



## Village of Glendale, Ohio

30 Village Square  
Glendale, Ohio 45246  
(513) 771-7200

Donald A. Lofty, Mayor  
David Lumsden, Village Administrator

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### MEMORANDUM

To: Mayor, Village Council, Clerk & Treasurer  
From: David Lumsden, Village Administrator  
Date: March 17, 2023  
Subject: January 2023 Financial Reports

Mayor & Village Council,

Please find the January 2023 financial reports attached. These include the General Fund Revenues, General Fund Expenditures and All Fund Balances report.

I would like to call your attention to the following:

- General Fund Revenues, Interest Income (page 1) – This single month total is significantly higher than the original estimated annual revenue. This is due to the Village’s adjustment in the reporting of revenue. All interest income must be posted to the General Fund. At any point, Council may decide to transfer this money from the General Fund into any other fund, such as VPGI.
- General Fund Expenditures, Fire & Parks (p. 2) – These two departments have relatively high encumbrances compared to others. For the Fire Department, this includes 2022 equipment purchases that were not yet paid at the end of the year, as well as other equipment for 2023. For Parks, this includes the total of \$30,000 for Greenbelt maintenance during the entire year.
- All Fund Balances, 404 VPGI (p. 3) – The fund balance of VPGI is decreased significantly from the beginning of the year. This is due to several large items that have been encumbered against the fund, notably the replacement fire truck and replacement water meters.

If you have any questions about the report, please do not hesitate to reach out.

Sincerely,

David Lumsden,  
Village Administrator

**Village of Glendale**  
**General Fund Revenues**  
**As of January 31, 2023**

	Original Estimated	YTD Actual	Over (Under)	% of Budget
Gen Prop Tax-Residential/Ag	\$ 2,178,144	\$ -	\$ (2,178,144)	0.0%
Lodging Tax Collection	\$ 500	\$ -	\$ (500)	0.0%
Local Government Funds	\$ 36,119	\$ 4,325	\$ (31,794)	12.0%
Cigarette Tax	\$ 50	\$ -	\$ (50)	0.0%
Liquor & Beer Permits	\$ 5,000	\$ -	\$ (5,000)	0.0%
RRI Incentive	\$ 7,000	\$ -	\$ (7,000)	0.0%
Prop Tax Allocation (Utility)	\$ 59,450	\$ -	\$ (59,450)	0.0%
Rollback/Homestead Tax Exempt	\$ 280,659	\$ -	\$ (280,659)	0.0%
Town Hall Rental	\$ 3,000	\$ -	\$ (3,000)	0.0%
Overnite Truck Rental	\$ 5,000	\$ 125	\$ (4,875)	2.5%
Refuse/Trash	\$ 160,242	\$ 26,838	\$ (133,404)	16.7%
Recycling	\$ 44,373	\$ 8,946	\$ (35,427)	20.2%
Court Fines	\$ 57,500	\$ 4,799	\$ (52,701)	8.3%
Local Court Costs	\$ 16,675	\$ 616	\$ (16,059)	3.7%
Garage Sale Permits	\$ 100	\$ -	\$ (100)	0.0%
Other Fees, Fines, Permits	\$ 5,000	\$ 12	\$ (4,988)	0.2%
Interest Income (all accounts)	\$ 7,500	\$ 12,496	\$ 4,996	166.6%
Bldg Rent 38 Village Sq	\$ 36,000	\$ 1	\$ (35,999)	0.0%
Franchise Fees	\$ 40,000	\$ -	\$ (40,000)	0.0%
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 2,942,312</b>	<b>\$ 58,158</b>	<b>\$ (2,884,154)</b>	<b>2.0%</b>

**Village of Glendale**  
**General Fund Expenditures**  
**As of January 31, 2023**

	Original Budget	Amended Budget*	YTD Actual	Encumbrances EOY	% of Budget
Police	\$ 1,094,500	\$ 1,102,421	\$ 92,029	\$ 7,527	9.0%
Fire	\$ 328,746	\$ 359,938	\$ 25,094	\$ 88,892	31.7%
Street Lights	\$ 37,200	\$ 37,550	\$ 350	\$ 226	1.5%
Traffic Signs & Signals	\$ 9,000	\$ 9,901	\$ -	\$ 901	9.1%
Payment To County Health	\$ 6,560	\$ 6,560	\$ -	\$ -	0.0%
Parks	\$ 57,703	\$ 58,271	\$ 822	\$ 30,006	52.9%
Storm Sewers	\$ 11,575	\$ 11,575	\$ -	\$ -	0.0%
Refuse	\$ 442,764	\$ 444,030	\$ 9,938	\$ 18,218	6.3%
Street Maintenance	\$ 312,375	\$ 315,656	\$ 20,705	\$ 3,507	7.7%
Mayor's Account	\$ 128,039	\$ 132,951	\$ 8,358	\$ 5,673	10.6%
Mayor's Court	\$ 86,947	\$ 87,752	\$ 10,543	\$ 3,429	15.9%
Clerk/Treasurer	\$ 217,356	\$ 226,626	\$ 13,048	\$ 9,892	10.1%
Public Buildings	\$ 64,100	\$ 66,999	\$ 13,967	\$ 3,115	25.5%
County Auditor Charges	\$ 30,200	\$ 30,200	\$ -	\$ -	0.0%
State Examiner Fees	\$ 20,000	\$ 20,000	\$ -	\$ -	0.0%
Tax Delinquent Land Advertise	\$ 250	\$ 250	\$ -	\$ -	0.0%
Election Fees	\$ 2,000	\$ 2,000	\$ -	\$ -	0.0%
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>\$ 2,849,315</b>	<b>\$ 2,912,679</b>	<b>\$ 194,855</b>	<b>\$ 171,386</b>	<b>12.6%</b>

\*The "Amended Budget" includes previous year encumbrances as well as changes made to the budget by ordinance during the current year.

Village of Glendale  
All Fund Balances  
As of January 31, 2023

	Beginning Balance	Revenues	Expenditures	Encumbrances EOY	Ending Balance	Surplus/(Deficit)
101 General Fund	\$ 1,378,744	\$ 58,158	\$ 194,855	\$ 171,386	\$ 1,070,661	\$ (308,083)
201 Street Const. Maint. & Repair	\$ 303,002	\$ 13,667	\$ -	\$ 15,000	\$ 301,669	\$ (1,333)
202 State Hwy. Improvement Fund	\$ 57,692	\$ 1,137	\$ -	\$ 2,500	\$ 56,329	\$ (1,363)
207 Drug Enforcement Fund	\$ 1,041	\$ -	\$ -	\$ -	\$ 1,041	\$ -
208 Law Enforcement Trust Fund	\$ 248	\$ -	\$ -	\$ -	\$ 248	\$ -
209 Municipal Motor Vehicle License Tax	\$ 96,148	\$ 1,589	\$ -	\$ 5,500	\$ 92,237	\$ (3,911)
210 Police CPT Grant Fund	\$ 2,066	\$ -	\$ -	\$ -	\$ 2,066	\$ -
211 Glendale Police Dept. Gift	\$ 4,755	\$ 1,200	\$ -	\$ -	\$ 5,955	\$ 1,200
212 Glendale Fire Dept. Gift	\$ 2,105	\$ 200	\$ -	\$ -	\$ 2,305	\$ 200
213 Enforcement & Education Fund	\$ 10,918	\$ -	\$ -	\$ -	\$ 10,918	\$ -
214 Mayor's Court Computer Fund	\$ 18,783	\$ 2,495	\$ 302	\$ -	\$ 20,976	\$ 2,193
216 Fire Department CPT Fund	\$ 16,721	\$ -	\$ -	\$ -	\$ 16,721	\$ -
217 Police Support And SRO	\$ 20,363	\$ -	\$ 727	\$ 373	\$ 19,263	\$ (1,100)
218 HCSWD Projects Glendale	\$ 97,433	\$ -	\$ -	\$ -	\$ 97,433	\$ -
219 Coronavirus Relief	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
220 American Rescue Plan Act Fund	\$ 197,374	\$ -	\$ 2,800	\$ 46,350	\$ 148,224	\$ (49,150)
404 VPGI	\$ 8,561,788	\$ -	\$ 800	\$ 1,559,037	\$ 7,001,952	\$ (1,559,837)
412 Glendale Fire Apparatus Capital	\$ 67,000	\$ -	\$ -	\$ 67,000	\$ -	\$ (67,000)
601 Water Works	\$ 355,178	\$ 118,224	\$ 126,545	\$ 129,053	\$ 217,804	\$ (137,374)
602 Sanitary Sewer & Disposal Fund	\$ 447,716	\$ 157,339	\$ 253,574	\$ 114,178	\$ 237,303	\$ (210,413)
603 WWTP Repair & Replacement Fund	\$ 44,845	\$ 4,909	\$ -	\$ -	\$ 49,754	\$ 4,909
604 Water Repair & Replacement	\$ 148,838	\$ 6,359	\$ 3,925	\$ 3,250	\$ 148,022	\$ (816)
605 Glendale Building Department	\$ 13,701	\$ 1,830	\$ 577	\$ 275	\$ 14,679	\$ 978
801 Police Pension Fund	\$ 26,758	\$ -	\$ -	\$ -	\$ 26,758	\$ -
804 Rogan Park Trust Fund	\$ 6,906	\$ -	\$ -	\$ -	\$ 6,906	\$ -
805 Park Board Trustee Fund	\$ 6,307	\$ 10,000	\$ 10,000	\$ 1,187	\$ 5,120	\$ (1,187)
806 Creche Fund Expendable Trust	\$ 857	\$ -	\$ -	\$ -	\$ 857	\$ -
807 James Carruthers Fund	\$ 516	\$ -	\$ -	\$ -	\$ 516	\$ -
809 Community Fund	\$ 145,961	\$ -	\$ 1,665	\$ 18,848	\$ 125,448	\$ (20,513)
810 Other Trust And Agency	\$ 977	\$ -	\$ -	\$ -	\$ 977	\$ -
<b>TOTAL</b>	<b>\$ 12,034,741</b>	<b>\$ 377,107</b>	<b>\$ 595,771</b>	<b>\$ 2,133,936</b>	<b>\$ 9,682,141</b>	<b>\$ (2,352,600)</b>