

# The Village of Glendale, Ohio



*Village of*  
**GLENDAL**  
OHIO  
INCORPORATED 1855

## 2024 Budget

**General Fund**

**Special Revenue Funds**

**Village Plan and General Improvement Fund**

**Enterprise Funds**

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## **Introduction**

The budget of the Village of Glendale is a carefully constructed document that gives insight into the daily operations of the Village, as well as its longer-term pursuits and goals.

It is the goal of this publication of the Village's budget to provide understanding for the public not only on the Village's overall financial health, but also the details and direction of the Village's various departments and operations, and how those details influence the preparation of the budget.

Throughout this document, certain words are *italicized*. This means that the definitions for these terms can be found in the Glossary at the end of the document.

## **The Budget Process**

Preparing the Village's budget is an ongoing process. Each year, department heads for the Police, Fire, Streets and Utilities Departments provide possible adjustments, additions or changes throughout the year to the Village Administrator, which are then taken into consideration for the following year's budget.

The Village Administrator and the administrative staff assemble the budget documents. This process takes about 2 months, from beginning to end. Starting in October, department heads for the Village's departments (Police, Fire, Streets and Utilities), provide the Village Administrator with capital purchase requests, operational changes, and budget needs for the next year.

From there, Council and its committees begin their work. Budgets are prepared by department and are then referred to the various Council committees that oversee those departments. Each Council committee meets to review the budget and the capital requests. Once the committee reviews the budget and makes any necessary adjustments, they vote to recommend the budget to the Finance Committee. All budgets are then reviewed and discussed at the Finance Committee and the entire budget is ultimately recommended to Council for approval, typically at the regular December meeting of Council.

## **The Budget Structure**

Revenues are categorized under the following structure:

Fund → Revenue Code

When revenue is received, it is recorded in a specific fund and assigned a revenue code to track the total receipts of revenue within that fund. For instance, 5101-541 is Consumer Billing Revenue under the Water Operating fund. It shows the receipts from utility bills paid into the Water Operating fund. Sometimes certain revenues, like gas and vehicle registration tax receipts from the State of Ohio, must be placed in specific funds. They cannot be placed in any other fund. The Ohio Auditor of State's office provides guidance on where revenues should be placed.

The Village's budgeted expenditures follow the following structure, which is dictated by the Ohio Auditor of State's office:

Fund → Program → Object → Cost Center

A *fund* is the broadest category of expenditures. The Village has 24 funds and most referred to are the *General Fund* and the *Village Plan and General Improvement Fund*, or VPGI. In the case of special revenue funds, the fund is limited to certain expenditures based on Council action or State requirements. More information about each special revenue fund is listed on the fund detail pages later in this document.

A *program* categorizes the function of expenditures and often shares its name with a particular Village department, like Police under the General Fund. Some special revenue funds only allow for certain programs to be used in that fund. Any program can exist under the General Fund.

*Objects* are the individual budget line items that categorize expenditures. This categorizes the purpose of the expenditure. Object codes are not limited by program, so they can be used anywhere in the budget.

Finally, cost centers are specific codes assigned to expenditures that the Village wants to track as part of a larger object code. An example are the cost centers 1001, 1002, 1003, & 1004. These track overtime, longevity, vacation buy back and sick buy back as specific items under the 190 object, Salaries and Wages.

### **Accounting Standards and Software**

The Village of Glendale operates on *cash basis accounting*. This means the Village's financial statements record when money is received or spent by the Village but does not track anticipated receipts (accounts receivable) or anticipated expenses (accounts payable). The benefit to this structure is that the Village's financial statements and reports are straightforward and provide a clear picture of the Village's financial condition at any given time.

In 2023, the Village transitioned to the State of Ohio Uniform Accounting Network software, known as UAN. Through this transition, the Village has taken significant steps to simplify and condense the budget into easily understandable pieces. This benefits both the Village's departments by making their budgets easier to track and manage, but also the public by providing clear, 'plain English' categories and descriptions for revenues and expenses.

## Revenues of the Village

The Village of Glendale receives many different types of revenue. The largest of all the various revenues is property tax receipts from Hamilton County. These revenues are calculated based on the property tax levies approved by Glendale voters. Property tax revenue is 70% of the Village's total General Fund revenue.

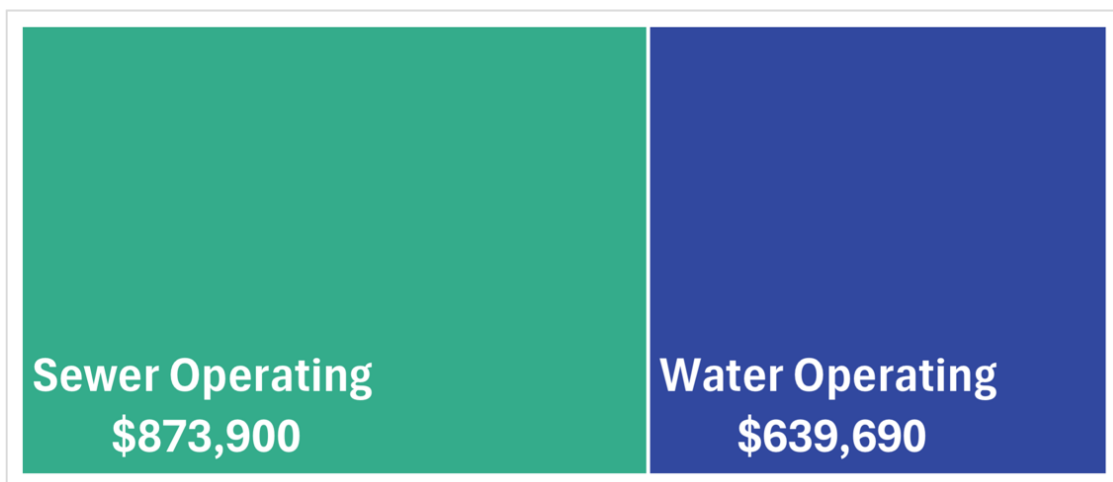
### General Fund 2024 Estimated Revenue



*"Other Revenue" includes Ohio Local Government Fund distributions, cable franchise fees, rental property revenue for 38 Village Square, building permit fees and other miscellaneous revenues.*

Outside of the General Fund, the Village also receives operating revenue for the Water and Sewer Utilities, which is collected through utility billing. This revenue is split between four funds: Water Operating, Water Repair & Replacement, Sewer Operating, and Sewer Repair & Replacement. 95% of that revenue, totaling an estimated \$1,513,590, is received by the Water and Sewer Operating Funds. An additional \$66,560 in revenue is split evenly between the two Repair and Replacement funds.

### Enterprise Funds 2024 Estimated Billing Revenue



When preparing the budget, the Hamilton County Auditor's Office notifies the Village how much property tax revenue is anticipated based on property valuations. The Village is required to estimate that number. To offset for non-payment of property taxes, the Hamilton County Auditor 'holds back' 3% of the Village's estimated revenue. For 2024, that holdback is approximately \$76,000. The Village cannot officially estimate receiving this revenue, but Hamilton County does typically receive full payment of the Village's property taxes, which means it is anticipated in the Village's General Fund budget summary.

Also included in General Fund revenues is interest income. This is the monthly interest earned all the Village's deposits, which may be in the Operating Checking account, or the Investment account. Regardless of where the funds are deposited, interest is received into the General Fund. Every year, Council may decide to transfer a portion of that interest back into VPGI, to maintain a substantial balance for future capital purchases.

Estimating revenues for the Enterprise Funds is done differently. There is no reliable way of estimating annual billing revenue because revenue is based on billing amounts, which can vary significantly due to factors beyond the Village's control, like weather. If it is a dry summer, typically residents run lawn sprinklers more frequently, which increases water billing revenues. If it is a wet summer, that usage may not take place and billing revenues may go down.

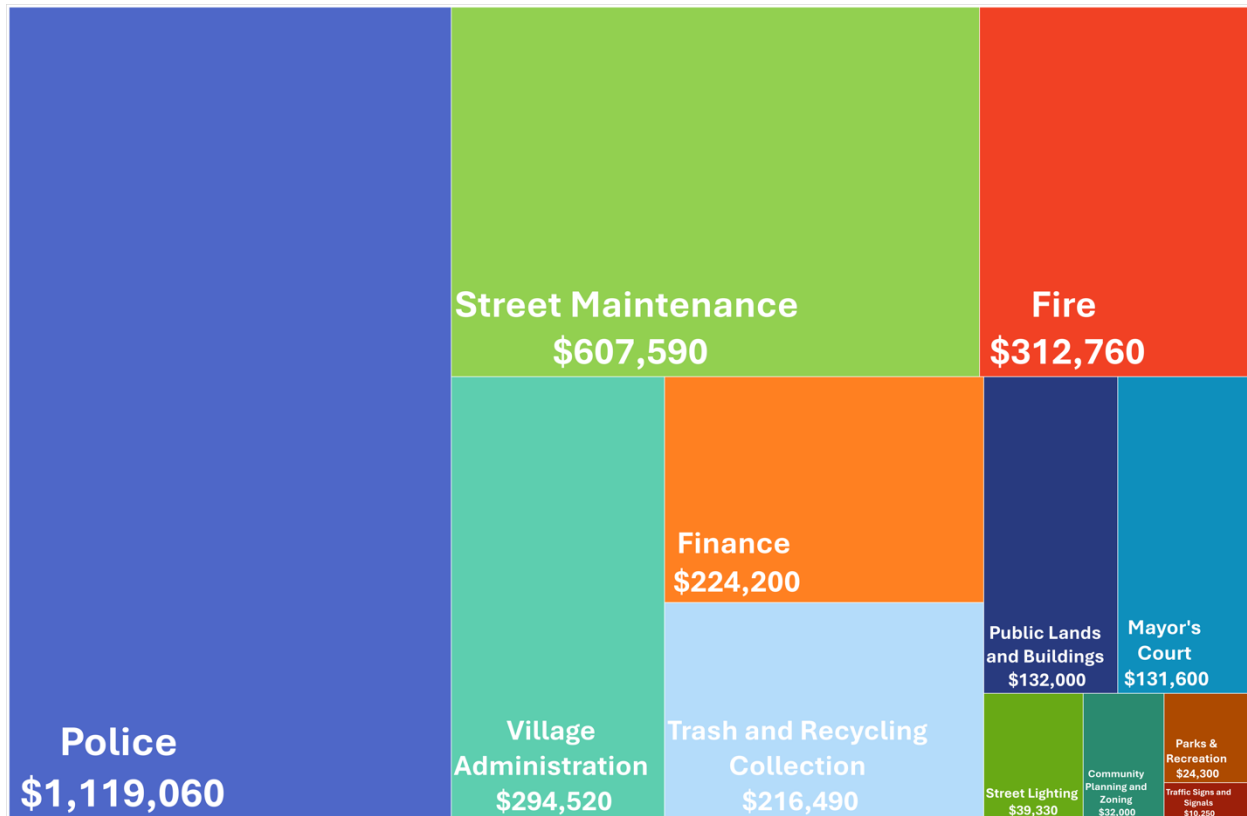
Revenues are only half of the process, but accurate estimates allow for more precise forecasting and projecting budget surpluses or deficits for the upcoming year and years to come.

## Expenditures of the Village – General Fund

The Village's General Fund budget is made up of 12 programs, or departments, with the following budgeted expenditures for 2024:

<b>Program</b>	<b>Total 2024 Budgeted Expenditures</b>
Police	\$1,119,060
Fire	\$312,760
Street Lighting	\$39,330
Traffic Signs and Signals	\$10,250
Parks and Recreation	\$24,300
Community Planning and Zoning	\$32,000
Trash and Recycling Collection	\$216,490
Street Maintenance	\$607,590
Village Administration	\$294,520
Mayor's Court	\$131,600
Finance	\$224,200
Public Lands and Buildings	\$132,000

**General Fund 2024 Budgeted Expenditures, by program**





Each of these programs represent a significant part of the operation of the Village. In this document, you can find each program-level budget, and more specific information related to each department or operation of the Village.

Within these programs, expenditures in the General Fund are divided further into one of 4 groups of object codes:

- Personnel
- Operating
- Capital
- Transfers Out

These groups of object codes are known as *legal levels*. They are the broadest grouping of *appropriations* permitted by the Auditor of State's office for approval by Council.

Personnel includes all expenditures related to the employees of a department. This includes salaries and wages, fringe benefits like longevity, pension payments, health insurance and workers' compensation dues.

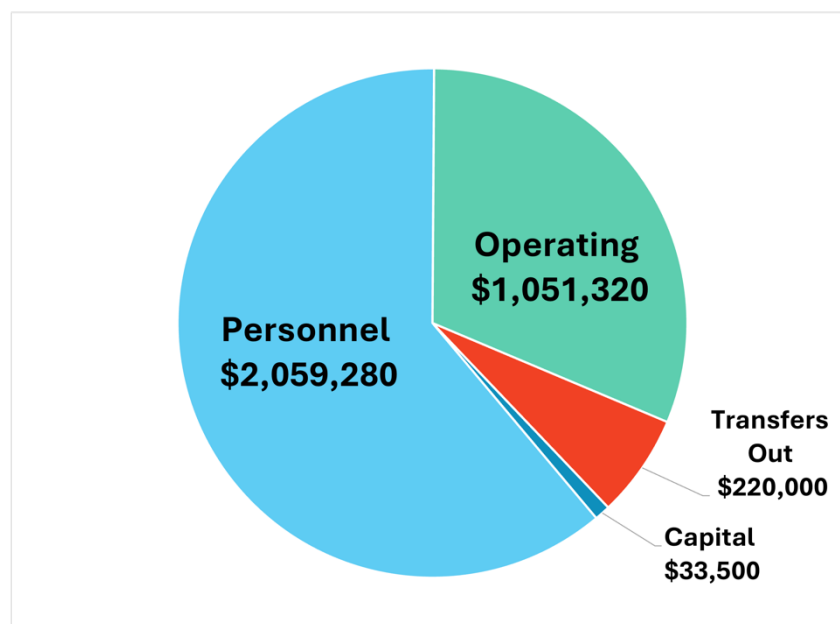
Operating contains all the expenditures required for successful operation of the department throughout the year. Fuel, supplies and materials, contractual services, and repair and maintenance costs are categorized under this legal level.

Capital purchases are categorized as purchases that cost about \$5,000, or have a useful life of about 3-5 years, meaning they are not consumable items that are replaced annually.

Transfers Out apply to funds that are anticipated to be moved by Council action. For the General Fund in 2024, this amount is \$220,000, based on an estimated \$240,000 in interest. This amount will be transferred into the VPGI Fund for future capital projects.

By approving expenditures at these legal levels, rather than approving each individual line item, available funds can be reassigned to different lines as the department's needs change throughout the year.

***2024 General Fund Expenditures, by legal level***



## General Fund Summary

The General Fund budget summary shows total estimated revenues and budgeted appropriations, sorted by program. It also shows the estimated budget surplus for 2024 of \$11,500 at the bottom of the page.

This \$11,500 surplus includes an estimated \$76,000 in additional property tax revenue that is not provided on the property tax revenue estimates from the Hamilton County Auditor but is typically received.

On this summary and throughout this budget document, each budget has 3 columns of data: 2023 Budget, 2023 Year-To-Date through September 2023 (2023 YTD Sept) and the 2024 Budget. As the Village completes its transition to UAN and updates its budget structure for 2024, previous year actual amounts will be added to future budget documents for more complete comparisons.

The expenditures summary table also provides the comparisons between the 2024 and 2023 budgets. This information can be found in the columns **“YOY Δ \$” (year-over-year change in dollar amount)** and **“YOY Δ %” (year-over-year change by percentage)**. Also provided is each program’s percentage of the General Fund.

Certain programs, like Fire, Street Lighting and Finance are budgeted to increase around 5-7%. This is in line with the targeted increase for operating budgets for 2024.

Other programs increased significantly, like Community Planning and Zoning, Street Maintenance and Village Administration. These increases were a result of changes made to the structure of the Village’s budget for 2024, personnel changes not included in the original 2023 budget, such as the additional Streets Department employee, and a substantial estimated increase the Village’s property insurance under Village Administration.

The purpose of this information is to provide an overview of the General Fund budget for 2024. More specific information for each budget can be found on the detail pages for each program through this budget document.

<b>1000 General Fund Revenues</b>	<b>2023 Estimated</b>	<b>2023 YTD Sept</b>	<b>2024 Estimated</b>
110 Property Tax	\$ 2,237,594	\$ 2,217,282	\$ 2,250,270
190 Other Local Tax	500	-	-
211 Local Government Distribution	36,119	40,881	41,000
222 Cigarette Tax	50	-	-
224 Liquor and Beer Permits	5,000	269	2,500
231 Property Tax Rollback	280,659	138,268	277,330
440 Non-Federal, Non-State Aid	7,000	6,493	7,000
514 Trash & Recycling Fees	204,615	137,102	215,000
590 Background Check Fees	22,000	6,435	20,000
611 Court Costs	16,675	35,159	48,000
612 Court Fines	57,500	57,986	78,000
621 Building & Zoning Permits	-	4,694	28,000
625 Cable Franchise Fees	40,000	28,993	40,000
628 Other Permits	5,100	1,472	1,500
701 Interest Income	7,500	165,714	240,000
811 Rentals	44,000	6,001	40,000
891 Other Operating Revenue	6,727	19,946	11,000
961 Sale of Fixed Assets	-	9,200	-
<b>1000 General Fund Revenue Totals</b>	<b>\$ 2,971,039</b>	<b>\$ 2,875,895</b>	<b>\$ 3,299,600</b>

<b>1000 General Fund Expenditures</b>	<b>2023 Budget</b>	<b>2023 YTD Sept</b>	<b>2024 Budget</b>	<b>YOY Δ \$</b>	<b>YOY Δ %</b>	<b>% of GF</b>
110 Police	\$ 1,052,545	\$ 752,054	\$ 1,119,060	\$ 66,515	6.3%	33.3%
120 Fire	299,903	224,423	312,760	12,857	4.3%	9.3%
130 Street Lighting	37,450	23,503	39,330	1,880	5.0%	1.2%
150 Traffic Signs and Signals	9,901	4,247	10,250	349	3.5%	0.3%
320 Parks & Recreation	25,151	17,062	24,300	(851)	-3.4%	0.7%
410 Community Planning and Zoning	24,500	19,755	32,000	7,500	30.6%	1.0%
563 Trash and Recycling Collection	206,173	135,370	216,490	10,317	5.0%	6.4%
620 Street Maintenance	529,008	293,987	607,590	78,582	14.9%	18.1%
710 Village Administration	263,921	207,280	294,520	30,599	11.6%	8.8%
720 Mayor's Court	117,433	50,909	131,600	14,167	12.1%	3.9%
725 Finance	209,442	133,737	224,200	14,758	7.0%	6.7%
730 Public Lands and Buildings	123,805	106,292	132,000	8,195	6.6%	3.9%
910 Transfers Out	-	-	220,000	220,000	-	-
<b>1000 General Fund Expenditure Totals</b>	<b>\$ 2,899,231</b>	<b>\$ 1,968,619</b>	<b>\$ 3,364,100</b>	<b>\$ 464,869</b>	<b>16.0%</b>	<b>100.0%</b>

\$ (64,500)	Surplus / (Deficit)
\$ 11,500	w/ \$76,000 holdback

## **General Fund Estimated Revenues**

The revenue amounts listed here are estimated and may not represent the final revenues received by the Village in 2024.

Several different rationales are used to generate the estimated revenues. The Hamilton County Auditor provides estimated property tax revenue for the upcoming year and the Village is required to use these estimates. For other revenues, previous year estimates were evaluated against revenues received to date (2023 YTD Sept column).

Below is additional information about some of the revenues listed on the opposite page.

**110 Property Tax** – The Village’s estimated property tax revenues increased less than 1%, despite the recent property value reevaluation done in 2023 by the Hamilton County Auditor.

**590 Background Check Fees** – The Glendale Police Department provides background check services. This revenue is received by the Village from the individual requesting the background check. The cost for the background check is then paid by the Village from the Police Department budget.

**621 Building and Zoning Permits** – Prior to 2024, the Village used a separate fund to receive building permit fees and make payments for inspections performed on permits issued. Beginning in 2024, these revenues and expenditures will be run through the General Fund.

**701 Interest Income** – This line has increased significantly from 2023 to 2024 due to a change in the way that the Village was recording interest earned on investments.

## General Fund Estimated Revenues

	2023 Budget	2023 YTD Sept	2024 Estimated
1000-110-0000 Property Tax	\$ 2,237,594.00	\$ 2,217,282.01	\$ 2,250,270.00
1000-190-0000 Other Local Tax	500.00	-	-
1000-211-0000 Local Government Distribution	36,119.00	40,881.03	41,000.00
1000-222-0000 Cigarette Tax	50.00	-	-
1000-224-0000 Liquor and Beer Permits	5,000.00	269.41	2,500.00
1000-231-0000 Property Tax Rollback	280,659.00	138,267.71	277,330.00
1000-440-0000 County and Local Grants	7,000.00	6,493.49	7,000.00
1000-514-0000 Trash and Recycling Fees	204,615.00	137,101.53	215,000.00
1000-590-0000 Police Dept. Background Check Fees	22,000.00	6,435.00	20,000.00
1000-611-0000 Court Costs	16,675.00	35,158.81	48,000.00
1000-612-0000 Court Fines	57,500.00	57,986.12	78,000.00
1000-621-0000 Building and Zoning Permits	-	4,693.94	28,000.00
1000-625-0000 Cable Franchise Fees	40,000.00	28,992.73	40,000.00
1000-629-0000 Other Permits	5,100.00	1,472.30	1,500.00
1000-701-0000 Interest Income	7,500.00	165,714.22	240,000.00
1000-811-0000 Rentals	44,000.00	6,001.00	40,000.00
1000-891-0000 Other Operating Revenue	6,727.00	19,945.79	11,000.00
1000-961-0000 Sale of Fixed Assets	-	9,200.00	-
<b>1000 General Fund Estimated Revenue Totals</b>	<b>\$ 2,971,039.00</b>	<b>\$ 2,875,895.09</b>	<b>\$ 3,299,600.00</b>

## **General Fund Police**

The Glendale Police Department has 7 full-time officers and 5 part-time officers and a part-time crossing guard during the school year. The 7 full-time officers include Chief Craig Walsh, Lieutenant Steve Keist and Sergeant Greg Barber. The Police Department operates out of the Police Station at 301 E. Sharon Road, which is one of the longest continuously operating police stations in the United States.

In 2023, the Glendale Police Department went through a series of staffing changes, resulting in reduced overall personnel costs for the year. The Department has filled all positions and will begin 2024 at full staffing.

The Glendale Police Department personnel and operating budgets provide 24/7 police coverage for the Village of Glendale, including its customary services like vacation checks.

Background check services, listed under code 1000-110-390-0000, represent a newly relocated expense that was previously run through a special revenue fund. There is an estimated revenue to offset expenditures from this line. The Glendale Police Department provides background check services and the cost for those services is paid by the individual requesting the background check.

Two of the largest lines on the Police Department budget are Professional and Technical Services (1000-110-340-0000) and Contractual Services, Dues and Fees (1000-110-391-0000).

Professional and Technical Services are defined as specialized services that are hired out to 3<sup>rd</sup> party vendors. These include vendors like Lexipol, who provides continuously updated operating policies and procedures for the Police Department.

Contractual Services, Dues and Fees includes services for which the Village has entered a contract or purchased on a one-time basis. Unlike Professional and Technical Services, these are not specialized and can often include ongoing service requests, for instance IT support for the Police Department computer systems.

The Capital line Equipment includes three items: \$1,100 and \$1,400 for a new rifle and shotgun, and \$9,500 for the Village's body camera program annual payment. This program assists in spreading out the cost of body cameras over several years, while also providing replacement cameras every 3 years, assuming the Village continues to make the annual payments.

## General Fund Police

PERSONNEL		2023 Budget	2023 YTD Sept	2024 Budget
1000-110-190-0000	Salaries and Wages	\$ 689,814.00	\$ 468,811.14	\$ 735,680.00
1000-110-190-1001	Overtime	15,000.00	17,344.59	15,000.00
1000-110-190-1002	Longevity	10,260.00	9,250.00	9,650.00
1000-110-190-1003	Vacation Buy Back	19,780.74	14,279.68	20,200.00
1000-110-190-1004	Sick Buy Back	10,156.69	7,518.00	15,150.00
1000-110-211-0000	Pension	94,375.96	90,651.80	108,270.00
1000-110-213-0000	Medicare	10,394.16	7,488.94	11,550.00
1000-110-221-0000	Health Insurance	61,396.20	47,734.05	72,460.00
1000-110-225-0000	Workers' Compensation	8,000.00	3,822.12	8,000.00
1000-110-229-0000	HSA	9,000.00	2,750.00	8,000.00
<b>TOTAL PERSONNEL</b>		<b>\$ 928,177.75</b>	<b>\$ 669,650.32</b>	<b>\$ 1,003,960.00</b>

OPERATING				
1000-110-252-0000	Travel and Transportation	\$ 650.00	\$ 299.72	\$ 650.00
1000-110-270-0000	Uniforms and Clothing	7,500.00	6,659.89	7,880.00
1000-110-340-0000	Professional and Technical Services	10,000.00	9,207.42	10,500.00
1000-110-348-0000	Training Services	4,000.00	1,633.00	5,000.00
1000-110-390-0000	Background Check Services	22,000.00	10,019.50	20,000.00
1000-110-391-0000	Contractual Services, Dues and Fees	12,871.00	8,198.22	10,000.00
1000-110-399-0000	Pre-Employment/Drug Screen	500.00	3,015.00	530.00
1000-110-400-0000	Fuel	25,000.00	10,551.15	15,000.00
1000-110-410-0000	Office Supplies and Materials	6,581.00	3,203.66	6,920.00
1000-110-420-0000	Operating Supplies and Materials	3,381.00	2,688.84	8,060.00
1000-110-431-0000	Repairs and Maintenance of Buildings and Land	2,500.00	216.59	2,630.00
1000-110-432-0000	Repairs and Maintenance of Machinery and Equip	5,641.00	4,878.50	5,930.00
1000-110-433-0000	Repairs and Maintenance of Motor Vehicles	7,140.00	5,229.37	10,000.00
<b>TOTAL OPERATING</b>		<b>\$ 107,764.00</b>	<b>\$ 65,800.86</b>	<b>\$ 103,100.00</b>

CAPITAL				
1000-110-520-0000	Equipment	\$ 16,603.00	\$ 16,603.00	\$ 12,000.00
<b>TOTAL CAPITAL</b>		<b>\$ 16,603.00</b>	<b>\$ 16,603.00</b>	<b>\$ 12,000.00</b>

	2023 Budget	2023 YTD Sept	2024 Budget
<b>TOTAL 1000-110 Police</b>	<b>\$ 1,052,544.75</b>	<b>\$ 752,054.18</b>	<b>\$ 1,119,060.00</b>

## **General Fund Fire**

The Glendale Fire Department, established in 1894, is a fully volunteer department with XX volunteer firefighters led by Chief William (BJ) Jetter and Assistant Chief Scott Lerman. The department provides fire protection services and basic life support service to the Village, as well as support to other departments through a mutual aid agreement. The Fire Department is stationed at 80 E. Sharon Avenue, with three new bays, updated training facilities and living quarters.

Volunteer firefighters are paid on a points system, where they earn points for being on station, responding to runs and participating in trainings. The Village is proud to offer fire protection at a fraction of the cost per resident compared to other departments in the Cincinnati area.

As a volunteer Department, oftentimes those who join are new to the fire service and are looking to complete the necessary trainings and certifications to establish a successful future. Under the Training line (1000-120-348-0000), nearly 10% of the Fire Department budget is set aside for training expenses for new and current firefighters.

The Village's firefighters are trained and able to provide basic life support services, but advanced life support services, such as handling heart attacks and strokes, requires additional support. For these services, the Village contracts with Sharonville Fire Department for Emergency Medical Services. This contract totals \$67,200 for 2024 and can be found in line 1000-120-349-0000. This contract did not increase from 2023 to 2024 and remains an excellent value for the Village.

The Capital line for Equipment includes a variety of individual tools and items that are necessary for the operation of the Department both at the station and on scene during a run. This includes updated computer systems to receive run reports and process run data, as well as hose replacement, helmets and traffic control equipment.



## General Fund Fire

		2023 Budget	2023 YTD Sept	2024 Budget
<b>PERSONNEL</b>				
1000-120-190-0000	Salaries and Wages	\$ 111,641.79	\$ 73,916.24	\$ 117,230.00
1000-120-212-0000	Social Security	6,921.79	4,592.82	7,270.00
1000-120-213-0000	Medicare	1,618.81	1,074.16	1,700.00
1000-120-225-0000	Workers' Compensation	1,000.00	825.84	1,400.00
<b>TOTAL PERSONNEL</b>		<b>\$ 121,182.39</b>	<b>\$ 80,409.06</b>	<b>\$ 127,600.00</b>
<b>OPERATING</b>				
1000-120-270-0000	Uniforms and Clothing	\$ 7,800.00	\$ 6,126.92	\$ 8,190.00
1000-120-340-0000	Professional and Technical Services	16,850.00	13,077.19	19,200.00
1000-120-348-0000	Training Services	14,158.00	13,452.69	14,870.00
1000-120-349-0000	Sharonville EMS Services	67,200.00	50,400.00	67,200.00
1000-120-391-0000	Contractual Services, Dues and Fees	12,253.00	3,777.12	12,870.00
1000-120-399-0000	Pre-Employment/Drug Screen	2,600.00	4,392.00	2,730.00
1000-120-400-0000	Fuel	8,500.00	5,971.27	8,500.00
1000-120-410-0000	Office Supplies and Materials	2,450.00	1,023.11	2,580.00
1000-120-420-0000	Operating Supplies and Materials	11,300.00	4,429.27	11,870.00
1000-120-431-0000	Repairs and Maintenance of Buildings and Land	1,100.00	8.60	1,160.00
1000-120-432-0000	Repairs and Maintenance of Machinery and Equip	9,510.00	8,320.16	9,990.00
1000-120-433-0000	Repairs and Maintenance of Motor Vehicles	10,000.00	8,624.04	10,000.00
<b>TOTAL OPERATING</b>		<b>\$ 163,721.00</b>	<b>\$ 119,602.37</b>	<b>\$ 169,160.00</b>
<b>CAPITAL</b>				
1000-120-520-0000	Equipment	\$ 15,000.00	\$ 24,411.29	\$ 16,000.00
<b>TOTAL CAPITAL</b>		<b>\$ 15,000.00</b>	<b>\$ 24,411.29</b>	<b>\$ 16,000.00</b>
<b>TOTAL 1000-120 Fire</b>		<b>\$ 299,903.39</b>	<b>\$ 224,422.72</b>	<b>\$ 312,760.00</b>

## **General Fund Street Lighting**

The General Fund, Street Lighting budget represents 1.2% of the total General Fund budget, however, its primary purpose is the operation of one of Glendale's most iconic amenities – our gaslights.

The most significant line of this budget is the Utilities (1000-130-310-0000) line, which is used to purchase the natural gas, at a bulk rate, from Duke Energy for the operation of the lights.

Future changes to this budget are anticipated as the Village pursues a maintenance agreement with a 3<sup>rd</sup> party vendor for the upkeep, maintenance, and replacement of parts on the gaslights to ensure their continued operation.

**General Fund  
Street Lighting**

		2023 Budget	2023 YTD Sept	2024 Budget
<b>OPERATING</b>				
1000-130-310-0000	Utilities	\$ 32,250.00	\$ 23,502.58	\$ 33,870.00
1000-130-420-0000	Operating Supplies and Materials	3,200.00	-	3,360.00
1000-130-432-0000	Repairs and Maintenance of Machinery	2,000.00	-	2,100.00
<b>TOTAL OPERATING</b>		<b>\$ 37,450.00</b>	<b>\$ 23,502.58</b>	<b>\$ 39,330.00</b>

	2023 Budget	2023 YTD Sept	2024 Budget
<b>TOTAL 1000-130 Street Lighting</b>	<b>\$ 37,450.00</b>	<b>\$ 23,502.58</b>	<b>\$ 39,330.00</b>

## **General Fund Traffic Signs and Signals**

The General Fund, Traffic Signs and Signals budget has two main components. The Village is billed for the electricity required to operate the traffic lights in the Village, as well as the costs associated with the replacement of street signs throughout the Village.

Next year, the Village has appropriated an additional \$2,000 in this budget for the purchase of new traffic safety signs to replace faded, cracked or otherwise aged signs in the Village. This replacement plan will continue each year, and it is anticipated that all the necessary replacements can be made in the next 5-7 years.

**General Fund  
Traffic Signs and Signals**

		<b>2023 Budget</b>	<b>2023 YTD Sept</b>	<b>2024 Budget</b>
<b>OPERATING</b>				
1000-150-310-0000	Utilities	\$ 4,900.55	\$ 1,836.12	\$ 3,000.00
1000-150-420-0000	Operating Supplies and Materials	3,000.00	2,365.65	5,150.00
1000-150-432-0000	Repairs and Maintenance of Machinery	2,000.00	45.42	2,100.00
<b>TOTAL OPERATING</b>		<b>\$ 9,900.55</b>	<b>\$ 4,247.19</b>	<b>\$ 10,250.00</b>
		<b>2023 Budget</b>	<b>2023 YTD Sept</b>	<b>2024 Budget</b>
<b>TOTAL 1000-150 Traffic Signs and Signals</b>		<b>\$ 9,900.55</b>	<b>\$ 4,247.19</b>	<b>\$ 10,250.00</b>

## **General Fund Parks and Recreation**

The General Fund, Parks and Recreation budget is used by the Public Works Department to maintain the parks and playgrounds of the Village of Glendale. This includes fuel for machinery like mowers and tractors (1000-320-400-0000), as well as paint supplies for athletic fields (1000-320-420-0000).

Oftentimes, repairs to Village Public Works vehicles are split across the various General Fund programs as the vehicles are used for a wide range of purposes. This is why there is a small amount budgeted for the repair and maintenance of motor vehicles (1000-320-433-0000).

In this budget, the Equipment line (1000-320-520-0000) is set at \$4,000 to replace the restroom sinks at Washington Park.

**General Fund  
Parks and Recreation**

<b>OPERATING</b>		<b>2023 Budget</b>	<b>2023 YTD Sept</b>	<b>2024 Budget</b>
1000-320-340-0000	Professional and Technical Services	\$ 3,605.00	\$ 10,357.15	\$ 3,790.00
1000-320-400-0000	Fuel	5,048.80	2,453.62	4,000.00
1000-320-420-0000	Operating Supplies and Materials	5,408.00	1,259.92	5,680.00
1000-320-431-0000	Repairs and Maintenance of Buildings and Land	1,854.00	1,461.68	1,950.00
1000-320-432-0000	Repairs and Maintenance of Machinery	3,090.00	109.99	3,250.00
1000-320-433-0000	Repairs and Maintenance of Motor Vehicles	1,545.00	97.85	1,630.00
<b>TOTAL OPERATING</b>		<b>\$ 20,550.80</b>	<b>\$ 15,740.21</b>	<b>\$ 20,300.00</b>
<b>CAPITAL</b>				
1000-320-520-0000	Equipment	\$ 4,600.00	\$ 1,321.54	\$ 4,000.00
<b>TOTAL CAPITAL</b>		<b>\$ 4,600.00</b>	<b>\$ 1,321.54</b>	<b>\$ 4,000.00</b>
		<b>2023 Budget</b>	<b>2023 YTD Sept</b>	<b>2024 Budget</b>
<b>TOTAL 1000-320 Parks and Recreation</b>		<b>\$ 25,150.80</b>	<b>\$ 17,061.75</b>	<b>\$ 24,300.00</b>

## **General Fund Community Planning and Zoning**

The General Fund, Community Planning and Zoning program is newly added for 2024.

This program is listed under “Community Environment” on the Village’s financial statements to the State Auditor and is used for services that improve the general condition of the Village.

This budget includes two lines, Building Permits and Inspections and Property Maintenance Code Enforcement. The first, Building Permits and Inspections, is for payment to the Village’s building inspection and permitting vendor, National Inspection Corporation (NIC).

When a resident or business applies for a building permit, the application and plans are sent to NIC for review and permitting. When the permit is issued, the Village charges a permit fee. NIC bills the Village 90% of the permit fee for its inspection work and the Village keeps 10%, which is used to offset staff time and other administrative costs for permitting.

The second line is Property Maintenance Code Enforcement. The Village also contracts with NIC for this service. A property maintenance inspector inspects the Village at least once a week and makes notes of conditions that may violate the International Property Maintenance Code. If a property does violate the code, the inspector issues a notice to the property owner. This line covers the expenses for the inspector, but also the anticipated costs of abating certain conditions, like long grass.



# **General Fund** **Community Planning and Zoning**

<b>OPERATING</b>		<b>2023 Budget</b>	<b>2023 YTD Sept</b>	<b>2024 Budget</b>
1000-410-347-0000	Building Permits and Inspections	12,000.00	13,034.65	17,000.00
1000-410-392-0000	Property Maintenance Code Enforcement	12,500.00	6,720.00	15,000.00
<b>TOTAL OPERATING</b>		<b>\$ 24,500.00</b>	<b>\$ 19,754.65</b>	<b>\$ 32,000.00</b>

	<b>2023 Budget</b>	<b>2023 YTD Sept</b>	<b>2024 Budget</b>
<b>TOTAL 1000-410 Community Planning and Zoning</b>	<b>\$ 24,500.00</b>	<b>\$ 19,754.65</b>	<b>\$ 32,000.00</b>

## **General Fund Refuse Collection**

The General Fund, Refuse Collection budget has undergone a significant change in 2024.

Before this year's budget, it was used for approximately half of the Street Department's annual operating budget, including splitting total payroll expenses for the Department.

In 2024, the budget has been simplified to provide funding for 2 services, residential trash and recycling, and disposal of the Village's brush collected on a weekly basis throughout the year.

The residential trash and recycling charges (1000-563-390-0000 and 1000-563-398-0000) are offset by revenues collected through the quarterly utility billing. These expenses are determined by the Village's 5-year service agreement with Rumpke, which will be re-bid in 2024.

The brush disposal fee (1000-563-399-0000) is paid by the Village with each load of brush chippings dropped off at a local yard waste processor.

## General Fund Refuse Collection

OPERATING		2023 Budget	2023 YTD Sept	2024 Budget
1000-563-390-0000	Recycling Collection	\$ 48,310.00	\$ 32,718.66	\$ 50,730.00
1000-563-398-0000	Garbage and Trash Collection	155,179.00	101,171.82	162,940.00
1000-563-399-0000	Brush Disposal	2,684.00	1,479.96	2,820.00
<b>TOTAL OPERATING</b>		<b>\$ 206,173.00</b>	<b>\$ 135,370.44</b>	<b>\$ 216,490.00</b>

	2023 Budget	2023 YTD Sept	2024 Budget
<b>TOTAL 1000-563 Refuse Collection</b>	<b>\$ 206,173.00</b>	<b>\$ 135,370.44</b>	<b>\$ 216,490.00</b>

## **General Fund Street Maintenance**

The General Fund, Street Maintenance budget covers the personnel expenses and operating costs for most of the work of the Streets Department of the Village. There are 7 employees in the Streets Department, and they provide services like brush and leaf collection, snow plowing, park and greenspace maintenance, street repair and restriping, as well as maintenance for the public buildings in the Village.

There is a significant increase in the Personnel costs, which is a result of increased staffing for 2024. The Department was previously at 5 employees and was expanded to 7 near the end of 2023. This assists with providing more services and providing them more efficiently.

The overall Operating budget shows a slight decrease for 2024, which is the result of a reduction in anticipated fuel expenses for 2024.

**General Fund  
Street Maintenance**

		2023 Budget	2023 YTD Sept	2024 Budget
<b>PERSONNEL</b>				
1000-620-190-0000	Salaries and Wages	\$ 333,379.00	\$ 218,023.04	\$ 388,120.00
1000-620-190-1001	Overtime	-	85.42	-
1000-620-190-1002	Longevity	7,190.00	-	7,680.00
1000-620-190-1003	Vacation Buy Back	-	-	14,930.00
1000-620-190-1004	Sick Buy Back	4,024.00	-	8,660.00
1000-620-211-0000	Pension	45,951.00	21,055.75	55,420.00
1000-620-213-0000	Medicare	4,997.00	2,141.48	6,090.00
1000-620-221-0000	Health Insurance	60,686.00	27,454.45	65,360.00
1000-620-225-0000	Workers' Compensation	3,244.44	1,411.30	3,570.00
1000-620-229-0000	HSA	9,000.00	3,500.00	8,000.00
<b>TOTAL PERSONNEL</b>		<b>\$ 468,471.44</b>	<b>\$ 273,671.44</b>	<b>\$ 557,830.00</b>
<b>OPERATING</b>				
1000-620-270-0000	Uniforms and Clothing	3,741.52	2,942.47	3,930.00
1000-620-340-0000	Professional and Technical Services	500.00	2,500.32	530.00
1000-620-391-0000	Contractual Services, Dues and Fees	4,233.00	1,839.26	4,450.00
1000-620-400-0000	Fuel	20,775.00	7,442.68	15,000.00
1000-620-410-0000	Office Supplies and Materials	1,249.56	448.77	1,320.00
1000-620-420-0000	Operating Supplies and Materials	3,737.76	1,173.75	3,930.00
1000-620-431-0000	Repairs and Maintenance of Buildings and Land	900.00	1,143.75	950.00
1000-620-432-0000	Repairs and Maintenance of Machinery & Equip	13,000.00	551.38	13,650.00
1000-620-433-0000	Repairs and Maintenance of Motor Vehicles	6,000.00	2,021.72	6,000.00
<b>TOTAL OPERATING</b>		<b>\$ 54,136.84</b>	<b>\$ 20,064.10</b>	<b>\$ 49,760.00</b>
<b>CAPITAL</b>				
1000-620-520-0000	Equipment	\$ 400.00	\$ -	\$ -
1000-620-555-0000	Streets, Highways, Sidewalks and Curbs	6,000.00	251.71	-
<b>TOTAL CAPITAL</b>		<b>\$ 6,400.00</b>	<b>\$ 251.71</b>	<b>\$ -</b>
<b>TOTAL 1000-620 Street Maintenance</b>		<b>\$ 529,008.28</b>	<b>\$ 293,987.25</b>	<b>\$ 607,590.00</b>

## **General Fund Village Administration**

The General Fund, Village Administration Operating budget condenses a number of services and expenses that apply to all departments.

Notably, this includes telephone services, postage services and printing services. Regardless of department, these services are each run through the Village Administrator's office, so having them centralized helps in tracking how much is being spent throughout the Village.

Additionally, legal fees and insurance services are included in this budget. As with the previously mentioned services, these are all negotiated and handled by the Village Administrator and apply to all departments universally.

**General Fund  
Village Administration**

<b>PERSONNEL</b>		<b>2023 Budget</b>	<b>2023 YTD Sept</b>	<b>2024 Budget</b>
1000-710-190-0000	Salaries and Wages	\$ 70,420.00	\$ 52,150.61	\$ 87,010.00
1000-710-190-1001	Overtime	-	-	-
1000-710-190-1002	Longevity	294.00	-	350.00
1000-710-190-1003	Vacation Buy Back	-	-	2,970.00
1000-710-190-1004	Sick Buy Back	-	-	-
1000-710-211-0000	Pension	8,861.00	5,827.57	10,830.00
1000-710-213-0000	Medicare	2,867.00	766.56	1,310.00
1000-710-221-0000	Health Insurance	11,597.00	5,610.96	8,780.00
1000-710-225-0000	Workers' Compensation	1,011.61	825.84	1,120.00
1000-710-229-0000	HSA	1,400.00	700.00	1,400.00
<b>TOTAL PERSONNEL</b>		<b>\$ 96,450.61</b>	<b>\$ 65,881.54</b>	<b>\$ 113,770.00</b>
<b>OPERATING</b>				
1000-710-321-0000	Telephone	\$ 19,715.00	\$ 15,910.40	\$ 20,710.00
1000-710-322-0000	Postage	5,500.00	3,228.73	5,000.00
1000-710-324-0000	Printing and Reproduction	7,148.00	3,139.36	5,000.00
1000-710-325-0000	Advertising and Legal Notices	350.00	671.76	750.00
1000-710-341-0000	Legal Fees	50,000.00	39,223.53	50,000.00
1000-710-344-0000	Tax Collection Fees	20,200.00	11,392.81	21,210.00
1000-710-350-0000	Insurance and Bonding Services	49,815.00	55,140.00	61,760.00
1000-710-349-0000	Hamilton County Comm. Center Dispatch Fees	5,536.00	3,840.00	5,600.00
1000-710-391-0000	Contractual Services, Dues and Fees	1,350.00	551.38	1,750.00
1000-710-410-0000	Office Supplies and Materials	1,350.00	1,743.94	2,250.00
1000-710-640-0000	Payment to County Health Department	6,506.00	6,556.40	6,720.00
<b>TOTAL OPERATING</b>		<b>\$ 167,470.00</b>	<b>\$ 141,398.31</b>	<b>\$ 180,750.00</b>
<b>TOTAL 1000-710 Village Administration</b>				
		<b>2023 Budget</b>	<b>2023 YTD Sept</b>	<b>2024 Budget</b>
		<b>\$ 263,920.61</b>	<b>\$ 207,279.85</b>	<b>\$ 294,520.00</b>

## **General Fund Mayor's Court**

The General Fund, Mayor's Court budget provides Personnel costs for the Mayor's Court Clerk and Prosecutor, as well as the contractual services of the Magistrate (1000-720-391-0000).



**General Fund  
Mayor's Court**

		<b>2023 Budget</b>	<b>2023 YTD Sept</b>	<b>2024 Budget</b>
<b>PERSONNEL</b>				
1000-720-190-0000	Salaries and Wages	\$ 72,210.00	\$ 26,098.35	\$ 72,020.00
1000-720-190-1001	Overtime	-	-	-
1000-720-190-1002	Longevity	2,080.00	-	2,160.00
1000-720-190-1003	Vacation Buy Back	2,167.20	-	2,350.00
1000-720-190-1004	Sick Buy Back	-	-	1,760.00
1000-720-211-0000	Pension	12,007.43	3,174.26	10,390.00
1000-720-213-0000	Medicare	1,108.64	365.29	1,140.00
1000-720-221-0000	Health Insurance	10,329.86	7,726.60	22,530.00
1000-720-225-0000	Workers' Compensation	529.92	502.40	500.00
1000-720-229-0000	HSA	2,000.00	500.00	2,000.00
<b>TOTAL PERSONNEL</b>		<b>\$ 102,433.05</b>	<b>\$ 38,366.90</b>	<b>\$ 114,850.00</b>
<b>OPERATING</b>				
1000-720-270-0000	Uniforms and Clothing	\$ 500.00	\$ -	\$ 250.00
1000-720-391-0000	Contractual Services, Dues and Fees	13,000.00	12,166.12	15,000.00
1000-720-410-0000	Office Supplies and Materials	1,500.00	375.69	1,500.00
<b>TOTAL OPERATING</b>		<b>\$ 15,000.00</b>	<b>\$ 12,541.81</b>	<b>\$ 16,750.00</b>
<b>TOTAL 1000-720 Mayor's Court</b>		<b>\$ 117,433.05</b>	<b>\$ 50,908.71</b>	<b>\$ 131,600.00</b>

## **General Fund Finance**

The General Fund, Finance budget, like the Village Administration budget, is used for general services that apply to all Village departments.

In addition to the personnel costs for the Village Office staff, the Operating budget provides funding for the Hamilton County Auditor's fees to process property tax payments (1000-725-344-0000) as well as audit services (1000-725-342-0000). Typically, the Village is audited every 2 years. However, for 2024, the Village has elected to participate in a one-year audit to verify all adjustments and new processes and procedures adopted in 2023.

The Equipment total for this budget includes \$1,500 for the replacement of a computer for a Village Office staff member, as part of a new continuous replacement program to ensure functioning computer equipment in the Village Office.

## General Fund Finance

PERSONNEL		2023 Budget	2023 YTD Sept	2024 Budget
1000-725-190-0000	Salaries and Wages	\$ 107,937.00	\$ 74,418.24	\$ 106,850.00
1000-725-190-1001	Overtime	-	-	-
1000-725-190-1002	Longevity	1,637.00	-	1,720.00
1000-725-190-1003	Vacation Buy Back	-	-	3,630.00
1000-725-190-1004	Sick Buy Back	-	-	1,370.00
1000-725-211-0000	Pension	14,753.00	9,240.12	13,150.00
1000-725-213-0000	Medicare	1,608.00	1,088.28	1,650.00
1000-725-221-0000	Health Insurance	4,940.00	4,238.06	11,700.00
1000-725-225-0000	Workers' Compensation	-	513.59	-
1000-725-229-0000	HSA	1,231.00	350.00	1,200.00
<b>TOTAL PERSONNEL</b>		<b>\$ 132,106.00</b>	<b>\$ 89,848.29</b>	<b>\$ 141,270.00</b>
OPERATING		2023 Budget	2023 YTD Sept	2024 Budget
1000-725-330-0000	Rents and Leases	\$ -	\$ 130.05	\$ -
1000-725-340-0000	Professional and Technical Services	16,585.66	1,129.20	17,420.00
1000-725-342-0000	Auditing Services	20,000.00	6,970.00	15,000.00
1000-725-343-0000	Uniform Accounting Network Fees	-	-	2,500.00
1000-725-344-0000	Tax Collection Fees	30,450.00	28,559.83	35,000.00
1000-725-345-0000	Election Expenses	2,000.00	1,558.27	2,100.00
1000-725-391-0000	Contractual Services, Dues and Fees	4,100.00	1,783.22	4,310.00
1000-725-410-0000	Office Supplies and Materials	2,200.00	2,099.71	3,000.00
1000-725-432-0000	Repairs and Maintenance of Machinery and Equipment	2,000.00	1,658.33	2,100.00
<b>TOTAL OPERATING</b>		<b>\$ 77,335.66</b>	<b>\$ 43,888.61</b>	<b>\$ 81,430.00</b>
CAPITAL		2023 Budget	2023 YTD Sept	2024 Budget
1000-725-520-0000	Equipment	\$ -	\$ -	\$ 1,500.00
<b>TOTAL CAPITAL</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,500.00</b>
<b>TOTAL 1000-725 Finance</b>		<b>\$ 209,441.66</b>	<b>\$ 133,736.90</b>	<b>\$ 224,200.00</b>

## **General Fund Public Lands and Buildings**

The General Fund, Public Lands and Buildings budget includes utilities like gas and electric (1000-730-310-0000) for all Village buildings, with the exception of the water and sewer plants. These costs are paid by the Water and Sewer Operating Funds. Rather than breaking these charges up across all department budgets, the Village relies on the information provided on the Duke bill to track energy usage for Village properties.

Also in this budget is the annual Greenbelt maintenance agreement, under Land and Improvements (1000-730-395-0000). This \$30,000 covers the entire year of grass cutting and brush trimming on both sides of the southern Greenbelt in the Village. Compared to the cost to purchase and maintain the equipment, as well as the staff time required, the Village relies on a 3<sup>rd</sup> party contractor to complete this service.

**General Fund  
Public Lands and Buildings**

		<b>2023 Budget</b>	<b>2023 YTD Sept</b>	<b>2024 Budget</b>
<b>OPERATING</b>				
1000-730-310-0000	Utilities	\$ 51,604.95	\$ 24,678.73	\$ 45,000.00
1000-730-330-0000	Property Tax Payments	4,500.00	20,996.73	30,000.00
1000-730-340-0000	Professional and Technical Services	750.00	920.48	790.00
1000-730-391-0000	Contractual Services, Dues and Fees	5,500.00	3,152.31	5,780.00
1000-730-395-0000	Land and Improvements	30,000.00	24,895.00	30,000.00
1000-730-420-0000	Operating Supplies and Materials	6,450.00	5,035.10	6,780.00
1000-730-431-0000	Repairs and Maintenance of Buildings and Land	11,000.00	24,665.51	11,550.00
1000-730-432-0000	Repairs and Maintenance of Machinery and Equip	2,000.00	1,948.52	2,100.00
<b>TOTAL OPERATING</b>		<b>\$ 111,804.95</b>	<b>\$ 106,292.38</b>	<b>\$ 132,000.00</b>
<b>CAPITAL</b>				
1000-730-530-0000	Buildings and Other Structures	\$ 12,000.00	\$ -	\$ -
<b>TOTAL CAPITAL</b>		<b>\$ 12,000.00</b>	<b>\$ -</b>	<b>\$ -</b>
		<b>2023 Budget</b>	<b>2023 YTD Sept</b>	<b>2024 Budget</b>
<b>TOTAL 1000-730 Public Lands and Buildings</b>		<b>\$ 123,804.95</b>	<b>\$ 106,292.38</b>	<b>\$ 132,000.00</b>

## **General Fund Transfers**

The Auditor of State's office provides guidance on the posting of interest received by municipalities which requires that all interest received, with very limited exceptions, must be posted to the General Fund. The Village is anticipating receiving \$240,000 in interest income in 2024, thanks in large part to the Village's investment portfolio. These carefully managed investments, totaling about \$10 million dollars, provide significant interest income.

It is thanks to this large investment amount, and the interest received, that the Village is able to continue to provide for the capital needs of its various departments. This includes purchases like police cruisers, a new fire pumper truck, and road resurfacing projects.

Maintaining the longevity of this fund is one of the most important financial responsibilities of the Village. This means replenishing the fund with interest earned, so it can continue to be invested and capital purchases do not greatly reduce the fund's principal.

This transfer of \$220,000 represents a significant portion of the Village's estimated interest income.

**General Fund  
Transfers**

		2023 Budget	2023 YTD Sept	2024 Budget
<b>TRANSFERS</b>				
1000-910-910-0000	Transfers Out	\$ -	\$ -	\$ 220,000.00
<b>TOTAL TRANSFERS</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 220,000.00</b>
		2023 Budget	2023 YTD Sept	2024 Budget
<b>TOTAL 1000-910 TRANSFERS</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 220,000.00</b>

## **Special Revenue Funds**

*Special revenue funds* are separate funds that have specific purposes, either set by Ohio law or Village ordinance. The revenues received are from special levies, payments for services, state taxes, or donations.

Because they are separate funds, the activity and balance of each can be easily monitored throughout the year. For example, the Car Show Fund (2906) receives revenue in the form of registrations for the show and contributions from sponsors. The expenditures cover the cost to hold the annual Car Show in the Village. With this separation of revenues and expenses, it is not combined with other operations and can be monitored separately.

The expenditures in these funds are limited in their use and are often set aside for special projects or services. The budgets following these fund summaries also include a summary of estimated revenue for the fund.

### **State Street Fund (2011)**

This fund receives revenue from state gas tax and vehicle registration fees. These revenues come to the Village directly from the State of Ohio. The fund can only be used on street related expenses in the Village and is often relied on for the Village's street resurfacing work. It is also used to purchase road salt for snow removal. The Personnel line is used for overtime expenses in the event of heavy snow seasons.

### **State Route and Highway Fund (2021)**

This fund receives revenue from state gas tax and vehicle registration fees as well, but its use is limited to the state routes and highways in the Village's boundaries, which include State Route 4 and Congress Avenue (State Route 747). Like the State Street Fund, this fund is used for a portion of the purchase of road salt, as well as road repair and vehicle maintenance.

### **Drug Enforcement Fund (2081)**

Established by Ohio Revised Code Sec. 5502.68, this fund receives revenue from drug fines and forfeitures. The expenditures in this fund can be used to offset the operation of a drug task force in the County.

### **Law Enforcement Trust Fund (2091)**

Under Ohio Revised Code Sec. 2981.13, the revenue from forfeited property related to drug offenses is deposited in this fund to cover the costs for storage and maintenance of evidence, as well as restitution for victims.



**Police Pension Fund (2131)**

The Village receives a portion of property tax revenue Hamilton County into this fund, which is used to offset the Village's contributions to Ohio Police and Fire Pension Fund.

**Enforcement and Education Fund (2271)**

Under Ohio Revised Code Sec. 2981.13, the revenue from certain motor vehicle or traffic law violations are used for driver education and other public safety resources.

**Mayor's Court Computer Fund (2901)**

Ohio Revised Code Sec. 1901.261 permits the collection of a court cost dedicated for the computerization of the Mayor's Court, which includes computer hardware and software, as well as research services for legal questions before the Court.

**Rogan Park Fund (2903)**

This fund was established by a donation from a resident in the 1990s toward the maintenance and upkeep of Rogan Park, located at the corner of the Village Square and Greenville Avenue.

**Urban Forestry Board Fund (2904)**

This special fund was established to fund the operations of the Urban Forestry Board, which oversees the planting and maintenance of the trees in the Village. This fund is funded by donations and grants, with all expenditures being reviewed and approved by the Urban Forestry Board.

**Community Fund (2905)**

The Community Fund is the main donation fund for the Village. With the transition to UAN, and the reconfiguration of the Community Fund saw a number of specific projects being pulled out as separate funds, so what remains is a small balance of donations received toward miscellaneous purchases for the Village that otherwise are not covered by tax revenues.

**Car Show Fund (2906)**

Previously part of the Community Fund, the Car Show Fund was broken out as a specific fund for the specific purpose of putting on the annual Glendale Gathering of Historic Vehicles Car Show. Revenues are received from sponsors and registrations and expenditures cover the costs to organize the car show, and donations to charitable and local organizations.

**Quiet Zone Fund (2907)**

Also once part of the Community Fund, the Quiet Zone Fund is funded by donations and the expenses include all maintenance and replacement of Village equipment to maintain the quiet zone in Glendale.

**Glendale Family Fund (2908)**

The Glendale Family Fund is administered by the Glendale Police Department for two major charity events in the Village annually, the Back to School Drive in August, and Shop with a Hero in December. All revenue in this fund comes from generous donations.

**Police Training Fund (2909)**

This fund is used for training expenses for the Glendale Police Department, with revenues coming from certain fines and forfeitures.

**Police Department Gift Fund (2910)**

Donations from generous residents and organizations to the Glendale Police Department are received into this fund. It is used to pay for things like Departmental luncheons, memorabilia and commemorative items, and other miscellaneous expenses.

**Police School Resource Officer Fund (2911)**

Several years ago, the Village received a generous donation from a foundation for the hiring of a School Resource Officer. This fund is used to cover the personnel costs for that officer to visit and interact with Glendale schools during the year.

**Fire Training Fund (2912)**

This fund is used for training expenses for the Glendale Fire Department. The fund is replenished by invoices paid by those who receive Fire Department services during an emergency, including medical care, vehicle extraction, and hazardous material cleanup.

**Fire Department Gift Fund (2913)**

Donations from generous residents and organizations to the Glendale Fire Department are received into this fund. It is used to pay for things like Departmental luncheons, memorabilia and commemorative items, and other miscellaneous expenses.

## 2011 - State Street Fund

REVENUE		2023 Estimated	2023 YTD Sept	2024 Estimated
2011-140-0000	Permissive Sales Tax	\$ 18,000.00	\$ 15,635.88	\$ 21,000.00
2011-150-0000	License Tax - Local Levied by Council	16,000.00	13,218.08	18,000.00
2011-225-0000	Gasoline Tax (State)	100,000.00	99,969.29	133,200.00
2011-701-0000	Interest	-	9,084.50	12,000.00
<b>TOTAL REVENUES</b>		<b>\$ 134,000.00</b>	<b>\$ 137,907.75</b>	<b>\$ 184,200.00</b>

	2023 Estimated	2023 YTD Sept	2024 Estimated
<b>TOTAL REVENUES 2011 Street Const., Maint. and Repair</b>	<b>\$ 134,000.00</b>	<b>\$ 137,907.75</b>	<b>\$ 184,200.00</b>

PERSONNEL		2023 Budget	2023 YTD Sept	2024 Budget
2011-620-190-0000	Salaries and Wages	\$ -	\$ -	\$ -
2011-620-190-1001	Overtime	10,000.00	-	10,000.00
2011-620-211-0000	Pension	700.00	-	-
2011-620-213-0000	Medicare	75.00	-	-
2011-620-225-0000	Workers' Compensation	15.00	-	-
<b>TOTAL PERSONNEL</b>		<b>\$ 10,790.00</b>	<b>\$ -</b>	<b>\$ 10,000.00</b>

OPERATING				
2011-620-346-0000	Engineering Services	\$ 10,000.00	\$ -	\$ 10,500.00
2011-620-391-0000	Contractual Services, Dues and Fees	2,000.00	1,431.63	2,000.00
2011-620-420-0000	Operating Supplies and Materials	36,000.00	5,902.40	30,000.00
2011-620-430-0000	Repairs and Maintenance of Machinery	3,000.00	577.60	2,000.00
2011-620-433-0000	Repairs and Maintenance of Motor Vehicles	2,000.00	-	1,000.00
<b>TOTAL OPERATING</b>		<b>\$ 53,000.00</b>	<b>\$ 7,911.63</b>	<b>\$ 45,500.00</b>

CAPITAL				
2011-620-520-0000	Equipment	\$ 3,000.00	\$ 780.00	\$ -
2011-620-555-0000	Streets, Highways, Sidewalks and Curbs	\$ 233,000.00	\$ 29,492.78	\$ 200,000.00
<b>TOTAL CAPITAL</b>		<b>\$ 236,000.00</b>	<b>\$ 29,492.78</b>	<b>\$ 200,000.00</b>

	2023 Budget	2023 YTD Sept	2024 Budget
<b>TOTAL EXPENDITURES 2011 Street Const., Maint. and Repair</b>	<b>\$ 299,790.00</b>	<b>\$ 37,404.41</b>	<b>\$ 255,500.00</b>

## 2021 - State Highway Fund

REVENUE		2023 Estimated	2023 YTD Sept	2024 Estimated
2021-150-0000	License Tax - Local Levied by Council	1,300.00	1,071.72	1,500.00
2021-225-0000	Gasoline Tax (State)	8,300.00	8,105.64	10,000.00
2021-701-0000	Interest	-	983.78	1,500.00
<b>TOTAL REVENUES</b>		<b>\$ 9,600.00</b>	<b>\$ 10,161.14</b>	<b>\$ 13,000.00</b>

	2023 Estimated	2023 YTD Sept	2024 Estimated
<b>TOTAL REVENUES 2021 State Highway Improvement</b>	<b>\$ 9,600.00</b>	<b>\$ 10,161.14</b>	<b>\$ 13,000.00</b>

OPERATING		2023 Budget	2023 YTD Sept	2024 Budget
2021-620-420-0000	Operating Supplies and Materials	\$ 2,500.00	\$ 719.81	\$ 2,500.00
2021-620-433-0000	Repairs and Maintenance of Motor Vehicles	1,000.00	-	1,000.00
<b>TOTAL OPERATING</b>		<b>\$ 3,500.00</b>	<b>\$ 719.81</b>	<b>\$ 3,500.00</b>

CAPITAL				
2021-620-555-0000	Streets, Highways, Sidewalks and Curbs	\$ 41,400.00	\$ 784.00	\$ 35,000.00
<b>TOTAL CAPITAL</b>		<b>\$ 41,400.00</b>	<b>\$ 784.00</b>	<b>\$ 35,000.00</b>

	2023 Budget	2023 YTD Sept	2024 Budget
<b>TOTAL EXPENDITURES 2021 State Highway Improvement</b>	<b>\$ 44,900.00</b>	<b>\$ 1,503.81</b>	<b>\$ 38,500.00</b>

2081 - Drug Enforcement Fund

OPERATING		2023 Budget	2023 YTD Sept	2024 Budget
2081-110-420-0000	Operating Supplies and Materials	\$ 1,040.00	\$ -	\$ 1,040.00
TOTAL OPERATING		\$ 1,040.00	\$ -	\$ 1,040.00

TOTAL EXPENDITURES 2081 Drug Enforcement		2023 Budget	2023 YTD Sept	2024 Budget
		\$ 1,040.00	\$ -	\$ 1,040.00

**2091 - Law Enforcement Trust Fund**

		2023 Budget	2023 YTD Sept	2024 Budget
<b>OPERATING</b>				
2091-110-420-0000	Operating Supplies and Materials	\$ 248.29	\$ -	\$ 248.00
<b>TOTAL OPERATING</b>		<b>\$ 248.29</b>	<b>\$ -</b>	<b>\$ 248.00</b>
		2023 Budget	2023 YTD Sept	2024 Budget
<b>TOTAL EXPENDITURES 2091 Law Enforcement Trust</b>		<b>\$ 248.29</b>	<b>\$ -</b>	<b>\$ 248.00</b>

## 2131 - Police Pension Fund

REVENUE		2023 Estimated	2023 YTD Sept	2024 Estimated
2131-110-0000	General Property Tax - Real Estate	\$ 29,114.00	\$ 29,368.92	\$ 34,442.00
2131-231-0000	Property Tax Allocation	4,216.00	2,076.03	4,928.00
<b>TOTAL REVENUES</b>		<b>\$ 33,330.00</b>	<b>\$ 31,444.95</b>	<b>\$ 39,370.00</b>

	2023 Estimated	2023 YTD Sept	2024 Estimated
<b>TOTAL REVENUES 2131 Police Pension</b>	<b>\$ 33,330.00</b>	<b>\$ 31,444.95</b>	<b>\$ 39,370.00</b>

PERSONNEL		2023 Budget	2023 YTD Sept	2024 Budget
2131-110-215-0000	Pension	\$ 41,000.00	\$ 2,652.45	\$ 40,000.00
<b>TOTAL PERSONNEL</b>		<b>\$ 41,000.00</b>	<b>\$ 2,652.45</b>	<b>\$ 40,000.00</b>

OPERATING		2023 Budget	2023 YTD Sept	2024 Budget
2131-725-344-0000	Tax Collection Fees	\$ 650.00	\$ 377.43	\$ 500.00
<b>TOTAL OPERATING</b>		<b>\$ 650.00</b>	<b>\$ 377.43</b>	<b>\$ 500.00</b>

	2023 Budget	2023 YTD Sept	2024 Budget
<b>TOTAL EXPENDITURES 2131 Police Pension</b>	<b>\$ 41,650.00</b>	<b>\$ 3,029.88</b>	<b>\$ 40,500.00</b>

**2271 - Enforcement and Education Fund**

<b>REVENUE</b>		<b>2023 Estimated</b>	<b>2023 YTD Sept</b>	<b>2024 Estimated</b>
2271-619-0000	Other Fines & Forfeitures	\$ -	\$ 25.00	\$ -
<b>TOTAL REVENUES</b>		<b>\$ -</b>	<b>\$ 25.00</b>	<b>\$ -</b>

		<b>2023 Estimated</b>	<b>2023 YTD Sept</b>	<b>2024 Estimated</b>
<b>TOTAL REVENUES 2271 Enforcement &amp; Education</b>		<b>\$ -</b>	<b>\$ 25.00</b>	<b>\$ -</b>

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<b>OPERATING</b>		<b>2023 Budget</b>	<b>2023 YTD Sept</b>	<b>2024 Budget</b>
2091-110-420-0000	Operating Supplies and Materials	\$ -	\$ -	\$ 10,000.00
<b>TOTAL OPERATING</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,000.00</b>

		<b>2023 Budget</b>	<b>2023 YTD Sept</b>	<b>2024 Budget</b>
<b>TOTAL EXPENDITURES 2271 Enforcement and Education</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,000.00</b>



## 2901 - Mayor's Court Computer Fund

REVENUE		2023 Estimated	2023 YTD Sept	2024 Estimated
2901-619-0000	Fines and Forfeitures	\$ 8,400.00	\$ 7,028.00	\$ 8,400.00
<b>TOTAL REVENUES</b>		<b>\$ 8,400.00</b>	<b>\$ 7,028.00</b>	<b>\$ 8,400.00</b>

		2023 Estimated	2023 YTD Sept	2024 Estimated
<b>TOTAL REVENUES 2901 Mayor's Court Computer Fund</b>		<b>\$ 8,400.00</b>	<b>\$ 7,028.00</b>	<b>\$ 8,400.00</b>

OPERATING		2023 Budget	2023 YTD Sept	2024 Budget
2901-720-391-0000	Contractual Services, Dues and Fees	\$ 4,000.00	\$ 3,152.31	\$ 5,000.00
2901-720-410-0000	Office Supplies and Materials	-	-	1,000.00
<b>TOTAL OPERATING</b>		<b>\$ 4,000.00</b>	<b>\$ 3,152.31</b>	<b>\$ 6,000.00</b>

CAPITAL				
2901-720-520-0000	Equipment	\$ 1,000.00	\$ -	\$ 2,000.00
<b>TOTAL CAPITAL</b>		<b>\$ 1,000.00</b>	<b>\$ -</b>	<b>\$ 2,000.00</b>

		2023 Budget	2023 YTD Sept	2024 Budget
<b>TOTAL EXPENDITURES 2901 Mayor's Court Computer Fund</b>		<b>\$ 5,000.00</b>	<b>\$ 3,152.31</b>	<b>\$ 8,000.00</b>

**2903 - Rogan Park Trust Fund**

<b>OPERATING</b>		<b>2023 Budget</b>	<b>2023 YTD Sept</b>	<b>2024 Budget</b>
2903-730-431-0000	Repairs and Maintenance of Buildings and Land	\$ 4,000.00	\$ -	\$ 5,000.00
<b>TOTAL OPERATING</b>		<b>\$ 4,000.00</b>	<b>\$ -</b>	<b>\$ 5,000.00</b>

		<b>2023 Budget</b>	<b>2023 YTD Sept</b>	<b>2024 Budget</b>
<b>TOTAL EXPENDITURES 2903 Rogan Park Trust</b>		<b>\$ 4,000.00</b>	<b>\$ -</b>	<b>\$ 5,000.00</b>

2904 - Urban Forestry Board Fund

REVENUE		2023 Estimated	2023 YTD Sept	2024 Estimated
2904-820-0000	Contributions and Donations	\$ 15,000.00	\$ 10,100.00	\$ 30,000.00
TOTAL REVENUES		\$ 15,000.00	\$ 10,100.00	\$ 30,000.00

		2023 Estimated	2023 YTD Sept	2024 Estimated
TOTAL REVENUES 2904 Urban Forestry Board		\$ 15,000.00	\$ 10,100.00	\$ 30,000.00

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OPERATING		2023 Budget	2023 YTD Sept	2024 Budget
2904-320-420-0000	Operating Supplies and Materials	\$ 15,586.84	\$ 10,845.09	\$ 30,000.00
TOTAL OPERATING		\$ 15,586.84	\$ 10,845.09	\$ 30,000.00

		2023 Budget	2023 YTD Sept	2024 Budget
TOTAL EXPENDITURES 2904 Urban Forestry Board		\$ 15,586.84	\$ 10,845.09	\$ 30,000.00

## 2905 - Community Fund

REVENUE		2023 Estimated	2023 YTD Sept	2024 Estimated
2905-811-0000	Rentals	\$ 16,000.00	\$ -	\$ -
2905-820-0000	Contributions and Donations	2,000.00	2,860.00	2,000.00
2905-891-0000	Other Operating Revenue	200.00	-	-
<b>TOTAL REVENUES</b>		<b>\$ 18,200.00</b>	<b>\$ 2,860.00</b>	<b>\$ 2,000.00</b>

		2023 Estimated	2023 YTD Sept	2024 Estimated
<b>TOTAL REVENUES 2905 Community Fund</b>		<b>\$ 18,200.00</b>	<b>\$ 2,860.00</b>	<b>\$ 2,000.00</b>

OPERATING		2023 Budget	2023 YTD Sept	2024 Budget
2905-390-391-0000	Contractual Services, Dues and Fees	\$ 3,000.00	\$ 1,690.36	\$ 3,000.00
2905-390-420-0000	Operating Supplies and Materials	6,000.00	2,868.01	7,000.00
<b>TOTAL OPERATING</b>		<b>\$ 9,000.00</b>	<b>\$ 4,558.37</b>	<b>\$ 10,000.00</b>

		2023 Budget	2023 YTD Sept	2024 Budget
<b>TOTAL EXPENDITURES 2905 Community Fund</b>		<b>\$ 9,000.00</b>	<b>\$ 4,558.37</b>	<b>\$ 10,000.00</b>

## 2906 - Car Show Fund

REVENUE		2023 Estimated	2023 YTD Sept	2024 Estimated
2906-820-0000	Contributions and Donations	\$ 7,000.00	\$ 8,976.00	\$ 8,000.00
<b>TOTAL REVENUES</b>		<b>\$ 7,000.00</b>	<b>\$ 8,976.00</b>	<b>\$ 8,000.00</b>

		2023 Estimated	2023 YTD Sept	2024 Estimated
<b>TOTAL REVENUES 2906 Car Show</b>		<b>\$ 7,000.00</b>	<b>\$ 8,976.00</b>	<b>\$ 8,000.00</b>

OPERATING		2023 Budget	2023 YTD Sept	2024 Budget
2906-390-420-0000	Operating Supplies and Materials	\$ 12,500.00	\$ 9,767.10	\$ 12,500.00
<b>TOTAL OPERATING</b>		<b>\$ 12,500.00</b>	<b>\$ 9,767.10</b>	<b>\$ 12,500.00</b>

		2023 Budget	2023 YTD Sept	2024 Budget
<b>TOTAL EXPENDITURES 2906 Car Show</b>		<b>\$ 12,500.00</b>	<b>\$ 9,767.10</b>	<b>\$ 12,500.00</b>

## 2907 - Quiet Zone Fund

REVENUE		2023 Estimated	2023 YTD Sept	2024 Estimated
2907-820-0000	Contributions and Donations	\$ -	\$ 2,000.00	\$ -
TOTAL REVENUES		\$ -	\$ 2,000.00	\$ -

		2023 Estimated	2023 YTD Sept	2024 Estimated
TOTAL REVENUES 2907 Quiet Zone		\$ -	\$ 2,000.00	\$ -

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OPERATING		2023 Budget	2023 YTD Sept	2024 Budget
2907-390-391-0000	Contractual Services, Dues and Fees	\$ 23,947.50	\$ 15,952.50	\$ 25,000.00
TOTAL OPERATING		\$ 23,947.50	\$ 15,952.50	\$ 25,000.00

		2023 Budget	2023 YTD Sept	2024 Budget
TOTAL EXPENDITURES 2904 Urban Forestry Board		\$ 23,947.50	\$ 15,952.50	\$ 25,000.00

**2908 - Glendale Family Fund**

<b>REVENUE</b>		<b>2023 Estimated</b>	<b>2023 YTD Sept</b>	<b>2024 Estimated</b>
2908-820-0000	Contributions and Donations	\$ 2,000.00	\$ 90.00	\$ 5,000.00
<b>TOTAL REVENUES</b>		<b>\$ 2,000.00</b>	<b>\$ 90.00</b>	<b>\$ 5,000.00</b>

		<b>2023 Estimated</b>	<b>2023 YTD Sept</b>	<b>2024 Estimated</b>
<b>TOTAL REVENUES 2908 Glendale Family</b>		<b>\$ 2,000.00</b>	<b>\$ 90.00</b>	<b>\$ 5,000.00</b>

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<b>OPERATING</b>		<b>2023 Budget</b>	<b>2023 YTD Sept</b>	<b>2024 Budget</b>
2908-390-420-0000	Operating Supplies and Materials	\$ 3,000.00	\$ 287.28	\$ 10,000.00
<b>TOTAL OPERATING</b>		<b>\$ 3,000.00</b>	<b>\$ 287.28</b>	<b>\$ 10,000.00</b>

		<b>2023 Budget</b>	<b>2023 YTD Sept</b>	<b>2024 Budget</b>
<b>TOTAL EXPENDITURES 2908 Glendale Family</b>		<b>\$ 3,000.00</b>	<b>\$ 287.28</b>	<b>\$ 10,000.00</b>

## 2909 - Police Training Fund

REVENUE		2023 Estimated	2023 YTD Sept	2024 Estimated
2909-422-0000	State - Restricted	\$ 2,000.00	-	\$ 2,000.00
TOTAL REVENUES		\$ 2,000.00	\$ -	\$ 2,000.00

		2023 Estimated	2023 YTD Sept	2024 Estimated
TOTAL REVENUES 2909 Police CPT		\$ 2,000.00	\$ -	\$ 2,000.00

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OPERATING		2023 Budget	2023 YTD Sept	2024 Budget
2909-110-348-0000	Training	\$ 2,000.00	\$ -	\$ 2,000.00
TOTAL OPERATING		\$ 2,000.00	\$ -	\$ 2,000.00

		2023 Budget	2023 YTD Sept	2024 Budget
TOTAL EXPENDITURES 2909 Police Training		\$ 2,000.00	\$ -	\$ 2,000.00



2910 - Police Department Gift Fund

REVENUE		2023 Estimated	2023 YTD Sept	2024 Estimated
2910-820-0000	Contributions and Donations	\$ 500.00	\$ 1,200.00	\$ 2,500.00
TOTAL REVENUES		\$ 500.00	\$ 1,200.00	\$ 2,500.00

		2023 Estimated	2023 YTD Sept	2024 Estimated
TOTAL REVENUES 2910 Police Gift		\$ 500.00	\$ 1,200.00	\$ 2,500.00

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OPERATING		2023 Budget	2023 YTD Sept	2024 Budget
2910-110-420-0000	Operating Supplies and Materials	\$ 4,500.00	\$ -	\$ 2,500.00
TOTAL OPERATING		\$ 4,500.00	\$ -	\$ 2,500.00

		2023 Budget	2023 YTD Sept	2024 Budget
TOTAL EXPENDITURES 2910 Police Gift		\$ 4,500.00	\$ -	\$ 2,500.00

## 2911 - Police School Resource Officer Fund

PERSONNEL		2023 Budget	2023 YTD Sept	2024 Budget
2911-110-190-0000	Salaries and Wages	\$ 17,282.00	\$ 749.57	\$ 20,363.41
2910-110-213-0000	Medicare	4,500.00	-	-
2910-110-420-0000	Operating Supplies and Materials	4,500.00	-	-
2910-110-420-0000	Operating Supplies and Materials	4,500.00	-	-
2910-110-420-0000	Operating Supplies and Materials	4,500.00	-	-
<b>TOTAL PERSONNEL</b>		<b>\$ 17,282.00</b>	<b>\$ 749.57</b>	<b>\$ 20,363.41</b>

		2023 Budget	2023 YTD Sept	2024 Budget
<b>TOTAL EXPENDITURES 2911 Police School Resource Officer</b>		<b>\$ 17,282.00</b>	<b>\$ 749.57</b>	<b>\$ 20,363.41</b>

## 2912 - Fire Training Fund

REVENUE		2023 Estimated	2023 YTD Sept	2024 Estimated
2912-590-0000	Charges for Services	\$ 1,000.00	\$ 520.26	\$ 1,000.00
TOTAL REVENUES		<u>\$ 1,000.00</u>	<u>\$ 520.26</u>	<u>\$ 1,000.00</u>

		2023 Estimated	2023 YTD Sept	2024 Estimated
TOTAL REVENUES 2912 Fire CPT		<u>\$ 1,000.00</u>	<u>\$ 520.26</u>	<u>\$ 1,000.00</u>

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OPERATING		2023 Budget	2023 YTD Sept	2024 Budget
2912-120-348-0000	Training	\$ 1,000.00	\$ 500.00	\$ 1,000.00
TOTAL OPERATING		<u>\$ 1,000.00</u>	<u>\$ 500.00</u>	<u>\$ 1,000.00</u>

		2023 Budget	2023 YTD Sept	2024 Budget
TOTAL EXPENDITURES 2912 Fire Training		<u>\$ 1,000.00</u>	<u>\$ 500.00</u>	<u>\$ 1,000.00</u>

2913 - Fire Department Gift Fund

REVENUE		2023 Estimated	2023 YTD Sept	2024 Estimated
2913-820-0000	Contributions and Donations	\$ 500.00	\$ 550.00	\$ 1,000.00
TOTAL REVENUES		\$ 500.00	\$ 550.00	\$ 1,000.00

		2023 Estimated	2023 YTD Sept	2024 Estimated
TOTAL REVENUES 2913 Fire Dept. Gift		\$ 500.00	\$ 550.00	\$ 1,000.00

OPERATING		2023 Budget	2023 YTD Sept	2024 Budget
2913-120-420-0000	Operating Supplies and Materials	\$ 3,500.00	\$ -	\$ 3,500.00
TOTAL OPERATING		\$ 3,500.00	\$ -	\$ 3,500.00

		2023 Budget	2023 YTD Sept	2024 Budget
TOTAL EXPENDITURES 2913 Fire Dept. Gift		\$ 3,500.00	\$ -	\$ 3,500.00

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## **Village Plan and General Improvement Fund Summary**

The Village Plan and General Improvement Fund (VPGI) is the primary capital projects fund for the Village of Glendale. The fund was established by Village Council in 1944 (Ordinance 1944-20), for the collection and expenditure of “intangible tax collections [and] inheritance tax collections” as well as “moneys derived from sources other than General Property taxes”. The expenditures in the fund were to be used for “the purchase of lands, or to make improvements contemplated by the Village Plan, or other improvements as determined by Council”.

Today, this fund is the main capital fund for the Village and is used for the purchase of police cruisers, fire apparatus, Streets Department vehicles, and other items that represent an increased cost but have a significant service life, typically longer than 3-5 years. All VPGI expenditures are discussed and approved by the Finance Committee and Council specifically during the budgeting process.

### **Notable items in the Village Plan and General Improvement Budget**

This year, there are 5 items in the VPGI appropriations.

First, the replacement of the Police cruiser computers is scheduled to take place in 2024. These computer upgrades will speed up police response time by reducing the amount of time it takes to look up information on the computers. Additionally, the new computers will automatically transmit traffic ticket data to the Court Clerk.

The next is the replacement of a police cruiser and the necessary equipment, including sirens and lights, to put it into service.

The Fire Department is working to replace all outdated or nearly outdated turnout gear (the heavy coats and pants worn by firefighters during an emergency). The Village’s current gear is approaching the end of its useful life.

Also coming from VPGI in 2024 is the resurfacing of two Village parking lots – the police cruiser parking lot behind the police station and the parking lot at the Village’s service garage on Sharon Avenue.

Finally, two renovations are planned for the Village Office. First is the replacement of the carpet in the building, which was originally installed when the building was renovated in 1998. Second is a renovation to the kitchenette at the Village Office.

## 4901 - Village Plan and General Improvement Fund

REVENUE		2023 Estimated	2023 YTD Sept	2024 Estimated
4901-931-0000	Transfers In	\$ -	\$ -	\$ 220,000.00
<b>TOTAL REVENUES</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 220,000.00</b>

		2023 Estimated	2023 YTD Sept	2024 Estimated
<b>TOTAL REVENUES 4901 Village Plan and General Improvement Fund</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 220,000.00</b>

CAPITAL		2024 Budget
4901-110-520-0000	Police - Crusier computer replacements, quantity 5	\$ 45,000.00
4901-110-550-0000	Police - Cruiser and upfitting	67,000.00
4901-120-520-0000	Fire - Turnout gear, 10 sets	50,000.00
4901-620-555-0000	Street Maintenance - Resurface Police and Service Garage lots	25,000.00
4901-730-530-0000	Public Buildings - Village Office renovations	14,000.00
<b>TOTAL CAPITAL</b>		<b>\$ 201,000.00</b>

		2024 Budget
<b>TOTAL EXPENDITURES 4901 Village Plan and General Improvement Fund</b>		<b>\$ 201,000.00</b>

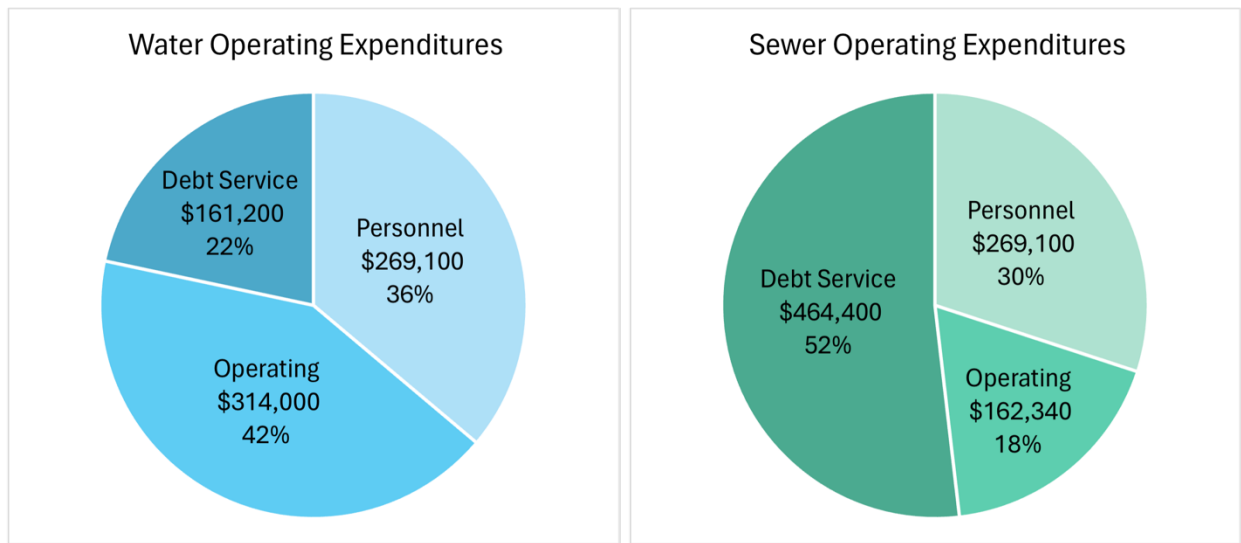
## Enterprise Funds Summary

The Village's four *enterprise funds* are used to separately account for the revenues and expenditures of the operation of the water and sewer utilities in the Village.

The enterprise funds are made up of 4 separate funds: Water Operating, Water Repair and Replacement, Sewer Operating and Sewer Repair and Replacement. These funds all permit the continued operation of the Village's water and sewer utilities. The Village water plant is located on Sharon Road in Evendale, and the Village's sewer treatment plant is located on Sharon Road near Chester Road.

Revenues are generated by the quarterly utility billings, tap fees, and other miscellaneous inspection and permit fees.

Expenditures include personnel costs, operating expenses and capital items, but also include the payment of debt service for the Village's infrastructure projects. As you can see in the graphs below, debt service makes up a significant portion of both the Water Operating and Sewer Operating funds.



Capital purchases are limited to the Water Repair and Replacement Fund and the Sewer Repair and Replacement Fund for 2024.

On the next few pages, summaries for each of the water and sewer funds will be provided to give insight into how these budgets are structured and what makes up each kind of expense.



## **Enterprise Funds**

### **Water Operating and Water Repair and Replacement Funds**

#### **Water Operating Fund (5101)**

The Water Operating Fund detail shows the estimated revenue for 2024, which is unchanged from the 2023 estimated revenue as utility rates have not changed.

The personnel costs include not only the 4 Utility Department employees, but also a portion of all 4 administrative employees, as a portion of their work is dedicated to the operation of the utility, either through preparing and sending out bills, collecting and recording payments, or managing expenses and operations. These personnel costs are evenly split between the Water Operating and Sewer Operating Funds.

The operating budget for the Water Operating Fund includes items like Utilities (5101-531-310-0000) for gas and electric service to the water treatment plant. A notable increase is listed for Waste and Refuse Removal (5101-531-398-0000) to cover the cleaning of the lime lagoons outside of the water treatment plant. This is a very expensive task that requires specialized equipment and proper disposal of what is collected. The Chemicals line (5101-531-439-0000) includes the necessary treatment chemicals, including fluoride and chlorine, which are used to make the Village's water safe to drink.

The Debt Service lines are used to make the necessary bi-annual payments on the Village's 4 low-interest loans, taken out for the completion of infrastructure improvements like water main replacement.

#### **Water Repair and Replacement Fund (5102)**

The Ohio EPA requires the maintenance of a separate fund dedicated for repair and replacement costs for utility infrastructure and other capital purchases. It receives 5% of the revenue from the water portion of the quarterly utility bills.

This year, this fund is used for the following items:

<b>Project</b>	<b>Cost</b>
Leak or break repairs, as needed	\$25,000
Fire hydrants, ongoing replacements	\$40,000
South well rehabilitation and cleaning	\$24,000
Re-plumbing of 2 settling tanks	\$10,000

## 5101 - Water Operating

REVENUE		2023 Estimated	2023 YTD Sept	2024 Estimated
5101-541-0000	Consumer Billing Revenue	\$ 608,692.00	\$ 439,375.17	\$ 608,690.00
5101-542-0000	Tap Fees	20,000.00	-	20,000.00
5101-891-0000	Other Operating Revenue	11,000.00	1,974.89	11,000.00
5101-892-0000	Other Non-operating Revenue	4,000.00	2,864.81	-
<b>TOTAL REVENUES</b>		<b>\$ 643,692.00</b>	<b>\$ 444,214.87</b>	<b>\$ 639,690.00</b>

TOTAL REVENUES 5101 Water Operating		2023 Estimated	2023 YTD Sept	2024 Estimated
		<b>\$ 643,692.00</b>	<b>\$ 444,214.87</b>	<b>\$ 639,690.00</b>

PERSONNEL		2023 Budget	2023 YTD Sept	2024 Budget
5101-531-190-0000	Salaries and Wages	\$ 177,494.00	\$ 125,298.26	\$ 180,020.00
5101-531-190-1001	Overtime	-	590.15	6,000.00
5101-531-190-1002	Longevity	2,119.00	-	4,200.00
5101-531-190-1003	Vacation Buy Back	-	-	11,780.00
5101-531-190-1004	Sick Buy Back	2,467.00	-	2,500.00
5101-531-211-0000	Pension	23,118.00	15,783.41	26,200.00
5101-531-213-0000	Medicare	2,523.00	1,704.35	2,970.00
5101-531-221-0000	Health Insurance	24,487.00	19,541.08	29,730.00
5101-531-225-0000	Workers' Compensation	1,500.00	1,285.32	1,500.00
5101-531-221-0000	Health Savings Account Distribution	4,050.00	1,725.00	4,200.00
<b>TOTAL PERSONNEL</b>		<b>\$ 237,758.00</b>	<b>\$ 165,927.57</b>	<b>\$ 269,100.00</b>

OPERATING				
5101-531-270-0000	Uniforms and Clothing	\$ 1,200.00	\$ 887.60	\$ 1,260.00
5101-531-310-0000	Utilities	69,771.75	40,256.42	55,000.00
5101-531-312-0000	GCWW Emergency Connection	7,500.00	22,586.51	7,500.00
5101-531-340-0000	Professional and Technical Services	3,200.00	577.60	2,000.00
5101-531-341-0000	Accounting and Legal Fees	9,585.66	1,428.54	-
5101-531-346-0000	Misc. Engineering Services	1,000.00	-	1,000.00
5101-531-350-0000	Insurance and Bonding Services	10,674.45	11,816.00	13,240.00
5101-531-391-0000	Contractual Services, Dues and Fees	13,900.00	9,140.69	13,000.00
5101-531-398-0000	Waste and Refuse Removal	45,000.00	45,000.00	75,000.00
5101-531-400-0000	Fuel	5,000.00	2,189.10	3,000.00
5101-531-410-0000	Office Supplies and Materials	1,416.14	1,468.84	2,000.00
5101-531-420-0000	Operating Supplies and Materials	10,720.76	9,974.60	11,000.00
5101-531-431-0000	Repairs and Maintenance of Buildings and Land	8,000.00	9,592.81	10,000.00
5101-531-432-0000	Repairs and Maintenance of Machinery and Equip.	60,954.04	41,329.81	57,000.00
5101-531-433-0000	Repairs and Maintenance of Motor Vehicles	2,660.28	1,624.10	3,000.00
5101-531-439-0000	Chemicals	42,000.00	26,331.34	60,000.00
<b>TOTAL OPERATING</b>		<b>\$ 292,583.08</b>	<b>\$ 224,203.96</b>	<b>\$ 314,000.00</b>

CAPITAL				
5101-531-520-0000	Equipment	\$ 65,370.00	\$ 66,056.17	\$ -
5101-531-560-0000	Utility Distribution Systems	-	36,105.43	-
<b>TOTAL CAPITAL</b>		<b>\$ 65,370.00</b>	<b>\$ 102,161.60</b>	<b>\$ -</b>

DEBT SERVICE				
5101-850-710-0000	Debt Service - Principal	\$ 166,500.00	\$ 166,351.89	\$ 131,400.00
5101-850-720-0000	Debt Service - Interest	31,200.00	31,130.01	29,800.00
<b>TOTAL DEBT SERVICE</b>		<b>\$ 197,700.00</b>	<b>\$ 197,481.90</b>	<b>\$ 161,200.00</b>

TOTAL EXPENDITURES 5101 Water Operating		2023 Budget	2023 YTD Sept	2024 Budget
		<b>\$ 793,411.08</b>	<b>\$ 492,293.13</b>	<b>\$ 744,300.00</b>

## 5102 - Water Repair and Replacement

REVENUE		2023 Estimated	2023 YTD Sept	2024 Estimated
5102-541-0000	Consumer Billing Revenue	\$ 33,280.00	\$ 23,025.98	\$ 33,280.00
5102-892-0000	Other Non-operating Revenue	-	1,853.59	-
<b>TOTAL REVENUES</b>		<b>\$ 33,280.00</b>	<b>\$ 24,879.57</b>	<b>\$ 33,280.00</b>

		2023 Estimated	2023 YTD Sept	2024 Estimated
<b>TOTAL REVENUES 5102 Water Repair and Replacement</b>		<b>\$ 33,280.00</b>	<b>\$ 24,879.57</b>	<b>\$ 33,280.00</b>

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CAPITAL		2023 Budget	2023 YTD Sept	2024 Budget
5102-531-560-0000	Utility Distribution Systems	\$ 65,000.00	\$ 49,117.74	\$ 99,000.00
<b>TOTAL CAPITAL</b>		<b>\$ 65,000.00</b>	<b>\$ 49,117.74</b>	<b>\$ 99,000.00</b>

		2023 Budget	2023 YTD Sept	2024 Budget
<b>TOTAL EXPENDITURES 5102 Water Repair and Replacement</b>		<b>\$ 65,000.00</b>	<b>\$ 49,117.74</b>	<b>\$ 99,000.00</b>

## **Enterprise Funds**

### **Sewer Operating and Sewer Repair and Replacement Funds**

#### **Sewer Operating Fund (5201)**

Like the Water Operating Fund, the Sewer Operating Fund detail shows the estimated revenue for 2024, which is unchanged from the 2023 estimated revenue as utility rates have not changed.

The personnel costs include not only the 4 Utility Department employees, but also a portion of all 4 administrative employees, as a portion of their work is dedicated to the operation of the utility, either through preparing and sending out bills, collecting and recording payments, or managing expenses and operations. These personnel costs are evenly split between the Water Operating and Sewer Operating Funds.

The operating budget for the Sewer Operating Fund includes items like Utilities (5201-541-310-0000) for gas and electric service to the sewer treatment plant. A notable increase is listed for Waste and Refuse Removal (5201-541-398-0000). This line is used to cover the expense of having filtered and remaining waste hauled away following the treatment process.

The Debt Service lines are used to make the necessary bi-annual payments on the Village's 4 low-interest loans, taken out for the completion of infrastructure improvements like such as the CMOM design loan and the sewer treatment plant improvements made in 2005 and 2006.

#### **Sewer Repair and Replacement Fund (5202)**

The Ohio EPA requires the maintenance of a separate fund dedicated for repair and replacement costs for utility infrastructure and other capital purchases. It receives 5% of the revenue from the sewer portion of the quarterly utility bills.

This year, this fund is used for the following items:

<b>Project</b>	<b>Cost</b>
Control panel for secondary clarifier	\$10,000
Cleaning of 2 secondary clarifiers	\$6,000
Cleaning of the Sharon Avenue sewer main	\$7,500
Secondary clarifier pump	\$8,000

## 5201 - Sewer Operating

REVENUE		2023 Estimated	2023 YTD Sept	2024 Estimated
5201-541-0000	Consumer Billing Revenue	\$ 851,912.00	\$ 563,418.35	\$ 851,900.00
5201-542-0000	Tap Fees	20,000.00	-	20,000.00
5201-891-0000	Other Operating Revenue	700.00	1,324.89	2,000.00
5201-892-0000	Other Non-operating Revenue	500.00	5,818.38	-
5201-923-0000	Loan Proceeds	-	-	-
<b>TOTAL REVENUES</b>		<b>\$ 873,112.00</b>	<b>\$ 570,561.62</b>	<b>\$ 873,900.00</b>

		2023 Estimated	2023 YTD Sept	2024 Estimated
<b>TOTAL REVENUES 5201 Sewer Operating</b>		<b>\$ 873,112.00</b>	<b>\$ 570,561.62</b>	<b>\$ 873,900.00</b>

PERSONNEL		2023 Budget	2023 YTD Sept	2024 Budget
5201-541-190-0000	Salaries and Wages	\$ 179,740.00	\$ 125,434.75	\$ 180,020.00
5201-541-190-1001	Overtime	-	590.15	6,000.00
5201-541-190-1002	Longevity	2,119.00	-	4,200.00
5201-541-190-1003	Vacation Buy Back	-	-	11,780.00
5201-541-190-1004	Sick Buy Back	2,467.00	-	2,500.00
5201-541-211-0000	Pension	24,010.00	16,186.67	26,200.00
5201-541-213-0000	Medicare	2,601.00	1,778.78	2,970.00
5201-541-221-0000	Health Insurance	21,272.00	20,055.35	29,730.00
5201-541-225-0000	Workers' Compensation	1,992.49	1,285.25	1,500.00
5201-541-221-0000	Health Savings Account Distribution	4,050.00	1,725.00	4,200.00
<b>TOTAL PERSONNEL</b>		<b>\$ 238,251.49</b>	<b>\$ 167,055.95</b>	<b>\$ 269,100.00</b>

OPERATING				
5201-541-270-0000	Uniforms and Clothing	\$ 2,000.00	\$ 887.60	\$ 2,100.00
5201-541-310-0000	Utilities	40,357.16	23,867.71	35,000.00
5201-541-340-0000	Professional and Technical Services	18,000.00	11,079.80	2,000.00
5201-541-341-0000	Accounting and Legal Fees	1,285.65	1,428.41	-
5201-541-346-0000	Misc. Engineering Services	3,200.00	-	1,000.00
5101-531-350-0000	Insurance and Bonding Services	10,674.45	11,816.00	13,240.00
5201-541-391-0000	Contractual Services, Dues and Fees	9,680.00	5,932.93	12,000.00
5201-541-398-0000	Waste and Refuse Removal	33,000.00	19,466.51	50,000.00
5201-541-400-0000	Fuel	5,000.00	2,189.10	3,000.00
5201-541-410-0000	Office Supplies and Materials	900.00	1,507.04	2,000.00
5201-541-420-0000	Operating Supplies and Materials	9,100.00	3,976.64	10,000.00
5201-541-431-0000	Repairs and Maintenance of Buildings and Land	3,500.00	472.06	4,000.00
5201-541-432-0000	Repairs and Maintenance of Machinery and Equip.	25,000.00	10,771.40	25,000.00
5201-541-433-0000	Repairs and Maintenance of Motor Vehicles	2,500.00	1,463.77	3,000.00
<b>TOTAL OPERATING</b>		<b>\$ 164,197.26</b>	<b>\$ 94,858.97</b>	<b>\$ 162,340.00</b>

CAPITAL				
5201-541-520-0000	Equipment	\$ 23,500.00	\$ 24,275.50	\$ -
5201-541-560-0000	Utility Distribution Systems	161,575.00	27,070.65	-
<b>TOTAL CAPITAL</b>		<b>\$ 185,075.00</b>	<b>\$ 51,346.15</b>	<b>\$ -</b>

DEBT SERVICE				
5201-850-710-0000	Debt Service - Principal	\$ 399,548.00	\$ 399,467.96	\$ 409,400.00
5201-850-720-0000	Debt Service - Interest	64,888.00	64,888.00	55,000.00
<b>TOTAL DEBT SERVICE</b>		<b>\$ 464,436.00</b>	<b>\$ 464,355.96</b>	<b>\$ 464,400.00</b>

		2023 Budget	2023 YTD Sept	2024 Budget
<b>TOTAL EXPENDITURES 5201 Sewer Operating</b>		<b>\$ 1,051,959.75</b>	<b>\$ 777,617.03</b>	<b>\$ 895,840.00</b>

## 5202 - Sewer Repair and Replacement

REVENUE		2023 Estimated	2023 YTD Sept	2024 Estimated
5202-541-0000	Consumer Billing Revenue	\$ 33,280.00	\$ 17,465.46	\$ 33,280.00
5202-892-0000	Other Non-operating Revenue	-	764.72	-
<b>TOTAL REVENUES</b>		<b>\$ 33,280.00</b>	<b>\$ 18,230.18</b>	<b>\$ 33,280.00</b>

	2023 Estimated	2023 YTD Sept	2024 Estimated
<b>TOTAL REVENUES 5202 Sewer Repair and Replacement</b>	<b>\$ 33,280.00</b>	<b>\$ 18,230.18</b>	<b>\$ 33,280.00</b>

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CAPITAL		2023 Budget	2023 YTD Sept	2024 Budget
5202-531-560-0000	Utility Distribution Systems	\$ 30,050.00	\$ 19,960.46	\$ 31,500.00
<b>TOTAL CAPITAL</b>		<b>\$ 30,050.00</b>	<b>\$ 19,960.46</b>	<b>\$ 31,500.00</b>

	2023 Budget	2023 YTD Sept	2024 Budget
<b>TOTAL EXPENDITURES 5202 Sewer Repair and Replacement</b>	<b>\$ 30,050.00</b>	<b>\$ 19,960.46</b>	<b>\$ 31,500.00</b>

## **Appendix**

### **Ordinance 2023-64 Exhibit A**

**Budgets as passed by Council  
summarized at legal level**

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## General Fund Appropriations Summary

EXPENDITURES, BY PROGRAM AND LEGAL LEVEL		2023 Budget	2023 YTD Sept	2024 Budget
<b>110</b>	<b>Police</b>			
	Personnel	\$ 928,178	\$ 669,650	\$ 1,003,960
	Operating	107,764	65,801	103,100
	Capital	16,603	16,603	12,000
	<b>Police Total</b>	<b>1,052,545</b>	<b>752,054</b>	<b>1,119,060</b>
<b>120</b>	<b>Fire</b>			
	Personnel	121,182	80,409	127,600
	Operating	163,721	119,602	169,160
	Capital	15,000	24,411	16,000
	<b>Fire Total</b>	<b>299,903</b>	<b>224,423</b>	<b>312,760</b>
<b>130</b>	<b>Street Lighting</b>			
	Operating	37,450	23,503	39,330
	<b>Street Lighting Total</b>	<b>37,450</b>	<b>23,503</b>	<b>39,330</b>
<b>150</b>	<b>Traffic Signs and Signals</b>			
	Operating	9,901	4,247	10,250
	<b>Traffic Signs and Signals Total</b>	<b>9,901</b>	<b>4,247</b>	<b>10,250</b>
<b>320</b>	<b>Parks and Recreation</b>			
	Operating	20,551	15,740	20,300
	Capital	4,600	1,322	4,000
	<b>Parks and Recreation Total</b>	<b>25,151</b>	<b>17,062</b>	<b>24,300</b>
<b>410</b>	<b>Community Planning and Zoning</b>			
	Operating	24,500	19,755	32,000
	<b>Community Planning and Zoning Total</b>	<b>24,500</b>	<b>19,755</b>	<b>32,000</b>
<b>563</b>	<b>Refuse Collection</b>			
	Operating	206,173	135,370	216,490
	<b>Refuse Collection Total</b>	<b>206,173</b>	<b>135,370</b>	<b>216,490</b>
<b>620</b>	<b>Street Maintenance</b>			
	Personnel	468,471	273,671	557,830
	Operating	54,137	20,064	49,760
	Capital	6,400	252	-
	<b>Street Maintenance Total</b>	<b>529,008</b>	<b>293,987</b>	<b>607,590</b>
<b>710</b>	<b>Village Administration</b>			
	Personnel	96,451	65,882	113,770
	Operating	167,470	141,398	180,750
	<b>Village Administration Total</b>	<b>263,921</b>	<b>207,280</b>	<b>294,520</b>

## General Fund Appropriations Summary (continued)

EXPENDITURES, BY PROGRAM AND LEGAL LEVEL		2023 Budget	2023 YTD Sept	2024 Budget
<b>720</b>	<b>Mayor's Court</b>			
	Personnel	102,433	38,367	114,850
	Operating	15,000	12,542	16,750
	<b>Village Administration Total</b>	<b>117,433</b>	<b>50,909</b>	<b>131,600</b>
<b>725</b>	<b>Finance</b>			
	Personnel	132,106	89,848	141,270
	Operating	77,336	43,889	81,430
	Capital	-	-	1,500
	<b>Finance Total</b>	<b>209,442</b>	<b>133,737</b>	<b>224,200</b>
<b>730</b>	<b>Public Lands and Buildings</b>			
	Operating	111,805	106,292	132,000
	Capital	12,000	-	-
	<b>Public Lands and Buildings Total</b>	<b>123,805</b>	<b>106,292</b>	<b>132,000</b>
<b>910</b>	<b>Transfers</b>			
	Transfers Out	-	-	220,000
	<b>Transfers Total</b>	<b>-</b>	<b>-</b>	<b>220,000</b>
		<b>2023 Budget</b>	<b>2023 YTD Sept</b>	<b>2024 Budget</b>
<b>General Fund total appropriations</b>		<b>2,899,231</b>	<b>1,968,619</b>	<b>3,364,100</b>

## Special Revenue Funds Appropriations Summary

EXPENDITURES, BY FUND AND LEGAL LEVEL		2023 Budget	2023 YTD Sept	2024 Budget
<b>2011</b>	<b>State Street Fund</b>			
	Personnel	\$ 10,790	\$ -	\$ 10,000
	Operating	53,000	7,912	45,500
	Capital	236,000	29,493	200,000
<b>2021</b>	<b>State Route and Highway Fund</b>			
	Operating	3,500	720	3,500
	Capital	41,400	784	35,000
<b>2081</b>	<b>Drug Enforcement Fund</b>			
	Operating	1,040	-	1,040
<b>2091</b>	<b>Law Enforcement Fund</b>			
	Operating	248	-	248
<b>2131</b>	<b>Police Pension Fund</b>			
	Personnel	41,000	2,652	40,000
	Operating	650	377	500
<b>2271</b>	<b>Enforcement and Education Fund</b>			
	Operating	-	-	10,000
<b>2901</b>	<b>Mayor's Court Computer Fund</b>			
	Operating	4,000	3,152	6,000
	Capital	1,000	-	2,000
<b>2903</b>	<b>Rogan Park Fund</b>			
	Operating	4,000	-	5,000
<b>2904</b>	<b>Urban Forestry Board Fund</b>			
	Operating	15,587	10,845	30,000
<b>2905</b>	<b>Community Fund</b>			
	Operating	9,000	4,558	10,000
<b>2906</b>	<b>Car Show Fund</b>			
	Operating	12,500	9,767	12,500
<b>2907</b>	<b>Quiet Zone Fund</b>			
	Operating	23,948	15,953	25,000
<b>2908</b>	<b>Glendale Family Fund</b>			
	Operating	3,000	287	10,000
<b>2909</b>	<b>Police Training Fund</b>			
	Operating	2,000	-	2,000
<b>2910</b>	<b>Police Department Gift Fund</b>			
	Operating	4,500	-	2,500
<b>2911</b>	<b>Police School Resource Officer Fund</b>			
	Personnel	17,282	750	20,363
<b>2912</b>	<b>Fire Training Fund</b>			
	Operating	1,000	500	1,000
<b>2913</b>	<b>Fire Department Gift Fund</b>			
	Operating	3,500	-	3,500

## Village Plan and General Improvement Fund Appropriations Summary

<b>CAPITAL</b>		<u><b>2024 Budget</b></u>
4901-110-520-0000	Police - Crusier computer replacements, quantity 5	\$ 45,000.00
4901-110-550-0000	Police - Cruiser and upfitting	67,000.00
4901-120-520-0000	Fire - Turnout gear, 10 sets	50,000.00
4901-620-555-0000	Street Maintenance - Resurface Police and Service Garage lots	25,000.00
4901-730-530-0000	Public Buildings - Village Office renovations	14,000.00
<b>TOTAL CAPITAL</b>		<u><b>\$ 201,000.00</b></u>

	<u><b>2024 Budget</b></u>
<b>TOTAL EXPENDITURES 4901 Village Plan and General Improvement Fund</b>	<u><b>\$ 201,000.00</b></u>

## Enterprise Funds Appropriations Summary

EXPENDITURES, BY FUND AND LEGAL LEVEL	2023 Budget	2023 YTD Sept	2024 Budget
<b>5101 Water Operating</b>			
Personnel	\$ 237,758	\$ 165,928	\$ 269,100
Operating	292,583	224,204	314,000
Capital	65,370	102,162	-
Debt Service	197,700	197,482	161,200
<b>Water Operating Total</b>	<b>793,411</b>	<b>689,775</b>	<b>744,300</b>
 <b>5102 Water Repair and Replacement</b>			
Capital	65,000	49,118	99,000
<b>Water Repair and Replacement Total</b>	<b>65,000</b>	<b>49,118</b>	<b>99,000</b>
 <b>5201 Sewer Operating</b>			
Personnel	238,251	167,056	269,100
Operating	164,197	94,859	162,340
Capital	185,075	51,346	-
Debt Service	464,436	464,356	464,400
<b>Sewer Operating Total</b>	<b>1,051,960</b>	<b>777,617</b>	<b>895,840</b>
 <b>5202 Sewer Repair and Replacement</b>			
Capital	30,050	19,960	31,500
<b>Sewer Repair and Replacement Total</b>	<b>30,050</b>	<b>19,960</b>	<b>31,500</b>

## Glossary

**Appropriation** – The legal maximum amount, set by Council action, that can be spent on an operating expenditure or particular purchase.

**Cash basis accounting** – A method of accounting where cash receipts/revenues and cash expenditures are recorded when they are received or paid. Also known as regulatory basis and is the standard form of accounting for smaller municipalities.

**Enterprise fund** – A fund that is specifically accounts for any activity where a fee is charged to external users for a service. This includes the Water and Sewer utilities of the Village.

**Fund** – A fund is the broadest category of expenditures. The money within a fund must remain in that fund, unless transferred with Council approval. The Village has over 20 funds. In the case of special revenue funds, the fund is limited to certain expenditures based on Council action or State requirements.

**General Fund** – The primary operating fund for the Village. This fund is used for Police, Fire, Street Maintenance and Administrative services, as well as maintenance of amenities like parks, public buildings, and streetlights. The General Fund receives 70% of its revenue from property taxes. As of January 1, 2023, it has a balance of \$1,378,744.

**Legal levels** – The level at which the Village Council approves appropriation limits.

**Object** – Objects are the individual budget line items that categorize expenditures. This categorizes the purpose of the expenditure. Object codes are not limited by program, so they can be used anywhere in the budget.

**Program** – A program categorizes the function of expenditures and often shares its name with a particular Village department, like Police under the General Fund. Some special revenue funds only allow for certain programs to be used in that fund. Any program can exist under the General Fund.

**Reserve** – The balance of money a fund has after all revenues have been received and all expenditures made in a year. It may also be called the cash balance of the fund. The balance of the reserve increases when revenues exceed expenditures and decreases when expenditures exceed revenues.

**Special revenue fund** – A fund that has specific permitted uses. These uses are restricted either by State law or Village ordinance.

**Village Plan and General Improvement Fund (VPGI)** – The VPGI Fund is the primary capital fund for the Village. It is used to fund public building renovations, and for purchasing vehicles and other items that are more than \$5,000 with a useful life over 3 years. As of January 1, 2023, it has a balance of \$8,561,788.

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