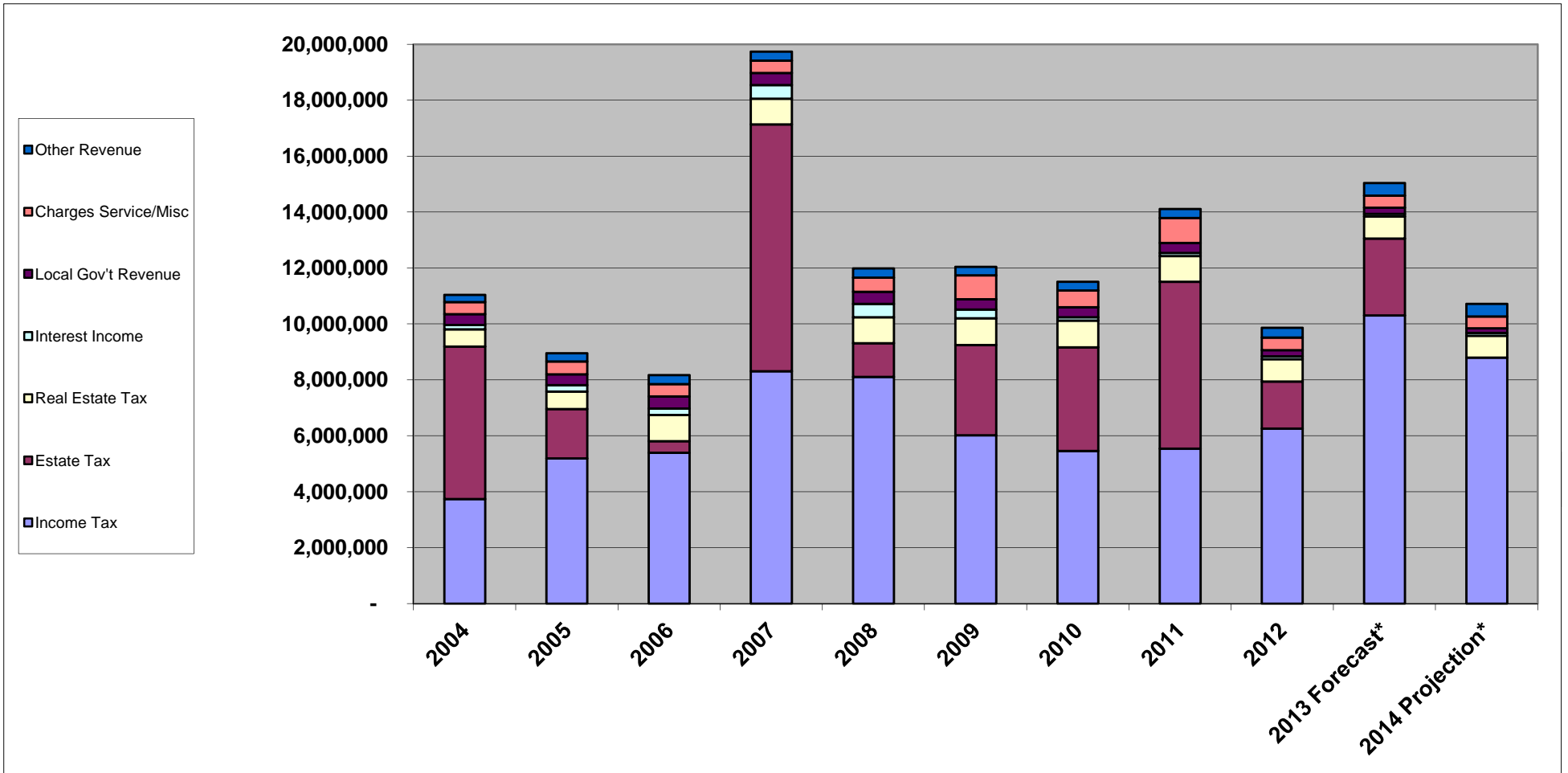
**2013 ESTIMATED RECEIPTS 2014 RECEIPTS BUDGET  
DETAIL REVENUE BY FUND**

ACCOUNT DESCRIPTION	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	2013 BUDGET	2013 FORECAST	(UNDER)/OVER BUDGET	2014 BUDGET
<b>GENERAL &amp; INCOME TAX FUNDS</b>							
<b>TAXES &amp; INTEREST</b>							
INCOME TAX	5,453,775	5,538,134	6,260,166	8,700,000	10,300,000	1,600,000	8,800,000
ESTATE TAX	3,711,152	5,970,252	1,677,333	1,000,000	2,750,000	1,750,000	-
PROPERTY TAX-FROM COUNTY	951,472	923,644	802,942	782,000	795,800	13,800	780,900
INTEREST INCOME	121,967	104,402	97,701	100,000	90,000	(10,000)	100,000
<b>SUB-TOTAL</b>	<b>10,238,366</b>	<b>12,536,431</b>	<b>8,838,142</b>	<b>10,582,000</b>	<b>13,935,800</b>	<b>3,353,800</b>	<b>9,680,900</b>
<b>OTHER GENERAL FUND REVENUE</b>							
LOCAL GOVT FUND-STATE	66,795	64,248	44,686	50,000	50,000	-	40,000
LOCAL GOVT FUND-COUNTY	285,058	284,927	179,689	170,000	170,000	-	125,000
LOCAL GOVT FUND-FIN INST	11,338	11,815	-	-	-	-	-
<b>LOCAL GOVT SUBTOTAL</b>	<b>363,192</b>	<b>360,990</b>	<b>224,375</b>	<b>220,000</b>	<b>220,000</b>	<b>-</b>	<b>165,000</b>
SUBDIVISION REVIEW FEE	-	-	3,100	500	-	(500)	500
WATER WORK RENT	1,200	1,200	1,200	1,200	1,200	-	1,200
WINTER CLUB RENT	14,800	11,994	19,990	15,300	15,300	-	15,300
LODGE RENTAL	9,605	7,800	6,990	7,000	5,000	(2,000)	7,000
DAMAGES	6,815	12,224	2,942	2,000	4,000	2,000	4,000
BULLETINS	7,270	2,305	2,285	2,000	2,000	-	2,000
SNOW & ICE REMOVAL	33,036	32,932	6,780	27,000	20,000	(7,000)	27,000
WASTE COLLECTION	29,773	34,865	38,970	30,000	31,000	1,000	31,000
ALARM FEES	146,809	146,578	148,029	146,000	144,000	(2,000)	146,000
GRAND VALLEY CARDS	1,350	1,410	1,770	1,000	1,700	700	1,500
GRAND V. BOAT BARN RENT	5,760	6,000	5,880	6,000	5,690	(310)	6,000
SALE OF GASOLINE	3,258	5,707	4,147	4,000	350	(3,650)	4,000
REIMBURSEMENTS	1,011	279,200	11,433	1,000	41,600	40,600	10,000
WARNER CABLE	81,538	84,041	90,090	80,000	80,000	-	80,000
RECYCLING INCENTIVE PRGM	26,754	24,635	26,489	25,000	17,000	(8,000)	25,000
SALE OF EQUIPMENT	55,536	-	43,046	5,000	25,000	20,000	25,000
LIQUOR TAX	2,030	1,872	2,082	1,000	1,890	890	2,000
MOTOR FUEL TAX	2,362	2,347	2,211	1,000	1,700	700	1,500
RIGHT OF WAY PERMITS	475	300	550	500	500	-	500
SITE CLEARANCES	6,825	7,700	8,850	4,000	8,250	4,250	4,000
PLANNING COMMISSION FEES	400	400	200	500	500	-	500
OTHER & MISCELLANEOUS	34,843	1,356	3,765	-	1,400	1,400	1,000
MAYOR'S COURT	33,908	30,064	22,237	30,000	25,000	(5,000)	30,000
<b>OTHER/FEES/CHG/GENERAL FUND SUBTOTAL</b>	<b>506,394</b>	<b>697,458</b>	<b>453,036</b>	<b>390,000</b>	<b>433,080</b>	<b>43,080</b>	<b>425,000</b>
<b>GENERAL &amp; INCOME TAX FUND TOTAL</b>	<b>11,107,952</b>	<b>13,594,880</b>	<b>9,515,553</b>	<b>11,192,000</b>	<b>14,588,880</b>	<b>3,396,880</b>	<b>10,270,900</b>

ACCOUNT DESCRIPTION	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	2013 BUDGET	2013 FORECAST	(UNDER)/OVER BUDGET	2014 BUDGET
<b>STREET CONST. MAINT &amp; REPAIR FUND</b>							
EXCISE GAS TAX	147,982	150,015	152,378	148,000	151,400	3,400	151,000
CENTS PER GALLON TAX	73,101	75,469	78,117	71,000	77,000	6,000	77,000
MOTOR VEHICLE REGISTRATION	41,772	41,537	41,840	40,000	41,000	1,000	41,000
PERMISSIVE TAX	16,198	16,184	16,316	15,000	16,100	1,100	16,000
<b>SCMR FUND TOTAL</b>	<b>279,054</b>	<b>283,204</b>	<b>288,652</b>	<b>274,000</b>	<b>285,500</b>	<b>11,500</b>	<b>285,000</b>
<b>STATE HIGHWAY FUND</b>							
INTEREST	102	235	326	100	300	200	300
EXCISE GAS TAX	11,999	12,163	12,355	11,000	12,400	1,400	13,000
CENTS PER GALLON TAX	5,927	6,119	6,334	6,000	6,200	200	6,000
MOTOR VEHICLE REGISTRATION	3,387	3,368	3,392	3,000	3,300	300	3,300
PERMISSIVE TAX	1,313	1,312	1,323	900	1,300	400	1,400
<b>STATE HIGHWAY TOTAL</b>	<b>22,728</b>	<b>23,197</b>	<b>23,731</b>	<b>21,000</b>	<b>23,500</b>	<b>2,500</b>	<b>24,000</b>
<b>SHOOTING CLUB FUND</b>							
MEMBERSHIP & INITIATION FEES	71,376	70,929	96,202	90,000	105,000	90,000	100,000
TARGETS, SHELLS & RANGE FEES	17,842	19,795	22,789	18,000	20,250	19,000	18,900
INTEREST	-	-	-	-	150	100	100
CONCEALED CARRY	1,050	-	-	1,000	-	1,000	1,000
<b>SHOOTING CLUB TOTAL</b>	<b>90,267</b>	<b>90,724</b>	<b>118,991</b>	<b>109,000</b>	<b>125,400</b>	<b>110,100</b>	<b>120,000</b>
<b>BRIDLE TRAIL FUND</b>							
BRIDLE TRAIL MEMBERSHIPS	11,195	11,190	11,695	12,000	16,000	4,000	16,000
<b>BRIDLE TRAIL TOTAL</b>	<b>11,195</b>	<b>11,190</b>	<b>11,695</b>	<b>12,000</b>	<b>16,000</b>	<b>4,000</b>	<b>16,000</b>
<b>TOTAL OPERATING FUND RECEIPT DETAIL</b>							
	<b>11,511,195</b>	<b>14,003,195</b>	<b>9,958,621</b>	<b>11,608,000</b>	<b>15,039,280</b>	<b>3,524,980</b>	<b>10,715,900</b>
<b>WATER WORKS M &amp; O</b>							
INTEREST	33,113	30,865	34,311	20,000	20,000	-	20,000
SALE OF WATER	2,645,140	2,500,477	2,736,787	2,400,000	2,300,000	(100,000)	2,400,000
SEWER CHARGES	1,982,061	2,066,588	2,208,058	2,300,000	2,400,000	100,000	2,592,000
SERV BRANCHES/METERS	37,879	75,050	63,114	43,000	50,000	(7,000)	43,000
OTHER	58,659	50,649	56,976	134,000	41,900	(92,100)	42,000
<b>WATER WORKS M &amp; O TOTAL</b>	<b>4,756,851</b>	<b>4,723,629</b>	<b>5,099,247</b>	<b>4,897,000</b>	<b>4,811,900</b>	<b>(99,100)</b>	<b>5,097,000</b>
<b>WATER WORKS - CIF</b>							
INTEREST	504	1,169	1,458	1,000	1,000	-	1,000
CAPITAL IMPROV DEBT FEE	59,000	130,000	77,125	80,000	70,000	10,000	80,000
<b>WATER WORKS CIF TOTAL</b>	<b>59,504</b>	<b>131,169</b>	<b>78,583</b>	<b>81,000</b>	<b>71,000</b>	<b>10,000</b>	<b>81,000</b>
<b>TOTAL O &amp; M - CIF REVENUE</b>							
	<b>4,816,354</b>	<b>4,854,798</b>	<b>5,177,831</b>	<b>4,978,000</b>	<b>4,882,900</b>	<b>(89,100)</b>	<b>5,178,000</b>

ACCOUNT DESCRIPTION	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	2013 BUDGET	2013 FORECAST	(UNDER)/OVER BUDGET	2014 BUDGET
<b>GREEN AREA MAINT FUND</b>							
Interest Income	5,941	6,127	226	150	180	(30)	150
Stocks	13,252	14,371	25,792	15,000	20,000	(5,000)	15,000
Donations	550	1,125	-	-	1,320		
<b>GREEN AREA MAINT FUND TOTAL</b>	<b>19,743</b>	<b>21,623</b>	<b>26,019</b>	<b>15,150</b>	<b>21,500</b>	<b>(5,030)</b>	<b>15,150</b>
<b>GREEN AREA LAND ACQUISITION FUND</b>							
Green Area Land Acquisition	268	274	298	250	250	-	250
<b>GREEN AREA LAND ACQUISITION FUND</b>	<b>268</b>	<b>274</b>	<b>298</b>	<b>250</b>	<b>250</b>	<b>-</b>	<b>250</b>
<b>GREEN AREA UNRESTRICTED FUND</b>							
Green Area Unrestricted Fund	571	826	953	500	700	(200)	500
<b>GREEN AREA UNRESTRICTED FUND</b>	<b>571</b>	<b>826</b>	<b>953</b>	<b>500</b>	<b>700</b>	<b>(200)</b>	<b>500</b>
<b>ROWE ARBORETUM FUND</b>							
BOND INTEREST	3,156	2,101	1,767	3,800	(1,100)	4,900	-
STOCK DIVIDENDS	73,904	77,321	86,289	77,000	90,305	(13,305)	90,000
ROWE MEMBERSHIPS	7,166	5,420	6,197	5,500	11,000	(5,500)	6,000
GAIN ON SALE OF INVESTMENTS	24,832	111,376	103,576	25,000	203,000	(178,000)	25,000
PLANT SALES- BULBS	3,534	3,368	4,398	3,000	4,400	(1,400)	4,000
<b>ROWE ARBORETUM FUND TOTAL</b>	<b>127,809</b>	<b>199,587</b>	<b>202,226</b>	<b>115,300</b>	<b>307,605</b>	<b>(192,305)</b>	<b>125,000</b>
<b>HRA/FSA INSURANCE FUND</b>							
FSA CONTRIBUTIONS/ INTEREST	21,975	20,769	16,128	20,000	4,000	16,000	-
<b>HRA/FSA INSURANCE FUND TOTAL</b>	<b>28,225</b>	<b>25,769</b>	<b>21,128</b>	<b>24,000</b>	<b>6,000</b>	<b>18,000</b>	<b>2,000</b>
<b>MAYORS COURT COMPUTER FUND</b>							
MAYORS COURT COMPUTER FUND	4,970	4,250	3,260	4,500	3,500	1,000	4,500
<b>MAYORS COURT COMPUTER FUND</b>	<b>4,970</b>	<b>4,250</b>	<b>3,260</b>	<b>4,500</b>	<b>3,500</b>	<b>1,000</b>	<b>4,500</b>
<b>CAMP JIM B</b>							
CAMP JIM B -INTEREST	108	205	242	100	200	(100)	100
<b>CAMP JIM B TOTAL</b>	<b>108</b>	<b>205</b>	<b>242</b>	<b>100</b>	<b>200</b>	<b>(100)</b>	<b>100</b>
<b>DRUG OFFENDER FUND</b>							
DRUG EDUCATION	280	400	120	250	80	170	100
<b>DRUG OFFENDER FUND TOTAL</b>	<b>280</b>	<b>400</b>	<b>120</b>	<b>250</b>	<b>80</b>	<b>170</b>	<b>100</b>
<b>CRIMINAL ACTIVITY FUND</b>							
CRIMINAL ACTIVITY	9,935	3,083	698	100	-	100	100
<b>CRIMINAL ACTIVITY FUND TOTAL</b>	<b>9,935</b>	<b>3,083</b>	<b>698</b>	<b>100</b>	<b>-</b>	<b>100</b>	<b>100</b>
<b>DUI ENFORCEMENT FUND</b>							
DUI EDUCATION	210	355	447	300	250	50	300
<b>DUI ENFORCEMENT FUND TOTAL</b>	<b>210</b>	<b>355</b>	<b>447</b>	<b>300</b>	<b>250</b>	<b>50</b>	<b>300</b>

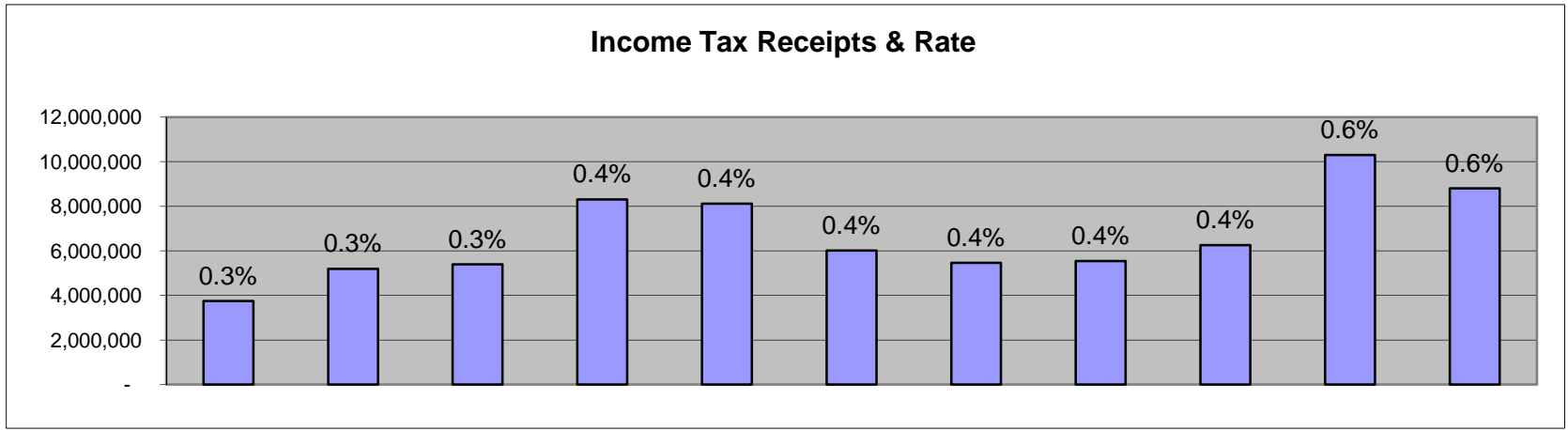
## WHERE THE MONEY COMES FROM OPERATING RECEIPTS



\*Income Tax Rate for 2013 & 2014 0.6%

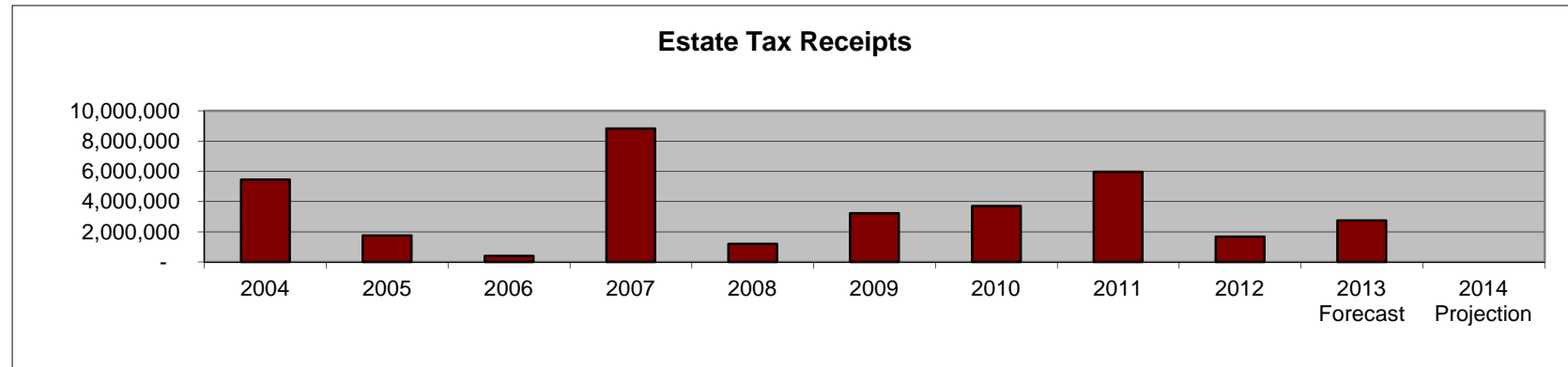
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013 Forecast*	2014 Projection*
Income Tax	3,740,969	5,193,686	5,391,603	8,304,096	8,110,977	6,017,784	5,453,775	5,538,134	6,260,166	10,300,000	8,800,000
Estate Tax	5,448,248	1,767,168	413,279	8,831,581	1,198,800	3,233,021	3,711,152	5,970,252	1,677,333	2,750,000	-
Real Estate Tax	620,361	624,974	936,171	916,151	931,670	950,292	951,472	923,644	802,942	795,800	780,900
Interest Income	154,280	225,525	236,711	491,819	476,992	310,393	121,967	104,402	97,701	90,000	100,000
Local Gov't Revenue	390,073	386,003	429,295	429,580	429,511	372,825	363,191	360,990	224,375	220,000	165,000
Charges Service/Misc	431,542	464,219	438,387	444,110	511,812	851,417	596,662	894,694	450,093	433,080	425,000
Other Revenue	254,339	286,588	323,805	320,951	323,787	305,936	312,976	317,592	346,011	450,400	445,000
<b>Total Revenue</b>	<b>\$ 11,039,811</b>	<b>\$ 8,948,163</b>	<b>\$ 8,169,250</b>	<b>\$ 19,738,287</b>	<b>\$ 11,983,548</b>	<b>\$ 12,041,667</b>	<b>\$ 11,511,195</b>	<b>\$ 14,109,708</b>	<b>\$ 9,858,621</b>	<b>\$ 15,039,280</b>	<b>10,715,900</b>





Year	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Income Tax	3,740,969	5,193,686	5,391,603	8,304,096	8,110,977	6,017,784	5,453,775	5,538,134	6,260,166	10,300,000	8,800,000

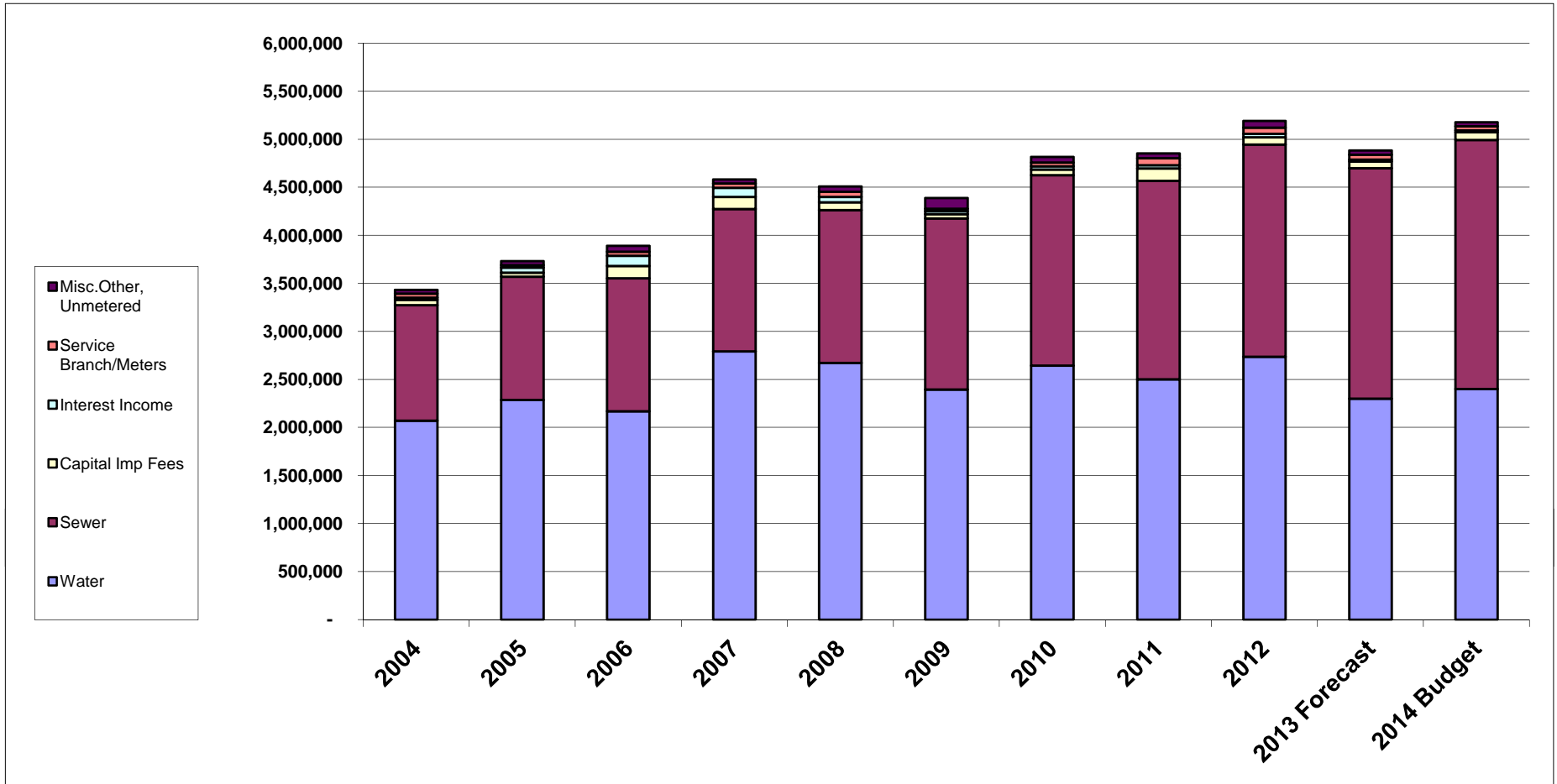
Shown above is a history of our income tax collections since 2004. As mentioned earlier income tax is the Village's largest and most consistent source of revenues. All resident income earned and unearned went from 1.15 billion in 2003 to an estimated 1.45 billion in 2012. The tax rates are listed at the top of each bar. Income tax rates have ranged as high as 0.7% in 1978 to 1983 and as low as 0.2% in 2002. The tax rate for the 2012 tax year (collected in 2013) was raised to 0.6%. Raising the tax rate over 1% would require a vote of the residents.



Year	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Estate Tax	5,448,248	1,767,168	413,279	8,831,581	1,198,800	3,233,021	3,711,152	5,970,252	1,677,333	2,750,000	-

As shown in the chart above, annual estate tax revenue varied dramatically from year to year, but helped keep the income tax rate low. The State eliminated the estate tax January 1, 2013. The amount received in 2013 was from estates from the last 9 months in 2012. The Village will be depending more on income tax receipts to meet operating costs with the loss of this major revenue source.

# WATER WORKS REVENUES



	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013 Forecast	2014 Budget
Water	2,071,945	2,287,516	2,168,475	2,793,404	2,672,098	2,394,928	2,645,140	2,500,477	2,736,787	2,300,000	2,400,000
Sewer	1,202,490	1,283,003	1,385,098	1,481,993	1,591,877	1,781,733	1,982,061	2,066,588	2,208,058	2,400,000	2,592,000
Capital Imp Fees	56,160	41,760	129,440	124,540	80,300	45,000	59,000	130,000	77,125	70,000	81,000
Interest Income	20,229	52,466	106,141	95,997	56,228	29,736	33,616	32,034	35,770	20,000	20,000
Service Branch/Meters	43,188	26,568	41,937	43,653	53,206	25,013	37,879	75,050	63,114	50,000	43,000
Misc. Other, Unmetered	39,322	40,397	60,814	43,689	55,197	111,937	58,659	50,649	70,431	42,900	42,000
<b>Total Revenue</b>	<b>\$ 3,433,333</b>	<b>\$ 3,731,709</b>	<b>\$ 3,891,904</b>	<b>\$ 4,583,276</b>	<b>\$ 4,508,905</b>	<b>\$ 4,388,348</b>	<b>\$ 4,816,354</b>	<b>\$ 4,854,798</b>	<b>\$ 5,191,285</b>	<b>\$ 4,882,900</b>	<b>\$ 5,178,000</b>

## **DETAILED EXPENDITURES**

### **GENERAL COMMENTS ON EXPENDITURES**

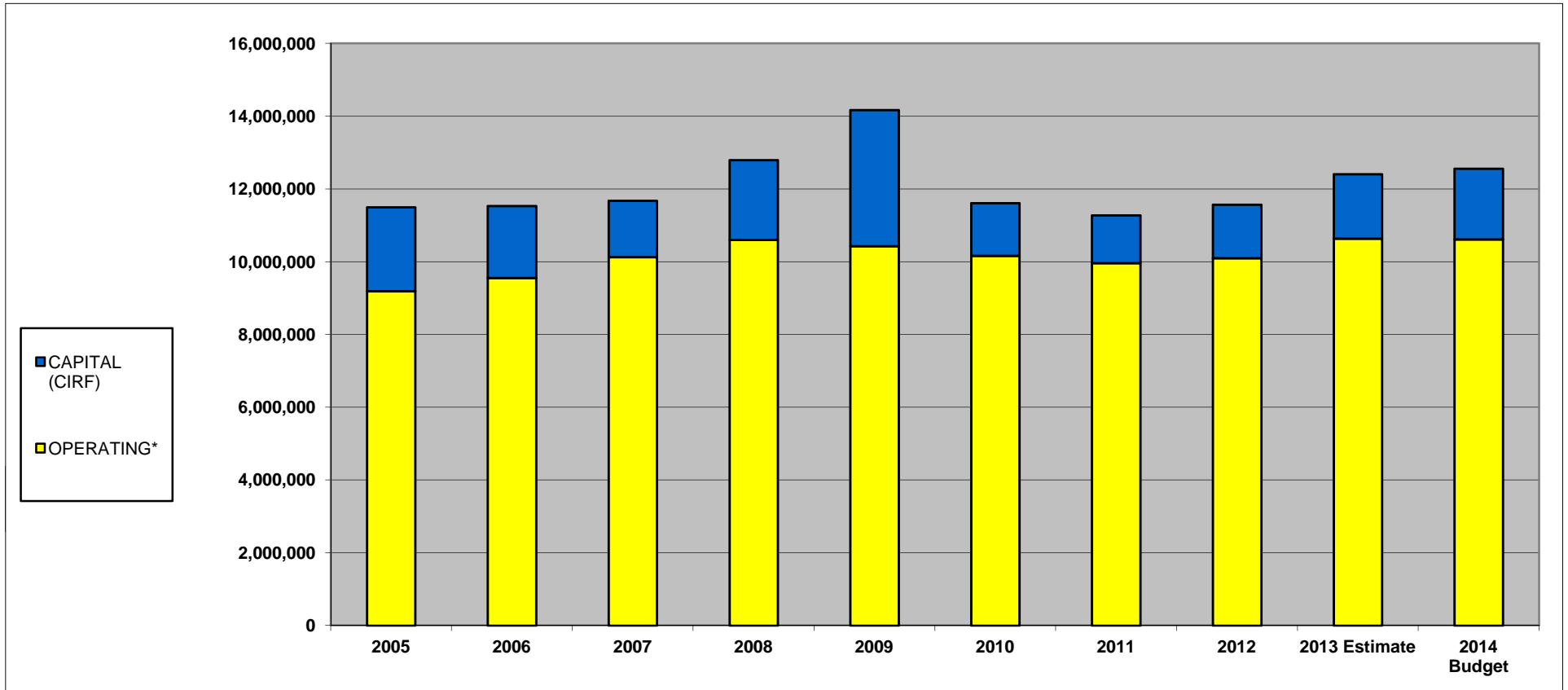
The following charts and tables, Operating & CIRF Expenditures and the 2013 and 2014 Operating Expenditures provide the overall Village operating and capital expenditures. The Summary of Expenditures by Department And Fund Table is followed by tables that provide detailed department and fund expenditures.

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 2014 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>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	2013 Estimate	2014 Budget
OPERATING*	9,189,503	9,553,767	10,124,810	10,600,352	10,427,395	10,160,677	9,963,250	10,102,044	10,634,714	10,618,130
CAPITAL (CIRF)	2,305,879	1,980,666	1,552,743	2,191,240	3,741,292	1,452,893	1,313,978	1,468,859	1,770,825	1,937,390
<b>TOTAL OPERATING &amp; CIRF EXPEND.</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>11,613,570</b>	<b>11,277,228</b>	<b>11,570,903</b>	<b>12,405,539</b>	<b>12,555,520</b>

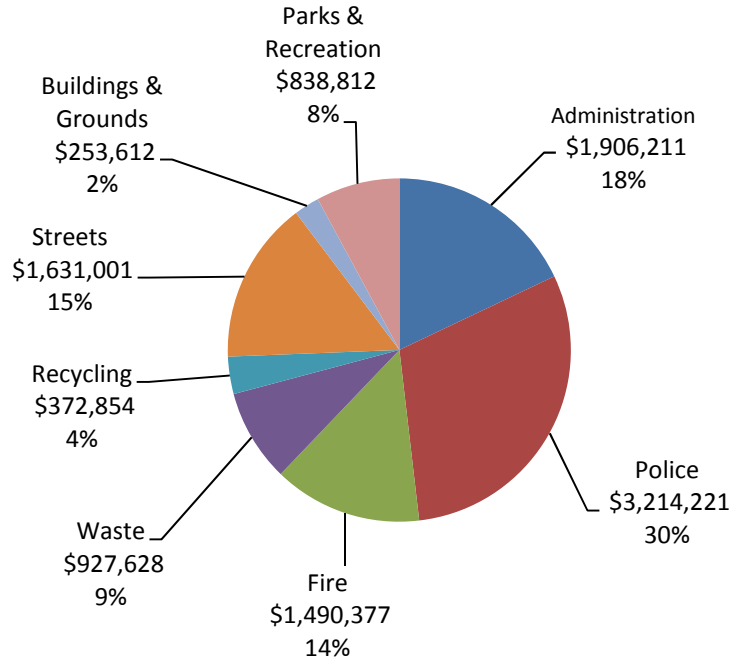
2014 Operating Expenditure per resident \$1,835  
2014 Operating Expenditure per household \$4,748

## 2013 - 2014 OPERATING EXPENDITURES

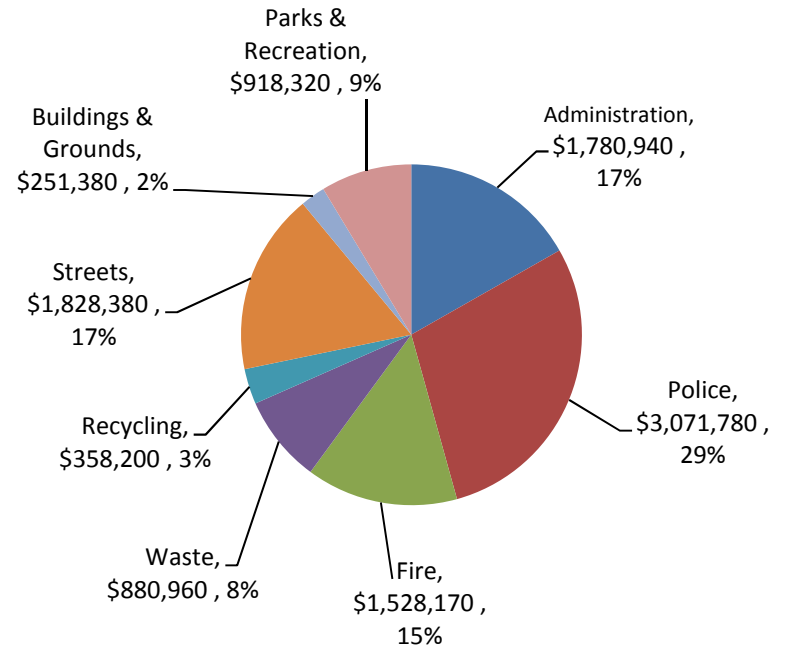
<u>2013 Estimate</u>	
Administration	\$ 1,906,211
Police	\$ 3,214,221
Fire	\$ 1,490,377
Waste	\$ 927,628
Recycling	\$ 372,854
Streets	\$ 1,631,001
Buildings & Grounds	\$ 253,612
Parks & Recreation	\$ 838,812
<b>Total Expenditure</b>	<b>\$ 10,634,714</b>

<u>2014 Projection</u>	
Administration	\$ 1,780,940
Police	\$ 3,071,780
Fire	\$ 1,528,170
Waste	\$ 880,960
Recycling	\$ 358,200
Streets	\$ 1,828,380
Buildings & Grounds	\$ 251,380
Parks & Recreation	\$ 918,320
<b>Total Expenditure</b>	<b>\$ 10,618,130</b>

### 2013 ESTIMATED EXPENDITURES



### 2014 EXPENDITURE BUDGET



Operating expenditures include the General Fund, Income Tax Fund, Street Maintenance (SCMR) Fund, State Highway Fund, Shooting Club 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, Shooting Club 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.

11/14/2013

Fund - Dept.	ACCOUNT DESCRIPTION	2012 Actual	2013 BUDGET	2013 EST. TOTAL	2014 BUDGET REQUEST	2013 to 2014 \$ Change Estimate to Budget	% Change	2013 to 2014 \$ Change Budget to Budget	% change
110-7010	COUNCIL	82,516	80,500	73,533	78,380	4,847	6.59%	(2,120)	-2.63%
110-7020	CLERK/COMPROLLER	402,363	408,303	429,552	375,650	(53,902)	-12.55%	(32,653)	-8.00%
110-7030	CITY MANAGER	507,013	558,750	546,092	562,070	15,978	2.93%	3,320	0.59%
110-7040	TECHNOLOGY SERVICES	132,345	137,680	136,350	137,430	1,079	0.79%	(250)	-0.18%
110-7050	SOLICITOR	189,770	170,000	230,511	170,000	(60,511)	-26.25%	-	0.00%
110-7060	PLANNING COMMISSION	124,405	143,450	149,501	155,590	6,089	4.07%	12,140	8.46%
110-7170	HEALTH DEPT	118,117	83,930	81,530	83,610	2,081	2.55%	(320)	-0.38%
230	INCOME TAX OPERATING EXPENDITURES	64,377	67,990	67,142	78,210	11,067	<b>16.48%</b>	10,220	15.03%
	INCOME TAX REFUNDS	106,510	140,000	192,000	140,000	(52,000)	-27.08%	-	0.00%
230	INCOME TAX FUND	170,887	207,990	259,142	218,210	(40,932)	-15.80%	10,220	4.91%
	<b>Sub Total Administration</b>	<b>1,727,416</b>	<b>1,790,603</b>	<b>1,906,211</b>	<b>1,780,940</b>	<b>(125,272)</b>	<b>-6.57%</b>	<b>(9,664)</b>	<b>-0.54%</b>
110-7110	POLICE DEPARTMENT	3,012,361	3,268,800	3,214,221	3,071,780	(142,441)	-4.43%	(197,020)	-6.03%
110-7115	FIRE PROTECTION	1,508,838	1,510,420	1,490,377	1,528,170	37,793	2.54%	17,750	1.18%
	<b>Sub Total Public Safety</b>	<b>4,521,199</b>	<b>4,779,220</b>	<b>4,704,597</b>	<b>4,599,950</b>	<b>(104,647)</b>	<b>-2.22%</b>	<b>(179,270)</b>	<b>-3.75%</b>
110-7160	WASTE COLLECTION	901,531	965,920	927,628	880,960	(46,668)	-5.03%	(84,960)	-8.80%
110-7165	RECYCLING COLLECTION	367,077	399,350	372,854	358,200	(14,654)	-3.93%	(41,150)	-10.30%
110-7130	SNOW REMOVAL	111,390	202,080	132,420	215,580	83,160	62.80%	13,500	6.68%
222	STREET MAINTENANCE & REPAIR (SCMR) FUND	1,406,216	1,555,590	1,494,319	1,605,650	111,332	7.45%	50,060	3.22%
224	STATE HIGHWAYS FUND	1,960	5,050	4,263	7,150	2,887	67.73%	2,100	41.58%
110-7070	GOV. BLDG/GROUNDS	266,771	282,690	253,612	251,380	(2,232)	-0.88%	(31,310)	-11.08%
110-7100	PARKS/RECREATION	591,260	651,670	612,119	628,460	16,341	2.67%	(23,210)	-3.56%
110-7105	GRAND VALLEY	108,307	128,680	115,963	144,060	28,097	24.23%	15,380	11.95%
229	SHOOTING CLUB	70,389	88,850	82,347	101,870	19,523	23.71%	13,020	14.65%
228	BRIDLE TRAIL FUND	21,770	22,260	21,383	36,930	15,547	72.71%	14,670	65.90%
110-7200	ROWE & CAMP JIM B SUBSIDY	6,758	7,000	7,000	7,000	-	0.00%	-	0.00%
	<b>Sub Total Public Works Department</b>	<b>3,853,429</b>	<b>4,309,140</b>	<b>4,023,906</b>	<b>4,237,240</b>	<b>213,334</b>	<b>5.30%</b>	<b>(71,900)</b>	<b>-1.67%</b>
	<b>TOTAL NET OPERATING EXPENDITURES</b>	<b>10,102,044</b>	<b>10,878,963</b>	<b>10,634,714</b>	<b>10,618,130</b>	<b>(16,585)</b>	<b>-0.16%</b>	<b>(260,835)</b>	<b>-2.40%</b>
<b>410</b>	<b>CAPITAL PROJECTS (CIRF)</b>	<b>1,468,859</b>	<b>1,977,780</b>	<b>1,770,825</b>	<b>1,937,390</b>	166,565	9.41%	(40,390)	-2.04%
	<b>TOTAL NET OPERATING AND CIRF EXPENDITURES</b>	<b>11,570,903</b>	<b>12,856,743</b>	<b>12,405,539</b>	<b>12,555,520</b>	<b>149,980</b>	<b>1.21%</b>	<b>(301,225)</b>	<b>-2.34%</b>
710	WATER WORKS MAINT. & OPERATION TOTAL	3,810,243	4,354,131	4,087,427	4,390,110	302,683	7.41%	35,979	0.83%
715	WATER WORKS - CRF	705,739	1,193,733	1,133,583	960,020	(173,563)	-15.31%	(233,713)	-19.58%
	<b>TOTAL NET WATER WORKS OPER. AND CRF EXPENDITURES</b>	<b>4,515,982</b>	<b>5,547,864</b>	<b>5,221,010</b>	<b>5,350,130</b>	<b>129,120</b>	<b>2.47%</b>	<b>(197,734)</b>	<b>-3.56%</b>

Fund - Dept.	ACCOUNT DESCRIPTION	2012 Actual	2013 BUDGET	2013 EST. TOTAL	2014 BUDGET REQUEST	2013 to 2014		2013 to 2014	
						\$ Change	% Change	\$ Change	% change
						Estimate to Budget		Budget to Budget	
720	WATER WORKS HAMILTON COUNTY REPLACEMENT	-	-	-	40,000	40,000	#DIV/0!	40,000	#DIV/0!
645	GREEN AREAS MAINTENANCE FUND	27,563	39,690	38,921	44,740	5,819	14.95%	5,050	12.72%
820	ROWE ARBORETUM FUND	113,839	121,640	120,905	118,570	(2,335)	-1.93%	(3,070)	-2.52%
420	INSURANCE HRA/FSA	21,664	24,000	5,102	9,500	4,398	86.19%	(14,500)	-60.42%
460	MAYOR COURT COMPUTER FUND	6,578	8,000	6,805	8,000	1,195	17.56%	-	0.00%
825	CAMP JIM B	7,000	7,000	7,000	7,000	-	0.00%	-	0.00%
840	DRUG OFFENDER FUND	859	483	-	563	563	#DIV/0!	80	16.56%
845	CRIMINAL ACTIVITY FUND	10,600	500	-	750	750	#DIV/0!	250	50.00%
850	DUI ENFORCEMENT FUND	2,295	500	-	700	700	#DIV/0!	200	40.00%
855	LAW ENFORCEMENT TRAINING FUND	-	2,691	-	2,691	2,691	#DIV/0!	-	0.00%

*NOTE: Expenditures are net of transfers and subsidies*

# Council

11/14/2013

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	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 Estimate	2014 BUDGET	Remarks & Notes
<b>CONTRACTUAL SERVICES</b>									
110-7010-2035	MEETINGS	1,417	977	233	743	1,000	700	1,000	
110-7010-2050	INSURANCE COUNCIL	5,156	4,235	3,367	4,066	5,800	5,665	6,000	Note 1
110-7010-2135	SPECIAL EVENTS	28,923	20,098	19,454	20,167	20,500	18,500	23,000	Note 2
110-7010-2140	MISCELLANEOUS	24,852	771	6,643	19,699	11,500	8,802	5,500	Note 3
110-7010-2250	TRAINING	3,150	-	-	-	-	-	-	
	<b>SUB-TOTAL</b>	<b>63,499</b>	<b>26,082</b>	<b>29,697</b>	<b>44,675</b>	<b>38,800</b>	<b>33,668</b>	<b>35,500</b>	
<b>SUPPLIES &amp; MATERIALS</b>									
110-7010-3140	MISCELLANEOUS	1,115	432	490	493	500	500	500	
	<b>SUB-TOTAL</b>	<b>1,115</b>	<b>432</b>	<b>490</b>	<b>493</b>	<b>500</b>	<b>500</b>	<b>500</b>	
<b>OTHER-EXPENSES</b>									
110-7010-4070	MAYOR'S COURT	850	1,654	1,268	2,087	2,750	1,607	2,500	
110-7010-5010	ANNUAL AUDIT	34,978	34,765	34,838	35,262	38,450	37,758	39,880	Note 4
	<b>SUB-TOTAL</b>	<b>35,828</b>	<b>36,419</b>	<b>36,105</b>	<b>37,349</b>	<b>41,200</b>	<b>39,365</b>	<b>42,380</b>	
<b>EQUIPMENT</b>									
110-7010-8010	EQUIPMENT	-	9,438	-	-	-	-	-	
	<b>SUB-TOTAL</b>	<b>-</b>	<b>9,438</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
	<b>COUNCIL TOTAL</b>	<b>100,441</b>	<b>72,370</b>	<b>66,293</b>	<b>82,516</b>	<b>80,500</b>	<b>73,533</b>	<b>78,380</b>	

## 7010 COUNCIL NOTES

- Note 1 Property insurance increased 2014 budget 5%, expecting a 10% which any overage will be paid from reserves
- Note 2 Special events increased for New Resident reception and retirement for Assistant City Manager
- Note 3 Miscellaneous contractual decrease \$6,000 for the completion of the bi-annual codification process
- Note 4 Annual audit increased based on contract



## CLERK/COMPTROLLER

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

ACCT.NO.	ACCOUNT DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 EST.	2014 BUDGET	Remarks & Notes
<b>SALARIES</b>									
110-7020-1100	CLERK/COMPTROLLER FT	131,076	131,290	133,815	138,066	143,590	143,548	148,220	
110-7020-1200	SALARIES CLERK/COMP PT	40,446	40,499	41,278	42,103	43,760	43,762	42,890	
	<b>SUB-TOTAL</b>	<b>171,522</b>	<b>171,789</b>	<b>175,092</b>	<b>180,169</b>	<b>187,350</b>	<b>187,310</b>	<b>191,110</b>	
<b>CONTRACTUAL SERVICES</b>									
110-7020-2012	PROFESSIONAL SERVICES	20,133	13,955	13,837	14,166	16,000	15,121	16,000	
110-7020-2030	DUES/SUBSCRIPTIONS	475	372	325	633	450	425	450	
110-7020-2035	MEETINGS	74	-	18	-	50	70	50	
110-7020-2140	MISC CONTRACTUAL	353	335	225	247	500	250	500	
110-7020-2190	R & M OFFICE EQUIPMENT	8,787	9,200	10,000	10,630	11,120	10,000	11,120	
110-7020-2250	TRAINING	472	285	607	1,330	1,500	1,500	2,000	
110-7020-2260	UNIFORMS	-	-	-	-	-	-	-	
	<b>SUB-TOTAL</b>	<b>30,295</b>	<b>24,147</b>	<b>25,011</b>	<b>27,006</b>	<b>29,620</b>	<b>27,366</b>	<b>30,120</b>	
<b>SUPPLIES &amp; MATERIALS</b>									
110-7020-3140	MISCELLANEOUS	387	-	-	254	250	100	250	
110-7020-3190	PAPER & OFFICE SUPPLIES	1,897	2,269	1,881	1,667	1,700	1,676	1,700	
110-7020-3230	POSTAGE	1,000	1,550	1,300	1,025	1,750	1,600	1,750	
110-7020-3290	SMALL TOOLS & EQUIPMENT	-	-	-	-	100	-	100	
	<b>SUB-TOTAL</b>	<b>3,285</b>	<b>3,819</b>	<b>3,181</b>	<b>2,946</b>	<b>3,800</b>	<b>3,376</b>	<b>3,800</b>	
<b>UTILITIES &amp; SUNDRY</b>									
110-7020-4100	MOBILE TELEPHONES	743	643	575	-	-	-	-	
	<b>SUB-TOTAL</b>	<b>743</b>	<b>643</b>	<b>575</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>OTHER EXPENSES</b>									
110-7020-5040	BULLETINS	39,885	23,359	11,497	22,246	24,950	23,153	25,600	Note 1
110-7020-5100	COURT AUDITOR & TREAS. FEES	28,398	34,246	89,973	27,780	25,000	51,683	8,000	Note 2
110-7020-5105	ELECTION DED. BY AUDITOR	782	4,594	1,236	4,931	7,750	-	7,750	
110-7020-5180	I.C.R.C.	31,620	32,575	33,152	27,453	35,000	43,579	38,000	Note 3
	<b>SUB-TOTAL</b>	<b>100,685</b>	<b>94,773</b>	<b>135,858</b>	<b>82,410</b>	<b>92,700</b>	<b>118,415</b>	<b>79,350</b>	

ACCT.NO.	ACCOUNT DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 EST.	2014 BUDGET	Remarks & Notes
<b>PERSONNEL COSTS</b>									
110-7020-6010	LONGEVITY & UNUSED SICK PAY	4,638	3,854	5,192	1,800	1,800	1,800	1,800	
110-7020-6015	MEDICAL/EARN/LIFE	23,341	24,428	23,509	28,349	31,800	30,907	34,660	
110-7020-6017	HSA/HRA	5,060	4,500	5,175	4,825	4,300	4,450	4,600	
110-7020-6035	PUBLIC EMPLOYEES RETIREMENT	28,392	27,898	25,386	25,252	26,470	26,475	27,020	
110-7020-6045	MEDICARE	2,362	2,314	2,060	2,263	3,110	2,100	2,190	
110-7020-6060	TERMINATION PAY	-	-	9,989	25,147	-	-	-	
	<b>SUB-TOTAL</b>	<b>63,792</b>	<b>62,994</b>	<b>71,310</b>	<b>87,635</b>	<b>67,480</b>	<b>65,732</b>	<b>70,270</b>	
<b>EQUIPMENT</b>									
110-7020-8010	EQUIPMENT	-	1,570	1,000	-	-	-	-	
	PRINTER					3,500	3,500	1,000	Note 4
	SOFTWARE UPGRADE				22,196	23,853	23,853	-	
	<b>SUB-TOTAL</b>	<b>-</b>	<b>1,570</b>	<b>1,000</b>	<b>22,196</b>	<b>27,353</b>	<b>27,353</b>	<b>1,000</b>	
	<b>CLERK/COMPTRROLLER TOTAL</b>	<b>370,323</b>	<b>359,734</b>	<b>412,029</b>	<b>402,363</b>	<b>408,303</b>	<b>429,552</b>	<b>375,650</b>	

**7020 CLERK/COMPTRROLLER TOTAL**

**7020 CLERK/COMPTRROLLER NOTES**

- Note 1      Bulletins increased request for cost to improve picture resolution for the online edition of the bulletin.
- Note 2      Auditor & Treasurer fees expected to be over budget in 2013 due to higher estate tax revenue received than budgeted. Fees reduced in 2014 for the elimination of the Estate Tax.
- Note 3      ICRC Expected to be over budget for late 4th quarter 2012 billing. This is a pass through account where there is off setting revenue.
- Note 4      Equipment request \$1,000 for a contingency printer.

# CITY MANAGER

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

ACCT.NO.	ACCOUNT DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 EST.	2014 BUDGET	Remarks & Notes
<b>SALARIES</b>									
110-7030-1100	SALARIES CITY MGR OFFICE FT	379,709	378,154	349,789	368,602	384,460	384,094	376,300	Note 1
	<b>SUB-TOTAL</b>	<b>379,709</b>	<b>378,154</b>	<b>349,789</b>	<b>368,602</b>	<b>384,460</b>	<b>384,094</b>	<b>376,300</b>	
<b>CONTRACTUAL SERVICES</b>									
110-7030-2030	DUES/SUBSCRIPTIONS	6,797	7,085	7,550	7,767	7,500	7,260	7,500	
110-7030-2035	MEETINGS	1,851	804	451	762	1,500	750	800	Note 1
110-7030-2140	MISC CONTRACTUAL	2,167	1,731	1,993	1,897	1,900	1,857	2,800	Note 2
110-7030-2190	R & M OFFICE EQUIPMENT	4,320	4,122	4,599	4,435	5,000	3,523	5,000	
110-7030-2250	TRAINING	1,534	240	918	655	1,500	2,250	2,250	Note 3
	<b>SUB-TOTAL</b>	<b>16,670</b>	<b>13,982</b>	<b>15,511</b>	<b>15,515</b>	<b>17,400</b>	<b>15,640</b>	<b>18,350</b>	
<b>SUPPLIES &amp; MATERIALS</b>									
110-7030-3090	GASOLINE & OIL	4,437	4,040	2,425	2,078	2,500	2,494	3,000	
110-7030-3140	MISCELLANEOUS	421	680	35	617	950	829	600	
110-7030-3170	VEHICLE PARTS	1,445	468	414	1,100	750	400	750	
110-7030-3190	PAPER & OFFICE SUPPLIES	3,913	3,770	2,447	2,698	5,000	4,865	4,500	
110-7030-3230	POSTAGE	1,365	1,478	1,031	1,151	1,800	1,400	1,500	
	<b>SUB-TOTAL</b>	<b>11,581</b>	<b>10,435</b>	<b>6,352</b>	<b>7,644</b>	<b>11,000</b>	<b>9,988</b>	<b>10,350</b>	
<b>UTILITIES &amp; SUNDRY</b>									
110-7030-4010	AUTO EXPENSE	4,800	1,600	-	-	-	-	-	
110-7030-4100	MOBILE TELEPHONES	1,324	1,265	1,246	1,205	2,500	2,500	2,600	Note 1
	<b>SUB-TOTAL</b>	<b>6,124</b>	<b>2,865</b>	<b>1,246</b>	<b>1,205</b>	<b>2,500</b>	<b>2,500</b>	<b>2,600</b>	
<b>PERSONNEL COSTS</b>									
110-7030-6010	LONGEVITY & UNUSED SICK PAY	9,017	8,325	6,315	6,385	5,360	5,332	2,950	
110-7030-6015	MEDICAL/EARN/LIFE	30,755	30,460	16,702	17,075	31,770	27,191	30,120	
110-7030-6017	HSA/HRA	12,060	11,125	4,325	3,678	5,000	3,685	3,950	
110-7030-6035	PUBLIC EMPLOYEES RETIREMENT	67,287	67,817	49,661	51,604	54,090	51,722	52,950	
110-7030-6045	MEDICARE	7,063	7,343	5,113	5,407	5,670	5,407	5,500	
110-7030-6060	TERMINATION PAY	888	29,801	-	-	12,500	15,412	25,000	Note 4
110-7030-6270	WORKER'S COMPENSATION	23,227	25,410	21,966	29,898	28,000	24,163	24,000	
	<b>SUB-TOTAL</b>	<b>150,297</b>	<b>180,282</b>	<b>104,083</b>	<b>114,047</b>	<b>142,390</b>	<b>132,912</b>	<b>144,470</b>	
<b>EQUIPMENT</b>									
110-7030-8010	EQUIPMENT				-	1,000	959	10,000	Note 5
	<b>SUB-TOTAL</b>				<b>-</b>	<b>1,000</b>	<b>959</b>	<b>10,000</b>	
	<b>OFFICE OF CITY MANAGER TOTAL</b>	<b>564,381</b>	<b>585,718</b>	<b>476,980</b>	<b>507,013</b>	<b>558,750</b>	<b>546,092</b>	<b>562,070</b>	

## **7030 CITY MANAGER NOTES**

- Note 1 Salaries, meetings, and mobile telephones increased to reflect anticipated November start for new Assistant City Manager
- Note 2 Misc. contractual increase to upgrade software licenses for current computers to work with office 365
- Note 3 Training increase for New city manager ICMA conference costs
- Note 4 Termination pay for Assistant City Manager's planned December 2014 retirement.
- Note 5 Equipment request to replace a 2004 administration copier \$10,000

# TECHNOLOGY SERVICES

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

ACCT.NO.	ACCOUNT DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 EST.	2014 BUDGET	Remarks & Notes
<b>SALARIES</b>									
110-7040-1100	SALARIES TECHNICAL SERVICES	90,342	90,459	92,199	94,049	97,870	97,740	95,810	
	<b>SUB-TOTAL</b>	<b>90,342</b>	<b>90,459</b>	<b>92,199</b>	<b>94,049</b>	<b>97,870</b>	<b>97,740</b>	<b>95,810</b>	
<b>CONTRACTUAL SERVICES</b>									
110-7040-2140	MISCELLANEOUS-CONTRACTUAL	2,906	2,803	2,937	3,496	4,000	3,775	5,600	Note 1
	<b>SUB-TOTAL</b>	<b>2,906</b>	<b>2,803</b>	<b>2,937</b>	<b>3,496</b>	<b>4,000</b>	<b>3,775</b>	<b>5,600</b>	
<b>SUPPLIES &amp; MATERIALS</b>									
110-7040-3090	GASOLINE & OIL	1,601	782	304	3	250	100	250	
110-7040-3140	MISCELLANEOUS	4,075	1,035	1,055	2,387	3,000	2,798	3,000	
110-7040-3170	VEHICLE PARTS	-	-	-	-	200	-	200	
110-7040-3290	SMALL TOOLS	-	-	10	51	200	150	200	
	<b>SUB-TOTAL</b>	<b>5,676</b>	<b>1,817</b>	<b>1,369</b>	<b>2,441</b>	<b>3,650</b>	<b>3,048</b>	<b>3,650</b>	
<b>UTILITIES &amp; SUNDRY</b>									
110-7040-4100	MOBILE TELEPHONES	747	631	619	591	650	596	650	
	<b>SUB-TOTAL</b>	<b>747</b>	<b>631</b>	<b>619</b>	<b>591</b>	<b>650</b>	<b>596</b>	<b>650</b>	
<b>PERSONNEL COSTS</b>									
110-7040-6010	LONGEVITY & UNUSED SICK PAY	1,050	1,050	1,050	2,860	2,870	2,860	2,910	
110-7040-6015	MEDICAL/EARN/LIFE	9,378	10,861	12,338	10,723	9,340	9,091	9,900	
110-7040-6017	HSA	4,000	3,250	2,500	2,250	2,000	2,050	2,100	
110-7040-6035	PUBLIC EMPLOYEES RETIREMENT	12,795	12,811	12,979	13,167	13,840	13,831	13,580	
110-7040-6045	MEDICARE	1,313	1,302	1,302	1,347	1,460	1,459	1,430	
	<b>SUB-TOTAL</b>	<b>28,535</b>	<b>29,274</b>	<b>30,170</b>	<b>30,347</b>	<b>29,510</b>	<b>29,291</b>	<b>29,920</b>	
<b>EQUIPMENT</b>									
110-7040-8010	<b>EQUIPMENT</b>	2,273	-	-	1,422	2,000	1,900	1,800	Note 2
	<b>SUB-TOTAL</b>	<b>2,273</b>	<b>-</b>	<b>-</b>	<b>1,422</b>	<b>2,000</b>	<b>1,900</b>	<b>1,800</b>	
	<b>TECHNICAL SERVICES TOTAL</b>	<b>130,479</b>	<b>124,984</b>	<b>127,294</b>	<b>132,345</b>	<b>137,680</b>	<b>136,350</b>	<b>137,430</b>	

## 7040 TECHNICAL SERVICE NOTES

Note 1 Contractual services increase for hosted email service to replace existing mail server

Note 2 Equipment request for new computer for Technology Service Managers computer. (Current computer is 5 years old and will replace an older computer in the server room)

# SOLICITOR

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

ACCT. NO.	ACCOUNT DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 EST.	2014 BUDGET	Remarks & Notes
<b><u>CONTRACTUAL SERVICES</u></b>									
110-7050-2012	PROFESSIONAL SERVICES	287,707	230,842	131,833	189,770	170,000	230,511	170,000	
110-7050-2030	DUES/SUBSCRIPTIONS	2,948	1,032	-	-	-	-	-	
110-7050-2140	MISC. CONTRACTUAL	-	-	-	-	-	-	-	
	<b>SUB-TOTAL</b>	<b>290,656</b>	<b>231,874</b>	<b>131,833</b>	<b>189,770</b>	<b>170,000</b>	<b>230,511</b>	<b>170,000</b>	
<b><u>SUPPLIES &amp; MATERIALS</u></b>									
110-7050-3140	MISCELLANEOUS	-	412	-	-	-	-	-	
	<b>SUB-TOTAL</b>	<b>-</b>	<b>412</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
	<b>SOLICITOR TOTAL</b>	<b>290,656</b>	<b>232,286</b>	<b>131,833</b>	<b>189,770</b>	<b>170,000</b>	<b>230,511</b>	<b>170,000</b>	

## PLANNING COMMISSION

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

ACCT.NO.	ACCOUNT DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 EST.	2014 BUDGET	Remarks & Notes
<b>7060</b>	<b>PLANNING COMMISSION</b>								
<b>110-7060-1100</b>	<b>SALARIES</b>	<b>12,350</b>	<b>12,367</b>	<b>93,363</b>	<b>95,234</b>	<b>99,010</b>	<b>98,971</b>	<b>97,020</b>	
	<b>CONTRACTUAL SERVICES</b>								
110-7060-2012	PROFESSIONAL SERVICES	327	120	750	894	1,000	1,662	1,750	Note 1
110-7060-2140	MISC. CONTRACTUAL	-	-	-	-	-	-	-	
	<b>SUB-TOTAL</b>	<b>327</b>	<b>120</b>	<b>750</b>	<b>894</b>	<b>1,000</b>	<b>1,662</b>	<b>1,750</b>	
	<b>SUPPLIES &amp; MATERIALS</b>								
110-7060-3140	MISCELLANEOUS	32	412	500	153	500	250	500	
	<b>SUB-TOTAL</b>	<b>32</b>	<b>412</b>	<b>500</b>	<b>153</b>	<b>500</b>	<b>250</b>	<b>500</b>	
	<b>PERSONNEL COSTS</b>								
110-7060-6010	LONGEVITY & UNUSED SICK PAY	-	-	1,797	2,583	2,590	2,583	2,650	
110-7060-6015	MEDICAL/EARN/LIFE	-	-	8,481	8,579	10,420	10,190	11,050	
110-7060-6017	HSA	-	-	2,500	2,250	2,000	2,050	2,100	
110-7060-6035	PUBLIC EMPLOYEES RETIREMENT	-	-	13,176	13,333	13,950	14,211	13,700	
110-7060-6045	MEDICARE	-	-	1,352	1,380	1,480	1,711	1,820	
110-7060-6060	TERMINATION PAY	-	-	-	-	12,500	17,873	25,000	Note 2
	<b>SUB-TOTAL</b>	<b>-</b>	<b>-</b>	<b>27,305</b>	<b>28,125</b>	<b>42,940</b>	<b>48,618</b>	<b>56,320</b>	
	<b>PLANNING TOTAL</b>	<b>12,710</b>	<b>12,899</b>	<b>121,918</b>	<b>124,405</b>	<b>143,450</b>	<b>149,501</b>	<b>155,590</b>	

### 7060 PLANNING COMMISSION NOTES

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

Note 2 Termination pay for Assistant City Manager's planned December 2014 retirement.

# HEALTH DEPARTMENT

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

ACCT.NO.	ACCOUNT DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 EST.	2014 BUDGET	Remarks & Notes
<b>SALARIES</b>									
110-7170-1200	SALARIES HEALTH DEPT	83,427	70,093	55,370	56,446	35,550	34,020	33,370	
	<b>SUB-TOTAL</b>	<b>83,427</b>	<b>70,093</b>	<b>55,370</b>	<b>56,446</b>	<b>35,550</b>	<b>34,020</b>	<b>33,370</b>	
<b>CONTRACTUAL SERVICES</b>									
110-7170-2012	PROFESSIONAL SERVICES	39,662	39,662	39,662	39,662	39,670	39,662	41,670	Not 1
110-7170-2140	MISC. CONTRACTUAL	44	-	-	-	-	-	-	
110-7170-2260	UNIFORMS	1,281	223	106	-	300	300	300	
	<b>SUB-TOTAL</b>	<b>40,987</b>	<b>39,885</b>	<b>39,768</b>	<b>39,662</b>	<b>39,970</b>	<b>39,962</b>	<b>41,970</b>	
<b>SUPPLIES &amp; MATERIALS</b>									
110-7170-3090	GASOLINE & OIL	1,601	1,870	1,824	1,512	1,500	1,158	1,500	
110-7170-3140	MISCELLANEOUS	837	1,024	878	901	1,000	934	1,200	Note 2
110-7170-3170	VEHICLE PARTS	-	-	-	370	400	200	400	
	<b>SUB-TOTAL</b>	<b>2,438</b>	<b>2,893</b>	<b>2,702</b>	<b>2,783</b>	<b>2,900</b>	<b>2,291</b>	<b>3,100</b>	
<b>PERSONNEL COSTS</b>									
110-7170-6010	LONGEVITY & UNUSED SICK PAY	2,278	3,141	1,161	8,071	-	-	-	
110-7170-6015	MEDICAL/EARN/LIFE	6,560	7,478	6,403	1,080	-	-	-	
110-7170-6017	HSA/HRA	4,000	3,250	1,650	400	-	-	-	
110-7170-6035	PUBLIC EMPLOYEES RETIREMENT	11,999	9,335	8,018	5,708	4,990	4,763	4,680	
110-7170-6045	MEDICARE	1,229	1,027	788	967	520	493	490	
110-7170-6060	TERMINATION PAY	-	-	-	3,000	-	-	-	
	<b>SUB-TOTAL</b>	<b>26,066</b>	<b>24,230</b>	<b>18,019</b>	<b>19,226</b>	<b>5,510</b>	<b>5,256</b>	<b>5,170</b>	
	<b>HEALTH DEPT TOTAL</b>	<b>152,919</b>	<b>137,101</b>	<b>115,860</b>	<b>118,117</b>	<b>83,930</b>	<b>81,530</b>	<b>83,610</b>	

## 7170 HEALTH DEPARTMENT NOTES

- Note 1 Professional services includes a 2% increase for the Hamilton County Health District Contract  
 Note 2 Increased miscellaneous supplies to purchase an ipad or tablet for entering field data.



# INCOME TAX

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

ACCT.NO.	ACCOUNT DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 EST.	2014 BUDGET	Remarks & Notes
<b>SALARIES</b>									
230-9145-1200	TAX COMMISSIONER	43,124	43,181	44,011	44,894	46,680	46,656	45,730	
	<b>SUB-TOTAL</b>	<b>43,124</b>	<b>43,181</b>	<b>44,011</b>	<b>44,894</b>	<b>46,680</b>	<b>46,656</b>	<b>45,730</b>	
<b>CONTRACTUAL SERVICES</b>									
230-9145-3030	DUES/SUBSCRIPTIONS	-	-	-	-	-	-	-	
230-9145-2190	R&M OFFICE EQUIPMENT	1,440	1,473	1,599	1,660	1,800	1,724	1,810	
230-9145-2250	TRAINING	20	-	-	405	500	500	500	
	<b>SUB-TOTAL</b>	<b>1,460</b>	<b>1,473</b>	<b>1,599</b>	<b>2,065</b>	<b>2,300</b>	<b>2,224</b>	<b>2,310</b>	
<b>SUPPLIES &amp; MATERIALS</b>									
230-9145-3140	MISCELLANEOUS	310	205	272	442	600	350	600	
230-9145-3190	PAPER & OFFICE SUPPLIES	1,567	4,139	1,689	2,622	3,350	2,961	3,200	
230-9145-3230	POSTAGE	1,261	1,963	2,215	1,947	2,300	2,267	2,300	
	<b>SUB-TOTAL</b>	<b>3,138</b>	<b>6,308</b>	<b>4,176</b>	<b>5,010</b>	<b>6,250</b>	<b>5,578</b>	<b>6,100</b>	
<b>REFUNDS</b>									
230-9145-4080	REFUNDS	180,493	157,833	102,651	106,510	140,000	192,000	140,000	
	<b>SUB-TOTAL</b>	<b>180,493</b>	<b>157,833</b>	<b>102,651</b>	<b>106,510</b>	<b>140,000</b>	<b>192,000</b>	<b>140,000</b>	
<b>PERSONNEL COSTS</b>									
230-9145-6010	LONGEVITY & UNUSED SICK PAY	1,255	1,255	1,272	1,339	1,340	1,339	1,370	
230-9145-6015	MEDICAL/EARN/LIFE	4,095	4,077	4,058	4,048	4,060	4,051	4,050	
230-9145-6017	HSA	-	-	-	-	-	-	-	
230-9145-6035	PUBLIC EMPLOYEES RETIREMENT	6,213	6,221	6,281	6,292	6,600	6,598	6,470	
230-9145-6045	MEDICARE	704	702	715	728	760	696	180	
230-9145-6060	TERMINATION PAY	-	-	-	-	-	-	12,000	Note 1
	<b>SUB-TOTAL</b>	<b>12,267</b>	<b>12,255</b>	<b>12,325</b>	<b>12,408</b>	<b>12,760</b>	<b>12,684</b>	<b>24,070</b>	
	<b>INCOME TAX DEPARTMENT TOTAL</b>	<b>240,483</b>	<b>221,050</b>	<b>164,762</b>	<b>170,887</b>	<b>207,990</b>	<b>259,142</b>	<b>218,210</b>	

## 9145 INCOME TAX FUND NOTES

Note 1 Retirement pay for retiring Tax Commissioner

# POLICE DEPARTMENT

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

ACCT.NO.	ACCOUNT DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 EST.	2014 BUDGET	Remarks & Notes
<b>SALARIES</b>									
110-7110-1100	SALARIES	1,994,340	1,996,449	1,916,246	1,958,115	2,043,500	2,042,471	2,005,990	
110-7110-1101	OIC AND FTO PAY	5,030	4,075	4,475	4,633	4,200	4,200	8,700	Note 1
110-7110-1200	SALARIES PART TIME	8,874	1,672	-	-	-	-	-	
	<b>SUB-TOTAL</b>	<b>2,008,245</b>	<b>2,002,196</b>	<b>1,920,721</b>	<b>1,962,748</b>	<b>2,047,700</b>	<b>2,046,671</b>	<b>2,014,690</b>	
<b>CONTRACTUAL SERVICES</b>									
110-7110-2012	PROFESSIONAL SERVICES	3,290	-	-	-	-	-	-	
110-7110-2030	DUES/SUBSCRIPTIONS	2,952	2,689	2,502	2,564	2,950	1,709	1,900	
110-7110-2035	MEETINGS	574	1,055	450	526	750	750	750	
110-7110-2040	EMPLOYMENT/ PHYSICALS	-	-	1,099	-	-	-	-	
110-7110-2050	INSURANCE	30,970	25,430	20,220	24,399	35,000	34,162	36,000	
110-7110-2051	INSURANCE CONTINGENCY	-	-	-	-	2,500	-	2,500	
110-7110-2130	R&M-EQUIPMENT(data master/ID scan)	863	942	799	590	1,000	695	750	
110-7110-2140	MISC. CONTRACTUAL	6,617	6,840	3,778	3,584	4,000	3,645	5,000	Note 2
110-7110-2150	R&M - COMMUNICATION EQUIP	21,696	22,182	21,622	23,027	25,500	25,500	27,000	Note 3
110-7110-2170	R&M - VEHICLES	4,132	4,124	2,782	6,274	6,000	2,322	4,000	
110-7110-2180	R&M - DEPT/BLDG MAINT	-	140	280	465	1,000	250	500	
110-7110-2190	R&M - OFFICE EQUIPMENT	3,950	4,062	4,178	3,912	4,500	4,008	4,100	
110-7110-2250	TRAINING	5,585	1,585	3,647	9,931	13,000	13,000	22,000	Note 4
110-7110-2260	UNIFORMS	19,045	10,736	12,020	16,744	23,500	23,500	20,500	Note 5
	<b>SUB-TOTAL</b>	<b>99,672</b>	<b>79,785</b>	<b>73,377</b>	<b>92,016</b>	<b>119,700</b>	<b>109,541</b>	<b>125,000</b>	
<b>SUPPLIES &amp; MATERIALS</b>									
110-7110-3010	FIREARMS SUPPLIES/AMMUNITION	5,432	1,006	2,498	2,480	3,000	3,000	6,000	Note 6
110-7110-3020	INVESTIGATIVE RESOURCES	6,221	7,955	4,972	5,557	7,000	6,548	5,500	
110-7110-3090	GASOLINE & OIL	30,059	36,035	40,479	41,171	45,000	40,186	45,000	
110-7110-3120	COMMUNITY/SCHOOL LIAISON	818	366	736	1,001	2,500	2,500	1,300	Note 7
110-7110-3140	MISCELLANEOUS	4,610	1,847	1,927	1,815	2,250	1,774	2,000	
110-7110-3170	VEHICLE PARTS	5,500	3,760	2,869	5,107	6,000	3,197	3,800	
110-7110-3190	PAPER & OFFICE SUPPLIES	6,336	4,995	5,390	6,170	6,500	6,500	6,500	
110-7110-3230	POSTAGE	663	1,316	894	982	980	1,768	1,800	
110-7110-3280	TIRES	2,975	3,523	3,233	3,482	3,500	3,500	3,500	
110-7110-3290	SMALL TOOLS & EQUIPMENT	3,899	1,414	2,707	7,433	5,900	5,900	3,100	Note 8
	<b>SUB-TOTAL</b>	<b>66,512</b>	<b>62,217</b>	<b>65,705</b>	<b>75,197</b>	<b>82,630</b>	<b>74,872</b>	<b>78,500</b>	

ACCT.NO.	ACCOUNT DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 EST.	2014 BUDGET	Remarks & Notes
<b>UTILITIES &amp; SUNDRY</b>									
110-7110-4030	ELECTRIC	15,104	19,522	13,797	11,511	17,500	12,160	17,000	
110-7110-4100	TELEPHONE	13,357	11,055	9,823	9,228	10,500	9,393	10,500	
	<b>SUB-TOTAL</b>	<b>28,461</b>	<b>30,577</b>	<b>23,620</b>	<b>20,739</b>	<b>28,000</b>	<b>21,553</b>	<b>27,500</b>	
<b>PERSONNEL COSTS/FRINGE BENEFITS</b>									
110-7110-6010	LONGEVITY & UNUSED SICK PAY	36,096	42,496	43,994	47,301	51,550	50,230	52,220	
110-7110-6015	MEDICAL/EARN/LIFE	230,438	230,692	225,717	230,393	248,740	240,436	251,590	
110-7110-6017	HSA/HRA	61,900	68,170	48,580	37,175	30,450	31,265	31,800	
110-7110-6018	WELLNESS INCENTIVES	3,909	1,600	-	-	-	-	-	
110-7110-6020	POLICE RETIREMENT FUND	333,922	339,434	329,851	332,903	438,040	429,435	342,950	
110-7110-6035	PUBLIC EMPLOYEES RETIREMENT	41,014	39,991	37,337	37,056	39,690	39,000	38,760	
110-7110-6045	MEDICARE	27,997	27,878	27,198	26,950	30,750	30,420	29,970	
110-7110-6060	POLICE TERMINATION PAY	-	-	53,236	-	-	-	-	
110-7110-6270	WORKER'S COMPENSATION	48,825	53,684	57,753	71,075	63,000	57,390	58,000	
	<b>SUB-TOTAL</b>	<b>784,102</b>	<b>803,945</b>	<b>823,665</b>	<b>782,852</b>	<b>902,220</b>	<b>878,176</b>	<b>805,289</b>	
<b>EQUIPMENT (OVER \$500)</b>									
110-7110-8010	EQUIPMENT	16,052	-	8,900	16,046	5,250	5,250	7,200	Note 9
110-7110-8020	VEHICLES (PATROL)	39,594	56,516	-	58,107	37,000	35,365	-	Note 10
110-7110-8030	UNMARKED VEHICLE	-	-	-	-	40,000	36,672	-	Note 11
110-7110-8040	FIRE ARMS	-	-	-	-	-	-	2,500	Note 12
110-7110-8045	BODY ARMOR	-	-	10,125	700	800	700	-	
110-7110-8060	FURNITURE	-	-	-	3,955	1,100	1,053	1,000	Note 13
110-7110-8080	OTHER	-	-	-	-	4,400	4,368	10,100	Note 14
	<b>SUB-TOTAL</b>	<b>55,646</b>	<b>56,516</b>	<b>19,025</b>	<b>78,808</b>	<b>88,550</b>	<b>83,409</b>	<b>20,800</b>	
	<b>POLICE DEPARTMENT TOTAL</b>	<b>3,042,638</b>	<b>3,035,236</b>	<b>2,926,113</b>	<b>3,012,361</b>	<b>3,268,800</b>	<b>3,214,221</b>	<b>3,071,780</b>	

### Police Department Notes:

- Note 1** The 2014 increase in **OIC AND FTO PAY** is due to two Lieutenant's attending Command training.
- Note 2** **Misc. Contractual** increased for data support for the speed sign
- Note 3** **R & M Communication Equipment** increased for 911 increased costs.
- Note 4** **TRAINING** increase request is for Lieutenant's to attend Command training.
- Note 5** **UNIFORMS** - decreased based on historical costs.
- Note 6** **FIREARMS SUPPLIES-AMMUNITION** increase is due to the increased price of ammo, and supply ammo for the Officer's new firearms.
- Note 7** **COMMUNITY-SCHOOL LIAISON** decreased based on historical usage
- Note 8** **SMALL TOOLS & EQUIPMENT** request for firearms cleaning kit, Gun Shot medical kit, a bookcase, and 4 chairs for interview room.
- Note 9** **EQUIPMENT** increase is for 3 upgraded computers, the software license, and a radio for Dispatch.
- Note 10** **VEHICLES (PATROL)** request for 2014 is to replace two 2010 Police Package Tahoe's, \$70,600 budgeted under the **CIRF**
- Note 11** **UNMARKED VEHICLE** was purchased in July 2013 no new unmarked vehicle required in 2014
- Note 12** This request for **FIREARMS** is to purchase two shotguns for the police department.
- Note 13** **FURNITURE** request is for a table for the interview room.
- Note 14** **OTHER** request is for 4 new Tasers and duty cartridges for the department. (Year 2 of a 3 year replacement program, \$5,100) and for The Range Shelter \$5,000

## FIRE PROTECTION

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

ACCT.NO.	ACCOUNT DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 EST.	2014 BUDGET	Remarks & Notes
	<b>OTHER EXPENSES</b>								
110-7115-5080	CONTRACT-MADEIRA & IH FIRE	1,434,579	1,452,769	1,442,158	1,482,345	1,480,420	1,476,096	1,498,170	Note 1
110-7115-5150	GASOLINE FIRE DEPT-REIMBURSED	4,081	3,537	5,707	3,745	5,000	2,430	5,000	
110-7115-5160	HYDRANT EXPENSE	24,281	21,696	21,669	22,749	25,000	11,850	25,000	
	<b>FIRE PROTECTION TOTAL</b>	<b>1,462,941</b>	<b>1,478,002</b>	<b>1,469,533</b>	<b>1,508,838</b>	<b>1,510,420</b>	<b>1,490,377</b>	<b>1,528,170</b>	

### **FIRE PROTECTION NOTES:**

Note 1: Budget request reduced for estimated EMS fees

# WASTE COLLECTION

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

ACCT. NO.	ACCOUNT DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 EST.	2014 BUDGET	Remarks & Notes
<b>SALARIES</b>									
110-7160-1100	SALARIES - WASTE COLL.	476,102	440,416	447,125	478,571	502,160	501,977	487,120	
	<b>SUB-TOTAL</b>	<b>476,102</b>	<b>440,416</b>	<b>447,125</b>	<b>478,571</b>	<b>502,160</b>	<b>501,977</b>	<b>487,120</b>	
<b>CONTRACTUAL SERVICES</b>									
110-7160-2017	DISPOSAL CHARGE	106,229	88,794	77,396	76,259	80,000	71,072	80,000	
110-7160-2050	INSURANCE	8,879	7,291	5,798	6,506	9,500	9,346	10,000	
110-7160-2051	INSURANCE CONTINGENCY	-	-	-	-	2,500	656	2,500	
110-7160-2140	R & M-MISCELLANEOUS	1,100	287	1,209	1,510	1,000	430	1,000	
110-7160-2170	R & M-VEHICLES	5,451	1,469	5,116	598	8,000	1,707	8,000	
110-7160-2250	TRAINING	60	927	50	235	500	149	500	
110-7160-2260	UNIFORMS & SHOES	5,672	2,901	1,949	2,420	4,350	2,918	4,000	
	<b>SUB-TOTAL</b>	<b>127,391</b>	<b>101,667</b>	<b>91,519</b>	<b>87,528</b>	<b>105,850</b>	<b>86,278</b>	<b>106,000</b>	
<b>SUPPLIES &amp; MATERIALS</b>									
110-7160-3090	GASOLINE, DIESEL, OIL	40,434	42,441	51,089	55,968	55,000	54,633	58,000	Note 1
110-7160-3140	MISCELLANEOUS	895	177	1,145	568	1,500	1,390	1,500	
110-7160-3170	VEHICLE PARTS	3,430	5,292	6,442	7,524	7,500	4,226	7,500	
110-7160-3280	TIRES	2,137	4,528	3,962	3,973	4,000	3,756	4,000	
110-7160-3290	SMALL TOOLS & EQUIPMENT	-	-	-	-	250	-	1,300	Note 2
	<b>SUB-TOTAL</b>	<b>46,896</b>	<b>52,437</b>	<b>62,638</b>	<b>68,033</b>	<b>68,250</b>	<b>64,005</b>	<b>72,300</b>	
<b>PERSONNEL COSTS</b>									
110-7160-6010	LONGEVITY & UNUSED SICK PAY	7,134	6,328	8,133	9,308	12,150	12,257	14,030	
110-7160-6015	MEDICAL/EARN/LIFE	81,091	65,707	70,096	76,752	88,500	85,154	92,580	
110-7160-6017	HSA/HRA	19,694	21,125	13,875	12,075	10,250	10,600	11,950	
110-7160-6035	PUBLIC EMPLOYEES RETIREMENT	65,181	61,013	63,937	66,950	71,190	69,139	69,210	
110-7160-6045	MEDICARE	6,376	6,320	6,601	6,848	7,520	7,260	7,270	
110-7160-6060	TERMINATION PAY	-	10,140	9,360	-	-	-	-	
110-7160-6270	WORKER'S COMPENSATION	17,911	19,000	19,637	26,925	23,000	20,481	19,000	
	<b>SUB-TOTAL</b>	<b>197,388</b>	<b>189,634</b>	<b>191,638</b>	<b>198,859</b>	<b>212,610</b>	<b>204,891</b>	<b>214,040</b>	
<b>EQUIPMENT</b>									
110-7160-8010	EQUIPMENT	-	6,968	15,546	-	1,050	-	1,500	Note 3
110-7160-8030	TRUCKS	-	-	32,986	68,540	76,000	70,477	-	
	<b>SUB-TOTAL</b>	<b>-</b>	<b>6,968</b>	<b>48,532</b>	<b>68,540</b>	<b>77,050</b>	<b>70,477</b>	<b>1,500</b>	
	<b>WASTE COLLECTION TOTAL</b>	<b>847,776</b>	<b>791,122</b>	<b>841,452</b>	<b>901,531</b>	<b>965,920</b>	<b>927,628</b>	<b>880,960</b>	

## **7160 WASTE COLLECTION NOTES**

- Note 1 Gasoline and oil increase for increased cost in fuel
- Note 2 Small tools & equipment increased to purchase toters.
- Note 3 Equipment request to replace Public Works Clerk/Secretary computer.

# RECYCLING COLLECTION

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

ACCT. NO.	ACCOUNT DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 EST.	2014 BUDGET	Remarks & Notes
<b>SALARIES</b>									
110-7165-1100	SALARIES - RECYCLING CREW	185,580	196,288	204,255	214,915	229,280	229,005	219,630	
	<b>SUB-TOTAL</b>	<b>185,580</b>	<b>196,288</b>	<b>204,255</b>	<b>214,915</b>	<b>229,280</b>	<b>229,005</b>	<b>219,630</b>	
<b>CONTRACTUAL SERVICES</b>									
110-7165-2017	DISPOSAL	5,877	6,119	5,220	7,887	7,750	6,687	7,750	
110-7165-2018	YARD WASTE	3,500	-	-	-	-	-	-	
110-7165-2050	INSURANCE	4,950	4,066	3,232	4,066	5,500	5,596	6,000	
110-7165-2051	INSURANCE CONTINGENCY	-	-	-	-	2,500	-	2,500	
110-7165-2140	R & M-MISCELLANEOUS	100	183	1,100	347	1,000	931	1,000	
110-7165-2170	R & M-VEHICLE	96	-	1,410	1,922	1,500	-	1,500	
110-7165-2250	TRAINING	20	-	75	120	250	-	250	
110-7165-2260	UNIFORMS	2,422	1,137	1,043	1,441	2,500	1,574	2,500	
	<b>SUB-TOTAL</b>	<b>16,964</b>	<b>11,505</b>	<b>12,080</b>	<b>15,782</b>	<b>21,000</b>	<b>14,789</b>	<b>21,500</b>	
<b>SUPPLIES &amp; MATERIALS</b>									
110-7165-3090	GASOLINE, DIESEL, OIL	18,060	20,039	26,130	28,651	30,000	32,041	34,000	Note 1
110-7165-3140	MISCELLANEOUS	401	1,519	52	87	1,200	250	1,000	
110-7165-3170	VEHICLE PARTS	583	1,440	2,152	1,182	2,500	1,015	2,000	
110-7165-3280	TIRES	1,834	2,287	2,450	2,280	2,500	2,424	2,500	
110-7165-3290	SMALL TOOLS & EQUIPMENT	1,765	-	1,960	-	1,500	1,000	1,500	
	<b>SUB-TOTAL</b>	<b>22,644</b>	<b>25,285</b>	<b>32,744</b>	<b>32,199</b>	<b>37,700</b>	<b>36,730</b>	<b>41,000</b>	
<b>PERSONNEL COSTS</b>									
110-7165-6010	LONGEVITY & UNUSED SICK PAY	3,848	4,548	2,062	2,650	4,540	5,739	5,810	
110-7165-6015	MEDICAL/EARN/LIFE	40,009	41,274	37,687	31,325	37,560	23,900	32,210	
110-7165-6017	HSA/HRA	8,060	7,750	6,600	2,900	3,250	2,600	3,600	
110-7165-6035	PUBLIC EMPLOYEES RETIREMENT	31,211	33,060	29,208	30,020	32,570	31,729	31,220	
110-7165-6045	MEDICARE	2,999	2,731	3,105	3,027	3,450	3,286	3,230	
110-7165-6060	TERMINATION PAY	39,371	10,140	9,360	-	-	-	-	
	<b>SUB-TOTAL</b>	<b>125,499</b>	<b>99,503</b>	<b>88,021</b>	<b>69,922</b>	<b>81,370</b>	<b>67,254</b>	<b>76,070</b>	
<b>EQUIPMENT</b>									
110-7165-8030	TRUCKS	-	1,608	990	34,259	30,000	25,075	-	Note 2
	<b>SUB-TOTAL</b>	<b>-</b>	<b>1,608</b>	<b>990</b>	<b>34,259</b>	<b>30,000</b>	<b>25,075</b>	<b>-</b>	
	<b>RECYCLING COLLECTION TOTAL</b>	<b>350,687</b>	<b>334,190</b>	<b>338,090</b>	<b>367,077</b>	<b>399,350</b>	<b>372,854</b>	<b>358,200</b>	

## **7165 RECYCLING COLLECTION NOTES**

- Note 1 Gasoline and oil increase for increased cost in fuel and increased in the number of homes recycling.  
Note 2 Trucks request to replace one recycling route trucks under CIRF (\$40,000)



## SNOW REMOVAL

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

ACCT. NO.	ACCOUNT DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 EST.	2014 BUDGET	Remarks & Notes
<b>SALARIES</b>									
110-7130-1400	SALARIES-SNOW REMOVAL	39,569	50,000	25,682	12,265	50,000	23,754	50,000	
	<b>SUB-TOTAL</b>	<b>39,569</b>	<b>50,000</b>	<b>25,682</b>	<b>12,265</b>	<b>50,000</b>	<b>23,754</b>	<b>50,000</b>	
<b>CONTRACTUAL SERVICES</b>									
110-7130-2130	R & M-EQUIPMENT	1,050	1,300	-	-	1,000	336	1,000	
110-7130-2170	R & M-VEHICLES		-	364	214	750	500	750	
	<b>SUB-TOTAL</b>	<b>1,050</b>	<b>1,300</b>	<b>364</b>	<b>214</b>	<b>1,750</b>	<b>836</b>	<b>1,750</b>	
<b>SUPPLIES &amp; MATERIALS</b>									
110-7130-3130	R & M-EQUIPMENT	3,287	2,422	3,513	68	3,500	2,773	3,500	
110-7130-3140	MISCELLANEOUS	638	1,569	995	541	2,000	750	2,000	
110-7130-3170	R & M-VEHICLES	543	230	-	-	1,100	644	1,100	
110-7130-3250	SALT	99,405	135,298	210,634	96,411	136,000	100,000	136,000	
	<b>SUB-TOTAL</b>	<b>103,872</b>	<b>139,520</b>	<b>215,142</b>	<b>97,020</b>	<b>142,600</b>	<b>104,167</b>	<b>142,600</b>	
<b>PERSONNEL COSTS</b>									
110-7130-6035	PUBLIC EMPLOYEES RETIREMENT	-	-	3,584	1,717	7,000	3,326	7,000	
110-7130-6045	MEDICARE	-	-	367	173	730	337	730	
	<b>SUB-TOTAL</b>	<b>-</b>	<b>-</b>	<b>3,950</b>	<b>1,890</b>	<b>7,730</b>	<b>3,663</b>	<b>7,730</b>	
<b>EQUIPMENT</b>									
110-7130-8010	EQUIPMENT	-	-	-	-	-	-	13,500	
	<b>SUB-TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>13,500</b>	Note 1
	<b>SNOW REMOVAL TOTAL</b>	<b>144,491</b>	<b>190,820</b>	<b>245,139</b>	<b>111,390</b>	<b>202,080</b>	<b>132,420</b>	<b>215,580</b>	

### 7130 SNOW REMOVAL NOTES

Note 1      Equipment request to purchase truck mounted brine system to pretreat the roads.

## STREET MAINTENANCE & REPAIR (SCMR)

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

ACCT.NO.	ACCOUNT DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 EST.	2014 BUDGET	Remarks & Notes
<b>SALARIES</b>									
222-8050-1100	SALARIES-STREET M & R	871,148	844,508	831,286	819,350	887,350	876,782	858,060	
	SALARIES - PART TIME	-	-	-	-	9,500	9,464	23,910	Note 1
	<b>SUB-TOTAL</b>	<b>871,148</b>	<b>844,508</b>	<b>831,286</b>	<b>819,350</b>	<b>896,850</b>	<b>886,246</b>	<b>881,969</b>	
<b>CONTRACTUAL SERVICES</b>									
222-8050-2050	INSURANCE	10,287	8,459	6,720	8,133	11,500	11,296	12,000	
222-8050-2051	INSURANCE CONTINGENCY	2,500	-	-	-	2,500	-	2,500	
222-8050-2130	R & M EQUIPMENT	7,374	10,356	1,338	5,170	7,500	4,364	7,500	
222-8050-2140	R&M - MISCELLANEOUS	17,866	13,882	20,969	20,778	26,500	24,991	29,500	Note 2
222-8050-2150	R&M - COMMUNICATIONS	-	-	-	-	500	-	-	
222-8050-2170	R&M - VEHICLES	16,032	9,343	13,767	7,967	16,000	7,128	16,000	
222-8050-2240	STREET MAINTENANCE	3,708	30,864	23,217	29,522	32,000	31,782	40,000	Note 3
222-8050-2250	TRAINING	1,137	1,302	1,273	897	2,000	783	2,000	
222-8050-2260	UNIFORMS & SHOES	10,425	6,803	6,314	4,989	5,900	5,175	5,900	
222-8050-2290	TREE MAINTENANCE	1,975	210	600	2,740	10,000	9,305	13,000	Note 4
	<b>SUB-TOTAL</b>	<b>71,303</b>	<b>81,219</b>	<b>74,198</b>	<b>80,196</b>	<b>114,900</b>	<b>94,823</b>	<b>128,400</b>	
<b>SUPPLIES &amp; MATERIALS</b>									
222-8050-3017	ASPHALT/GRAVEL	19,960	18,160	20,340	15,575	16,500	15,626	16,500	
222-8050-3025	CONSTRUCTION MATERIALS	5,990	6,255	7,635	12,911	12,000	8,576	12,000	
222-8050-3090	GASOLINE & OIL	50,003	54,414	74,974	71,447	70,000	72,000	73,000	Note 5
222-8050-3130	R & M EQUIPMENT	5,320	4,233	6,392	12,092	7,500	4,320	7,500	
222-8050-3140	MISCELLANEOUS	6,226	5,775	5,678	8,180	8,000	6,428	8,600	Note 6
222-8050-3170	VEHICLE PARTS	7,404	7,618	10,022	9,977	12,000	10,069	12,000	
222-8050-3190	POSTAGE & OFFICE SUPPLIES	2,908	2,649	2,060	2,063	2,300	2,045	2,300	
222-8050-3255	SIGNS	13,195	14,050	11,599	13,136	14,000	12,902	14,000	
222-8050-3280	TIRES	5,620	6,610	6,161	5,957	6,000	5,856	6,000	
222-8050-3290	SMALL TOOLS	2,595	1,386	1,527	2,929	3,000	2,269	3,000	
	<b>SUB-TOTAL</b>	<b>119,220</b>	<b>121,151</b>	<b>146,388</b>	<b>154,268</b>	<b>151,300</b>	<b>140,091</b>	<b>154,900</b>	
<b>UTILITIES &amp; SUNDRY</b>									
222-8050-4030	ELECTRIC	29,154	27,387	22,033	20,976	26,000	23,717	26,000	
222-8050-4100	TELEPHONE	2,654	2,717	2,650	2,470	2,750	2,616	2,750	
	<b>SUB-TOTAL</b>	<b>31,808</b>	<b>30,105</b>	<b>24,683</b>	<b>23,446</b>	<b>28,750</b>	<b>26,333</b>	<b>28,750</b>	

ACCT.NO.	ACCOUNT DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 EST.	2014 BUDGET	Remarks & Notes
<b>PERSONNEL COSTS</b>									
222-8050-6010	LONGEVITY & UNUSED SICK PAY	24,337	22,699	24,363	24,852	27,610	27,306	27,930	
222-8050-6015	MEDICAL/EARN/LIFE	126,153	112,504	126,708	122,632	141,000	139,213	164,520	
222-8050-6017	HSA/HRA	40,500	40,000	24,850	17,775	15,850	14,950	19,350	
222-8050-6018	WELLNESS INCENTIVES	3,000	1,952	-	-	-	-	-	
222-8050-6035	PUBLIC EMPLOYEES RETIREMENT	133,045	126,820	120,052	115,306	127,260	116,866	117,260	
222-8050-6045	MEDICARE	12,293	12,806	12,265	12,012	13,540	12,322	12,370	
222-8050-6055	TUITION REIMBURSEMENT	222	-	-	-	-	-	-	
222-8050-6060	TERMINATION PAY	-	38,608	-	-	-	-	-	
222-8050-6270	WORKER'S COMPENSATION	46,385	24,623	27,437	32,248	25,000	23,768	25,000	
	<b>SUB-TOTAL</b>	<b>385,935</b>	<b>380,011</b>	<b>335,676</b>	<b>324,825</b>	<b>350,260</b>	<b>334,425</b>	<b>366,430</b>	
<b>EQUIPMENT</b>									
222-8050-8010	EQUIPMENT	3,060	4,824	2,952	4,131	13,530	12,400	13,200	Note 7
222-8050-8030	TRUCK	-	-	-	-	-	-	32,000	Note 8
	<b>SUB-TOTAL</b>	<b>3,060</b>	<b>4,824</b>	<b>2,952</b>	<b>4,131</b>	<b>13,530</b>	<b>12,400</b>	<b>45,200</b>	
	<b>Total SCM&amp;R</b>	<b>1,482,474</b>	<b>1,461,817</b>	<b>1,415,183</b>	<b>1,406,216</b>	<b>1,555,590</b>	<b>1,494,319</b>	<b>1,605,650</b>	

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

- Note 1 Salaries - part time increase request for one additional employee for 6 mos a year and step increase for current employee.
- Note 2 R & M Miscellaneous contractual increased for web based mapping
- Note 3 Street Maintenance increase for additional blacktop repairs.
- Note 4 Tree maintenance increased for the removal of dead Ash trees.
- Note 5 Gasoline and oil increase for increased cost in fuel
- Note 6 R & M Miscellaneous supplies increased for additional road side weed control
- Note 7 Equipment request includes:
- |               |                                |
|---------------|--------------------------------|
| 700           | Pole saw                       |
| 5,500         | Trailer                        |
| 7,000         | Mechanics diagnostic scan tool |
| <u>13,200</u> | <b>Total</b>                   |
- Note 8 Truck request to replace a 2005 pick up truck which is used for work zone safety \$32,000

## STATE HIGHWAY MAINTENANCE

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

ACCT. NO.	ACCOUNT DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 EST.	2014 BUDGET	Remarks & Notes
<b>SALARIES</b>									
224-8051-1140	SALARIES-SERV.DEPT. LABOR	-	1,609	1,721	1,699	1,770	1,700	1,770	
	<b>SUB-TOTAL</b>	-	<b>1,609</b>	<b>1,721</b>	<b>1,699</b>	<b>1,770</b>	<b>1,700</b>	<b>1,770</b>	
<b>CONTRACTUAL SERVICES</b>									
224-8051-2140	MISC CONTRACTUAL	4	500	7	-	500	500	2,600	Note 1
	<b>SUB-TOTAL</b>	<b>4</b>	<b>500</b>	<b>7</b>	<b>-</b>	<b>500</b>	<b>500</b>	<b>2,600</b>	
<b>SUPPLIES &amp; MATERIALS</b>									
224-8051-3140	MISC SUPPLIES & MATERIALS	-	1,711	-	-	2,500	1,800	2,500	
	<b>SUB-TOTAL</b>	-	<b>1,711</b>	<b>-</b>	<b>-</b>	<b>2,500</b>	<b>1,800</b>	<b>2,500</b>	
<b>PERSONNEL COSTS</b>									
224-8051-6035	PUBLIC EMPLOYEES RETIREMENT	-	-	231	238	250	238	250	
224-8051-6045	MEDICARE	-	-	24	24	30	25	30	
	<b>SUB-TOTAL</b>	-	-	<b>255</b>	<b>262</b>	<b>280</b>	<b>263</b>	<b>280</b>	
<b>STATE HIGHWAY MAINTENANCE TOTAL</b>		<b>4</b>	<b>3,820</b>	<b>1,983</b>	<b>1,960</b>	<b>5,050</b>	<b>4,263</b>	<b>7,150</b>	

### **8051 STATE HIGHWAY MAINTENANCE NOTES**

Note 1            Misc. Contractual increase to extend the guardrail on ST. RT. 126

# GOVERNMENT BUILDINGS & GROUNDS

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

ACCT.NO.	ACCOUNT DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 EST.	2014 BUDGET	Remarks & Notes
<b>SALARIES</b>									
110-7070-1200	SALARIES - JANITORIAL	25,226	25,259	25,747	26,266	27,300	27,297	26,760	
110-7070-1400	SALARIES-PUBLIC WORKS GROUNDS	56,523	57,587	48,327	58,398	61,560	61,150	60,340	
	<b>SUB-TOTAL</b>	<b>81,749</b>	<b>82,846</b>	<b>74,074</b>	<b>84,664</b>	<b>88,860</b>	<b>88,447</b>	<b>87,100</b>	
<b>CONTRACTUAL SERVICES</b>									
110-7070-2050	INSURANCE	11,797	9,980	8,239	9,665	13,500	12,948	14,500	
110-7070-2051	INSURANCE-CONTINGENCY	-	-	-	-	2,500	-	2,500	
110-7070-2140	R & M MISCELLANEOUS	16,587	11,832	15,991	9,145	14,500	11,896	14,500	
110-7070-2160	LAWN/TURF	-	-	-	320	400	400	400	
110-7070-2180	R & M DEPT/BLDG MAINT	3,085	2,564	4,463	525	2,500	1,500	3,600	Note 1
	<b>SUB-TOTAL</b>	<b>31,469</b>	<b>24,377</b>	<b>28,693</b>	<b>19,655</b>	<b>33,400</b>	<b>26,743</b>	<b>35,500</b>	
<b>SUPPLIES &amp; MATERIALS</b>									
110-7070-3110	JANITORIAL SUPPLIES	4,928	2,304	2,833	2,419	4,000	2,957	3,000	
110-7070-3140	MISCELLANEOUS	5,230	4,288	2,799	2,775	3,500	2,114	3,500	
110-7070-3160	LANDSCAPE SUPPLIES	85	2,328	1,543	1,210	3,000	1,972	4,000	Note 2
110-7070-3170	R & M VEHICLE MAINT START UP COSTS	-	-	-	-	-	-	2,500	Note 3
110-7070-3180	R & M DEPT/BLDG MAINT.	3,227	1,603	937	1,993	2,000	911	2,000	
	<b>SUB-TOTAL</b>	<b>13,470</b>	<b>10,523</b>	<b>8,112</b>	<b>8,396</b>	<b>12,500</b>	<b>7,954</b>	<b>15,000</b>	
<b>UTILITIES &amp; SUNDRY</b>									
110-7070-4030	GAS AND ELECTRIC	21,819	17,308	12,704	10,677	17,000	12,865	15,500	Note 4
110-7070-4100	TELEPHONE	9,178	6,938	6,782	6,535	6,700	6,422	6,700	
110-7070-4270	WATER	3,516	3,583	3,439	4,502	3,600	5,810	6,000	Note 5
	<b>SUB-TOTAL</b>	<b>34,513</b>	<b>27,829</b>	<b>22,924</b>	<b>21,714</b>	<b>27,300</b>	<b>25,097</b>	<b>28,200</b>	
<b>OTHER</b>									
110-7070-5020	HISTORICAL BLDG. REIMBURSEMENTS	11,472	13,000	7,407	10,000	10,000	9,905	10,000	
110-7070-5021	HISTORICAL ASSISTANCE/CONTINGENCY	-	-	-	-	1,000	-	1,000	
	<b>SUB-TOTAL</b>	<b>11,472</b>	<b>13,000</b>	<b>7,407</b>	<b>10,000</b>	<b>11,000</b>	<b>9,905</b>	<b>11,000</b>	

ACCT.NO.	ACCOUNT DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 EST.	2014 BUDGET	Remarks & Notes
<b>PERSONNEL COSTS</b>									
110-7070-6010	LONGEVITY & UNUSED SICK PAY	1,855	1,892	1,570	3,069	3,150	2,566	3,180	
110-7070-6015	MEDICAL/EARN/LIFE	19,340	16,718	16,788	18,620	21,000	20,042	22,080	
110-7070-6017	HSA/HRA	2,120	4,500	3,650	3,450	3,300	3,350	3,500	
110-7070-6035	PUBLIC EMPLOYEES RETIREMENT	11,882	11,978	10,545	11,867	12,640	12,337	12,410	
110-7070-6045	MEDICARE	854	860	702	854	940	938	910	
110-7070-6060	TERMINATION PAY	-	-	-	-	-	-	-	
	<b>SUB-TOTAL</b>	<b>36,050</b>	<b>35,947</b>	<b>33,254</b>	<b>37,859</b>	<b>41,030</b>	<b>39,233</b>	<b>42,079</b>	
<b>LIVINGSTON LODGE</b>									
110-7070-7510	CLEAN UP	3,330	3,420	2,340	2,250	4,500	1,450	4,500	Note 6
110-7070-7515	SUPPLIES & MATERIALS	688	1,351	1,371	278	1,500	282	1,500	
110-7070-7525	REFUNDS	880	1,070	599	780	-	200	-	
110-7070-7530	R & M LODGE	827	839	2,514	2,303	3,000	2,760	3,000	
110-7070-7540	UTILITIES - LODGE	8,538	7,332	5,602	6,023	7,000	7,823	8,500	
110-7070-7570	BLDG IMPROVEMENTS	-	-	-	14,809	-	-	-	
	<b>SUB-TOTAL</b>	<b>14,263</b>	<b>14,012</b>	<b>12,426</b>	<b>26,443</b>	<b>16,000</b>	<b>12,515</b>	<b>17,500</b>	
<b>EQUIPMENT</b>									
110-7070-8010	EQUIPMENT	-	-	-	-	-	-	-	
110-7070-8070	BLDG IMPROVEMENTS	-	-	42,719	58,040	52,600	43,719	15,000	Note 7
	<b>SUB-TOTAL</b>	<b>-</b>	<b>-</b>	<b>42,719</b>	<b>58,040</b>	<b>52,600</b>	<b>43,719</b>	<b>15,000</b>	
<b>GOVERNMENT BUILDINGS &amp; GROUNDS TOTAL</b>		<b>222,986</b>	<b>208,534</b>	<b>229,610</b>	<b>266,771</b>	<b>282,690</b>	<b>253,612</b>	<b>251,380</b>	

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

- Note 1 R & M Dept/Bldg maintenance increase request to replace batteries in Admin. Building generator
- Note 2 Landscape supplies increase for Administration building and Phinney Annex fertilizer cost
- Note 3 R & M Vehicle maintenance request for start up supplies for servicing other community vehicles. There will be an offsetting revenue stream for this expenditure.
- Note 4 Gas and Electric decreased based on historical costs.
- Note 5 Water increase for new irrigation system at the Phinney Annex.
- Note 6 Rentals are down requiring less clean up fees. Lodge has been repainted and a face lift. Expecting increased revenue to off set improvements.
- Note 7 Building Improvement request to roof at the Red School House \$15,000.

# PARKS & RECREATION

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	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 EST.	2014 BUDGET	Remarks & Notes
<b>SALARIES</b>									
110-7100-1200	RECREATION SALARIES	38,500	31,443	32,003	32,634	33,940	33,914	33,240	
110-7100-1400	PUBLIC WORKS - FT	413,569	412,200	383,444	260,523	264,860	264,847	259,650	
110-7100-1450	PUBLIC WORKS - PT	6,972	-	7,950	56,733	58,980	49,680	48,280	Note 1
	<b>SUB-TOTAL</b>	<b>459,041</b>	<b>443,643</b>	<b>423,397</b>	<b>349,890</b>	<b>357,780</b>	<b>348,441</b>	<b>341,170</b>	
<b>CONTRACTUAL SERVICES</b>									
110-7100-2050	INSURANCE	4,754	3,903	3,104	4,066	6,000	5,768	6,000	
110-7100-2140	MISC. CONTRACTUAL	4,141	6,196	8,512	44,798	55,000	46,463	62,000	Note 2
110-7100-2160	LAWN/TURF MAINT	3,500	4,800	335	195	400	-	400	
110-7100-2250	TRAINING	801	720	863	848	1,000	639	1,000	
110-7100-2260	UNIFORMS	-	-	-	1,819	3,000	2,635	3,000	
	<b>SUB-TOTAL</b>	<b>13,196</b>	<b>15,619</b>	<b>12,814</b>	<b>51,725</b>	<b>65,400</b>	<b>55,505</b>	<b>72,400</b>	
<b>SUPPLIES &amp; MATERIALS</b>									
110-7100-3050	FIELD MAINTENANCE	22,004	20,149	19,360	21,462	22,500	17,858	22,500	
110-7100-3090	GASOLINE & OIL	4,238	4,492	5,161	5,392	6,000	6,065	6,500	Note 3
110-7100-3110	JANITORIAL/RESTROOM SUPPLIES	1,701	2,613	2,457	2,415	2,500	2,388	2,500	
110-7100-3140	MISCELLANEOUS	3,760	3,901	6,408	5,791	5,000	3,129	5,000	
110-7100-3170	R & M EQUIPMENT	3,334	2,414	4,279	4,351	4,000	2,479	4,000	
110-7100-3220	PLAYGROUND SUPPLIES	68	654	1,198	1,532	2,000	1,290	2,000	
110-7100-3290	SMALL TOOLS & EQUIPMENT	418	524	637	571	500	311	750	
	<b>SUB-TOTAL</b>	<b>35,523</b>	<b>34,748</b>	<b>39,501</b>	<b>41,513</b>	<b>42,500</b>	<b>33,519</b>	<b>43,250</b>	
<b>UTILITIES &amp; SUNDRY</b>									
110-7100-4010	AUTO EXPENSE	1,021	939	1,127	1,228	1,200	1,123	1,300	
110-7100-4030	GAS & ELECTRIC	13,139	9,269	9,808	8,690	11,000	8,472	10,300	Note 4
110-7100-4100	TELEPHONE	1,833	2,054	2,006	1,632	1,800	1,152	1,200	
	<b>SUB-TOTAL</b>	<b>15,993</b>	<b>12,261</b>	<b>12,941</b>	<b>11,551</b>	<b>14,000</b>	<b>10,747</b>	<b>12,800</b>	

ACCT. NO.	ACCOUNT DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 EST.	2014 BUDGET	Remarks & Notes
<b>PERSONNEL COSTS</b>									
110-7100-6010	LONGEVITY & UNUSED SICK PAY	8,906	8,634	10,763	10,675	8,770	8,755	8,830	
110-7100-6015	MEDICAL/EARN/LIFE	62,424	55,312	50,276	35,967	30,490	27,859	32,920	
110-7100-6017	HSA/HRA	17,300	19,125	12,450	7,125	3,650	4,175	4,700	
110-7100-6018	WELLNESS INCENTIVES	500	500	-	-	-	-	-	
110-7100-6035	PUBLIC EMPLOYEES RETIREMENT	65,136	64,624	60,671	49,104	50,680	49,389	48,370	
110-7100-6045	MEDICARE	6,791	6,627	6,132	5,210	5,350	5,180	5,070	
110-7100-6060	TERMINATION PAY	-	-	-	-	-	-	-	
110-7100-6270	WORKER'S COMPENSATION	14,982	15,427	17,692	18,285	15,000	14,898	13,500	
	<b>SUB-TOTAL</b>	<b>176,039</b>	<b>170,249</b>	<b>157,985</b>	<b>126,365</b>	<b>113,940</b>	<b>110,256</b>	<b>113,390</b>	
<b>EQUIPMENT</b>									
110-7100-8010	EQUIPMENT	9,602	1,075	7,650	10,216	4,550	4,150	11,500	Note 5
110-7100-8070	BUILDINGS/GROUNDS IMPROVEMENTS				-	53,500	49,500	33,950	Note 6
	<b>SUB-TOTAL</b>	<b>9,602</b>	<b>1,075</b>	<b>7,650</b>	<b>10,216</b>	<b>58,050</b>	<b>53,650</b>	<b>45,450</b>	
	<b>PARKS &amp; RECREATION TOTAL</b>	<b>709,394</b>	<b>677,596</b>	<b>654,287</b>	<b>591,260</b>	<b>651,670</b>	<b>612,119</b>	<b>628,460</b>	

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

- Note 1 Part time salaries decreased for reduced hours
- Note 2 Misc. Contractual increase for expected increase in new mowing contract. 2013 is the end of a two year mowing contract.
- Note 3 Gasoline & Oil increased for increasing fuel cost
- Note 4 Gas & Electric reduced based on historical usage
- Note 5 Equipment request includes: Leaf/Grass catcher \$3,500, Trailer \$5,500, Workbench \$1,200 and computer for Recreation Coordinator \$1,300
- Note 6 Building/Ground Improvement include:
- \$5,300 Paint play sets at Stephen & Camp Dennison
  - \$13,150 Install glass block windows Stephen, Drake, Camp Dennison, replace faucets with push valves
  - \$15,500 Repair asphalt walking paths in parks
  - \$33,950 Total**



# GRAND VALLEY PRESERVE

Grand Valley is a park and recreation facility that expenditures are appropriated separately from the other park facilities under the General Fund. The Grand Valley Preserve was acquired by the Village of Indian Hill in 2002. The site is a 305 acre gravel excavation reclamation project. The major activities in the preserve include several miles of walking trails, fishing and bird watching. A total of \$18,633 vehicles visited the preserve in 2012.

ACCT.NO.	ACCOUNT DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 EST.	2014 BUDGET	Remarks & Notes
<b>SALARIES</b>									
110-7105-1100	SALARIES FULL TIME	66,937	67,059	48,655	-	-	-	-	
110-7105-1200	SALARIES PART TIME	35,742	30,068	43,249	68,313	81,890	76,840	83,320	Note 1
	<b>SUB-TOTAL</b>	<b>102,679</b>	<b>97,127</b>	<b>91,904</b>	<b>68,313</b>	<b>81,890</b>	<b>76,840</b>	<b>83,320</b>	
<b>CONTRACTUAL SERVICES</b>									
110-7105-2030	DUES	55	90	60	-	100	100	100	
110-7105-2035	SPECIAL EVENTS/MEETINGS	799	498	12	39	500	300	300	
110-7105-2050	INSURANCE	2,062	1,694	1,347	1,627	2,300	2,328	2,500	
110-7105-2140	MISCELLANEOUS-CONTRACTUAL	2,223	1,349	1,325	1,376	1,500	1,059	1,500	
110-7105-2180	R & M DEPT/TRAIL MAINT	-	-	-	10,940	15,000	12,000	20,000	Note 2
110-7105-2250	TRAINING	60	-	-	-	1,000	300	300	Note 3
110-7105-2260	UNIFORMS	848	-	1,562	2,215	2,500	1,442	1,000	Note 4
	<b>SUB-TOTAL</b>	<b>6,048</b>	<b>3,632</b>	<b>4,305</b>	<b>16,197</b>	<b>22,900</b>	<b>17,528</b>	<b>25,700</b>	
<b>SUPPLIES &amp; MATERIALS</b>									
110-7105-3090	GASOLINE & OIL	2,825	3,057	2,529	2,781	2,800	2,327	2,800	
110-7105-3110	JANITORIAL SUPPLIES	13	-	-	-	50	50	50	
110-7105-3140	MISCELLANEOUS	554	449	1,063	676	1,000	946	1,000	
110-7105-3170	R & M VEHICLES/EQUIPMENT	1,852	98	1,113	476	1,500	1,510	1,500	
110-7105-3180	R & M SUPPLIES & MATERIALS	21,331	1,031	13,897	2,079	2,000	1,776	1,500	
110-7105-3190	OFFICE SUPPLIES	83	244	23	3	300	200	200	
110-7105-3290	SMALL TOOLS	649	674	1,550	787	1,000	1,038	500	
	<b>SUB-TOTAL</b>	<b>27,307</b>	<b>5,552</b>	<b>20,174</b>	<b>6,801</b>	<b>8,650</b>	<b>7,846</b>	<b>7,550</b>	
<b>UTILITIES &amp; SUNDRY</b>									
110-7105-4030	GAS & ELECTRIC	1,062	1,785	1,133	1,010	1,800	1,132	1,800	
110-7105-4100	TELEPHONES	1,096	1,026	768	735	800	744	800	
	<b>SUB-TOTAL</b>	<b>2,158</b>	<b>2,811</b>	<b>1,900</b>	<b>1,745</b>	<b>2,600</b>	<b>1,876</b>	<b>2,600</b>	

ACCT.NO.	ACCOUNT DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 EST.	2014 BUDGET	Remarks & Notes
<b>PERSONNEL COSTS</b>									
110-7105-6010	LONGEVITY & UNUSED SICK PAY	1,050	2,240	2,239	-	-	-	-	
110-7105-6015	MEDICAL/EARN/LIFE	8,181	7,475	4,098	-	-	-	-	
110-7105-6017	HSA	2,060	3,250	1,250	-	-	-	-	
110-7105-6035	PUBLIC EMPLOYEES RETIREMENT	14,447	13,925	11,674	9,564	11,450	10,758	11,670	
110-7105-6045	MEDICARE	1,505	1,419	1,298	1,008	1,190	1,114	1,220	
110-7105-6060	TERMINATION PAY	-	-	-	-	-	-	-	
	<b>SUB-TOTAL</b>	<b>27,243</b>	<b>28,308</b>	<b>20,559</b>	<b>10,572</b>	<b>12,640</b>	<b>11,872</b>	<b>12,890</b>	
<b>EQUIPMENT</b>									
110-7105-8010	<b>EQUIPMENT</b>	1,445	-	-	4,679	-	-	12,000	Note 5
	<b>SUB-TOTAL</b>	<b>1,445</b>	<b>-</b>	<b>-</b>	<b>4,679</b>	<b>-</b>	<b>-</b>	<b>12,000</b>	
7105	<b>GRAND VALLEY TOTAL</b>	<b>166,880</b>	<b>137,430</b>	<b>138,842</b>	<b>108,307</b>	<b>128,680</b>	<b>115,963</b>	<b>144,060</b>	

### **7105 GRAND VALLEY NOTES**

- Note 1 Salaries increased for step increase for junior employees.
- Note 2 R & M department/Trail maintenance - increased estimated cost for maintaining trails and shore line. No additional funds are budgeted under the 2014 CIRF budget.
- Note 3 Training decreased for training performed by Local Fire Department instead of external source
- Note 4 Uniforms decreased to annual replacement needs.
- Note 5 Equipment request to replace one 10 year old Mule ATV with a John Deere XUX

## BRIDLE TRAILS

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

ACCT. NO.	ACCOUNT DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 EST.	2014 BUDGET	Remarks & Notes
	<b>SALARIES</b>								
228-9110-1400	SALARIES-SERVICE	9,723	1,837	4,692	14,307	17,320	16,928	23,710	Note 1
	<b>SUB-TOTAL</b>	<b>9,723</b>	<b>1,837</b>	<b>4,692</b>	<b>14,307</b>	<b>17,320</b>	<b>16,928</b>	<b>23,710</b>	
	<b>CONTRACTUAL SERVICES</b>								
228-9110-2140	R & M-MISCELLANEOUS	1,145	500	108	4,101	1,000	859	8,300	Note 2
	<b>SUB-TOTAL</b>	<b>1,145</b>	<b>500</b>	<b>108</b>	<b>4,101</b>	<b>1,000</b>	<b>859</b>	<b>8,300</b>	
	<b>SUPPLIES &amp; MATERIALS</b>								
228-9110-3140	MISCELLANEOUS		723	383	1,151	1,250	980	1,250	
	<b>SUB-TOTAL</b>	<b>-</b>	<b>723</b>	<b>383</b>	<b>1,151</b>	<b>1,250</b>	<b>980</b>	<b>1,250</b>	
	<b>PERSONNEL COSTS</b>								
228-9110-6035	PUBLIC EMPLOYEES RETIREMENT		-	637	2,003	2,430	2,370	3,320	
228-9110-6045	MEDICARE		-	65	207	260	245	350	
	<b>SUB-TOTAL</b>	<b>-</b>	<b>-</b>	<b>702</b>	<b>2,210</b>	<b>2,690</b>	<b>2,615</b>	<b>3,670</b>	
	<b>EQUIPMENT</b>								
228-9110-8010	EQUIPMENT		-			0	0	0	
	<b>SUB-TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	<b>BRIDLE TRAILS TOTAL</b>	<b>10,869</b>	<b>3,060</b>	<b>5,885</b>	<b>21,770</b>	<b>22,260</b>	<b>21,383</b>	<b>36,930</b>	

### 9110 BRIDLE TRAIL NOTES

- Note 1 Salaries increased for an increase in hours for part time employees. Increase from 6 months to 8 months.  
 Note 2 Miscellaneous contractual account increased for web based mapping, \$7,300.

## SHOOTING CLUB FUND

The function of this account is to track expenditures associated with the shooting range located on St. Rt. 126 and is appropriated under the Shooting Club 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	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 EST.	2014 BUDGET	Remarks & Notes
<b>SALARIES</b>									
229-7090-1200	SALARIES-RANGE SUPERVISOR	42,427	39,958	41,226	39,921	45,530	40,951	43,900	
	<b>SUB-TOTAL</b>	<b>42,427</b>	<b>39,958</b>	<b>41,226</b>	<b>39,921</b>	<b>45,530</b>	<b>40,951</b>	<b>43,900</b>	
<b>CONTRACTUAL SERVICES</b>									
229-7090-2050	INSURANCE	5,156	4,235	3,367	4,066	6,000	5,768	6,000	
229-7090-2140	R & M MISCELLANEOUS	2,067	1,882	1,673	3,796	4,500	4,500	10,250	Note 1
	<b>SUB-TOTAL</b>	<b>7,223</b>	<b>6,118</b>	<b>5,040</b>	<b>7,862</b>	<b>10,500</b>	<b>10,269</b>	<b>16,250</b>	
<b>SUPPLIES &amp; MATERIALS</b>									
229-7090-3010	AMMUNITION	2,789	1,854	1,790	2,163	2,500	2,992	4,000	
229-7090-3015	CLAY BIRDS	4,553	4,336	6,800	5,367	7,000	6,848	14,000	Note 2
229-7090-3140	MISCELLANEOUS	3,055	2,821	2,785	2,708	3,400	3,400	3,800	
229-7090-3155	CONCEALED CARRY	450	-	-	-	100	-	-	
229-7090-3230	POSTAGE	500	750	709	150	750	700	750	
229-7090-3290	SMALL TOOLS & EQUIP	-	-	72	-	100	100	100	
	<b>SUB-TOTAL</b>	<b>11,347</b>	<b>9,761</b>	<b>12,156</b>	<b>10,387</b>	<b>13,850</b>	<b>14,039</b>	<b>22,650</b>	
<b>UTILITIES &amp; SUNDRY</b>									
229-7090-4030	GAS AND ELECTRIC	5,420	6,677	6,112	5,280	7,000	5,832	7,000	
229-7090-4100	TELEPHONE	561	550	575	545	600	552	600	
229-7090-4135	SALES TAX	83	268	74	226	350	378	400	
	<b>SUB-TOTAL</b>	<b>6,064</b>	<b>7,495</b>	<b>6,761</b>	<b>6,051</b>	<b>7,950</b>	<b>6,762</b>	<b>8,000</b>	
<b>PERSONNEL COSTS</b>									
229-7090-6035	PUBLIC EMPLOYEES RETIREMENT	5,940	5,589	5,641	5,589	6,360	5,733	6,140	
229-7090-6045	MEDICARE	615	579	584	579	660	594	630	
	<b>SUB-TOTAL</b>	<b>6,555</b>	<b>6,168</b>	<b>6,225</b>	<b>6,168</b>	<b>7,020</b>	<b>6,327</b>	<b>6,770</b>	
<b>EQUIPMENT</b>									
229-7090-8010	EQUIPMENT	-	-	-	-	4,000	4,000	4,300	Note 3
	<b>SUB-TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,000</b>	<b>4,000</b>	<b>4,300</b>	
<b>CAMP ROSS SHOOTING RANGE TOTAL</b>		<b>73,615</b>	<b>69,500</b>	<b>71,406</b>	<b>70,389</b>	<b>88,850</b>	<b>82,347</b>	<b>101,870</b>	

### 7090 CAMP ROSS SHOOTING RANGE NOTES

- Note 1 R & M miscellaneous contractual increased for painting buildings \$5,750  
 Note 2 Clay birds increased for increase in membership usage  
 Note 3 Equipment request for rabbit/chandelle machine for 5-stand

## SUBSIDIES & TRANSFERS

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

ACCT.NO.	ACCOUNT DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 EST.	2014 BUDGET	REMARKS & NOTES
110-7200-5020	STREET SUBSIDY	1,190,834	1,182,763	1,131,978	1,117,564	1,281,590	1,208,819	1,320,650	
110-7200-5030	BRIDLE TRAIL SUBSIDY	-	-	-	-	5,000	-	20,000	
110-7200-9040	TRANSFER TO CIRF	-	-	-	1,505,009	2,000,000	1,710,430	2,000,000	
110-7200-5050	ROWE ARBORETUM SUBSIDY	55,740	14,700	-	-	-	-	-	
	CAMP JIM B SUBSIDY	6,713	6,892	6,795	6,758	7,000	7,000	7,000	
110-7200-5060	SHOOT CLUB TRANSFER	-	-	-	-	47,000	40,000	-	
	<b>SUBSIDIES &amp; TRANSFERS TOTAL</b>	<b>1,253,287</b>	<b>1,204,355</b>	<b>1,138,773</b>	<b>2,629,331</b>	<b>3,340,590</b>	<b>2,966,249</b>	<b>3,347,650</b>	

## CAPITAL IMPROVEMENT RESERVE FUND (CIRF)

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

ACCT. NO.	ACCOUNT DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 EST.	2014 BUDGET	Remarks & Notes
<b>CONTRACTUAL SERVICES</b>									
410-9120-2011	SALARIES	79,134	77,474	-	-	-	-	-	
410-9120-2012	PROFESSIONAL SERVICES (SURVEY)	21,611	6,715	10,231	6,219	25,000	23,208	25,000	
410-9120-2111	ARCHITECT/CONST.MGR ADV PROJ. ENGINEERING	396,402	55,994	2,745	2,500	15,000	13,319	15,000	
410-9120-2112	NPDES PROGRAM DEVELOPMENT	12,880	12,880	12,880	-	14,000	12,900	14,000	
	<b>SUB-TOTAL</b>	<b>510,027</b>	<b>153,063</b>	<b>25,855</b>	<b>8,719</b>	<b>54,000</b>	<b>49,427</b>	<b>54,000</b>	
410-9120-5110	CULVERT REPLACE Ind Hill Rd,Fawn Meadow + contingency	-	19,917	28,514	1,750	50,000	58,030	50,000	Note 1
410-9120-5112	LANDSLIDE CONTINGENCY Indian Hill Rd	820	-	7,953	32,582	200,000	88,643	200,000	Note 2
410-9120-5120	STREET RESURFACING	-	-	430,021	442,038	450,000	434,785	450,000	Note 3
410-9120-5131	BEAUTIFICATION PROJECTS	-	-	1,353	4,968	5,000	-	-	Note 4
410-9120-5260	TAXES-REAL ESTATE	159,584	144,101	23,743	40,191	50,000	58,520	50,000	
410-9120-5265	RECREATION/PARK IMPROVEMENTS	11,106	-	-	-	-	-	-	
410-9120-5270	MAJOR WASTE COLLECT/RECYCLE EQUIP	76,361	113,308	-	-	-	-	215,000	Note 5
410-9120-5275	MAJOR RECYCLING EQUIPMENT	-	-	-	-	-	-	-	
410-9120-5280	MAJOR PARKS EQUIPMENT	37,407	-	-	-	-	-	-	
410-9120-5290	MAJOR STREET REPAIR EQUIP	20,651	94,343	39,942	193,160	350,000	331,873	131,000	Note 6
	PATROL VEHICLES							70,600	Note 7
410-9120-5300	LAND/PROPERTY - GRAND VALLEY	53,986	-	24,712	29,929	100,000	30,781	-	Note 8
410-9120-5403	SCHOOL HS/RANGER/ADMIN ADDITION/REMODEL	2,155,720	209,561	17,196	-	-	-	-	
410-9120-5407	2005 PW/WW PHINNEY PRINC. & INT. PYMT.	489,175	490,313	490,100	489,637	491,690	491,682	488,600	Note 9
410-9120-5408	2009 BOND ADMIN BLDG PRINC. & INT. PYMT.	226,456	228,287	224,588	225,888	227,090	227,084	228,190	
	<b>SUB-TOTAL</b>	<b>3,231,265</b>	<b>1,299,829</b>	<b>1,288,123</b>	<b>1,460,140</b>	<b>1,923,780</b>	<b>1,721,398</b>	<b>1,883,390</b>	
	<b>CIRF TOTAL</b>	<b>3,741,292</b>	<b>1,452,893</b>	<b>1,313,978</b>	<b>1,468,859</b>	<b>1,977,780</b>	<b>1,770,825</b>	<b>1,937,390</b>	

### 410 NOTES CIRF

- Note 1 Culvert replacement contingency includes \$20,000 for Fawn Meadow Lane, \$17,000 for Indian Hill Rd
- Note 2 Landslide correction includes \$20,000 for Indian Hill Road pier wall.
- Note 3 2014 Proposed Street Resurfacing: **Indian Hill Rd** (W.Corp to Miami Rd) **Indian Hill Rd** (E.Corp to Old Indian Hill) **Algonquin** (Grave Rd to Graves Rd) **Cayuga** (Graves to Algonquin) **Camaridge** (Graves to Terminus) **Red Fox Ln** (Old Ind Hill to Terminus) **Walton Creek** (S.Corp to Varner) **Brill** (Graves Rd. to Algonquin)
- Note 4 Beautification projects discontinued based on historical usage
- Note 5 Major Waste Collection equipment request to replace 2006 Garbage packer \$175,000, and one 2008 Recycling truck \$40,000
- Note 6 Major Street repair equip. request to replace 2000 Cat Loader \$71,000 (Total cost \$142,000-Split 50/50 with Water) and \$60,000 for 2004 sign Truck
- Note 7 Patrol Vehicles replace two 2010 Tahoe's, originally budgeted under operating but will meet the 5 year capital fund replacement criteria.
- Note 8 Grand Valley operating budget increased \$5,000 for trail and shore maintenance. No projects budgeted in 2014 CIRF budget.
- Note 9 Final payment for the 2005 PW/WW Phinney bonds

# WATERWORKS MAINTENANCE & OPERATION

11/14/2013

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

ACCT.NO.	ACCOUNT DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 EST.	2014 BUDGET	Remarks & Notes
<b>SALARIES</b>									
710-9010-1100	SALARIES WW FT	673,378	644,493	661,890	681,576	730,230	712,041	727,630	Note 1
710-9010-1200	PART TIME WW	7,663	-	4,345	296	15,000	15,000	19,450	Note 1
710-9010-1400	PUBLIC WORKS FT	2,941	3,565	531	613	4,000	-	4,000	
<b>SUB-TOTAL</b>		<b>683,982</b>	<b>648,058</b>	<b>666,767</b>	<b>682,485</b>	<b>749,230</b>	<b>727,041</b>	<b>751,080</b>	
<b>CONTRACTUAL SERVICES</b>									
710-9010-2013	PROFESSIONAL SERVICES	32,787	9,754	7,592	12,470	38,000	34,655	38,000	
710-9010-2030	DUES/SUBSCRIPTIONS	14,686	9,184	12,188	12,787	12,900	10,102	12,900	
710-9010-2035	MEETINGS	2	-	-	40	100	100	100	
710-9010-2050	INSURANCE	18,575	15,254	12,125	14,639	20,500	21,000	22,000	
710-9010-2051	INSURANCE CONTINGENCY	-	-	-	2,500	2,500	2,500	2,500	
710-9010-2070	MAINTENANCE OF SYSTEM	4,854	2,547	3,420	233	6,000	2,500	6,000	
710-9010-2080	MASTER METERS-CWW	2,968	1,485	1,116	1,157	4,000	1,538	4,000	
710-9010-2140	MISC CONTRACTUAL	19,914	21,194	17,595	17,757	20,500	19,144	22,000	Note 2
710-9010-2170	R&M - VEHICLES	3,274	939	3,420	124	2,000	1,066	2,000	
710-9010-2180	R&M - PLANT EQUIPMENT	101,960	72,563	108,057	99,307	114,000	108,572	120,000	Note 3
710-9010-2185	R&M - WELLS	47,329	56,451	38,319	44,800	35,000	21,296	55,000	Note 4
710-9010-2190	R & M OFFICE EQUIPMENT	15,510	16,798	15,022	15,210	19,850	15,642	19,850	
710-9010-2230	LAB CONTRACT SERVICES	10,526	9,270	11,719	9,459	12,500	10,950	15,000	Note 5
710-9010-2250	TRAINING	4,749	842	1,840	2,574	5,000	1,575	5,000	
710-9010-2260	UNIFORMS & SHOES	9,223	6,116	4,411	4,951	6,500	5,672	6,500	
<b>SUB-TOTAL</b>		<b>286,356</b>	<b>222,396</b>	<b>236,825</b>	<b>238,008</b>	<b>299,350</b>	<b>256,314</b>	<b>330,850</b>	
<b>SUPPLIES &amp; MATERIALS</b>									
710-9010-3070	SYSTEM SUPPLIES	18,998	26,052	23,950	20,264	24,000	19,504	24,000	
710-9010-3090	GASOLINE & OIL	20,585	22,658	27,838	27,529	29,000	26,495	29,000	
710-9010-3091	GENERATOR FUEL	-	329	2,806	3,713	10,000	5,675	10,000	
710-9010-3140	MISCELLANEOUS	3,208	2,128	1,414	3,207	3,500	2,288	3,500	
710-9010-3170	VEHICLE PARTS	1,800	2,277	3,490	1,681	4,000	2,341	4,000	
710-9010-3180	PLANT SUPPLIES	17,491	8,999	16,842	15,314	16,000	14,608	16,000	
710-9010-3190	PAPER & OFFICE SUPPLIES	4,384	4,483	4,659	4,881	6,000	5,283	6,000	
710-9010-3230	POSTAGE	9,834	11,160	10,697	12,191	13,000	12,540	13,000	
710-9010-3250	SALT	84,684	102,422	99,364	103,145	112,170	90,803	120,000	Note 6
710-9010-3251	CHEMICALS	80,457	48,975	43,249	38,237	50,000	29,147	48,000	Note 7
710-9010-3280	TIRES	2,448	1,625	1,144	1,711	2,500	1,127	2,500	
710-9010-3290	SMALL TOOLS & EQUIPMENT	2,390	1,276	3,111	1,808	3,500	2,916	3,000	
<b>SUB-TOTAL</b>		<b>246,279</b>	<b>232,384</b>	<b>238,565</b>	<b>233,682</b>	<b>273,670</b>	<b>212,726</b>	<b>279,000</b>	

ACCT.NO.	ACCOUNT DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 EST.	2014 BUDGET	Remarks & Notes
<b>UTILITIES &amp; SUNDRY</b>									
710-9010-4030	ELECTRIC	259,001	271,639	249,205	263,129	290,000	290,044	298,000	Note 8
710-9010-4080	REFUNDS	2,648	1,361	2,063	220	500	-	500	
710-9010-4100	TELEPHONE	8,051	6,908	6,395	6,417	6,700	6,420	6,700	
	<b>SUB-TOTAL</b>	<b>269,700</b>	<b>279,908</b>	<b>257,663</b>	<b>269,766</b>	<b>297,200</b>	<b>296,464</b>	<b>305,200</b>	
<b>OTHER</b>									
710-9010-5135	EQUIP-METERS/YOKES/BOXES	94,149	65,623	98,118	79,272	100,000	88,063	100,000	
710-9010-5240	SEWER - REIMBURSED	1,626,520	1,804,911	1,909,311	2,030,422	2,170,800	2,117,146	2,170,800	
710-9010-5245	MADEIRA - CAPITAL FUND			-	50,027	160,000	146,146	160,000	
	<b>SUB-TOTAL</b>	<b>1,720,668</b>	<b>1,870,534</b>	<b>2,007,429</b>	<b>2,159,720</b>	<b>2,430,800</b>	<b>2,351,356</b>	<b>2,430,800</b>	
<b>FRINGE BENEFITS</b>									
710-9010-6010	LONGEVITY & UNUSED SICK PAY	18,797	13,548	15,988	15,732	21,110	18,345	18,760	
710-9010-6015	MEDICAL	66,326	62,272	62,144	61,981	64,000	55,163	60,890	
710-9010-6017	HSA/HRA	19,265	19,630	13,700	8,580	7,370	6,605	7,100	
110-7030-6018	WELLNESS INCENTIVES	1,850	401	-	-	-	-	-	
710-9010-6035	PUBLIC EMPLOYEES RETIREMENT	90,713	86,682	95,456	95,667	106,110	103,459	106,260	
710-9010-6045	MEDICARE TAX	9,903	9,031	9,819	10,076	11,350	10,866	11,170	
710-9010-6055	TUITION REIMBURSEMENT	675		-	-	-	-	-	
710-9010-6060	TERMINATION PAY	22,335	35,698	-	-	35,600	-	35,600	
710-9010-6270	WORKERS COMPENSATION	16,556	17,528	18,172	23,799	21,000	19,473	20,000	
	<b>SUB-TOTAL</b>	<b>246,420</b>	<b>244,791</b>	<b>215,278</b>	<b>215,834</b>	<b>266,540</b>	<b>213,911</b>	<b>259,780</b>	
<b>EQUIPMENT</b>									
710-9010-8010	EQUIPMENT	6,567	-	10,452	10,749	33,422	25,697	24,400	Note 9
710-9010-8070	BUILDING/IMPROVEMENTS	3,016	-	-	-	3,919	3,919	9,000	Note 10
710-9010-8080	EQUIPMENT - OTHER	-		10,301	-	-	-	-	
	<b>SUB-TOTAL</b>	<b>9,583</b>	<b>-</b>	<b>20,753</b>	<b>10,749</b>	<b>37,341</b>	<b>29,616</b>	<b>33,400</b>	
	<b>WATERWORKS MAINT. &amp; OPER. TOTAL</b>	<b>3,462,988</b>	<b>3,498,070</b>	<b>3,643,280</b>	<b>3,810,243</b>	<b>4,354,131</b>	<b>4,087,427</b>	<b>4,390,110</b>	



## WATER WORKS - CAPITAL REPLACEMENT FUND

11/14/2013

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	2009 ACTUAL	2010 ACTUAL	2011 Actual	2012 ACTUAL	2013 BUDGET	2013 EST.	2014 BUDGET	Remarks & Notes
<b>WATER WORKS - CRF</b>									
715-9230-5198	METER CHANGEOVER	160,476	127,212	48,128	47,216	38,000	15,000	38,000	
715-9230-5208	2009 BOND WW Princ/Interest pymt	276,680	275,782	277,682	274,483	276,285	276,281	277,990	
715-9230-5209	2005 PW/WW PRINC./INTEREST	106,653	106,903	106,535	106,528	107,205	107,200	106,530	Note 11
	2004 REFUNDED BOND	157,674					-	-	
	SOURCE WATER PROTECTION		14,662				-	-	
	CHEMICAL FEED BLDG	154,536					-	-	
	WATER TOWER IMPROVEMENTS				53,159	-	-	-	
	MATERIAL STORAGE BINS				53,169	24,900	24,900	-	
	WELL/WATER TREATMENT PLANT STUDY							50,000	Note 12
	WATER MAIN-ROCKHILL-EUSTIS FARM LN							350,000	Note 13
715-9230-5215	WATER MAIN-INDIAN RIDGE			39,784		525,000	518,197	-	
	ENGINEER-ROCKHILL					45,000	25,000	-	
715-9230-8030	TRUCKS			34,707	65,461	177,343	167,005	66,500	Note 14
715-9230-8080	BACKHOE-LOADER				105,724		-	71,000	Note 15
<b>715-9230</b>	<b>TOTAL</b>	<b>856,018</b>	<b>524,558</b>	<b>506,837</b>	<b>705,739</b>	<b>1,193,733</b>	<b>1,133,583</b>	<b>960,020</b>	
<b>COMBINED FUNDS WW OP &amp; CRF TOTAL</b>		<b>4,319,006</b>	<b>4,022,628</b>	<b>4,150,116</b>	<b>4,515,982</b>	<b>5,547,864</b>	<b>5,221,010</b>	<b>5,350,130</b>	
710-9010-9000	TRANS. FROM WW OP TO CRF & HAM CTY	520,854	514,000	1,256,000	699,454	1,030,000	#REF!	#REF!	
	<b>GRAND TOTAL</b>	<b>4,839,859</b>	<b>4,536,628</b>	<b>5,406,116</b>	<b>5,215,436</b>	<b>6,577,864</b>	<b>#REF!</b>	<b>#REF!</b>	

## WATER WORKS OPERATING AND CRF NOTES

Note 1 Salary increase for step increase for part time GIS employee and prorating Assistance Mechanic salaries to Water Works

Note 2 Misc. Contractual increased to tree trimming around power lines at the Water Treatment Plant.

Note 3 R & M Plant Equipment increased to rebuild high service pump number 1

Note 4 R & M Wells increased for maintenance/cleaning of 2 wells (Well 6 & 8)

Note 5 Lab Contractual services increased for the addition of Lead & Copper sampling in 2014

Note 6 Salt increased for the projected increase in pricing for 2014

Note 7 Chemicals decreased based on historical usage

Note 8 Electric increased for Duke transmission price increase

Note 9 Equipment request of \$24,400 includes:

1,500 Replace computer for Water Works Billing Clerk

2,500 Replace Payment Drop Box

7,900 Chemical Feed Pump

1,500 Dewatering Pump

800 Security Camera

2,200 Metal Detector

8,000 Contingency for meter reading Hand Held Unit

**\$ 24,400 TOTAL**

Note 10 Building improvement request to replace the Water Treatment Plant roof over the lab.

Note 11 2005 PW/WW PRINC./INTEREST payment is the last bond payment for this issue

Note 12 Well/Water treatment plant study request to perform study in order to determine what improvements will be needed in the future.

Note 13 Water main request to install new eight inch water main on Eustisfarm Lane and reconnect water & hydrant services on Rock Hill Lane

Note 14 Truck request to replace one 2006 meter reader truck \$34,000, and one 2005 pick up truck \$32,500.

Note 15 Request to replace 2000 Cat Loader split 50/50 between Streets and Water \$71,000 Total cost \$142,000

# WATER WORKS HAMILTON COUNTY REPLACEMENT FUND

This fund was established by Ordinance 03-12, passed in 2013. The function of this fund is to hold revenues designated for use for future fire suppression related system improvements to the County Water Area distribution system serviced by Indian Hill Water Works. The revenue source of this fund comes from a surcharge assessed to water customers in the County Water Area.

ACCT.NO.	ACCOUNT DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 EST.	2014 BUDGET	Remarks & Notes
	<b>OTHER</b>								
720-9231-5215	HAMILTON COUNTY MAINS	-	-	-		-	-	40,000	<b>Note 1</b>
	<b>TOTAL</b>	-	-	-		-	-	<b>40,000</b>	

## 720 FUND WATER WORKS HAMILTON COUNTY NOTES

Note 1: The 2014 budget appropriation is the estimated Fund balance.

# GREEN AREAS MAINTENANCE FUND

11/14/2013

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	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 EST.	2014 BUDGET	Remarks & Notes
<b>SALARIES</b>									
645-9645-1400	SALARIES	-	-	2,433	3,912	8,600	8,000	8,600	
	<b>SUB-TOTAL</b>	-	-	<b>2,433</b>	<b>3,912</b>	<b>8,600</b>	<b>8,000</b>	<b>8,600</b>	
<b>CONTRACTUAL SERVICES</b>									
645-9645-2013	PROFESSIONAL SERVICES	750	750	-	-	-	-	-	
645-9645-2140	MISC. CONTRACTUAL	-	-	13,110	16,563	16,750	16,726	22,300	Note 1
	<b>SUB-TOTAL</b>	<b>750</b>	<b>750</b>	<b>13,110</b>	<b>16,563</b>	<b>16,750</b>	<b>16,726</b>	<b>22,300</b>	
<b>SUPPLIES &amp; MATERIALS</b>									
645-9645-3140	MISCELLANEOUS	469	85	-	1,983	1,500	1,459	1,500	
	<b>SUB-TOTAL</b>	<b>469</b>	<b>85</b>	-	<b>1,983</b>	<b>1,500</b>	<b>1,459</b>	<b>1,500</b>	
<b>OTHER</b>									
645-9645-5200	ADVISORY FEES	6,000	6,000	6,000	4,500	6,000	6,000	-	Note 2
645-9645-5201	STEWARDSHIP	-	-	-	-	-	-	-	
645-9645-5202	EDUCATION	1,180	-	2,546	-	4,000	4,000	4,000	Note 3
645-9645-5207	BRIDLE TRAILS	2,800	457	-	-	1,500	1,500	1,500	
645-9645-5208	TREE/BULB PLANTING	7,507	3,300	300	-	-	-	2,500	Note 4
645-9645-5209	INVASIVE PLANT REMOVAL	6,969	10,250	-	-	-	-	3,000	Note 5
	<b>SUB-TOTAL</b>	<b>24,455</b>	<b>20,007</b>	<b>8,846</b>	<b>4,500</b>	<b>11,500</b>	<b>11,500</b>	<b>11,000</b>	
645-9645-6035	PUBLIC EMPLOYEES RETIREMENT	-	-	341	548	1,210	1,120	1,210	
645-9645-6045	MEDICARE	-	-	34	56	130	116	130	
	<b>SUB-TOTAL</b>	-	-	<b>375</b>	<b>604</b>	<b>1,340</b>	<b>1,236</b>	<b>1,340</b>	
	<b>GREEN AREAS FUND TOTAL</b>	<b>25,674</b>	<b>20,842</b>	<b>24,764</b>	<b>27,563</b>	<b>39,690</b>	<b>38,921</b>	<b>44,740</b>	

## 645 GREEN AREAS FUND NOTES:

- Note 1 Misc. Contractual for tree removal of Ash Trees in green areas (\$15,000) and GIS upgrade to Green Area Mapping (\$7,300)
- Note 2 Discontinue consultant services
- Note 3 Education expenditure for printing Green Area Booklets
- Note 4 Beautification project for tree/bulb planting within green areas
- Note 5 Invasive Plant Removal

# ROWE ARBORETUM FUND

11/14/2013

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	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 EST.	2014 BUDGET	Remarks & Notes
<b>SALARIES</b>									
820-9200-1100	SALARIES	55,900	55,973	57,053	58,196	60,480	60,480	59,280	
820-9200-1200	SALARIES - PT	11,291	2,575	-	-	-	-	-	
	<b>SUB-TOTAL</b>	<b>67,191</b>	<b>58,548</b>	<b>57,053</b>	<b>58,196</b>	<b>60,480</b>	<b>60,480</b>	<b>59,280</b>	
<b>CONTRACTUAL SERVICES</b>									
820-9200-2013	PROFESSIONAL SERVICES	11,215	13,094	13,614	14,724	14,500	15,508	16,000	Note 1
820-9200-2030	DUES & SUBSCRIPTIONS	325	190	190	213	250	200	250	
820-9200-2050	INSURANCE	2,062	1,694	1,347	1,630	2,300	2,328	2,500	
820-9200-2130	EQUIP MAINTENANCE	250	571	-	-	300	300	300	
820-9200-2140	MISC CONTRACTUAL	240	28	583	590	400	400	400	
820-9200-2170	VEHICLE MAINTENANCE	-	-	-	-	300	120	300	
820-9200-2250	TRAINING	75	-	-	-	100	100	100	
820-9200-2260	UNIFORM EXPENSE	-	-	65	-	150	160	150	
820-9200-2290	TREE MAINTENANCE\REMOVAL	800	-	1,200	2,400	3,000	3,000	3,000	
	<b>SUB-TOTAL</b>	<b>14,967</b>	<b>15,577</b>	<b>16,998</b>	<b>19,556</b>	<b>21,300</b>	<b>22,116</b>	<b>23,000</b>	
<b>SUPPLIES &amp; MATERIALS</b>									
820-9200-3090	GASOLINE	504	652	329	258	400	262	400	
820-9200-3130	EQUIP MAINTENANCE	699	732	1,424	286	500	463	500	
820-9200-3140	MISCELLANEOUS	381	452	81	2,305	600	373	600	
820-9200-3160	LANDSCAPE SUPPLIES	1,793	541	1,449	1,266	2,500	2,462	2,500	
820-9200-3170	VEHICLE PARTS	-	-	29	-	300	150	300	
820-9200-3190	PAPER & OFFICE SUPPLIES	301	606	320	190	650	623	650	
820-9200-3210	PLANTS	2,787	1,695	2,149	2,046	2,000	1,902	2,000	
820-9200-3215	BULBS	783	327	-	-	-	-	-	
	<b>SUB-TOTAL</b>	<b>7,249</b>	<b>5,005</b>	<b>5,781</b>	<b>6,351</b>	<b>6,950</b>	<b>6,234</b>	<b>6,950</b>	
<b>UTILITIES &amp; SUNDRY</b>									
820-9200-4030	ELECTRIC	2,186	1,935	1,792	1,493	2,000	1,974	2,000	
820-9200-4100	TELEPHONE	1,730	1,717	1,503	1,120	1,350	1,171	1,350	
	<b>SUB-TOTAL</b>	<b>3,916</b>	<b>3,652</b>	<b>3,295</b>	<b>2,613</b>	<b>3,350</b>	<b>3,144</b>	<b>3,350</b>	

ACCT.NO.	ACCOUNT DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 EST.	2014 BUDGET	Remarks & Notes
<b>OTHER</b>									
820-9200-5201	ACCRUED INTEREST PAID	-	-			-	-	-	
820-9200-5205	LOSS ON SALE OF INVESTMENT	139,208	25,034	15,066	5,980	25,000	25,000	25,000	
	<b>SUB-TOTAL</b>	<b>139,208</b>	<b>25,034</b>	<b>15,066</b>	<b>5,980</b>	<b>25,000</b>	25,000	<b>25,000</b>	
<b>FRINGE BENEFITS</b>									
820-9200-6015	LONGEVITY & UNUSED SICK	2,126	2,126	2,148	2,170	2,170	2,170	2,200	
820-9200-6015	MEDICAL/LIFE	9,378	10,861	12,901	14,582	16,570	15,888	11,850	
820-9200-6017	HSA/HRA	4,000	3,250	2,050	1,450	1,300	1,350	1,400	
820-9200-6035	PERS	9,704	8,494	8,281	8,147	8,610	8,614	8,440	
820-9200-6045	MEDICARE	951	857	795	773	910	908	900	
	<b>SUB-TOTAL</b>	<b>26,159</b>	<b>25,589</b>	<b>26,176</b>	<b>27,122</b>	<b>29,560</b>	<b>28,930</b>	<b>24,790</b>	
<b>EQUIPMENT</b>									
820-9200-8080	EQUIPMENT/CAPITAL OUTLAY	-	-	-	6,240	-	-	1,200	Note 2
	<b>SUB-TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,240</b>	<b>-</b>	<b>-</b>	<b>1,200</b>	
	<b>Total Rowe</b>	<b>258,691</b>	<b>133,406</b>	<b>124,369</b>	<b>126,059</b>	<b>146,640</b>	<b>145,905</b>	<b>143,570</b>	

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

Note 1 Professional services increase for Investment Manager fees

Note 2 Equipment request for new computer, current computer is 10 years old

## EMPLOYEE HEALTH REIMBURSEMENT INSURANCE FUND

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

ACCT.NO.	ACCOUNT DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 EST.	2014 BUDGET	Remarks & Notes
	<b>OTHER</b>								
420-7190-6015	MEDICAL HRA FSA INSURANCE	53,912	28,187	24,631	21,664	24,000	5,102	9,500	<b>Note 1</b>
	<b>TOTAL</b>	<b>53,912</b>	<b>28,187</b>	<b>24,631</b>	<b>21,664</b>	<b>24,000</b>	<b>5,102</b>	<b>9,500</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

11/14/2013

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	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 EST.	2014 BUDGET	Remarks & Notes
	<b>OTHER</b>								
460-7010-6015	MAYOR COURT COMPUTER FUND	301	-	11,699	6,578	8,000	6,805	8,000	Note 1
	<b>TOTAL</b>	<b>301</b>	<b>-</b>	<b>11,699</b>	<b>6,578</b>	<b>8,000</b>	<b>6,805</b>	<b>8,000</b>	

## 460 MAYOR'S COURT COMPUTER FUND NOTES

Note 1            2013 expenditure used to purchase a new server and computer for Mayor's Court Clerk. The 2014 budget is the estimated remaining balance of the fund.



# CAMP JIM B FUND

11/14/2013

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	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 EST.	2014 BUDGET	Remarks & Notes
	<b>OTHER</b>								
825-9115-5280	PAYMENT TO SCOUTS	7,000	7,000	7,000	7,000	7,000	7,000	7,000	
	<b>CAMP JIM B TOTAL</b>	<b>7,000</b>	<b>7,000</b>	<b>7,000</b>	<b>7,000</b>	<b>7,000</b>	<b>7,000</b>	<b>7,000</b>	

# DRUG OFFENDER FUND

11/14/2013

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

ACCT.NO.	ACCOUNT DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 EST.	2014 BUDGET	Remarks & Notes
	<b>OTHER</b>								
840-7110-5195	DISBURSEMENTS -DRUG ENFORCEMENT	62	-	-	859	483	-	563	
	<b>DRUG OFFENDER FUND TOTAL</b>	<b>62</b>	<b>-</b>	<b>-</b>	<b>859</b>	<b>483</b>	<b>-</b>	<b>563</b>	

## 840 DRUG OFFENDER FUND NOTES

**Note:** The 2014 budget appropriation is the estimated Fund balance.

## CRIMINAL ACTIVITY FUND

11/14/2013

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	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 EST.	2014 BUDGET	Remarks & Notes
	<b>OTHER</b>								
845-7110-5195	DISBURSEMENTS-LAW ENFORCEMENT	289	217	-	10,600	500	-	750	
	<b>CRIMINAL ACTIVITY FUND TOTAL</b>	<b>289</b>	<b>217</b>	<b>-</b>	<b>10,600</b>	<b>500</b>	<b>-</b>	<b>750</b>	

### 845 CRIMINAL ACTIVITY FUND

**Note:** The 2014 budget appropriation is the estimated Fund balance.

# DUI ENFORCEMENT FUND

11/14/2013

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	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 EST.	2014 BUDGET	Remarks & Notes
	<b>OTHER</b>								
850-7110-55195	DISBURSEMENTS - DUI ENFORCEMENT	346	280	-	2,295	500	-	700	
	<b>DUI ENFORCEMENT FUND TOTAL</b>	<b>346</b>	<b>280</b>	<b>-</b>	<b>2,295</b>	<b>500</b>	<b>-</b>	<b>700</b>	

## 850 DUI ENFORCEMENT FUND NOTES

**Note:** The 2014 budget appropriation is the estimated Fund balance.

## LAW ENFORCEMENT ASSISTANT FUND

11/14/2013

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	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 EST.	2014 BUDGET	Remarks & Notes
	<b>OTHER</b>								
855-7110-2250	POLICE TRAINING	-	669	-	-	2,691	-	2,691	
	<b>LAW ENF. ASSIST. FUND TOTAL</b>	-	<b>669</b>	-	-	<b>2,691</b>	-	<b>2,691</b>	

### 855 LAW ENFORCEMENT NOTES

**Note:** The 2014 budget appropriation is the estimated Fund balance.

## DEBT SUMMARY

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

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

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

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

### ANNUAL DEBT SCHEDULE

<u>Year</u>	<u>2005 Bonds</u>	<u>2009 Adm/Police Building</u>	<u>2009 WaterWorks Bonds</u>	<u>Total</u>
2013	598,885	227,090	276,285	1,102,260
2014	595,125	228,185	277,985	1,101,295
2015		223,690	279,155	502,845
2016		223,690	274,780	498,470
2017		228,050	274,970	503,020
2018		226,600	274,570	501,170
2019			279,020	279,020
2020			278,170	278,170
2021			276,770	276,770
2022			274,595	274,595
2023			277,245	277,245
2024			274,105	274,105
2025			275,780	275,780
2026			276,380	276,380
2027			276,580	276,580
2028			275,995	275,995
<b>TOTAL</b>	<u><u>\$1,194,010</u></u>	<u><u>\$ 1,357,305</u></u>	<u><u>\$ 4,422,385</u></u>	<u><u>\$6,973,700</u></u>

## **APPENDIX - A**

The following section details the CIRF and Water Works CRF 10 year capital plan. A 10 year history of expenditures and fund balances for the CIRF is also included. It is important to note that these plans are used to help make future financial projections. Items listed for years 2014 through 2023 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 2014 column are included in this budget. Items listed under 2015 columns are projections only and will be re-evaluated again when preparing the 2015 budget. This schedule is a summary schedule. The following schedules provide more detail to support the summary schedule.

<b>SUMMARY SCHEDULE</b>	<b>2013</b>	<b>2014</b>										
DESCRIPTION	ESTIMATE	BUDGET	2015	2016	2017	2018	2019	2020	2021	2022	2023	
<b>CONTRACTUAL SERVICES</b>												
PROFESSIONAL SERVICES (SURVEY)	23,208	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
ADVANCE PROJ. ENGINEERING	13,319	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
NPDES PROGRAM DEVELOPMENT	12,900	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000
<b>SUB-TOTAL</b>	<b>49,427</b>	<b>54,000</b>	<b>54,000</b>	<b>54,000</b>	<b>54,000</b>	<b>54,000</b>	<b>54,000</b>	<b>54,000</b>	<b>54,000</b>	<b>54,000</b>	<b>54,000</b>	<b>54,000</b>
<b>OTHER</b>												
CULVERT REPLACEMENT contingency	58,030	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
LANDSLIDE CONTINGENCY	88,643	180,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
STREET RESURFACING	434,785	450,000	450,000	450,000	450,000	450,000	450,000	450,000	450,000	450,000	450,000	450,000
TAXES-REAL ESTATE	58,520	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
MAJOR WASTE COLLECT EQUIP	-	175,000	-	-	-	170,000	-	175,000	-	185,000	-	-
MAJOR RECYCLING EQUIPMENT	-	40,000	-	-	170,000	-	-	-	-	-	-	-
MAJOR PARKS EQUIPMENT	-	-	65,000	35,000	-	-	-	-	-	-	-	-
MAJOR STREET REPAIR EQUIP	331,873	131,000	360,000	155,000	222,000	270,000	295,000	222,500	365,000	-	-	260,000
PATROL VEHICLES	-	70,600	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000
LAND/PROPERTY - grand valley	30,781	-	-	-	-	-	-	-	-	-	-	-
2005 BOND PRINC & INT PYMT	491,682	488,600	-	-	-	-	-	-	-	-	-	-
ADMIN 2009 BOND & PRINC PYMT	227,084	228,190	223,690	233,690	228,050	226,000	-	-	-	-	-	-
<b>SUB-TOTAL</b>	<b>1,721,398</b>	<b>1,883,390</b>	<b>1,438,690</b>	<b>1,213,690</b>	<b>1,410,050</b>	<b>1,456,000</b>	<b>1,085,000</b>	<b>1,187,500</b>	<b>1,155,000</b>	<b>975,000</b>	<b>1,050,000</b>	<b>1,050,000</b>
<b>CAPITAL IMPROVEMENT RESERVE FUND</b>	<b>1,770,824</b>	<b>1,937,390</b>	<b>1,492,690</b>	<b>1,267,690</b>	<b>1,464,050</b>	<b>1,510,000</b>	<b>1,139,000</b>	<b>1,241,500</b>	<b>1,209,000</b>	<b>1,029,000</b>	<b>1,104,000</b>	<b>1,104,000</b>



<b>DETAIL FOR CAPITAL PLAN SUMMARY</b>											
ACCOUNT DESCRIPTION	2013 ESTIMATE	2014 BUDGET	2015	2016	2017	2018	2019	2020	2021	2022	2023
<b>MAJOR WASTE COLLECT EQUIP</b>											
2012 CHEVY COLORADO		-		43,000					48,000		
2013 FORD F250 W/DUMP BED		-				45,000					49,000
2012 CHEVY COLORADO		-		43,000					48,000		
2012 FORD F250 W/DUMP BED		-			44,000					48,000	
2012 FORD F250 W/DUMP BED		-			44,000					48,000	
2013 FORD F250 W/DUMP BED		-				45,000					49,000
2008 CHEVY COLORADO		-	40,000								
2011 INTERNATIONAL PACKER	-	-	-	-	-	-	-	175,000	-	-	
2006 INT. PACKER 25 YD.	-	175,000	-	-	-	-	-	-	-	185,000	
2009 INT. PACKER 25 YD.	-	-	-	-	-	170,000	-	-	-	-	
<b>TOTAL MAJOR WASTE COLLECT EQUIP</b>	<b>-</b>	<b>175,000</b>	<b>40,000</b>	<b>86,000</b>	<b>88,000</b>	<b>260,000</b>	<b>-</b>	<b>175,000</b>	<b>96,000</b>	<b>281,000</b>	<b>98,000</b>
<b>MAJOR RECYCLING EQUIPMENT</b>											
2008 FORD F250 W/DUMP BED	-	-	40,000	-	-	-	-	46,000	-	0	-
2008 FORD F250 W/DUMP BED	-	40,000	-	-	-	-	46,000	-	-	0	-
2012 FORD F250 W/DUMP BED	-	-	-	-	44,000	-	-	-	-	48,000	-
2008 INTERNATIONAL PACKER	-	-	-	-	170,000	-	-	-	-	-	-
<b>TOTAL MAJOR RECYCLING EQUIPMENT</b>	<b>-</b>	<b>40,000</b>	<b>40,000</b>	<b>-</b>	<b>214,000</b>	<b>-</b>	<b>46,000</b>	<b>46,000</b>	<b>-</b>	<b>48,000</b>	<b>-</b>
<b>MAJOR PARKS EQUIPMENT</b>											
1991 TRACTOR 2120	-	-	-	35,000	-	-	-	-	-	-	-
1991 TRACTOR 5610	-	-	65,000	-	-	-	-	-	-	-	-
<b>MAJOR PARKS EQUIPMENT</b>	<b>-</b>	<b>-</b>	<b>65,000</b>	<b>35,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>MAJOR STREET REPAIR EQUIP</b>											
1999 CHEV 1 TON BUCKET	-	-	-	65,000	-	-	-	-	-	-	-
2004 FORD F-350 W/UTILITY BED	-	60,000	-	-	-	-	-	-	-	-	-
2004 7400 INTN. 7 CU. YD. DUMP	-	-	-	-	-	-	-	185,000	-	-	-
2010 7400 INTN. 7 CU. YD. DUMP	-	-	-	-	-	-	185,000	-	-	-	-
2013 7400 INTN. 7 CU. YD. DUMP	165,937	-	-	-	-	-	-	-	120,000	-	-
2006 7400 INTN. 7 CU. YD. DUMP	-	-	180,000	-	-	-	-	-	-	-	130,000
2008 4700 INTN. 7 CU. YD. DUMP	-	-	-	-	-	185,000	-	-	-	-	-
2006 4300 INTN. 5 CU. YD. DUMP	-	-	180,000	-	-	-	-	-	-	-	130,000
2013 4300 INTN. 5 CU. YD. DUMP	165,937	-	-	-	-	-	-	-	120,000	-	-
2008 FORD 1 TON DUMP	-	-	-	-	-	85,000	-	-	-	-	-
2001 JOHN DEER 6310 (MOWER HEAD)	-	-	-	90,000	-	-	-	-	-	-	-
2004 JOHN DEERE 5420	-	-	-	-	92,000	-	-	-	-	-	-
2008 KUBOTA TRACTOR	-	-	-	-	-	-	-	37,500	-	-	-
2004 580 CASE BACKHOE	-	-	-	-	-	-	-	-	125,000	-	-
1996 CASE TRACTOR	-	-	65,000	-	-	-	-	-	-	-	-
1998 CATERPILLAR	-	-	-	-	130,000	-	-	-	-	-	-
2000 CATERPILLAR 906 LOADER	-	71,000	-	-	-	-	-	-	-	-	-
2009 906H CAT LOADER	-	-	-	-	-	-	110,000	-	-	-	-
<b>TOTAL MAJOR STREET REPAIR EQUIP</b>	<b>331,874</b>	<b>131,000</b>	<b>425,000</b>	<b>155,000</b>	<b>222,000</b>	<b>270,000</b>	<b>295,000</b>	<b>222,500</b>	<b>365,000</b>	<b>-</b>	<b>260,000</b>
<b>PATROL VEHICLES</b>		<b>40,600</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>
<b>GRAND VALLEY IMPROVEMENTS</b>											
Pedestrian Bridge - Between Lakes 1 & 2	30,781	-	-	-	-	-	-	-	-	-	-

**ROAD RESURFACING PROJECTS  
2014 - 2023**

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

- |   |  |
|---|--|
| <p><b>2014</b> Indian Hill Road (W. Corp to Miami Rd.)<br/>Indian Hill Road (E. Corp. to Old Indian Hill Rd.)<br/>Algonquin Drive (Graves Rd. to Graves Rd.)<br/>Brill Road (Graves Rd to Algonquin Dr.)<br/>Cayuga Drive (Graves Rd to Algonquin Dr.)<br/>Camaridge Lane/Place (Graves Rd. to Terminus)<br/>Red Fox Lane (Old Indian Hill Rd. to Terminus)<br/>Walton Creek Road (S. Corp. to Varner Rd.)<br/>To Be Determined (Side Street / 1)<br/>Misc. Storm Repairs/ Base Repairs</p>   | <p><b>2019</b> Park Road (Shawnee Run Rd. to S. Terminus)<br/>Holly Hill (Park Rd to Terminus)<br/>Keller Road (W. Corp. to Blome Rd.)<br/>Hopewell Road (W. Corp. to E. Corp)<br/>Spooky Hollow ( Loveland-Madeira to N. Corp.)<br/>Miralake Drive (Wyman La. To Terminus)<br/>Wyman Lane (Shawnee Run to Terminus)<br/>Misc. Storm Repairs/ Base Repairs<br/>To Be Determined (Side Streets / 1)</p> |
| <p><b>2015</b> Shawnee Run Road (E. Corp. to Drake Rd.)<br/>Taft Place (Indian Hill Rd. to Terminus)<br/>To Be Determined (Side Street / 1)<br/>Misc. Storm Repairs/ Base Repairs</p>   | <p><b>2020</b> S. Given Road (S. Corp. to Shawnee Run)<br/>N. Given Road (Shawnee Run to Spooky Hollow)<br/>Misc. Storm Repairs/ Base Repairs<br/>To Be Determined (Side Streets / 1)</p>  |
| <p><b>2016</b> Miami Road (S. Corp. to N. Corp.)<br/>Blome Road (Keller Rd. to Truss Bridge)<br/>Misc. Storm Repairs/ Base Repairs<br/>To Be Determined (Side Street / 1)</p>   | <p><b>2021</b> Loveland-Madeira Rd. (Camargo Rd. to N. Corp.)<br/>Brokenound (Humphrey Rd. to Whisperinghills La.)<br/>Whisperinghills Lane (S. Terminus to N. Terminus)<br/>Misc. Storm Repairs/ Base Repairs<br/>To Be Determined (Side Streets / 1)</p>   |
| <p><b>2017</b> Kugler Mill Road (W. Corp to Camargo Rd.)<br/>Old Indian Hill Rd. (Given Rd. to Given Rd.)<br/>Chinquapin La. ( Shadyglen Rd. to Terminus)<br/>Druwood La. (Shawnee Run Rd. to N. Terminus)<br/>Shadyglen Road (Shawnee Run to S. Clippinger)<br/>Old Hickory Dr. (Camargo Rd. to Terminus)<br/>Old Hickory La. (Old Hickory Dr. to Terminus)<br/>PW/WW Entrance (7100 Glendale-Milford Rd.)<br/>Misc. Storm Repairs/ Base Repairs<br/>To Be Determined (Side Streets / 1)</p> | <p><b>2022</b> Shawnee Run Road (Miami Rd. to Drake Rd.)<br/>Misc. Storm Repairs/ Base Repairs<br/>To Be Determined (Side Streets / 2)</p>   |
| <p><b>2018</b> Kugler Mill Road (Camargo Rd. to E. Corp)<br/>Camargo Road (Drake Rd. to E. Corp)<br/>Indian Hill Road (Miami Rd. to Old Indian Hill Rd.)<br/>Misc. Storm Repairs/ Base Repairs<br/>To Be Determined (Side Streets / 1)</p>  | <p><b>2023</b> S. Clippinger (Drake Rd. to Shawnee Run Rd.)<br/>N. Clippinger (Shawnee Run Rd. to N. Terminus)<br/>Misc. Storm Repairs/ Base Repairs<br/>To Be Determined (Side Streets / 3)</p>   |

## CIRF FUND BALANCES

Year	Beg Balance	Expenditure	Gen.Fund Trans	End Balance
2013	2,060,341	1,770,825	1,710,430	2,000,000 Estimate
2012	2,024,191	1,468,859	1,504,955	2,060,341
2011	1,941,308	1,313,978	1,396,861	2,024,191 ***
2010	2,394,202	1,452,893	1,000,000	1,941,308
2009	2,656,412	3,741,292	3,479,080	2,394,202
2008	4,464,254	2,191,239	383,397	2,656,412
2007	1,951,234	1,552,743	4,065,764	4,464,254
2006	2,595,544	1,980,666	1,336,356	1,951,234 **
2005	3,451,388	2,305,879	1,450,035	2,595,544
2004	4,484,981	1,563,284	529,690	3,451,388
2003	4,814,948	1,837,773	1,507,807	4,484,981
2002	5,216,573	2,587,420	2,185,795	4,814,948 *

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

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

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

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

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

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

Estate Tax for 2013 revenue 2.7 million - estimate

Estate Tax for 2012 revenue 1.6 million

Estate tax for 2011 revenue 5.9 million.

Estate tax for 2007 revenue 8.8 million.

Estate tax for 2004 revenue 5.4 million.

Estate tax for 2003 revenue 9 million.

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

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

11/14/2013

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

<b>SUMMARY SCHEDULE DESCRIPTION</b>	<b>2013 Estimate</b>	<b>2014 Budget</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2013</b>	
METER CHANGEOVER	38,000	38,000	38,000	38,000	38,000	38,000	38,000	38,000	38,000	38,000	38,000	38,000
2009 BOND/SYSTEM IMPROVEMENTS	276,290	277,990	279,160	274,790	274,970	274,570	279,020	278,170	276,770	274,600	274,600	274,600
2005 BONDS PW/WW PRINC/INTEREST	107,210	106,530	-	-	-	-	-	-	-	-	-	-
WELL -ENG. & EXPLORATION-NEW	-	-	50,000	-	-	-	-	-	-	-	-	-
WELL - NEW	-	-	200,000	-	-	-	-	-	-	-	-	-
UNDERGROUND STORAGE TANKS	-	-	-	-	-	-	-	-	-	75,000	-	275,000
ENG. WATER MAIN	45,000	50,000	50,000	35,000	45,000	45,000	69,000	50,000	64,000	-	-	-
WATER MAINS	525,000	350,000	-	540,000	337,500	553,500	445,500	850,500	540,000	783,000	-	-
GENERATOR	-	-	-	-	-	-	-	-	-	-	-	-
TRUCKS	135,000	66,500	64,000	-	80,000	-	80,000	80,000	35,000	75,000	-	-
BACKHOE	-	71,000	-	85,000	-	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>1,126,500</b>	<b>960,020</b>	<b>681,160</b>	<b>972,790</b>	<b>775,470</b>	<b>911,070</b>	<b>911,520</b>	<b>1,296,670</b>	<b>953,770</b>	<b>1,245,600</b>	<b>587,600</b>	<b>587,600</b>

**WATER WORKS CAPITAL PROJECTS AND EQUIPMENT**

WATER WORKS CAPITAL PROJECTS	Engineering	Construction	Planned	Reason for Replacement
	Cost Est.	Cost Est	Budget year	
INDIAN RIDGE ROAD	-	525,000	2013	Maintenance concerns - Engineered in 2011
EUSTISFARM LANE & ROCK HILL LANE	45,000	418,500	2013 - 2014	Maintenance concerns
NEW WELL - ENGINEER & EXPLORATION	50,000	-	2014	
NEW WELL - CONSTRUCTION	-	200,000	2015	
SHILLITO LANE - (CUNNINGHAM)	50,000	540,000	2015 - 2016	Maintenance concerns
FOX HOLLOW	35,000	337,500	2016 - 2017	Maintenance concerns
ALGONQUIN DRIVE	45,000	553,500	2017 - 2018	Maintenance concerns
AHWENASA LANE ENGINEER & CONSTRUCT	45,000	175,500	2018 - 2019	Maintenance concerns
CAYUGA DRIVE	-	270,000	2018 - 2019	Maintenance concerns- Engineered with Ahwenasa
DRAKE RD NORTH OF SHAWNEE RUN RD	69,000	850,500	2019 - 2020	Volume improvement
MIAMI ROAD SOUTH OF INDIAN HILL RD	50,000	540,000	2020 - 2021	Volume improvement
PARK ROAD	64,000	783,000	2021 - 2022	Maintenance concerns
Main Street (Montgomery)	50,000	500,000	Not Scheduled	Volume improvement
UNDERGROUND STORAGE TANKS	-	225,000	Not Scheduled	Maintenance concerns
WATER TOWER LINER	-	150,000	Not Scheduled	Maintenance concerns

WATER WORKS TRUCK/EQUIPMENT	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
2002 FORD SUPER DUTY	-	-	-	-	-	-	-	80,000	-	-	-
2005 GMC SONOMA	29,000	-	-	-	-	-	-	-	35,000	-	-
2006 GMC SONOMA	-	33,000	-	-	-	-	-	-	-	35,000	-
2005 FORD F-350	-	33,500	-	-	-	-	-	-	-	40,000	-
2007 GMC LOW PROFILE DUMP	-	-	-	-	80,000	-	-	-	-	-	-
2011 FORD F-350 VALVE TRUCK	-	-	-	-	-	-	80,000	-	-	-	-
2008 FORD F-250 CLUB CAB 4X4	-	-	32,000	-	-	-	-	-	-	-	-
2003 INTERNATIONAL DUMP	106,000	-	-	-	-	-	-	-	-	-	-
2008 GMC 1500	-	-	32,000	-	-	-	-	-	-	-	-
2004 CASE 580 SM -BACKHOE	-	-	-	85,000	-	-	-	-	-	-	-
	<b>\$135,000</b>	<b>\$66,500</b>	<b>\$64,000</b>	<b>\$85,000</b>	<b>\$80,000</b>	<b>\$0</b>	<b>\$80,000</b>	<b>\$80,000</b>	<b>\$35,000</b>	<b>\$75,000</b>	<b>\$0</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.

**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.

**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.

**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 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 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.

**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.

**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.

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

**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 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.

**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.
Camp Ross Shooting Range	Receipt of Membership and shooting fees for the shooting range. Expenditures for the maintenance and improvements for the Shooting Range.
Street Construction M & R (SCMR)	Receives 92.5% of excise tax, permissive tax, gasoline tax. Expenditures must be spent on road maintenance.
Capital Improvement Reserve Fund (CIRF)	Purchase equipment, property, real estate tax on land, construct buildings, structures, roads & other improvements.
Waterworks Maintenance & Operation Fund	Waterworks maintenance & operations
W.W. Replacement Fund (CRF)	Revenue capital improvement tap fees and transfers in from the Water Works M & O Fund. Expenditures for waterworks equipment, property, construction and improvements
Waterworks Hamilton County Mains	Revenue from 25% surcharge to Hamilton County Residents for water main improvements by Hamilton County and Indian Hill Water Works for fire suppression outside of the city limits of Indian Hill.
Green Area Endowment Fund	Non expenditure trust (cannot spend principal currently \$832,601) - income transferred to Green Area Maintenance Fund.
Green Area Maintenance fund	Receives income from endowment fund - expenditure on upkeep, maintenance and administration of green areas
Green Area Land Acquisition Fund	Purchase green area properties
Green Areas Unrestricted Fund	Used for the care, preservation, acquisition and improvement of green areas
Rowe Arboretum Fund	Restricted for the care, maintenance and improvement of the Stanley M. Rowe Arboretum
Agency Fund	Donations for specific expenditures i.e. memorials, reimbursements.
Insurance HRA & FSA Fund	Employee health reimbursement for eligible expenses established under FSA & HRA IRS rules

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