

CITY OF VILLA HILLS
Draft v9 Budget for the period 7/1/16 through 6/30/17

	Budget 15-16	Proposed	Budget Change	Budget Rationale
REVENUES				
Penalties and Interest-Payroll Tax	60	60	-	Average last 3 yrs receipts
Vehicle Sticker Fee	0	-	-	Removed
Property Tax Revenue PVA assessment	1,433,120	1,470,782	37,662	+2% valuation increase, tax rate stays the same
Tangible Property Tax PVA assessment	1,450	1,900	450	billed last year
Utility Prop & Tang Tax PSC assessment	14,000	18,000	4,000	PSC billed + Commercial Watercraft
Insurance Premium Tax Revenue (5%)	460,000	483,000	23,000	+5% per YTD May collections
Insurance Premium Tax Designated (2%)	184,000	-	(184,000)	Removed for Road Tax
Payroll Tax Revenue (1%)	245,000	245,000	-	Budget last year
Payroll Tax designated (0.5%)	-	120,000	120,000	Payroll tax revenues
Gross Receipts Tax (Annual Lic. Fee renewal)	56,000	56,000	-	Budget last year
Telecommunications Tax Revenue	75,000	75,000	-	Budget last year
Building Permit Revenue	-	-	-	PDS keeps
License Fee - County Wide	21,626	22,000	374	KCFC estimate
License Fee - Villa Hills	13,700	18,000	4,300	KCFC estimate
L.G.E.A. Revenue	100	-	(100)	Budget last year
Police Pay Incentive Revenue	27,018	38,200	11,182	KLEFPF increase to \$4K per officer
Base Court Revenue	13,500	11,000	(2,500)	Current Year projected revenue
Garbage Assessment Revenue	352,512	352,512	-	Contract cost
Electric Service Revenue	2,139	2,139	-	HOA payment to City
Penalites and Interest-Property	-	-	-	Not budgeted
Recreational Programs	-	-	-	Not budgeted
Interest Earned on Investments	-	-	-	Current year revenue
Police Reports & Fingerprinting Revenue	100	100	-	Budget last year
Police Citation Revenue	-	-	-	Not budgeted
Passport Revenue	2,600	3,200	600	Current Year collection
Misc. Rev., DARE donation	-	-	-	
Equipment sales restricted	2,000	-	(2,000)	Equip sales to CAPReserve
Villa Concession Vending	-	-	-	Not budgeted
Code Enforcement	-	-	-	Not budgeted
Grants Received	5,000	3,067	5,000	Grant reduced
Transfer from Designated Surplus (Veh Lic)	80,000	7,800	(72,200)	Prior Year balance of unspent Vehicle License Fee
Transfer from Unrestricted Surplus	57,650	-	(57,650)	
TOTAL REVENUES	3,046,575	2,927,760	(111,882)	-3.90%

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EXPENDITURES	Budget 15-16	Proposed	Budget Change	Budget Rationale
Administration				
Kenton County Dispatch Fees	0.00	0	-	Completed
Codification Expenses	750	4,000	3,250	City Admin/Clerk request
Civil Service Expenses	0	0	-	Not budgeted
Salaries & Wages	125,397	142,453	17,056	Benefits New PT Occ. Lic Inspector
Overtime	1,446	1,140	(306)	Benefits
FICA	9,704	11,144	1,440	Benefits
Medical Insurance, Vision, LTD	23,414	19,105	(4,309)	Benefits
HRA, POCRI Fees, and Flex Annual fee	929	1,410	481	City Admin/Clerk Custom Design fees + POCRI
Dental	1,776	2,203	427	Benefits
Life Insurance	328	300	(28)	Benefits
C.E.R.S.	19,242	20,917	1,675	Benefits
Workers Comp	700	700	-	Current expense
Unemployment taxes		0	-	Reimbursement account w/ state
Employee Appreciation	1,000	1,000	-	Budget last year
Adv, Promo, Printing	8,000	11,000	3,000	Current expense
Maintenance & Repairs	3,200	3,200	-	Budget last year
New/Replace Equipment	-	0	-	Not budgeted per Finance Committee
Equipment Rental	4,000	3,500	(500)	Current expense
Travel, Mtgs & Training	3,000	3,000	-	Budget last year
Uniforms		200	200	City Admin/Clerk
Contracted Services	2,000	2,000	-	Budget last year
Supplies	6,300	6,300	-	Budget last year + New equipment replace line.
Postage	5,000	5,000	-	Budget last year
Office Expense	2,500	2,500	-	Budget last year
Motor fuels		1,300	1,300	Current expense + Occu Lic inspector
Computer Expense	8,000	8,000	-	Budget last year
Other Insurance & Bonds	12,000	9,200	(2,800)	Current expense + car insurance
County Occupational Collection Costs	7,000	7,000	-	Budget last year
Dues & Subscriptions	7,350	8,000	650	City Admin/Clerk
Street Lights	59,514	57,000	(2,514)	Current expense
Utilities	7,000	7,000	-	Budget last year
Bank & Payroll Fees	6,000	6,000	-	Budget last year
Micellaneous	-	-	-	Returned check
Equipment Loan Payments	-	0	-	Paid Off
Special Projects / Security film records	10,000	0	(10,000)	
Special Events Misc	-	0	-	City Admin/Clerk
TOTAL ADMINISTRATION	335,550	344,573	9,023	2.69%

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Contracted Services					
Attorney Fee-Civil Service Comm	0	-	-	Not budgeted	
FICA	872	872	-	Actual	
Bank & Payroll fees	-	-	-		
City Attorney	60,000	60,000	-	Council	
City Engineer	20,000	40,000	20,000	Anticipated Increased use	
Accounting Fees	6,000	6,000	-	Current Contract	
Audit Expenses	7,000	7,100	100	Contract EXPIRED	
Council Fees	11,400	11,400	-	Budget last year	
Dog Authority	11,800	11,800	0	Last year expense	
Fire Authority & ALS	461,225	461,439	214	Fire Authority Request	Radios in CAPX
Garbage Collection	352,512	352,512	-	Revenue	
PVA Costs	33,500	34,600	1,100	Current expense	Last year expense +2%
TBNK Cable TV Fee	30,240	30,240	-	Budget last year	
Planning and Zoning update	22,000	-	(22,000)	complete	
Building Inspection & Zoning Admin	6,000	6,000	-	Current usage	
Fire Hydrant replacement	20,000	-	(20,000)	CVFA	
Miscellaneous	-	-	-		
Code Enforcement Board Exp.	-	-	-	Budget last year	
Total Contracted Services	1,042,549	1,021,963	(20,586)	-1.97%	983,863

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Police				
Salaries & Wages	435,661	449,162	13,501	Benefits
Overtime	8,731	10,443	1,712	Benefits
Holiday Pay	-	-	-	rolled into wages
FICA	33,996	35,161	1,165	Benefits
Medical Insurance, Vision, LTD	77,900	76,131	(1,769)	Benefits
HRA	-	-	-	Moved to Admin
Dental	5,275	7,894	2,619	Benefits
Life Insurance	1,026	1,066	40	Benefits
C.E.R.S.	120,122	108,377	(11,745)	Benefits
Workers Comp	31,250	31,250	-	Current expense
Adv, Promo & Printing	500	500	-	City Administrator/Clerk
Maintenance & Repairs	11,020	15,000	3,980	Current expense
Capital Expenditures	36,000	-	(36,000)	Moved to Capital Fund
New Equipment/Replace	-	-	-	Not budgeted per Finance Committee
MDT/MDC	-	-	-	Completed
Equipment Rental	1,475	1,200	(275)	Current expense
Travel, Mtgs & Training	2,500	5,000	2,500	City Administrator/Clerk
Contracted Services	4,000	5,000	1,000	Increase in SWAT fees
Uniforms	4,000	6,500	2,500	Budget last year
Supplies	8,500	13,143	4,643	Chief Request Incl \$8500 for car mounted radar units, lockout kits and in car printers
Postage	-	-	-	removed
Office Expense	500	500	-	Budget last year
Motor Fuels	26,000	20,000	(6,000)	City Administrator/Clerk 120% of projected
Computer Expense	1,000	4,200	3,200	Current Expense + Chief request
DARE & Public Relations	3,000	3,000	-	Budget last year
Investigation	3,000	3,000	-	Budget last year
Other Insurance & Bonds	27,000	31,500	4,500	Renewal quote + 2 new vehicles
Dues & Subscriptions	500	500	-	Budget last year
Utilities	11,220	11,220	-	Calculated
Weapons/Firearms	4,100	4,100	-	Budget last year
Grant OT, FICA, and CERS	4,500	2,337	(2,163)	Grant reduced
Grant funded training	-	500	500	New line
Grant Motor Fuels	500	230	(270)	Grant reduced
Loan Payment	-	-	-	Paid Off
Total Police	863,276	846,915	(16,361)	-1.90%

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Public Works					
Salaries & Wages	166,184	175,342	9,158	Benefits	
Overtime - Public Works	4,039	4,140	101	Benefits	
FICA	13,022	14,043	1,021	Benefits	
Medical Insurance, Vision, LTD	35,370	32,180	(3,190)	Benefits	
HRA	-	-	-	Moved to Admin	
Dental	1,994	2,432	438	Benefits	
Life Insurance	462	419	(43)	Benefits	
C.E.R.S.	27,846	31,923	4,077	Benefits	
Workers Comp	16,720	16,720	-	Renewal quote	
Maintenance & Repairs	15,144	14,000	(1,144)	Current year expense	
Capital Expenditures	12,200	-	(12,200)		
New Equipment/Replace	-	-	-	Not budgeted per Finance Committee	
Equipment Rental	1,000	1,000	-	Budget last year	
Rents & Leases	9,000	9,000	-	Projected	
Travel, Mtgs & Training	1,000	1,000	-	City Administrator/Clerk	
Uniforms	2,000	2,500	500	Public Works Director	Uniforms for new seasonal help
Supplies	1,000	5,400	4,400	Budget last year	
Motor Fuel	15,000	11,500	(3,500)	City Administrator/Clerk	120% of projected
Computer Expense	500	1,000	500	Budget last year	
Other Insurance & Bonds	10,200	17,500	7,300	Current expense	Other Bonds disribution
Dues & Subscriptions	300	300	-	Budget last year	
Utilities	5,886	7,500	1,614	City Administrator/Clerk	Smart phones for PW.
Roads & Drainage projects	12,000	12,000	-	City Administrator/Clerk	
Sidewalk repair program	10,000	10,000	-	City Administrator/Clerk	
Road Salt	50,000	50,000	-	Mayor	
Miscellaneous	-	-	-		
purchase credit materials returned	-	-	-		
Total Public Works	410,867	419,899	9,032	2.20%	(421,141)

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Parks & Recreation				
Salaries & Wages	18,270	18,770	500	Benefits
FICA	1,398	1,436	38	Benefits
Workers Comp	1,405	1,405	-	Current expense
Maintenance & Repairs	1,560	5,000	3,440	Current expense
Capital Expenditures	3,500	3,500	-	Rec Committee
New Equipment/Replace	-	-	-	Not budgeted per Finance Committee
Rent & Leases	1,000	1,000	-	Calculated
Contract Services	-	-	-	Removed
Supplies	3,000	2,000	(1,000)	City Administrator/Clerk
Other Insurance	3,200	800	(2,400)	Current expense
Utilities	7,500	6,500	(1,000)	City Administrator/Clerk
Field Maintenance	7,500	6,500	(1,000)	City Administrator/Clerk
Total Parks & Recreation	48,333	46,911	(1,422)	-2.94%
Events & Beatification				
City Beautification-Garden Club (PW)	1,600	1,600	-	Budget last year
Easter Egg Hunt (P&R)	300	300	-	Budget last year
Fishing Derby (P&R)	150	150	-	Budget last year
Haunted Trail (P&R)	1,000	450	(550)	Budget last year
Senior Bingo (P&R)	200	200	-	Budget last year
Misc Events (P&R)	1,000	1,000	-	Budget last year
Tree Lighting Event	2,500	3,000	500	City Admin/Clerk
Musicfest (New)	-	3,500	3,500	Councilmember Koenig
Projects	18,450	-	(18,450)	Complete
Street & Landscaping	8,000	8,000	-	Budget last year
Banners, signage & promotion	1,500	1,500	-	Budget last year
Total Events & Beautification	34,700	19,700	(15,000)	-43.23%
Total Expenditures (General Fund)	2,735,275	2,699,960	(20,315)	-1.29%

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RESTRICTED				
Revenue				
LGEA	100	0	(100)	
Vehicle Sticker Fee Revenue	0	7,800	7,800	Estimated
Insurance Premium Tax Designated	184,000	0	(184,000)	
Payroll Tax Designated	0	120,000	120,000	
Loan Payment Restriction	0	0	-	
Restricted Revenue	184,100	127,800	(56,300)	
Expenses				
LGEA	100	0	(100)	
Transfer from General to CAP Fund	47,200	100,000	52,800	
Vehicle Sticker Delinquent collection	80,000	7,800	(72,200)	= Revenue
Insurance Premium Tax Designated	184,000	0	(184,000)	= Revenue
Payroll Tax Designated	0	120,000	120,000	
Loan Payment Restriction	0	0	-	
Restricted Expenses	311,300	227,800	(83,500)	
City Revenue	3,046,575	2,927,760	(111,882)	
City Expense	3,046,575	2,927,760	(103,815)	
Net Surplus	0	(0)	(8,067)	
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KMA	171,000	140,000	(31,000)	State Projection
KMA Prior year balance	74,066	-	(74,066)	
Lease Proceeds carry forward		450,000		
KMA Fund Resources available	245,066	590,000	344,934	
Debt Service		86,400		
KMA Road projects		53,600		
Road Projects paid from Lease proceeds		450,000		
KMA Expense	245,066	590,000	344,934	= Revenue