



Village of Glendale, Ohio

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

Donald A. Lofty, Mayor
David Lumsden, Village Administrator

Memorandum

To: Mayor Lofty, Council of the Village of Glendale, Clerk, & Treasurer
From: David Lumsden, Village Administrator
Date: May 31, 2023
Subject: April 2023 Financial Report

All,

Please find the April 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, Refunds & Reimbursements – This line includes \$10,199 received after closing of the 5/3rd Bank payroll clearing account. This was posted as a refund because this money was previously transferred to this payroll account from the General Fund and is being returned to the General Fund following the closure of the account. The remainder reflects an insurance payout for the repairs to the dugout and shelter roofs earlier this year.
- All Fund Balances, All Funds – Some fund “Ending Balances” are subject to adjustment as revenues continue to be collected throughout the year. The Water Works Fund, for example, has collected less than 40% of its estimated revenue for the year, hence its artificially reduced ending balance.

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

Respectfully submitted,

David Lumsden
Village Administrator

Village of Glendale
General Fund Revenues
As of April 30, 2023

	Estimated	YTD Actual	Over/(Under)	% of Budget
Gen Prop Tax-Residential/Ag	\$ 2,178,144	\$ 1,162,960	\$ (1,015,184)	53.39%
Lodging Tax Collection	\$ 500	\$ -	\$ (500)	0.00%
Local Government Funds	\$ 36,119	\$ 16,609	\$ (19,510)	45.98%
Cigarette Tax	\$ 50	\$ -	\$ (50)	0.00%
Liquor & Beer Permits	\$ 5,000	\$ -	\$ (5,000)	0.00%
RRI Incentive	\$ 7,000	\$ 6,493	\$ (507)	92.76%
Prop Tax Allocation (Utility)	\$ 59,450	\$ 43,134	\$ (16,316)	72.55%
Rollback/Homestead Tax Exempt	\$ 280,659	\$ -	\$ (280,659)	0.00%
Town Hall Rental	\$ 3,000	\$ 500	\$ (2,500)	16.67%
Overnite Truck Rental	\$ 5,000	\$ 750	\$ (4,250)	15.00%
Refuse/Trash	\$ 160,242	\$ 58,160	\$ (102,082)	36.29%
Recycling	\$ 44,373	\$ 19,387	\$ (24,986)	43.69%
Court Fines	\$ 57,500	\$ 21,537	\$ (35,963)	37.45%
Local Court Costs	\$ 16,675	\$ 4,092	\$ (12,583)	24.54%
Garage Sale Permits	\$ 100	\$ -	\$ (100)	0.00%
Other Fees, Fines, Permits	\$ 5,000	\$ 300	\$ (4,700)	6.01%
Interest Income (all accounts)	\$ 7,500	\$ 50,565	\$ 43,065	674.20%
Bldg Rent 38 Village Sq	\$ 36,000	\$ 1	\$ (35,999)	0.00%
Franchise Fees	\$ 40,000	\$ 10,205	\$ (29,795)	25.51%
Refunds/Reimbursement	\$ 6,727	\$ 19,766	\$ 13,039	293.83%
TOTAL GENERAL FUND REVENUES	\$ 2,949,039	\$ 1,414,459	\$ (1,534,580)	47.96%

**Village of Glendale
General Fund Expenditures
As of April 30, 2023**

	Original Budget	Amended Budget*	YTD Actual	Encumbrances YTD	% of Budget
Police	\$ 1,094,500	\$ 1,114,921	\$ 322,194	\$ 48,733	33.3%
Fire	\$ 328,746	\$ 362,249	\$ 110,495	\$ 77,442	51.9%
Street Lights	\$ 37,200	\$ 37,550	\$ 10,276	\$ 4,287	38.8%
Traffic Signs & Signals	\$ 9,000	\$ 9,901	\$ 354	\$ 3,292	36.8%
Payment To County Health	\$ 6,560	\$ 6,560	\$ 3,278	\$ -	50.0%
Parks	\$ 57,703	\$ 58,271	\$ 2,891	\$ 39,520	72.8%
Storm Sewers	\$ 11,575	\$ 11,575	\$ -	\$ 161	1.4%
Refuse	\$ 442,764	\$ 444,030	\$ 96,536	\$ 60,730	35.4%
Street Maintenance	\$ 312,375	\$ 315,656	\$ 92,462	\$ 10,061	32.5%
Mayor's Account	\$ 128,039	\$ 134,951	\$ 42,430	\$ 1,142	32.3%
Mayor's Court	\$ 86,947	\$ 87,752	\$ 26,398	\$ 1,387	31.7%
Clerk/Treasurer	\$ 217,356	\$ 226,555	\$ 66,023	\$ 22,246	39.0%
Public Buildings	\$ 64,100	\$ 74,726	\$ 22,908	\$ 14,866	50.6%
County Auditor Charges	\$ 30,200	\$ 30,200	\$ 17,512	\$ -	58.0%
State Examiner Fees	\$ 20,000	\$ 20,000	\$ -	\$ -	0.0%
Tax Delinquent Land Advertise	\$ 250	\$ 250	\$ 70	\$ -	27.9%
Election Fees	\$ 2,000	\$ 2,000	\$ 1,558	\$ -	77.9%
TOTAL GENERAL FUND EXPENDITURES	\$ 2,849,315	\$ 2,937,146	\$ 815,387	\$ 283,866	37.4%

*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 April 30, 2023

		Beginning Balance	Revenues	Expenditures	Encumbrances YTD	Ending Balance*	Surplus/(Deficit)*
101	General Fund	\$ 1,378,744	\$ 1,414,459	\$ 815,387	\$ 283,866	\$ 1,693,949	\$ 315,206
201	Street Const. Maint. & Repair	\$ 303,002	\$ 50,778	\$ 12,149	\$ 9,332	\$ 332,299	\$ 29,297
202	State Hwy. Improvement Fund	\$ 57,692	\$ 4,233	\$ 720	\$ -	\$ 61,205	\$ 3,514
203	FEMA Grant	\$ -	\$ -	\$ -	\$ 46,218	\$ (46,218)	\$ (46,218)
207	Drug Enforcement Fund	\$ 1,041	\$ -	\$ -	\$ -	\$ 1,041	\$ -
208	Law Enforcement Trust Fund	\$ 248	\$ -	\$ -	\$ -	\$ 248	\$ -
209	Municipal Motor Vehicle License Tax	\$ 96,148	\$ 7,371	\$ 2,364	\$ -	\$ 101,156	\$ 5,008
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	\$ 25,500	\$ -	\$ -	\$ 27,605	\$ 25,500
213	Enforcement & Education Fund	\$ 10,918	\$ -	\$ -	\$ -	\$ 10,918	\$ -
214	Mayor's Court Computer Fund	\$ 18,783	\$ 7,641	\$ 5,009	\$ 6,082	\$ 15,333	\$ (3,450)
216	Fire Department CPT Fund	\$ 16,721	\$ -	\$ -	\$ 500	\$ 16,221	\$ (500)
217	Police Support And SRO	\$ 20,363	\$ -	\$ 999	\$ 319	\$ 19,045	\$ (1,319)
218	HCSWD Projects Glendale	\$ 97,433	\$ -	\$ -	\$ -	\$ 97,433	\$ -
220	American Rescue Plan Act Fund	\$ 197,374	\$ -	\$ 4,354	\$ 45,000	\$ 148,020	\$ (49,354)
404	VPGI	\$ 8,561,788	\$ -	\$ 106,295	\$ 766,549	\$ 7,688,944	\$ (872,844)
412	Glendale Fire Apparatus Capital	\$ 67,000	\$ -	\$ -	\$ -	\$ 67,000	\$ -
601	Water Works	\$ 355,178	\$ 252,554	\$ 278,618	\$ 247,982	\$ 81,132	\$ (274,046)
602	Sanitary Sewer & Disposal Fund	\$ 447,716	\$ 324,461	\$ 353,772	\$ 176,164	\$ 242,241	\$ (205,475)
603	WWTP Repair & Replacement Fund	\$ 44,845	\$ 10,173	\$ 13,460	\$ 16,500	\$ 25,057	\$ (19,788)
604	Water Repair & Replacement	\$ 148,838	\$ 13,830	\$ 19,267	\$ 37,501	\$ 105,900	\$ (42,938)
605	Glendale Building Department	\$ 13,701	\$ 6,254	\$ 3,602	\$ 5,955	\$ 10,398	\$ (3,303)
801	Police Pension Fund	\$ 26,758	\$ 15,971	\$ 2,884	\$ -	\$ 39,844	\$ 13,087
804	Rogan Park Trust Fund	\$ 6,906	\$ -	\$ -	\$ -	\$ 6,906	\$ -
805	Park Board Trustee Fund	\$ 6,307	\$ 10,000	\$ 10,590	\$ 587	\$ 5,130	\$ (1,177)
806	Creche Fund Expendable Trust	\$ 857	\$ -	\$ -	\$ -	\$ 857	\$ -
807	James Carruthers Fund	\$ 516	\$ -	\$ -	\$ -	\$ 516	\$ -
809	Community Fund	\$ 145,961	\$ 3,150	\$ 18,641	\$ 7,883	\$ 122,587	\$ (23,374)
810	Other Trust And Agency	\$ 977	\$ -	\$ -	\$ -	\$ 977	\$ -
TOTAL		\$ 12,034,741	\$ 2,147,576	\$ 1,648,112	\$ 1,650,438	\$ 10,883,767	\$ (1,150,974)

*Ending Balance & Surplus/(Deficit) includes Encumbrances YTD