Finance Committee Agenda
September 27, 2023 at 4:00 PM

Finance Committee	**Staff Liason**
Tom Muething, Chair	Scot Lahrmer, Village Manager
Bob Rosen	Jenny West, Finance Administrator
Ben Hunt	Ken Smallwood, Tax Administrator

MINUTES

1. Approval of minutes: September 7, 2023

TOPICS OF DISCUSSION

1. August financials
2. Resolution Accepting the Rates of Taxation

ADJOURNMENT

Finance Committee Minutes
September 7, 2023

Attendees: Ben Hunt (Committee Member), Bob Rosen, Scot Lahrmer, Jenny West, and Tom Muething (Committee Chair).

The meeting was called to order at 4:00 p.m. The minutes from the meeting of August 7, 2023, were reviewed and approved.

Mr. Lahrmer reviewed the July 2023 financials with the committee noting revenues in the General Fund of $4.0 million year to date compared to $3.8 million last year. Expenditures were $3.5 million year to date compared to a similar level last year. Income tax receipts in July were $218 thousand which is 15% higher than the same period last year. Most of the $155 thousand estimated tax that was received in January 2023 will need to be refunded. The taxpayer filed their 2022 taxes and there will be a refund of $152 thousand.

Mr. Lahrmer then reviewed with the committee a policy on fundraising for special events for the Village. This policy has been updated with the requested changes from the last meeting. The policy does not require any further approvals and will be shared with the full council.

Mr. Lahrmer then reviewed a proposed resolution which authorizes the use of credit cards for Village business. This is necessary because Huntington National Bank is the Village's new main bank, and it needs to be in place prior to the issuance of the new credit cards. The Village has been using credit cards for years and it has been very effective. Mr. Rosen moved to recommend to the Council the approval of this resolution. Mr. Hunt seconded this motion, and it was approved unanimously.

There being no further business, the meeting was adjourned.

Tom Muething

Fund Summary

August 2023

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	$6,785,517.42	$300,717.95	$4,334,553.41	$774,538.88	$4,240,289.44	$6,311,696.49	$675,572.44	$5,636,124.05
2011	Street Construction, Maint. and Repair	$926,234.27	$23,187.33	$280,828.57	$304,983.55	$1,002,518.42	$644,438.05	$274,014.24	$370,423.81
2051	Federal Grant	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
2081	Equitable Sharing Fund	$16,437.31	$0.00	$14,945.13	$0.00	$0.00	$16,437.31	$0.00	$16,437.31
2082	OneOhio Opioid Settlement Fund	$6,512.88	$1,760.36	$6,612.68	$0.00	$0.00	$8,273.24	$0.00	$8,273.24
2091	Law Enforcement Trust	$14,682.30	$1,001.00	$5,348.00	$1,050.00	$6,361.55	$14,633.30	$3,266.45	$11,366.85
2101	Permissive Motor Vehicle License Tax	$8,014.13	$838.82	$8,381.94	$0.00	$0.00	$8,852.95	$0.00	$8,852.95
2131	Police Disability and Pension	$17,467.09	$0.00	$32,470.72	$0.00	$48,107.55	$17,467.09	$0.00	$17,467.09
2151	Coronavirus Relief Fund	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
2152	American Rescue Plan Fund	$131,553.21	$0.00	$131,553.21	$0.00	$0.00	$131,553.21	$0.00	$131,553.21
2901	MAYOR'S COURT COMPUTER FUND	$4,381.25	$980.00	$4,378.00	$310.67	$4,703.11	$5,050.58	$1,655.89	$3,394.69
2902	POLICE LEVY FUND	$6,635.17	$4.17	$721,351.26	$0.00	$727,288.05	$6,639.34	$0.00	$6,639.34
2903	PSAP 911 FUND	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
2904	EMPLOYEE SEVERANCE FUND	$181,854.24	$0.00	$0.00	$0.00	$87,690.62	$181,854.24	$0.00	$181,854.24
2905	WE THRIVE GRANT FUND	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
2906	NATURE WORKS GRANT	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
2907	Mercy Tax Increment Equivalent Fund	$263,147.46	$167.17	$80,264.37	$0.00	$16,048.21	$263,314.63	$0.00	$263,314.63
3101	Bond Retirement	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
4901	CAPITAL PROJECTS	$57,827.86	$0.00	$235,000.00	$403.65	$388,896.12	$57,424.21	$167,489.69	($110,065.48)
4902	Capital Projects-PUBLIC FACILITIES	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
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	$155,877.78	$16,007.55	$132,837.18	$1,092.19	$78,924.03	$170,793.14	$59,499.83	$111,293.31
9101	Unclaimed Monies	$3,518.53	$0.00	$145.41	$0.00	$0.00	$3,518.53	$0.00	$3,518.53
9901	MAYOR'S COURT CUSTODIAL	$13,674.00	$14,035.00	$74,984.00	$16,098.00	$70,822.00	$11,611.00	$0.00	$11,611.00
9902	EMPLOYEES HEALTH INSURANCE CUSTODI	$8,110.93	$7,833.56	$47,316.45	$15,944.49	$47,316.45	$0.00	$0.00	$0.00
9903	VALLEY BAND ESCROW	$7,260.23	$0.00	$0.00	$916.16	$2,414.25	$6,344.07	$2,585.75	$3,758.32
9904	Kenwood SWJEDZ CUSTODIAL	$219,655.84	$115,726.22	$749,256.76	$29,954.31	$573,741.87	$305,427.75	$190,151.23	$115,276.52
9905	Kenwood SWJEDZ Escrow CUSTODIAL	$2,019.95	$4,397.18	$15,271.50	$3,077.00	$30,899.28	$3,340.13	$0.00	$3,340.13
9906	Kenwood SWJEDZ Long-Term Maint. CUSTOD	$7,500.00	$0.00	$4,751.00	$0.00	$4,751.00	$7,500.00	$2,500.00	$5,000.00
	Report Total:	$8,839,085.97	$486,656.31	$6,880,249.59	$1,148,368.90	$7,330,771.95	$8,177,373.38	$1,376,735.52	$6,800,637.86

Last reconciled to bank: 07/31/2023 – Total other adjusting factors: $1.00

Revenue Status

By Fund Then Revenue

As Of 8/31/2023

Fund: 1000 General

Account Code	Account Name	Final Budget	Revenue	Budget Balance	YTD % Received
1000-110-0000	General Property Tax - Real Estate	$1,179,182.00	$638,708.27	$540,473.73	54.165%
1000-120-0000	Tangible Personal Property Tax	$0.00	$0.00	$0.00	0.000%
1000-130-0000	Municipal Income Tax	$3,700,000.00	$2,859,564.45	$840,435.55	77.286%
	Property and Other Local Taxes Sub-Total:	$4,879,182.00	$3,498,272.72	$1,380,909.28	71.698%
1000-211-0000	Local Government Distribution	$83,445.00	$54,159.91	$29,285.09	64.905%
1000-224-0000	Liquor and Beer Permit Fees	$1,500.00	$1,443.75	$56.25	96.250%
1000-231-0000	Property Tax Allocation	$176,704.00	$86,471.59	$90,232.41	48.936%
1000-290-0000	Other - State Shared Taxes and Permits	$15,000.00	$13,345.83	$1,654.17	88.972%
1000-290-0011	Other - State Shared Taxes and Permits{JEDZ}	$126,000.00	$88,036.40	$37,963.60	69.870%
	State Shared Taxes and Permits Sub-Total:	$402,649.00	$243,457.48	$159,191.52	60.464%
1000-390-0000	Other - Special Assessments	$0.00	$0.00	$0.00	0.000%
1000-390-0071	Other - Special Assessments{Property Maintenance}	$0.00	$1,678.65	-$1,678.65	0.000%
	Special Assessments Sub-Total:	$0.00	$1,678.65	-$1,678.65	0.000%
1000-411-0000	Federal - Restricted	$0.00	$42,256.73	-$42,256.73	0.000%
1000-413-0014	Federal - Pass Through Grants{QRT FED REIMB}	$0.00	$0.00	$0.00	0.000%
1000-413-0016	Federal - Pass Through Grants{DOJ-OCDETF OT /HC-JD PAY OFFS}	$0.00	$9,454.96	-$9,454.96	0.000%
1000-422-0000	State - Restricted	$0.00	$0.00	$0.00	0.000%
1000-422-0015	State - Restricted{HTF COMMANDER}	$65,000.00	$77,095.86	-$12,095.86	118.609%
1000-422-0016	State - Restricted{DOJ-OCDETF OT /HC-JD PAY OFFSE}	$5,000.00	$0.00	$5,000.00	0.000%
1000-422-0021	State - Restricted{OAC 109:2-18-05 TRAINING}	$0.00	$0.00	$0.00	0.000%
1000-422-0022	State - Restricted{FIRE TRAINING}	$0.00	$2,900.00	-$2,900.00	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	$42,488.50	-$42,488.50	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	$0.00	$14,000.00	0.000%
1000-490-0015	Other - Intergovernmental{HTF COMMANDER}	$90,000.00	$0.00	$90,000.00	0.000%
1000-490-0016	Other - Intergovernmental{DOJ-OCDETF OT /HC-JD PAY OFFSE}	$0.00	$0.00	$0.00	0.000%

Revenue Status

By Fund Then Revenue

As Of 8/31/2023

Fund: 1000 General

Account Code	Account Name	Final Budget	Revenue	Budget Balance	YTD % Received
1000-490-0017	Other - Intergovernmental{HC REA DISTRIBUTION}	$0.00	$0.00	$0.00	0.000%
	Intergovernmental Sub-Total:	$174,000.00	$174,196.05	-$196.05	100.113%
1000-512-0000	Contracts for Police Protection	$15,000.00	$8,835.40	$6,164.60	58.903%
1000-514-0000	Garbage and Trash	$241,220.00	$169,546.99	$71,673.01	70.287%
1000-523-0000	Recreation Entry Fees	$2,000.00	$3,163.00	-$1,163.00	158.150%
1000-529-0000	Other - Cultural and Recreational Programs	$1,800.00	$450.00	$1,350.00	25.000%
1000-541-0000	Consumer Rent	$91,500.00	$49,514.48	$41,985.52	54.114%
1000-541-0025	Consumer Rent{Mercy Land Lease}	$12,500.00	$6,437.50	$6,062.50	51.500%
1000-541-0035	Consumer Rent{COMMUNITY ROOM}	$0.00	$525.00	-$525.00	0.000%
1000-590-0000	Other - Charges for Services	$1,500.00	$112.06	$1,387.94	7.471%
	Charges for Services Sub-Total:	$365,520.00	$238,584.43	$126,935.57	65.273%
1000-612-0000	Court Fines	$85,000.00	$45,273.00	$39,727.00	53.262%
1000-612-0051	Court Fines{MAYOR'S COURT CREDIT CARD FEES}	$1,000.00	$529.00	$471.00	52.900%
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	$35,281.09	$23,718.91	59.798%
1000-629-0000	Other - Licenses and Permits	$55,000.00	$22,122.00	$32,878.00	40.222%
1000-629-0027	Other - Licenses and Permits{CELLULAR UNITS-ALARMS}	$4,000.00	$2,184.00	$1,816.00	54.600%
1000-690-0000	Other - Fines, Licenses and Permits	$0.00	$3,960.00	-$3,960.00	0.000%
	Fines, Licenses and Permits Sub-Total:	$204,000.00	$109,349.09	$94,650.91	53.602%
1000-701-0000	Interest	$48,000.00	$39,211.08	$8,788.92	81.690%
	Earnings on Investments Sub-Total:	$48,000.00	$39,211.08	$8,788.92	81.690%
1000-820-0000	Contributions and Donations	$0.00	$780.00	-$780.00	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}	$12,000.00	$10,450.00	$1,550.00	87.083%
1000-820-0032	Contributions and Donations{BENCH & TREE MEMORIALS}	$0.00	$0.00	$0.00	0.000%
1000-820-0033	Contributions and Donations{Ed Hattenbach Memorial}	$0.00	$0.00	$0.00	0.000%

Revenue Status

By Fund Then Revenue

As Of 8/31/2023

Fund: 1000 General

Account Code	Account Name	Final Budget	Revenue	Budget Balance	YTD % Received
1000-820-0034	Contributions and Donations{COMMEMORATIVE BRICKS}	$0.00	$0.00	$0.00	0.000%
1000-820-0041	Contributions and Donations{K-9}	$0.00	$0.00	$0.00	0.000%
1000-892-0000	Other - Miscellaneous Non-Operating	$10,000.00	$15,073.91	-$5,073.91	150.739%
	Miscellaneous Sub-Total:	$22,000.00	$26,303.91	-$4,303.91	119.563%
1000-931-0000	Transfers - In	$0.00	$0.00	$0.00	0.000%
1000-961-0000	Sale of Fixed Assets	$3,500.00	$3,500.00	$0.00	100.000%
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	$3,500.00	$0.00	100.000%
	Fund 1000 Sub-Total:	$6,098,851.00	$4,334,553.41	$1,764,297.59	71.072%
	Report Total:	$6,098,851.00	$4,334,553.41	$1,764,297.59	71.072%

Appropriation Summary

August 2023

1000 - General	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
Security of Persons and Property								
Police Enforcement								
Personal Services	$22,199.45	$1,578,349.00	$1,600,548.45	$300,026.67	$1,272,125.11	$55,340.92	$273,082.42	79.481%
Employee Fringe Benefits	$0.00	$521,511.00	$521,511.00	$152,899.96	$340,103.86	$9,435.49	$171,971.65	65.215%
Contractual Services	$2,382.66	$210,230.00	$212,612.66	$12,396.92	$118,109.36	$38,461.14	$56,042.16	55.551%
Supplies and Materials	$10,162.18	$129,600.00	$139,762.18	$5,878.77	$91,662.38	$25,848.52	$22,251.28	65.585%
Capital Outlay	$0.00	$105,277.50	$105,277.50	$3,809.33	$40,149.73	$64,953.23	$174.54	38.137%
Total Police Enforcement	$34,744.29	$2,544,967.50	$2,579,711.79	$475,011.65	$1,862,150.44	$194,039.30	$523,522.05	
Fire Fighting, Prevention and Inspection								
Personal Services	$2,909.12	$207,626.00	$210,535.12	$20,544.74	$136,357.51	$2,552.47	$71,625.14	64.767%
Employee Fringe Benefits	$0.00	$43,281.00	$43,281.00	$5,381.99	$29,253.32	$0.00	$14,027.68	67.589%
Contractual Services	$12,628.34	$69,584.86	$82,213.20	$3,369.08	$40,702.93	$22,351.76	$19,158.51	49.509%
Supplies and Materials	$231.68	$78,769.00	$79,000.68	$996.01	$37,862.57	$37,052.15	$4,085.96	47.927%
Capital Outlay	$0.00	$7,100.00	$7,100.00	$3,675.00	$3,675.00	$0.00	$3,425.00	51.761%
Total Fire Fighting, Prevention and Inspection	$15,769.14	$406,360.86	$422,130.00	$33,966.82	$247,851.33	$61,956.38	$112,322.29	
Total Security of Persons and Property	$50,513.43	$2,951,328.36	$3,001,841.79	$508,978.47	$2,110,001.77	$255,995.68	$635,844.34	
Public Health Services								
Payment to County Health District								
Contractual Services	$0.00	$11,689.00	$11,689.00	$0.00	$5,844.50	$0.00	$5,844.50	50.000%
Total Payment to County Health District	$0.00	$11,689.00	$11,689.00	$0.00	$5,844.50	$0.00	$5,844.50	
Other Public Health Services								
Contractual Services	$0.00	$208,372.00	$208,372.00	$0.00	$0.00	$0.00	$208,372.00	0.000%
Total Other Public Health Services	$0.00	$208,372.00	$208,372.00	$0.00	$0.00	$0.00	$208,372.00	
Total Public Health Services	$0.00	$220,061.00	$220,061.00	$0.00	$5,844.50	$0.00	$214,216.50	
Leisure Time Activities								
Other Leisure Time Activities								
Contractual Services	$0.00	$1,000.00	$1,000.00	$0.00	$87.41	$0.00	$912.59	8.741%
Total Other Leisure Time Activities	$0.00	$1,000.00	$1,000.00	$0.00	$87.41	$0.00	$912.59	
Total Leisure Time Activities	$0.00	$1,000.00	$1,000.00	$0.00	$87.41	$0.00	$912.59	
Basic Utility Services								
Waste Collection - Refuse Collection and Disp								
Contractual Services	$0.00	$241,220.00	$241,220.00	$21,262.34	$149,967.95	$91,252.05	$0.00	62.171%
Total Waste Collection - Refuse Collection and Disp	$0.00	$241,220.00	$241,220.00	$21,262.34	$149,967.95	$91,252.05	$0.00	
Total Basic Utility Services	$0.00	$241,220.00	$241,220.00	$21,262.34	$149,967.95	$91,252.05	$0.00	
Transportation								
Other Transportation								
Personal Services	$3,777.80	$502,871.00	$506,648.80	$46,955.96	$315,997.35	$4,989.17	$185,662.28	62.370%
Employee Fringe Benefits	$0.00	$235,961.00	$235,961.00	$29,451.52	$126,119.76	$3,506.25	$106,334.99	53.449%
Contractual Services	$885.30	$147,510.00	$148,395.30	$9,607.01	$79,165.26	$55,548.29	$13,681.75	53.348%
Supplies and Materials	$9,795.80	$245,500.00	$255,295.80	$6,199.08	$182,739.92	$40,108.97	$32,446.91	71.580%
Capital Outlay	$0.00	$15,500.00	$15,500.00	$0.00	$5,249.99	$0.00	$10,250.01	33.871%
Total Other Transportation	$14,458.90	$1,147,342.00	$1,161,800.90	$92,213.57	$709,272.28	$104,152.68	$348,375.94	

Appropriation Summary

August 2023

	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	$14,458.90	$1,147,342.00	$1,161,800.90	$92,213.57	$709,272.28	$104,152.68	$348,375.94	
General Government								
Mayor and Administrative Offices								
Personal Services	$3,693.13	$420,939.56	$424,632.69	$50,826.87	$335,729.50	$7,545.02	$81,358.17	79.064%
Employee Fringe Benefits	$0.00	$163,016.00	$163,016.00	$26,325.77	$101,559.57	$1,958.16	$59,498.27	62.300%
Contractual Services	$3,518.89	$94,934.25	$98,453.14	$8,780.50	$69,150.03	$18,821.67	$10,481.44	70.236%
Supplies and Materials	$0.00	$8,800.00	$8,800.00	$654.93	$4,917.49	$2,082.51	$1,800.00	55.881%
Total Mayor and Administrative Offices	$7,212.02	$687,689.81	$694,901.83	$86,588.07	$511,356.59	$30,407.36	$153,137.88	
Legislative Activities								
Personal Services	$20.00	$10,800.00	$10,820.00	$789.00	$6,877.00	$43.00	$3,900.00	63.558%
Employee Fringe Benefits	$0.00	$2,253.00	$2,253.00	$74.55	$631.65	$0.00	$1,621.35	28.036%
Contractual Services	$0.00	$66,160.00	$66,160.00	$5,169.90	$32,237.49	$13,437.02	$20,485.49	48.727%
Supplies and Materials	$0.00	$21,500.00	$21,500.00	$5,522.74	$6,583.65	$14,666.35	$250.00	30.622%
Other	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.000%
Total Legislative Activities	$20.00	$100,713.00	$100,733.00	$11,556.19	$46,329.79	$28,146.37	$26,256.84	
Mayor's Court								
Contractual Services	$350.00	$27,600.00	$27,950.00	$1,093.75	$14,024.73	$8,325.27	$5,600.00	50.178%
Supplies and Materials	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.000%
Total Mayor's Court	$350.00	$27,600.00	$27,950.00	$1,093.75	$14,024.73	$8,325.27	$5,600.00	
Clerk - Treasurer								
Personal Services	$12.50	$1,500.00	$1,512.50	$135.00	$992.50	$20.00	$500.00	65.620%
Employee Fringe Benefits	$0.00	$251.00	$251.00	$36.81	$172.05	$0.00	$78.95	68.546%
Contractual Services	$0.00	$1,265.00	$1,265.00	$0.00	$0.00	$0.00	$1,265.00	0.000%
Total Clerk - Treasurer	$12.50	$3,016.00	$3,028.50	$171.81	$1,164.55	$20.00	$1,843.95	
Lands and Buildings								
Personal Services	$550.31	$54,000.00	$54,550.31	$3,981.55	$24,929.42	$501.75	$29,119.14	45.700%
Employee Fringe Benefits	$0.00	$9,124.00	$9,124.00	$516.42	$4,971.81	$0.00	$4,152.19	54.492%
Contractual Services	$219.94	$257,430.00	$257,649.94	$17,194.00	$134,552.29	$67,593.52	$55,504.13	52.223%
Supplies and Materials	$1,006.45	$152,424.27	$153,430.72	$7,824.99	$106,391.19	$39,608.02	$7,431.51	69.342%
Capital Outlay	$0.00	$17,173.87	$17,173.87	$7,410.00	$7,410.00	$2,958.64	$6,805.23	43.147%
Total Lands and Buildings	$1,776.70	$490,152.14	$491,928.84	$36,926.96	$278,254.71	$110,661.93	$103,012.20	
Boards and Commissions								
Personal Services	$6.68	$800.00	$806.68	$65.36	$514.05	$9.32	$283.31	63.724%
Employee Fringe Benefits	$0.00	$124.00	$124.00	$10.28	$79.67	$0.00	$44.33	64.250%
Total Boards and Commissions	$6.68	$924.00	$930.68	$75.64	$593.72	$9.32	$327.64	
Solicitor								
Contractual Services	$6,180.95	$60,000.00	$66,180.95	$0.00	$3,616.00	$42,564.95	$20,000.00	5.464%
Total Solicitor	$6,180.95	$60,000.00	$66,180.95	$0.00	$3,616.00	$42,564.95	$20,000.00	
Income Tax Administration								
Personal Services	$551.04	$100,132.00	$100,683.04	$7,674.31	$80,579.49	$801.18	$19,302.37	80.033%
Employee Fringe Benefits	$0.00	$53,154.00	$53,154.00	$4,696.67	$22,648.34	$90.65	$30,415.01	42.609%
Contractual Services	$0.00	$16,590.00	$16,590.00	$1,579.10	$8,974.16	$2,645.00	$4,970.84	54.094%
Supplies and Materials	$0.00	$500.00	$500.00	$0.00	$0.00	$500.00	$0.00	0.000%
Total Income Tax Administration	$551.04	$170,376.00	$170,927.04	$13,950.08	$112,201.99	$4,036.83	$54,688.22	

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Tax Refunds								
Other	$0.00	$100,000.00	$100,000.00	$1,722.00	$59,546.70	$0.00	$40,453.30	59.547%
Total Tax Refunds	$0.00	$100,000.00	$100,000.00	$1,722.00	$59,546.70	$0.00	$40,453.30	
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	$3,466.75	$3,466.75	$0.00	$3,026.75	$0.00	$440.00	87.308%
Total Other General Government	$0.00	$3,466.75	$3,466.75	$0.00	$3,026.75	$0.00	$440.00	
Total General Government	$16,109.89	$1,643,937.70	$1,660,047.59	$152,084.50	$1,030,115.53	$224,172.03	$405,760.03	
Other Financing Uses								
Transfers - Out	$0.00	$730,000.00	$730,000.00	$0.00	$235,000.00	$0.00	$495,000.00	32.192%
Contingencies	$0.00	$247.50	$247.50	$0.00	$0.00	$0.00	$247.50	0.000%
Other - Other Financing Uses	$0.00	$793.44	$793.44	$0.00	$0.00	$0.00	$793.44	0.000%
Total Other Financing Uses	$0.00	$731,040.94	$731,040.94	$0.00	$235,000.00	$0.00	$496,040.94	
Total 1000 - General	$81,082.22	$6,935,930.00	$7,017,012.22	$774,538.88	$4,240,289.44	$675,572.44	$2,101,150.34	
2011 - Street Construction, Maint. and Repair								
Transportation								
Other Transportation								
Contractual Services	$18,484.93	$50,000.00	$68,484.93	$5,355.75	$29,666.26	$24,644.25	$14,174.42	43.318%
Capital Outlay	$1,176,649.25	$436,000.00	$1,612,649.25	$299,627.80	$972,852.16	$249,369.99	$390,427.10	60.326%
Total Other Transportation	$1,195,134.18	$486,000.00	$1,681,134.18	$304,983.55	$1,002,518.42	$274,014.24	$404,601.52	
Total Transportation	$1,195,134.18	$486,000.00	$1,681,134.18	$304,983.55	$1,002,518.42	$274,014.24	$404,601.52	
Total 2011 - Street Construction, Maint. and Repair	$1,195,134.18	$486,000.00	$1,681,134.18	$304,983.55	$1,002,518.42	$274,014.24	$404,601.52	
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	$15,500.00	$15,500.00	$1,050.00	$6,361.55	$3,266.45	$5,872.00	41.042%
Total Police Enforcement	$0.00	$16,000.00	$16,000.00	$1,050.00	$6,361.55	$3,266.45	$6,372.00	
Total Security of Persons and Property	$0.00	$16,000.00	$16,000.00	$1,050.00	$6,361.55	$3,266.45	$6,372.00	
Total 2091 - Law Enforcement Trust	$0.00	$16,000.00	$16,000.00	$1,050.00	$6,361.55	$3,266.45	$6,372.00	
2101 - Permissive Motor Vehicle License Tax								
Transportation								
Other Transportation								
Contractual Services	$0.00	$5,000.00	$5,000.00	$0.00	$0.00	$0.00	$5,000.00	0.000%
Capital Outlay	$0.00	$23,000.00	$23,000.00	$0.00	$0.00	$0.00	$23,000.00	0.000%
Total Other Transportation	$0.00	$28,000.00	$28,000.00	$0.00	$0.00	$0.00	$28,000.00	
Total Transportation	$0.00	$28,000.00	$28,000.00	$0.00	$0.00	$0.00	$28,000.00	
Total 2101 - Permissive Motor Vehicle License Tax	$0.00	$28,000.00	$28,000.00	$0.00	$0.00	$0.00	$28,000.00	
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	$89,275.00	$89,275.00	$0.00	$47,672.95	$0.00	$41,602.05	53.400%
Total Police Enforcement	$0.00	$89,275.00	$89,275.00	$0.00	$47,672.95	$0.00	$41,602.05	
Total Security of Persons and Property	$0.00	$89,275.00	$89,275.00	$0.00	$47,672.95	$0.00	$41,602.05	
General Government								
Auditor of State Fees								
Contractual Services	$0.00	$725.00	$725.00	$0.00	$434.60	$0.00	$290.40	59.945%
Total Auditor of State Fees	$0.00	$725.00	$725.00	$0.00	$434.60	$0.00	$290.40	
Total General Government	$0.00	$725.00	$725.00	$0.00	$434.60	$0.00	$290.40	
Total 2131 - Police Disability and Pension	$0.00	$90,000.00	$90,000.00	$0.00	$48,107.55	$0.00	$41,892.45	
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								
Total Other Financing Uses	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
Total 2151 - Coronavirus Relief Fund	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
2152 - American Rescue Plan Fund								
Security of Persons and Property								
Police Enforcement								
Personal Services	$0.00	$93,397.00	$93,397.00	$0.00	$0.00	$0.00	$93,397.00	0.000%
Employee Fringe Benefits	$0.00	$31,603.00	$31,603.00	$0.00	$0.00	$0.00	$31,603.00	0.000%
Total Police Enforcement	$0.00	$125,000.00	$125,000.00	$0.00	$0.00	$0.00	$125,000.00	
Total Security of Persons and Property	$0.00	$125,000.00	$125,000.00	$0.00	$0.00	$0.00	$125,000.00	
Total 2152 - American Rescue Plan Fund	$0.00	$125,000.00	$125,000.00	$0.00	$0.00	$0.00	$125,000.00	
2901 - MAYOR'S COURT COMPUTER FUND								
Security of Persons and Property								
Police Enforcement								
Contractual Services	$0.00	$2,980.00	$2,980.00	$0.00	$2,980.00	$0.00	$0.00	100.000%
Supplies and Materials	$0.00	$1,520.00	$1,520.00	$0.00	$616.36	$898.64	$5.00	40.550%
Capital Outlay	$0.00	$3,000.00	$3,000.00	$310.67	$1,106.75	$757.25	$1,136.00	36.892%
Total Police Enforcement	$0.00	$7,500.00	$7,500.00	$310.67	$4,703.11	$1,655.89	$1,141.00	
Total Security of Persons and Property	$0.00	$7,500.00	$7,500.00	$310.67	$4,703.11	$1,655.89	$1,141.00	
Total 2901 - MAYOR'S COURT COMPUTER FUND	$0.00	$7,500.00	$7,500.00	$310.67	$4,703.11	$1,655.89	$1,141.00	
2902 - POLICE LEVY FUND								
Security of Persons and Property								
Police Enforcement								
Personal Services	$3,226.16	$979,108.00	$982,334.16	$0.00	$535,754.44	$0.00	$446,579.72	54.539%
Employee Fringe Benefits	$0.00	$350,681.00	$350,681.00	$0.00	$181,894.99	$0.00	$168,786.01	51.869%
Contractual Services	$0.00	$16,500.00	$16,500.00	$0.00	$9,638.62	$0.00	$6,861.38	58.416%
Total Police Enforcement	$3,226.16	$1,346,289.00	$1,349,515.16	$0.00	$727,288.05	$0.00	$622,227.11	
Total Security of Persons and Property	$3,226.16	$1,346,289.00	$1,349,515.16	$0.00	$727,288.05	$0.00	$622,227.11	
Total 2902 - POLICE LEVY FUND	$3,226.16	$1,346,289.00	$1,349,515.16	$0.00	$727,288.05	$0.00	$622,227.11	
2903 - PSAP 911 FUND								
Security of Persons and Property								
Police Enforcement								
Contractual Services	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.000%
Capital Outlay	$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 2903 - PSAP 911 FUND	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	

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2904 - EMPLOYEE SEVERANCE FUND								
Security of Persons and Property								
Police Enforcement								
Personal Services	$0.00	$6,268.77	$6,268.77	$0.00	$6,268.77	$0.00	$0.00	100.000%
Employee Fringe Benefits	$0.00	$95.00	$95.00	$0.00	$90.90	$0.00	$4.10	95.684%
Total Police Enforcement	$0.00	$6,363.77	$6,363.77	$0.00	$6,359.67	$0.00	$4.10	
Total Security of Persons and Property	$0.00	$6,363.77	$6,363.77	$0.00	$6,359.67	$0.00	$4.10	
Transportation								
Other Transportation								
Personal Services	$0.00	$37,842.68	$37,842.68	$0.00	$37,842.68	$0.00	$0.00	100.000%
Employee Fringe Benefits	$0.00	$750.00	$750.00	$0.00	$496.52	$0.00	$253.48	66.203%
Total Other Transportation	$0.00	$38,592.68	$38,592.68	$0.00	$38,339.20	$0.00	$253.48	
Total Transportation	$0.00	$38,592.68	$38,592.68	$0.00	$38,339.20	$0.00	$253.48	
General Government								
Mayor and Administrative Offices								
Personal Services	$0.00	$79,063.55	$79,063.55	$0.00	$42,377.28	$0.00	$36,686.27	53.599%
Employee Fringe Benefits	$0.00	$980.00	$980.00	$0.00	$614.47	$0.00	$365.53	62.701%
Total Mayor and Administrative Offices	$0.00	$80,043.55	$80,043.55	$0.00	$42,991.75	$0.00	$37,051.80	
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	$80,043.55	$80,043.55	$0.00	$42,991.75	$0.00	$37,051.80	
Other Financing Uses								
Contingencies	$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 2904 - EMPLOYEE SEVERANCE FUND	$0.00	$125,000.00	$125,000.00	$0.00	$87,690.62	$0.00	$37,309.38	
2905 - WE THRIVE GRANT FUND								
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 2905 - WE THRIVE GRANT FUND	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
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	

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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	$0.00	$723.21	$0.00	$276.79	72.321%
Capital Outlay	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.000%
Other	$0.00	$40,000.00	$40,000.00	$0.00	$0.00	$0.00	$40,000.00	0.000%
Total Other General Government	$0.00	$41,000.00	$41,000.00	$0.00	$723.21	$0.00	$40,276.79	
Total General Government	$0.00	$41,000.00	$41,000.00	$0.00	$723.21	$0.00	$40,276.79	
Capital Outlay								
Capital Outlay								
Capital Outlay	$14,150.00	$19,000.00	$33,150.00	$0.00	$15,325.00	$0.00	$17,825.00	46.229%
Total Capital Outlay	$14,150.00	$19,000.00	$33,150.00	$0.00	$15,325.00	$0.00	$17,825.00	
Total Capital Outlay	$14,150.00	$19,000.00	$33,150.00	$0.00	$15,325.00	$0.00	$17,825.00	
Total 2907 - Mercy Tax Increment Equivalent Fund	$14,150.00	$60,000.00	$74,150.00	$0.00	$16,048.21	$0.00	$58,101.79	
4901 - CAPITAL PROJECTS								
Capital Outlay								
Capital Outlay								
Capital Outlay	$126,175.00	$485,000.00	$611,175.00	$403.65	$388,896.12	$167,489.69	$54,789.19	63.631%
Total Capital Outlay	$126,175.00	$485,000.00	$611,175.00	$403.65	$388,896.12	$167,489.69	$54,789.19	
Total Capital Outlay	$126,175.00	$485,000.00	$611,175.00	$403.65	$388,896.12	$167,489.69	$54,789.19	
Total 4901 - CAPITAL PROJECTS	$126,175.00	$485,000.00	$611,175.00	$403.65	$388,896.12	$167,489.69	$54,789.19	
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	

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5901 - STORM WATER UTILITY								
Transportation								
Storm Sewers and Drains								
Personal Services	$5.31	$13,000.00	$13,005.31	$918.07	$4,066.21	$202.66	$8,736.44	31.266%
Employee Fringe Benefits	$0.00	$2,000.00	$2,000.00	$174.12	$489.37	$0.00	$1,510.63	24.469%
Contractual Services	$1,879.32	$40,600.00	$42,479.32	$0.00	$11,668.45	$16,503.87	$14,307.00	27.469%
Supplies and Materials	$0.00	$4,400.00	$4,400.00	$0.00	$0.00	$0.00	$4,400.00	0.000%
Capital Outlay	$15,000.00	$140,000.00	$155,000.00	$0.00	$62,700.00	$42,793.30	$49,506.70	40.452%
Total Storm Sewers and Drains	$16,884.63	$200,000.00	$216,884.63	$1,092.19	$78,924.03	$59,499.83	$78,460.77	
Total Transportation	$16,884.63	$200,000.00	$216,884.63	$1,092.19	$78,924.03	$59,499.83	$78,460.77	
Total 5901 - STORM WATER UTILITY	$16,884.63	$200,000.00	$216,884.63	$1,092.19	$78,924.03	$59,499.83	$78,460.77	
9101 - Unclaimed Monies								
Fiduciary Distributions								
Distributions of Unclaimed Monies								
Other	$0.00	$3,090.20	$3,090.20	$0.00	$0.00	$0.00	$3,090.20	0.000%
Total Distributions of Unclaimed Monies	$0.00	$3,090.20	$3,090.20	$0.00	$0.00	$0.00	$3,090.20	
Total Fiduciary Distributions	$0.00	$3,090.20	$3,090.20	$0.00	$0.00	$0.00	$3,090.20	
Other Financing Uses								
Transfers - Out	$0.00	$145.41	$145.41	$0.00	$0.00	$0.00	$145.41	0.000%
Total Other Financing Uses	$0.00	$145.41	$145.41	$0.00	$0.00	$0.00	$145.41	
Total 9101 - Unclaimed Monies	$0.00	$3,235.61	$3,235.61	$0.00	$0.00	$0.00	$3,235.61	
9901 - MAYOR'S COURT CUSTODIAL								
Fiduciary Distributions								
Distributions to Other Governments								
Other	$0.00	$27,482.00	$27,482.00	$3,987.00	$16,429.00	$0.00	$11,053.00	59.781%
Total Distributions to Other Governments	$0.00	$27,482.00	$27,482.00	$3,987.00	$16,429.00	$0.00	$11,053.00	
Distributions to Other Funds (Primary Gov't)								
Other	$0.00	$87,418.00	$87,418.00	$12,111.00	$54,393.00	$0.00	$33,025.00	62.222%
Total Distributions to Other Funds (Primary Gov't)	$0.00	$87,418.00	$87,418.00	$12,111.00	$54,393.00	$0.00	$33,025.00	
Other Distributions								
Other	$0.00	$100.00	$100.00	$0.00	$0.00	$0.00	$100.00	0.000%
Total Other Distributions	$0.00	$100.00	$100.00	$0.00	$0.00	$0.00	$100.00	
Total Fiduciary Distributions	$0.00	$115,000.00	$115,000.00	$16,098.00	$70,822.00	$0.00	$44,178.00	
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	$115,000.00	$115,000.00	$16,098.00	$70,822.00	$0.00	$44,178.00	
9902 - EMPLOYEES HEALTH INSURANCE CUSTODIAL								
Fiduciary Distributions								

Appropriation Summary

August 2023

	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
Distributions on Behalf of Employees								
Other	$0.00	$78,000.00	$78,000.00	$15,944.49	$47,316.45	$0.00	$30,683.55	60.662%
Total Distributions on Behalf of Employees	$0.00	$78,000.00	$78,000.00	$15,944.49	$47,316.45	$0.00	$30,683.55	
Total Fiduciary Distributions	$0.00	$78,000.00	$78,000.00	$15,944.49	$47,316.45	$0.00	$30,683.55	
CUSTODIAL	$0.00	$78,000.00	$78,000.00	$15,944.49	$47,316.45	$0.00	$30,683.55	
9903 - VALLEY BAND ESCROW								
Fiduciary Distributions								
Other Distributions								
Contractual Services	$0.00	$8,548.63	$8,548.63	$916.16	$2,414.25	$2,585.75	$3,548.63	28.241%
Total Other Distributions	$0.00	$8,548.63	$8,548.63	$916.16	$2,414.25	$2,585.75	$3,548.63	
Total Fiduciary Distributions	$0.00	$8,548.63	$8,548.63	$916.16	$2,414.25	$2,585.75	$3,548.63	
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 9903 - VALLEY BAND ESCROW	$0.00	$8,548.63	$8,548.63	$916.16	$2,414.25	$2,585.75	$3,548.63	
9904 - Kenwood SWJEDZ CUSTODIAL								
Fiduciary Distributions								
Distributions to Other Governments								
Other	$0.00	$926,000.00	$926,000.00	$0.00	$465,108.87	$189,775.33	$271,115.80	50.228%
Total Distributions to Other Governments	$0.00	$926,000.00	$926,000.00	$0.00	$465,108.87	$189,775.33	$271,115.80	
Distributions to Other Funds (Primary Gov't)								
Contractual Services	$0.00	$126,000.00	$126,000.00	$25,557.13	$88,610.50	$375.90	$37,013.60	70.326%
Total Distributions to Other Funds (Primary Gov't)	$0.00	$126,000.00	$126,000.00	$25,557.13	$88,610.50	$375.90	$37,013.60	
Total Fiduciary Distributions	$0.00	$1,052,000.00	$1,052,000.00	$25,557.13	$553,719.37	$190,151.23	$308,129.40	
Other Financing Uses								
Transfers - Out	$0.00	$28,000.00	$28,000.00	$4,397.18	$20,022.50	$0.00	$7,977.50	71.509%
Total Other Financing Uses	$0.00	$28,000.00	$28,000.00	$4,397.18	$20,022.50	$0.00	$7,977.50	
Total 9904 - Kenwood SWJEDZ CUSTODIAL	$0.00	$1,080,000.00	$1,080,000.00	$29,954.31	$573,741.87	$190,151.23	$316,106.90	
9905 - Kenwood SWJEDZ Escrow CUSTODIAL								
Fiduciary Distributions								
Other Distributions								
Other	$0.00	$37,854.59	$37,854.59	$3,077.00	$30,753.87	$0.00	$7,100.72	81.242%
Total Other Distributions	$0.00	$37,854.59	$37,854.59	$3,077.00	$30,753.87	$0.00	$7,100.72	
Total Fiduciary Distributions	$0.00	$37,854.59	$37,854.59	$3,077.00	$30,753.87	$0.00	$7,100.72	
Other Financing Uses								
Transfers - Out	$0.00	$145.41	$145.41	$0.00	$145.41	$0.00	$0.00	100.000%
Total Other Financing Uses	$0.00	$145.41	$145.41	$0.00	$145.41	$0.00	$0.00	
Total 9905 - Kenwood SWJEDZ Escrow CUSTODIAL	$0.00	$38,000.00	$38,000.00	$3,077.00	$30,899.28	$0.00	$7,100.72	

Appropriation Summary

August 2023

	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
9906 - Kenwood SWJEDZ Long-Term Maint. CUSTODIA								
Fiduciary Distributions								
Other Distributions								
Contractual Services	$1,398.50	$7,000.00	$8,398.50	$0.00	$4,751.00	$2,500.00	$1,147.50	56.570%
Total Other Distributions	$1,398.50	$7,000.00	$8,398.50	$0.00	$4,751.00	$2,500.00	$1,147.50	
Total Fiduciary Distributions	$1,398.50	$7,000.00	$8,398.50	$0.00	$4,751.00	$2,500.00	$1,147.50	
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	$1,398.50	$7,000.00	$8,398.50	$0.00	$4,751.00	$2,500.00	$1,147.50	
Report Totals:	$1,438,050.69	$11,234,503.24	$12,672,553.93	$1,148,368.90	$7,330,771.95	$1,376,735.52	$3,965,046.46	

AMBERLEY VILLAGE

INVESTMENT LISTING

August 31, 2023

TYPE	DESCRIPTION		CURRENT VALUE	INTEREST RATE	YEAR TO DATE INTEREST	PURCHASE DATE	MATURITY DATE	TOTAL INVESTMENT BY YEAR
CD	SYNCRONY BANK	SYNCHRONY	$ 250,000.00	0.25%	$ 309.93	9/3/2021	9/5/2023	**2023**
CD	FIRST STATE BANK AND TRUST	FIRSTSTATE	$ 250,000.00	0.15%	$ 249.66	4/28/2021	10/27/2023	**$750,000.00**
CD	MERRICK BANK CORP	MERRICK	$ 250,000.00	0.25%	$ 469.17	12/30/2020	12/29/2023	
CD	UNITY BANCORP INC	UNITY	$ 250,000.00	0.20%	$ 500.00	2/26/2021	2/26/2024	**2024**
CD	PREFERRED BANK	PREFERRED	$ 250,000.00	0.25%	$ 363.01	3/25/2021	3/25/2024	**$3,747,656.25**
CD	LIVE OAK BANKING CO	LIVEOAK	$ 250,000.00	0.40%	$ 665.74	10/18/2021	4/18/2024	
T BOND	T BOND	T BOND	$ 500,000.00	0.25%	$ 625.00	6/1/2021	5/15/2024	
CD	FIRST BANK HAMILTON NJ	FIRSTBANK	$ 250,000.00	0.20%	$ 332.91	6/11/2021	6/11/2024	
T BOND	T BOND 2 (PURCHASED AT DISCOUNT)	T BOND 2	$ 497,656.25	0.40%	$ 625.00	6/23/2021	6/15/2024	
CD	HAMNI BANK	HANMI	$ 250,000.00	0.25%	$ 416.09	6/25/2021	6/25/2024	
CD	FIRST GENERAL	FIRSTGEN	$ 250,000.00	0.25%	$ 416.09	6/30/2021	6/28/2024	
T BOND	T BOND 4	T BOND 4	$ 750,000.00	0.38%	$ 2,812.50	8/10/2021	7/15/2024	
CD	BANK OZK	BKOZK	$ 250,000.00	0.35%	$ 582.56	7/29/2021	7/29/2024	
CD	FIRST BANK RICHMOND	RICHMOND	$ 250,000.00	0.45%	$ 560.96	10/20/2021	10/21/2024	
AGENCY	FEDERAL HOME LOAN BANK	FHLB	$ 247,875.00	1.51%	$ 3,050.00	2/7/2022	1/27/2025	**2025**
CD	MORGAN STANLEY	MORGAN STN	$ 250,000.00	4.90%	$ -	4/6/2023	4/7/2025	**$1,482,972.66**
CD	ALLY BANK	ALLY3	$ 250,000.00	3.25%	$ 4,051.37	6/30/2022	6/30/2025	
AGENCY	FEDERAL HOME LOAN BANK-2	FHLB2	$ 250,000.00	3.72%	$ 9,300.00	8/23/2022	8/18/2025	
T BOND	T BOND 5	T BOND 5	$ 485,097.66	1.00%	$ 625.00	11/15/2021	10/31/2025	
AGENCY	FEDERAL FARM CREDIT BANKS AGENCY	FFCB	$ 250,000.00	3.55%	$ 4,437.50	5/3/2022	5/11/2026	**2026**
AGENCY	FEDERAL FARM CREDIT BANKS AGENCY-2	FFCB2	$ 250,000.00	5.30%	$ 6,625.00	10/31/2022	10/19/2026	**$1,252,421.88**
CD	CAPITAL ONE	CAPITAL1	$ 250,000.00	1.10%	$ 1,363.70	11/17/2021	11/17/2026	
T BOND	T BOND 6	T BOND 6	$ 502,421.88	1.15%	$ 3,125.00	11/30/2021	11/30/2026	
CD	DISCOVER BANK	DISCOVER	$ 250,000.00	4.90%	$ 6,074.66	11/8/2022	11/8/2027	**2027**
								$250,000.00
					$ 47,580.85	**ACTIVE**		
					$ 997.77	**MATURED**		
		TOTAL	**$ 7,483,050.79**		$ 48,578.62	**YTD**		
	MATURED INVESTMENTS							
CD	JOHN MARSHALL BANK RESTON	JMARSHALL	$ 250,000.00	0.15%	$ 217.81	1/28/2021	7/28/2023	
T BOND	T BOND 3 (PURCHASED AT DISCOUNT)	T BOND 3	$ 250,000.00	0.23%	$ 687.50	8/10/2021	7/31/2023	
		To Be Reinvested	**$ 500,000.00**					

TO: Village Council

FROM: Scot F. Lahrmer, Village Manager

DATE: October 9, 2023

RE: Accepting Rates of Budget Commission

ITEM: Resolution 2023-##, Accepting Rates of the Hamilton County Budget Commission for 2024

ACTION REQUESTED: By motion, adopt **Resolution 2023-##,** 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 July 10, Council adopted Resolution 2023-15, adopting the 2024 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, most recently passed in May 2022. Voters passed a rate renewal police levy in the amount of 8 mills. Collections from the 8 mill levy began in 2018 after it was first passed in 2017 and continues with the renewal passed last year.

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 at their September 27 meeting and recommended adoption of Resolution 2023-##.

If you have any questions, please let me know.

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	769,850	703,456	0	1,473,306	3.56	3.14	6.70
BOND	0	0	0	0	0.00	0.00	0.00
PENSION	73,553	0	0	73,553	0.00	0.30	0.30
PUBLIC SAFETY	0	1,314,880	0	1,314,880	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	843,402	2,018,336	0	2,861,738	11.56	3.44	15.00

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

CURRENT EXPENSE LEVIES

Authorized on:		PERIOD OF TIME	Mills	Fiscal Year
	Charter	0	3.56	703,456
		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	703,456

PENSION

Authorized on:		PERIOD OF TIME	Mills	Fiscal Year
	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:		PERIOD OF TIME	Mills	Fiscal Year
	May 3, 2022	5 years	8.00	1,314,880
	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	1,314,880

X6

Authorized on:		PERIOD OF TIME	Mills	Fiscal Year
	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:		PERIOD OF TIME	Mills	Fiscal Year
	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

AMBERLEY VILLAGE September 19, 2023

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, 2024; 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 __________, 2023.

____
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 __________________ 2023, 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