



## **VILLAGE OF INDIAN HILL**

**2023 ANNUAL  
BUDGET**

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THE CITY OF THE VILLAGE OF *Indian Hill, Ohio*

Members of the City of the Village of Indian Hill Council and Residents:

It is our privilege to submit to you the 2023 Annual Budget for the City of the Village of Indian Hill. This budget was developed with input from the various Department Heads, Council standing committees, and Council Finance Committee. It will form the basis for the adoption of a 2023 Appropriation Ordinance on December 19, 2022.

**The 2023 Operating Budget** reflects a 6.1% increase over the Village's original 2022 Operating Budget and a 5.2% increase over expected 2022 year-end expenditures. Highlights in the 2022/2023 Operating Budget comparisons include (i) a 6% increase in health insurance premiums, (ii) a 17% increase in risk management insurance due to universal property appraisal increases, (iii) change of Recreation Program Manager from part time to full time, (iv) inclusion of a new annual cybersecurity monitoring program, (v) purchase of new traffic control equipment and annual software package, (vi) necessary placement for aging equipment, and (vii) improvements to Village facilities.

**The 2023 Capital Improvement Reserve Fund (CIRF) and Retirement Reserve** reflect a 48% decrease over 2022 estimated year end. A majority of the decrease is due to completion of significant projects in 2022: (i) Blome Road Bridge, (ii) State Route 126 property purchase, and (iii) five landslide restoration projects. 2022 estimated year-end also includes the potential for a solar panel project that is awaiting final approval. 2023 CIRF projects include: (i) culvert replacements on four roads, (ii) landslide corrections on three roads, (iii) replacement of Public Works facility roof and (iv) the Sycamore Creek stream restoration (100% grant funded). In addition, the 2023 CIRF budget includes annual items such as the road resurfacing program, contingency funds to account for unexpected landslide/culvert emergency repairs, and replacement of aging vehicles.

**The 2022 year-end income tax receipts** are expected to be \$21.9 million or 57% higher than originally budgeted. This difference is due to the unexpected receipt of unusually high tax returns resulting from sale of businesses.

**The beginning total fund balance projection for 2023** increased by over \$9.1 million (50%) due to an unexpected increase in revenues and 1.8% decrease in expenditures. Due to this revenue anomaly, the estimated income tax receipts for the 2023 Budget are based on 2022 budgeted taxable income, rather than 2022 year-end tax receipts, to provide a more realistic predication.

Each year, Village Council diligently evaluates various scenarios regarding the income tax rate and its effect not only on future budgets, but also the residents. Due to the strength of the current fund balances and their projected sustainability as a result of higher than expected income tax receipts, Council will be recommending a decrease of the current 0.525% income tax rate 0.475% beginning January 1, 2023 (2022 tax year). However, Council will continue to monitor whether 2022's supply chain issues, inflationary conditions, and several interest rate increases by the Federal Reserve result in drastic changes in 2023.

**The 2023 Water Works Operating, Capital Improvement Reserve (CIRF) and Retirement Funds** are projected to increase by 16% more than the 2022 estimated year end. This is mainly attributed to the reappropriation of funding from 2022 to 2023 in the Capital Fund to accommodate supply chain issues with watermain projects. The 2023 CIRF includes Blome Road watermain replacement is funded partially by the Local Fiscal Recovery Funds.

Due to necessary repairs to the Village's aging infrastructure, ensuring sufficient reserves and increased federal mandates, an 8% water rate increase took effect on July 1, 2022. To ensure safe and reliable water distribution, the increase resulted in an additional \$1.73 per month (on average) for residential customers. Water rate analyses take place during first quarter of each year.

I would like thank Village Council and department heads for their due diligence and conscientious approach to preparing the budget, most particularly during these unprecedented times of labor shortages, supply chain issues, and lack of materials.

I also wish to express my extreme gratitude to Mr. Scott Gully, Finance Director/Tax Commissioner, and Mr. Paul Riordan, Clerk/Comptroller, for their tireless efforts, professionalism and dedication to producing this comprehensive document.

Dina C. Minneci  
City Manager

**VILLAGE OF INDIAN HILL, OHIO**

**COUNCIL MEMBERS 2021-2023**

MAYOR.....	Donald C. McGraw
VICE-MAYOR .....	Stephen H. Krehbiel
COUNCIL.....	Andrew A. Byer
COUNCIL.....	Richard J. Hidy
COUNCIL.....	Elizabeth C. Isphording
COUNCIL.....	Shayne O Manning
COUNCIL.....	Monique A. Sewell

**ADMINISTRATION**

CITY MANAGER .....	Dina C. Minneci
ASSISTANT CITY MANAGER .....	Jonathan D. West
CLERK OF COUNCIL/COMPTROLLER .....	Paul C. Riordan
SOLICITOR .....	Scott D. Phillips
CHIEF OF POLICE .....	Charles W. Schlie
FIRE CHIEF .....	Stephen C. Oughterson
FINANCE DIRECTOR/TAX COMMISSIONER .....	Scott A. Gully
PUBLIC WORKS/WATERWORKS SUPERINTENDENT.....	Jason L. Adkins
CITY ENGINEER/PROJECT MANAGER.....	Kathleen A. Wade-Dorman
DIRECTOR OF ADMINISTRATIVE SERVICES.....	Jessica E. Chaney
TECHNOLOGY MANAGER.....	Nathan D. Henderson

## Village Profile/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, 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 approximately 20.5 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 provide a service which is beyond what one might expect to receive from a police department. First class Fire & EMS services are provided by 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.

<b>INCORPORATED AS A VILLAGE</b>	<b>1941</b>
<b>CHARTER ADOPTED</b>	<b>December 16, 1941</b>
<b>PROCLAIMED A "CITY"</b>	<b>1970</b>
<b>AREA</b>	<b>20.5 Square miles</b>
<b>POPULATION</b>	<b>6,087</b>
(2020 US Census Bureau)	
<b>RESIDENTIAL HOUSEHOLDS</b>	<b>2,228</b>
(2020 US Census Bureau)	
<b>PAVED STREETS</b>	<b>80 miles</b>
Centerline Miles	
<b>PARK AND GREEN AREA LAND</b>	<b>3,400 acres</b>
<b>BRIDLE TRAILS</b>	<b>75 miles</b>
<b>WATER PLANT OPENED</b>	<b>November 25, 1949</b>
<b>WATER ACCOUNTS</b>	<b>5,594</b>
<b>PROPERTY TAX VALUATION (2021)</b>	<b>\$ 936,953,800</b>
<b>PROPERTY TAX INSIDE 10 MILL LEVY</b>	<b>0.96</b>
<b>INCOME TAX RATE</b>	<b>0.475%</b>

## **2023 BUDGET SUMMARY COMMENTS**

### **INTRODUCTION**

The following summary information represents the 2023 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 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. The budget serves as a planning tool for using existing resources to deliver services to our residents.

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 these discussions, staff is looking for ways to further efficiencies and new ways to reduce costs where appropriate. Very preliminary budgets are provided to the Finance Committee in August for review.

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 the upcoming year. Based on feedback from the committees, several adjustments to the proposed budgets were made.

The Finance Committee, during September, October and November, reviewed and discussed the overall 2023 budget and recommend changes where appropriate.

The Finance Committee presents the draft 2023 budget to Council during a public hearing at the November 21, 2022 Council meeting. Comments received at the November Council meeting are considered by Council in advance of the action to accept the budget appropriations at the December 19, 2022 council meeting.

The Village Council has the ability to amend the budget during the year to increase or decrease individual fund appropriations. In addition, staff can make recommendations to Village Council for increases and decreases 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 the revenues are 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 financial resources for the coming year.



### Personnel & Fringe Benefits

The 2023 budget reflects a total of 109 employees (full-time and part-time personnel), which is the same as 2022. Full-time Equivalents (FTE) is projected to increase slightly in 2023 due to the Shooting Range Supervisor changing from part-time to full-time. 2022 actual FTE increased throughout the calendar year due to the Recreation Program Manager changing from part-time to full-time.

There are no planned retirements in 2023. The Village's two retirement funds (General and Water) include additional budgeted retirements to be prepared for unexpected retirements that may occur throughout the year. Retiring employee's positions are typically filled with new personnel with lower combined wage and benefit costs. These savings will be partially offset by employee plan selection changes during open enrollment.

In 2022, the Village medical plans did not increase from 2021, but there were several plan selection changes by employees adding or changing their coverages that added to the overall cost to the Village. The Village medical plan options remain unchanged in 2022. The 2023 budget includes a 6% increase in medical premium costs.

<b>Department/Division</b>	<b>2018 FTE</b>	<b>2019 FTE</b>	<b>2020 FTE</b>	<b>2021 FTE</b>	<b>2022 FTE Est</b>	<b>2023 FTE Est</b>
<b>General &amp; Admin</b>	<b>10.3</b>	<b>10.3</b>	<b>10.3</b>	<b>10.3</b>	<b>10.3</b>	<b>10.8</b>
<b>Police Department</b>	<b>24.7</b>	<b>25.7</b>	<b>25.7</b>	<b>25.7</b>	<b>25.7</b>	<b>25.7</b>
<b>Building &amp; Grounds</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>
<b>Gun Club FTE</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>	<b>2.2</b>	<b>2.2</b>	<b>2.2</b>
<b>Parks/Recreation</b>	<b>12.4</b>	<b>12.4</b>	<b>12.4</b>	<b>12.4</b>	<b>13.2</b>	<b>13.2</b>
<b>Waste &amp; Recycling</b>	<b>11.5</b>	<b>11.5</b>	<b>11.3</b>	<b>11.3</b>	<b>11.3</b>	<b>11.3</b>
<b>Streets</b>	<b>15.2</b>	<b>15.6</b>	<b>15.8</b>	<b>15.8</b>	<b>15.5</b>	<b>15.5</b>
<b>Water Works</b>	<b>10.6</b>	<b>11.1</b>	<b>12.1</b>	<b>12.1</b>	<b>12.0</b>	<b>12.0</b>
<b>Total FTE*</b>	<b>88.6</b>	<b>90.4</b>	<b>91.4</b>	<b>91.6</b>	<b>92.0</b>	<b>92.5</b>
<b>NOTE: FTE calculation does not include summer help hours</b>						
* FTE = Full Time equivalent						
<b>Total Full time Employees</b>	<b>77</b>	<b>78</b>	<b>79</b>	<b>79</b>	<b>81</b>	<b>81</b>
<b>Total Part time Employees</b>	<b>29</b>	<b>29</b>	<b>30</b>	<b>30</b>	<b>28</b>	<b>28</b>
<b>Total Employees</b>	<b>106</b>	<b>107</b>	<b>109</b>	<b>109</b>	<b>109</b>	<b>109</b>

## **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

Maintenance & Repair, State Highway Maintenance, Bridle Trails, 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 Maintenance & Operation, Capital Reserve, and Hamilton County 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: Employee Health Reimbursement, Agency, Green Areas Endowment, Green Areas Maintenance, Green Areas Land Acquisitions, Green Areas Unrestricted, Rowe Arboretum, Camp Jim B, Semple Fund, and the Unclaimed Money. 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 Appendix C (Pgs. 90-91).

## 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 Maintenance 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, and charges for services make up the bulk of **General Fund** revenues. The major expenditures include police and fire services, administrative services, and waste/recycling collection. 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 collections. 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. The income tax rate was reduced to 0.575% in 2014, 0.55% in 2016, and again in 2018 to 0.525%. Due to the strength of the current fund balances and their projected sustainability because of higher-than-expected income tax receipts, Council will be recommending a decrease of the current 0.525% income tax rate 0.475% beginning January 1, 2023 (2022 tax year).

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 Reserve 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, culvert and landslide repairs, and large equipment purchases. The 2023 CIRF expenditures include several equipment purchases and projects.

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 funds are for sewer reimbursement and payroll, followed by capital improvements. The Water Works Overage/Shortfall Summary Statement provides a projection of revenue and expenditures through 2026 (Table 2, p. 10).

The following series of tables reflect revenue and expenditure projections through 2026 for the operating funds, along with the CIRF, Water Works Funds, Recreation Fund, Shooting Club Fund, Bridle Trails Fund, Green Areas 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.

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

\*Operating funds included the General, Income Tax, Street, and State Highway Funds

ACCOUNT DESCRIPTION	ACTUAL 2020	ACTUAL 2021	BUDGET 2022	FORECAST 2022	BUDGET 2023	PROJECTED 2024	PROJECTED 2025	PROJECTED 2026	Remarks & Notes
<b>TAX RATE</b>	0.525%	0.525%	0.525%	0.525%	0.475%	0.475%	0.475%	0.475%	
<b>RECEIPTS</b>									
Income tax	13,969,765	16,354,034	13,970,000	21,950,000	14,250,000	14,530,000	14,830,000	15,120,000	Note 1
Real Estate Tax	833,082	887,884	871,680	909,795	877,440	877,440	877,440	877,440	Note 2
Interest Income	361,963	295,120	150,000	415,000	450,000	450,000	450,000	450,000	
Local Gov't Fund Revenue	198,223	245,695	199,125	268,600	270,000	270,000	270,000	270,000	
Other/Fees/Chg for Services	915,269	619,910	445,215	561,261	440,050	425,000	425,000	425,000	
Street & State Hwy Fund	571,391	467,870	450,700	455,466	451,400	451,400	451,400	451,400	
<b>TOTAL OPERATING RECEIPTS</b>	<b>16,849,694</b>	<b>18,870,513</b>	<b>16,086,720</b>	<b>24,560,122</b>	<b>16,738,890</b>	<b>17,003,840</b>	<b>17,303,840</b>	<b>17,593,840</b>	
<b>OPERATING EXPENDITURES</b>									
Administration	2,213,496	2,414,963	2,510,775	2,862,468	2,835,322	2,701,628	2,761,412	2,827,092	
Police & Fire	5,156,940	6,095,240	6,518,825	6,442,824	6,783,651	7,041,415	7,251,635	7,477,431	Note 3
Waste & Recycling/Collections	1,279,767	1,361,150	1,412,700	1,419,096	1,482,600	1,517,050	1,566,273	1,613,422	
Street/State Hwy Division & Snow	2,133,115	1,953,163	2,251,245	2,137,076	2,295,045	2,327,039	2,405,772	2,505,956	
Bldg./Grounds, Parks & Grand Valley	1,236,453	1,246,849	1,460,815	1,404,307	1,556,100	1,604,563	1,654,613	1,706,301	
Rec., Bridle, & Camp Jim B Subsidies	76,396	54,462	76,560	77,597	147,025	150,626	154,335	158,155	
<b>SUBTOTAL OPERATING EXPENDITURES</b>	<b>12,096,168</b>	<b>13,125,826</b>	<b>14,230,920</b>	<b>14,343,368</b>	<b>15,099,743</b>	<b>15,342,321</b>	<b>15,794,040</b>	<b>16,288,357</b>	
<b>CIRF RECEIPTS</b>	<b>660,595</b>	<b>69,397</b>	<b>215,000</b>	<b>439,263</b>	<b>1,410,000</b>	-	-	-	Note 4
<b>CIRF EXPENDITURES</b>									
2009 Bond Princ & Int pymt	-	-	-	-	-	-	-	-	
Projects & Equipment	3,004,810	1,776,201	9,908,521	9,356,015	4,895,450	3,436,100	3,573,491	3,235,836	Note 5
<b>SUBTOTAL CIRF EXPENDITURES</b>	<b>3,004,810</b>	<b>1,776,201</b>	<b>9,908,521</b>	<b>9,356,015</b>	<b>4,895,450</b>	<b>3,436,100</b>	<b>3,573,491</b>	<b>3,235,836</b>	
<b>BENEFIT FUND/RETIREMENT EXPEND.</b>	<b>224,086</b>	<b>118,495</b>	<b>125,000</b>	<b>160,255</b>	<b>175,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	
<b>TRANSFER TO RANGER FUND</b>	<b>250,000</b>	-	-	-	-	-	-	-	
<b>TOTAL OPERATING, CIRF &amp; BENEFIT EXP.</b>	<b>15,575,064</b>	<b>15,020,522</b>	<b>24,264,441</b>	<b>23,859,638</b>	<b>20,170,193</b>	<b>19,028,421</b>	<b>19,617,531</b>	<b>19,774,193</b>	
<b>TOTAL OVER/(SHORTFALL)</b>	<b>1,935,225</b>	<b>3,919,388</b>	<b>(7,962,721)</b>	<b>1,139,747</b>	<b>(2,021,303)</b>	<b>(2,024,581)</b>	<b>(2,313,691)</b>	<b>(2,180,353)</b>	
<b>BEGINNING FUND BALANCES</b>	<b>20,441,524</b>	<b>22,376,750</b>	<b>26,296,137</b>	<b>26,296,137</b>	<b>27,435,885</b>	<b>25,414,582</b>	<b>23,390,001</b>	<b>21,076,310</b>	
General Fund Ending Balance	2,377,158	2,586,205	2,846,184	2,868,674	3,019,949	3,068,464	3,158,808	3,257,671	
Income Tax fund Ending Balance	13,351,438	15,823,943	11,711,707	18,112,550	17,448,392	15,362,229	13,420,436	11,351,815	
Street & State Hwy Fund	156,212	185,905	81,442	194,211	220,141	245,816	271,229	296,373	
CIRF Ending Balance	5,272,858	6,449,496	2,500,000	4,920,450	3,461,100	3,598,491	3,260,836	3,175,097	
Retirement Benefit Fund	1,219,083	1,250,588	1,194,083	1,340,000	1,265,000	1,115,000	965,000	815,000	
<b>ENDING FUND BALANCES</b>	<b>22,376,750</b>	<b>26,296,137</b>	<b>18,333,416</b>	<b>27,435,885</b>	<b>25,414,582</b>	<b>23,390,001</b>	<b>21,076,310</b>	<b>18,895,957</b>	

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

Note 1: 2023 budgeted receipts are based on the 2022 budget increased by 2%. Projections for 2024 through 2026 include a 2% increase.

Note 2: Real Estate Tax is based on Hamilton County Auditor's property valuations.

Note 3: A portion of the police department (public safety personnel) was paid from the Coronavirus Relief Fund using CARES Act funds in 2020. The services rendered by the public safety employees were determined to be substantially dedicated to mitigating or responding to the COVID-19 Coronavirus pandemic.

Note 4: 2023 Includes an expected grant to fully fund the Sycamore Creek restoration project from the Water Resource Restoration Sponsor Program (WRRSP)

Note 5: The CIRF projects & equipment projections are from the 10-year capital budget plan (Pg. 84).

TABLE 2

## WATER WORKS OVERAGE/(SHORTFALL) SUMMARY STATEMENT

ACCOUNT DESCRIPTION	ACTUAL 2020	ACTUAL 2021	BUDGET 2022	FORECAST 2022	BUDGET 2023	PROJECTED 2024	PROJECTED 2025	PROJECTED 2026	
<b>WATER OPERATION &amp; MAINTENANCE-CRF</b>									
Water	3,560,494	3,746,887	3,997,850	4,073,500	4,279,500	4,494,135	4,719,521	4,956,198	Note 1
Madeira Surcharge	211,963	228,973	238,900	245,000	255,000	267,750	281,138	295,194	
Hamilton County Surcharge	29,080	30,772	31,500	31,500	33,000	33,990	35,010	36,060	
Net Sewer Revenue	199,551	239,014	196,630	175,000	200,500	210,525	221,051	232,104	Note 2
Interest Income	34,071	34,801	16,250	22,000	27,500	27,500	27,500	27,500	
Service Branch/Meters	106,142	101,825	100,000	75,000	75,000	75,000	75,000	75,000	
Capital Improvement Fees	58,226	131,000	81,000	90,000	81,000	81,000	81,000	81,000	
Unmetered Water	1,104	2,703	5,000	3,000	5,000	5,000	5,000	5,000	
Misc & Other	84,207	57,435	21,000	15,453	59,000	59,000	59,000	59,000	
CIRF Revenue (Shillito Reimbursement)	-	1,496	-	-	-	-	-	-	
Bond Proceeds & Interest	2,107,000	5,997,124	2,500	5,000	-	-	-	-	
<b>TOTAL WATER O &amp; M-CRF FUND REVENUE</b>	<b>6,391,837</b>	<b>10,572,029</b>	<b>4,690,630</b>	<b>4,735,453</b>	<b>5,015,500</b>	<b>5,253,900</b>	<b>5,504,220</b>	<b>5,767,056</b>	
<b>O &amp; M Expenditures</b>	<b>2,322,504</b>	<b>2,476,836</b>	<b>2,726,391</b>	<b>2,730,009</b>	<b>2,817,850</b>	<b>2,947,345</b>	<b>3,037,211</b>	<b>3,092,230</b>	
<b>WATER WORKS CRF EXPENDITURES</b>									
2021 Bonds	-	414,224	5,557,500	5,225,962	331,538	-	-	-	Note 3
2020 Bond Refinancing (2009 Bond)	2,107,000	-	-	-	-	-	-	-	
2020 Bond Princ & Int payment for \$2.1 mil	280,853	254,513	252,018	279,160	249,450	246,875	244,300	241,725	
2021 Bond Princ & Int payment for \$6 mil	-	332,233	329,995	329,995	327,000	328,800	330,200	331,200	
CRF Project Expenditures	1,068,834	1,454,341	1,484,467	640,954	1,547,500	1,127,685	2,104,906	1,213,163	Note 4
<b>TOTAL WW CRF EXPENDITURES</b>	<b>3,456,687</b>	<b>2,455,311</b>	<b>7,623,980</b>	<b>6,476,071</b>	<b>2,455,488</b>	<b>1,703,360</b>	<b>2,679,406</b>	<b>1,786,088</b>	
<b>TOTAL WW O &amp; M - CRF EXPENDITURES</b>	<b>5,779,191</b>	<b>4,932,146</b>	<b>10,350,371</b>	<b>9,206,080</b>	<b>5,273,338</b>	<b>4,650,705</b>	<b>5,716,617</b>	<b>4,878,318</b>	
<b>BENEFIT RETIREMENT FUND EXPENDITURES</b>	<b>54,843</b>	<b>2,934</b>	<b>50,000</b>	<b>3,035</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	
<b>TOTAL OVER/(SHORTFALL)</b>	<b>557,802</b>	<b>5,636,949</b>	<b>(5,709,741)</b>	<b>(4,473,662)</b>	<b>(282,838)</b>	<b>578,195</b>	<b>(237,397)</b>	<b>863,738</b>	
<b>BEGINNING FUNDS BALANCES</b>	<b>2,657,652</b>	<b>3,215,454</b>	<b>8,852,403</b>	<b>8,852,403</b>	<b>4,378,741</b>	<b>4,095,903</b>	<b>4,674,098</b>	<b>4,436,701</b>	
Water Works Operating Ending Balance	1,574,048	1,479,912	1,509,762	1,617,853	2,084,543	1,652,702	2,273,613	2,073,971	
Water Works CRF Ending Balance	1,327,143	1,425,000	1,350,000	2,043,950	1,623,360	2,599,406	1,706,088	2,733,408	
2021 Bond Fund	-	5,582,900	27,900	361,938	-	-	-	-	
Retirement Benefit Fund	142,260	164,326	165,000	165,000	165,000	165,000	165,000	165,000	
Hamilton County Capital Imp Fund	172,003	200,265	90,000	190,000	223,000	256,990	292,000	328,060	
<b>ENDING FUNDS BALANCES</b>	<b>3,215,454</b>	<b>8,852,403</b>	<b>3,142,661</b>	<b>4,378,741</b>	<b>4,095,903</b>	<b>4,674,098</b>	<b>4,436,701</b>	<b>5,300,439</b>	

## **NOTES WATER WORKS OVERAGE SHORTFALL STATEMENT**

Note 1 Water rates increased by 10% in July 2020 and July 2021 and 8% in July 2022. There is an estimated 5% increase in years 2023-2026.

Note 2 There is a 5% increase budgeted from the Metropolitan Sewer District (MSD) in 2023. The projected 2024 through 2026 sewer revenue includes an annual 5% rate increase from MSD each year.

Note 3 The 2021 Bond issuance resulted in bond proceeds of \$5,992,473.95. This amount consisted of a par amount of \$5,580,000 and a premium amount of \$412,473.95. The premium amount is not to be used for project related costs but may be used towards issuance costs. The uses of the premium in 2021 were \$156,311 for issuance costs with the remaining amount of \$257,912.95 being paid toward the retirement of the bond principal. This resulted in a net of \$5,578,250 into the project fund in 2021.

Note 4 Projections come from the 10-year capital budget plan (Page 86).

TABLE 3

## RECREATION FUND FUND OVERAGE/(SHORTFALL) SUMMARY STATEMENT

In 2020 the Recreation Fund was created to account for the Indian Hill Recreation Commission activities. The function of this account is to track revenues and expenditures associated with the coordination of recreational activities through the Recreation Commission.

ACCOUNT DESCRIPTION	ACTUAL 2020	ACTUAL 2021	BUDGET 2022	FORECAST 2022	BUDGET 2023	PROJECTED 2024	PROJECTED 2025	PROJECTED 2026	
<b>RECREATION REVENUES</b>									
GENERAL	13,061	27,972	40,000	30,000	42,000	43,260	44,558	45,895	
BASEBALL	72	20,322	25,150	27,000	32,000	32,960	33,949	34,967	
SOCCER	59,729	134,891	136,000	118,894	125,000	128,750	132,612	136,591	
LACROSSSE	(2,160)	20,151	27,500	26,154	28,000	28,840	29,705	30,596	
SOFTBALL	(0)	6,525	8,500	4,981	6,100	6,283	6,471	6,666	
TRACK	-	5,778	8,500	6,215	6,300	6,489	6,684	6,884	
FIELD HOCKEY (OLD CHEER-2021)	5,773	(76)	-	4,100	5,000	5,150	5,304	5,464	
VOLLEYBALL	5,229	7,560	8,500	13,514	20,115	20,718	21,340	21,980	
BASKETBALL	46,836	55,697	79,000	56,000	65,000	66,950	68,958	71,027	
INTEREST	40	120	100	156	150	154	159	164	
OTHER & MISC.	65,712	734	-	-	-	-	-	-	Note 1
TRANSFER IN	45,919	47,580	49,560	70,597	120,025	123,626	127,335	131,155	Note 2
<b>TOTAL REVENUES</b>	<b>240,210</b>	<b>327,254</b>	<b>382,810</b>	<b>357,611</b>	<b>449,690</b>	<b>463,180</b>	<b>477,075</b>	<b>491,389</b>	
<b>RECREATION EXPENDITURES</b>									
SALARIES	39,488	40,927	42,600	53,275	80,100	82,503	84,978	87,527	Note 3
DUES & SUBSCRIPTIONS	-	-	-	-	425	425	425	425	
GENERAL	8,853	11,038	40,000	47,000	40,000	41,200	42,436	43,709	
BASEBALL	360	23,343	25,150	27,000	32,000	32,960	33,949	34,967	
SOCCER	70,666	167,877	136,000	120,000	125,000	128,750	132,612	136,591	
YOUTH LACROSE	11,825	12,990	27,500	22,000	28,000	28,840	29,705	30,596	
SOFTBALL	0	5,923	8,500	4,000	6,100	6,283	6,471	6,666	
TRACK	2,634	4,446	8,500	6,100	6,300	6,489	6,684	6,884	
FIELD HOCKEY (OLD CHEER-2021)	2,455	(2)	-	6,500	5,000	5,150	5,304	5,464	
VOLLEYBALL	2,428	3,463	8,500	8,500	20,115	20,718	21,340	21,980	
BASKETBALL	25,539	50,616	79,000	55,000	65,000	66,950	68,958	71,027	
TRAINING	-	-	-	-	1,500	1,500	1,500	1,500	
UTILITIES & SUNDRY	330	330	360	360	525	541	557	574	
PERSONNEL COSTS	6,101	6,323	6,600	16,962	39,400	40,582	41,800	43,054	Note 3
EQUIPMENT	-	-	-	-	7,000	-	-	-	
<b>TOTAL EXPENDITURES</b>	<b>170,679</b>	<b>327,273</b>	<b>382,710</b>	<b>366,697</b>	<b>456,465</b>	<b>462,891</b>	<b>476,719</b>	<b>490,964</b>	
<b>Revenues Over/(Under) Expenditures</b>	<b>69,531</b>	<b>(19)</b>	<b>100</b>	<b>(9,087)</b>	<b>(6,775)</b>	<b>289</b>	<b>356</b>	<b>425</b>	
<b>BEGINNING FUND BALANCE</b>	<b>-</b>	<b>69,531</b>	<b>69,512</b>	<b>69,512</b>	<b>60,425</b>	<b>53,650</b>	<b>53,939</b>	<b>54,295</b>	
<b>ENDING FUND BALANCE</b>	<b>69,531</b>	<b>69,512</b>	<b>69,612</b>	<b>60,425</b>	<b>53,650</b>	<b>53,939</b>	<b>54,295</b>	<b>54,720</b>	

Note 1: Other 2020 revenue includes \$65,700 that was transferred from the Recreation Commission's prior bank account (2019 ending fund balance).

Note 2: The General Fund transfer is related to personnel costs only. All sport expenditures are self-supported by fees. The increase in 2022 and future years is due to the increased costs associated with the part-time Recreation Coordinator position changing to full-time

Note 3: Full-time Recreation Program Manager replaced part-time position in 2022



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

The Bridle Trail Fund is a separate fund used to maintain over 75 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 2020	ACTUAL 2021	BUDGET 2021	FORECAST 2021	BUDGET 2022	PROJECTED 2023	PROJECTED 2024	PROJECTED 2025
<b>BRIDLE TRAIL REVENUES</b>								
BRIDLE TRAIL MEMBERSHIP	17,933	20,508	25,000	24,698	25,000	25,000	25,000	25,000
DONATIONS	-	100	-	-	100	100	100	100
TRANSFER IN	23,851	-	20,000	-	15,000	15,000	15,000	15,000
<b>TOTAL REVENUES</b>	<b>41,783</b>	<b>20,608</b>	<b>45,000</b>	<b>24,698</b>	<b>40,100</b>	<b>40,100</b>	<b>40,100</b>	<b>40,100</b>
<b>BRIDLE TRAIL EXPENDITURES</b>								
SALARIES	21,324	15,035	21,500	7,752	21,500	22,145	22,809	23,494
CONTRACTUAL SERVICES	15,948	2,167	4,500	2,604	4,500	4,635	4,774	4,917
SUPPLIES & MATERIALS	989	493	1,250	1,889	1,500	1,545	1,591	1,639
FRINGE BENEFITS	3,288	2,318	3,330	908	3,330	3,430	3,532	3,639
EQUIPMENT	-	-	1,000.00	873.00	900	927	955	983
<b>TOTAL EXPENDITURES</b>	<b>41,550</b>	<b>20,014</b>	<b>31,580</b>	<b>14,026</b>	<b>31,729</b>	<b>32,682</b>	<b>33,660</b>	<b>34,673</b>
<b>Revenues Over/(Under) Expenditures</b>	<b>234</b>	<b>594</b>	<b>13,420</b>	<b>10,672</b>	<b>8,371</b>	<b>7,418</b>	<b>6,440</b>	<b>5,427</b>
<b>BEGINNING FUND BALANCE</b>	<b>177</b>	<b>411</b>	<b>1,005</b>	<b>1,005</b>	<b>11,677</b>	<b>20,048</b>	<b>27,466</b>	<b>33,906</b>
<b>ENDING FUND BALANCE</b>	<b>411</b>	<b>1,005</b>	<b>14,425</b>	<b>11,677</b>	<b>20,048</b>	<b>27,466</b>	<b>33,906</b>	<b>39,333</b>

Note 1

**Note 1:** A General Fund subsidy is currently needed each year in 2022 through 2025 to maintain a positive fund balance. An increase in membership fees or decrease in expenses would be needed to eliminate the need for the subsidy.

**CURRENT RATES**

Resident - Single	\$125.00
Resident - Family (2 riders)	\$200.00
Resident - Family for each additional rider	\$25.00
Non Resident - Single	\$150.00
Non Resident - Family (2 riders)	\$250.00
Non Resident - Family for each additional rider	\$30.00

\* Membership count as of 10-31-2022

\*\* Fees increased \$25 in both 2021 and 2022

Membership History			
	Residents	Non Residents	Total
2013	78	86	164
2014	82	89	171
2015	78	89	167
2016	78	96	174
2017	79	94	173
2018	82	102	184
2019	74	77	151
2020	79	90	169
2021	82	85	167
2022*	74	105	179

## 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 prior to 2013 were part of the General Fund.

ACCOUNT DESCRIPTION	ACTUAL 2020	ACTUAL 2021	BUDGET 2022	FORECAST 2022	BUDGET 2023	PROJECTED 2024	PROJECTED 2025	PROJECTED 2026
<b>Revenues</b>								
MEMBERSHIP & INITIATION FEES	107,840	163,362	160,000	160,463	160,000	163,200	166,464	169,793
TARGETS, SHELLS & RANGE FEES	23,764	27,433	25,000	22,500	25,000	25,000	25,000	25,000
INTEREST	762	293	300	650	1,000	1,000	1,000	1,000
SALE OF EQUIPMENT	-	-						
PROGRAMMING FEES	615	1,684	2,000	920	2,000	2,000	2,000	2,000
DONATIONS	-	1,600	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>132,982</b>	<b>194,372</b>	<b>187,300</b>	<b>184,533</b>	<b>188,000</b>	<b>191,200</b>	<b>194,464</b>	<b>197,793</b>
<b>SHOOTING CLUB EXPENDITURES</b>								
SALARIES	67,182	77,811	87,450	79,816	97,521	100,446	103,460	106,563
CONTRACTUAL SERVICES	14,260	14,542	88,700	67,647	19,800	20,124	20,458	20,801
SUPPLIES	21,410	18,476	33,780	23,585	23,300	24,299	25,347	26,446
UTILITIES & SUNDRY	4,699	7,085	6,850	6,717	6,800	6,992	7,189	7,393
PERSONNEL COSTS	10,262	12,012	13,520	12,347	19,075	19,528	19,993	20,473
EQUIPMENT	7,204	38,403	35,663	27,538	14,875	15,619	16,400	17,220
<b>TOTAL SHOOTING CLUB EXPENDITURES</b>	<b>125,018</b>	<b>168,329</b>	<b>265,963</b>	<b>217,650</b>	<b>181,371</b>	<b>187,008</b>	<b>192,847</b>	<b>198,896</b>
<b>CIRF EXPENDITURES</b>								
<b>Revenues Over/(Under) Expenditures</b>	<b>7,964</b>	<b>26,043</b>	<b>(78,663)</b>	<b>(33,117)</b>	<b>6,629</b>	<b>4,192</b>	<b>1,617</b>	<b>(1,103)</b>
<b>BEGINNING FUND BALANCE</b>	<b>193,229</b>	<b>201,193</b>	<b>227,236</b>	<b>227,236</b>	<b>194,119</b>	<b>200,748</b>	<b>204,940</b>	<b>206,557</b>
<b>ENDING FUND BALANCE</b>	<b>201,193</b>	<b>227,236</b>	<b>148,573</b>	<b>194,119</b>	<b>200,748</b>	<b>204,940</b>	<b>206,557</b>	<b>205,454</b>

### CURRENT RATES

Residents	\$200.00
Nonresidents	\$275.00
plus one time initiation fee	\$150.00

Memberships run from April 1 through March 31

\* Fees increased in 2021

\*\* Membership count as of 10-31-2022

Membership History			
	Non		Total
	Residents	Residents	
2014	298	294	592
2015	277	283	560
2016	263	313	576
2017	300	342	642
2018	294	349	643
2019	298	357	655
2020	334	336	670
2021	332	340	672
2022**	337	356	693

## GREEN AREAS MAINTENANCE FUND OVERAGE/(SHORTFALL) SUMMARY STATEMENT

The Green Areas 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 Areas Endowment Fund.

ACCOUNT DESCRIPTION	ACTUAL 2020	ACTUAL 2021	BUDGET 2022	FORECAST 2022	BUDGET 2023	PROJECTED 2024	PROJECTED 2025	PROJECTED 2026
<b>GREEN AREA MAINTENANCE REVENUES</b>								
INTEREST	720	241	225	350	400	400	400	400
STOCK DIVIDENDS	45,396	47,965	45,000	47,871	48,000	48,000	48,000	48,000
DONATIONS	100	100	-	-	100	100	100	100
<b>TOTAL REVENUES</b>	<b>46,216</b>	<b>48,306</b>	<b>45,225</b>	<b>48,221</b>	<b>48,500</b>	<b>48,500</b>	<b>48,500</b>	<b>48,500</b>
<b>GREEN AREA MAINTENANCE EXPENDITURES</b>								
SALARIES	7,046	7,056	19,600	8,914	20,400	21,012	21,642	22,292
CONTRACTUAL SERVICES	13,906	9,033	55,000	45,350	20,000	20,600	21,218	21,855
SUPPLIES & MATERIALS	387	10,997	1,800	1,250	7,250	7,468	7,692	7,922
OTHER	2,238	2,899	8,000	8,000	28,000	8,000	8,000	8,000
FRINGE BENEFITS	1,085	1,086	3,040	689	3,200	3,296	3,395	3,497
<b>TOTAL EXPENDITURES</b>	<b>24,662</b>	<b>31,071</b>	<b>87,440</b>	<b>64,203</b>	<b>78,850</b>	<b>60,376</b>	<b>61,947</b>	<b>63,566</b>
<b>Revenues Over/(Under) Expenditures</b>	<b>21,553</b>	<b>17,236</b>	<b>(42,215)</b>	<b>(15,982)</b>	<b>(30,350)</b>	<b>(11,876)</b>	<b>(13,447)</b>	<b>(15,066)</b>
<b>BEGINNING FUND BALANCE</b>	<b>178,084</b>	<b>199,638</b>	<b>216,873</b>	<b>216,873</b>	<b>200,891</b>	<b>170,541</b>	<b>158,665</b>	<b>145,218</b>
<b>ENDING FUND BALANCE</b>	<b>199,638</b>	<b>216,873</b>	<b>174,658</b>	<b>200,891</b>	<b>170,541</b>	<b>158,665</b>	<b>145,218</b>	<b>130,152</b>

Note: Fund balances cannot go negative. A General Fund subsidy, increase in revenue, or decrease in expenditures would be required.

Note 1: Includes Urban Forestry Study

<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 2020	ACTUAL 2021	BUDGET 2022	FORECAST 2022	BUDGET 2023	PROJECTED 2024	PROJECTED 2025	PROJECTED 2026	NOTES & REMARKS
<b>ROWE ARBORETUM REVENUES</b>									
BOND/INTEREST (Service Charges)	25,984	28,187	15,000	25,021	25,000	25,000	25,000	25,000	
STOCK DIVIDENDS	81,419	82,345	75,000	90,085	80,000	80,000	80,000	80,000	
ROWE MEMBERSHIPS	7,215	4,310	4,000	4,000	4,000	6,000	6,000	6,000	
DONATIONS	-	36,811	2,000	14,085	2,000	2,000	2,000	2,000	Note 1
PLANT SALES	1,430	1,387	4,000	2,843	4,000	4,000	4,000	4,000	
SALE OF EQUIPMENT	-	681	-	-	-	-	-	-	
OTHER & MISC.	7,360	1,050	-	650	-	-	-	-	
<b>SUB TOTAL REVENUES</b>	<b>123,408</b>	<b>154,770</b>	<b>100,000</b>	<b>136,684</b>	<b>115,000</b>	<b>117,000</b>	<b>117,000</b>	<b>117,000</b>	
GAIN ON SALE OF INVESTMENTS	212,855	171,461	25,000	235,000	25,000	-	-	-	
LOSS ON SALE OF INVESTMENTS	119,219	3,261	25,000	25,000	25,000	-	-	-	
<b>NET ON SALE OF INVESTMENTS</b>	<b>93,636</b>	<b>168,201</b>	<b>-</b>	<b>210,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>TOTAL REVENUE/INVESTMENTS</b>	<b>217,045</b>	<b>322,971</b>	<b>100,000</b>	<b>346,684</b>	<b>115,000</b>	<b>117,000</b>	<b>117,000</b>	<b>117,000</b>	
<b>ROWE ARBORETUM EXPENDITURES</b>									
SALARIES	63,445	67,354	77,700	77,144	81,200	83,636	86,145	88,729	
CONTRACTUAL SERVICES	39,889	76,498	98,400	78,721	95,900	98,777	101,739	104,792	
SUPPLIES & MATERIALS	16,276	11,576	19,900	18,675	18,650	19,210	19,784	20,379	
UTILITIES & SUNDRY	3,795	3,272	5,250	4,310	5,250	5,390	5,534	5,682	
FRINGE BENEFITS	12,405	12,909	14,400	14,573	15,000	15,450	15,914	16,391	
EQUIPMENT	9,050	11,000	12,700	14,267	20,500	21,115	21,748	22,401	
<b>TOTAL EXPENDITURES</b>	<b>144,860</b>	<b>182,610</b>	<b>228,350</b>	<b>207,690</b>	<b>236,500</b>	<b>243,578</b>	<b>250,864</b>	<b>258,375</b>	
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>72,185</b>	<b>140,361</b>	<b>(128,350)</b>	<b>138,994</b>	<b>(121,500)</b>	<b>(126,578)</b>	<b>(133,864)</b>	<b>(141,375)</b>	Note 2
<b>CASH BEGINNING FUND BALANCE</b>	<b>2,996,419</b>	<b>3,068,604</b>	<b>3,208,965</b>	<b>3,208,965</b>	<b>3,347,959</b>	<b>3,226,459</b>	<b>3,099,881</b>	<b>2,966,017</b>	
<b>CASH ENDING FUND BALANCE</b>	<b>3,068,604</b>	<b>3,208,965</b>	<b>3,080,615</b>	<b>3,347,959</b>	<b>3,226,459</b>	<b>3,099,881</b>	<b>2,966,017</b>	<b>2,824,642</b>	

**Note 1:** Donations received to be used towards Rowe Master Plan projects

**Note 2:** Shortfalls are projected for 2024 through 2026 because gain on sale of investments are not projected.

### **Operational Revenue**

A detailed accounting of the various revenue sources that comprise the 2022 and 2023 revenue and interfund transfers is provided in the Table titled 2022 Estimated Receipts and 2023 Receipts Budget Detailed Revenue by Fund for all funds (pp.18-21). This table details General fund and other related tax revenues, other fees, and charges to meet anticipated 2022 and 2023 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. Local government revenue funds have been reduced in prior years due to the State's budget cuts. In addition, the Ohio Estate tax was eliminated on January 1, 2013.

The following paragraphs highlight significant differences between the anticipated 2022 revenues and the projected revenues for 2023.

Total 2022 operating revenue funds are projected at \$24,560,000 which is approximately \$8,473,000 higher than budgeted. This is mainly due to income tax revenues projected to be \$7,980,000 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 downturns in income tax revenue. The 2022 ending balance of the Income Tax Fund is projected to be approximately \$2,300,000 more than 2021. The increase is primarily due to greater than expected income tax collections. Budget projection is forecasted to use \$6,100,000 of the income tax reserves between 2023 and the end of 2026

(Table 1, p. 8). This decrease is primarily due to increased costs attributed to the COVID-19 pandemic and capital expenditures.

### **Water Works Revenues**

The 2022 Sale of Water revenue for the Indian Hill Water Works is expected to be around 1.9% above budget in 2022. The estimated overage is due to a rate increase of 8% on July 1, 2022. A 5% annual increase is included in the 2023 through 2026 budget and projections. Water rates are evaluated annually to determine the proper rates needed to meet operating and capital needs. Detailed Water Works revenue is illustrated in the chart labeled Water Works Revenue (Table 2, p. 10).

**2022 ESTIMATED RECEIPTS AND 2023 RECEIPTS BUDGET  
DETAILED REVENUE BY FUND**

ACCOUNT DESCRIPTION	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	2022 BUDGET	2022 FORECAST	(UNDER)/OVER BUDGET	2023 BUDGET
<b>GENERAL &amp; INCOME TAX FUNDS</b>									
<b>TAXES &amp; INTEREST</b>									
INCOME TAX	13,617,738	9,962,431	13,744,304	13,969,765	16,354,034	13,970,000	21,950,000	7,980,000	14,250,000
PROPERTY TAX-FROM COUNTY	824,336	841,026	832,637	833,082	887,884	871,680	909,795	38,115	877,440
INTEREST INCOME	250,445	338,874	419,364	361,963	295,120	150,000	415,000	265,000	450,000
<b>SUB-TOTAL</b>	<b>14,692,518</b>	<b>11,142,331</b>	<b>14,996,305</b>	<b>15,164,811</b>	<b>17,537,038</b>	<b>14,991,680</b>	<b>23,274,795</b>	<b>8,283,115</b>	<b>15,577,440</b>
<b>OTHER GENERAL FUND REVENUE</b>									
LOCAL GOVT FUND-STATE	4,818	-	11,926	22,336	27,023	19,125	29,600	10,475	30,000
LOCAL GOVT FUND-COUNTY	160,906	168,089	177,738	175,887	218,672	180,000	239,000	59,000	240,000
<b>LOCAL GOVT SUBTOTAL</b>	<b>165,724</b>	<b>168,089</b>	<b>189,664</b>	<b>198,223</b>	<b>245,695</b>	<b>199,125</b>	<b>268,600</b>	<b>69,475</b>	<b>270,000</b>
ESTATE TAX	-	-	-	-	-	-	-	-	-
SUBDIVISION REVIEW FEE	-	9,225	-	16,274	7,225	500	8,980	8,480	500
WATER WORK RENT	1,200	1,200	1,200	1,200	1,200	1,200	1,200	-	1,200
WINTER CLUB RENT	16,924	21,219	12,693	16,924	18,173	18,150	18,173	23	18,150
LODGE RENTAL	8,540	9,080	13,015	1,200	3,600	10,000	12,800	2,800	10,000
DAMAGES	97	858	2,218	725	3,530	1,000	10,315	9,315	1,000
BULLETINS	-	180	-	-	-	-	-	-	-
SNOW & ICE REMOVAL	7,083	28,064	23,045	9,956	28,766	25,000	16,824	(8,176)	25,000
WASTE COLLECTION	33,105	53,630	51,404	64,205	56,702	50,000	70,000	20,000	50,000
ALARM FEES	126,661	124,021	122,761	112,584	120,808	115,000	114,000	(1,000)	115,000
GRAND VALLEY CARDS	1,335	1,270	1,710	2,749	1,715	1,500	1,865	365	1,500
GRAND V. BOAT BARN RENT	6,600	5,930	6,430	5,760	6,400	6,000	6,740	740	6,000
SALE OF GASOLINE	3,059	5,545	6,429	2,206	4,677	4,000	4,000	-	4,000
REIMBURSEMENTS	105,997	576,900	190,607	446,879	117,944	10,000	50,369	40,369	10,000
CABLE FRANCHISE FEES-WARNER CABLE	97,647	106,439	104,756	105,125	101,939	100,000	100,144	144	100,000
COBRA PAYMENTS	-	-	7,240	19,176	17,444	18,365	35,000	16,635	17,200
RECYCLING INCENTIVE PRGM	27,602	21,194	25,137	27,622	28,770	25,000	27,206	2,206	25,000
SALE OF EQUIPMENT	35,293	27,702	22,986	46,931	27,380	15,000	22,838	7,838	15,000
LIQUOR TAX	2,740	2,551	2,516	219	3,209	2,000	2,000	-	2,000
MOTOR FUEL TAX	2,578	2,993	3,717	1,831	7,088	2,000	5,260	3,260	3,000
RIGHT OF WAY PERMITS	250	400	450	550	300	500	850	350	500
SITE CLEARANCES	10,000	10,200	11,380	10,050	16,030	8,000	8,450	450	8,000
PLANNING COMMISSION FEES	500	2,700	5,300	4,300	2,500	1,000	2,300	1,300	1,000
OTHER & MISCELLANEOUS	28,390	24,043	256,667	3,883	19,641	1,000	14,947	13,947	1,000
MAYOR'S COURT	32,519	29,400	109,741	14,920	24,868	30,000	27,000	(3,000)	25,000
<b>OTHER/FEES/CHG/GENERAL FUND SUBTOTAL</b>	<b>548,120</b>	<b>1,064,744</b>	<b>981,404</b>	<b>915,269</b>	<b>619,910</b>	<b>445,215</b>	<b>561,261</b>	<b>116,046</b>	<b>440,050</b>
<b>GENERAL &amp; INCOME TAX FUND TOTAL</b>	<b>15,406,363</b>	<b>12,375,165</b>	<b>16,167,373</b>	<b>16,278,303</b>	<b>18,402,643</b>	<b>15,636,020</b>	<b>24,104,656</b>	<b>8,468,636</b>	<b>16,287,490</b>

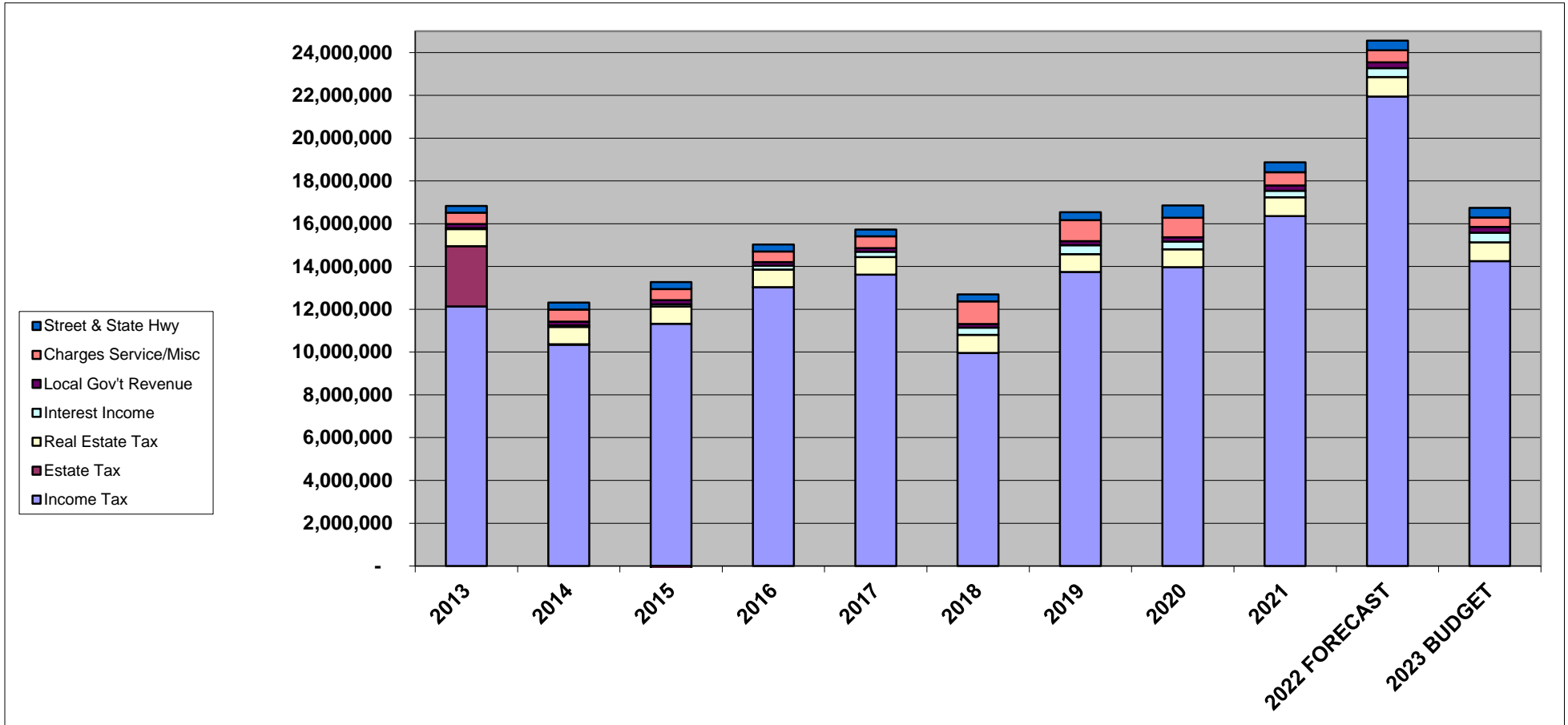
ACCOUNT DESCRIPTION	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	2022 BUDGET	2022 FORECAST	(UNDER)/OVER BUDGET	2023 BUDGET
<b>STREET CONST. MAINT &amp; REPAIR FUND</b>									
EXCISE GAS TAX	155,242	152,924	201,739	279,445	300,079	290,000	292,000	2,000	290,000
CENTS PER GALLON TAX	81,960	79,919	78,368	67,725	74,386	72,000	72,000	-	72,000
MOTOR VEHICLE REGISTRATION	38,992	38,916	38,750	38,504	40,696	40,000	40,000	-	40,000
PERMISSIVE TAX	16,269	16,464	16,771	16,770	17,433	15,000	17,000	2,000	15,000
<b>SCMR FUND TOTAL</b>	<b>292,463</b>	<b>288,223</b>	<b>335,628</b>	<b>402,444</b>	<b>432,595</b>	<b>417,000</b>	<b>421,000</b>	<b>4,000</b>	<b>417,000</b>
<b>STATE HIGHWAY FUND</b>									
INTEREST	2,573	4,990	5,653	641	200	150	466	316	700
EXCISE GAS TAX	12,587	12,399	16,357	22,658	24,331	23,500	23,500	-	23,500
CENTS PER GALLON TAX	6,645	6,480	6,354	5,491	6,031	5,800	5,850	50	5,800
MOTOR VEHICLE REGISTRATION	3,162	3,155	3,142	3,122	3,300	3,000	3,250	250	3,000
PERMISSIVE TAX	1,319	1,335	1,360	1,360	1,413	1,250	1,400	150	1,400
GRANTS	-	-	-	135,675	-	-	-	-	-
<b>STATE HIGHWAY TOTAL</b>	<b>26,286</b>	<b>28,360</b>	<b>32,866</b>	<b>168,947</b>	<b>35,275</b>	<b>33,700</b>	<b>34,466</b>	<b>766</b>	<b>34,400</b>
<b>TOTAL OPERATING FUND RECEIPT DETAIL</b>	<b>15,725,112</b>	<b>12,691,747</b>	<b>16,535,867</b>	<b>16,849,694</b>	<b>18,870,513</b>	<b>16,086,720</b>	<b>24,560,122</b>	<b>8,473,402</b>	<b>16,738,890</b>
<b>GENERAL - CIRF</b>									
C.I.R.F.	-	146,265	179,465	660,595	69,397	215,000	439,263	224,263	1,410,000
<b>GENERAL CIRF TOTAL</b>	<b>-</b>	<b>146,265</b>	<b>179,465</b>	<b>660,595</b>	<b>69,397</b>	<b>215,000</b>	<b>439,263</b>	<b>224,263</b>	<b>1,410,000</b>
<b>RECREATION FUND</b>									
INTEREST	-	-	-	40	120	100	156	56	150
OTHER & MISCELLANEOUS	-	-	-	65,712	734	-	-	-	-
GENERAL	18,092	25,258	30,258	13,061	27,972	40,000	30,000	(10,000)	42,000
BASEBALL	15,665	19,735	21,375	72	20,322	25,150	27,000	1,850	32,000
SOCCER	75,245	82,685	118,731	59,729	134,891	136,000	118,894	(17,106)	125,000
LACROSSSE	20,110	24,810	24,090	(2,160)	20,151	27,500	26,154	(1,346)	28,000
SOFTBALL	-	-	5,025	(0)	6,525	8,500	4,981	(3,519)	6,100
TRACK	7,395	7,820	6,800	-	5,778	8,500	6,215	(2,285)	6,300
FIELD HOCKEY (OLD CHEER-2021)	10,510	11,431	12,896	5,773	(76)	-	4,100	4,100	5,000
VOLLEYBALL	2,355	3,240	5,175	5,229	7,560	8,500	13,514	5,014	20,115
BASKETBALL	31,645	63,325	69,210	46,836	55,697	79,000	56,000	(23,000)	65,000
<b>RECREATION TOTAL</b>	<b>181,017</b>	<b>238,304</b>	<b>293,559</b>	<b>240,210</b>	<b>327,254</b>	<b>382,810</b>	<b>357,611</b>	<b>(25,200)</b>	<b>449,690</b>
<b>SHOOTING CLUB FUND</b>									
MEMBERSHIP & INITIATION FEES	105,918	110,941	108,397	107,840	163,362	160,000	160,463	463	160,000
TARGETS, SHELLS & RANGE FEES	21,969	18,026	19,993	23,764	27,433	25,000	22,500	(2,500)	25,000
INTEREST	1,797	3,473	4,383	762	293	300	650	350	1,000
PROGRAMMING FEES	-	640	860	615	1,684	2,000	920	(1,080)	2,000
DONATIONS	-	-	-	-	1,600	-	-	-	-
<b>SHOOTING CLUB TOTAL</b>	<b>129,684</b>	<b>133,080</b>	<b>133,633</b>	<b>132,982</b>	<b>163,362</b>	<b>187,300</b>	<b>184,533</b>	<b>(2,767)</b>	<b>188,000</b>
<b>BRIDLE TRAILS FUND</b>									
BRIDLE TRAIL MEMBERSHIPS	16,670	16,710	14,966	17,933	20,508	25,000	24,698	(302)	25,000
BRIDLE TRAIL DONATIONS	300	50	50	-	100	-	-	-	100
<b>BRIDLE TRAIL TOTAL</b>	<b>16,970</b>	<b>16,760</b>	<b>15,016</b>	<b>17,933</b>	<b>20,608</b>	<b>25,000</b>	<b>24,698</b>	<b>(302)</b>	<b>25,100</b>

ACCOUNT DESCRIPTION	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	2022 BUDGET	2022 FORECAST	(UNDER)/OVER BUDGET	2023 BUDGET
<b>WATER WORKS M &amp; O</b>									
INTEREST	24,963	9,543	16,874	29,361	33,764	15,000	20,000	5,000	25,000
SALE OF WATER	2,630,204	2,683,678	3,058,905	3,560,494	3,746,887	3,997,850	4,073,500	75,650	4,279,500
MADEIRA SURCHARGE	152,365	160,114	185,104	211,963	228,973	238,900	245,000	6,100	255,000
HAMILTON COUNTY SURCHARGE	20,828	22,301	24,136	29,080	30,772	31,500	31,500	-	33,000
SEWER REVENUE	2,633,935	2,638,487	2,608,172	2,625,859	2,636,992	2,809,000	2,675,000	(134,000)	2,835,500
SERV BRANCHES/METERS	63,927	64,879	104,035	106,142	101,825	100,000	75,000	(25,000)	75,000
UN-METERED & TANK WATER	5,729	3,089	1,170	1,104	2,703	5,000	3,000	(2,000)	5,000
OTHER	36,536	31,855	51,082	84,207	57,435	21,000	15,453	(5,547)	59,000
<b>WATER WORKS M &amp; O TOTAL</b>	<b>5,568,488</b>	<b>5,613,947</b>	<b>6,049,478</b>	<b>6,648,209</b>	<b>6,839,351</b>	<b>7,218,250</b>	<b>7,138,453</b>	<b>(85,344)</b>	<b>7,567,000</b>
<b>WATER WORKS - CIF</b>									
BOND PROCEEDS	-	-	-	2,107,000	-	-	-	-	-
INTEREST	13,484	29,043	22,210	4,709	1,036	1,250	2,000	750	2,500
NORTH CINCI AREA TAP FEES	-	-	-	-	-	-	-	-	-
CAPITAL IMPROV DEBT FEE	80,911	78,000	101,562	58,226	131,000	81,000	90,000	9,000	81,000
REIMBURSEMENTS	-	-	52,072	-	1,496	-	-	-	-
<b>WATER WORKS CIF TOTAL</b>	<b>94,395</b>	<b>107,043</b>	<b>175,844</b>	<b>2,169,935</b>	<b>133,533</b>	<b>82,250</b>	<b>92,000</b>	<b>9,750</b>	<b>83,500</b>
<b>TOTAL O &amp; M - CIF REVENUE</b>	<b>5,662,883</b>	<b>5,720,990</b>	<b>6,225,323</b>	<b>8,818,144</b>	<b>6,972,883</b>	<b>7,300,500</b>	<b>7,230,453</b>	<b>(75,594)</b>	<b>7,650,500</b>
<b>GREEN AREAS MAINT FUND</b>									
INTEREST INCOME	1,349	2,769	3,510	720	241	225	350	125	400
STOCK DIVIDENDS	38,658	42,807	47,657	45,396	47,965	45,000	47,871	2,871	48,000
DONATIONS	-	400	-	100	100	-	-	-	100
<b>GREEN AREAS MAINT FUND TOTAL</b>	<b>40,007</b>	<b>45,975</b>	<b>51,167</b>	<b>46,216</b>	<b>48,306</b>	<b>45,225</b>	<b>48,221</b>	<b>2,996</b>	<b>48,500</b>
<b>GREEN AREAS LAND ACQUISITION FUND</b>									
GREEN AREAS LAND ACQUISITION	486	632	-	-	-	400	400	-	400
<b>GREEN AREAS LAND ACQUISITION FUND</b>	<b>486</b>	<b>632</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>400</b>	<b>400</b>	<b>-</b>	<b>400</b>
<b>GREEN AREAS UNRESTRICTED FUND</b>									
GREEN AREAS UNRESTRICTED FUND	3,410	6,178	-	-	-	5,500	5,500	-	5,500
<b>GREEN AREAS UNRESTRICTED FUND</b>	<b>3,410</b>	<b>6,178</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,500</b>	<b>5,500</b>	<b>-</b>	<b>5,500</b>
<b>ROWE ARBORETUM FUND</b>									
INTEREST	(1,401)	(1,224)	24,620	25,984	28,187	15,000	25,021	10,021	25,000
STOCK DIVIDENDS	101,157	107,409	83,162	81,419	82,345	75,000	90,085	15,085	80,000
ROWE MEMBERSHIPS	21,995	9,195	10,640	7,215	4,310	4,000	4,000	-	4,000
DONATIONS	-	-	-	-	36,811	2,000	14,085	12,085	2,000
GAIN ON SALE OF INVESTMENTS	146,789	427,846	150,523	212,855	171,461	25,000	235,000	210,000	25,000
PLANT SALES- BULBS	4,383	3,813	2,211	1,430	1,387	4,000	2,843	(1,157)	4,000
SALE OF EQUIPMENT	1,119	1,896	-	-	681	-	-	-	-
EDUCATIONAL CLASS FEES	-	-	435	-	1,050	-	650	650	-
OTHER & MISC.	-	-	-	5,600	-	-	-	-	-
TRANSFER IN	-	-	-	1,760	-	-	-	-	-
<b>ROWE ARBORETUM FUND TOTAL</b>	<b>274,042</b>	<b>548,935</b>	<b>271,590</b>	<b>336,264</b>	<b>326,232</b>	<b>125,000</b>	<b>371,684</b>	<b>246,684</b>	<b>140,000</b>

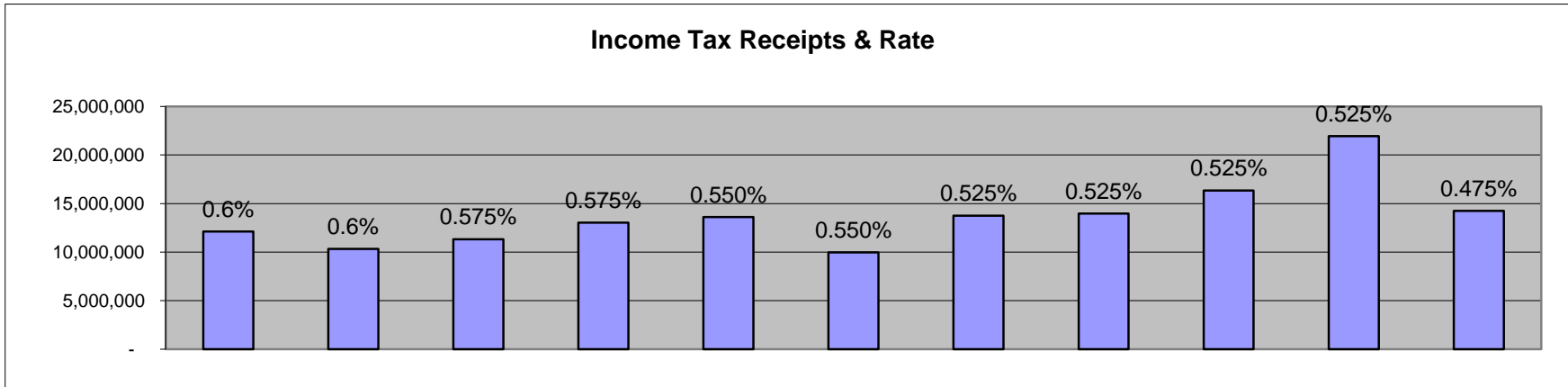


ACCOUNT DESCRIPTION	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	2022 BUDGET	2022 FORECAST	(UNDER)/OVER BUDGET	2023 BUDGET
<b>HRA/FSA INSURANCE FUND</b>									
HRA/FSA CONTRIBUTIONS/ INTEREST	-	-	-	-	-	-	-	-	-
MEDICAL HRA FSA INSURANCE TRANSFER IN	-	-	-	-	-	-	-	-	-
<b>HRA/FSA INSURANCE FUND TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>MAYORS COURT COMPUTER FUND</b>									
MAYORS COURT COMPUTER FUND	4,126	3,930	3,470	2,342	3,648	3,500	4,420	920	4,000
<b>MAYORS COURT COMPUTER FUND</b>	<b>4,126</b>	<b>3,930</b>	<b>3,470</b>	<b>2,342</b>	<b>3,648</b>	<b>3,500</b>	<b>4,420</b>	<b>920</b>	<b>4,000</b>
<b>CAMP JIM B</b>									
CAMP JIM B -INTEREST	1,052	1,886	2,133	374	118	1,500	200	(1,300)	1,500
<b>CAMP JIM B TOTAL</b>	<b>1,052</b>	<b>1,886</b>	<b>2,133</b>	<b>374</b>	<b>118</b>	<b>1,500</b>	<b>200</b>	<b>(1,300)</b>	<b>1,500</b>
<b>DRUG OFFENDER FUND</b>									
DRUG EDUCATION	-	-	-	-	-	100	-	(100)	100
<b>DRUG OFFENDER FUND TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100</b>	<b>-</b>	<b>100</b>	<b>100</b>
<b>CRIMINAL ACTIVITY FUND</b>									
CRIMINAL ACTIVITY	3	-	-	-	-	100	-	(100)	100
<b>CRIMINAL ACTIVITY FUND TOTAL</b>	<b>3</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100</b>	<b>-</b>	<b>100</b>	<b>100</b>
<b>DUI ENFORCEMENT FUND</b>									
DUI EDUCATION	100	295	398	100	85	150	100	(50)	150
<b>DUI ENFORCEMENT FUND TOTAL</b>	<b>100</b>	<b>295</b>	<b>398</b>	<b>100</b>	<b>85</b>	<b>150</b>	<b>100</b>	<b>50</b>	<b>150</b>
<b>LAW ENFORCEMENT TRAINING FUND</b>									
LAW ENFORCEMENT TRAINING	4,400	-	-	-	-	-	12,227	12,227	-
<b>DUI ENFORCEMENT FUND TOTAL</b>	<b>4,400</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12,227</b>	<b>(12,227)</b>	<b>-</b>

## WHERE THE MONEY COMES FROM: OPERATING RECEIPTS

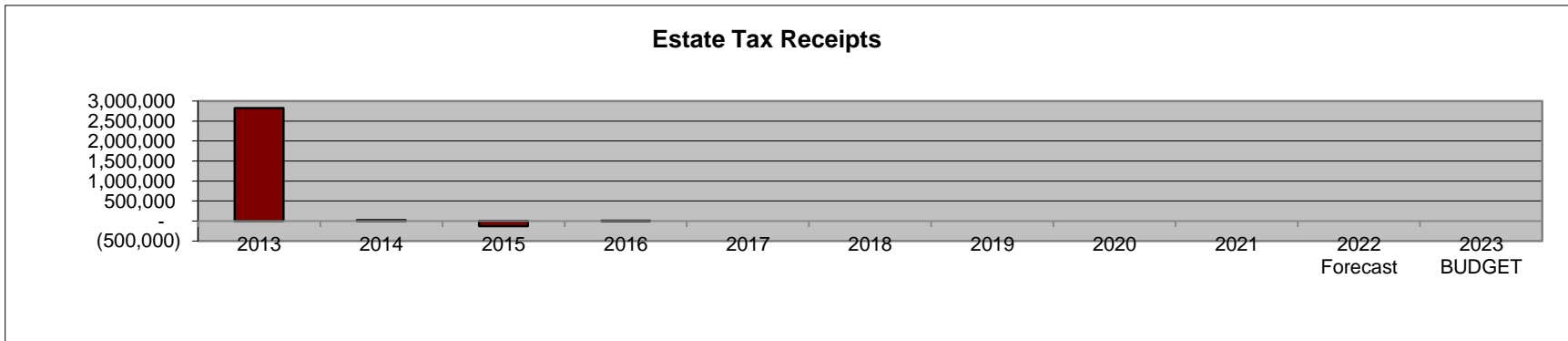


	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022 FORECAST	2023 BUDGET
Income Tax Rate	0.60%	0.60%	0.575%	0.575%	0.55%	0.55%	0.525%	0.525%	0.525%	0.525%	0.475%
Income Tax	12,131,456	10,341,081	11,320,830	13,025,749	13,617,738	9,962,431	13,744,304	13,969,765	16,354,034	21,950,000	14,250,000
Estate Tax	2,819,859	21,214	(125,065)	7,818	-	-	-	-	-	-	-
Real Estate Tax	796,700	815,150	808,603	824,242	824,336	841,026	832,637	833,082	887,884	909,795	877,440
Interest Income	50,401	61,380	101,501	173,947	250,445	338,874	419,364	361,963	295,120	415,000	450,000
Local Gov't Revenue	185,478	182,990	194,915	172,377	165,724	168,089	189,664	198,223	245,695	268,600	270,000
Charges Service/Misc	531,141	569,426	523,199	499,579	548,120	1,064,744	981,404	915,269	619,910	561,261	440,050
Street & State Hwy	314,744	319,444	322,955	325,375	318,749	316,583	368,494	571,391	467,870	455,466	451,400
<b>Total Revenue</b>	<b>\$ 16,829,779</b>	<b>12,310,685</b>	<b>13,146,937</b>	<b>15,029,088</b>	<b>15,725,112</b>	<b>12,691,747</b>	<b>16,535,867</b>	<b>16,849,694</b>	<b>18,870,513</b>	<b>24,560,122</b>	<b>16,738,890</b>



Year	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022 Forecast	2023 BUDGET
Income Tax	12,131,456	10,341,081	11,320,830	13,025,749	13,617,738	9,962,431	13,744,304	13,969,765	16,354,034	21,950,000	14,250,000

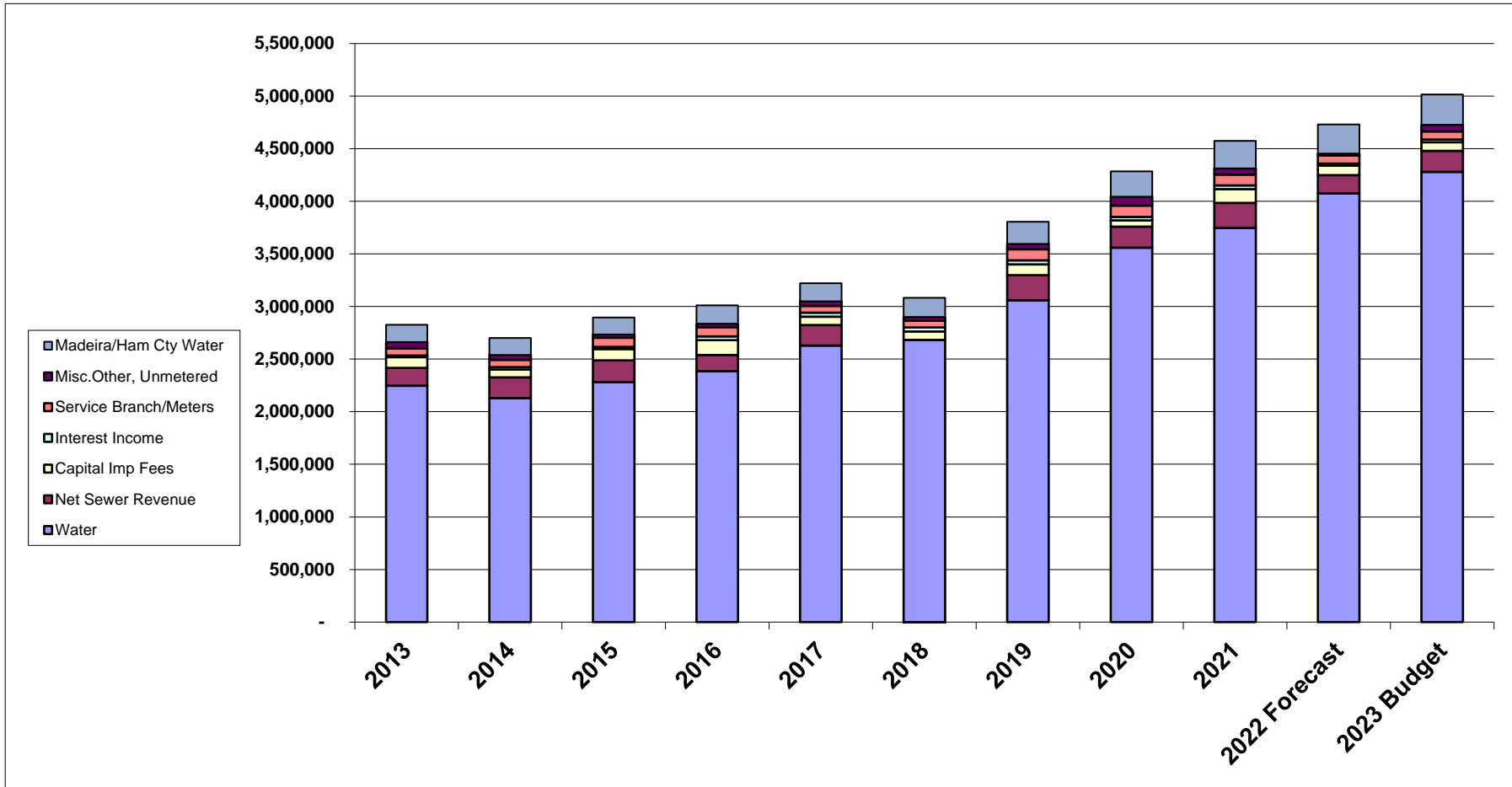
Income tax is the Village's largest and most consistent source of revenues. All resident income earned and unearned went from \$1.73 billion in 2005 to an estimated \$3.1 billion in 2021. Income tax collections were lower in 2018 due to tax law changes in 2017 which led to an increase in tax prepayments at the end of 2017. The tax rates are listed at the top of each bar. Income tax rates have ranged as high as 0.7% in 1978 to 1983 and as low as 0.2% in 2002. Raising the tax rate over 1% would require a vote of the residents. Due to the strength of the current fund balances and their projected sustainability as a result of higher than expected income tax receipts in 2022, Council will be recommending a decrease of the current 0.525% income tax rate 0.475% beginning January 1, 2023 (2022 tax year).



Year	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022 Forecast	2023 BUDGET
Estate Tax	2,819,859	21,214	(125,065)	7,818	-	-	-	-	-	-	-

The State eliminated the estate tax January 1, 2013.

# WATER WORKS REVENUES



	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022 Forecast	2023 Budget
Water	2,247,416	2,130,008	2,279,284	2,384,237	2,630,204	2,683,678	3,058,905	3,560,494	3,746,887	4,073,500	4,279,500
Madeira/Ham Cty Water	163,465	160,348	162,378	174,505	173,193	182,416	209,241	241,043	259,745	276,500	288,000
Net Sewer Revenue	170,037	197,155	209,308	156,048	192,757	(336,092)	239,325	199,551	239,014	175,000	200,500
Capital Imp Fees	101,250	73,125	107,811	141,000	80,911	78,000	101,562	58,226	131,000	90,000	81,000
Interest Income	16,561	22,485	20,511	35,420	38,447	38,586	39,084	34,071	34,801	22,000	27,500
Service Branch/Meters	64,456	69,534	87,625	86,579	63,927	64,879	104,035	106,142	101,825	75,000	75,000
Misc. Other, Unmetered	62,111	47,490	29,443	33,912	42,265	34,944	52,311	85,310	60,138	18,453	64,000
<b>Total Revenue</b>	<b>\$ 2,825,296</b>	<b>\$ 2,700,145</b>	<b>\$ 2,896,360</b>	<b>\$ 3,011,702</b>	<b>\$ 3,221,705</b>	<b>\$ 2,746,410</b>	<b>\$ 3,804,463</b>	<b>\$ 4,284,837</b>	<b>\$ 4,573,409</b>	<b>\$ 4,730,453</b>	<b>\$ 5,015,500</b>

## **DETAILED EXPENDITURES**

### **GENERAL COMMENTS ON EXPENDITURES**

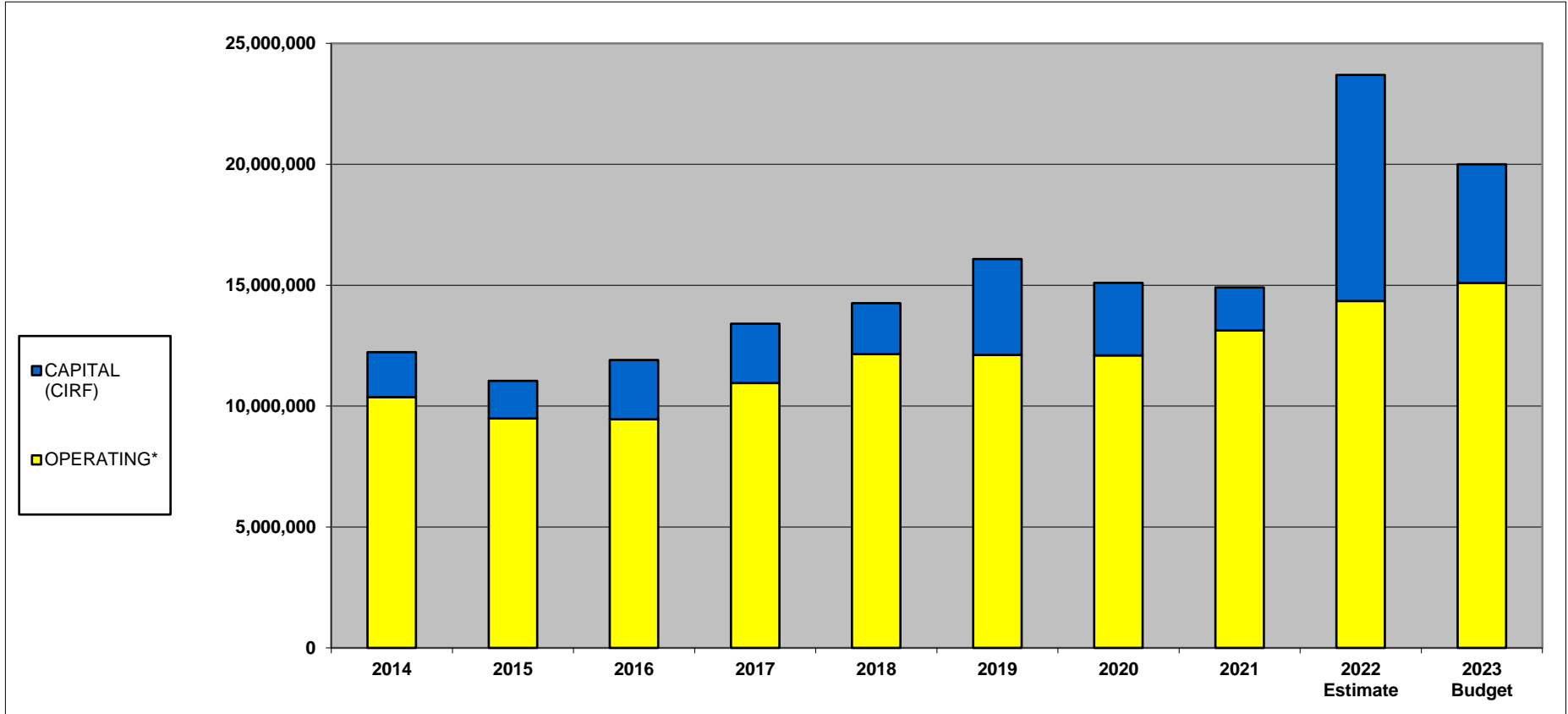
The following charts and tables, Operating & CIRF Expenditures and the 2022 and 2023 Operating Expenditures provide the overall Village operating and capital expenditures. The Summary of Expenditures by Department and Fund Table is followed by tables that provide detailed department and fund expenditures.

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 into the 2023 budget.

# OPERATING & CIRF EXPENDITURES

\*Operating expenditures includes the General Fund, Income Tax Fund, Street Maintenance & Repair Fund, and State Highway Maintenance Fund



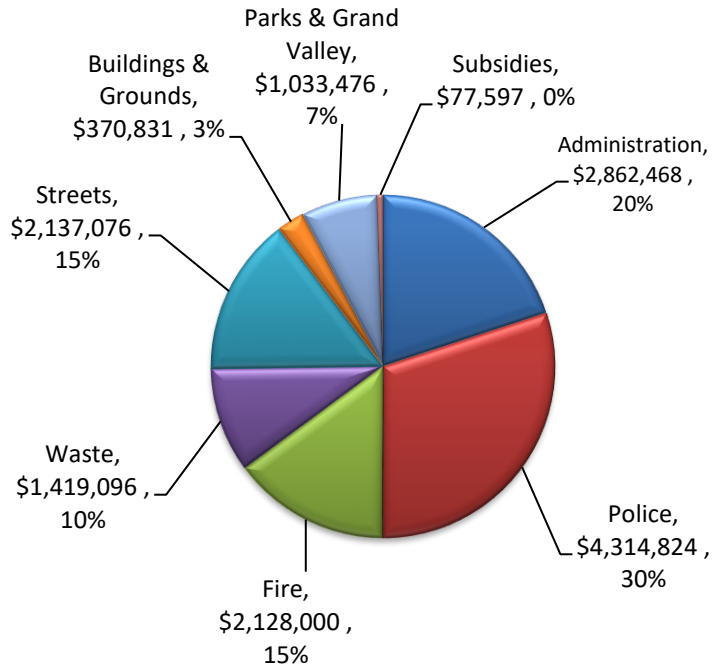
DISBURSEMENTS	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022 Estimate</u>	<u>2023 Budget</u>
OPERATING*	10,368,962	9,491,516	9,450,956	10,950,128	12,155,446	12,122,246	12,096,168	13,125,826	14,343,368	15,099,743
CAPITAL (CIRF)	<u>1,856,946</u>	<u>1,551,084</u>	<u>2,458,741</u>	<u>2,456,165</u>	<u>2,102,068</u>	<u>3,956,016</u>	<u>3,004,810</u>	<u>1,776,201</u>	<u>9,356,015</u>	<u>4,895,450</u>
<b>TOTAL OPERATING &amp; CIRF EXPEND.</b>	<b>12,225,908</b>	<b>11,042,600</b>	<b>11,909,697</b>	<b>13,406,293</b>	<b>14,257,514</b>	<b>16,078,262</b>	<b>15,100,978</b>	<b>14,902,027</b>	<b>23,699,383</b>	<b>19,995,193</b>

## 2022 - 2023 OPERATING EXPENDITURES

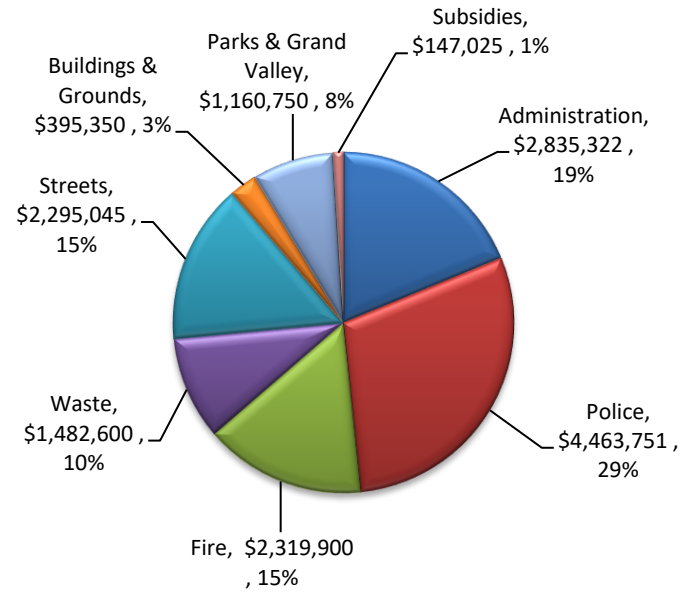
<u>2022 Estimate</u>	
Administration	\$ 2,862,468
Police	\$ 4,314,824
Fire	\$ 2,128,000
Waste	\$ 1,419,096
Streets	\$ 2,137,076
Buildings & Grounds	\$ 370,831
Parks & Grand Valley	\$ 1,033,476
Subsidies	\$ 77,597
<b>Total Expenditure</b>	<b>\$ 14,343,368</b>

<u>2023 Budget</u>	
Administration	\$ 2,835,322
Police	\$ 4,463,751
Fire	\$ 2,319,900
Waste	\$ 1,482,600
Streets	\$ 2,295,045
Buildings & Grounds	\$ 395,350
Parks & Grand Valley	\$ 1,160,750
Subsidies	\$ 147,025
<b>Total Expenditure</b>	<b>\$ 15,099,743</b>

### 2022 ESTIMATED EXPENDITURES



### 2023 EXPENDITURE BUDGET



Operating expenditures include the General Fund, Income Tax Fund, Street Maintenance & Repair Fund, and State Highway Maintenance Fund

## SUMMARY OF EXPENDITURES BY DEPARTMENT AND FUND

Operating funds include the General Fund, Income Tax Fund, Street Maintenance & Repair Fund, and State Highway Maintenance Fund.

The expenditures in these funds account for operating cost of the Village and are explained in detail on the following pages.

Fund - Dept.	ACCOUNT DESCRIPTION	2021	2022	2022	2022	2023	2022 to 2023		2022 to 2023	
		Actual	BUDGET	EST. TOTAL	UNDER/(OVER) BUDGET	BUDGET REQUEST	\$ Change Estimate to Budget	% Change	\$ Change Budget to Budget	% change
110-7010	COUNCIL	269,562	316,500	405,761	(89,261)	375,275	(30,486)	-7.51%	58,775	18.57%
110-7020	FINANCE	997,438	879,893	1,167,191	(287,298)	1,041,575	(125,616)	-10.76%	161,682	18.38%
110-7030	CITY MANAGER	903,583	981,634	983,747	(2,113)	1,023,144	39,397	4.00%	41,510	4.23%
110-7040	TECHNOLOGY SERVICES	134,198	156,719	146,461	10,258	207,695	61,234	41.81%	50,976	32.53%
110-7170	INSPECTION/GIS	110,182	176,030	159,308	16,722	187,633	28,325	17.78%	11,603	6.59%
	<b>Sub Total Administration</b>	<b>2,414,963</b>	<b>2,510,775</b>	<b>2,862,468</b>	<b>(351,692)</b>	<b>2,835,322</b>	<b>(27,146)</b>	<b>-0.95%</b>	<b>324,547</b>	<b>12.93%</b>
110-7110	POLICE	4,070,985	4,356,325	4,314,824	41,501	4,463,751	148,927	3.45%	107,426	2.47%
110-7115	FIRE PROTECTION	2,024,254	2,162,500	2,128,000	34,500	2,319,900	191,900	9.02%	157,400	7.28%
	<b>Sub Total Public Safety</b>	<b>6,095,240</b>	<b>6,518,825</b>	<b>6,442,824</b>	<b>76,001</b>	<b>6,783,651</b>	<b>340,827</b>	<b>5.29%</b>	<b>264,826</b>	<b>4.06%</b>
110-7160	WASTE/RECYCLING COLLECTION	1,361,150	1,412,700	1,419,096	(6,396)	1,482,600	63,504	4.47%	69,900	4.95%
110-7130	SNOW REMOVAL	147,793	208,925	156,242	52,683	205,725	49,483	31.67%	(3,200)	-1.53%
222	STREET MAINTENANCE & REPAIR FUND	1,799,788	1,933,850	1,928,123	5,727	2,080,850	152,727	7.92%	147,000	7.60%
224	STATE HIGHWAY MAINTENANCE FUND	5,582	108,470	52,711	55,759	8,470	(44,241)	-83.93%	(100,000)	-92.19%
110-7070	GOVERNMENT BUILDINGS & GROUNDS	319,188	384,650	370,831	13,819	395,350	24,519	6.61%	10,700	2.78%
110-7100	PARKS	777,455	859,100	816,337	42,763	967,225	150,888	18.48%	108,125	12.59%
110-7105	GRAND VALLEY NATURE PRESERVE	150,205	217,065	217,139	(74)	193,525	(23,614)	-10.88%	(23,540)	-10.84%
110-7200	RECREATION SUBSIDY	47,580	49,560	70,597	(21,037)	120,025	49,428	70.01%	70,465	142.18%
110-7200	BRIDLE TRAILS SUBSIDY	-	20,000	-	20,000	20,000	20,000	0.00%	-	0.00%
110-7200	CAMP JIM B SUBSIDY	6,882	7,000	7,000	-	7,000	-	0.00%	-	0.00%
	<b>Sub Total Public Works Department</b>	<b>4,615,623</b>	<b>5,201,320</b>	<b>5,038,076</b>	<b>163,244</b>	<b>5,480,770</b>	<b>442,694</b>	<b>8.79%</b>	<b>279,450</b>	<b>5.37%</b>
	<b>TOTAL OPERATING EXPENDITURES</b>	<b>13,125,826</b>	<b>14,230,920</b>	<b>14,343,368</b>	<b>(112,447)</b>	<b>15,099,743</b>	<b>756,375</b>	<b>5.27%</b>	<b>868,823</b>	<b>6.11%</b>
<b>410</b>	<b>CAPITAL PROJECTS (CIRF)</b>	1,776,201	9,908,521	9,356,015	552,506	4,895,450	(4,460,565)	-47.68%	(5,013,071)	-50.59%
	<b>TOTAL NET OPERATING AND CIRF EXPENDITURES</b>	<b>14,902,027</b>	<b>24,139,441</b>	<b>23,699,383</b>	<b>440,058</b>	<b>19,995,193</b>	<b>(3,704,190)</b>	<b>-15.63%</b>	<b>(4,144,248)</b>	<b>-17.17%</b>
710	WATER WORKS MAINT. & OPERATION TOTAL	4,872,304	5,338,761	5,230,009	108,752	5,452,850	222,841	4.26%	114,089	2.14%
715	WATER WORKS - CRF	2,041,087	2,066,480	1,250,109	816,371	2,123,950	873,841	69.90%	57,470	2.78%
	<b>TOTAL WATER WORKS OPER. AND CRF EXPENDITURES</b>	<b>6,913,391</b>	<b>7,405,241</b>	<b>6,480,118</b>	<b>925,123</b>	<b>7,576,800</b>	<b>1,096,682</b>	<b>16.92%</b>	<b>171,559</b>	<b>2.32%</b>



Fund - Dept.	ACCOUNT DESCRIPTION	2021	2022	2022	2022	2023	2022 to 2023		2022 to 2023	
		Actual	BUDGET	EST. TOTAL	UNDER/(OVER) BUDGET	BUDGET REQUEST	\$ Change Estimate to Budget	% Change	\$ Change Budget to Budget	% change
227	RECREATION FUND	327,273	382,710	366,697	16,013	456,465	89,768	24.48%	73,755	19.27%
228	BRIDLE TRAILS FUND	20,014	31,580	14,026	17,554	31,730	17,704	126.22%	150	0.47%
229	SHOOTING CLUB FUND	168,329	265,963	217,650	48,313	181,371	(36,279)	-16.67%	(84,592)	-31.81%
420	EMPLOYEE HEALTH REIMBURSEMENT FUND	-	5,575	-	5,575	5,575	5,575	0.00%	-	0.00%
440	GENERAL RETIREMENT BENEFIT RESERVE FUND	118,495	125,000	160,255	(35,255)	175,000	14,745	9.20%	50,000	40.00%
460	MAYOR'S COURT COMPUTER FUND	1,810	7,200	2,372	4,828	10,000	7,628	321.59%	2,800	38.89%
720	WATER WORKS HAM. COUNTY FUND	2,510	190,000	-	190,000	215,000	215,000	0.00%	25,000	13.16%
725	2021 WATER WORKS BOND FUND	414,224	5,557,500	5,225,962	331,538	331,538	-	-93.66%	(5,225,962)	-94.03%
740	WATER WORKS RETIREMENT BENEFIT RES. FUND	2,934	50,000	3,035	46,965	50,000	46,965	1547.45%	-	0.00%
645	GREEN AREAS MAINTENANCE FUND	31,071	87,440	64,203	23,237	78,850	14,647	22.81%	(8,590)	-9.82%
820	ROWE ARBORETUM FUND	185,870	253,350	232,690	20,660	261,500	28,810	12.38%	8,150	3.22%
825	CAMP JIM B FUND	7,000	7,000	7,000	-	7,000	-	0.00%	-	0.00%
835	RANGER FUND	800	172,500	11,712	160,788	190,000	178,288	1522.27%	17,500	10.14%
840	DRUG OFFENDER FUND	-	410	-	410	410	410	0.00%	-	0.00%
845	CRIMINAL ACTIVITY FUND	-	85	-	85	85	85	0.00%	-	0.00%
850	DUI ENFORCEMENT FUND	-	1,850	-	1,850	1,950	1,950	0.00%	100	5.41%
855	LAW ENFORCEMENT TRAINING FUND	-	18,200	-	18,200	18,250	18,250	0.00%	50	0.27%
860	UNCLAIMED MONEY FUND	-	31,800	-	31,800	31,800	31,800	0.00%	-	0.00%

# Council

Council provides a policy framework through legislation and guidance to the City Manager to provide services to the Village. Expenditures for the Council are appropriated under the General Fund. Expenditures include the costs associated with the annual audit of the financial statements, Mayor's Court expenses and special events, such as the July 4th parade and fireworks.

ACCT.NO.	ACCOUNT DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 Estimate	2023 BUDGET	Remarks & Notes
<b>CONTRACTUAL SERVICES</b>									
110-7010-52035	MEETINGS	497	48	-	-	250	223	300	
110-7010-52050	INSURANCE COUNCIL	4,642	4,883	5,843	5,533	6,800	6,923	8,100	
110-7010-52135	SPECIAL EVENTS	21,547	20,195	18,701	24,883	30,450	30,450	34,500	Note 1
110-7010-52140	MISCELLANEOUS	10,448	1,934	16,298	3,331	12,850	12,850	2,200	Note 2
110-7010-52250	TRAINING	675	675	675	675	675	675	700	
	<b>SUB-TOTAL</b>	<b>37,809</b>	<b>27,735</b>	<b>41,517</b>	<b>34,422</b>	<b>51,025</b>	<b>51,121</b>	<b>45,800</b>	
<b>SUPPLIES &amp; MATERIALS</b>									
110-7010-53140	MISCELLANEOUS	528	437	41	407	700	700	650	
	<b>SUB-TOTAL</b>	<b>528</b>	<b>437</b>	<b>41</b>	<b>407</b>	<b>700</b>	<b>700</b>	<b>650</b>	
<b>OTHER-EXPENSES</b>									
110-7010-54070	MAYOR'S COURT	2,416	1,472	5,243	7,364	10,775	15,775	10,625	Note 3
110-7010-55010	ANNUAL AUDIT	37,772	39,805	34,760	39,025	39,000	39,000	35,800	
110-7010-55012	SOLICITOR	381,911	239,045	181,601	188,344	215,000	299,165	265,200	Note 4
	<b>SUB-TOTAL</b>	<b>422,098</b>	<b>280,322</b>	<b>221,605</b>	<b>234,733</b>	<b>264,775</b>	<b>353,940</b>	<b>311,625</b>	
<b>PERSONNEL COSTS</b>									
110-7010-56015	COBRA PAYMENTS	-	-	-	-	-	-	17,200	Note 5
	<b>SUB-TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>17,200</b>	
<b>EQUIPMENT</b>									
110-7010-58010	EQUIPMENT	-	-	1,590	-	-	-	-	
	<b>SUB-TOTAL</b>	<b>-</b>	<b>-</b>	<b>1,590</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
	<b>COUNCIL TOTAL</b>	<b>460,436</b>	<b>308,495</b>	<b>264,753</b>	<b>269,562</b>	<b>316,500</b>	<b>405,761</b>	<b>375,275</b>	

## 7010 COUNCIL NOTES

- Note 1            2023 includes fireworks contract renewal and July 4th rental increases
- Note 2            Annual variation due to ordinance update occurring every two years
- Note 3            2022 increase due to Ohio mandated purchase of new citations
- Note 4            2022 and 2023 increases due to two ongoing appeal cases
- Note 5            Account created in 2023 to account for all costs associated with COBRA benefits for separated employees (Offset by premiums paid by these individuals)

# FINANCE

The Finance 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. This department includes the Clerk/Comptroller, Finance Director/Tax Commissioner, one full-time and one part-time Administrative Assistant.

ACCT.NO.	ACCOUNT DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 EST.	2023 BUDGET	Remarks & Notes
<b>SALARIES</b>									
110-7020-51100	FINANCE FT	150,474	156,232	165,142	171,957	184,500	181,000	192,600	
110-7020-51200	SALARIES FINANCE PT	66,294	68,724	70,021	73,834	80,900	75,700	84,500	
	<b>SUB-TOTAL</b>	<b>216,768</b>	<b>224,956</b>	<b>235,163</b>	<b>245,791</b>	<b>265,400</b>	<b>256,700</b>	<b>277,100</b>	
<b>CONTRACTUAL SERVICES</b>									
110-7020-52010	PROFESSIONAL SERVICES	21,575	19,759	27,289	30,453	32,000	31,500	32,000	
110-7020-52030	DUES/SUBSCRIPTIONS	425	455	285	460	625	625	625	
110-7020-52035	MEETINGS	110	255	135	152	300	300	300	
110-7020-52140	MISC CONTRACTUAL	1,623	1,951	4,250	1,004	4,200	7,200	1,500	Note 1
110-7020-52190	R & M OFFICE EQUIPMENT	19,359	21,446	25,054	23,227	27,350	29,500	30,500	Note 2
110-7020-52250	TRAINING	3,308	5,962	3,416	635	6,000	4,000	6,000	Note 3
110-7020-52260	UNIFORMS	-	-	-	-	-	-	-	
	<b>SUB-TOTAL</b>	<b>46,400</b>	<b>49,828</b>	<b>60,428</b>	<b>55,930</b>	<b>70,475</b>	<b>73,125</b>	<b>70,925</b>	
<b>SUPPLIES &amp; MATERIALS</b>									
110-7020-53140	MISCELLANEOUS	634	240	241	111	1,290	1,290	1,100	
110-7020-53190	PAPER & OFFICE SUPPLIES	3,453	2,768	2,879	2,525	5,000	4,500	5,000	
110-7020-53230	POSTAGE	4,050	4,036	3,746	3,329	4,050	4,050	4,250	
110-7020-53290	SMALL TOOLS & EQUIPMENT	67	60	40	-	100	100	100	
	<b>SUB-TOTAL</b>	<b>8,204</b>	<b>7,105</b>	<b>6,905</b>	<b>5,965</b>	<b>10,440</b>	<b>9,940</b>	<b>10,450</b>	
<b>UTILITIES &amp; SUNDRY</b>									
110-7020-54080	REFUNDS	573,326	279,433	296,474	523,766	250,000	550,000	500,000	
110-7020-54100	MOBILE TELEPHONES	1,080	1,080	1,080	1,080	1,100	1,080	1,100	
	<b>SUB-TOTAL</b>	<b>574,406</b>	<b>280,513</b>	<b>297,554</b>	<b>524,846</b>	<b>251,100</b>	<b>551,080</b>	<b>501,100</b>	
<b>OTHER EXPENSES</b>									
110-7020-55040	BULLETINS	26,083	28,069	27,496	25,202	29,000	29,000	30,500	
110-7020-55100	COURT AUDITOR & TREAS. FEES	10,369	9,360	10,334	10,771	11,000	11,000	11,000	
110-7020-55105	ELECTION DED. BY AUDITOR	4,404	-	4,187	2,294	7,750	7,750	2,500	
110-7020-55180	I.C.R.C.	42,552	40,056	43,895	40,776	44,000	42,000	42,000	
	<b>SUB-TOTAL</b>	<b>83,407</b>	<b>77,484</b>	<b>85,913</b>	<b>79,042</b>	<b>91,750</b>	<b>89,750</b>	<b>86,000</b>	

ACCT.NO.	ACCOUNT DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 EST.	2023 BUDGET	Remarks & Notes
<b>PERSONNEL COSTS</b>									
110-7020-56010	LONGEVITY & UNUSED SICK PAY	2,045	1,828	2,389	5,939	6,500	6,500	6,700	
110-7020-56015	MEDICAL/EARN/LIFE/EAP	35,089	29,777	31,956	33,323	35,350	33,700	35,700	
110-7020-56017	HSA/HRA	7,100	6,600	6,600	6,900	6,900	6,600	6,600	
110-7020-56035	PUBLIC EMPLOYEES RETIREMEN	30,463	31,548	32,844	34,674	37,450	35,944	39,100	
110-7020-56045	MEDICARE	2,377	2,491	2,618	2,785	3,950	3,274	4,150	
	<b>SUB-TOTAL</b>	<b>77,075</b>	<b>72,244</b>	<b>76,407</b>	<b>83,621</b>	<b>90,150</b>	<b>86,018</b>	<b>92,250</b>	
<b>EQUIPMENT</b>									
110-7020-58010	EQUIPMENT	1,415	1,782	2,475	2,242	100,578	100,578	3,750	Note 4
110-7020-5801X	SOFTWARE UPGRADE	-	-	-	-	-	-	-	
	<b>SUB-TOTAL</b>	<b>1,415</b>	<b>1,782</b>	<b>2,475</b>	<b>2,242</b>	<b>100,578</b>	<b>100,578</b>	<b>3,750</b>	
	<b>FINANCE DEPT. TOTAL</b>	<b>1,007,675</b>	<b>713,911</b>	<b>764,844</b>	<b>997,438</b>	<b>879,893</b>	<b>1,167,191</b>	<b>1,041,575</b>	

## **7020 FINANCE NOTES**

- Note 1      2022 overage due to costs of migrating financial software onto new servers
- Note 2      2022 overage due to increased software support costs related to new budgeting software
- Note 3      Training under budget in 2022 due to not attending committee meeting in Washington DC
- Note 4      2022 includes reappropriations of \$20,000 for new budgeting/reporting software and \$70,000 for upgraded income tax software  
2023 includes purchase new finance laptop (\$1,900), docking station (\$350), and printer (\$1,500)

# 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. This department includes the City Manager, Assistant City Manager, City Engineer/Project Manager, Director of Administrative Services, and 1.5 Administrative Assistants.

ACCT.NO.	ACCOUNT DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 EST.	2023 BUDGET	Remarks & Notes
<b>SALARIES</b>									
110-7030-51100	SALARIES CITY MGR OFFICE FT	581,606	611,321	640,582	660,309	688,500	688,500	722,700	
	<b>SUB-TOTAL</b>	<b>581,606</b>	<b>611,321</b>	<b>640,582</b>	<b>660,309</b>	<b>688,500</b>	<b>688,500</b>	<b>722,700</b>	
<b>CONTRACTUAL SERVICES</b>									
110-7030-52012	PROF. SERVICES-ACM/ENGINEER	27	1,162	743	1,235	2,000	1,591	2,000	
110-7030-52030	DUES/SUBSCRIPTIONS	7,947	7,934	8,605	8,550	9,185	8,890	9,404	Note 1
110-7030-52035	MEETINGS	481	450	108	465	650	500	650	
110-7030-52140	MISC CONTRACTUAL	846	655	5,585	4,374	9,760	9,175	7,640	
110-7030-52190	R & M OFFICE EQUIPMENT	3,676	4,491	9,632	8,948	7,400	8,489	13,300	Note 2
110-7030-52250	TRAINING	2,610	2,452	1,535	1,446	6,675	5,646	8,550	Note 3
	<b>SUB-TOTAL</b>	<b>15,586</b>	<b>17,145</b>	<b>26,208</b>	<b>25,019</b>	<b>35,670</b>	<b>34,291</b>	<b>41,544</b>	
<b>SUPPLIES &amp; MATERIALS</b>									
110-7030-53090	GASOLINE & OIL	2,738	2,811	2,130	3,423	3,000	4,737	5,000	Note 4
110-7030-53140	MISCELLANEOUS	452	705	390	10	1,333	1,101	1,000	
110-7030-53170	VEHICLE PARTS	243	667	673	1,344	750	3,824	1,000	Note 5
110-7030-53190	PAPER & OFFICE SUPPLIES	3,927	3,827	4,788	3,051	7,000	6,259	7,000	
110-7030-53230	POSTAGE	1,000	-	1,024	750	1,200	1,000	1,000	
	<b>SUB-TOTAL</b>	<b>8,360</b>	<b>8,010</b>	<b>9,003</b>	<b>8,578</b>	<b>13,283</b>	<b>16,921</b>	<b>15,000</b>	
<b>UTILITIES &amp; SUNDRY</b>									
110-7030-54010	AUTO EXPENSE	-	-	-	-	-	-	-	
110-7030-54100	MOBILE TELEPHONES	5,064	4,530	4,423	4,450	4,500	4,500	4,500	
	<b>SUB-TOTAL</b>	<b>5,064</b>	<b>4,530</b>	<b>4,423</b>	<b>4,450</b>	<b>4,500</b>	<b>4,500</b>	<b>4,500</b>	
<b>PERSONNEL COSTS</b>									
110-7030-56010	LONGEVITY & UNUSED SICK PAY	3,431	7,609	8,148	11,858	14,400	14,400	16,000	
110-7030-56015	MEDICAL/EARN/LIFE	50,724	51,961	56,138	62,240	69,700	69,700	62,500	Note 6
110-7030-56017	HSA/HRA	10,950	11,300	11,000	11,300	11,300	11,300	11,300	
110-7030-56035	PUBLIC EMPLOYEES RETIREMENT	81,285	85,361	89,055	92,604	97,100	97,100	101,900	
110-7030-56045	MEDICARE	8,200	8,677	9,102	9,422	10,200	10,200	10,750	
110-7030-56270	WORKERS' COMPENSATION	33,882	12,535	18,770	15,925	28,700	28,700	22,200	
	<b>SUB-TOTAL</b>	<b>188,471</b>	<b>177,443</b>	<b>192,213</b>	<b>203,349</b>	<b>231,400</b>	<b>231,400</b>	<b>224,650</b>	

		<b>EQUIPMENT</b>							
110-7030-58010	EQUIPMENT	7,589	19,050	11,517	1,879	8,281	8,135	14,750	Note 7
110-7030-58020	VEHICLE	-	-	-	-	-	-	-	
<b>SUB-TOTAL</b>		<b>7,589</b>	<b>19,050</b>	<b>11,517</b>	<b>1,879</b>	<b>8,281</b>	<b>8,135</b>	<b>14,750</b>	
<b>OFFICE OF CITY MANAGER TOTAL</b>		<b>806,676</b>	<b>837,499</b>	<b>883,946</b>	<b>903,583</b>	<b>981,634</b>	<b>983,747</b>	<b>1,023,144</b>	

### **7030 CITY MANAGER NOTES**

- Note 1 Center for Local Government (CLG) gave one-time discount in 2022
- Note 2 2022 overage due to increased printing costs. 2023 budget includes AutoCAD contract that renews every three years
- Note 3 2023 includes executive leadership training opportunity
- Note 4 2022 overage due to nationwide inflationary gas price increases
- Note 5 2022 overage due to unanticipated air conditioner replacement
- Note 6 2023 decrease due to employee selections
- Note 7 2023 includes computer (\$3,000), printer stand (\$500), and HR software (\$11,250)

# 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	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 EST.	2023 BUDGET	Remarks & Notes
<b><u>SALARIES</u></b>									
110-7040-51100	SALARIES TECHNICAL SERVICES	106,943	111,121	132,212	87,273	96,600	95,000	102,500	
	<b>SUB-TOTAL</b>	<b>106,943</b>	<b>111,121</b>	<b>132,212</b>	<b>87,273</b>	<b>96,600</b>	<b>95,000</b>	<b>102,500</b>	
<b><u>CONTRACTUAL SERVICES</u></b>									
110-7040-52140	MISCELLANEOUS-CONTRACTUAL	21,748	7,561	11,109	15,388	26,225	22,790	62,420	Note 1
110-7040-52030	DUES/SUBSCRIPTIONS	-	-	1,366	1,947	2,000	1,896	2,000	
110-7040-52250	TRAINING	-	-	-	354	800	599	800	
	<b>SUB-TOTAL</b>	<b>21,748</b>	<b>7,561</b>	<b>12,475</b>	<b>17,689</b>	<b>29,025</b>	<b>25,285</b>	<b>65,220</b>	
<b><u>SUPPLIES &amp; MATERIALS</u></b>									
110-7040-53090	GASOLINE & OIL	338	346	266	422	500	617	750	
110-7040-53140	MISCELLANEOUS	1,460	2,096	2,590	1,106	2,594	2,042	2,500	
110-7040-53170	VEHICLE PARTS	491	-	296	-	200	200	200	
110-7040-53290	SMALL TOOLS	112	16	179	120	200	149	200	
	<b>SUB-TOTAL</b>	<b>2,401</b>	<b>2,458</b>	<b>3,332</b>	<b>1,648</b>	<b>3,494</b>	<b>3,008</b>	<b>3,650</b>	
<b><u>UTILITIES &amp; SUNDRY</u></b>									
110-7040-54100	MOBILE TELEPHONES	604	570	349	490	525	500	525	
	<b>SUB-TOTAL</b>	<b>604</b>	<b>570</b>	<b>349</b>	<b>490</b>	<b>525</b>	<b>500</b>	<b>525</b>	
<b><u>PERSONNEL COSTS</u></b>									
110-7040-56010	LONGEVITY & UNUSED SICK PAY	3,408	3,293	-	-	-	-	-	
110-7040-56015	MEDICAL/EARN/LIFE	11,286	11,704	13,459	4,081	3,300	2,750	6,300	
110-7040-56017	HSA	2,100	2,100	1,400	-	550	1,000	2,000	
110-7040-56035	PUBLIC EMPLOYEES RETIREMENT	15,161	15,606	18,480	12,148	13,550	13,031	14,500	
110-7040-56045	MEDICARE	1,505	1,571	2,049	1,333	1,425	1,351	1,500	
110-7040-56060	TERMINATION PAY	-	-	-	-	-	-	-	
	<b>SUB-TOTAL</b>	<b>33,460</b>	<b>34,274</b>	<b>35,388</b>	<b>17,562</b>	<b>18,825</b>	<b>18,132</b>	<b>24,300</b>	
<b><u>EQUIPMENT</u></b>									
110-7040-58010	EQUIPMENT	11,558	7,875	8,203	9,536	8,250	4,536	11,500	Note 2
	<b>SUB-TOTAL</b>	<b>11,558</b>	<b>7,875</b>	<b>8,203</b>	<b>9,536</b>	<b>8,250</b>	<b>4,536</b>	<b>11,500</b>	
	<b>TECHNICAL SERVICES TOTAL</b>	<b>176,713</b>	<b>163,859</b>	<b>191,960</b>	<b>134,198</b>	<b>156,719</b>	<b>146,461</b>	<b>207,695</b>	

## **7040 TECHNICAL SERVICES NOTES**

Note 1 2023 includes \$44,700 for cybersecurity monitoring and \$3,200 for annual license for document management system

Note 2 2023 includes \$7,500 for office furniture and \$4,000 for replacement equipment

## INSPECTION / GIS

The Inspection / GIS Division was redefined in 2022. It includes inspections services such as the septic inspection program that works in collaboration with the Hamilton County Health Department. Inspections also includes designing and maintaining village-owned septic systems, subdivision oversight, storm water review, zoning inspections, construction inspections, driveway/ROW inspections, and Village property encroachments. The Geographic Information System (GIS) services provide Village-wide GIS consultation regarding the use, development, and integration of all GIS-related systems to create efficient integration to all staff and departments. The position also will also be responsible for gathering the field data and translating into the GIS system.

ACCT.NO.	ACCOUNT DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 EST.	2023 BUDGET	Remarks & Notes
<b>SALARIES</b>									
110-7170-51100	SALARIES	-	-	-	-	25,100	25,100	41,400	Note 1
110-7170-51200	SALARIES PART TIME	38,228	39,374	40,645	41,857	43,500	43,500	45,300	
	<b>SUB-TOTAL</b>	<b>38,228</b>	<b>39,374</b>	<b>40,645</b>	<b>41,857</b>	<b>68,600</b>	<b>68,600</b>	<b>86,700</b>	
<b>CONTRACTUAL SERVICES</b>									
110-7170-52010	PROFESSIONAL SERVICES	56,797	56,367	58,021	59,330	54,080	54,080	54,133	Note 2
110-7170-52140	MISC. CONTRACTUAL	730	1,849	1,164	394	-	38	-	
110-7170-52250	TRAINING	-	60	-	-	1,250	1,250	7,750	Note 3
110-7170-52260	UNIFORMS	396	190	145	180	500	500	500	
	<b>SUB-TOTAL</b>	<b>57,923</b>	<b>58,466</b>	<b>59,330</b>	<b>59,903</b>	<b>55,830</b>	<b>55,868</b>	<b>62,383</b>	
<b>SUPPLIES &amp; MATERIALS</b>									
110-7170-53090	GASOLINE & OIL	789	808	621	985	2,000	1,923	2,500	
110-7170-53140	MISCELLANEOUS	589	397	323	284	2,000	1,901	3,200	Note 4
110-7170-53170	VEHICLE PARTS	309	322	-	-	800	800	800	
	<b>SUB-TOTAL</b>	<b>1,687</b>	<b>1,527</b>	<b>944</b>	<b>1,269</b>	<b>4,800</b>	<b>4,624</b>	<b>6,500</b>	
<b>PERSONNEL COSTS</b>									
110-7170-56010	LONGEVITY & UNUSED SICK PAY	-	598	782	676	850	850	875	
110-7170-56015	MEDICAL/EARN/LIFE	-	-	-	-	23,200	4,500	14,300	Note 1
110-7170-56017	HSA/HRA	-	-	-	-	4,000	1,233	2,100	Note 1
110-7170-56035	PUBLIC EMPLOYEES RETIREMENT	5,352	5,513	5,690	5,860	6,100	9,616	6,350	
110-7170-56045	MEDICARE	554	580	601	617	650	998	675	
110-7170-56060	TERMINATION PAY	-	-	-	-	-	-	-	
	<b>SUB-TOTAL</b>	<b>5,906</b>	<b>6,690</b>	<b>7,073</b>	<b>7,153</b>	<b>34,800</b>	<b>17,197</b>	<b>24,300</b>	
<b>EQUIPMENT</b>									
110-7170-58010	EQUIPMENT	-	-	-	-	12,000	13,019	7,750	Note 5
	<b>SUB-TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12,000</b>	<b>13,019</b>	<b>7,750</b>	
	<b>INSPECTION DEPT TOTAL</b>	<b>103,744</b>	<b>106,057</b>	<b>107,992</b>	<b>110,182</b>	<b>176,030</b>	<b>159,308</b>	<b>187,633</b>	



## **7170 INSPECTION / GIS DIVISION NOTES**

- Note 1        2023 includes a full year with the full time GIS position (Started in May 2022). Medical costs decreased due to employee selections.
- Note 2        Hamilton County Public Health (HCPH) annual contract for services
- Note 3        2023 includes GIS training and conferences
- Note 4        2023 includes cellular service for two iPad data collectors
- Note 5        2022 overage was due to new GPS equipment. 2023 includes \$1,110 for iPads, \$4,000 GPS, \$600 office chair, and \$500 miscellaneous electronics

# POLICE

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	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 EST.	2023 BUDGET	Remarks & Notes
<b>SALARIES</b>									
110-7110-51100	SALARIES	2,379,485	2,470,604	2,245,052	2,709,397	2,824,000	2,815,600	2,913,000	Note 1
110-7110-51101	OIC AND FTO PAY	6,481	9,441	5,894	6,678	6,200	6,200	5,201	
110-7110-51200	SALARIES PART TIME	6,978	8,716	13,745	17,118	15,500	12,000	15,500	
	<b>SUB-TOTAL</b>	<b>2,392,944</b>	<b>2,488,761</b>	<b>2,264,691</b>	<b>2,733,192</b>	<b>2,845,700</b>	<b>2,833,800</b>	<b>2,933,701</b>	
<b>CONTRACTUAL SERVICES</b>									
110-7110-52030	DUES/SUBSCRIPTIONS	10,944	9,897	11,884	18,216	22,000	22,000	25,000	Note 2
110-7110-52035	MEETINGS	1,021	1,040	812	1,243	2,000	2,000	2,000	
110-7110-52040	EMPLOYMENT/ PHYSICALS	-	4,169	2,620	102	1,500	1,535	-	
110-7110-52050	INSURANCE	27,854	29,298	35,056	33,200	40,600	41,538	48,600	
110-7110-52051	INSURANCE CONTINGENCY	-	-	-	2,500	2,500	2,500	2,500	
110-7110-52130	R&M-EQUIPMENT(data master/ID scan)	375	375	350	375	425	425	500	
110-7110-52140	MISC. CONTRACTUAL	5,597	6,799	10,372	9,475	9,200	9,200	72,000	Note 3
110-7110-52150	R&M - COMMUNICATION EQUIP	27,850	26,784	25,156	24,441	26,250	26,250	26,250	
110-7110-52170	R&M - VEHICLES	3,536	2,627	898	1,230	7,500	7,500	5,000	
110-7110-52180	R&M - DEPT/BLDG MAINT	-	-	-	-	-	-	-	
110-7110-52190	R&M - OFFICE EQUIPMENT	4,244	4,378	4,559	4,717	4,950	5,209	15,000	Note 4
110-7110-52250	TRAINING	28,989	22,800	10,642	24,911	45,000	25,115	28,000	Note 5
110-7110-52260	UNIFORMS	34,170	29,807	31,826	23,253	35,000	35,000	35,000	
	<b>SUB-TOTAL</b>	<b>144,579</b>	<b>137,974</b>	<b>134,173</b>	<b>143,662</b>	<b>196,925</b>	<b>178,272</b>	<b>259,850</b>	
<b>SUPPLIES &amp; MATERIALS</b>									
110-7110-53010	FIREARMS SUPPLIES/AMMUNITION	12,475	13,375	15,944	15,617	25,000	25,000	27,000	Note 6
110-7110-53020	INVESTIGATIVE RESOURCES	7,065	6,196	6,505	3,968	6,000	6,000	6,000	
110-7110-53090	GASOLINE & OIL	37,164	37,676	28,316	45,792	37,500	60,000	62,500	
110-7110-53120	COMMUNITY/SCHOOL LIAISON	2,937	3,247	2,047	1,856	4,500	4,500	5,000	
110-7110-53140	MISCELLANEOUS	2,588	2,468	3,492	1,553	3,500	3,500	3,500	
110-7110-53170	VEHICLE PARTS	3,718	2,774	2,123	4,426	2,000	3,493	2,000	Note 7
110-7110-53190	PAPER & OFFICE SUPPLIES	7,535	6,632	8,650	6,772	8,800	7,800	7,800	
110-7110-53230	POSTAGE	1,105	833	609	826	1,500	1,500	1,500	
110-7110-53280	TIRES	2,875	2,959	473	5,151	3,000	3,000	5,000	
110-7110-53290	SMALL TOOLS & EQUIPMENT	3,634	3,346	4,972	4,165	12,000	12,000	10,500	Note 8
	<b>SUB-TOTAL</b>	<b>81,096</b>	<b>79,505</b>	<b>73,132</b>	<b>90,127</b>	<b>103,800</b>	<b>126,793</b>	<b>130,800</b>	

ACCT.NO.	ACCOUNT DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 EST.	2023 BUDGET	Remarks & Notes
<b>UTILITIES &amp; SUNDRY</b>									
110-7110-54030	ELECTRIC	14,783	15,145	14,340	14,304	16,000	14,947	16,000	
110-7110-54080	ALARM REFUNDS	-	-	-	-	250	250	250	
110-7110-54100	TELEPHONE	10,172	9,531	8,237	10,984	10,500	10,500	10,500	
	<b>SUB-TOTAL</b>	<b>24,954</b>	<b>24,675</b>	<b>22,577</b>	<b>25,287</b>	<b>26,750</b>	<b>25,697</b>	<b>26,750</b>	
<b>PERSONNEL COSTS/FRINGE BENEFITS</b>									
110-7110-56010	LONGEVITY & UNUSED SICK PAY	51,244	48,408	45,491	47,291	54,400	54,400	53,750	
110-7110-56015	MEDICAL/EARN/LIFE	265,806	280,006	309,205	366,168	387,900	360,000	351,100	
110-7110-56017	HSA/HRA	38,750	39,200	41,413	43,842	47,100	43,133	43,300	
110-7110-56018	WELLNESS INCENTIVES	-	-	-	-	-	-	-	
110-7110-56020	POLICE RETIREMENT FUND	408,976	424,673	379,932	468,809	481,500	480,221	495,800	
110-7110-56035	PUBLIC EMPLOYEES RETIREMENT	44,202	46,046	45,834	49,195	51,250	50,808	53,150	
110-7110-56045	MEDICARE	34,868	38,586	35,060	39,500	42,050	41,958	43,350	
110-7110-56055	TUITION REIMBURSEMENT	-	-	-	-	-	-	-	
110-7110-56270	WORKER'S COMPENSATION	66,447	26,338	42,303	37,897	55,650	55,650	38,450	
	<b>SUB-TOTAL</b>	<b>910,293</b>	<b>903,258</b>	<b>899,238</b>	<b>1,052,701</b>	<b>1,119,850</b>	<b>1,086,170</b>	<b>1,078,900</b>	
<b>EQUIPMENT (OVER \$500)</b>									
110-7110-58010	EQUIPMENT	20,571	19,018	8,272	920	40,600	40,600	13,850	Note 9
110-7110-58020	VEHICLES (PATROL)	-	-	-	-	-	-	-	
110-7110-58030	UNMARKED VEHICLE	-	-	-	-	-	-	-	
110-7110-58040	FIRE ARMS	2,132	2,298	9,400	6,446	1,200	1,992	-	Note 10
110-7110-58045	BODY ARMOR	820	820	4,438	14,153	16,000	16,000	14,400	
110-7110-58060	FURNITURE	1,250	845	11,300	-	-	-	-	
110-7110-58080	OTHER (INCLUDES TASERS)	1,883	3,987	4,083	4,498	5,500	5,500	5,500	
	<b>SUB-TOTAL</b>	<b>26,655</b>	<b>26,968</b>	<b>37,492</b>	<b>26,016</b>	<b>63,300</b>	<b>64,092</b>	<b>33,750</b>	
	<b>POLICE DEPARTMENT TOTAL</b>	<b>3,580,522</b>	<b>3,661,141</b>	<b>3,431,304</b>	<b>4,070,985</b>	<b>4,356,325</b>	<b>4,314,824</b>	<b>4,463,751</b>	

## Police Notes:

- Note 1 2022 decrease is due to the hiring of two Patrol Officers not at top pay. This is due to one expected retirement (PO) and one unexpected retirement (LT.)
- Note 2 2023 includes an increase in Lexipol fees.
- Note 3 2023 includes virtual simulation (\$12,000) and the installation/monitoring of ten (10) Flock cameras for the Village (\$60,000).
- Note 4 2022 overage due to InterBadge fees being higher than anticipated. 2023 includes the new police reporting software (Sundance).
- Note 5 2022 under budget due to the inability to attend training due to Covid-19. 2023 includes up to two Lieutenants attending the Command School in Kentucky.
- Note 6 2023 includes a nationwide increase in the cost of ammunition.
- Note 7 2022 overage is due to transmission and air conditioning repairs because of delay in replacement vehicles.
- Note 8 2023 includes hunting/coyote program (\$4,000), thermal imager (\$3,500), and storage rack for the mezzanine (\$2,000).
- Note 9 2023 includes computers (\$7,850) and car printers (\$6,000).
- Note 10 2022 overage is due to an unexpected retirement.

## 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	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 EST.	2023 BUDGET	Remarks & Notes
<b>OTHER EXPENSES</b>									
110-7115-55080	CONTRACT-MADEIRA & IH FIRE	1,592,968	1,816,132	1,701,404	1,977,383	2,124,500	2,090,000	2,278,900	Note 1
110-7115-55150	GASOLINE FIRE DEPT-REIMBURSED	5,111	7,906	2,474	4,993	5,000	5,000	5,000	Note 2
110-7115-55160	HYDRANT EXPENSE	25,091	21,025	21,759	41,878	33,000	33,000	36,000	
	<b>FIRE PROTECTION TOTAL</b>	<b>1,623,170</b>	<b>1,845,064</b>	<b>1,725,637</b>	<b>2,024,254</b>	<b>2,162,500</b>	<b>2,128,000</b>	<b>2,319,900</b>	

### **FIRE PROTECTION NOTES:**

Note 1: 2023 budget request reduced for estimated EMS fees of \$100,000.

Note 2: Expense is reimbursed by the fire district

## WASTE/RECYCLING COLLECTION

The function of this account is to track expenditures associated with waste and recycling collection 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. The recycling program mirrors the waste collection program except that it is bi-weekly. Budget is roughly 75% waste collection and 25% recycling.

ACCT. NO.	ACCOUNT DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 EST.	2023 BUDGET	Remarks & Notes
<b>SALARIES</b>									
110-7160-51100	SALARIES	703,528	736,228	738,903	785,012	824,000	815,452	860,300	
	<b>SUB-TOTAL</b>	<b>703,528</b>	<b>736,228</b>	<b>738,903</b>	<b>785,012</b>	<b>824,000</b>	<b>815,452</b>	<b>860,300</b>	
<b>CONTRACTUAL SERVICES</b>									
110-7160-52017	DISPOSAL CHARGE-WASTE	96,508	97,438	111,943	109,564	104,000	99,176	104,000	
110-7160-52018	DISPOSAL CHARGE-RECYCLING	7,171	28,536	38,555	5,444	20,000	4,000	20,000	Note 1
110-7160-52050	INSURANCE	12,070	12,696	15,191	14,386	17,600	18,000	21,100	
110-7160-52051	INSURANCE CONTINGENCY	-	2,500	2,100	-	-	-	2,500	
110-7160-52140	R & M-MISCELLANEOUS	433	1,327	1,115	1,002	2,000	1,720	2,000	
110-7160-52170	R & M-VEHICLES	4,071	46,206	10,282	2,311	6,000	4,450	6,000	
110-7160-52250	TRAINING	1,019	789	330	716	1,300	725	1,300	
110-7160-52260	UNIFORMS & SHOES	7,136	6,916	8,519	7,644	8,300	7,823	8,700	
	<b>SUB-TOTAL</b>	<b>128,408</b>	<b>196,408</b>	<b>188,035</b>	<b>141,068</b>	<b>159,200</b>	<b>135,894</b>	<b>165,600</b>	
<b>SUPPLIES &amp; MATERIALS</b>									
110-7160-53090	GASOLINE, DIESEL, OIL	89,183	87,942	70,151	99,636	80,000	137,000	145,000	
110-7160-53140	MISCELLANEOUS	1,992	3,309	2,100	2,734	3,000	2,564	3,000	
110-7160-53170	VEHICLE PARTS	13,592	16,273	15,793	16,835	15,000	17,446	15,000	
110-7160-53280	TIRES	10,027	9,933	1,398	18,464	13,000	12,407	13,000	
110-7160-53290	SMALL TOOLS & EQUIPMENT	-	90	171	-	250	100	250	
	<b>SUB-TOTAL</b>	<b>114,794</b>	<b>117,547</b>	<b>89,613</b>	<b>137,669</b>	<b>111,250</b>	<b>169,517</b>	<b>176,250</b>	
<b>PERSONNEL COSTS</b>									
110-7160-56010	LONGEVITY & UNUSED SICK PAY	20,732	18,138	18,302	18,211	22,900	22,900	19,900	
110-7160-56015	MEDICAL/EARN/LIFE	91,383	94,070	103,031	123,453	128,400	113,409	98,900	Note 2
110-7160-56017	HSA/HRA	15,150	21,358	17,758	18,150	19,600	17,550	14,400	
110-7160-56035	PUBLIC EMPLOYEES RETIREMENT	99,936	104,374	103,422	111,238	116,850	114,225	121,650	
110-7160-56045	MEDICARE	10,399	10,873	10,810	12,193	12,300	12,385	12,800	
110-7160-56060	TERMINATION PAY	-	-	-	-	-	-	-	
110-7160-56270	WORKER'S COMPENSATION	18,758	9,316	9,892	10,757	16,200	16,200	11,300	
	<b>SUB-TOTAL</b>	<b>256,358</b>	<b>258,130</b>	<b>263,216</b>	<b>294,002</b>	<b>316,250</b>	<b>296,669</b>	<b>278,950</b>	

ACCT. NO.	ACCOUNT DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 EST.	2023 BUDGET	Remarks & Notes
<b>EQUIPMENT</b>									
110-7160-58010	EQUIPMENT	2,912	-	-	3,400	2,000	1,564	1,500	Note 3
110-7160-58030	TRUCKS	-	-	-	-	-	-	-	
	<b>SUB-TOTAL</b>	<b>2,912</b>	<b>-</b>	<b>-</b>	<b>3,400</b>	<b>2,000</b>	<b>1,564</b>	<b>1,500</b>	
	<b>WASTE/RECYCLING COLLECTION TOTAL</b>	<b>1,206,000</b>	<b>1,308,313</b>	<b>1,279,767</b>	<b>1,361,150</b>	<b>1,412,700</b>	<b>1,419,096</b>	<b>1,482,600</b>	

### **7160 WASTE/RECYCLING COLLECTION NOTES**

- Note 1      2022 reduction based on current market rate of recyclable materials. Rumpke charges fees/issues credits based on the market prices on recycled materials.
- Note 2      2023 decrease due to employees plan selection changes
- Note 3      2023 includes a replacement for administration computer

# 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	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 EST.	2023 BUDGET	Remarks & Notes
<b>SALARIES</b>									
110-7130-51400	SALARIES-SNOW REMOVAL	38,784	43,713	15,136	46,575	50,000	20,646	50,000	Note 1
	<b>SUB-TOTAL</b>	<b>38,784</b>	<b>43,713</b>	<b>15,136</b>	<b>46,575</b>	<b>50,000</b>	<b>20,646</b>	<b>50,000</b>	
<b>CONTRACTUAL SERVICES</b>									
110-7130-52130	R & M-EQUIPMENT	4,223	-	22	-	3,750	1,553	3,750	
110-7130-52170	R & M-VEHICLES	-	525	-	-	750	750	750	
	<b>SUB-TOTAL</b>	<b>4,223</b>	<b>525</b>	<b>22</b>	<b>-</b>	<b>4,500</b>	<b>2,303</b>	<b>4,500</b>	
<b>SUPPLIES &amp; MATERIALS</b>									
110-7130-53130	R & M-EQUIPMENT	3,538	2,584	4,477	4,428	4,500	5,084	5,000	Note 2
110-7130-53140	MISCELLANEOUS	1,661	574	1,233	1,464	1,500	1,333	1,500	
110-7130-53170	R & M-VEHICLES	971	230	192	1,101	1,000	838	1,000	
110-7130-53250	SALT	135,139	133,347	44,644	83,419	136,000	120,000	136,000	
	<b>SUB-TOTAL</b>	<b>141,310</b>	<b>136,733</b>	<b>50,546</b>	<b>90,413</b>	<b>143,000</b>	<b>127,255</b>	<b>143,500</b>	
<b>PERSONNEL COSTS</b>									
110-7130-56035	PUBLIC EMPLOYEES RETIREMENT	5,430	6,120	2,119	6,521	7,000	2,890	7,000	
110-7130-56045	MEDICARE	542	613	211	659	725	296	725	
	<b>SUB-TOTAL</b>	<b>5,971</b>	<b>6,733</b>	<b>2,331</b>	<b>7,180</b>	<b>7,725</b>	<b>3,186</b>	<b>7,725</b>	
<b>EQUIPMENT</b>									
110-7130-58010	EQUIPMENT	-	-	4,865	3,625	3,700	2,852	-	
	<b>SUB-TOTAL</b>	<b>-</b>	<b>-</b>	<b>4,865</b>	<b>3,625</b>	<b>3,700</b>	<b>2,852</b>	<b>-</b>	
	<b>SNOW REMOVAL TOTAL</b>	<b>190,288</b>	<b>187,704</b>	<b>72,899</b>	<b>147,793</b>	<b>208,925</b>	<b>156,242</b>	<b>205,725</b>	

## 7130 SNOW REMOVAL NOTES

Note 1      2023 budgeted to account for unknown number of snow events throughout the year.

Note 2      2023 budget increased based on historical usage



## STREET MAINTENANCE & REPAIR FUND

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, comes through transfers from the General Fund.

ACCT.NO.	ACCOUNT DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 EST.	2023 BUDGET	Remarks & Notes
<b>SALARIES</b>									
222-8050-51100	SALARIES-STREET M & R	1,001,598	988,480	1,087,523	1,102,186	1,127,100	1,135,710	1,222,300	
222-8050-51200	SALARIES - PART TIME	20,370	24,645	24,776	12,800	20,100	5,166	24,500	
	<b>SUB-TOTAL</b>	<b>1,021,968</b>	<b>1,013,124</b>	<b>1,112,298</b>	<b>1,114,986</b>	<b>1,147,200</b>	<b>1,140,876</b>	<b>1,246,800</b>	
<b>CONTRACTUAL SERVICES</b>									
222-8050-52050	INSURANCE	9,285	9,766	11,685	11,067	13,600	13,846	16,200	
222-8050-52051	INSURANCE CONTINGENCY	-	-	2,500	500	2,500	2,500	2,500	
222-8050-52130	R & M EQUIPMENT	2,979	1,961	3,494	3,199	4,200	2,250	6,800	Note 1
222-8050-52140	R&M - MISCELLANEOUS	21,830	20,859	24,546	29,801	25,500	25,500	29,000	Note 2
222-8050-52170	R&M - VEHICLES	5,821	8,668	2,307	4,701	5,500	10,794	6,000	Note 3
222-8050-52240	STREET MAINTENANCE	50,945	57,486	47,653	32,162	78,000	71,949	73,000	Note 4
222-8050-52250	TRAINING	1,232	1,628	1,160	1,401	2,500	1,715	2,500	
222-8050-52260	UNIFORMS & SHOES	6,179	7,141	8,337	9,279	9,750	9,402	10,500	
222-8050-52290	TREE MAINTENANCE	15,180	11,344	14,210	14,025	18,000	16,690	18,000	
	<b>SUB-TOTAL</b>	<b>113,451</b>	<b>118,852</b>	<b>115,892</b>	<b>106,135</b>	<b>159,550</b>	<b>154,646</b>	<b>164,500</b>	
<b>SUPPLIES &amp; MATERIALS</b>									
222-8050-53017	ASPHALT/GRAVEL	15,961	24,904	19,059	16,562	22,000	21,199	22,000	
222-8050-53025	CONSTRUCTION MATERIALS	11,905	12,885	13,072	12,921	14,000	13,660	35,000	Note 5
222-8050-53090	GASOLINE & OIL	53,533	51,564	42,068	55,234	50,000	80,000	85,000	
222-8050-53130	R & M EQUIPMENT	10,047	6,421	8,822	10,887	9,600	8,950	10,000	
222-8050-53140	MISCELLANEOUS	4,752	8,019	7,237	7,555	8,000	5,629	8,000	
222-8050-53170	VEHICLE PARTS	12,423	8,419	4,322	8,787	12,000	12,680	12,000	
222-8050-53190	POSTAGE & OFFICE SUPPLIES	1,688	2,278	2,210	1,072	2,300	2,300	2,500	
222-8050-53255	SIGNS	3,369	4,861	6,819	9,149	11,000	8,965	11,000	
222-8050-53280	TIRES	4,052	5,847	4,774	5,986	7,000	6,311	7,000	
222-8050-53290	SMALL TOOLS	3,201	3,615	4,082	4,479	4,500	3,125	4,500	
	<b>SUB-TOTAL</b>	<b>120,932</b>	<b>128,813</b>	<b>112,465</b>	<b>132,630</b>	<b>140,400</b>	<b>162,819</b>	<b>197,000</b>	
<b>UTILITIES &amp; SUNDRY</b>									
222-8050-54030	ELECTRIC	22,465	24,372	23,293	22,661	26,750	24,000	24,000	
222-8050-54100	TELEPHONE	4,157	4,095	3,007	4,649	4,750	4,750	4,750	
	<b>SUB-TOTAL</b>	<b>26,621</b>	<b>28,467</b>	<b>26,300</b>	<b>27,310</b>	<b>31,500</b>	<b>28,750</b>	<b>28,750</b>	

ACCT.NO.	ACCOUNT DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 EST.	2023 BUDGET	Remarks & Notes
<b>PERSONNEL COSTS</b>									
222-8050-56010	LONGEVITY & UNUSED SICK PAY	22,020	16,958	19,157	13,345	18,500	18,500	20,300	
222-8050-56015	MEDICAL/EARN/LIFE	158,508	148,666	176,225	160,633	183,800	172,000	167,200	
222-8050-56017	HSA/HRA	19,850	18,867	19,950	17,150	15,300	17,017	16,400	
222-8050-56035	PUBLIC EMPLOYEES RETIREMENT	145,000	143,407	155,493	157,300	162,100	160,050	176,000	
222-8050-56045	MEDICARE	14,631	15,552	16,501	16,984	16,950	16,340	18,400	
222-8050-56270	WORKER'S COMPENSATION	29,315	11,059	17,146	17,712	22,900	22,900	16,700	
	<b>SUB-TOTAL</b>	<b>389,325</b>	<b>354,509</b>	<b>404,472</b>	<b>383,124</b>	<b>419,550</b>	<b>406,807</b>	<b>415,000</b>	
<b>EQUIPMENT</b>									
222-8050-58010	EQUIPMENT	38,461	8,285	63,597	35,604	35,650	34,225	28,800	Note 6
222-8050-58030	TRUCK	-	-	-	-	-	-	-	
	<b>SUB-TOTAL</b>	<b>38,461</b>	<b>8,285</b>	<b>63,597</b>	<b>35,604</b>	<b>35,650</b>	<b>34,225</b>	<b>28,800</b>	
	<b>Total SCM&amp;R</b>	<b>1,710,758</b>	<b>1,652,049</b>	<b>1,835,025</b>	<b>1,799,788</b>	<b>1,933,850</b>	<b>1,928,123</b>	<b>2,080,850</b>	

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

- Note 1 2023 includes tractor tire replacement  
Note 2 2023 increased due to rising cost of pumping waste tanks  
Note 3 2022 overage due to emissions repairs and leaf spring repairs on dump trucks  
Note 4 2023 includes Hopewell Road guardrail repair  
Note 5 2023 includes gaurdrail supplies for Loveland Madeira Road  
Note 6 2023 equipment includes:

\$	17,250	High school flashing lights
\$	1,750	Chainsaw & Pole saw
\$	1,300	Handheld radios
\$	2,700	Scrap metal bin
\$	800	Equipment tracks installation system
\$	5,000	GPS unit
\$	<u>28,800</u>	

# STATE HIGHWAY MAINTENANCE FUND

The State Highway Improvement Fund is a mandatory fund required by the Ohio Revised Code. The revenue for this fund is derived solely from gasoline and auto taxes and is equal to 7.5% 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	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 EST.	2023 BUDGET	Remarks & Notes
<b>SALARIES</b>									
224-8051-51400	SALARIES-SERV.DEPT. LABOR	-	2,880	1,869	1,983	3,000	2,997	3,000	
	<b>SUB-TOTAL</b>	<b>-</b>	<b>2,880</b>	<b>1,869</b>	<b>1,983</b>	<b>3,000</b>	<b>2,997</b>	<b>3,000</b>	
<b>CONTRACTUAL SERVICES</b>									
224-8051-52140	MISC CONTRACTUAL	128	1,096	981	3	1,000	256	1,000	
	<b>SUB-TOTAL</b>	<b>128</b>	<b>1,096</b>	<b>981</b>	<b>3</b>	<b>1,000</b>	<b>256</b>	<b>1,000</b>	
<b>SUPPLIES &amp; MATERIALS</b>									
224-8051-53140	MISC SUPPLIES & MATERIALS	2,824	2,814	3,471	3,290	4,000	3,496	4,000	
	<b>SUB-TOTAL</b>	<b>2,824</b>	<b>2,814</b>	<b>3,471</b>	<b>3,290</b>	<b>4,000</b>	<b>3,496</b>	<b>4,000</b>	
<b>OTHER EXPENSES</b>									
224-8051-55110	CULVERT REPLACEMENT	7,186	88,407	211,182	-	-	-	-	
224-8051-55115	LANDSLIDE REPAIR	-	-	7,400	-	100,000	45,500	-	Note 1
	<b>SUB-TOTAL</b>	<b>7,186</b>	<b>88,407</b>	<b>218,582</b>	<b>-</b>	<b>100,000</b>	<b>45,500</b>	<b>-</b>	
<b>PERSONNEL COSTS</b>									
224-8051-56035	PUBLIC EMPLOYEES RETIREMENT	-	403	262	278	420	420	420	
224-8051-56045	MEDICARE	-	40	26	28	50	42	50	
	<b>SUB-TOTAL</b>	<b>-</b>	<b>444</b>	<b>288</b>	<b>306</b>	<b>470</b>	<b>462</b>	<b>470</b>	
	<b>STATE HIGHWAY MAINTENANCE TOTAL</b>	<b>10,138</b>	<b>95,640</b>	<b>225,191</b>	<b>5,582</b>	<b>108,470</b>	<b>52,711</b>	<b>8,470</b>	

## 8051 STATE HIGHWAY MAINTENANCE FUND NOTES

Note 1      2022 budget for landslide on State Route 126 was under budget due to consolidation of projects

# 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	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 EST.	2023 BUDGET	Remarks & Notes
<b>SALARIES</b>									
110-7070-51200	SALARIES - JANITORIAL	33,440	34,440	36,154	39,192	38,400	38,000	39,900	
110-7070-51400	SALARIES-PUBLIC WORKS GROUNDS	67,753	71,417	78,853	85,664	91,000	90,018	99,000	
	<b>SUB-TOTAL</b>	<b>101,193</b>	<b>105,856</b>	<b>115,007</b>	<b>124,856</b>	<b>129,400</b>	<b>128,018</b>	<b>138,900</b>	
<b>CONTRACTUAL SERVICES</b>									
110-7070-52050	INSURANCE	12,642	13,877	16,701	17,258	19,800	21,493	24,400	
110-7070-52051	INSURANCE-CONTINGENCY	-	-	-	2,752	2,500	2,500	2,500	
110-7070-52140	R & M MISCELLANEOUS	8,695	14,018	10,683	13,256	13,750	11,913	13,750	
110-7070-52160	LAWN/TURF	-	-	-	-	350	350	300	
110-7070-52180	R & M DEPT/BLDG MAINT	27,913	34,528	55,409	59,853	76,000	71,746	58,000	
	<b>SUB-TOTAL</b>	<b>49,250</b>	<b>62,424</b>	<b>82,794</b>	<b>93,118</b>	<b>112,400</b>	<b>108,002</b>	<b>98,950</b>	
<b>SUPPLIES &amp; MATERIALS</b>									
110-7070-53110	JANITORIAL SUPPLIES	1,961	2,772	2,395	2,700	3,000	3,000	3,000	
110-7070-53120	WELLNESS EQUIPMENT	1,896	2,436	6,998	-	3,000	3,017	5,000	Note 1
110-7070-53140	MISCELLANEOUS	3,159	502	1,999	2,270	3,000	2,142	3,000	
110-7070-53160	LANDSCAPE SUPPLIES	3,911	2,334	1,563	2,322	4,000	2,122	4,000	
110-7070-53180	R & M DEPT/BLDG MAINT.	3,039	2,806	2,953	2,727	3,000	2,994	3,000	
	<b>SUB-TOTAL</b>	<b>13,966</b>	<b>10,850</b>	<b>15,908</b>	<b>10,019</b>	<b>16,000</b>	<b>13,275</b>	<b>18,000</b>	
<b>UTILITIES &amp; SUNDRY</b>									
110-7070-54030	GAS AND ELECTRIC	13,561	14,054	13,436	13,239	14,000	13,586	15,000	
110-7070-54100	TELEPHONE	7,030	6,376	5,270	7,986	7,000	6,986	8,000	
110-7070-54270	WATER	6,238	5,676	6,139	6,204	6,000	6,000	6,250	
	<b>SUB-TOTAL</b>	<b>26,829</b>	<b>26,105</b>	<b>24,846</b>	<b>27,429</b>	<b>27,000</b>	<b>26,572</b>	<b>29,250</b>	
<b>OTHER</b>									
110-7070-55020	HISTORICAL BLDG. REIMBURSEMENTS	10,000	4,074	-	-	-	1,667	-	
110-7070-55021	HISTORICAL ASSISTANCE/CONTINGENCY	3,800	4,651	649	-	-	-	-	
	<b>SUB-TOTAL</b>	<b>13,800</b>	<b>8,726</b>	<b>649</b>	<b>-</b>	<b>-</b>	<b>1,667</b>	<b>-</b>	

ACCT.NO.	ACCOUNT DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 EST.	2023 BUDGET	Remarks & Notes
<b>PERSONNEL COSTS</b>									
110-7070-56010	LONGEVITY & UNUSED SICK PAY	1,588	1,608	1,634	1,655	2,600	2,600	2,650	
110-7070-56015	MEDICAL/EARN/LIFE	10,272	10,405	10,865	11,200	11,700	11,596	11,700	
110-7070-56017	HSA/HRA	1,100	1,100	1,100	1,100	1,100	1,100	1,100	
110-7070-56035	PUBLIC EMPLOYEES RETIREMENT	14,299	14,952	16,102	17,612	18,400	17,927	19,700	
110-7070-56045	MEDICARE	1,031	1,095	1,153	1,283	1,950	1,585	2,100	
	<b>SUB-TOTAL</b>	<b>28,290</b>	<b>29,160</b>	<b>30,854</b>	<b>32,851</b>	<b>35,750</b>	<b>34,808</b>	<b>37,250</b>	
<b>LIVINGSTON LODGE</b>									
110-7070-57510	CLEAN UP	3,260	4,000	-	3,300	4,000	4,000	4,000	
110-7070-57515	SUPPLIES & MATERIALS	492	878	-	931	1,500	1,199	1,500	
110-7070-57525	REFUNDS	-	-	1,550	-	-	-	-	
110-7070-57530	R & M LODGE	2,557	2,884	419	148	3,000	2,447	3,000	
110-7070-57540	UTILITIES - LODGE	6,724	9,423	6,002	6,665	9,000	6,357	9,000	
110-7070-57570	BLDG IMPROVEMENTS	17,690	18,516	28,352	-	4,500	4,370	3,800	Note 2
	<b>SUB-TOTAL</b>	<b>30,723</b>	<b>35,700</b>	<b>36,323</b>	<b>11,043</b>	<b>22,000</b>	<b>18,373</b>	<b>21,300</b>	
<b>EQUIPMENT</b>									
110-7070-58010	EQUIPMENT	-	-	28,337	-	-	-	1,800	Note 3
110-7070-58070	BLDG IMPROVEMENTS	42,595	39,979	26,142	19,871	42,100	40,116	49,900	Note 4
	<b>SUB-TOTAL</b>	<b>42,595</b>	<b>39,979</b>	<b>54,479</b>	<b>19,871</b>	<b>42,100</b>	<b>40,116</b>	<b>51,700</b>	
	<b>GOVERNMENT BUILDINGS &amp; GROUNDS TOTAL</b>	<b>306,647</b>	<b>318,801</b>	<b>360,860</b>	<b>319,188</b>	<b>384,650</b>	<b>370,831</b>	<b>395,350</b>	

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

Note 1	2023 includes workout equipment for administration and public works facilities
Note 2	2023 includes a camera at Livingston Lodge
Note 3	2023 includes a drinking fountain at Public Works building
Note 4	2023 Building Improvements:
	\$ 8,200 HVAC unit at Phinney House
	\$ 7,000 Exhaust fan for Ranger's locker room
	\$ 5,200 Concrete sidewalk for Ranger's station
	\$ 7,000 Public Works garage door repairs
	\$ 14,500 Exhaust fan repairs at the Public Works facility
	\$ 8,000 Replace one tube heater in Public Works facility
	<u>\$ 49,900</u>

# PARKS

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	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 EST.	2023 BUDGET	Remarks & Notes
<b>SALARIES</b>									
110-7100-51200	RECREATION COORDINATOR SALARIES	28,930	37,720	-	-	-	-	-	
110-7100-51400	PUBLIC WORKS - FT	374,501	384,099	414,915	438,296	466,400	459,920	500,200	
110-7100-51450	PUBLIC WORKS - PT	34,517	34,100	21,599	24,133	42,600	23,261	52,700	
	<b>SUB-TOTAL</b>	<b>409,019</b>	<b>418,199</b>	<b>436,514</b>	<b>462,429</b>	<b>509,000</b>	<b>483,181</b>	<b>552,900</b>	
<b>CONTRACTUAL SERVICES</b>									
110-7100-52050	INSURANCE	4,642	4,883	5,843	5,533	6,800	6,923	8,100	
110-7100-52140	MISC. CONTRACTUAL	31,643	34,735	23,630	22,029	32,500	23,191	30,000	
110-7100-52160	LAWN/TURF MAINT	-	-	-	-	250	250	250	
110-7100-52250	TRAINING	724	230	1,465	1,131	1,600	1,160	1,600	
110-7100-52260	UNIFORMS	3,430	4,283	5,061	5,649	6,250	5,630	6,500	
	<b>SUB-TOTAL</b>	<b>40,440</b>	<b>44,131</b>	<b>35,998</b>	<b>34,343</b>	<b>47,400</b>	<b>37,154</b>	<b>46,450</b>	
<b>SUPPLIES &amp; MATERIALS</b>									
110-7100-53050	FIELD MAINTENANCE	23,327	22,626	18,188	23,428	24,500	23,719	28,000	Note 1
110-7100-53090	GASOLINE & OIL	4,895	4,846	3,727	6,123	5,000	7,779	8,000	
110-7100-53110	JANITORIAL/RESTROOM SUPPLIES	2,608	2,207	1,455	2,995	3,000	2,253	3,000	
110-7100-53140	MISCELLANEOUS	4,024	3,690	3,970	3,308	6,000	3,874	6,000	
110-7100-53170	R & M EQUIPMENT	5,007	4,214	5,362	5,611	5,200	7,029	5,500	Note 2
110-7100-53190	PAPER & OFFICE SUPPLIES	-	40	-	-	-	-	-	
110-7100-53220	PLAYGROUND SUPPLIES	740	482	1,263	257	2,000	650	2,000	
110-7100-53290	SMALL TOOLS & EQUIPMENT	718	481	653	521	1,000	856	1,500	Note 3
	<b>SUB-TOTAL</b>	<b>41,319</b>	<b>38,586</b>	<b>34,618</b>	<b>42,242</b>	<b>46,700</b>	<b>46,160</b>	<b>54,000</b>	
<b>UTILITIES &amp; SUNDRY</b>									
110-7100-54010	AUTO EXPENSE	-	-	-	-	-	-	-	
110-7100-54030	GAS & ELECTRIC	9,604	11,917	10,818	12,426	12,000	13,010	13,000	
110-7100-54100	TELEPHONE	1,820	1,527	927	980	1,000	1,300	1,300	
	<b>SUB-TOTAL</b>	<b>11,184</b>	<b>13,084</b>	<b>11,745</b>	<b>13,406</b>	<b>13,000</b>	<b>14,310</b>	<b>14,300</b>	

ACCT. NO.	ACCOUNT DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 EST.	2023 BUDGET	Remarks & Notes
<b>PERSONNEL COSTS</b>									
110-7100-56010	LONGEVITY & UNUSED SICK PAY	7,501	5,534	6,810	9,033	12,350	12,350	11,100	
110-7100-56015	MEDICAL/EARN/LIFE	55,827	54,164	74,799	79,582	90,300	90,000	96,050	
110-7100-56017	HSA/HRA	6,750	6,175	11,417	17,150	19,600	19,450	21,300	
110-7100-56035	PUBLIC EMPLOYEES RETIREMENT	61,936	64,450	61,005	65,307	72,125	67,647	78,275	
110-7100-56045	MEDICARE	6,443	7,364	6,461	6,654	7,575	6,916	8,200	
110-7100-56270	WORKERS' COMPENSATION	18,514	8,259	14,515	11,691	12,950	12,950	11,150	
	<b>SUB-TOTAL</b>	<b>152,067</b>	<b>140,119</b>	<b>175,006</b>	<b>189,416</b>	<b>214,900</b>	<b>209,313</b>	<b>226,075</b>	
<b>EQUIPMENT</b>									
110-7100-58010	EQUIPMENT	71,291	42,792	5,628	1,624	6,100	5,569	53,500	Note 4
110-7100-58070	BUILDINGS/GROUNDS IMPROVEMENTS	48,524	42,514	20,377	33,995	22,000	20,650	20,000	Note 5
	<b>SUB-TOTAL</b>	<b>119,815</b>	<b>85,306</b>	<b>26,005</b>	<b>35,619</b>	<b>28,100</b>	<b>26,219</b>	<b>73,500</b>	
	<b>PARKS &amp; RECREATION TOTAL</b>	<b>773,844</b>	<b>739,425</b>	<b>719,885</b>	<b>777,455</b>	<b>859,100</b>	<b>816,337</b>	<b>967,225</b>	

### **7100 PARKS NOTES**

Note 1 2023 includes a nationwide increase in the cost of fertilizer

Note 2 2022 overage due to increased cost of parts

Note 3 2023 includes a weed eater

Note 4 2023 equipment replacement includes:

\$ 37,500	Replace two zero turn mowers
\$ 1,500	Replace Crew Leader's Computer
\$ 14,500	Ride on fertilizer applicator
<u>\$ 53,500</u>	

Note 5 2023 Building/Grounds Improvement includes:

\$ 4,000	Camp Dennison septic tank control panel replacement
\$ 16,000	Walking Path Repairs program
<u>\$ 20,000</u>	

# RECREATION FUND

Expenditures for the Indian Hill Recreation Commission activities are appropriated in the Recreation Fund. The function of this account is to track expenditures associated with the coordination of recreational activities through the Recreation Commission.

ACCT. NO.	ACCOUNT DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 EST.	2023 BUDGET	Remarks & Notes
<b>SALARIES</b>									
227-7100-51100	RECREATION PROGRAM MGR SALARIES	-	-	-	-	-	22,775	80,100	Note 1
227-7100-51200	RECREATION COORDINATOR PART TIME	28,930	37,720	39,488	40,927	42,600	30,500	-	Note 1
	<b>SUB-TOTAL</b>	<b>28,930</b>	<b>37,720</b>	<b>39,488</b>	<b>40,927</b>	<b>42,600</b>	<b>53,275</b>	<b>80,100</b>	
<b>CONTRACTUAL SERVICES</b>									
227-7100-52030	DUES & SUBSCRIPTIONS	-	-	-	-	-	-	425	Note 1
227-7100-52110	GENERAL	39,950	67,358	8,853	11,038	40,000	47,000	40,000	Note 2
227-7100-52120	BASEBALL	22,033	21,079	360	23,343	25,150	27,000	32,000	Note 3
227-7100-52130	SOCCER	88,634	138,804	70,666	167,877	136,000	120,000	125,000	Note 4
227-7100-52140	YOUTH LACROSSE	22,237	26,045	11,825	12,990	27,500	22,000	28,000	
227-7100-52150	SOFTBALL	-	5,808	0	5,923	8,500	4,000	6,100	
227-7100-52160	TRACK	8,913	8,222	2,634	4,446	8,500	6,100	6,300	
227-7100-52170	FIELD HOCKEY (OLD CHEER-2021)	9,004	10,446	2,455	(2)	-	6,500	5,000	Note 5
227-7100-52180	VOLLEYBALL	3,481	6,202	2,428	3,463	8,500	8,500	20,115	Note 6
227-7100-52200	BASKETBALL	59,505	68,264	25,539	50,616	79,000	55,000	65,000	Note 7
227-7100-52250	TRAINING	-	-	-	-	-	-	1,500	Note 1
	<b>SUB-TOTAL</b>	<b>253,757</b>	<b>352,227</b>	<b>124,760</b>	<b>279,694</b>	<b>333,150</b>	<b>296,100</b>	<b>329,440</b>	
<b>UTILITIES &amp; SUNDRY</b>									
227-7100-54100	TELEPHONE	240	360	330	330	360	360	525	
	<b>SUB-TOTAL</b>	<b>240</b>	<b>360</b>	<b>330</b>	<b>330</b>	<b>360</b>	<b>360</b>	<b>525</b>	
<b>PERSONNEL COSTS</b>									
110-7100-56010	LONGEVITY & UNUSED SICK PAY	-	-	-	-	-	-	-	
110-7100-56015	MEDICAL/EARN/LIFE	-	-	-	-	-	7,850	24,900	Note 1
110-7100-56017	HSA/HRA	-	-	-	-	-	875	2,100	Note 1
227-7100-56035	PUBLIC EMPLOYEES RETIREMENT	4,050	5,281	5,528	5,730	5,975	7,462	11,225	Note 1
227-7100-56045	MEDICARE	419	547	572	593	625	775	1,175	Note 1
227-7100-56270	WORKERS' COMPENSATION	434	-	-	-	-	-	-	
	<b>SUB-TOTAL</b>	<b>4,904</b>	<b>5,828</b>	<b>6,101</b>	<b>6,323</b>	<b>6,600</b>	<b>16,962</b>	<b>39,400</b>	
<b>EQUIPMENT</b>									
227-7100-58010	EQUIPMENT	-	-	-	-	-	-	7,000	Note 8
227-7100-58070	BUILDINGS/GROUNDS IMPROVEMENTS	-	-	-	-	-	-	-	
	<b>SUB-TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,000</b>	
	<b>RECREATION TOTAL</b>	<b>287,831</b>	<b>396,135</b>	<b>170,679</b>	<b>327,273</b>	<b>382,710</b>	<b>366,697</b>	<b>456,465</b>	



ACCT. NO.	ACCOUNT DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 EST.	2023 BUDGET	Remarks & Notes
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## **227 RECREATION FUND NOTES**

General Note	Many of the 2021 programs expenses were under budget because of cancellations due to COVID-19								
Note 1	The part-time Recreation Coordinator was changed to a full-time position in 2022. This change led to an overage for 2022 in salaries and personnel costs. The 2023 budget includes an entire year with the full-time position, membership dues, and training for new employee.								
Note 2	2022 overage is due to purchase of new software (\$9,000), new field hockey goals (\$4,400), and gym rental fees that were paid out of the general line instead of the individual sports in 2022 (\$8,600)								
Note 3	2023 budget includes the new baseball academy program								
Note 4	2023 budget decreased due to the select team moving to an outside organization								
Note 5	Cheerleading was moved to the youth football program in 2021 and will no longer be part of the Indian Hill Recreation Commission programs. This line will now account for field hockey expenditures.								
Note 6	2023 includes the addition of boys volleyball								
Note 7	2023 is decreased to more accurately align with projected enrollments								
Note 8	2023 includes new office furniture								

# GRAND VALLEY NATURE 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, kayaking, canoeing, and bird watching.

ACCT.NO.	ACCOUNT DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 EST.	2023 BUDGET	Remarks & Notes
<b>SALARIES</b>									
110-7105-51200	SALARIES PART TIME	81,907	82,003	95,325	104,570	112,415	112,415	116,900	
	<b>SUB-TOTAL</b>	<b>81,907</b>	<b>82,003</b>	<b>95,325</b>	<b>104,570</b>	<b>112,415</b>	<b>112,415</b>	<b>116,900</b>	
<b>CONTRACTUAL SERVICES</b>									
110-7105-52030	DUES	123	73	127	125	150	150	150	
110-7105-52035	SPECIAL EVENTS/MEETINGS	-	-	-	-	150	150	150	
110-7105-52050	INSURANCE	1,857	1,953	2,337	2,213	2,800	2,769	3,300	
110-7105-52140	MISCELLANEOUS-CONTRACTUAL	4,750	17,761	3,043	7,589	16,000	16,000	15,000	Note 1
110-7105-52180	R & M DEPT/TRAIL MAINT	10,130	1,225	15,659	7,897	15,000	15,000	15,000	Note 2
110-7105-52250	TRAINING	80	250	-	-	400	-	400	
110-7105-52260	UNIFORMS	1,158	1,190	1,154	1,122	1,800	1,800	3,300	Note 3
	<b>SUB-TOTAL</b>	<b>18,098</b>	<b>22,453</b>	<b>22,320</b>	<b>18,946</b>	<b>36,300</b>	<b>35,869</b>	<b>37,300</b>	
<b>SUPPLIES &amp; MATERIALS</b>									
110-7105-53090	GASOLINE & OIL	2,355	2,508	1,849	2,938	2,500	3,500	3,500	
110-7105-53110	JANITORIAL SUPPLIES	119	130	364	167	500	350	500	
110-7105-53140	MISCELLANEOUS	1,574	1,732	3,639	1,953	3,000	3,000	3,000	
110-7105-53170	R & M VEHICLES/EQUIPMENT	1,459	1,152	2,122	1,312	2,000	2,000	2,000	
110-7105-53180	R & M SUPPLIES & MATERIALS	6,304	626	3,146	762	3,500	3,500	3,000	
110-7105-53190	OFFICE SUPPLIES	202	168	204	202	200	200	200	
110-7105-53290	SMALL TOOLS	987	498	558	331	750	750	750	
	<b>SUB-TOTAL</b>	<b>13,000</b>	<b>6,813</b>	<b>11,883</b>	<b>7,665</b>	<b>12,450</b>	<b>13,300</b>	<b>12,950</b>	
<b>UTILITIES &amp; SUNDRY</b>									
110-7105-54030	GAS & ELECTRIC	1,369	1,546	1,545	1,517	2,000	1,700	2,000	
110-7105-54100	TELEPHONES	1,017	540	593	754	800	800	800	
	<b>SUB-TOTAL</b>	<b>2,386</b>	<b>2,086</b>	<b>2,138</b>	<b>2,271</b>	<b>2,800</b>	<b>2,500</b>	<b>2,800</b>	

ACCT.NO.	ACCOUNT DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 EST.	2023 BUDGET	Remarks & Notes
<b>PERSONNEL COSTS</b>									
110-7105-6010	LONGEVITY & UNUSED SICK PAY	-	-	-	-	-	-	-	
110-7105-6015	MEDICAL/EARN/LIFE	-	-	-	-	-	-	-	
110-7105-6017	HSA	-	-	-	-	-	-	-	
110-7105-56035	PUBLIC EMPLOYEES RETIREMENT	11,467	11,480	13,346	14,640	15,750	15,742	16,375	
110-7105-56045	MEDICARE	1,188	1,189	1,382	1,516	1,650	1,649	1,700	
	<b>SUB-TOTAL</b>	<b>12,655</b>	<b>12,669</b>	<b>14,728</b>	<b>16,156</b>	<b>17,400</b>	<b>17,391</b>	<b>18,075</b>	
<b>EQUIPMENT</b>									
110-7105-58010	EQUIPMENT	-	-	-	597	700	664	5,500	Note 4
110-7105-58070	BUILDING IMPROVEMENTS	21,021	4,620	9,315	-	35,000	35,000	-	
	<b>SUB-TOTAL</b>	<b>21,021</b>	<b>4,620</b>	<b>9,315</b>	<b>597</b>	<b>35,700</b>	<b>35,664</b>	<b>5,500</b>	
7105	<b>GRAND VALLEY TOTAL</b>	<b>149,067</b>	<b>130,645</b>	<b>155,708</b>	<b>150,205</b>	<b>217,065</b>	<b>217,139</b>	<b>193,525</b>	

### **7105 GRAND VALLEY NATURE PRESERVE NOTES**

- Note 1      2023 includes fish stocking and fixing dog access steps
- Note 2      2022 and 2023 includes erosion control, trail drainage improvements and repairs
- Note 3      2023 includes new employees winter gear
- Note 4      2023 includes heater and doors for gator

## BRIDLE TRAILS FUND

Bridle Trails is a separate fund used to maintain more than 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	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 EST.	2023 BUDGET	Remarks & Notes
<b>SALARIES</b>									
228-9110-51400	SALARIES-SERVICE	17,901	15,483	21,324	15,035	21,500	7,752	21,500	
	<b>SUB-TOTAL</b>	<b>17,901</b>	<b>15,483</b>	<b>21,324</b>	<b>15,035</b>	<b>21,500</b>	<b>7,752</b>	<b>21,500</b>	
<b>CONTRACTUAL SERVICES</b>									
228-9110-52140	R & M-MISCELLANEOUS	10,728	1,640	15,948	2,167	4,500	2,604	4,500	
	<b>SUB-TOTAL</b>	<b>10,728</b>	<b>1,640</b>	<b>15,948</b>	<b>2,167</b>	<b>4,500</b>	<b>2,604</b>	<b>4,500</b>	
<b>SUPPLIES &amp; MATERIALS</b>									
228-9110-53140	MISCELLANEOUS	991	224	989	493	1,250	1,889	1,500	
	<b>SUB-TOTAL</b>	<b>991</b>	<b>224</b>	<b>989</b>	<b>493</b>	<b>1,250</b>	<b>1,889</b>	<b>1,500</b>	
<b>PERSONNEL COSTS</b>									
228-9110-56035	PUBLIC EMPLOYEES RETIREMENT	2,506	2,168	2,985	2,105	3,010	821	3,010	
228-9110-56045	MEDICARE	256	222	302	213	320	87	320	
	<b>SUB-TOTAL</b>	<b>2,762</b>	<b>2,389</b>	<b>3,288</b>	<b>2,318</b>	<b>3,330</b>	<b>908</b>	<b>3,330</b>	
<b>EQUIPMENT</b>									
228-9110-58010	EQUIPMENT	-	-	-	-	1,000	873	900	Note 1
	<b>SUB-TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,000</b>	<b>873</b>	<b>900</b>	
	<b>BRIDLE TRAILS TOTAL</b>	<b>32,382</b>	<b>19,736</b>	<b>41,550</b>	<b>20,014</b>	<b>31,580</b>	<b>14,026</b>	<b>31,730</b>	

### 9110 BRIDLE TRAILS FUND NOTES

Note 1      2023 includes a pole saw and attachments

# 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 Shooting Club 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	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 EST.	2023 BUDGET	Remarks & Notes
<b>SALARIES</b>									
229-7090-51100	SALARIES FULL TIME	-	-	-	-	-	-	63,211	Note 1
229-7090-51200	SALARIES PART TIME	60,619	64,461	67,182	77,811	87,450	79,816	34,310	Note 1
	<b>SUB-TOTAL</b>	<b>60,619</b>	<b>64,461</b>	<b>67,182</b>	<b>77,811</b>	<b>87,450</b>	<b>79,816</b>	<b>97,521</b>	
<b>CONTRACTUAL SERVICES</b>									
229-7090-52050	INSURANCE	6,917	7,137	7,985	7,858	9,200	9,453	10,800	
229-7090-52140	R & M MISCELLANEOUS	1,356	1,337	6,276	6,684	79,500	58,194	9,000	Note 2
	<b>SUB-TOTAL</b>	<b>8,273</b>	<b>8,474</b>	<b>14,260</b>	<b>14,542</b>	<b>88,700</b>	<b>67,647</b>	<b>19,800</b>	
<b>SUPPLIES &amp; MATERIALS</b>									
229-7090-53010	AMMUNITION	485	1,094	918	2,720	3,450	2,691	2,500	
229-7090-53015	CLAY BIRDS	8,465	8,774	9,198	8,924	16,720	11,896	11,000	
229-7090-53140	MISCELLANEOUS	2,128	3,092	7,999	4,247	8,810	4,962	5,400	
229-7090-53145	YOUTH RIFLE TEAM	-	-	-	-	-	-	-	
229-7090-53155	PROGRAMMING	662	374	599	1,754	1,500	630	1,500	
229-7090-53225	TRAINING/EDUCATION	460	63	-	230	800	600	1,100	
229-7090-53230	POSTAGE	480	807	804	431	-	699	400	Note 3
229-7090-53290	SMALL TOOLS & EQUIP	297	332	1,893	170	2,500	2,107	1,400	
	<b>SUB-TOTAL</b>	<b>12,976</b>	<b>14,536</b>	<b>21,410</b>	<b>18,476</b>	<b>33,780</b>	<b>23,585</b>	<b>23,300</b>	
<b>UTILITIES &amp; SUNDRY</b>									
229-7090-54030	GAS AND ELECTRIC	4,858	4,344	4,034	6,174	6,000	6,000	6,000	
229-7090-54100	TELEPHONE	571	573	586	587	600	600	600	
229-7090-54135	SALES TAX	96	103	79	324	250	117	200	
	<b>SUB-TOTAL</b>	<b>5,526</b>	<b>5,020</b>	<b>4,699</b>	<b>7,085</b>	<b>6,850</b>	<b>6,717</b>	<b>6,800</b>	
<b>PERSONNEL COSTS</b>									
229-7090-56010	LONGEVITY & UNUSED SICK PAY	-	-	-	-	-	-	-	
229-7090-56015	MEDICAL/EARN/LIFE	-	-	-	-	-	-	4,000	Note 1
229-7090-56017	HSA/HRA	-	-	-	-	-	-	-	
229-7090-56035	PUBLIC EMPLOYEES RETIREMENT	8,487	9,024	9,299	10,885	12,250	11,184	13,655	
229-7090-56045	MEDICARE	879	935	963	1,127	1,270	1,163	1,420	
229-7090-56270	WORKERS' COMPENSATION	-	-	-	-	-	-	-	
	<b>SUB-TOTAL</b>	<b>9,365</b>	<b>9,959</b>	<b>10,262</b>	<b>12,012</b>	<b>13,520</b>	<b>12,347</b>	<b>19,075</b>	
<b>EQUIPMENT</b>									
229-7090-58010	EQUIPMENT	16,184	6,554	7,204	38,403	35,663	27,538	14,875	Note 4
	<b>SUB-TOTAL</b>	<b>16,184</b>	<b>6,554</b>	<b>7,204</b>	<b>38,403</b>	<b>35,663</b>	<b>27,538</b>	<b>14,875</b>	
	<b>SHOOTING CLUB TOTAL</b>	<b>112,943</b>	<b>109,004</b>	<b>125,018</b>	<b>168,329</b>	<b>265,963</b>	<b>217,650</b>	<b>181,371</b>	

**7090 SHOOTING CLUB FUND NOTES**

General notes: Programing, ammunition, and target line items are all off-set by user fees, both "pay-per-play" and daily fees. Programming consists of firearms classes, Youth Rifle Team, leagues, events etc.

Note 1 2023 include the Shooting Range Supervisor changing from part time to full time position.

Note 2 2022 Paving project was \$15,000 under the budgeted amount  
2023 includes \$5,000 for tree maintenance

Note 3 2022 budget removed in error

Note 4 2023 equipment includes:

\$ 10,000.00	LaPorte Target Throwers (2)
\$ 1,875.00	LaPorte Covers on Five Stand Field (15)
\$ 2,000.00	Tool Shed (free standing) - Pistol/Rifle Office
<u>\$ 1,000.00</u>	Miscellaneous
\$ 14,875.00	

## SUBSIDIES, TRANSFERS & ADVANCES

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.

		2018	2019	2020	2021	2022	2022	2023	REMARKS
	ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	EST.	BUDGET	& NOTES
110-7200-59020	STREET M&R SUBSIDY	1,422,535	1,316,421	1,432,580	1,367,194	1,516,850	1,507,123	1,663,850	
110-7200-59030	BRIDLE TRAIL SUBSIDY	10,582	4,871	23,851	-	20,000	-	20,000	
110-7200-59050	RECREATION SUBSIDY	-	-	45,919	47,580	49,560	70,597	120,025	
110-7200-59060	CAMP JIM B SUBSIDY	5,114	4,867	6,626	6,882	7,000	7,000	7,000	
230-9145-59000	INCOME TAX TRANSFER OUT	13,498,587	13,496,569	11,832,296	13,881,529	17,020,000	17,002,983	17,675,000	Note 1
	<b>SUBSIDIES &amp; TRANSFERS TOTAL</b>	<b>14,936,818</b>	<b>14,822,727</b>	<b>13,341,272</b>	<b>15,303,184</b>	<b>18,613,410</b>	<b>18,587,703</b>	<b>19,485,875</b>	

### SUBSIDIES, TRANSFERS & ADVANCES NOTES

Note 1      Income Tax Transfer Out includes transfers to the General Fund, General Retirement Benefit Reserve Fund, and Capital Improvement Reserve Fund.

## 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	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 EST.	2023 BUDGET	Remarks & Notes
<b>CONTRACTUAL SERVICES</b>									
410-9120-52010	PROFESSIONAL SERVICES	14,695	42,733	26,774	14,775	76,625	76,625	25,000	Note 1
410-9120-52111	ARCHITECT/CONST.MGR ADV PROJ. ENGINEERING	27,684	9,328	15,427	-	15,000	14,000	15,000	
410-9120-52112	NPDES PROGRAM DEVELOPMENT	14,185	14,126	18,173	25,152	30,000	31,986	31,000	
	<b>SUB-TOTAL</b>	<b>56,564</b>	<b>66,187</b>	<b>60,373</b>	<b>39,927</b>	<b>121,625</b>	<b>122,611</b>	<b>71,000</b>	
410-9120-55100	CULVERT CONTINGENCY	-	-	-	-	100,000	44,050	100,000	Note 2
410-9120-55110	CULVERT REPLACEMENT	87,436	1,064,016	346,677	217,680	383,010	413,280	565,000	Note 3
410-9120-55112	LANDSLIDE CORRECTIONS	251,865	313,901	380,057	42,196	2,169,671	1,962,758	1,660,000	Note 4
410-9120-55115	LANDSLIDE CONTINGENCY	-	-	9,007	23,452	200,000	14,000	200,000	
410-9120-55120	STREET RESURFACING	1,052,254	1,178,151	1,169,264	942,668	1,000,000	999,558	1,000,000	Note 5
410-9120-55125	STREET REPAIRS/GUARDRAILS	-	58,830	5,607	-	-	-	-	
410-9120-55132	SEPTIC UPGRADES	-	9,100	104,618	6,024	43,976	43,976	-	
410-9120-55260	TAXES-REAL ESTATE	13,657	22,455	20,011	12,850	25,000	39,228	35,000	
410-9120-55261	PHONE SYSTEM IN 2019	-	33,228	-	-	-	-	-	
410-9120-55262	WEBSITE/MOBILE APPLICATION	-	36,324	-	-	-	-	-	
410-9120-55263	TECHNOLOGY (IT) HARDWARE/SOFTWARE	-	-	-	-	75,300	75,933	45,000	Note 6
410-9120-55265	RECREATION/PARK IMPROVEMENTS	-	63,679	-	-	-	-	250,000	Note 7
410-9120-55270	MAJOR WASTE COLLECT EQUIPMENT	-	225,244	185,124	224,863	175,500	202,138	150,000	Note 8
410-9120-55280	MAJOR PARKS EQUIPMENT	-	-	-	-	46,000	45,676	60,500	Note 9
410-9120-55290	MAJOR STREET REPAIR EQUIP	286,573	327,388	371,931	203,246	522,800	517,976	114,500	Note 10
410-9120-55295	PATROL VEHICLES	49,769	95,883	99,709	-	140,550	111,550	101,950	
410-9120-55296	ADMINISTRATION VEHICLE	33,950	-	-	-	-	-	45,000	Note 11
410-9120-55298	SALT SHED ROOF REPLACEMENT	-	131	105,363	-	-	-	-	
410-9120-55300	LAND/PROPERTY - GRAND VALLEY	43,400	25,057	43,535	17,430	20,000	20,000	17,500	Note 12
410-9120-55350	LAND/PROPERTY - GENERAL	-	-	-	1,373	1,045,000	1,054,000	330,000	Note 13
410-9120-55402	BRIDGE REPAIR & MAINTENANCE	-	436,444	103,536	44,493	1,610,089	1,459,281	150,000	Note 14
410-9120-55405	SOLAR PANELS	-	-	-	-	2,230,000	2,230,000	-	Note 15
410-9120-55408	2009 BOND ADMIN BLDG PRINC. & INT. PYMT.	226,600	-	-	-	-	-	-	
	<b>SUB-TOTAL</b>	<b>2,045,503</b>	<b>3,889,829</b>	<b>2,944,436</b>	<b>1,736,274</b>	<b>9,786,896</b>	<b>9,233,404</b>	<b>4,824,450</b>	
	<b>CIRF TOTAL</b>	<b>2,102,068</b>	<b>3,956,016</b>	<b>3,004,810</b>	<b>1,776,201</b>	<b>9,908,521</b>	<b>9,356,015</b>	<b>4,895,450</b>	



#### **410 CAPITAL IMPROVEMENT RESERVE FUND (CIRF) NOTES**

- Note 1 2022 includes surveying and septic soil sampling for green area gifts.
- Note 2 2022 includes design and replacement of culvert on Spooky Ridge Rd. (\$13,000) and culvert replacement on Muchmore Rd. (\$31,050)  
2023 budgeted to address emergency culvert & bridge repairs or replacements on as needed basis
- Note 3 2022 overage is due to material and labor increases related to the Loveland Madeira Culvert and Manor Hill projects  
2023 includes three culverts on Loveland Madeira Rd. (\$200,000), one on Hopewell Rd. (\$140,000), one on Shawnee Run Rd. (\$75,000), and one on Spooky Ridge (\$150,000)
- Note 4 2023 budget includes re-appropriation of \$215,000 budgeted in 2022 for the design of Sycamore Creek Restoration (\$1,410,000) which will be completely funded by a grant. 2023 also includes the evaluation and maintenance of Given (\$70,000), Varner Road (\$120,000), and a new pier wall on Hopewell Rd. (\$60,000)
- Note 5 2023 includes Given Road and Remington Road, with additional streets to be named later. The program also includes concrete curb replacement, crack sealing, and flex mat.
- Note 6 2023 includes firewall replacement at five locations
- Note 7 2023 includes replacement of swing sets at Stephan Field Park
- Note 8 2023 includes replacement of two existing collection carts
- Note 9 2023 includes replacement of 2008 Tractor
- Note 10 2023 includes replacement of two existing pick-up trucks
- Note 11 2023 includes replacing assistant city manager's Tahoe (2016), old vehicle will be transferred to IT Manager
- Note 12 2023 includes paving drive to south boat ramp
- Note 13 2022 includes a reappropriation of \$740,000 to purchase property on State Route 126 and a carryover of \$290,000 for te retrofitting of the roof at the Public Works facility.  
2023 includes replacing roof at mechanics/parks maintenance building
- Note 14 2023 includes unspent funds from 2022 for the replacement of McCane Lane Bridge which are being reappropriated in 2023 (\$150,000)
- Note 15 Solar panel project adjacent to Public Works/Water Works facility (Pending council approval)

# WATER WORKS MAINTENANCE & OPERATION FUND

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

ACCT.NO.	ACCOUNT DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 EST.	2023 BUDGET	Remarks & Notes
<b>SALARIES</b>									
710-9010-51100	SALARIES WW FT	763,079	785,639	816,025	852,747	931,500	906,344	1,034,800	
710-9010-51200	PART TIME WW	15,534	23,637	26,900	15,163	20,100	3,692	20,300	
710-9010-51400	PUBLIC WORKS FT	2,501	492	1,259	201	4,000	-	4,000	
	<b>SUB-TOTAL</b>	<b>781,113</b>	<b>809,768</b>	<b>844,185</b>	<b>868,111</b>	<b>955,600</b>	<b>910,036</b>	<b>1,059,100</b>	
<b>CONTRACTUAL SERVICES</b>									
710-9010-52010	PROFESSIONAL SERVICES	30,097	31,225	16,847	59,964	39,502	42,941	35,000	Note 1
710-9010-52030	DUES/SUBSCRIPTIONS	17,382	14,388	13,183	15,718	18,500	14,896	18,500	
710-9010-52035	MEETINGS	141	-	-	50	100	-	100	
710-9010-52050	INSURANCE	16,712	17,579	21,033	19,920	24,400	24,923	29,200	
710-9010-52051	INSURANCE CONTINGENCY	-	-	3,500	-	2,500	2,500	2,500	
710-9010-52070	MAINTENANCE OF SYSTEM	8,617	17,798	3,345	11,645	7,000	4,500	7,000	
710-9010-52080	MASTER METERS-CWW	2,061	6,623	4,248	4,093	4,750	4,024	4,750	
710-9010-52140	MISC CONTRACTUAL	25,408	33,750	20,024	22,721	38,500	27,797	38,500	
710-9010-52170	R&M - VEHICLES	1,839	7,031	472	3,374	1,500	3,269	5,500	Note 2
710-9010-52180	R&M - PLANT EQUIPMENT	107,674	98,457	92,029	111,924	118,000	108,648	118,000	
710-9010-52185	R&M - WELLS	36,498	57,899	52,895	95,948	84,000	77,500	45,000	Note 3
710-9010-52190	R & M OFFICE EQUIPMENT	14,044	15,424	16,193	15,500	16,500	15,546	18,500	
710-9010-52230	LAB CONTRACT SERVICES	11,629	12,540	10,288	7,669	17,500	15,999	17,500	
710-9010-52250	TRAINING	2,421	2,246	540	1,319	4,250	3,234	4,500	
710-9010-52260	UNIFORMS & SHOES	6,876	9,254	9,358	9,708	10,122	9,686	10,300	
	<b>SUB-TOTAL</b>	<b>281,398</b>	<b>324,212</b>	<b>263,954</b>	<b>379,553</b>	<b>387,124</b>	<b>355,463</b>	<b>354,850</b>	
<b>SUPPLIES &amp; MATERIALS</b>									
710-9010-53070	SYSTEM SUPPLIES	23,348	31,182	43,557	42,422	32,000	31,183	35,000	Note 4
710-9010-53090	GASOLINE & OIL	24,451	24,723	19,562	28,101	22,000	38,280	40,000	
710-9010-53091	GENERATOR FUEL	282	292	950	-	6,000	11,760	8,000	Note 5
710-9010-53140	MISCELLANEOUS	2,038	1,968	1,873	2,466	2,500	2,323	2,500	
710-9010-53170	VEHICLE PARTS	2,175	5,511	5,397	6,311	5,000	5,395	5,600	
710-9010-53180	PLANT SUPPLIES	15,811	19,959	19,404	13,706	22,000	20,617	22,000	
710-9010-53190	PAPER & OFFICE SUPPLIES	4,301	2,361	2,962	2,041	5,000	5,000	5,000	
710-9010-53230	POSTAGE	14,662	15,831	12,058	11,732	17,000	16,163	17,000	
710-9010-53250	SALT	136,023	148,048	144,080	134,785	150,000	147,999	150,000	
710-9010-53251	CHEMICALS	43,635	45,481	54,742	44,379	59,120	112,000	97,500	Note 6
710-9010-53280	TIRES	2,317	2,920	2,721	3,602	2,500	2,447	3,200	Note 7
710-9010-53290	SMALL TOOLS & EQUIPMENT	2,022	754	1,730	2,083	2,500	2,085	2,500	
	<b>SUB-TOTAL</b>	<b>271,066</b>	<b>299,030</b>	<b>309,037</b>	<b>291,629</b>	<b>325,620</b>	<b>395,252</b>	<b>388,300</b>	

ACCT.NO.	ACCOUNT DESCRIPTION					2022 BUDGET	2022 EST.	2023 BUDGET	Remarks & Notes
<b>UTILITIES &amp; SUNDRY</b>									
710-9010-54030	ELECTRIC	228,324	253,676	255,888	247,994	265,000	265,000	265,000	
710-9010-54080	REFUNDS	1,056	2,912	423	1,197	500	12,415	500	
710-9010-54100	TELEPHONE	6,601	7,061	5,661	7,358	10,000	10,000	10,000	
	<b>SUB-TOTAL</b>	<b>235,980</b>	<b>263,649</b>	<b>261,972</b>	<b>256,549</b>	<b>275,500</b>	<b>287,415</b>	<b>275,500</b>	
<b>OTHER</b>									
710-9010-55135	EQUIP-METERS/YOKES/BOXES	87,097	83,693	89,624	108,161	110,000	120,307	110,000	
710-9010-55240	SEWER - REIMBURSED	2,974,579	2,368,847	2,426,307	2,397,978	2,612,370	2,500,000	2,635,000	
710-9010-55245	MADEIRA - CAPITAL FUND	164,466	165,669	215,434	223,125	238,900	245,000	255,000	
	<b>SUB-TOTAL</b>	<b>3,226,142</b>	<b>2,618,209</b>	<b>2,731,366</b>	<b>2,729,264</b>	<b>2,961,270</b>	<b>2,865,307</b>	<b>3,000,000</b>	
<b>FRINGE BENEFITS</b>									
710-9010-56010	LONGEVITY & UNUSED SICK PAY	15,746	16,378	13,993	14,348	15,100	15,100	17,450	
710-9010-56015	MEDICAL	78,593	94,558	99,847	114,739	128,600	117,000	121,550	
710-9010-56017	HSA/HRA	13,050	13,975	13,983	18,150	19,700	17,400	15,400	
710-9010-56035	PUBLIC EMPLOYEES RETIREMENT	109,981	113,586	117,374	122,232	134,600	127,416	149,350	
710-9010-56045	MEDICARE TAX	12,621	11,855	13,086	12,489	14,100	13,007	15,650	
710-9010-56055	TUITION REIMBURSEMENT	-	-	-	-	-	-	-	
710-9010-56270	WORKERS COMPENSATION	24,663	8,915	12,660	12,438	18,650	18,650	13,900	
	<b>SUB-TOTAL</b>	<b>254,654</b>	<b>259,267</b>	<b>270,944</b>	<b>294,396</b>	<b>330,750</b>	<b>308,573</b>	<b>333,300</b>	
<b>EQUIPMENT</b>									
710-9010-58010	EQUIPMENT	23,706	31,869	8,048	5,012	24,097	22,989	19,800	Note 8
710-9010-8060	FURNITURE	-	-	-	-	-	-	-	
710-9010-58070	BUILDING/IMPROVEMENTS	-	-	53,665	47,790	78,800	84,974	22,000	Note 9
710-9010-58080	EQUIPMENT - OTHER	-	-	-	-	-	-	-	
	<b>SUB-TOTAL</b>	<b>23,706</b>	<b>31,869</b>	<b>61,714</b>	<b>52,802</b>	<b>102,897</b>	<b>107,963</b>	<b>41,800</b>	
<b>WATERWORKS MAINT. &amp; OPER. TOTAL</b>		<b>5,074,059</b>	<b>4,606,004</b>	<b>4,743,172</b>	<b>4,872,304</b>	<b>5,338,761</b>	<b>5,230,009</b>	<b>5,452,850</b>	
710-9010-55240	SEWER - REIMBURSED	2,974,579	2,368,847	2,426,307	2,397,978	2,612,370	2,500,000	2,635,000	
710-9010-55245	MADEIRA - CAPITAL FUND	164,466	165,669	215,434	223,125	238,900	245,000	255,000	
	<b>TOTAL SEWER &amp; MADEIRA TRANSFERS</b>	<b>3,139,045</b>	<b>2,534,516</b>	<b>2,641,741</b>	<b>2,621,103</b>	<b>2,851,270</b>	<b>2,745,000</b>	<b>2,890,000</b>	
<b>WATER WORKS OPER. &amp; MAINT. FUND TOTAL LESS SEWER REIMBURSEMENT AND MADEIRA</b>		<b>1,935,014</b>	<b>2,071,489</b>	<b>2,101,430</b>	<b>2,251,200</b>	<b>2,487,491</b>	<b>2,485,009</b>	<b>2,562,850</b>	

## WATER WORKS - CAPITAL REPLACEMENT FUND

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	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 EST.	2023 BUDGET	Remarks & Notes
<b>WATER WORKS - CRF</b>									
715-9230-55198	METER CHANGEOVER	124,079	110,602	67,571	50,484	120,000	118,554	90,000	Note 10
715-9230-55206	GENERATOR REPAIR	927,656	-	-	-	-	-	-	
715-9230-55208	2009/2020 BOND WW Princ/Interest pymt	274,570	279,020	2,387,853	254,513	252,018	252,018	249,450	
715-9230-55209	2021 BOND WW Princ/Interest pymt	-	-	-	332,233	329,995	329,995	327,000	
715-9230-55210	2021 BOND IMPROVEMENTS (Engineering)	-	-	-	214,780	-	-	-	
715-9230-55211	WATER TOWER IMPROVEMENTS	-	-	-	-	-	-	-	
715-9230-55213	WATER TREATMENT PLANT IMPROVE	-	-	61,527	217,726	334,875	295,136	-	
715-9230-55214	HIGH SERVICE PUMP	-	-	-	-	-	-	39,500	Note 11
715-9230-55215	WATER MAIN	640,815	576,898	582,550	866,683	801,099	56,824	1,250,000	Note 12
715-9230-55216	WATER MAIN - ENGINEERING	38,153	24,929	28,095	4,190	70,000	35,000	-	
715-9230-55217	BRINE TANKS	-	20,100	243,784	-	-	-	-	
715-9230-55218	UNDERGROUND STORAGE TANKS	-	-	-	-	-	-	-	
715-9230-58030	TRUCKS	-	40,581	85,307	100,479	158,493	162,582	168,000	Note 13
715-9230-58070	MATERIAL STORAGE BINS	-	-	-	-	-	-	-	
715-9230-580	TRANSFORMER/SWITCHBOARD	-	-	-	-	-	-	-	
715-9230-58075	CHEMICAL FEED BLDG	-	-	-	-	-	-	-	
715-9230-58080	BACKHOE-LOADER	-	-	-	-	-	-	-	
	<b>TOTAL</b>	<b>2,005,273</b>	<b>1,052,130</b>	<b>3,456,687</b>	<b>2,041,087</b>	<b>2,066,480</b>	<b>1,250,109</b>	<b>2,123,950</b>	
<b>WATER WORKS - 2021 Bonds-Fund 725</b>									
725-9125-55300	2021 WATER WORKS BONDS	-	-	-	414,224	5,557,500	5,225,962	331,538	
	<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>414,224</b>	<b>5,557,500</b>	<b>5,225,962</b>	<b>331,538</b>	
<b>COMBINED FUNDS WW OP &amp; CRF TOTAL</b>		<b>7,079,332</b>	<b>5,658,134</b>	<b>8,199,859</b>	<b>6,913,391</b>	<b>12,962,741</b>	<b>11,706,080</b>	<b>7,908,338</b>	
710-9010-59000	TRANS. FROM WW OP TO CRF & HAM CTY	822,301	1,039,986	1,229,080	2,036,183	2,516,939	2,516,939	1,635,000	
710-9010-59070	TRANS. FROM WW OP TO WW RETIREMENT	25,000	25,000	25,000	25,000	25,000	25,000	25,000	
	<b>GRAND TOTAL</b>	<b>7,926,634</b>	<b>6,723,120</b>	<b>9,453,938</b>	<b>8,974,573</b>	<b>15,504,680</b>	<b>14,248,019</b>	<b>9,568,338</b>	
710-9010-55240	SEWER - REIMBURSED	2,974,579	2,368,847	2,426,307	2,397,978	2,612,370	2,500,000	2,635,000	
710-9010-55245	MADEIRA - CAPITAL FUND	164,466	165,669	215,434	223,125	238,900	245,000	255,000	
	<b>TOTAL SEWER &amp; MADEIRA TRANSFERS</b>	<b>3,139,045</b>	<b>2,534,516</b>	<b>2,641,741</b>	<b>2,621,103</b>	<b>2,851,270</b>	<b>2,745,000</b>	<b>2,890,000</b>	
<b>COMBINED FUNDS WW OP &amp; CRF TOTAL</b>									
<b>LESS SEWER, MADEIRA, AND BOND REFINANCING</b>		<b>4,787,589</b>	<b>4,188,605</b>	<b>6,812,197</b>	<b>6,353,470</b>	<b>12,653,410</b>	<b>11,503,019</b>	<b>6,678,338</b>	

## WATER WORKS MAINTENANCE & OPERATION AND CAPITAL RESERVE FUND (CRF) NOTES

- Note 1 2022 overage due to cost associated with the Water Tower study
- Note 2 2022 overage due to unforeseen vehicle repairs
- Note 3 2023 includes cleaning and repair of well #4
- Note 4 2023 based on historical usage
- Note 5 2022 overage due to the costs of programming the closed transition during storms
- Note 6 2022 overage due to increased cost of Zink (Chemicals increased more than 40% in 2022)
- Note 7 2023 increased due to rising cost of tires
- Note 8 2023 equipment includes:
- |  |                               |
|--|-------------------------------|
|  | \$700 Hammer drill            |
|  | \$2,300 Three inch trash pump |
|  | \$1,650 One inch trash pump   |
|  | \$750 Metal detector          |
|  | <u>\$14,400</u> GPS unit      |
|  | <b>\$19,800 TOTAL</b>         |
- Note 9 2022 overage due to increased cost for pump repair and closed transition installation  
2023 Building Improvements request includes:
- |  |   |
|--|---|
|  | \$15,000 Desiccant for water treatment plant dehumidifier |
|  | <u>\$7,000</u> Garage door repairs                        |
|  | <b>\$22,000 TOTAL</b>                                     |
- Note 10 2023 budget reduced based on historical usage
- Note 11 2023 includes High Service Pump
- Note 12 2023 includes Blome Road water main project (\$1,827,212), \$578,500 paid from the balance of the Local Fiscal Recovery Fund
- Note 13 2022 overage due to increased cost of trucks  
2023 budget includes replacing three pick up trucks

## WATER WORKS HAMILTON COUNTY 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	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 EST.	2023 BUDGET	Remarks & Notes
	<b>OTHER</b>								
720-9231-55215	HAMILTON COUNTY MAINS	20,974	14,835	5,640	2,510	190,000	-	215,000	<b>Note 1</b>
	<b>TOTAL</b>	<b>20,974</b>	<b>14,835</b>	<b>5,640</b>	<b>2,510</b>	<b>190,000</b>	-	<b>215,000</b>	

### 720 FUND WATER WORKS HAMILTON COUNTY NOTES

Note 1            2023 budget amount is the estimated fund balance.

## 2021 WATER WORKS BOND FUND

This fund was established by Ordinance 02-21, passed in 2021. The function of this fund is to provide for the issuance of not exceed \$6,000,000 of bond for the purpose of improving the city's waterworks system.

ACCT.NO.	ACCOUNT DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 EST.	2023 BUDGET	Remarks & Notes
	<b>OTHER</b>								
725-9125-55300	2021 BOND IMPROVEMENTS	-	-	-	414,224	5,557,500	5,225,962	331,538	<b>Note 1</b>
	<b>TOTAL</b>	-	-	-	<b>414,224</b>	<b>5,557,500</b>	<b>5,225,962</b>	<b>331,538</b>	

### 725 FUND 2021 WATER WORKS BOND FUND NOTES

General note: Figures shown are for presentation purposes only as proceeds from an approved bond issue are "Deemed an Appropriation" and are not required to be appropriated annually

Note 1 2022 estimate includes Given Road and Spooky Hollow Road Water Main Improvements

2023 includes funding a portion of the Blome Road project

The 2021 Bond issuance resulted in bond proceeds of \$5,992,473.95. This amount consisted of a par amount of \$5,580,000 and a premium amount of \$412,473.95. The premium amount is not to be used for project related costs, but may be used towards issuance costs. The uses of the premium in 2021 were \$156,311 for issuance costs with the remaining amount of \$257,912.95 being paid toward the retirement of the bond principal. This resulted in a net of \$5,578,250 into the project fund in 2021.

# GREEN AREAS MAINTENANCE FUND

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	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 EST.	2023 BUDGET	Remarks & Notes
<b>SALARIES</b>									
645-9645-51400	SALARIES	6,344	6,953	7,046	7,056	19,600	8,914	20,400	Note 1
	<b>SUB-TOTAL</b>	<b>6,344</b>	<b>6,953</b>	<b>7,046</b>	<b>7,056</b>	<b>19,600</b>	<b>8,914</b>	<b>20,400</b>	
<b>CONTRACTUAL SERVICES</b>									
645-9645-52010	PROFESSIONAL SERVICES	-	-	-	-	35,000	35,000	-	Note 2
645-9645-52140	MISC. CONTRACTUAL	16,688	10,833	13,906	9,033	20,000	10,350	20,000	
	<b>SUB-TOTAL</b>	<b>16,688</b>	<b>10,833</b>	<b>13,906</b>	<b>9,033</b>	<b>55,000</b>	<b>45,350</b>	<b>20,000</b>	
<b>SUPPLIES &amp; MATERIALS</b>									
645-9645-53140	MISCELLANEOUS	950	2,660	387	10,997	1,800	1,250	7,250	Note 3
	<b>SUB-TOTAL</b>	<b>950</b>	<b>2,660</b>	<b>387</b>	<b>10,997</b>	<b>1,800</b>	<b>1,250</b>	<b>7,250</b>	
<b>OTHER</b>									
645-9645-55200	ADVISORY FEES	-	-	-	-	-	-	-	
645-9645-55201	STEWARDSHIP	-	-	-	-	-	-	-	
645-9645-55202	EDUCATION	1,461	745	217	1,623	3,000	3,000	3,000	
645-9645-55207	BRIDLE TRAILS	-	-	-	-	-	-	-	
645-9645-55208	TREE/BULB PLANTING	1,584	2,349	2,021	1,276	2,500	2,500	2,500	
645-9645-55209	INVASIVE PLANT REMOVAL	1,500	-	-	-	2,500	2,500	22,500	Note 4
	<b>SUB-TOTAL</b>	<b>4,545</b>	<b>3,094</b>	<b>2,238</b>	<b>2,899</b>	<b>8,000</b>	<b>8,000</b>	<b>28,000</b>	
645-9645-56035	PUBLIC EMPLOYEES RETIREMENT	888	973	987	988	2,750	626	2,900	
645-9645-56045	MEDICARE	88	97	98	98	290	63	300	
	<b>SUB-TOTAL</b>	<b>976</b>	<b>1,070</b>	<b>1,085</b>	<b>1,086</b>	<b>3,040</b>	<b>689</b>	<b>3,200</b>	
	<b>GREEN AREAS FUND TOTAL</b>	<b>29,503</b>	<b>24,610</b>	<b>24,662</b>	<b>31,071</b>	<b>87,440</b>	<b>64,203</b>	<b>78,850</b>	

## 645 FUND GREEN AREAS MAINTENANCE NOTES

- Note 1 2023 includes full year of full time GIS position started in May 2022 (25% allocated to Green Areas)
- Note 2 2022 includes urban forestry study
- Note 3 2023 includes chainsaw and GPS unit
- Note 4 2023 includes contract honeysuckle clearing for the 5 acres along Muchmore Road and Arboretum Drive and Reforest the Hill planting area



# ROWE ARBORETUM FUND

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	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 EST.	2023 BUDGET	Remarks & Notes
<b>SALARIES</b>									
820-9200-51100	SALARIES	68,685	70,735	56,209	57,927	59,750	59,194	62,100	
820-9200-51200	SALARIES - PT	4,091	2,619	7,236	9,427	17,950	17,950	19,100	
	<b>SUB-TOTAL</b>	<b>72,776</b>	<b>73,354</b>	<b>63,445</b>	<b>67,354</b>	<b>77,700</b>	<b>77,144</b>	<b>81,200</b>	
<b>CONTRACTUAL SERVICES</b>									
820-9200-52010	PROFESSIONAL SERVICES	21,811	18,028	17,082	19,871	41,500	31,500	30,000	Note 1
820-9200-52030	DUES & SUBSCRIPTIONS	410	485	505	365	500	486	500	
820-9200-52050	INSURANCE	1,857	1,953	2,337	2,213	2,800	2,769	3,300	
820-9200-52130	EQUIP MAINTENANCE	-	102	-	-	500	500	500	
820-9200-52140	MISC CONTRACTUAL	18,278	20,748	15,907	47,520	47,500	37,876	56,000	Note 2
820-9200-52170	VEHICLE MAINTENANCE	-	-	-	300	300	300	300	
820-9200-52250	TRAINING	1,880	1,175	674	265	1,800	1,800	1,800	
820-9200-52260	UNIFORM EXPENSE	400	534	384	474	500	490	500	
820-9200-52290	TREE MAINTENANCE/REMOVAL	2,140	770	3,000	5,490	3,000	3,000	3,000	
	<b>SUB-TOTAL</b>	<b>46,776</b>	<b>43,794</b>	<b>39,889</b>	<b>76,498</b>	<b>98,400</b>	<b>78,721</b>	<b>95,900</b>	
<b>SUPPLIES &amp; MATERIALS</b>									
820-9200-53090	GASOLINE	628	712	566	832	750	750	1,000	
820-9200-53130	EQUIP MAINTENANCE	224	416	798	-	500	500	500	
820-9200-53140	MISCELLANEOUS	1,964	1,245	1,014	1,123	1,250	1,750	1,250	
820-9200-53160	LANDSCAPE SUPPLIES	5,236	12,516	9,357	6,727	10,000	10,000	10,000	
820-9200-53170	VEHICLE PARTS	295	201	-	-	2,000	1,327	500	
820-9200-53190	PAPER & OFFICE SUPPLIES	400	417	103	119	400	400	400	
820-9200-53210	PLANTS	4,017	4,227	4,439	2,775	5,000	3,948	5,000	
820-9200-53215	BULBS	-	-	-	-	-	-	-	
	<b>SUB-TOTAL</b>	<b>12,763</b>	<b>19,734</b>	<b>16,276</b>	<b>11,576</b>	<b>19,900</b>	<b>18,675</b>	<b>18,650</b>	
<b>UTILITIES &amp; SUNDRY</b>									
820-9200-54030	ELECTRIC	2,500	2,094	1,984	1,876	3,500	3,108	3,500	
820-9200-54100	TELEPHONE	1,750	1,805	1,811	1,396	1,750	1,202	1,750	
	<b>SUB-TOTAL</b>	<b>4,249</b>	<b>3,899</b>	<b>3,795</b>	<b>3,272</b>	<b>5,250</b>	<b>4,310</b>	<b>5,250</b>	

ACCT.NO.	ACCOUNT DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 EST.	2023 BUDGET	Remarks & Notes
<b>OTHER</b>									
820-9200-55205	LOSS ON SALE OF INVESTMENT	21,847	9,976	119,219	3,261	25,000	25,000	25,000	
	<b>SUB-TOTAL</b>	<b>21,847</b>	<b>9,976</b>	<b>119,219</b>	<b>3,261</b>	<b>25,000</b>	25,000	<b>25,000</b>	
<b>FRINGE BENEFITS</b>									
820-9200-56010	LONGEVITY & UNUSED SICK	2,422	2,461	2,506	2,576	2,750	2,750	2,800	
820-9200-56015	MEDICAL/LIFE	11,286	11,704	22	7	-	-	-	
820-9200-56017	HSA/HRA	2,100	2,100	-	-	-	-	-	
820-9200-56035	PUBLIC EMPLOYEES RETIREMENT	10,343	10,424	8,931	9,338	10,500	10,719	11,000	
820-9200-56045	MEDICARE	1,076	1,086	945	988	1,150	1,104	1,200	
820-9200-56060	TERMINATION PAY	-	-	-	-	-	-	-	
	<b>SUB-TOTAL</b>	<b>27,227</b>	<b>27,775</b>	<b>12,405</b>	<b>12,909</b>	<b>14,400</b>	<b>14,573</b>	<b>15,000</b>	
<b>EQUIPMENT</b>									
820-9200-58080	EQUIPMENT/CAPITAL OUTLAY	33,970	38,500	9,050	11,000	12,700	14,267	20,500	Note 3
	<b>SUB-TOTAL</b>	<b>33,970</b>	<b>38,500</b>	<b>9,050</b>	<b>11,000</b>	<b>12,700</b>	<b>14,267</b>	<b>20,500</b>	
	<b>Total Rowe</b>	<b>219,608</b>	<b>217,032</b>	<b>264,079</b>	<b>185,870</b>	<b>253,350</b>	<b>232,690</b>	<b>261,500</b>	

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

- Note 1      2022 increased due to Architectural/Septic Design Services for new classroom/meeting building per master plan (\$21,500) covered by donations made in 2021. 2023 includes \$20,000 for Rowe investment management fee and \$10,000 for architect and septic permit drawings moved from 2022
- Note 2      2023 includes \$2,000 for irrigation, \$12,000 for mulch, \$3,000 septic pumping, \$1,000 for termite/bug, \$1,000 port o let, and \$37,000 to pave the east gravel walking path
- Note 3      2023 includes replacing portion of deer fence each year for eight years (this is year five at \$14,500) and enclosed trailer (\$6,000)

## 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	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 EST.	2023 BUDGET	Remarks & Notes
	<b>OTHER</b>								
420-7190-56015	MEDICAL HRA FSA INSURANCE	-	-	-	-	5,575	-	5,575	<b>Note 1</b>
	<b>TOTAL</b>	-	-	-	-	<b>5,575</b>	-	<b>5,575</b>	

### 420 EMPLOYEE HEALTH REIMBURSEMENT FUND NOTES

Note 1            Budget amount is the estimated fund balance.

## GENERAL RETIREMENT BENEFIT RESERVE FUND

This fund was established by Ordinance 06-14, passed in 2014. The function of this fund is to hold funds for the accrued cost associated with employees retiring from the Village. This fund was established to provide for separate accounting records for the revenues and expenditures associated with retirement as calculated with vacation, sick leave and longevity leave pay.

ACCT.NO.	ACCOUNT DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 EST.	2023 BUDGET	Remarks & Notes
	<b>OTHER</b>								
440-7190-56015	GENERAL RETIREMENT	-	298,413	224,086	118,495	125,000	160,255	175,000	<b>Note 1</b>
	<b>TOTAL</b>	-	<b>298,413</b>	<b>224,086</b>	<b>118,495</b>	<b>125,000</b>	<b>160,255</b>	<b>175,000</b>	

### GENERAL RETIREMENT BENEFIT RESERVE FUND NOTES

Note 1            2023 budget based on one expected retirement with additional amount to allow for one unplanned retirement.

## WATER WORKS RETIREMENT BENEFIT RESERVE FUND

This fund was established by Ordinance 06-14, passed in 2014. The function of this fund is to hold funds for the accrued cost associated with Water Works employees retiring from the Village. This fund was established to provide for separate accounting records for the revenues and expenditures associated with retirement as calculated with vacation, sick leave and longevity leave pay.

ACCT.NO.	ACCOUNT DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 EST.	2023 BUDGET	Remarks & Notes
	<b>OTHER</b>								
740-9232-56015	WW RETIREMENT	84,819	-	54,843	2,934	50,000	3,035	50,000	Note 1
	<b>TOTAL</b>	<b>84,819</b>	<b>-</b>	<b>54,843</b>	<b>2,934</b>	<b>50,000</b>	<b>3,035</b>	<b>50,000</b>	

### WATER WORKS RETIREMENT BENEFIT RESERVE FUND NOTES

Note 1            This fund was established in 2014 for future employee retirements.

## MAYOR'S COURT COMPUTER FUND

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	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 EST.	2023 BUDGET	Remarks & Notes
	<b>OTHER</b>								
460-7010-56015	MAYOR COURT COMPUTER FUND	10,795	-	1,730	1,810	7,200	2,372	10,000	Note 1
	<b>TOTAL</b>	<b>10,795</b>	<b>-</b>	<b>1,730</b>	<b>1,810</b>	<b>7,200</b>	<b>2,372</b>	<b>10,000</b>	

### 460 MAYOR'S COURT COMPUTER FUND NOTES

Note 1            Budget amount is the estimated fund balance.

## CAMP JIM B FUND

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	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 EST.	2023 BUDGET	Remarks & Notes
	<b>OTHER</b>								
825-9115-55280	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>	

## RANGER FUND

This fund was established by Ordinance 1-20 in 2020. The revenue source for this fund was received from an Indian Hill resident who requested that funds be placed in a special fund for police resources, equipment and any other needs deemed necessary by the Police Department and Administration.

ACCT.NO.	ACCOUNT DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 EST.	2023 BUDGET	Remarks & Notes
	<b>OTHER</b>								
835-7110-55195	DISBURSEMENTS -RANGER FUND	-	-	97,631	800	172,500	11,712	190,000	Note 1
	<b>RANGER FUND TOTAL</b>	-	-	<b>97,631</b>		<b>172,500</b>	<b>11,712</b>	<b>190,000</b>	

### 835 RANGER FUND NOTES

Note 1      Budget amount is the estimated fund balance.



## DRUG OFFENDER FUND

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	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 EST.	2023 BUDGET	Remarks & Notes
	<b>OTHER</b>								
840-7110-55195	DISBURSEMENTS -DRUG ENFORCEMENT	-	-	-	-	410	-	410	Note 1
	<b>DRUG OFFENDER FUND TOTAL</b>	-	-	-		<b>410</b>	-	<b>410</b>	

### 840 DRUG OFFENDER FUND NOTES

Note 1            Budget amount is the estimated fund balance.

## CRIMINAL ACTIVITY FUND

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	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 EST.	2023 BUDGET	Remarks & Notes
	<b>OTHER</b>								
845-7110-55195	DISBURSEMENTS-LAW ENFORCEMENT	776	-	-	-	85	-	85	Note 1
	<b>CRIMINAL ACTIVITY FUND TOTAL</b>	<b>776</b>	<b>-</b>	<b>-</b>		<b>85</b>	<b>-</b>	<b>85</b>	

### 845 CRIMINAL ACTIVITY FUND

Note 1            Budget amount is the estimated fund balance.

## DUI ENFORCEMENT FUND

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	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 EST.	2023 BUDGET	Remarks & Notes
	<b>OTHER</b>								
850-7110-55195	DISBURSEMENTS - DUI ENFORCEMENT	-	-	-	-	1,850	-	1,950	Note 1
	<b>DUI ENFORCEMENT FUND TOTAL</b>	-	-	-		<b>1,850</b>	-	<b>1,950</b>	

### 850 DUI ENFORCEMENT FUND NOTES

Note 1            Budget amount is the estimated fund balance.

# LAW ENFORCEMENT TRAINING FUND

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	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 EST.	2023 BUDGET	Remarks & Notes
	<b>OTHER</b>								
855-7110-52250	POLICE TRAINING	-	-	-	-	18,200	-	18,250	Note 1
	<b>LAW ENF. ASSIST. FUND TOTAL</b>	-	-	-		<b>18,200</b>	-	<b>18,250</b>	

## 855 LAW ENFORCEMENT TRAINING FUND NOTES

Note 1      Budget amount is the estimated fund balance.

## UNCLAIMED MONEY FUND

This fund was established by Ordinance 08-19 in 2019 pursuant to Ohio Revised Code 9.39, which provides that money received or collected by the Village and not otherwise paid out shall be placed in a trust fund until claimed by its rightful owner. In the event unclaimed money is not claimed within a period of five (5) years after being credited to the trust fund, R.C. 9.39 provides such money shall revert to the general fund.

ACCT.NO.	ACCOUNT DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 EST.	2023 BUDGET	Remarks & Notes
	<b>OTHER</b>								
860-9170-55195	DISBURSEMENTS	-	-	6,584	-	31,800	-	31,800	Note 1
	<b>UNCLAIMED MONEY FUND TOTAL</b>	-	-	<b>6,584</b>	-	<b>31,800</b>	-	<b>31,800</b>	

### 860 UNCLAIMED MONEY NOTES

Note 1      Budget amount is the estimated fund balance.

## DEBT SUMMARY

Currently the Village carries debt from two 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 for the following bond is made from the Water Works CRF.

**2020 Water Works Bonds Refunding of Series 2009 GO Bonds**: \$2.107 million in General Obligation (GO) bonds were issued in July 2020 as a refunding of the existing 2009 GO Bonds. The new bonds are structured for eight years (the exact length left on the original bond issue). The new issue has an average coupon of 1.10% compared to the former interest rates which ranged from 2.0% to 4.15%. The refunding resulted in a net present value savings of \$226,150. The original 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.

**2021 Water Works Bonds**: \$5.58 million in General Obligation bonds were issued in March 2021, these are 20 year bonds with interest rates ranging from 1.45% to 4%. These funds will be used for the purpose of improving the city's waterworks system. The 2021 Bond issuance resulted in bond proceeds of \$5,992,473.95. This amount consisted of a par amount of \$5,580,000 and a premium amount of \$412,473.95. The premium amount is not to be used for project related costs, but may be used towards issuance costs. The uses of the premium in 2021 were \$156,311 for issuance costs with the remaining amount of \$257,912.95 being paid toward the retirement of the bond principal. The final payment is due December 2040, 100% of the interest and principal payments are made from the Water Works CRF.

### ANNUAL DEBT SCHEDULE

<u>Year</u>	<u>2020 Water Works Bonds (Refunding)</u>	<u>2021 Water Works Bonds</u>	<u>Total</u>
2022	252,018	329,995	582,013
2023	249,444	326,995	576,439
2024	246,870	328,795	575,665
2025	244,296	330,195	574,491
2026	241,722	331,195	572,917
2027	239,148	331,795	570,943
2028	236,574	326,995	563,569
2029	-	331,995	331,995
2030	-	331,695	331,695
2031	-	331,295	331,295
2032	-	330,795	330,795
2033	-	330,195	330,195
2034	-	331,205	331,205
2035	-	332,000	332,000
2036	-	331,100	331,100
2037	-	330,100	330,100
2038	-	329,000	329,000
2039	-	327,800	327,800
2040	-	331,500	331,500
<b>TOTAL</b>	<b>\$ 1,710,072</b>	<b>\$ 6,274,645</b>	

## **APPENDIX - A**

The following section details the CIRF and Water Works CRF 10 year capital plan. A 10 year history of expenditures and fund balances for the CIRF is also included. It is important to note that these plans are used to help make future financial projections. Items listed for years 2024 through 2032 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 2023 column are included in this budget. Items listed under 2024 thru 2032 columns are projections only and will be re-evaluated again when preparing the 2023 budget. This schedule is a summary schedule. The following schedules provide more detail to support the summary schedule.

<b>SUMMARY SCHEDULE</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>2031</b>	<b>2032</b>
DESCRIPTION	ESTIMATE	BUDGET	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST
<b>CONTRACTUAL SERVICES</b>											
PROFESSIONAL SERVICES (SURVEY)	76,625	25,000	25,750	26,522	27,318	28,138	28,982	29,851	30,747	28,167	32,619
ADVANCE PROJ. ENGINEERING	14,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
NPDES PROGRAM DEVELOPMENT	31,986	31,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
<b>SUB-TOTAL</b>	<b>122,611</b>	<b>71,000</b>	<b>70,750</b>	<b>71,522</b>	<b>72,318</b>	<b>73,138</b>	<b>73,982</b>	<b>74,851</b>	<b>75,747</b>	<b>73,167</b>	<b>77,619</b>
<b>OTHER</b>											
CULVERT CONTINGENCY	44,050	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
CULVERT REPLACEMENT	413,280	565,000	360,000	350,000	350,000	300,000	300,000	275,000	275,000	275,000	275,000
LANDSLIDE CORRECTIONS	1,962,758	1,660,000	300,000	275,000	250,000	240,000	225,000	225,000	225,000	225,000	225,000
LANDSLIDE CONTINGENCY	14,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
STREET RESURFACING	999,558	1,000,000	1,200,000	1,000,000	950,000	950,000	950,000	950,000	975,000	975,000	975,000
STREET REPAIRS/GUARDRAILS	-	-	-	-	-	-	-	-	-	-	-
SEPTIC UPGRADES	43,976	-	-	-	-	-	-	-	-	-	-
TAXES-REAL ESTATE	39,228	35,000	36,050	37,132	38,245	39,393	40,575	41,792	43,046	39,434	45,667
SERVER UPGRADE	75,933	45,000	46,350	47,740	49,173	50,648	52,167	53,732	55,344	50,700	58,715
RECREATION / PARK IMPROVEMENTS	-	250,000	89,000	90,000	-	-	-	-	-	-	-
MAJOR WASTE/RECYCLING EQUIP	202,138	150,000	154,000	442,000	447,000	232,500	-	462,000	156,000	470,000	235,000
MAJOR PARKS EQUIPMENT	45,676	60,500	-	-	-	-	-	-	55,000	-	-
MAJOR STREET REPAIR EQUIP	517,976	114,500	365,000	421,000	256,000	426,500	410,000	409,500	337,000	319,500	-
PATROL VEHICLES	111,550	101,950	105,050	109,000	112,500	116,500	119,000	125,000	129,000	131,500	134,500
ADMINISTRATION VEHICLE	-	45,000	-	-	-	-	-	-	-	-	-
FIREHOUSE CONSTRUCTION	-	-	-	-	-	-	-	50,000	-	-	-
SALT SHED ROOF REPLACEMENT	-	-	-	-	-	-	-	-	-	-	-
LAND/PROPERTY - Grand Valley	20,000	17,500	20,000	30,000	-	-	20,000	-	20,000	-	-
LAND/PROPERTY - General	1,054,000	330,000	339,900	350,097	360,600	371,418	382,560	394,037	405,858	371,803	430,575
BRIDGE REPAIR & MAINTENANCE	1,459,281	150,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
SOLAR PANELS	2,230,000	-	-	-	-	-	-	-	-	-	-
ADMIN 2009 BOND & PRINC PYMT	-	-	-	-	-	-	-	-	-	-	-
<b>SUB-TOTAL</b>	<b>9,233,404</b>	<b>4,824,450</b>	<b>3,365,350</b>	<b>3,501,969</b>	<b>3,163,518</b>	<b>3,076,959</b>	<b>2,849,302</b>	<b>3,336,061</b>	<b>3,026,248</b>	<b>3,207,937</b>	<b>2,729,457</b>
<b>CAPITAL IMPROVEMENT RESERVE FUND</b>	<b>9,356,015</b>	<b>4,895,450</b>	<b>3,436,100</b>	<b>3,573,491</b>	<b>3,235,836</b>	<b>3,150,097</b>	<b>2,923,284</b>	<b>3,410,912</b>	<b>3,101,995</b>	<b>3,281,104</b>	<b>2,807,076</b>



## CIRF FUND BALANCES

<u>Year</u>	<u>Beg Balance</u>	<u>Expenditure</u>	<u>Revenue &amp; Trans.</u>	<u>End Balance</u>
2022	6,449,496	9,356,015	7,826,969	4,920,450 Estimate
2021	5,272,858	1,776,201	2,952,839	6,449,496
2020	5,063,587	3,004,810	3,214,081	5,272,858
2019	4,941,753	3,956,016	4,077,849	5,063,587
2018	3,172,556	2,102,068	3,871,265	4,941,753
2017	2,826,942	2,456,165	2,801,780	3,172,556
2016	2,844,590	2,458,741	2,441,093	2,826,942
2015	1,995,674	1,551,084	2,400,000	2,844,590
2014	2,152,620	1,856,946	1,700,000	1,995,674
2013	2,060,341	1,651,812	1,744,091	2,152,620
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

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

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 2023 column are included in this budget. Items listed under 2024 thru 2032 columns are projections only and will be re-evaluated again when preparing the 2024 budget. The following schedule provides more detail to support the summary schedule below.

<b>SUMMARY SCHEDULE DESCRIPTION</b>	<b>2022 ESTIMATE</b>	<b>2023 BUDGET</b>	<b>2024 FORECAST</b>	<b>2025 FORECAST</b>	<b>2026 FORECAST</b>	<b>2027 FORECAST</b>	<b>2028 FORECAST</b>	<b>2029 FORECAST</b>	<b>2030 FORECAST</b>	<b>2031 FORECAST</b>	<b>2032 FORECAST</b>
METER CHANGEOVER	118,554	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000
2009/2020 BOND WW Princ/Interest pymt	252,018	249,450	246,875	244,300	241,725	239,150	236,580	-	-	-	-
2021 BOND WW Princ/Interest pymt	329,995	327,000	328,800	330,200	331,200	331,800	327,000	332,000	331,700	331,300	330,800
2021 BOND IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-
WATER TOWER IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-
WATER TREATMENT PLANT IMPROVE	295,136	-	120,000	155,000	275,000	-	-	-	-	-	-
HIGH SERVICE PUMP	-	39,500	40,685	41,906	43,163	44,458	45,791	47,165	48,580	44,504	51,539
WATER MAIN	56,824	1,250,000	672,000	1,620,000	735,000	2,025,000	493,500	1,376,000	756,000	1,312,500	893,000
WATER MAIN - ENGINEERING	35,000	-	-	45,000	70,000	20,000	60,000	20,000	60,000	100,200	-
BRINE TANKS	-	-	-	-	-	-	-	-	-	-	-
UNDERGROUND STORAGE TANKS	-	-	-	-	-	-	-	-	-	-	-
TRUCKS	162,582	168,000	56,000	153,000	-	63,000	175,000	197,000	-	122,000	123,000
MATERIAL STORAGE BINS	-	-	-	-	-	-	-	-	-	-	-
TRANSFORMER/SWITCHBOARD	-	-	-	-	-	-	-	-	-	-	-
CHEMICAL FEED BLDG	-	-	-	-	-	-	-	-	-	-	-
BACKHOE-other	-	-	149,000	-	-	-	-	-	157,000	-	-
<b>TOTAL</b>	<b>1,250,109</b>	<b>2,123,950</b>	<b>1,703,360</b>	<b>2,679,406</b>	<b>1,786,088</b>	<b>2,813,408</b>	<b>1,427,871</b>	<b>2,062,165</b>	<b>1,443,280</b>	<b>2,000,504</b>	<b>1,488,339</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.

**Miami Valley Risk Management Association (MVRMA)** – a consortium of cities who act collectively in addressing its members’ risk management and risk financing needs. It provides

self-insurance and commercial insurance/reinsurance for members' property and casualty exposures.

**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>CRF</b>	Capital Replacement 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 - Funds Table

Fund Title	Summary Revenue & Expenditures
General Fund	Taxes (other than income tax), 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.
Street Maintenance & Repair Fund	Receives 92.5% of excise tax, permissive tax, gasoline tax. Expenditures must be spent on road maintenance.
State Highway Maintenance Fund (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)
Recreation Fund	Revenues from program fees and transfers from the General Fund. Expenditures are associated with the coordination of recreational activities through the Recreation Commission.
Bridle Trails Fund	Revenue from bridle trail passes and subsidies from the General Fund - expenditures for maintenance of bridle trails.
Shooting Club Fund	Receipt of Membership and shooting fees for the shooting range. Expenditures for the maintenance and improvements for the Shooting Range.
Capital Improvement Reserve Fund (CIRF)	Purchase equipment, property, real estate tax on land, construct buildings, structures, roads & other improvements.
Water Works Maintenance & Operation Fund	Waterworks maintenance & operations
Water Works Capital Reserve 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
Water Works Hamilton County Fund	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.
2021 Water Works Bond Fund	This fund was established by Ordinance 02-21, passed in 2021. The function of this fund is to provide for the issuance of not exceed \$6,000,000 of bond for the purpose of improving the city's waterworks system.
Green Areas Endowment Fund	Non expenditure trust (cannot spend principal currently \$832,601) - income transferred to Green Area Maintenance Fund.
Green Areas Maintenance fund	Receives income from endowment fund - expenditure on upkeep, maintenance and administration of green areas
Green Areas 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.

Fund Title	Summary Revenue & Expenditures
Employee Health Reimbursement Fund	Employee health reimbursement for eligible expenses established under FSA & HRA IRS rules
General Retirement Benefit Reserve Fund	Holds funds for the accrued cost associated with employees retiring from the Village. Provides separate accounting for retirement revenues and severance expenses for vacation, sick leave and longevity leave pay.
Water Works Retirement Benefit Reserve Fund	Holds funds for the accrued cost associated with water works employees retiring from the Village. Provides separate accounting for retirement revenues and severance expenses for vacation, sick leave and longevity leave pay.
Mayor's 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.
Ranger Fund	Revenues received from a donation. The donor requested that funds be used for police resources, equipment and any other needs deemed necessary by the Police Department and Administration
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.
Unclaimed Money Fund	Established pursuant to Ohio Revised Code 9.39, which provides that money received or collected by the Village and not otherwise paid out shall be placed in a trust fund until claimed by its rightful owner. In the event unclaimed money is not claimed within a period of five (5) years after being credited to the trust fund, R.C. 9.39 provides such money shall revert to the general fund.