VILLAGE OF
GRANVILLE
EST. 1805

2012
VILLAGE OF GRANVILLE
BUDGET

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2012 GRANVILLE VILLAGE BUDGET
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2012 Granville Village Budget Guide

Granville's budget is an annual statement of the goals and priorities established by the community's appointed leaders and the Granville Village Council. The Village's fiscal year runs January 1st through December 31st of each year, as established in 1963 by the Charter for the Village of Granville, Sections 6.05 through 6.08. The Charter also requires that the Village Manager submit a proposed budget on or before December 1st of each year, for Council to review, consider at a public hearing, and adopt as submitted or amended by December 31st of each year. Most other budget requirements for the Village originate from the State Auditor's Office. This guide is an effort to help inform individuals about the municipal budget process. The budget hearing process, like all Council activities, is open to the public, and participation in the hearings is encouraged. If more detailed information about the budget is desired, or if you have questions, please stop by the Village Office, 141 East Broadway, Monday through Friday, 8:00 a.m. to 4:30 p.m.

The format, by which the budget document is constructed, is to detail specifically where each dollar is appropriated for spending. Accounts within the budget are each outlined with some accounts taking more than one page. Cost categories are the same throughout the budget, as are their numerical designations, e.g. 211 is always Salaries/Wages, and 250 is always Capital Outlay.

The estimated receipts page outlines the staff's best estimate of income for each of the funds for the coming year. Based on previous year collections and reasonable assumptions for the coming budget year, this page outlines the sources of revenue for each of the funds. Those receipts which contribute to the General Fund are listed under that heading and totaled at the far right. The only fund showing multiple sources of revenue is the General Fund.

The second estimated receipt page, entitled Estimated Funds Available 2012, lists in five separate columns, the staff's estimate of unspent funds for each fund on December 31, 2011, Estimated revenues (from the preceding page), a column totaling those amounts, and the estimated expenses from each fund for 2012. The estimated expenses are then subtracted from the total funds available to yield the expected balance in each fund at the end of 2012. Only the General, Street, State Highway, Law Enforcement Trust, Law Enforcement & Education, Sewer Replacement & Improvement, Water, Sewer, Refuse, Water Capital Improvement and Special Assessment Funds actually receive revenue; the remaining funds receive only transfers from one of the mentioned funds. For instance, the Municipal Building Reserve Fund only receives money from the General Fund, it receives no independent receipts.

Programs within the budget, such as general government services or utilities, are grouped together as "funds," and are collected and summarized to provide an easy overall view of major programs. Departmental information is then further delineated in individual summaries and detail. Each fund is treated as a separate entity for accounting purposes. Funds are given categorical designations assigned by the State Auditor. Although the village is a singular entity, and is the "proprietor" of all of the funds within its budget, principles of fund accounting preclude "mingling" of the various funds. When money is switched from one fund to another for any reason, it is called a "transfer." Transfers are clearly designated as such, along with the destination, in the 270 -Transfers account.

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FUNDS

General Fund (A1) – This is the fund which incorporates all the "governmental" tasks for which a municipality is responsible: police, street maintenance, administration, etc. It is funded by general governmental revenues, primarily the local income tax and the property tax. Because the Village is a part of the service industry, the major expense of the General Fund is personnel. Specific sources of General Fund revenues are identified on the budget's first sheet as Estimated Revenues, 2012.

Municipal Building Reserve Fund (A2) - This reserve fund is a way for the Village Council to engage in constructive forethought. In 1992, this fund was used to make a "down payment" on our current Municipal Office Building at 141 East Broadway. By creating and funding this reserve account, money has been available whenever renovations or expansions of Village Hall or the service department complex become necessary.

Park Land Reserve Fund (A3) - Created in 1993, this fund sets aside monies from the General Fund for future acquisition and development of parks and recreation areas within the Village. It was anticipated that developer contributions would be directed to this fund through payment of "Public Use Fees." A 1996 Ohio Supreme Court decision made it mandatory that the Village match such fees. Such an appropriation is noted in A1-4-F, Community Services account, 271-Transfers.

Strategic Land Reserve Fund (A4) – This fund is intended for future progressive planning needs and is funded through General Fund transfers.

Road Improvement Reserve Fund (A6) - Also created in 1993, this fund is used for future needs. The Village Council, aware of the need to improve existing roads throughout the Village, wanted to set aside funds to prepare for the costs of expansion.

Pathway Reserve Fund (A7) - Created in 2008, this fund is used as a capital project reserve fund for the future development or improvement of pedestrian pathways, bikeways and sidewalks.

Capital Project Reserve Fund (A8) - Created in 2011, this fund is a Capital Project Reserve Fund to account for unexpected revenues and ensure that funds are used to address capital improvement needs of the Village.

Street Fund (B1) - This account derives its income from the state gasoline tax and the $5.00 license plate fee charged Village residents with each annual vehicle registration. Ninety-two and one half percent of the gasoline tax money collected by the state is apportioned to municipalities based on the number of vehicle registrations therein (a primary reason local vehicle registration is important). Any street project or function in the Village is eligible to use these funds. The fund was created to fund all expenses, but the cost of street maintenance in any municipality far outstrips the revenue available, and that excess cost becomes a burden on the General Fund.

State Highway Fund (B2) - This account is the other 7-1/2 percent of the state gasoline tax apportioned to the municipality on the basis of vehicle registrations. This money can only be spent on state highways (such as State Route 661) in the municipality. It modestly covers the electricity and maintenance cost of traffic lights in the Village, but is no less significant for its meager size.

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Opera House Park Improvement Fund (B3) – Created in 2010, this account established as a special revenue fund for a cash donation from the Hubert and Oese Robinson Foundation, Granville Lifestyle Museum sponsor, to ensure the funds are used solely for development, improvement and beautification of Opera House Park. The Hubert and Oese Robinson Foundation designated that these funds be used towards the beautification of the downtown area, specifically Opera House Park. The Tree & Landscape Commission is working on a beautification plan for the park.

Bryn Du Fund (B4) – This account was established to separate the expenditures and revenues attributable to the Bryn Du property into a special revenue fund. Bryn Du facility operations are accounted for separately, and only as a component of the Village through the Bryn Du Commission.

County Permissive Tax Fund (B8) - This account consists of monies collected by the county from license plate/tag fees. The County Engineer allocates those funds to cities, villages, and townships for road improvement within local jurisdictions that connect to county roads., Permissive Tax monies have been used to resurface several roads in the Village such as portions of the Cherry Valley Road improvements in 2003, and portions of College Street in 2010.

Law Enforcement Trust Fund (B9) - This account is used to receive and disburse monies dedicated for the purpose of educating the Village's student populace against the dangers of drug abuse in the schools, and the community as a whole.

Law Enforcement and Education Fund (B13) - Created by the Ohio legislature in 1991 as an outgrowth of expanded anti-drunk driving laws, this fund collects monies from fines levied for alcohol related vehicular offenses. Its purpose is to "pay the costs incurred in educating the public about laws regarding the operation of a motor vehicle and the consumption of alcoholic beverages."

Sewer Replacement & Improvement Fund (C3) – This account receives sewer capacity fees from new sewer connections in the Village. The revenue is used for sewer capital improvement projects.

Water Fund (E1) – This fund is split into two categories: production and distribution. The water fund is an enterprise fund; a fund that is wholly sustained by customer charges. Rates are reviewed annually. Monthly revenue is received from water customers, which are then applied to operate the utility. Rates are re-evaluated annually based on costs and revenues from the previous year and adjusted as necessary to fund operations.

Wastewater Treatment Fund (E2) – This fund is, like water, split into two categories: treatment and collection. The water and sewer systems are maintained and operated through receipt of customer payments. Sewer rates are also reviewed and established on an annual basis.

Refuse Collection Fund (E8) – This fund is the recipient of funds paid by residents for their refuse charges. The revenue collected is then paid to the Village's refuse hauler, currently Big O Refuse.

Water Capital Improvement Fund (E91) - This fund is the recipient of monies transferred from the water fund and water capacity fees paid by new connections to the Village's water system. Deposits began in 1992, coincident with the increase of the Water Capacity Fee, which was reconfigured to more appropriately reflect and levy the costs of Granville's water system. Prior to 1992, tap fees were paid into the Water Fund as operating funds. The revenue is used for water capital improvement projects.

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Equipment Reserve Fund (F2) - Each year the department heads who have capital assets as part of their department must assess the value of equipment in their charge, and transfer an aggregate amount to the (F2) fund. This procedure is done to ensure that large scale equipment purchases or replacements are not unexpected, but planned with funding available.

Lewis Park Trust Fund (G4) – Created in 1996, this account established a special revenue fund for donations to the Fanchion R. and Raymond J. Lewis Ty Tawel Farm Memorial Park fund. These funds are to be used for the purpose of maintaining and improving the park.

Special Assessment Fund (H1) - This fund is used to receive monies collected by the County Treasurer for special assessments to property owners. The money collected is then used to pay down debt for the Granville East Waterline improvement project.

SUMMARY SHEETS

The summary sheets are delineated into eight major categories.

211 Salaries/Wages - Gross wages paid directly to individual employees are the sole components of this category.

212 Employee Benefits - This category is comprised of non-wage benefits paid either individually to or for a group of employees as fringe benefits. Expenses for group health and life insurance, workers' and unemployment compensation, retirement benefits, and medicare are included in the 212 category.

230 Contractual Services – Expenses related to liability insurance, maintenance contracts, education and training, vehicle and equipment repairs, utilities, etc., are budgeted herein. Expenses for services received by the Village are also included in this account.

240 Supplies/Materials - Items like water treatment chemicals, print cartridges, paper, and gasoline are purchased through the 240 accounts by respective departmental budgets.

250 Capital Outlay - Major expenditures, with a longer life span, are accounted for in the capital outlay account. Capital improvement expenses including street and sidewalk improvements or extensions and various other long term asset enhancements are taken from this category.

260 Debt Service - Long term debt allocations, such as that for the Sewage Treatment Plant are taken from the 260 accounts in their respective budgets. This category does not change much from year-to-year, since the amounts paid in any one year for any one specific debt are incremental.

270 Transfers - Inter-fund payments, such as the water and sewer funds annual payment to the General Fund for services provided, are the same essentially as payments made to any vendor, except that the payment is being made within the scope of the Village budget.

280 Refunds - Occasionally someone overpays a utility or tax bill and a credit against their account will not resolve the overpayment. The 280 category provides a readily available budget category in each department from which to take such refunds.

Village of Granville, Ohio
Financial Policy

Introduction

This document outlines the financial policies for the Village of Granville, Ohio. Although the Village has a sound financial framework, these policies were adopted to provide guidance for future financial decisions, to link long-term financial planning with day-to-day operations, and to help ensure that the Village can maintain its stable financial position.

Objectives

To maintain the stable financial position of the Village through sound, conservative financial decision making.

To maintain adequate fund reserves so that the Village and the services that it provides are protected from possible crisis during emergencies or economic downturns.

To maintain enterprise funds on a self-sustaining, user-fee basis so that the enterprise funds are not a drain on the General Fund or tax revenues.

To provide a framework for the preparation and adoption of the annual operating budget.

To provide a framework for the preparation and adoption of a five-year capital improvement plan.

To establish general priorities for the funding of competing capital projects.

To establish policies for the investment of the Village's surplus funds.

To ensure the Council's adopted policies are implemented in an efficient and effective manner.

Maintenance of Fund Reserves

The Village will maintain an unencumbered fund balance in specified operating and capital funds. These funds will be used to avoid cash-flow interruptions, generate interest income, minimize the need for short-term borrowing, provide funding flexibility for unanticipated needs and opportunities, and sustain operations during unanticipated emergencies and disasters. The level of reserve to be maintained is specified below, but may be adjusted periodically based on anticipated future funding needs, historical trends, growth patterns, the economy, and contractual obligations, including bond covenants.

General Fund (A1)

The minimum year-end, unencumbered balance for the General Fund will be $500,000 or 15% of the total annual General Fund expenditures, whichever is greater.

Street Fund (B-1)

The year-end, unencumbered balance for the Street Fund will be $100,000 or greater.

Sewer Replacement and Improvement Fund (C-3)

The year-end, unencumbered balance for the Sewer Replacement and Improvement Fund will be $150,000 or greater.

Water Fund (E-1)

The year-end, unencumbered balance for the Water Fund will be $100,000 or 15% of the total annual Water Fund expenditures, whichever is greater.

Sewer Fund (E-2)

The year-end, unencumbered balance for the Sewer Fund will be $100,000 or 15% of the total annual Sewer Fund expenditures, whichever is greater.

Water Capital Improvements Fund (E-91)

The year-end, unencumbered balance for the Water Capital Improvements Fund will be $150,000 or greater.

In the event that any of the unencumbered fund balances are used to provide for the temporary funding of unforeseen emergency needs, thereby causing a fund balance to dip below the stated threshold, the Village Council and the Village Staff will develop a plan to restore the fund balance to its minimum threshold level within two calendar years following the calendar year in which the event occurred. The plan to restore the fund balance shall be included and highlighted in the Village's Five Year Plan.

Operating Budget Policy

The budget is one of the most important documents the Village prepares because it identifies the programs and services to be provided and how those programs and services are to be financed. The annual budget will be prepared and administered in accordance with the guidelines provided in this policy.

Annual operating budgets will be balanced (estimated expenditures will be within the estimated revenues and appropriated fund balances).

Debt or bond financing will not be used to finance current operations.

The budget priorities will be aligned with the Village Council's annual goals and objectives.

The draft budget will include a five-year projection (beyond the proposed budget year) of revenues and expenditures. The five-year projection will include adjustments for anticipated growth, the expansion or contraction of Village programs and services, inflationary increases in operating expenses, and allowances for the operational costs of new capital items.

Increased costs that are related to changes in priorities and/or growth in a particular area should be addressed through substitution or reallocation where feasible in order to minimize the demand for additional resources.

Opportunities for shared services and resources across departments and organizational boundaries should be aggressively pursued where feasible.

The Village will utilize a risk management program and a comprehensive safety program to provide for protection against injuries and losses and to minimize its exposure to liability.

Budget Process

Department heads will submit draft budget requests to the Finance Director and Village Manager by July 1 of each calendar year.

The Village Manager and the Finance Director will submit a recommendation for annual employee salary and fringe benefit adjustments to the Village Council Finance Committee by August 1 of each calendar year. By September 15, the Finance Committee will provide guidance to the Manager and Finance Director on the percentage of employee wage and benefit adjustments to be included in the draft budget that is to be prepared for the Village Council.

The Finance Director and the Village Manager will submit a draft budget document to the Finance Committee, with copies to the entire Village Council, by October 1. The draft budget will include the following:

a. Actual revenue figures for the two immediately prior budget years, estimated figures for the current budget year, and proposed figures for the new budget year. Revenue estimates shall be by line item.

b. Actual expenditure figures for the two immediately prior budget years, estimated figures for the current budget year, and proposed figures for the new budget year. Expenditure estimates shall be by line item.

c. A detailed listing of capital improvement projects.

d. Debt service requirements for the proposed budget year along with an amortization schedule for each debt obligation.

e. Proposed personnel staffing levels.

f. Any additional information, data, or analysis that would be supportive of the budget proposal.

The Finance Committee will complete its review of the draft budget and will recommend its modifications by October 15. The Finance Director and the Village Manager will make the adjustments to the draft budget as recommended by the Finance Committee and will prepare a final draft of the budget to be submitted to the full Village Council by November 1.

The budget ordinance will be presented to the Council for introduction at the second meeting in November; and the budget ordinance will be scheduled for a public hearing at the first Council meeting in December. The Council will adopt the annual budget on or before December 31 for the next calendar year.

The Finance Director and Village Manager shall administer the budget in accordance with the appropriation ordinance, other Village policies, and state law. Monthly financial reports shall be included in the Manager's Monthly Report to the Council.

Revenue Policy

The Village collects revenues, primarily from a local income tax, local property taxes, user fees, an inheritance tax, state revenue pass-throughs, fines and court costs, fees and permits, and interest on investments. Revenue management includes, within its focus, an ongoing process for reviewing and analyzing the relative strength and stability of each revenue source. Revenue estimates will be conservative and the projections will be based on historical trends, growth patterns, and the economy.

The Village will project revenues for five years beyond the current budget year and will update the projections annually.

The Village will monitor all local taxes and user fees to ensure that they are equitably administered and that collections are timely and accurate.

Periodically, the Village will recalculate the full costs of providing services in order to provide a basis for setting the associated service charge or fee. The full cost of providing a good or service may include direct and indirect costs, including operations and maintenance, overhead, and charges for use of capital facilities. It is recognized that policy objectives may occasionally result in user fee levels that recover only a portion of service costs.

To meet these objectives, the Village will observe the following guidelines:

a. Local Income Tax

The local income tax will be maintained as the primary source of general fund revenues for the Village. (In 2007, nearly 70% of the general fund revenues were derived from the income tax.)

The income tax will provide funds for general municipal operations, maintenance, new equipment, facility improvements, and capital improvements. The local income tax will be levied on qualifying wages, commissions, other compensation, and other taxable income earned by residents of the Village or earned by non-residents for work done or services performed within the Village. It will also be levied on business net profits and other taxable income as outlined in the Granville Code of Ordinances.

The annual tax rate is currently one-and-one-half percent (1.5%). A resident taxpayer who pays income tax to another municipality for work performed or services rendered outside of the Village is entitled to a credit against the Village's income tax. The maximum credit is fifty percent (50%) of the amount of tax imposed by the Village or the actual amount of income tax paid to another municipality, whichever is less.

b. User Fees

The Village will consider user fees, in lieu of other local taxes, where benefiting individuals can be easily identified and where the fee charge could be directly related to the level of service provided or consumed. This objective is consistent with the Village's goal that the expansion of services, where feasible, should be financed by those benefiting from the service without placing an extra burden on other residents who do not use the service.

To the extent possible, user charges for water and sewer services should be sufficient to finance all operating, capital, and debt service costs for said services, as well as provide the unencumbered balances specified above.

Planning, zoning, and code enforcement activities will be funded through user charges in the form of zoning permits, sign permits, and plan review fees. These fees will contribute to the operating costs of those activities.

User fees should be reviewed annually.

c. Utility Rates

Utility rates are a form of user fee and should be subject to the policies described in the preceding section.

The Village will continue to maintain all enterprise funds on a self-sustaining user fee basis. Utility rates will be reviewed annually considering net revenue requirements, realistic sales forecasts, contractual obligations including bond covenants, and utility conservation goals. Revenue requirements may include funds programmed for rate stabilization, utility capital projects and reimbursement of indirect costs to the General Fund.

d. Grant Funding

Grant funding may be used for a variety of purposes including (1) covering current Village operations; (2) funding a capital project identified in the Capital Improvement Plan; (3) assisting the Village in meeting regulatory requirements; and (4) providing funding opportunities to meet the mission and goals of the Village. The Staff will pursue opportunities for grant funding. Application will be made after a grant is evaluated for consistency with Council goals and compatibility with the Village's programs and objectives.

e. Other Revenue

All other revenue will be programmed through the annual budget process to meet the Village's goals and objectives.

Expenditure Policy

Current operating expenditures will not exceed current operating revenues plus any appropriated fund balance.

The Village will project expenditures for five years beyond the current budget year and will update the projections annually.

As provided under the Fund Reserve Policy, the Village will maintain an unencumbered fund balance in operating funds. The fund balances will be used to avoid cash-flow interruptions, generate interest income, eliminate the need for short-term borrowing, provide funding flexibility for unanticipated needs and opportunities, and sustain operations during unanticipated emergencies and disasters.

The Village Manager, Finance Director, and Department Heads are responsible for monitoring expenditures and ensuring that expenditures do not exceed appropriated amounts.

No appropriations of the proceeds of a debt instrument will be made except for the purpose for which such debt instrument was issued.

Donations will only be spent in accordance with the conditions under which the donations were provided.

To meet these objectives, the Village will observe the following guidelines:

a. Budget Management

Expenditure budgets will be monitored by the Village Manager, Finance Director, and Department Heads throughout the budget year. Budgeted funds will only be spent for the categorical purposes for which they were intended.

b. Continuing Contracts

For continuing contracts, funds will be appropriated in the annual budget ordinance to meet current year obligations arising under the contract.

c. Payroll Management

Payroll will be administered in accordance with the requirements of the Fair Labor Standards Act and the Village's personnel policies.

d. Interfund Transfers

Transfers from the General Fund may be made to any other fund. However, enterprise funds are intended to be self-sustaining and transfers from the General Fund should not be used to cover the operating costs of the enterprise funds.

Interfund transfers are allowed for the allocation of direct or indirect costs of services rendered by one fund to the benefit of another.

e. Non-Profit Support

Subject to the availability of funds and after all other operational obligations are projected to be fulfilled, it is the Village's policy to consider requests for funding from non-profit organizations that provide an overall benefit to the Granville community. Requests will normally be considered during the annual budget process.

Prior to the awarding of any such funding, the Village may review the financial position of the organization requesting the funds to determine the entity's ability to carry out the intended purposes for which the Village funding would be provided. An entity that is designated to receive Village funds may be required to enter into a Memorandum of Understanding that would outline the amount of funds to be provided, the timing for the disbursement of the funds, the relative responsibilities of the recipient agency and the Village, and the reporting that will be required, including a certified financial statement or an audit if appropriate, to document how the funds were spent as well as the program accomplishments.

Capital Improvement Program

The Village's long-term assets are primarily in the form of infrastructure, physical assets, or capital plant, such as streets, buildings, and equipment. Sound infrastructure is an important aspect of the strength, quality, and vitality of the community.

Annually, the Village will update and re-adopt a five-year capital improvement program that will provide a description of each capital project, the estimated cost, and the funding source. The estimated costs will be adjusted annually for inflation and the assumed rate of inflation will be disclosed in the capital budget report. When new project needs arise during a current budget year, a budget amendment that includes both the funding source and the project appropriations will be utilized to provide formal authority to proceed with the new project.

The Village will emphasize preventive maintenance as a cost-effective approach to infrastructure maintenance. Exhausted capital goods will be replaced as necessary.

Restrictive revenue sources will be utilized whenever possible or feasible for capital improvements before unrestricted sources are used.

The capital improvement plan should be reflective of the Village's strategic goals, the current Comprehensive Plan, and facility master plans to ensure that the funded capital projects are consistent with the identified needs of the Village.

Operating expenditures will be used to subsidize the Capital Improvement Plan by covering salaries and operating costs.

Plan Inclusion

Any item included in the Capital Improvement Plan will normally meet the following minimum standards:

a. The Capital Improvement Budget and Plan will generally include those capital assets or projects with a value of more than $10,000 and a useful life of over three (3) years.

Priorities

Potential projects for inclusion in the Capital Improvement Program will be evaluated on the following factors (listed generally in the order of importance):

a. Health and Safety. The project will address issues of health or safety.

b. Recognizable Value. The project, when completed, will have recognizable value to the residents and community.

c. Previous Capital Investment. The project will preserve, enhance, or expand a previous capital investment made by the Village.

d. Reduce Costs or Increase Revenues. The project will reduce future operating costs or increase future operating revenues.

e. Efficiency. The project will significantly improve the efficiency of existing services.

f. Alternative Funding Sources. When current revenues or resources are available for capital improvement projects, priority may be given to those projects or equipment whose nature makes them comparatively more difficult to finance with bonds or other long-term financing.

Sources of Financing

The Village acknowledges pay-as-you-go financing as a significant capital financing source, but will ultimately determine the most appropriate financing structure for each capital project on an individual basis after examining all relevant factors of the project.

The following are the sources of financing that are generally available for capital improvement projects or the purchase of capital equipment:

a. Pay-As-You-Go. Pay-as-you-go purchases are often financed by savings from annual appropriations. Fund balances in excess of the minimum amounts specified elsewhere in these guidelines for operating and capital funds may be used as a source of pay-as-you-go financing for capital expenditures.

b. Capital Reserve Funds. The Village also establishes Capital Reserve Funds in which funds are accumulated for capital improvement projects or the purchase of capital equipment. The Capital Reserve Funds may receive revenue from the General Fund, other operating funds, user fees, impact fees, or other designated sources.

c. Grant Financing. Some capital projects or improvements may be partially or wholly financed through grants from the Federal or State governments.

d. Debt Financing. Capital equipment or capital projects may be financed in whole or in part by the issuance of capital bonds or capital leases. Assets with a value in excess of $100,000 and a useful life in excess of five years are better candidates for bond or capital lease financing.

e. Special Assessments. Under the Ohio Revised Code, abutting property owners who benefit from specified public improvements may be assessed for some portion of the cost of those improvements. Typical improvements are streets, sidewalks, sewers, water lines, and street lights.

Special assessments are limited to benefits conferred upon the property and may not exceed, during a five year period, one-third of the actual value of the property. At minimum, the Village must pay at least two percent of the cost of the project plus the cost of intersections.

f. Tax Increment Financing. Tax Increment Financing (often referred to as a "TIF") is a statutory procedure authorized by the Ohio Revised Code by which private improvements to particular parcels are declared to serve a public purpose (such as increasing the tax base). Because of the declared public benefit, some or all of the real property taxes that would normally be assessed against the value of those private improvements are abated and the property owner is required to make semi-annual payments to the Village in an amount equal to those abated taxes. (Those payments are typically referred to as "payments in lieu of taxes" or "PILOTs".) Those PILOTs can be used to pay for any public capital improvements that have been made to serve the project.

Debt Management Policy

Debt may be used to finance large projects that provide value to current and future citizens. Bond financing will be confined to projects which could not otherwise be financed from current revenues. Generally, debt financing will be limited to large construction projects and large land or building purchases.

The term of any bond or lease obligation issue will not exceed the useful life of the capital project, facility, or equipment for which the borrowing is intended.

The general obligation debt of the Village of Granville will not exceed the State of Ohio statutory limit. Net indebtedness incurred without a vote of the electors shall never exceed five and one-half percent (5½ percent) of the total value of property in the Village as listed on the assessment rolls for property taxation. Total net indebtedness shall never exceed ten and one-half percent (10½ percent) of the total value of property in the Village.

Total debt service on tax-supported debt of the Village will not exceed 10% of the total general government operating revenues.

The Village will seek the best financing types, debt structure and time frame for each financing need based on the project needs, timing, tax or rate payer equity, and lowest interest cost.

The Village will maintain its solid financial condition to assure Village residents that the Village is well managed and financially sound, and to maximize its bond rating and minimize the Village's interest expenses.

Cash Management

Cash management is the practice of safeguarding and maximizing the income earned on cash assets. Cash, liquidity, and investment management activities shall be conducted prudently.

The Village shall maintain adequate management procedures, controls, and policies for the Village's liquid assets.

Receipts

Cash receipts will be processed as expediently as is reasonably possible to provide secure handling of incoming cash and to move these monies into interest earning accounts and investments.

As far as practicable, all incoming funds will be deposited daily. Deposits will be made in such a manner as to receive credit for that day's interest.

Cash Disbursements

The Village's objective is to retain moneys for investment for the longest appropriate period of time. Disbursements will be made shortly in advance of or on the agreed-upon contractual date of payment unless earlier payment provides a greater economic benefit to the Village.

For all Village checks, two signatures will be required. Normally, the checks will be signed by the Finance Director and the Village Manager.

Cash Management and Investment Policy

Subject to review by the Village Manager, the Finance Director shall determine the amount of public funds that will be necessary to provide an adequate cash flow to cover anticipated warrants and checks and other expenditure obligations as well as to provide a reasonable balance to cover unanticipated expenditures or emergencies. Those funds shall be deposited in active deposits in eligible depositories as defined in Chapter 147 of the Granville Code of Ordinances.

In accordance with Section 147.04 of the Granville Code, the Director of Finance shall require the institution designated as the depository for active funds to deposit or pledge eligible securities to cover the amount of the public funds that are in excess of the insurance provided by the Federal Deposit Insurance Corporation or by any other agency or instrumentality of the Federal government or the State of Ohio. The Director of Finance may require additional eligible securities to be deposited to provide for any depreciation that may occur in the market value of any of the securities so deposited. An institution designated as a depository may, by written notice to the Finance Director, designate a qualified trustee and deposit the eligible securities for safekeeping by that trustee.

All public funds not deposited in active deposits or kept by the Director of Finance as a cash reserve shall be invested as prescribed in Section 147.05 of the Granville Code. The Director of Finance shall be responsible for the safekeeping of all securities, obligations, or certificates of deposit acquired by him or her in accordance with that section.

Banking Relations

The Village Manager shall, by letter filed with the Clerk of Council, designate one or more eligible depositories for the Village's active deposits. In making such a designation, the Manager shall consider the following:

a. The convenience provided by the location of the depository's offices;

b. The rate or rates of interest, if any, that the depository will pay on the active deposits;

c. The service charges, if any, that will be made for the services of the depository; and

d. Any other terms or conditions with respect to the depository's acceptance of the active deposits.

Any such designation shall be made in accordance with Section 147.03 of the Granville Code and shall, at the Manager's discretion, be for a period of not less than six months or more than two years.

Accounting and /Financial Reporting Policy

The Finance Director will establish and maintain an accounting system that conforms to the guidelines established by the Auditor of State.

Financial systems will be maintained to monitor expenditures and revenues, with reporting on a monthly basis.

Records and reporting will be in accordance with Generally Accepted Accounting Principles.

Audits of the Village's financial records by an independent public accounting firm will be done in accordance with the schedule established by the Auditor of State. The independent auditing firm will issue an official opinion on the annual financial statements, with a management letter detailing areas that need improvement if required.

Full disclosure will be provided in the financial statements, regulatory reports, and bond representations.

Village of Granville
2012 Estimated Revenues

GENERAL FUND:			$3,801,648
Property Tax	$403,000		
Personal Property Tax	$1,000		
Income Tax	$2,820,000		
Hotel/Motel Tax	$9,000		
Inheritance Tax	$100,000		
Liquor Permits	$8,600		
Municipal Income Tax - Electric	$4,800		
Local Government Fund	$128,381		
Fines & Costs	$130,000		
Permits & Fees	$31,000		
Waterworks Bond	$4,700		
Interest Income	$7,300		
Admin Reimbursement	$28,000		
Miscellaneous	$125,867		
Municipal Building Reserve		$0	
Park Land Reserve		$0	
Strategic Land Reserve		$0	
Road Improvement Reserve		$0	
Pathway Reserve		$46,000	
Street Fund		$190,500	
State Highway Fund		$12,500	
Opera House Park Improvement		$24,109	
Bryn Du Fund		$555,000	
County Permissive Tax		$0	
Law Enforcement Trust		$500	
Law Enforcement Education		$2,000	
FEMA		$0	
Sewer Replacement & Imp		$55,000	
ODOT Grant		$0	
Water Fund		$851,266	
Sewer Fund		$710,699	
Refuse Collection		$230,500	
Water Capital Improvement		$3,000	
Equipment Reserve		$55,000	
Lewis Trust		$0	
Special Assessment Fund		$28,450	
TOTAL		$2,764,524	$6,566,172

Estimated Funds Available, 2011

Fund	Estimated Balance 12/31/2010	Estimated Revenues 2011	Total Funds Available	Proposed Budget	Net Balance 12/31/2011
General	$1,360,606	$3,721,900	$5,082,506	$4,309,892	$772,614
Muni Bldg Reserve	$90,037	$10,000	$100,037	$0	$100,037
Park Land Reserve	$159,130	$5,000	$164,130	$0	$164,130
Strategic Land Reserve	$99,200	$0	$99,200	$0	$99,200
Road Improvement Reserve	$71,048	$0	$71,048	$0	$71,048
Pathway Reserve	$280,000	$40,000	$320,000	$92,000	$228,000
Street	$100,000	$136,000	$236,000	$195,650	$40,350
State Highway	$42,000	$9,500	$51,500	$24,100	$27,400
Bryn Du	$4,563	$648,000	$652,563	$650,000	$2,563
Permissive Tax	$0	$0	$0	$0	$0
Law Enforcement Trust	$624	$200	$824	$500	$324
Law Enforcement Education	$9,000	$200	$9,200	$2,000	$7,200
FEMA	$0	$0	$0	$0	$0
Sewer Replacement & Imp	$150,000	$5,000	$155,000	$50,000	$105,000
OPWC Grant	$0	$0	$0	$0	$0
Water Operating	$165,800	$678,350	$844,150	$778,762	$65,388
Sewer Operating	$30,000	$678,200	$708,200	$679,862	$28,338
Refuse Collection	$1,500	$250,000	$251,500	$250,400	$1,100
Water Capital Improvement	$9,000	$3,000	$12,000	$3,000	$9,000
Equipment Reserve	$259,718	$105,529	$365,247	$98,121	$267,126
Lewis Trust	$110	$0	$110	$0	$110
Special Assessment	$28,355	$30,000	$58,355	$28,450	$29,905
TOTAL	$2,860,691	$6,320,879	$9,181,570	$7,162,737	$2,018,833

Village of Granville
2012 Annual Operating Budget

GENERAL FUND EXPENDITURES

A1-1-A POLICE DEPARTMENT

ACCOUNT NUMBER	DESCRIPTION	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGETED
211	**Salaries & Wages**	**$568,216**	**$601,799**	**$631,069**	**$635,826**	**$661,064**	**$705,820**
	Chief						$64,147
	Sergeant (2)						$111,488
	Patrol Officers (7)						$303,660
	Patrol Officers P/T						$23,000
	Dispatchers (3)						$93,000
	Dispatchers P/T						$39,500
	Mechanic (40%)						$17,525
	Court/Training/Reserves						$15,500
	Overtime/Holidays/Shift Diff						$38,000
	Contingency						$0
212	**Employee Benefits**	**$181,150**	**$231,447**	**$225,428**	**$236,639**	**$249,518**	**$293,100**
	OPFPF (19.5%)						$100,873
	OPERS (14%)						$26,394
	Medicare (1.45%)						$10,234
	Health/Life Insurance						$136,000
	Worker's Compensation						$13,500
	Uniform Maint/Replace						$6,100
230	**Contractual Services**	**$53,034**	**$68,476**	**$58,520**	**$58,220**	**$55,774**	**$74,900**
	Utilities/Phone/Internet						$13,000
	Professional Dues						$400
	Education/Training						$8,200
	Insurance/Bonding						$17,000
	Prisoner Care						$8,000
	Equip Maintenance						$7,000
	County Drug Task Force/PELC						$5,000
	Leads						$10,300
	Lab Fees/Contractual Svcs						$6,000

A1-1-A POLICE DEPARTMENT CONTINUED

ACCOUNT NUMBER	DESCRIPTION	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGETED
240	**Supplies & Materials**	**$61,274**	**$71,578**	**$61,759**	**$63,521**	**$62,636**	**$75,500**
	Office Supplies						$7,500
	Operating Supplies						$4,200
	Vehicle Supplies						$46,500
	Computer Upgrades/Replacements						$7,600
	Sm Tools/Equip						$9,700
250	**Capital Outlay**	**$45,997**	**$26,375**	**$31,236**	**$37,508**	**$23,233**	**$0**
	SUV (Unfunded)						$0
	Light Bar/Video System (Unfunded)						$0
270	**Transfers**	**$2,900**	**$2,900**	**$2,900**	**$2,900**	**$4,000**	**$4,200**
	Equipment Reserve						$4,200
TOTAL EXPENDITURES		**$912,571**	**$1,002,575**	**$1,010,913**	**$1,034,614**	**$1,056,225**	**$1,153,520**

Village of Granville
2012 Annual Operating Budget

GENERAL FUND EXPENDITURES

A1-1-C STREET LIGHTING

ACCOUNT NUMBER	DESCRIPTION	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGETED
230	**Contractual Services**	**$31,521**	**$31,598**	**$34,660**	**$35,593**	**$34,763**	**$37,000**
	Utilities						$32,000
	Misc Labor/Supplies						$5,000
250	**Capital Outlay**	**$3,580**	**$9,901**	**$6,157**	**$5,207**	**$14,937**	**$8,000**
	Street Light Replacements (Funded at 53%)						$8,000
TOTAL EXPENDITURES		**$35,102**	**$41,499**	**$40,816**	**$40,800**	**$49,700**	**$45,000**

Village of Granville
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GENERAL FUND EXPENDITURES

A1-2-B COUNTY HEALTH

ACCOUNT NUMBER	DESCRIPTION	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGETED
230	**Contractual Services**	**$23,558**	**$24,269**	**$25,364**	**$26,080**	**$26,511**	**$28,500**
	Professional Services						$28,500
TOTAL EXPENDITURES		**$23,558**	**$24,269**	**$25,364**	**$26,080**	**$26,511**	**$28,500**

Village of Granville
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GENERAL FUND EXPENDITURES

A1-4-F COMMUNITY SERVICES

ACCOUNT NUMBER	DESCRIPTION	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGETED
230	**Contractual Services**	**$59,456**	**$53,917**	**$73,197**	**$62,537**	**$58,939**	**$82,500**
	Park Maint/Broadway Beds						$12,000
	Contract Ground Maint						$29,000
	Varmint Removals						$5,000
	Arts Commission						$8,000
	Historical Society Support						$1,500
	Community Event Support						$22,000
	Emergency Notification						$5,000
240	**Supplies & Materials**	**$278**	**$4,956**	**$7,860**	**$5,690**	**$7,802**	**$12,000**
	Tree Maintenance						$7,000
	Flowers						$5,000
250	**Capital Outlay**	**$37,252**	**$23,843**	**$13,421**	**$13,055**	**$10,387**	**$16,000**
	Trees (Funded at 83%)						$10,000
	Memorial Benches						$6,000
270	**Transfers**	**$10,000**	**$500**	**$0**	**$500**	**$1,000**	**$5,000**
	Public Use Fee Match						$5,000
TOTAL EXPENDITURES		**$106,986**	**$83,215**	**$94,478**	**$81,781**	**$78,128**	**$115,500**

Village of Granville
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GENERAL FUND EXPENDITURES

A1-4-X BUSINESS DEVELOPMENT

ACCOUNT NUMBER	DESCRIPTION	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGETED
230	**Contractual Services**	$6,179	$7,484	$7,000	$1,212	$432	$7,000
	Economic Development						$7,000
TOTAL EXPENDITURES		$6,179	$7,484	$7,000	$1,212	$432	$7,000

Village of Granville
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GENERAL FUND EXPENDITURES

A1-6-A STREET CONSTRUCTION

ACCOUNT NUMBER	DESCRIPTION	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGETED
230	**Contractual Services**	**$84,944**	**$81,981**	**$82,385**	**$38,279**	**$16,609**	**$45,000**
	Engineering Fees						$25,000
	Road Design						$20,000
250	**Capital Outlay**	**$745,191**	**$400,203**	**$546,629**	**$441,846**	**$317,151**	**$85,000**
	Road Improvement Projects (Funded @ 18%)						$85,000
260	**Debt Service**	**$30,986**	**$30,986**	**$30,986**	**$30,986**	**$30,987**	**$30,988**
	S Main - Issue 2						$30,988
270	**Transfers**	**$10,000**	**$10,000**	**$10,000**	**$10,000**	**$0**	**$10,000**
	Road Improvement Reserve						$10,000
TOTAL EXPENDITURES		**$871,121**	**$523,170**	**$670,001**	**$521,111**	**$364,747**	**$170,988**

Village of Granville
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GENERAL FUND EXPENDITURES

A1-6-B STREET MAINTENANCE & REPAIR

ACCOUNT NUMBER	DESCRIPTION	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGETED
211	**Salaries & Wages**	**$327,166**	**$362,575**	**$378,203**	**$394,068**	**$400,110**	**$413,096**
	Service Director						$59,812
	Service Foreman						$46,084
	Equip Operators (4)						$158,061
	Tree Trimmer (2)						$83,617
	Mechanic (40%)						$17,522
	Overtime/Holidays/Shift Diff						$18,000
	Seasonal Workers (5)						$30,000
	Contingency						$0
212	**Employee Benefits**	**$108,528**	**$115,101**	**$130,356**	**$143,281**	**$147,000**	**$164,023**
	OPERS (14%)						$57,833
	Medicare (1.45%)						$5,990
	Health/Life Insurance						$90,500
	Worker's Compensation						$7,000
	Uniform Maint/Replace						$2,700
230	**Contractual Services**	**$41,695**	**$49,583**	**$43,714**	**$43,622**	**$40,985**	**$59,500**
	Education/Training/Dues						$1,500
	Insurance/Bonding						$16,000
	Equipment Repairs/Rentals						$12,000
	Street Painting/Thermo						$30,000
240	**Supplies & Materials**	**$3,121**	**$13,627**	**$11,234**	**$6,223**	**$18,077**	**$20,000**
	Office Supplies						$1,000
	Janitorial Supplies						$2,500
	Small Tools / Diagnostics						$2,000
	Crack Sealing						$5,000

A1-6-B STREET MAINTENANCE & REPAIR CONTINUED

ACCOUNT NUMBER	DESCRIPTION	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGETED
240	**Supplies & Materials Continued**						
	Safety Supplies						$3,000
	Light Bulbs/Street						$2,000
	Computer Upgrades/Replacements						$2,500
	Lumber/Milling						$2,000
270	**Transfers**	**$55,000**	**$55,000**	**$55,000**	**$55,000**	**$55,000**	**$55,000**
	Equipment Reserve						$55,000
TOTAL EXPENDITURES		**$535,510**	**$595,887**	**$618,506**	**$642,193**	**$661,172**	**$711,619**

Village of Granville
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GENERAL FUND EXPENDITURES

A1-6-D STORM SEWERS

ACCOUNT NUMBER	DESCRIPTION	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGETED
230	**Contractual Services**	**$10,390**	**$9,152**	**$10,151**	**$12,742**	**$12,073**	**$21,000**
	Storm Sewer Video Inspection						$8,000
	Engineering						$10,000
	MS4 - Licking County						$3,000
240	**Supplies & Materials**	**$13,195**	**$2,496**	**$8,372**	**$10,708**	**$14,028**	**$16,000**
	Operating Supplies/Tools						$4,000
	Repairs/Maintenance						$12,000
250	**Capital Outlay**	**$0**	**$99,247**	**$32,841**	**$116,800**	**$27,702**	**$29,000**
	Misc Improvements						$29,000
	Improvements @ Colony (Unfunded)						
TOTAL EXPENDITURES		**$23,585**	**$110,894**	**$51,364**	**$140,250**	**$53,803**	**$66,000**

Village of Granville
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GENERAL FUND EXPENDITURES

A1-6-G SIDEWALKS

ACCOUNT NUMBER	DESCRIPTION	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGETED
230	**Contractual Services**	**$16,113**	**$50,455**	**$32,489**	**$3,241**	**$2,849**	**$12,000**
	Pathway Engineering Fees						$12,000
250	**Capital Outlay**	**$1,256**	**$13,691**	**$360,990**	**$1,972**	**$13,798**	**$10,000**
	Misc Sidewalk Replacements (Funded at 67%)						$10,000
270	**Transfers**	**$0**	**$120,000**	**$80,000**	**$80,000**	**$40,000**	**$40,000**
	Pathway Reserve Fund						$40,000
TOTAL EXPENDITURES		**$17,369**	**$184,147**	**$473,478**	**$85,213**	**$56,647**	**$62,000**

Village of Granville
2012 Annual Operating Budget

GENERAL FUND EXPENDITURES

A1-7-A ADMINISTRATION

ACCOUNT NUMBER	DESCRIPTION	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGETED
211	**Salaries & Wages**	**$221,501**	**$234,265**	**$241,401**	**$230,690**	**$253,799**	**$240,246**
	Manager						$98,600
	Finance Director						$63,994
	Executive Secretary						$46,160
	Receptionist/Typist						$31,492
	Contingency						$0
212	**Employee Benefits**	**$81,907**	**$103,105**	**$121,184**	**$93,711**	**$97,915**	**$130,118**
	OPERS (14%)						$33,634
	Medicare (1.45%)						$3,484
	Health/Life Insurance						$80,000
	Worker's Compensation						$8,000
	Unemployment Comp						$5,000
230	**Contractual Services**	**$32,245**	**$34,487**	**$35,578**	**$33,597**	**$35,334**	**$36,000**
	Education/Training						$10,000
	Dues/Reimbursements						$3,000
	Professional Services						$9,000
	Maintenance Copiers/Computers						$7,000
	Insurance/Bonding						$2,000
	Advertising						$5,000
240	**Supplies & Materials**	**$10,336**	**$12,414**	**$14,814**	**$13,306**	**$10,071**	**$26,000**
	Office Supplies						$5,500
	Operating Supplies						$2,500
	Computer Upgrades/Replacements						$10,000
	Other						$8,000
TOTAL EXPENDITURES		**$345,989**	**$384,271**	**$412,977**	**$371,303**	**$397,119**	**$432,364**

Village of Granville
2012 Annual Operating Budget

GENERAL FUND EXPENDITURES

A1-7-B LEGISLATIVE

ACCOUNT NUMBER	DESCRIPTION	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGETED
211	**Salaries & Wages**	**$1,875**	**$2,907**	**$2,175**	**$1,840**	**$2,390**	**$3,960**
	Council						$0
	Council Clerk/Deputy						$3,960
212	**Employee Benefits**	**$387**	**$460**	**$335**	**$48**	**$328**	**$671**
	OPERS (14%)						$554
	Medicare (1.45%)						$57
	Worker's Compensation						$60
230	**Contractual Services**	**$29,124**	**$29,372**	**$32,442**	**$19,510**	**$23,239**	**$39,000**
	Professional Services						$10,000
	Recodification						$10,000
	Insurance/Bonding						$7,000
	Councilmember Expenses						$1,500
	Advertising						$9,000
	Printing/Annual Report						$1,500
240	**Supplies & Materials**	**$5,574**	**$5,226**	**$8,409**	**$5,992**	**$4,937**	**$7,000**
	Office Supplies						$5,000
	Computer Upgrades/Replacements						$2,000
TOTAL EXPENDITURES		**$36,960**	**$37,965**	**$43,360**	**$27,390**	**$30,894**	**$50,631**

Village of Granville
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GENERAL FUND EXPENDITURES

A1-7-C MAYOR'S COURT

ACCOUNT NUMBER	DESCRIPTION	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGETED
211	**Salaries & Wages**	**$34,354**	**$36,550**	**$37,526**	**$37,527**	**$39,913**	**$45,413**
	Judicial						$3,200
	Clerk of Court						$36,213
	PT Clerk						$6,000
	Contingency						$0
212	**Employee Benefits**	**$6,888**	**$6,809**	**$15,389**	**$16,093**	**$16,653**	**$19,816**
	OPERS (14%)						$6,358
	Medicare (1.45%)						$658
	Health/Life Insurance						$11,600
	Worker's Compensation						$1,000
	Social Security						$200
230	**Contractual Services**	**$35,138**	**$35,496**	**$46,596**	**$56,056**	**$53,258**	**$61,700**
	Insurance/Bonding						$300
	Muni Court Indigent Fund						$1,800
	Maintenance						$500
	Mayor's Court Training						$1,500
	Magistrate						$3,600
	Prosecutor/Law Director						$50,000
	Banking Fees						$4,000
240	**Supplies & Materials**	**$1,615**	**$2,307**	**$2,422**	**$2,699**	**$3,155**	**$3,600**
	Office Supplies/Postage						$3,600
TOTAL EXPENDITURES		**$77,995**	**$81,162**	**$101,933**	**$112,375**	**$112,979**	**$130,529**

Village of Granville
2012 Annual Operating Budget

GENERAL FUND EXPENDITURES

A1-7-D INCOME TAX

ACCOUNT NUMBER	DESCRIPTION	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGETED
211	**Salaries & Wages**	**$48,176**	**$29,209**	**$42,386**	**$37,290**	**$37,531**	**$42,230**
	Tax Commissioner						$42,230
	Contingency						$0
212	**Employee Benefits**	**$11,881**	**$15,845**	**$21,044**	**$19,729**	**$20,041**	**$25,325**
	OPERS (14%)						$5,912
	Medicare (1.45%)						$612
	Health/Life Insurance						$17,500
	Worker's Compensation						$1,300
230	**Contractual Services**	**$3,182**	**$2,985**	**$1,492**	**$2,687**	**$5,384**	**$8,300**
	Education/Training/Dues						$2,000
	Maintenance Contracts						$1,500
	Insurance/Bonding						$500
	Advertising						$300
	Form Printing						$4,000
240	**Supplies & Materials**	**$5,084**	**$5,005**	**$7,870**	**$11,493**	**$4,678**	**$15,000**
	Office Supplies						$4,500
	Computer Upgrades/Software						$8,500
	Postage						$2,000
280	**Refunds**	**$47,094**	**$31,986**	**$49,886**	**$85,486**	**$74,029**	**$70,000**
							$70,000
TOTAL EXPENDITURES		**$115,417**	**$85,030**	**$122,678**	**$156,685**	**$141,663**	**$160,855**

Village of Granville
2012 Annual Operating Budget

GENERAL FUND EXPENDITURES

A1-7-E LANDS & BUILDINGS

ACCOUNT NUMBER	DESCRIPTION	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGETED
211	**Salaries & Wages**	**$19,664**	**$21,678**	**$22,688**	**$22,332**	**$22,476**	**$29,000**
	Janitor						$6,000
	Laborer (Grounds Maint)						$23,000
	Contingency						$0
212	**Employee Benefits**	**$3,424**	**$3,842**	**$3,672**	**$3,857**	**$3,809**	**$4,917**
	OPERS (14%)						$4,060
	Medicare (1.45%)						$421
	Worker's Compensation						$436
230	**Contractual Services**	**$41,075**	**$54,104**	**$69,274**	**$68,142**	**$96,086**	**$87,000**
	Utilities/Phone/Internet						$47,000
	Professional Services						$15,000
	Insurance/Bonding						$18,000
	Building Maintenance						$7,000
240	**Supplies & Materials**	**$6,741**	**$7,850**	**$10,501**	**$9,346**	**$4,683**	**$12,000**
	Operating Supplies						$3,500
	Misc Supplies						$8,500
250	**Capital Outlay**	**$0**	**$0**	**$0**	**$3,000**	**$34,658**	**$0**
260	**Debt Service**				**$0**	**$0**	**$0**
270	**Transfers**	**$180,000**	**$185,000**	**$168,950**	**$185,000**	**$2,118,782**	**$188,000**
	Municipal Bldg Reserve						$10,000
	Bryn Du Transfer						$178,000
TOTAL EXPENDITURES		**$250,904**	**$272,474**	**$275,085**	**$291,678**	**$2,280,494**	**$320,917**

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GENERAL FUND EXPENDITURES

A1-7-F BOARDS & COMMISSIONS

ACCOUNT NUMBER	DESCRIPTION	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGETED
211	**Salaries & Wages**	**$54,931**	**$60,295**	**$67,531**	**$72,134**	**$91,718**	**$93,148**
	Planning Director						$59,812
	Planning Assistant						$32,136
	Overtime						$1,200
	Contingency						$0
212	**Employee Benefits**	**$16,412**	**$23,854**	**$24,516**	**$27,385**	**$35,977**	**$39,991**
	OPERS (14%)						$13,041
	Medicare (1.45%)						$1,351
	Health/Life Insurance						$23,600
	Worker's Compensation						$2,000
230	**Contractual Services**	**$96,832**	**$82,298**	**$64,861**	**$41,518**	**$20,714**	**$61,700**
	Conferences/Dues						$4,000
	Cont Education						$2,500
	Professional Services						$35,000
	Transportation						$3,000
	GIS Data Base/USGS						$2,000
	LCATS Dues						$4,000
	Copier Fees						$8,000
	USGS/Other						$3,200
240	**Supplies & Materials**	**$7,049**	**$8,177**	**$5,923**	**$17,568**	**$2,777**	**$9,500**
	Office Supplies & Equipment						$3,000
	Postage						$6,000
	Mileage Reimb						$500
TOTAL EXPENDITURES		**$175,224**	**$174,624**	**$162,831**	**$158,605**	**$151,186**	**$204,339**

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GENERAL FUND EXPENDITURES

A1-7-G COUNTY AUDITOR & TREASURERS' FEES

ACCOUNT NUMBER	DESCRIPTION	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGETED
230	**Contractual Services**	**$6,881**	**$7,880**	**$19,569**	**$20,568**	**$27,368**	**$25,000**
	Professional Services						$25,000
TOTAL EXPENDITURES		**$6,881**	**$7,880**	**$19,569**	**$20,568**	**$27,368**	**$25,000**

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GENERAL FUND EXPENDITURES

A1-7-H TAX DELINQUENT LAND ADVERTISING

ACCOUNT NUMBER	DESCRIPTION	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGETED
230	**Contractual Services**	$13	$9	$0	$0	$6	$400
	Advertising						$400
TOTAL EXPENDITURES		$13	$9	$0	$0	$6	$400

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GENERAL FUND EXPENDITURES

A1-7-I STATE AUDITORS' FEES

ACCOUNT NUMBER	DESCRIPTION	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGETED
230	**Contractual Services**	**$1,863**	**$7,794**	**$0**	**$7,966**	**$0**	**$10,000**
	Audit Fees						$10,000
TOTAL EXPENDITURES		**$1,863**	**$7,794**	**$0**	**$7,966**	**$0**	**$10,000**

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GENERAL FUND EXPENDITURES

A1-7-J ELECTION

ACCOUNT NUMBER	DESCRIPTION	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGETED
230	**Contractual Services**	**$1,105**	**$704**	**$0**	**$708**	**$0**	**$2,000**
	Professional Services						$2,000
TOTAL EXPENDITURES		**$1,105**	**$704**	**$0**	**$708**	**$0**	**$2,000**

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GENERAL FUND EXPENDITURES

A1-7-K LAW

ACCOUNT NUMBER	DESCRIPTION	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGETED
211	**Salaries & Wages**	$12,000	$10,000	$12,000	$12,000	$12,000	$12,000
	Law Director						$12,000
212	**Employee Benefits**	$2,533	$1,783	$2,100	$2,069	$2,035	$2,104
	OPERS (14%)						$1,680
	Medicare (1.45%)						$174
	Worker's Compensation						$250
230	**Contractual Services**	$85,646	$82,031	$52,143	$86,233	$66,460	$90,000
	Professional Services						$90,000
240	**Supplies & Materials**	$0	$0	$188	$0	$0	$500
	Law Publications						$500
TOTAL EXPENDITURES		$100,179	$93,814	$66,430	$100,302	$80,495	$104,604

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GENERAL FUND SUMMARY - BY USE

ACCOUNT NUMBER	DESCRIPTION	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGETED
211	Salaries & Wages	$1,287,883	$1,359,279	$1,434,980	$1,443,708	$1,521,001	$1,584,913
212	Employee Benefits	$413,109	$502,245	$544,023	$542,812	$573,276	$680,066
230	Contractual Services	$659,996	$714,074	$689,434	$618,510	$576,784	$788,500
240	Supplies & Materials	$114,266	$133,635	$139,350	$146,545	$132,844	$197,100
250	Capital Outlay	$833,277	$573,260	$991,274	$619,388	$441,866	$148,000
260	Debt Service	$30,986	$30,986	$30,986	$30,986	$30,987	$30,988
270	Transfers	$257,900	$373,400	$316,850	$333,400	$2,218,782	$302,200
280	Refunds	$47,094	$31,986	$49,886	$85,486	$74,029	$70,000
TOTAL EXPENDITURES		**$3,644,512**	**$3,718,865**	**$4,196,783**	**$3,820,835**	**$5,569,569**	**$3,801,767**

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RESERVE FUND EXPENDITURES

A2-7-E MUNICIPAL BUILDING RESERVE FUND

ACCOUNT NUMBER	DESCRIPTION	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGETED
250	Capital Outlay	$0	$0	$0	$0	$0	$0
260	Debt Service	$0	$520,000	$0	$0 $0	$0	$0
TOTAL EXPENDITURES		$0	$520,000	$0	$0	$0	$0

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RESERVE FUND EXPENDITURES

A3 PARK LAND RESERVE FUND

ACCOUNT NUMBER	DESCRIPTION	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGETED
250	Capital Outlay	$0	$0	$0	$0	$0	$0
270	Transfers	$0	$0	$0	$0	$0	$0
TOTAL EXPENDITURES		$0	$0	$0	$0	$0	$0

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RESERVE FUND EXPENDITURES

A4 STRATEGIC LAND RESERVE FUND

ACCOUNT NUMBER	DESCRIPTION	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGETED
250	Capital Outlay	$0	$0	$0	$0	$0	$0
270	Transfers	$0	$0	$0	$0	$0	$0
TOTAL EXPENDITURES		$0	$0	$0	$0	$0	$0

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RESERVE FUND EXPENDITURES

A6-6-B ROAD IMPROVEMENT RESERVE FUND

ACCOUNT NUMBER	DESCRIPTION	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGETED
250	Capital Outlay	$50,000	$0	$0	$50,000	$0	$0
TOTAL EXPENDITURES		$50,000	$0	$0	$50,000	$0	$0

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RESERVE FUND EXPENDITURES

A7-6-B PATHWAY RESERVE FUND

ACCOUNT NUMBER	DESCRIPTION	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGETED
250	**Capital Outlay** Grant Matching	$0	$0	$0	$0	$46,000	$46,000
TOTAL EXPENDITURES		$0	$0	$0	$0	$46,000	$46,000

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RESERVE FUND EXPENDITURES

A8-6-B CAPITAL PROJECT RESERVE FUND

ACCOUNT NUMBER	DESCRIPTION	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGETED
250	Capital Outlay	$0	$0	$0	$0	$0	$0 $0
260	Debt Service						$0 $0
TOTAL EXPENDITURES		$0	$0	$0	$0	$0	$0

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RESERVE FUND SUMMARY - BY USE

ACCOUNT NUMBER	DESCRIPTION	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGETED
250	Capital Outlay	$50,000	$0	$0	$50,000	$46,000	$0
260	Debt Service	$0	$520,000	$0	$0	$0	$0
270	Transfers	$0	$0	$0	$0	$0	$0
TOTAL EXPENDITURES		**$50,000**	**$520,000**	**$0**	**$50,000**	**$46,000**	**$0**

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SPECIAL REVENUE FUND EXPENDITURES

B1-6-B STREET FUND

ACCOUNT NUMBER	DESCRIPTION	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGETED
230	**Contractual Services**	**$17,877**	**$25,090**	**$17,357**	**$18,359**	**$24,904**	**$27,000**
	Utilities/Phone/Internet						$12,000
	Maintenance Services						$3,000
	Rubbish Disposal (From Street Sweeper)						$2,000
	Traffic Signal Repair						$10,000
240	**Supplies & Materials**	**$121,345**	**$148,183**	**$121,382**	**$141,067**	**$102,315**	**$160,000**
	Fuel						$60,000
	Tires						$3,000
	Street Paint						$5,000
	Misc Parts						$3,000
	Vehicle Supplies/Maintenance						$10,000
	Herbicides						$3,000
	Rock Salt						$42,000
	Signs & Posts						$9,000
	Sand & Gravel						$5,000
	Emulsion - Gravel						$6,000
	Concrete						$5,000
	Asphalt						$9,000
250	**Capital Outlay**	**$60,000**	**$0**	**$0**	**$0**	**$11,100**	**$3,500**
	Traffic Signal (W Broadway/Cherry)						$3,500
TOTAL EXPENDITURES		**$199,221**	**$173,273**	**$138,739**	**$159,426**	**$138,319**	**$190,500**

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SPECIAL REVENUE FUND EXPENDITURES

B2-6-B STATE HIGHWAY FUND

ACCOUNT NUMBER	DESCRIPTION	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGETED
230	**Contractual Services**	**$3,436**	**$16,380**	**$4,739**	**$8,944**	**$6,074**	**$9,000**
	Utilities						$9,000
250	**Capital Outlay**	**$60,000**		**$0**	**$0**	**$11,100**	**$3,500**
	Traffic Signal (W Broadway/Cherry)						$3,500
TOTAL EXPENDITURES		**$3,436**	**$16,380**	**$4,739**	**$8,944**	**$17,174**	**$12,500**

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SPECIAL REVENUE FUND EXPENDITURES

B3-6-B OPERA HOUSE PARK IMPROVEMENT

ACCOUNT NUMBER	DESCRIPTION	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGETED
230	**Contractual Services**	**$0**	**$0**	**$0**	**$0**	**$892**	**$24,109**
	Park Improvements						$24,109
TOTAL EXPENDITURES		**$0**	**$0**	**$0**	**$0**	**$892**	**$24,109.00**

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SPECIAL REVENUE FUND EXPENDITURES

B4 BRYN DU FUND

ACCOUNT NUMBER	DESCRIPTION	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGETED
230	**Contractual Services**	$744	$0	$25,000	$25,000	$25,000	$25,000
	Maintenance/Utilities						$25,000
240	**Supplies & Materials**	$55	$0	$0	$0	$0	$0
250	**Capital Outlay**	$0	$0	$50,000	$50,000	$50,000	$50,000
	Misc Capital Imp						$50,000
260	**Debt Service**	$99,122	$99,173	$99,764	$98,411	$469,965	$480,000
	Principal						$98,000
	Interest						$12,000
	Issuance Fees						$2,000
	Note Rollover						$368,000
TOTAL EXPENDITURES		$99,921	$99,173	$174,764	$173,411	$544,965	$555,000

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SPECIAL REVENUE FUND EXPENDITURES

B8 COUNTY PERMISSIVE TAX FUND

ACCOUNT NUMBER	DESCRIPTION	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGETED
250	Capital Outlay	$0	$0	$0	$137,025	$0	$0
TOTAL EXPENDITURES		$0	$0	$0	$137,025	$0	$0

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SPECIAL REVENUE FUND EXPENDITURES

B9 LAW ENFORCEMENT TRUST FUND

ACCOUNT NUMBER	DESCRIPTION	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGETED
240	**Supplies & Materials**	$0	$0	$0	$0	$0	$500
	Alcohol Prevention Supplies						$500
TOTAL EXPENDITURES		$0	$0	$0	$0	$0	$500

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SPECIAL REVENUE FUND EXPENDITURES

B13 LAW ENFORCEMENT & EDUCATION FUND

ACCOUNT NUMBER	DESCRIPTION	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGETED
240	**Supplies & Materials**	**$0**	**$0**	**$0**	**$0**	**$0**	**$2,000**
	Alcohol Abuse Prevention						$2,000
TOTAL EXPENDITURES		**$0**	**$0**	**$0**	**$0**	**$0**	**$2,000**

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SPECIAL REVENUE FUND EXPENDITURES

B16 FEMA FUND

ACCOUNT NUMBER	DESCRIPTION	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGETED
270	Transfers	$0	$0	$92,436	$0	$0	$0
TOTAL EXPENDITURES		$0	$0	$92,436	$0	$0	$0

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CAPITAL FUND EXPENDITURES

C3 SEWER REPLACEMENT & IMPROVEMENT FUND

ACCOUNT NUMBER	DESCRIPTION	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGETED
250	**Capital Outlay**	**$26,924**	**$69,954**	**$70,945**	**$72,860**	**$119,978**	**$55,000**
	Replace #2 Pump @ South & Bryn Du Lift Station						$55,000
TOTAL EXPENDITURES		**$26,924**	**$69,954**	**$70,945**	**$72,860**	**$119,978**	**$55,000**

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ENTERPRISE FUND EXPENDITURES

E1-5-E WATER PRODUCTION

ACCOUNT NUMBER	DESCRIPTION	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGETED
211	**Salaries & Wages**	**$160,799**	**$175,622**	**$176,813**	**$185,344**	**$196,005**	**$197,095**
	Supervisor						$58,070
	Operators						$117,025
	Acct Clerk (1/2)						$12,500
	Overtime/Holidays/Shift Diff						$9,500
	Contingency						$0
212	**Employee Benefits**	**$56,760**	**$63,437**	**$65,259**	**$67,736**	**$66,257**	**$80,051**
	OPERS (14%)						$27,593
	Medicare (1.45%)						$2,858
	Health/Life Insurance						$43,500
	Worker's Compensation						$4,500
	Uniform Maint/Replace						$1,600
230	**Contractual Services**	**$128,340**	**$116,209**	**$143,286**	**$137,294**	**$125,267**	**$208,500**
	Utilities/Phone/Internet						$73,500
	Professional Dues						$500
	Education/Training						$3,000
	Insurance/Bonding						$12,000
	Engineering						$20,000
	Maintenance Services						$7,200
	Billing Software Maintenance						$500
	Lime Lagoon Cleaning - Sludge Hauling						$54,000
	Licenses						$4,200
	Computer Support						$2,000
	Rubbish Collections						$400
	Booster Station Maintenance						$5,600
	Well Maintenance/Cleaning						$12,000
	Lab Analyses						$4,400
	Remote Monitor						$3,200
	Leak Detection						$6,000

E1-5-E WATER PRODUCTION CONTINUED

ACCOUNT NUMBER	DESCRIPTION	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGETED
240	**Supplies & Materials**	**$69,232**	**$81,030**	**$82,968**	**$77,147**	**$76,529**	**$87,600**
	Office/Computer Supplies						$3,100
	Chemicals						$56,000
	Vehicle Supplies/Fuel						$9,000
	Postage						$2,500
	Sm Tools/Equip						$17,000
250	**Capital Outlay**	**$0**	**$26,378**	**$42,000**	**$0**	**$0**	**$0**
	Misc Plant Improvements						$0
260	**Debt Service**	**$56,614**	**$55,586**	**$56,214**	**$53,203**	**$53,395**	**$56,785**
	OWDA						$25,600
	Bond No. 7						$5,111
	E Gville H20/Booster						$25,374
	Trustee Fee						$700
270	**Transfers**	**$25,025**	**$15,025**	**$15,025**	**$20,025**	**$50,025**	**$66,837**
	Admin Reimbursement						$10,000
	Equipment Reserve						$5,025
	Water Capital Improvement						$51,812
280	**Refunds**	**$47**	**$21**	**$28**	**$145**	**$36**	**$500**
							$500
TOTAL EXPENDITURES		**$496,816**	**$533,308**	**$581,592**	**$540,894**	**$567,514**	**$697,368**

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ENTERPRISE FUND EXPENDITURES

E1-5-F WATER DISTRIBUTION

ACCOUNT NUMBER	DESCRIPTION	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGETED
211	**Salaries & Wages**	**$46,267**	**$46,295**	**$46,274**	**$49,286**	**$49,192**	**$48,850**
	Operator						$41,665
	Mechanic (10%)						$4,385
	Overtime/Holidays/Shift Diff						$2,800
	Contingency						$0
212	**Employee Benefits**	**$14,339**	**$18,000**	**$17,977**	**$23,211**	**$20,876**	**$27,447**
	OPERS (14%)						$6,839
	Medicare (1.45%)						$708
	Health/Life Insurance						$18,500
	Worker's Compensation						$1,100
	Uniform Maint/Replace						$300
230	**Contractual Services**	**$8,406**	**$23,365**	**$24,066**	**$27,374**	**$18,053**	**$29,600**
	Education/Training						$600
	Backhoe Repairs						$1,000
	Misc Service Repairs						$8,000
	Equip Repairs						$2,000
	Contract Labor						$16,000
	GIS Update						$2,000
240	**Supplies & Materials**	**$39,573**	**$33,752**	**$32,073**	**$37,137**	**$40,703**	**$44,000**
	Fuel / Oil						$16,000
	Valve Boxes						$1,000
	Copper Services						$1,000
	Safety Supplies						$1,000
	Concrete/Asphalt						$4,000
	Sand/Gravel						$3,000

E1-5-F WATER DISTRIBUTION CONTINUED

ACCOUNT NUMBER	DESCRIPTION	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGETED
240	**Supplies & Materials Continued**						
	Curb Boxes						$2,000
	Misc Tools & Equipment						$1,200
	Barricades						$800
	Misc Parts						$1,500
	Meter Pits						$5,000
	Landscape Repairs						$1,500
	Fire Hydrants						$6,000
270	**Transfers**	**$4,000**	**$4,000**	**$4,000**	**$4,000**	**$4,000**	**$4,000**
	Equipment Reserve						$4,000
TOTAL EXPENDITURES		**$112,585**	**$125,413**	**$124,389**	**$141,008**	**$132,824**	**$153,897**

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WATER FUND SUMMARY

ACCOUNT NUMBER	DESCRIPTION	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGETED
211	Salaries & Wages	$207,066	$221,917	$223,086	$234,630	$245,197	$245,945
212	Employee Benefits	$71,098	$81,438	$83,236	$90,947	$87,133	$107,499
230	Contractual Services	$136,746	$139,575	$167,352	$164,668	$143,320	$238,100
240	Supplies & Materials	$108,805	$114,782	$115,041	$114,283	$117,232	$131,600
250	Capital Outlay	$0	$26,378	$42,000	$0	$0	$0
260	Debt Service	$56,614	$55,586	$56,214	$53,203	$53,395	$56,785
270	Transfers	$29,025	$19,025	$19,025	$24,025	$54,025	$70,837
280	Refunds	$47	$21	$28	$145	$36	$500
TOTAL EXPENDITURES		**$609,401**	**$658,721**	**$705,981**	**$681,901**	**$700,338**	**$851,266**

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ENTERPRISE FUND EXPENDITURES

E2-5-G WASTE WATER TREATMENT

ACCOUNT NUMBER	DESCRIPTION	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGETED
211	**Salaries & Wages**	**$91,803**	**$98,937**	**$101,851**	**$103,491**	**$117,905**	**$119,718**
	Supervisor						$58,070
	Operators						$42,848
	Acct Clerk (1/2)						$12,500
	Overtime/Holidays/Shift Diff						$4,000
	Contingency/Vacation Pay Out						$2,300
212	**Employee Benefits**	**$36,566**	**$28,102**	**$33,613**	**$31,772**	**$33,885**	**$59,196**
	OPERS (14%)						$16,761
	Medicare (1.45%)						$1,736
	Health/Life Insurance						$36,700
	Worker's Compensation						$3,000
	Uniform Maint/Replace						$1,000
230	**Contractual Services**	**$169,116**	**$170,388**	**$205,138**	**$197,923**	**$208,197**	**$233,100**
	Utilities/Phone/Internet						$122,000
	Education/Training						$2,200
	Insurance/Bonding						$15,000
	Engineering						$25,000
	Maintenance Services						$8,000
	Pump Rebuilds/Replacement						$22,000
	Generator Service						$6,500
	Inst Calibration						$5,500
	Lab Analyses						$22,500
	Screenings Removal						$1,000
	NPDES Permit						$3,000
	Bio Solids App Fee						$400

E2-5-G WASTE WATER TREATMENT CONTINUED

ACCOUNT NUMBER	DESCRIPTION	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGETED
240	**Supplies & Materials**	**$51,202**	**$62,762**	**$56,758**	**$53,743**	**$63,815**	**$78,100**
	Office/Computer Supplies						$2,000
	Chemicals						$40,100
	Vehicle Supplies/Maintenance						$2,500
	Postage						$2,500
	Sm Tools/Equip						$2,000
	Fuel/Oil						$10,000
	Tires						$2,000
	Safety Supplies						$1,500
	Meters & Parts						$5,000
	Lab Supplies						$5,500
	Analytical Balance						$5,000
250	**Capital Outlay**	**$3,700**	**$0**	**$0**	**$0**	**$0**	**$0**
260	**Debt Service**	**$0**	**$0**	**$0**	**$0**	**$0**	**$48,900**
	DEFA Loan						$48,900
270	**Transfers**	**$23,252**	**$4,000**	**$10,000**	**$23,252**	**$23,752**	**$11,000**
	Sewer Repl & Imp						$0
	Admin Reimbursement						$5,000
	Equipment Reserve						$6,000
280	**Refunds**	**$0**	**$25**	**$30**	**$161**	**$53**	**$500**
							$500
TOTAL EXPENDITURES		**$375,639**	**$364,215**	**$407,390**	**$410,342**	**$447,607**	**$550,514**

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ENTERPRISE FUND EXPENDITURES

E2-5-H WASTE WATER COLLECTION

ACCOUNT NUMBER	DESCRIPTION	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGETED
211	**Salaries & Wages**	**$42,275**	**$43,300**	**$30,904**	**$33,965**	**$36,484**	**$36,193**
	Operator						$28,808
	Seasonal Laborer PT						$0
	Mechanic (10%)						$4,385
	Overtime/Holidays/Shift Diff						$3,000
	Contingency						$0
212	**Employee Benefits**	**$10,792**	**$11,989**	**$11,642**	**$10,986**	**$11,804**	**$13,992**
	OPERS (14%)						$5,067
	Medicare (1.45%)						$525
	Health/Life Insurance						$6,500
	Worker's Compensation						$1,500
	Uniform Maint/Replace						$400
230	**Contractual Services**	**$83,853**	**$82,064**	**$55,067**	**$34,135**	**$50,565**	**$64,000**
	Education/Training						$2,000
	Manhole Replacements						$10,000
	Engineering Fees						$12,000
	Sewer Televising						$5,000
	Pump Rebuilds						$20,000
	Portable Generator Service						$5,000
	Lift Station Maintenance						$10,000
240	**Supplies & Materials**	**$22,761**	**$19,746**	**$26,073**	**$27,179**	**$27,603**	**$36,000**
	Fuel / Oil						$9,000
	Office/Computer Supplies						$500
	Tires						$1,500

E2-5-H WASTE WATER COLLECTION CONTINUED

ACCOUNT NUMBER	DESCRIPTION	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGETED
	Vehicle Equipment/Parts						$4,000
	Safety Supplies						$3,000
	Concrete/Asphalt						$2,000
	Jet Vac Parts & Supplies						$2,000
	Sm Tools/Equipment						$2,000
	Collection System/Odor Control						$12,000
270	**Transfers**	**$10,552**	**$4,000**	**$15,000**	**$20,552**	**$23,752**	**$10,000**
	Equipment Reserve						$10,000
TOTAL EXPENDITURES		**$170,234**	**$161,099**	**$138,686**	**$126,817**	**$150,208**	**$160,185**

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WASTE WATER FUND SUMMARY

ACCOUNT NUMBER	DESCRIPTION	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGETED
211	Salaries & Wages	$134,078	$142,237	$132,755	$137,456	$154,389	$155,911
212	Employee Benefits	$47,358	$40,091	$45,256	$42,757	$45,689	$73,188
230	Contractual Services	$252,969	$252,452	$260,205	$232,058	$258,762	$297,100
240	Supplies & Materials	$73,963	$82,508	$82,831	$80,922	$91,418	$114,100
250	Capital Outlay	$3,700	$0	$0	$0	$0	$0
260	Debt Service	$0	$0	$0	$0	$0	$48,900
270	Transfers	$33,804	$8,000	$25,000	$43,804	$47,504	$21,000
280	Refunds	$0	$25	$30	$161	$53	$500
TOTAL EXPENDITURES		**$545,873**	**$525,314**	**$546,077**	**$537,158**	**$597,815**	**$710,699**

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ENTERPRISE FUND EXPENDITURES

E8 REFUSE COLLECTION FUND

ACCOUNT NUMBER	DESCRIPTION	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGETED
230	**Contractual Services** Collection Service Fees	$0	$0	$0	$176,908	$215,432	$230,000 $230,000
280	**Refunds**	$0	$0	$0	$88	$33	$500 $500
TOTAL EXPENDITURES		$0	$0	$0	$176,996	$215,465	$230,500

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CAPITAL FUND EXPENDITURES

E91 WATER CAPITAL IMPROVEMENT FUND

ACCOUNT NUMBER	DESCRIPTION	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGETED
250	Capital Outlay	$0	$181,896	$0	$85,000	$19,000	$0 $0
280	Refunds	$0	$0	$0	$0	$0	$3,000 $3,000
TOTAL EXPENDITURES		$0	$181,896	$0	$85,000	$19,000	$3,000

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CAPITAL FUND EXPENDITURES

F2 EQUIPMENT RESERVE FUND

ACCOUNT NUMBER	DESCRIPTION	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGETED
250	Capital Outlay	$28,539	$33,624	$76,007	$125,000	$77,952	$0
TOTAL EXPENDITURES		$28,539	$33,624	$76,007	$125,000	$77,952	$0

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DEBT SERVICE FUND EXPENDITURES

H1 SPECIAL ASSESSMENT FUND

ACCOUNT NUMBER	DESCRIPTION	2007 ACTUAL	2008 ACTUAL	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGETED
260	**Debt Service**	**$26,667**	**$25,664**	**$26,789**	**$23,552**	**$25,683**	**$28,450**
	H1-1 East Waterline	**$18,568**	**$17,861**	**$19,291**	**$15,835**	**$19,263**	**$19,700**
	Fees						$1,000
	Principal						$12,700
	Interest						$6,000
	H4-4 Westgate Sewer	**$8,098**	**$7,804**	**$7,498**	**$7,717**	**$6,420**	**$8,750**
	Fees						$550
	Principal						$5,500
	Interest						$2,700
TOTAL EXPENDITURES		**$26,667**	**$25,664**	**$26,789**	**$23,552**	**$25,683**	**$28,450**