Finance Committee Agenda
September 29, 2021 at 5:30 PM

Finance Committee	**Staff Liason**
Tom Muething	Scot Lahrmer, Village Manager
Peg Conway	Kathy Harcourt, Finance Administrator
Ben Hunt	

MINUTES

1. Approval of minutes: August 24, 2021

TOPICS OF DISCUSSION

1. August financials
2. Resolution Accepting the Rates of Taxation
3. Appropriations for Coronavirus Relief Fund (#2151)
4. Financials in Anticipation of Police Levy Renewal

ADJOURNMENT

Finance Committee Minutes
August 24, 2021

Attendees: Peg Conway (Committee Member), Ben Hunt (Committee Member), Scot Lahrmer, Kathy Harcourt, and Tom Muething (Committee Chair).

The meeting was called to order at 4:00 p.m. The minutes from the meeting of August 3, 2021 were reviewed and approved.

Mr. Lahrmer reviewed the July, 2021 financials noting revenues for the year to date of $4.1 million in 2021 and expenditures of $3.1 million for the year in the General Fund. Earnings tax revenues for the year to date were $2.2 million. Mr. Lahrmer noted that the earnings tax analysis continues to show a strong year, however, year to year comparisons continue to be difficult because of different return due dates. As of the end of July, almost 11,000 in donations for the ice cream social were received.

Mr. Lahrmer noted that $5,000 was spent on body armor and $7,500 on outdoor lighting in the front of the municipal building in July. In the Capital Projects Fund, a little over $5,000 was spent in July.

There being no further business, the meeting was adjourned.

Tom Muething

AMBERLEY VILLAGE, HAMILTON COUNTY

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Fund Summary

August 2021

Fund #	Fund Name	Starting Fund Balance	Month To Date Revenue	Year To Date Revenue	Month To Date Expenditures	Year To Date Expenditures	Ending Fund Balance	Current Reserve for Encumbrance	Unencumbered Fund Balance
1000	General	$7,218,890.69	$456,052.95	$4,553,449.07	$362,814.19	$3,454,035.63	$7,312,129.45	$535,391.03	$6,776,738.42
2011	Street Construction, Maint. and Repair	$1,237,531.28	$93,482.88	$239,912.26	$0.00	$11,252.44	$1,331,014.16	$659,684.35	$671,329.81
2081	Equitable Sharing Fund	$1,492.18	$0.00	$0.00	$0.00	$0.00	$1,492.18	$0.00	$1,492.18
2091	Law Enforcement Trust	$35,033.93	$870.00	$13,794.00	$3,289.10	$4,284.10	$32,614.83	$1,160.80	$31,454.03
2101	Permissive Motor Vehicle License Tax	$31,165.26	$2,841.58	$20,567.50	$15,950.00	$45,825.00	$18,056.84	$4,175.00	$13,881.84
2131	Police Disability and Pension	$31,515.12	$8,606.59	$60,294.18	$278.37	$28,287.32	$39,843.34	$0.00	$39,843.34
2151	Coronavirus Relief Fund	$17,277.51	$6.01	$150.49	$17,132.08	$53,873.54	$151.44	$0.00	$151.44
2152	Local Fiscal Recovery Fund	$0.00	$185,566.50	$185,566.50	$0.00	$0.00	$185,566.50	$0.00	$185,566.50
2901	MAYOR'S COURT COMPUTER FUND	$2,874.24	$410.00	$4,620.00	$155.33	$5,483.00	$3,128.91	$621.33	$2,507.58
2902	POLICE LEVY FUND	$444,296.15	$162,964.46	$1,335,843.88	$221,651.78	$951,662.10	$385,608.83	$14,657.23	$370,951.60
2903	PSAP 911 FUND	$0.00	$0.00	$0.00	$0.00	$298.88	$0.00	$0.00	$0.00
2904	EMPLOYEE SEVERANCE FUND	$216,109.61	$0.00	$0.00	$0.00	$25,360.64	$216,109.61	$0.00	$216,109.61
2905	WE THRIVE GRANT FUND	$2,430.27	$0.00	$0.00	$0.00	$691.44	$2,430.27	$308.56	$2,121.71
2907	Mercy Tax Increment Equivalent Fund	$139,098.66	$41,075.99	$82,744.61	$13,835.76	$14,270.28	$166,338.89	$13,396.67	$152,942.22
4901	CAPITAL PROJECTS	$168,062.40	$0.00	$100,000.00	$51,495.33	$92,880.92	$116,567.07	$77,858.00	$38,709.07
4903	Capital Projects-VILLAGE LAND	$1,204.12	$0.00	$0.00	$0.00	$0.00	$1,204.12	$0.00	$1,204.12
5901	STORM WATER UTILITY	$288,926.19	$15,938.34	$116,370.01	$742.53	$14,109.62	$304,122.00	$66,251.40	$237,870.60
9101	Unclaimed Monies	$15,267.33	$0.00	$0.00	$0.00	$0.00	$15,267.33	$0.00	$15,267.33
9901	MAYOR'S COURT CUSTODIAL	$4,870.52	$9,282.00	$81,499.00	$7,479.00	$80,463.00	$6,673.52	$0.00	$6,673.52
9902	EMPLOYEES HEALTH INSURANCE CUSTODI	$663.39	$6,634.14	$50,133.60	$6,634.14	$49,470.21	$663.39	$86.79	$576.60
9903	VALLEY BAND ESCROW	$14,367.50	$0.00	$0.00	$731.04	$6,526.14	$13,636.46	$2,953.98	$10,682.48
9904	Kenwood SWJEDZ CUSTODIAL	$265,245.56	$67,422.67	$764,817.52	$265,297.71	$837,705.66	$67,370.52	$369.15	$67,001.37
9905	Kenwood SWJEDZ Escrow CUSTODIAL	$18,076.20	$5,308.14	$16,755.17	$0.00	$2,762.32	$23,384.34	$0.00	$23,384.34
9906	Kenwood SWJEDZ Long-Term Maint. CUSTOD	$7,500.00	$0.00	$2,009.74	$0.00	$1,600.00	$7,500.00	$1,900.00	$5,600.00
	Report Total:	$10,161,898.11	$1,056,462.25	$7,628,527.53	$967,486.36	$5,680,842.24	$10,250,874.00	$1,378,814.29	$8,872,059.71

Last reconciled to bank: 08/31/2021 – Total other adjusting factors: $340.90

Report reflects selected information.

Revenue Status

By Fund Then Revenue

As Of 8/31/2021

Fund: 1000 General

Account Code	Account Name	Final Budget	Revenue	Budget Balance	YTD % Received
1000-110-0000	General Property Tax - Real Estate	$1,039,011.00	$1,172,903.86	-$133,892.86	112.887%
1000-120-0000	Tangible Personal Property Tax	$0.00	$0.00	$0.00	0.000%
1000-130-0000	Municipal Income Tax	$3,000,000.00	$2,337,455.04	$662,544.96	77.915%
	Property and Other Local Taxes Sub-Total:	$4,039,011.00	$3,510,358.90	$528,652.10	86.911%
1000-211-0000	Local Government Distribution	$55,882.00	$47,878.62	$8,003.38	85.678%
1000-224-0000	Liquor and Beer Permit Fees	$1,500.00	$595.00	$905.00	39.667%
1000-231-0000	Property Tax Allocation	$157,959.00	$173,666.88	-$15,707.88	109.944%
1000-290-0000	Other - State Shared Taxes and Permits	$15,000.00	$11,040.62	$3,959.38	73.604%
1000-290-0011	Other - State Shared Taxes and Permits{JEDZ}	$110,100.00	$96,930.64	$13,169.36	88.039%
	State Shared Taxes and Permits Sub-Total:	$340,441.00	$330,111.76	$10,329.24	96.966%
1000-390-0000	Other - Special Assessments	$0.00	$0.00	$0.00	0.000%
1000-390-0071	Other - Special Assessments{Property Maintenance}	$0.00	$716.63	-$716.63	0.000%
	Special Assessments Sub-Total:	$0.00	$716.63	-$716.63	0.000%
1000-411-0000	Federal - Restricted	$0.00	$0.00	$0.00	0.000%
1000-422-0000	State - Restricted	$0.00	$0.00	$0.00	0.000%
1000-422-0015	State - Restricted{HTF COMMANDER}	$35,000.00	$65,173.25	-$30,173.25	186.209%
1000-422-0021	State - Restricted{OAC 109:2-18-04 TRAINING}	$0.00	$0.00	$0.00	0.000%
1000-422-0022	State - Restricted{FIRE TRAINING}	$0.00	$0.00	$0.00	0.000%
1000-422-0041	State - Restricted{K-9}	$0.00	$0.00	$0.00	0.000%
1000-440-0000	Grants or Aid (Non-Federal and Non-State)	$0.00	$0.00	$0.00	0.000%
1000-440-0041	Grants or Aid (Non-Federal and Non-State){K-9}	$0.00	$0.00	$0.00	0.000%
1000-490-0000	Other - Intergovernmental	$14,000.00	$13,538.52	$461.48	96.704%
1000-490-0015	Other - Intergovernmental{HTF COMMANDER}	$90,000.00	$39,444.43	$50,555.57	43.827%
1000-490-0017	Other - Intergovernmental{HC REA DISTRIBUTION}	$0.00	$0.00	$0.00	0.000%
	Intergovernmental Sub-Total:	$139,000.00	$118,156.20	$20,843.80	85.004%
1000-512-0000	Contracts for Police Protection	$14,000.00	$12,613.16	$1,386.84	90.094%
1000-514-0000	Garbage and Trash	$241,220.00	$144,372.39	$96,847.61	59.851%

Revenue Status

By Fund Then Revenue

As Of 8/31/2021

Fund: 1000 General

Account Code	Account Name	Final Budget	Revenue	Budget Balance	YTD % Received
1000-523-0000	Recreation Entry Fees	$3,000.00	$3,110.00	-$110.00	103.667%
1000-529-0000	Other - Cultural and Recreational Programs	$1,800.00	$550.00	$1,250.00	30.556%
1000-541-0000	Consumer Rent	$108,551.00	$72,367.28	$36,183.72	66.667%
1000-541-0025	Consumer Rent{Mercy Land Lease}	$12,500.00	$6,250.00	$6,250.00	50.000%
1000-541-0035	Consumer Rent{COMMUNITY ROOM}	$0.00	$0.00	$0.00	0.000%
1000-590-0000	Other - Charges for Services	$1,500.00	$211.40	$1,288.60	14.093%
	Charges for Services Sub-Total:	$382,571.00	$239,474.23	$143,096.77	62.596%
1000-612-0000	Court Fines	$70,000.00	$53,453.83	$16,546.17	76.363%
1000-612-0051	Court Fines{MAYOR'S COURT CREDIT CARD FEES}	$1,000.00	$417.00	$583.00	41.700%
1000-619-0000	Other - Fines and Forfeitures	$0.00	$0.00	$0.00	0.000%
1000-624-0000	Street Opening	$0.00	$0.00	$0.00	0.000%
1000-625-0000	Cable Franchise Fees	$59,000.00	$43,710.39	$15,289.61	74.085%
1000-629-0000	Other - Licenses and Permits	$55,000.00	$28,018.00	$26,982.00	50.942%
1000-629-0027	Other - Licenses and Permits{CELLULAR UNITS-ALARMS}	$4,000.00	$1,595.00	$2,405.00	39.875%
1000-690-0000	Other - Fines, Licenses and Permits	$0.00	$0.00	$0.00	0.000%
	Fines, Licenses and Permits Sub-Total:	$189,000.00	$127,194.22	$61,805.78	67.299%
1000-701-0000	Interest	$80,000.00	$43,482.79	$36,517.21	54.353%
	Earnings on Investments Sub-Total:	$80,000.00	$43,482.79	$36,517.21	54.353%
1000-820-0000	Contributions and Donations	$0.00	$350.00	-$350.00	0.000%
1000-820-0023	Contributions and Donations{HC DIVE TEAM}	$0.00	$0.00	$0.00	0.000%
1000-820-0030	Contributions and Donations{ICE CREAM SOCIAL}	$10,000.00	$17,175.00	-$7,175.00	171.750%
1000-820-0032	Contributions and Donations{BENCH & TREE MEMORIALS}	$0.00	$1,500.00	-$1,500.00	0.000%
1000-820-0033	Contributions and Donations{Ed Hattenbach Memorial}	$0.00	$1,925.00	-$1,925.00	0.000%
1000-820-0034	Contributions and Donations{COMMEMORATIVE BRICKS}	$0.00	$180.00	-$180.00	0.000%
1000-820-0041	Contributions and Donations{K-9}	$0.00	$358.00	-$358.00	0.000%
1000-892-0000	Other - Miscellaneous Non-Operating	$3,000.00	$158,466.34	-$155,466.34	5282.211%
	Miscellaneous Sub-Total:	$13,000.00	$179,954.34	-$166,954.34	1384.264%

Revenue Status

By Fund Then Revenue

As Of 8/31/2021

Fund: 1000 General

Account Code	Account Name	Final Budget	Revenue	Budget Balance	YTD % Received
1000-931-0000	Transfers - In	$0.00	$0.00	$0.00	0.000%
1000-961-0000	Sale of Fixed Assets	$3,500.00	$4,000.00	-$500.00	114.286%
1000-981-0000	Special Items	$0.00	$0.00	$0.00	0.000%
1000-982-0000	Extraordinary Items	$0.00	$0.00	$0.00	0.000%
1000-999-0000	Other - Other Financing Sources	$0.00	$0.00	$0.00	0.000%
	Other Financing Sources Sub-Total:	$3,500.00	$4,000.00	-$500.00	114.286%
	Fund 1000 Sub-Total:	$5,186,523.00	$4,553,449.07	$633,073.93	87.794%
	Report Total:	$5,186,523.00	$4,553,449.07	$633,073.93	87.794%

Appropriation Summary

August 2021

	Reserved for Encumbrance 12/31 Less Adjustment	Final Appropriation	Total Appropriations	Month To Date Expenditures	Year to Date Expenditures	Current Reserve for Encumbrance	Unencumbered Balance	YTD % Expenditures
1000 - General								
Security of Persons and Property								
Police Enforcement								
Personal Services	$0.00	$1,309,242.00	$1,309,242.00	$19,599.42	$775,258.33	$2,668.76	$531,314.91	59.214%
Employee Fringe Benefits	$0.00	$464,206.00	$464,206.00	$26,248.68	$352,193.50	$5,863.56	$106,148.94	75.870%
Contractual Services	$5,380.56	$187,247.00	$192,627.56	$13,467.74	$98,411.72	$43,477.35	$50,738.49	51.089%
Supplies and Materials	$8,212.71	$115,750.00	$123,962.71	$7,295.99	$96,477.66	$18,963.71	$8,521.34	77.828%
Capital Outlay	$44,293.00	$101,587.00	$145,880.00	$72,494.70	$127,641.65	$9,146.05	$9,092.30	87.498%
Total Police Enforcement	$57,886.27	$2,178,032.00	$2,235,918.27	$139,106.53	$1,449,982.86	$80,119.43	$705,815.98	
Fire Fighting, Prevention and Inspection								
Personal Services	$0.00	$204,000.00	$204,000.00	$16,408.12	$121,697.14	$1,028.31	$81,274.55	59.655%
Employee Fringe Benefits	$0.00	$46,818.00	$46,818.00	$4,922.66	$26,332.85	$0.00	$20,485.15	56.245%
Contractual Services	$1,663.05	$42,884.00	$44,547.05	$1,658.07	$17,215.99	$15,891.81	$11,439.25	38.647%
Supplies and Materials	$188.03	$30,100.00	$30,288.03	$3,100.36	$25,063.52	$5,121.79	$102.72	82.751%
Capital Outlay	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.000%
Total Fire Fighting, Prevention and Inspection	$1,851.08	$323,802.00	$325,653.08	$26,089.21	$190,309.50	$22,041.91	$113,301.67	
Total Security of Persons and Property	$59,737.35	$2,501,834.00	$2,561,571.35	$165,195.74	$1,640,292.36	$102,161.34	$819,117.65	
Public Health Services								
Payment to County Health District								
Contractual Services	$0.00	$12,108.00	$12,108.00	$6,053.83	$12,107.66	$0.00	$0.34	99.997%
Total Payment to County Health District	$0.00	$12,108.00	$12,108.00	$6,053.83	$12,107.66	$0.00	$0.34	
Other Public Health Services								
Contractual Services	$0.00	$189,000.00	$189,000.00	$0.00	$94,500.00	$94,500.00	$0.00	50.000%
Total Other Public Health Services	$0.00	$189,000.00	$189,000.00	$0.00	$94,500.00	$94,500.00	$0.00	
Total Public Health Services	$0.00	$201,108.00	$201,108.00	$6,053.83	$106,607.66	$94,500.00	$0.34	
Leisure Time Activities								
Other Leisure Time Activities								
Contractual Services	$0.00	$2,000.00	$2,000.00	$350.00	$792.53	$300.00	$907.47	39.627%
Total Other Leisure Time Activities	$0.00	$2,000.00	$2,000.00	$350.00	$792.53	$300.00	$907.47	
Total Leisure Time Activities	$0.00	$2,000.00	$2,000.00	$350.00	$792.53	$300.00	$907.47	
Basic Utility Services								
Waste Collection - Refuse Collection and Disp								
Contractual Services	$0.00	$241,220.00	$241,220.00	$21,066.76	$167,792.79	$73,427.21	$0.00	69.560%
Total Waste Collection - Refuse Collection and Disp	$0.00	$241,220.00	$241,220.00	$21,066.76	$167,792.79	$73,427.21	$0.00	
Total Basic Utility Services	$0.00	$241,220.00	$241,220.00	$21,066.76	$167,792.79	$73,427.21	$0.00	
Transportation								
Other Transportation								
Personal Services	$0.00	$455,984.00	$455,984.00	$35,523.00	$308,939.59	$3,057.09	$143,987.32	67.752%
Employee Fringe Benefits	$0.00	$215,823.00	$215,823.00	$15,517.85	$129,534.32	$2,275.08	$84,013.60	60.019%
Contractual Services	$633.41	$132,041.00	$132,674.41	$3,004.88	$53,042.10	$20,491.51	$59,140.80	39.979%
Supplies and Materials	$10,855.26	$164,900.00	$175,755.26	$5,925.39	$84,662.92	$40,393.34	$50,699.00	48.171%
Capital Outlay	$0.00	$15,500.00	$15,500.00	$0.00	$3,660.00	$0.00	$11,840.00	23.613%
Total Other Transportation	$11,488.67	$984,248.00	$995,736.67	$59,971.12	$579,838.93	$66,217.02	$349,680.72	

Appropriation Summary

August 2021

	Reserved for Encumbrance 12/31 Less Adjustment	Final Appropriation	Total Appropriations	Month To Date Expenditures	Year to Date Expenditures	Current Reserve for Encumbrance	Unencumbered Balance	YTD % Expenditures
Total Transportation	$11,488.67	$984,248.00	$995,736.67	$59,971.12	$579,838.93	$66,217.02	$349,680.72	
General Government								
Mayor and Administrative Offices								
Personal Services	$0.00	$393,450.00	$393,450.00	$30,219.42	$251,897.21	$2,733.51	$138,819.28	64.023%
Employee Fringe Benefits	$0.00	$122,414.00	$122,414.00	$9,726.92	$75,472.00	$879.80	$46,062.20	61.653%
Contractual Services	$2,313.50	$90,070.00	$92,383.50	$10,466.04	$48,868.88	$24,277.50	$19,237.12	52.898%
Supplies and Materials	$270.12	$5,300.00	$5,570.12	$259.16	$3,658.69	$1,611.43	$300.00	65.684%
Total Mayor and Administrative Offices	$2,583.62	$611,234.00	$613,817.62	$50,671.54	$379,896.78	$29,502.24	$204,418.60	
Legislative Activities								
Personal Services	$0.00	$10,800.00	$10,800.00	$877.00	$6,805.00	$95.00	$3,900.00	63.009%
Employee Fringe Benefits	$0.00	$1,985.00	$1,985.00	$108.65	$787.09	$0.00	$1,197.91	39.652%
Contractual Services	$6,386.69	$76,022.00	$82,408.69	$1,965.50	$35,332.78	$12,253.91	$34,822.00	42.875%
Supplies and Materials	$0.00	$11,500.00	$11,500.00	$9,192.78	$10,496.53	$1,003.47	$0.00	91.274%
Other	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.000%
Total Legislative Activities	$6,386.69	$100,307.00	$106,693.69	$12,143.93	$53,421.40	$13,352.38	$39,919.91	
Mayor's Court								
Contractual Services	$0.00	$27,550.00	$27,550.00	$1,966.40	$17,059.33	$5,790.67	$4,700.00	61.921%
Supplies and Materials	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.000%
Total Mayor's Court	$0.00	$27,550.00	$27,550.00	$1,966.40	$17,059.33	$5,790.67	$4,700.00	
Clerk - Treasurer								
Personal Services	$0.00	$1,500.00	$1,500.00	$122.50	$982.50	$17.50	$500.00	65.500%
Employee Fringe Benefits	$0.00	$251.00	$251.00	$19.31	$155.98	$0.00	$95.02	62.143%
Contractual Services	$0.00	$1,150.00	$1,150.00	$0.00	$0.00	$0.00	$1,150.00	0.000%
Total Clerk - Treasurer	$0.00	$2,901.00	$2,901.00	$141.81	$1,138.48	$17.50	$1,745.02	
Lands and Buildings								
Personal Services	$0.00	$54,000.00	$54,000.00	$2,416.19	$24,139.91	$226.55	$29,633.54	44.704%
Employee Fringe Benefits	$0.00	$9,230.00	$9,230.00	$370.09	$4,309.74	$0.00	$4,920.26	46.693%
Contractual Services	$9,169.26	$250,275.00	$259,444.26	$13,400.04	$108,713.92	$80,635.60	$70,094.74	41.903%
Supplies and Materials	$20,952.33	$114,015.00	$134,967.33	$7,196.26	$76,784.20	$34,956.28	$23,226.85	56.891%
Capital Outlay	$7,500.00	$8,000.00	$15,500.00	$0.00	$6,461.50	$1,038.50	$8,000.00	41.687%
Total Lands and Buildings	$37,621.59	$435,520.00	$473,141.59	$23,382.58	$220,409.27	$116,856.93	$135,875.39	
Boards and Commissions								
Personal Services	$0.00	$800.00	$800.00	$65.36	$524.04	$9.32	$266.64	65.505%
Employee Fringe Benefits	$0.00	$124.00	$124.00	$10.28	$72.92	$0.00	$51.08	58.806%
Total Boards and Commissions	$0.00	$924.00	$924.00	$75.64	$596.96	$9.32	$317.72	
Solicitor								
Contractual Services	$2,456.10	$60,000.00	$62,456.10	$0.00	$46,575.54	$15,880.56	$0.00	74.573%
Total Solicitor	$2,456.10	$60,000.00	$62,456.10	$0.00	$46,575.54	$15,880.56	$0.00	
Income Tax Administration								
Personal Services	$0.00	$70,825.00	$70,825.00	$5,495.92	$45,557.06	$456.54	$24,811.40	64.323%
Employee Fringe Benefits	$0.00	$35,098.00	$35,098.00	$2,351.62	$20,037.00	$2,708.56	$12,352.44	57.089%
Contractual Services	$329.76	$13,960.00	$14,289.76	$337.04	$7,022.14	$1,967.62	$5,300.00	49.141%
Supplies and Materials	$0.00	$750.00	$750.00	$0.00	$196.86	$453.14	$100.00	26.248%
Total Income Tax Administration	$329.76	$120,633.00	$120,962.76	$8,184.58	$72,813.06	$5,585.86	$42,563.84	

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Tax Refunds								
Other	$0.00	$100,000.00	$100,000.00	$13,610.26	$62,561.54	$0.00	$37,438.46	62.562%
Total Tax Refunds	$0.00	$100,000.00	$100,000.00	$13,610.26	$62,561.54	$0.00	$37,438.46	
Other General Government								
Employee Fringe Benefits	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.000%
Supplies and Materials	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.000%
Other	$0.00	$500.00	$500.00	$0.00	$90.00	$0.00	$410.00	18.000%
Total Other General Government	$0.00	$500.00	$500.00	$0.00	$90.00	$0.00	$410.00	
Total General Government	$49,377.76	$1,459,569.00	$1,508,946.76	$110,176.74	$854,562.36	$186,995.46	$467,388.94	
Other Financing Uses								
Transfers - Out	$0.00	$345,000.00	$345,000.00	$0.00	$100,000.00	$0.00	$245,000.00	28.986%
Contingencies	$0.00	$20,000.00	$20,000.00	$0.00	$4,149.00	$11,790.00	$4,061.00	20.745%
Other - Other Financing Uses	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.000%
Total Other Financing Uses	$0.00	$365,000.00	$365,000.00	$0.00	$104,149.00	$11,790.00	$249,061.00	
Total 1000 - General	$120,603.78	$5,754,979.00	$5,875,582.78	$362,814.19	$3,454,035.63	$535,391.03	$1,886,156.12	
2011 - Street Construction, Maint. and Repair								
Transportation								
Other Transportation								
Contractual Services	$323.29	$221,525.00	$221,848.29	$0.00	$11,252.44	$175,595.85	$35,000.00	5.072%
Capital Outlay	$0.00	$864,053.00	$864,053.00	$0.00	$0.00	$484,088.50	$379,964.50	0.000%
Total Other Transportation	$323.29	$1,085,578.00	$1,085,901.29	$0.00	$11,252.44	$659,684.35	$414,964.50	
Total Transportation	$323.29	$1,085,578.00	$1,085,901.29	$0.00	$11,252.44	$659,684.35	$414,964.50	
Total 2011 - Street Construction, Maint. and Repair	$323.29	$1,085,578.00	$1,085,901.29	$0.00	$11,252.44	$659,684.35	$414,964.50	
2051 - Federal Grant								
Community Environment								
Other Community Environment								
Other	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.000%
Total Other Community Environment	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
Total Community Environment	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
Total 2051 - Federal Grant	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
2081 - Equitable Sharing Fund								
Security of Persons and Property								
Police Enforcement								
Other	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.000%
Total Police Enforcement	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
Total Security of Persons and Property	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
Total 2081 - Equitable Sharing Fund	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
2091 - Law Enforcement Trust								

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Security of Persons and Property								
Police Enforcement								
Contractual Services	$0.00	$500.00	$500.00	$0.00	$0.00	$0.00	$500.00	0.000%
Other	$0.00	$29,500.00	$29,500.00	$3,289.10	$4,284.10	$1,160.80	$24,055.10	14.522%
Total Police Enforcement	$0.00	$30,000.00	$30,000.00	$3,289.10	$4,284.10	$1,160.80	$24,555.10	
Total Security of Persons and Property	$0.00	$30,000.00	$30,000.00	$3,289.10	$4,284.10	$1,160.80	$24,555.10	
Total 2091 - Law Enforcement Trust	$0.00	$30,000.00	$30,000.00	$3,289.10	$4,284.10	$1,160.80	$24,555.10	
2101 - Permissive Motor Vehicle License Tax								
Transportation								
Other Transportation								
Contractual Services	$0.00	$50,000.00	$50,000.00	$15,950.00	$45,825.00	$4,175.00	$0.00	91.650%
Capital Outlay	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.000%
Total Other Transportation	$0.00	$50,000.00	$50,000.00	$15,950.00	$45,825.00	$4,175.00	$0.00	
Total Transportation	$0.00	$50,000.00	$50,000.00	$15,950.00	$45,825.00	$4,175.00	$0.00	
Total 2101 - Permissive Motor Vehicle License Tax	$0.00	$50,000.00	$50,000.00	$15,950.00	$45,825.00	$4,175.00	$0.00	
2131 - Police Disability and Pension								
Security of Persons and Property								
Police Enforcement								
Personal Services	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.000%
Employee Fringe Benefits	$0.00	$51,340.00	$51,340.00	$0.00	$27,627.34	$0.00	$23,712.66	53.813%
Total Police Enforcement	$0.00	$51,340.00	$51,340.00	$0.00	$27,627.34	$0.00	$23,712.66	
Total Security of Persons and Property	$0.00	$51,340.00	$51,340.00	$0.00	$27,627.34	$0.00	$23,712.66	
General Government								
Auditor of State Fees								
Contractual Services	$0.00	$660.00	$660.00	$278.37	$659.98	$0.00	$0.02	99.997%
Total Auditor of State Fees	$0.00	$660.00	$660.00	$278.37	$659.98	$0.00	$0.02	
Total General Government	$0.00	$660.00	$660.00	$278.37	$659.98	$0.00	$0.02	
Total 2131 - Police Disability and Pension	$0.00	$52,000.00	$52,000.00	$278.37	$28,287.32	$0.00	$23,712.68	
2151 - Coronavirus Relief Fund								
Security of Persons and Property								
Fire Fighting, Prevention and Inspection								
Personal Services	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.000%
Employee Fringe Benefits	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.000%
Total Fire Fighting, Prevention and Inspection	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
Total Security of Persons and Property	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
General Government								
Mayor and Administrative Offices								
Employee Fringe Benefits	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.000%
Total Mayor and Administrative Offices	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	

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Total General Government	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
Other Financing Uses								
Other - Other Financing Uses	$47,023.54	$6,850.95	$53,874.49	$17,132.08	$53,873.54	$0.00	$0.95	99.998%
Total Other Financing Uses	$47,023.54	$6,850.95	$53,874.49	$17,132.08	$53,873.54	$0.00	$0.95	
Total 2151 - Coronavirus Relief Fund	$47,023.54	$6,850.95	$53,874.49	$17,132.08	$53,873.54	$0.00	$0.95	
2901 - MAYOR'S COURT COMPUTER FUND								
Security of Persons and Property								
Police Enforcement								
Contractual Services	$0.00	$2,835.00	$2,835.00	$0.00	$2,835.00	$0.00	$0.00	100.000%
Supplies and Materials	$0.00	$1,400.00	$1,400.00	$0.00	$500.00	$0.00	$900.00	35.714%
Capital Outlay	$155.33	$3,265.00	$3,420.33	$155.33	$2,148.00	$621.33	$651.00	62.801%
Total Police Enforcement	$155.33	$7,500.00	$7,655.33	$155.33	$5,483.00	$621.33	$1,551.00	
Total Security of Persons and Property	$155.33	$7,500.00	$7,655.33	$155.33	$5,483.00	$621.33	$1,551.00	
Total 2901 - MAYOR'S COURT COMPUTER FUND	$155.33	$7,500.00	$7,655.33	$155.33	$5,483.00	$621.33	$1,551.00	
2902 - POLICE LEVY FUND								
Security of Persons and Property								
Police Enforcement								
Personal Services	$0.00	$997,738.00	$997,738.00	$163,929.86	$773,675.25	$14,657.23	$209,405.52	77.543%
Employee Fringe Benefits	$0.00	$319,362.00	$319,362.00	$51,562.15	$163,377.12	$0.00	$155,984.88	51.157%
Contractual Services	$0.00	$16,500.00	$16,500.00	$6,159.77	$14,609.73	$0.00	$1,890.27	88.544%
Total Police Enforcement	$0.00	$1,333,600.00	$1,333,600.00	$221,651.78	$951,662.10	$14,657.23	$367,280.67	
Total Security of Persons and Property	$0.00	$1,333,600.00	$1,333,600.00	$221,651.78	$951,662.10	$14,657.23	$367,280.67	
Total 2902 - POLICE LEVY FUND	$0.00	$1,333,600.00	$1,333,600.00	$221,651.78	$951,662.10	$14,657.23	$367,280.67	
2903 - PSAP 911 FUND								
Security of Persons and Property								
Police Enforcement								
Contractual Services	$298.88	$0.00	$298.88	$0.00	$298.88	$0.00	$0.00	100.000%
Capital Outlay	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.000%
Total Police Enforcement	$298.88	$0.00	$298.88	$0.00	$298.88	$0.00	$0.00	
Total Security of Persons and Property	$298.88	$0.00	$298.88	$0.00	$298.88	$0.00	$0.00	
Total 2903 - PSAP 911 FUND	$298.88	$0.00	$298.88	$0.00	$298.88	$0.00	$0.00	
2904 - EMPLOYEE SEVERANCE FUND								
Security of Persons and Property								
Police Enforcement								
Personal Services	$0.00	$233,000.00	$233,000.00	$0.00	$24,998.17	$0.00	$208,001.83	10.729%
Employee Fringe Benefits	$0.00	$1,745.25	$1,745.25	$0.00	$362.47	$0.00	$1,382.78	20.769%
Total Police Enforcement	$0.00	$234,745.25	$234,745.25	$0.00	$25,360.64	$0.00	$209,384.61	
Total Security of Persons and Property	$0.00	$234,745.25	$234,745.25	$0.00	$25,360.64	$0.00	$209,384.61	

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Transportation								
Other Transportation								
Personal Services	$0.00	$50,000.00	$50,000.00	$0.00	$0.00	$0.00	$50,000.00	0.000%
Employee Fringe Benefits	$0.00	$725.00	$725.00	$0.00	$0.00	$0.00	$725.00	0.000%
Total Other Transportation	$0.00	$50,725.00	$50,725.00	$0.00	$0.00	$0.00	$50,725.00	
Total Transportation	$0.00	$50,725.00	$50,725.00	$0.00	$0.00	$0.00	$50,725.00	
General Government								
Income Tax Administration								
Personal Services	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.000%
Employee Fringe Benefits	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.000%
Total Income Tax Administration	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
Total General Government	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
Other Financing Uses								
Contingencies	$0.00	$1,000.00	$1,000.00	$0.00	$0.00	$0.00	$1,000.00	0.000%
Total Other Financing Uses	$0.00	$1,000.00	$1,000.00	$0.00	$0.00	$0.00	$1,000.00	
Total 2904 - EMPLOYEE SEVERANCE FUND	$0.00	$286,470.25	$286,470.25	$0.00	$25,360.64	$0.00	$261,109.61	
2905 - WE THRIVE GRANT FUND								
Community Environment								
Other Community Environment								
Other	$0.00	$3,121.71	$3,121.71	$0.00	$691.44	$308.56	$2,121.71	22.149%
Total Other Community Environment	$0.00	$3,121.71	$3,121.71	$0.00	$691.44	$308.56	$2,121.71	
Total Community Environment	$0.00	$3,121.71	$3,121.71	$0.00	$691.44	$308.56	$2,121.71	
Total 2905 - WE THRIVE GRANT FUND	$0.00	$3,121.71	$3,121.71	$0.00	$691.44	$308.56	$2,121.71	
2906 - NATURE WORKS GRANT								
Leisure Time Activities								
Other Leisure Time Activities								
Capital Outlay	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.000%
Total Other Leisure Time Activities	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
Total Leisure Time Activities	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
Total 2906 - NATURE WORKS GRANT	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
2907 - Mercy Tax Increment Equivalent Fund								
General Government								
Other General Government								
Contractual Services	$0.00	$1,000.00	$1,000.00	$439.09	$873.61	$0.00	$126.39	87.361%
Capital Outlay	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.000%
Other	$0.00	$30,000.00	$30,000.00	$13,396.67	$13,396.67	$13,396.67	$3,206.66	44.656%
Total Other General Government	$0.00	$31,000.00	$31,000.00	$13,835.76	$14,270.28	$13,396.67	$3,333.05	
Total General Government	$0.00	$31,000.00	$31,000.00	$13,835.76	$14,270.28	$13,396.67	$3,333.05	
Capital Outlay								

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Capital Outlay								
Capital Outlay	$0.00	$116,785.00	$116,785.00	$0.00	$0.00	$0.00	$116,785.00	0.000%
Total Capital Outlay	$0.00	$116,785.00	$116,785.00	$0.00	$0.00	$0.00	$116,785.00	
Total Capital Outlay	$0.00	$116,785.00	$116,785.00	$0.00	$0.00	$0.00	$116,785.00	
Total 2907 - Mercy Tax Increment Equivalent Fund	$0.00	$147,785.00	$147,785.00	$13,835.76	$14,270.28	$13,396.67	$120,118.05	
4901 - CAPITAL PROJECTS								
Capital Outlay								
Capital Outlay								
Capital Outlay	$0.00	$209,447.00	$209,447.00	$51,495.33	$92,880.92	$77,858.00	$38,708.08	44.346%
Total Capital Outlay	$0.00	$209,447.00	$209,447.00	$51,495.33	$92,880.92	$77,858.00	$38,708.08	
Total Capital Outlay	$0.00	$209,447.00	$209,447.00	$51,495.33	$92,880.92	$77,858.00	$38,708.08	
Total 4901 - CAPITAL PROJECTS	$0.00	$209,447.00	$209,447.00	$51,495.33	$92,880.92	$77,858.00	$38,708.08	
4902 - Capital Projects-PUBLIC FACILITIES								
Capital Outlay								
Capital Outlay								
Capital Outlay	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.000%
Total Capital Outlay	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
Total Capital Outlay	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
Total 4902 - Capital Projects-PUBLIC FACILITIES	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
4903 - Capital Projects-VILLAGE LAND								
Capital Outlay								
Capital Outlay								
Capital Outlay	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.000%
Total Capital Outlay	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
Total Capital Outlay	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
Total 4903 - Capital Projects-VILLAGE LAND	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
5901 - STORM WATER UTILITY								
Transportation								
Storm Sewers and Drains								
Personal Services	$0.00	$13,000.00	$13,000.00	$33.34	$1,934.44	$6.67	$11,058.89	14.880%
Employee Fringe Benefits	$0.00	$2,000.00	$2,000.00	$46.69	$299.91	$0.00	$1,700.09	14.996%
Contractual Services	$0.00	$35,000.00	$35,000.00	$662.50	$5,098.77	$4,901.23	$25,000.00	14.568%
Supplies and Materials	$329.50	$10,000.00	$10,329.50	$0.00	$329.50	$0.00	$10,000.00	3.190%
Capital Outlay	$0.00	$140,000.00	$140,000.00	$0.00	$6,447.00	$61,343.50	$72,209.50	4.605%
Total Storm Sewers and Drains	$329.50	$200,000.00	$200,329.50	$742.53	$14,109.62	$66,251.40	$119,968.48	
Total Transportation	$329.50	$200,000.00	$200,329.50	$742.53	$14,109.62	$66,251.40	$119,968.48	
Total 5901 - STORM WATER UTILITY	$329.50	$200,000.00	$200,329.50	$742.53	$14,109.62	$66,251.40	$119,968.48	

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9101 - Unclaimed Monies								
Fiduciary Distributions								
Distributions of Unclaimed Monies								
Other	$0.00	$15,267.00	$15,267.00	$0.00	$0.00	$0.00	$15,267.00	0.000%
Total Distributions of Unclaimed Monies	$0.00	$15,267.00	$15,267.00	$0.00	$0.00	$0.00	$15,267.00	
Total Fiduciary Distributions	$0.00	$15,267.00	$15,267.00	$0.00	$0.00	$0.00	$15,267.00	
Total 9101 - Unclaimed Monies	$0.00	$15,267.00	$15,267.00	$0.00	$0.00	$0.00	$15,267.00	
9901 - MAYOR'S COURT CUSTODIAL								
Fiduciary Distributions								
Distributions to Other Governments								
Other	$0.00	$24,850.00	$24,850.00	$1,561.00	$17,457.00	$0.00	$7,393.00	70.249%
Total Distributions to Other Governments	$0.00	$24,850.00	$24,850.00	$1,561.00	$17,457.00	$0.00	$7,393.00	
Distributions to Other Funds (Primary Gov't)								
Other	$0.00	$75,229.00	$75,229.00	$5,918.00	$62,465.00	$0.00	$12,764.00	83.033%
Total Distributions to Other Funds (Primary Gov't)	$0.00	$75,229.00	$75,229.00	$5,918.00	$62,465.00	$0.00	$12,764.00	
Other Distributions								
Other	$0.00	$600.00	$600.00	$0.00	$541.00	$0.00	$59.00	90.167%
Total Other Distributions	$0.00	$600.00	$600.00	$0.00	$541.00	$0.00	$59.00	
Total Fiduciary Distributions	$0.00	$100,679.00	$100,679.00	$7,479.00	$80,463.00	$0.00	$20,216.00	
Other Financing Uses								
Transfers - Out	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.000%
Total Other Financing Uses	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
Total 9901 - MAYOR'S COURT CUSTODIAL	$0.00	$100,679.00	$100,679.00	$7,479.00	$80,463.00	$0.00	$20,216.00	
9902 - EMPLOYEES HEALTH INSURANCE CUSTODIAL								
Fiduciary Distributions								
Distributions on Behalf of Employees								
Other	$0.00	$65,000.00	$65,000.00	$6,634.14	$49,470.21	$86.79	$15,443.00	76.108%
Total Distributions on Behalf of Employees	$0.00	$65,000.00	$65,000.00	$6,634.14	$49,470.21	$86.79	$15,443.00	
Total Fiduciary Distributions	$0.00	$65,000.00	$65,000.00	$6,634.14	$49,470.21	$86.79	$15,443.00	
CUSTODIAL	$0.00	$65,000.00	$65,000.00	$6,634.14	$49,470.21	$86.79	$15,443.00	
9903 - VALLEY BAND ESCROW								
Fiduciary Distributions								
Other Distributions								
Contractual Services	$0.00	$20,162.60	$20,162.60	$731.04	$6,526.14	$2,953.98	$10,682.48	32.368%
Total Other Distributions	$0.00	$20,162.60	$20,162.60	$731.04	$6,526.14	$2,953.98	$10,682.48	
Total Fiduciary Distributions	$0.00	$20,162.60	$20,162.60	$731.04	$6,526.14	$2,953.98	$10,682.48	
Other Financing Uses								
Transfers - Out	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.000%

Appropriation Summary

August 2021

	Reserved for Encumbrance 12/31 Less Adjustment	Final Appropriation	Total Appropriations	Month To Date Expenditures	Year to Date Expenditures	Current Reserve for Encumbrance	Unencumbered Balance	YTD % Expenditures
Total Other Financing Uses	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
Total 9903 - VALLEY BAND ESCROW	$0.00	$20,162.60	$20,162.60	$731.04	$6,526.14	$2,953.98	$10,682.48	
9904 - Kenwood SWJEDZ CUSTODIAL								
Fiduciary Distributions								
Distributions to Other Governments								
Other	$0.00	$828,000.00	$828,000.00	$229,166.35	$721,579.26	$0.00	$106,420.74	87.147%
Total Distributions to Other Governments	$0.00	$828,000.00	$828,000.00	$229,166.35	$721,579.26	$0.00	$106,420.74	
Distributions to Other Funds (Primary Gov't)								
Contractual Services	$0.00	$112,000.00	$112,000.00	$30,823.22	$97,361.49	$369.15	$14,269.36	86.930%
Total Distributions to Other Funds (Primary Gov't)	$0.00	$112,000.00	$112,000.00	$30,823.22	$97,361.49	$369.15	$14,269.36	
Total Fiduciary Distributions	$0.00	$940,000.00	$940,000.00	$259,989.57	$818,940.75	$369.15	$120,690.10	
Other Financing Uses								
Transfers - Out	$0.00	$35,000.00	$35,000.00	$5,308.14	$18,764.91	$0.00	$16,235.09	53.614%
Total Other Financing Uses	$0.00	$35,000.00	$35,000.00	$5,308.14	$18,764.91	$0.00	$16,235.09	
Total 9904 - Kenwood SWJEDZ CUSTODIAL	$0.00	$975,000.00	$975,000.00	$265,297.71	$837,705.66	$369.15	$136,925.19	
9905 - Kenwood SWJEDZ Escrow CUSTODIAL								
Fiduciary Distributions								
Other Distributions								
Other	$0.00	$25,000.00	$25,000.00	$0.00	$2,762.32	$0.00	$22,237.68	11.049%
Total Other Distributions	$0.00	$25,000.00	$25,000.00	$0.00	$2,762.32	$0.00	$22,237.68	
Total Fiduciary Distributions	$0.00	$25,000.00	$25,000.00	$0.00	$2,762.32	$0.00	$22,237.68	
Other Financing Uses								
Transfers - Out	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.000%
Total Other Financing Uses	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
Total 9905 - Kenwood SWJEDZ Escrow CUSTODIAL	$0.00	$25,000.00	$25,000.00	$0.00	$2,762.32	$0.00	$22,237.68	
9906 - Kenwood SWJEDZ Long-Term Maint. CUSTODIA								
Fiduciary Distributions								
Other Distributions								
Contractual Services	$0.00	$7,000.00	$7,000.00	$0.00	$1,600.00	$1,900.00	$3,500.00	22.857%
Total Other Distributions	$0.00	$7,000.00	$7,000.00	$0.00	$1,600.00	$1,900.00	$3,500.00	
Total Fiduciary Distributions	$0.00	$7,000.00	$7,000.00	$0.00	$1,600.00	$1,900.00	$3,500.00	
Other Financing Uses								
Transfers - Out	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.000%
Total Other Financing Uses	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
CUSTODIA	$0.00	$7,000.00	$7,000.00	$0.00	$1,600.00	$1,900.00	$3,500.00	
Report Totals:	$168,734.32	$10,375,440.51	$10,544,174.83	$967,486.36	$5,680,842.24	$1,378,814.29	$3,484,518.30	

Report reflects selected information.

INVESTMENT LISTING

August 31, 2021

TYPE	DESCRIPTION	CURRENT VALUE	INTERST RATE	YEAR TO DATE INTEREST	TOTAL INTEREST	PURCHASE DATE	MATURITY DATE
CD	NICOLET NAT'L BANK	$ 250,000.00	1.15%	$ 1,914.05		4/17/2020	10/18/2021
CD	UBS BANK	$ 250,000.00	3.15%	$ 5,242.82		10/30/2018	10/28/2021
CD	CROSS RIVER BANK	$ 250,000.00	1.80%	$ 2,231.51		11/13/2019	11/15/2021
CD	MORGAN STANLEY PRIVATE BANK	$ 250,000.00	3.25%	$ 4,029.11		11/29/2018	11/29/2021
CD	SAFRA NATIONAL BANK	$ 250,000.00	0.15%	$ 186.99		10/22/2020	12/22/2021
CD	WELLS FARGO WEST	$ 250,000.00	1.80%	$ 2,995.87		1/29/2020	1/31/2022
CD	MORTON COMMUNITY BANK	$ 250,000.00	2.70%	$ 4,493.84		3/15/2019	3/21/2022
CD	ALLY BANK	$ 250,000.00	2.25%	$ 2,804.79		6/27/2019	6/27/2022
CD	CIT BANK	$ 250,000.00	1.95%	$ 4,875.00		8/23/2019	8/23/2022
CD	GOLDMAN SACHS BANK	$ 250,000.00	1.85%	$ 2,306.16		10/30/2019	10/31/2022
Other	STAR OHIO	$ 1,001,802.65	0.07%	$ 799.98		7/30/2020	NONE
CD	NEW YORK COMMUNITY BANK	$ 250,000.00	0.20%	$ 247.95		11/9/2020	11/9/2022
CD	AMERICAN NATIONAL BANK	$ 250,000.00	0.15%	$ 157.19		3/30/2021	3/30/2023
CD	JOHN MARSHALL BANK RESTON	$ 250,000.00	0.15%	$ 220.89		1/28/2021	7/28/2023
T BOND	T BOND 3 (PURCHASED AT DISCOUNT)	$ 249,625.00	0.23%	$ -		8/10/2021	7/31/2023
CD	FIRST STATE BANK AND TRUST	$ 250,000.00	0.15%	$ 125.34		4/28/2021	10/27/2023
CD	MERRICK BANK CORP	$ 250,000.00	0.25%	$ 416.09		12/30/2020	12/29/2023
CD	UNITY BANCORP INC	$ 250,000.00	0.20%	$ 247.95		2/26/2021	2/26/2024
CD	PREFERRED BANK	$ 250,000.00	0.25%	$ 261.98		3/25/2021	3/25/2024
T BOND	T BOND	$ 500,000.00	0.25%	$ -		6/1/2021	5/15/2024
CD	FIRST BANK	$ 250,000.00	0.20%	$ 83.57		6/11/2021	6/11/2024
T BOND	T BOND 2 (PURCHASED AT DISCOUNT)	$ 497,656.25	0.40%	$ -		6/23/2021	6/15/2024
CD	HAMNI BANK	$ 250,000.00	0.25%	$ 104.45		6/25/2021	6/25/2024
CD	FIRST GENERAL	$ 250,000.00	0.25%	$ 104.45		6/30/2021	6/28/2024
T BOND	T BOND 4	$ 750,000.00	0.38%	$ -		8/10/2021	7/15/2024
CD	BANK OZK	$ 250,000.00	0.35%	$ 74.32		7/29/2021	7/29/2024
				$ 33,924.30	**ACTIVE**		
				$ 20,588.02	**MATURED**		
TOTAL		**$ 8,249,083.90**		$ 54,512.32			

TO: **Village Council**

FROM: **Scot F. Lahrmer, Village Manager**

DATE:

RE: **Accepting Rates of Budget Commission**

ITEM: Resolution 2021-??, Accepting Rates of the Hamilton County Budget Commission for 2022

ACTION REQUESTED: By motion, adopt **Resolution 2021-??** accepting the rates determined by the Budget Commission of Hamilton County.

PURPOSE: To comply with the Ohio Revised Code requirements per Sections 5705.34 and 5705.35.

On June 14, Council adopted Resolution 2021-21 adopting the 2022 Tax Budget which was certified to the County Auditor. Based on the amounts certified in the Tax Budget showing the Village's need for funds, the Hamilton County Budget Commission enacts the tax rates necessary to be levied within and without the ten mill tax limitations.

The financing of local government operations from local property taxes is restricted by constitutional limitations. The restriction states that property taxed according to value, shall not be taxed in excess of 10 mills for all state and local purposes. This limitation is referred to as the ten-mill limitation. This ten-mill limitation indirectly imposes a limitation on the amount of tax the Village can impose in any one year. The only exception is when approved by the electors or when provided by the charter of the municipality.

One such exception is the police levy renewal passed in May 2017. Voters passed a reduced rate renewal police levy in the amount of 8 mills. Collections from the reduced levy began in 2018.

The Hamilton County Budget Commission certified the attached rates to Amberley Village. The Village is now required to accept the rates, by resolution, which is then certified to the County Auditor.

The Finance Committee reviewed the resolution and recommended adoption of Resolution 2021-??.

If you have any questions, please let me know.

PASSED:
BY:

RESOLUTION NO.

RESOLUTION ACCEPTING THE AMOUNTS AND RATES AS DETERMINED BY THE BUDGET COMMISSION AND AUTHORIZING THE NECESSARY TAX LEVIES AND CERTIFYING THEM TO THE COUNTY AUDITOR

WHEREAS, Council of Amberley Village in accordance with the provisions of law has previously adopted a Tax Budget for the next succeeding fiscal year commencing January 1, 2022; and

WHEREAS, The Budget Commission of Hamilton County, Ohio, has certified its action thereon to this Council together with an estimate by the County Auditor of the rate of each tax necessary to be levied by this Council, and what part thereof is without, and what part within the ten mill tax limitation.

NOW, THEREFORE, BE IT ORDAINED BY THE Council of Amberley Village, State of Ohio, seven (7) members elected thereto concurring:

SECTION 1: That the amounts and rates, as determined by the Budget Commission in its certification, be and the same are hereby accepted.

SECTION 2: That there be and is hereby levied on the tax duplicate of Amberley Village the rate of each tax necessary to be levied within and without the ten mill limitation and more particularly described on Schedule "A", attached hereto and incorporated herein by reference.

SECTION 3: That this resolution shall be in force and become effective from and after the earliest period allowed by law. Passed this _____ day of __________, 2021.

____
Mayor Thomas C. Muething

Attest:
____
Tammy Reasoner, Clerk of Council

Resolution Vote:
Moved: _____ Second: _________

I, Clerk of Council of Amberley Village, Ohio, certify that on the ____ day of __________________ 2021, the foregoing Resolution was published pursuant to Article IX of the Home Rule Charter by posting true copies of said Resolution at all of the places of public notice as designated by Sec. 31.40(B), Code of Ordinances.

____
Tammy Reasoner, Clerk of Council

SCHEDULE A
SUMMARY OF THE AMOUNTS REQUIRED FROM GENERAL PROPERTY TAX APPROVED BY THE BUDGET COMMISSION AND COUNTY AUDITOR'S ESTIMATED TAX RATES

	Amount Approved by Budget Commission Inside 10M Limitation	Amount to be Derived from Levies Outside 10M Limitation	Tangible P.P. & P.U.P.P. State Reimbursements	Gross Levy Proceeds	County Auditor's Estimate of the Tax Rate to be Levied: Outside	Inside	TOTAL
GENERAL FUND	617,638	700,252	0	1,317,890	3.56	3.14	6.70
BOND	0	0	0	0	0.00	0.00	0.00
PENSION	59,010	0	0	59,010	0.00	0.30	0.30
PUBLIC SAFETY	0	1,306,470	0	1,306,470	8.00	0.00	8.00
X6	0	0	0	0	0.00	0.00	0.00
X5	0	0	0	0	0.00	0.00	0.00
X4	0	0	0	0	0.00	0.00	0.00
X3	0	0	0	0	0.00	0.00	0.00
X2	0	0	0	0	0.00	0.00	0.00
X1	0	0	0	0	0.00	0.00	0.00
NEW	0	0	0	0	0.00	0.00	0.00
TOTAL	676,648	2,006,722	0	2,683,370	11.56	3.44	15.00

SCHEDULE B
LEVIES OUTSIDE 10 MILL LIMITATION, EXCLUSIVE OF DEBT LEVIES

CURRENT EXPENSE LEVIES		PERIOD OF TIME	Mills	Fiscal Year
Authorized on:	Charter	0	3.56	700,252
		0	0.00	0
		0	0.00	0
		0	0.00	0
		0	0.00	0
		0	0.00	0
		0	0.00	0
		0	0.00	0
		0	0.00	0
	TOTAL		3.56	700,252
PENSION				
Authorized on:	0	0	0.00	0
	0	0	0.00	0
	0	0	0.00	0
	0	0	0.00	0
	0	0	0.00	0
	0	0	0.00	0
	0	0	0.00	0
	0	0	0.00	0
	Election date	0	0.00	0
	TOTAL		0.00	0
PUBLIC SAFETY				
Authorized on:	May 2, 2017	5 years	8.00	1,306,470
	0	0	0.00	0
	0	0	0.00	0
	0	0	0.00	0
	0	0	0.00	0
	0	0	0.00	0
	0	0	0.00	0
	0	0	0.00	0
	Election Date	0	0.00	0
	TOTAL		8.00	1,306,470
X6				
Authorized on:	0	0	0.00	0
	0	0	0.00	0
	0	0	0.00	0
	0	0	0.00	0
	0	0	0.00	0
	0	0	0.00	0
	0	0	0.00	0
	0	0	0.00	0
	Enter Date of Election	0	0.00	0
	TOTAL		0.00	0
X5				
Authorized on:	0	0	0.00	0
	0	0	0.00	0
	0	0	0.00	0
	0	0	0.00	0
	0	0	0.00	0
	0	0	0.00	0
	0	0	0.00	0
	0	0	0.00	0
	Enter Date of Election	0	0.00	0
	TOTAL		0.00	0

PASSED:
BY:

ORDINANCE NO.

ORDINANCE AMENDING APPROPRIATIONS IN THE CORONAVIRUS RELIEF FUND FOR 2021

WHEREAS, it being necessary to appropriate the balance in the Coronavirus Relief Fund (#2151) so the monies may be expended, and,

WHEREAS, the Village has previously budgeted funds for expenditures for the fiscal year 2021,

NOW, THEREFORE, BE IT ORDAINED BY THE Council of Amberley Village, State of Ohio, ____ (__) members elected thereto concurring:

SECTION 1: That the sum of $150.49 be appropriated in the #2151 Coronavirus Relief Fund for Coronavirus related expenses.

SECTION 2: That in accordance with Village Charter Article IX, Section 1, and Article X, Section 4, this ordinance may be passed upon a single reading and shall become effective forthwith on its adoption.

Passed this _____ day of __________, 2021.

____
Mayor Thomas C. Muething

Attest:

____
Tammy Reasoner, Clerk of Council

Ordinance Vote:
Moved: _____ Seconded: _________

Muething ______

Wolf	______
Bardach	______
Conway	______
Hunt	______
Kamine	______
Warren	______

I, Clerk of Council of Amberley Village, Ohio, certify that on the ____ day of _____________, 2021, the foregoing Ordinance was published pursuant to Article IX of the Home Rule Charter by posting true copies of said Ordinance at all of the places of public notice as designed by Sec. 31.40(B), Code of Ordinances.

____
Tammy Reasoner, Clerk of Council

Optional Dates for Police Levy Renewal

1. 2022 Primary Election date of May 2, 2022:

   February 2, 2022, 90 days before election, is the deadline to submit

2. 2022 Special Election date of August 2, 2022:

   May 3, 2022, 90 days before election, is the deadline to submit

3. 2020 General Election date of November 8, 2022:

   August 10, 2022, 90 days before election is the deadline to submit

Primary Election Time Table

Submitting request to County Auditor

> Resolution must be submitted at least 1 month in advance of BOE deadline for ballot issue.
>
> **November 8, 2021 or December 13, 2021 Council Meeting**

Submitting request to Board of Elections

> Resolution must be approved after County Auditor responds and prior to election deadline.
>
> **December 13, 2021 or January 10, 2022 Council Meeting**
>
> Deadline for submission is February 2, 2022

Background Information for Determining Millage

Mill

A mill is a unit of measure, 1/1,000. In relation to real estate taxes, a mill is $1.00 in taxes for every $1,000 of assessed value. A mill is also referred to as the tax rate.

Taxable Value

The assessed value of real estate is 35% of the property's estimated market value.

Market Value

It is the Auditor's responsibility to determine a fair market value for each property. The Auditor relies on reappraisals. The last reappraisal of all real property in Hamilton County occurred in 2017. Three years after the County reappraisal and revaluation ,the State instructs each county to update the reappraisal values. This triennial update last occurred in 2020. Values will be based on the most recent values available. In this case, if the resolution is sent to the County after mid-December, they will use the value for tax year 2021, collection year 2022.

Calculation

Taxes are based on a parcel's market value and the levy passed by the voters. Real estate parcels are then taxed on 35% of the market value. This 35% is called the assessed or taxable value. The assessed value is multiplied by the tax rate for the levy.

There are reduction factors that subtract the excess that would have been generated over and above the allowable millage. For example, most residential parcels qualify for the 10% rollback on taxes based on legislation enacted in 1971. This rollback does not apply to commercial or industrial properties. Residential parcels where the home is owner-occupied may also qualify for a 2.5% reduction in taxes on their dwelling.

Renewal vs. Replacement

Village residents approved an 8 mill police levy renewal in March 2017. It expires in December 2022. To move forward on the ballot with a levy, it must be determined whether to do another "renewal" levy or a "replacement" levy.

Since 1971, the State has been funding a percentage of property taxes, but those reductions were changed by the State legislature effective November 2013. That ended the State's "rollbacks" for new levies; the rollbacks included 10% and 2.5%.

Under the previous rollback program, the State paid the first 10 percent of the tax bill for all property owners plus 2.5 percent for owner-occupied homes. The state will continue to pay the tab on existing levies and their "renewals" but will no longer subsidize new or "replacement" levies. If a levy is "renewed" even at a reduced millage rate, homeowners will continue to receive the 10%, 2.5% and sales tax credits. So renewal levies will not be impacted and are grandfathered with the three credits.

Although Amberley Village would not lose funds as a result of the rollback and homestead exemptions, the 2013 change shifts the burden of property tax from the State of Ohio to local homeowners. The Village does not lose money as a result of the rollback or homestead exemptions; the State fully reimburses each taxing district using State tax money.

Police Levy

The levy, either as a renewal or as a replacement, will be tied to the new duplicate for tax year 2021. The full and effective rates for all classes of property currently are 8 mills.

If values decrease or remain unchanged, the effective rates will remain at the 8 mill level (or a reduced level) and the reduction factors will be calculated at 0%. Revenue from real estate taxes from the levy could also decline under this scenario.

If values increase due to the reappraisal in 2023, the levy, either as a renewal or a replacement, will not have reduction factors calculated on it. This will effectively tie collections to the duplicate for the tax year 2021, for collection in 2022.

Based on current value, this is what will be approximately generated with:

8 mills = $1,346,876

7.5mills = $1,262,696

7 mills = $1,178,516

Each one mill reduction will reduce collections approximately $168,360.

Per the Auditor, regardless if the levy is renewed or replaced, it will be tied to tax year 2021 valuation. Tax year 2023 is a reappraisal year, so if values increase, the levy will generate its maximum from real property based on this year's (2021) value. If values decline, then revenues will decline under both scenarios.

Attached are millage scenarios for 8, 7.5 and 7 mills and the effect on homes valued at $100,000, $200,000 and $500,000.

Amberley Village Police Levy Millage Scenarios

8 mills			
Property Value	$100,000	$300,000	$500,000
Taxable Value	35%	35%	35%
Assessed Value	$35,000	$105,000	$175,000
Assessed Value Converted to Mills	35	105	175
Mulitplied by Proposed Mills	8	8	8
Reduction for rollback, homestead, sales tax reduction	14.5%	14.5%	14.5%
Total Annual Cost	$239.40	$718.20	$1,197.00

7.5 mills			
Property Value	$100,000	$300,000	$500,000
Taxable Value	35%	35%	35%
Assessed Value	$35,000	$105,000	$175,000
Assessed Value Converted to Mills	35	105	175
Mulitplied by Proposed Mills	7.5	7.5	7.5
Reduction for rollback, homestead, sales tax reduction	14.5%	14.5%	14.5%
Total Annual Cost	$224.44	$673.31	$1,122.19

7 mills			
Property Value	$100,000	$300,000	$500,000
Taxable Value	35%	35%	35%
Assessed Value	$35,000	$105,000	$175,000
Assessed Value Converted to Mills	35	105	175
Mulitplied by Proposed Mills	7	7	7
Reduction for rollback, homestead, sales tax reduction	14.5%	14.5%	14.5%
Total Annual Cost	$209.48	$628.43	$1,047.38

Police Financials 2016-2021

Police Levy Financials

YEAR	RECEIVED	EXPENDITURES	BALANCE (DECEMBER 31)
2016	$ 1,645,609.00	$ 1,655,874.00	$ 53,112.00
2017	$ 1,645,399.00	$ 1,704,712.00	$ 1,535.00
2018	$ 1,348,831.00	$ 1,343,554.00	$ 6,813.00
2019	$ 1,306,716.00	$ 1,311,941.00	$ 1,048.61
2020	$ 1,346,502.00	$ 1,346,124.00	$ 1,427.05
2021	$ 1,335,843.00	$ 1,333,600.00	

Police Expenditures

Year	General Fund	Levy Fund	Police Budget	Total Expenditures	% Paid by Levy
2016	$ 1,044,855.00	$ 1,655,874.00	$ 2,814,781.00	$ 2,700,729.00	61%
2017	$ 1,230,759.00	$ 1,704,712.00	$ 2,878,030.00	$ 2,935,471.00	58%
2018	$ 1,906,267.00	$ 1,343,554.00	$ 3,071,855.00	$ 3,249,821.00	41%
2019	$ 1,848,031.00	$ 1,311,941.00	$ 3,159,972.00	$ 3,185,923.00	41%
2020	$ 1,963,672.00	$ 1,346,124.00	$ 3,230,915.00	$ 3,309,796.00	41%
2021	$ 2,178,032.00	$ 1,333,600.00	$ 3,511,632.00		38%

Original 10 Mill Levy (2013-2017)

Reduced 8 Mill Levy (2018-2022)

Budgeted

AMBERLEY VILLAGE GENERAL FUND

REVENUE PROJECTIONS

	2020	2021	2022	2023	2024	2025	2026	2027	2028
EARNINGS TAX	2,944,481	3,200,000	3,280,000	3,362,000	3,446,050	3,532,201	3,620,506	3,711,019	3,803,794
REAL ESTATE TAX	1,211,273	1,346,570	1,385,822	1,524,404	1,554,892	1,585,990	1,617,710	1,650,064	1,683,065
OTHER REVENUES	1,659,487	989,553	1,009,344	1,029,531	1,050,121	1,071,124	1,092,546	1,114,397	1,136,685
TOTAL REVENUE	5,815,241	5,536,123	5,675,166	5,915,935	6,051,063	6,189,315	6,330,762	6,475,480	6,623,544
			3%	4%	2%	2%	2%	2%	2%

Earnings tax revenues increase 2.5% per year
2023 real estate tax revenue will increase 10%, going forward 2%
Other revenues increasing at 2% per year

EXPENSE PROJECTIONS

	2020	2021	2022	2023	2024	2025	2026	2027	2028
TOTAL EXPENDITURES	5,371,642	5,456,684	5,620,384	5,788,996	5,962,666	6,141,546	6,325,792	6,515,566	7,365,047
	443,599	79,439	54,782	126,939	88,397	47,769	4,970	(40,086)	(741,503)
ENDING FUND BALANCE	6,212,716	6,292,155	6,346,937	6,473,876	6,562,273	6,610,042	6,615,012	6,574,926	5,833,423
TOTAL EXPENDITURES	5,371,642	5,456,684	5,620,384	5,873,176	6,049,371	6,230,851	6,417,778	6,610,311	7,462,635
	443,599	79,439	54,782	42,759	1,692	(41,536)	(87,016)	(134,831)	(839,091)
ENDING FUND BALANCE	6,212,716	6,292,155	6,346,937	6,389,696	6,391,388	6,349,852	6,262,836	6,128,005	5,288,914
TOTAL EXPENDITURES	5,371,642	5,456,684	5,620,384	5,957,356	6,136,077	6,320,159	6,509,764	6,705,057	7,560,222
	443,599	79,439	54,782	(41,421)	(85,014)	(130,844)	(179,002)	(229,577)	(936,678)
ENDING FUND BALANCE	6,212,716	6,292,155	6,346,937	6,305,516	6,220,502	6,089,658	5,910,656	5,681,079	4,744,401

3% increase in expenditures per year

2028 includes General Fund transfer to Streets ($654,014)

8 MILLS	no change	7.5 MILLS	($84,180)	7 MILLS	($168,360)