

**CITY OF VILLA HILLS**  
**Draft v6 Budget for the period 7/1/17 through 6/30/18**

	Budget 16-17	Proposed	Budget Change	Budget Rationale
<b>REVENUES</b>				
Penalties and Interest-Payroll Tax	60	-	(60)	Average last 3 yrs receipts
Vehicle Sticker Fee	0	-	-	Removed
Property Tax Revenue PVA assessment	1,470,782	1,529,613	58,831	<b>Budget Comp rate +4%</b>
Tangible Property Tax PVA assessment	1,900	1,500	(400)	Collections last year
Utility Prop & Tang Tax PSC assessment	18,000	17,000	(1,000)	Collections last year <b>PSC + Commercial Watercraft</b>
Insurance Premium Tax Revenue (5%)	483,000	507,150	24,150	<b>5% increase per YTD collections</b>
Insurance Premium Tax Designated (2%)	-	-	-	Removed for Road Tax
Payroll Tax Revenue (1%)	245,000	250,000	5,000	Current Year projected revenue
Payroll Tax designated (0.5%)	120,000	125,000	5,000	Current Year projected revenue
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	22,000	27,000	5,000	KCFC estimate
License Fee - Villa Hills	18,000	21,000	3,000	Current Year projected revenue
L.G.E.A. Revenue	-	-	-	Budget last year
Police Pay Incentive Revenue	38,200	38,200	-	KLEFPF increase to \$4K per officer
Base Court Revenue	11,000	11,000	-	Current Year projected revenue
Garbage Assessment Revenue	352,512	352,512	-	per unit contract cost * parcels billed
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	300	200	Budget last year
Police Citation Revenue	-	-	-	Not budgeted
Passport Revenue	3,200	3,200	-	Current Year collection
Misc. Rev., DARE donation	-	-	-	Not budgeted
Equipment sales restricted	-	-	-	Equip sales to CAPX
Villa Concession Vending	-	1,000	1,000	<b>New lease estimated</b>
Code Enforcement	-	-	-	Not budgeted
Grants Received (PD)	3,067	3,000	(67)	Grant reduced
Transfer from Designated Surplus (IPT designated)	-	55,400	-	Prior Year balance of unspent Insurance Premium tax designated (2%)
Transfer from Designated Surplus (payroll tx)	-	40,000	-	Prior Year balance of unspent Payroll tax
Transfer from Designated Surplus (Veh Lic)	7,800	8,800	1,000	Prior Year balance of unspent Vehicle License Fee
Transfer from Designated Surplus (SNK)	-	75,000	75,000	Buttermilk Pike project
Transfer from Unrestricted Surplus	-	-	-	
<b>TOTAL REVENUES</b>	<b>2,927,760</b>	<b>3,199,814</b>	<b>176,654</b>	<b>9.29%</b>

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<b>EXPENDITURES</b>				
<b>Administration</b>				
Kenton County Dispatch Fees	0.00	0	-	<b>Completed</b>
Codification Expenses	4,000	400	(3,600)	City Admin/Clerk request
Civil Service Expenses	0	0	-	Not budgeted
Salaries & Wages	142,453	157,590	15,137	Benefits <b>Salary adjustments</b>
Overtime	1,140	1,316	176	Benefits
FICA	11,144	12,316	1,172	Benefits
Medical Insurance, Vision, LTD	19,105	20,282	1,177	Benefits
HRA, POCRI Fees, and Flex Annual fee	1,410	1,410	-	Budget last year <b>Custom Design fees + POCRI</b>
Dental	2,204	2,220	16	Benefits
Life Insurance	300	346	46	Benefits
C.E.R.S.	20,917	24,345	3,428	Benefits
Workers Comp	700	700	-	Current expense
Unemployment taxes	0	0	-	Reimbursement account w/ state
Employee Appreciation	1,000	1,000	-	Budget last year
Adv, Promo, Printing	11,000	11,000	-	Current expense
Maintenance & Repairs	3,200	3,200	-	Budget last year
New/Replace Equipment	-	0	-	Not budgeted per Finance Committee
Equipment Rental	3,500		(3,500)	move to Rents and leases
Rents & Leases		3,500	3,500	Current expense
Travel, Mtgs & Training	3,000	4,000	1,000	Projected
Uniforms	200	200	-	Budget last year
Contracted Services	2,000	2,000	-	Budget last year
Supplies	6,300	6,300	-	Budget last year
Postage	5,000	5,000	-	Budget last year
Office Expense	2,500	2,500	-	Budget last year
Motor fuels	1,300	1,300	-	Budget last year
Computer Expense	8,000	8,000	-	Budget last year
Other Insurance & Bonds	9,200	9,200	-	Budget last year
County Occupational Collection Costs	7,000	9,500	2,500	Projections 2% of revenue collected
Dues & Subscriptions	8,000	8,000	-	Budget last year
Street Lights	57,000	57,000	-	Budget last year
Utilities	7,000	7,000	-	Budget last year
Bank & Payroll Fees	6,000	6,000	-	Budget last year
Micellaneous	-	-	-	Not budgeted
Equipment Loan Payments	-	0	-	Paid Off
Special Projects / Security film records	-	0	-	
Special Events Misc	-	0	-	
<b>TOTAL ADMINISTRATION</b>	<b>344,573</b>	<b>365,625</b>	<b>21,052</b>	<b>6.11%</b>

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<b>Contracted Services</b>				
FICA	872	872	-	Actual
Bank & Payroll fees	-	-	-	
Restricted Use of Surplus			-	
City Attorney	60,000	60,000	-	Budget last year
City Engineer	40,000	15,000	(25,000)	Move \$20K to KMA
Accounting Fees	6,000	6,000	-	Current Contract
Audit Expenses	7,100	7,500	400	New 3 year proposal to be submitted
Council Fees	11,400	11,400	-	Budget last year
Dog Authority	11,800	11,800	0	Last year expense
Fire Authority/ ALS/ EAP	461,439	473,000	11,561	Fire Authority Request <b>Radios in CAPX, \$416 EAP</b>
Garbage Collection	352,512	352,512	-	Revenue
PVA Costs	34,600	35,300	700	Current expense <b>Last year expense +2%</b>
TBNK Cable TV Fee	30,240	30,240	-	Budget last year
Economic Development		20,000	20,000	Mayor <b>NEW \$10K River Road study, \$10K other Develop costs.</b>
Building Inspection & Zoning Admin	6,000	7,600	1,600	Current usage
Sidewalk repair program	-	10,000	10,000	Budget last year <b>MOVED From PW</b>
Miscellaneous	-	-	-	
Code Enforcement Board Exp.	-	-	-	Budget last year
<b>Total Contracted Services</b>	<b>1,021,963</b>	<b>1,041,224</b>	<b>19,261</b>	<b>1.88%</b>
				1,003,124

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<b>Police</b>				
Salaries & Wages	449,162	458,096	8,934	Benefits
Overtime	10,443	10,407	(36)	Benefits
Holiday Pay	-	-	-	rolled into wages
FICA	35,161	35,841	680	Benefits
Medical Insurance, Vision, LTD	76,131	77,328	1,197	Benefits
HRA	-	-	-	Moved to Admin
Dental	7,894	7,714	(180)	Benefits
Life Insurance	1,066	1,202	136	Benefits
C.E.R.S.	108,377	90,465	(17,912)	Benefits
Workers Comp	31,250	31,250	-	Current expense
Adv, Promo & Printing	500	2,000	1,500	City Administrator/Clerk
Maintenance & Repairs	15,000	11,500	(3,500)	Chief Request
Capital Expenditures	-	-	-	Moved to Capital Fund
New Equipment/Replace	-	-	-	Not budgeted per Finance Committee
MDT/MDC	-	-	-	Completed
Equipment Rental	1,200	-	(1,200)	Move to rents and leases
Rents & Leases	-	1,800	1,800	Current expense
Travel, Mtgs & Training	5,000	5,000	-	Budget last year
Contracted Services	5,000	5,000	-	Budget last year
Uniforms	6,500	4,700	(1,800)	Chief Request
Supplies	13,143	13,143	-	Budget last year
Postage	-	-	-	removed
Office Expense	500	500	-	Budget last year
Motor Fuels	20,000	20,000	-	Budget last year
Computer Expense	4,200	5,200	1,000	Chief Request
DARE & Public Relations	3,000	3,000	-	Budget last year
Investigation	3,000	3,000	-	Budget last year
Other Insurance & Bonds	31,500	31,500	-	Budget last year
Dues & Subscriptions	500	500	-	Budget last year
Utilities	11,220	11,220	-	Calculated
Weapons/Firearms	4,100	5,200	1,100	Chief Request
Grant Expenses	2,337	3,000	663	Grant reduced
Grant funded training	-	-	-	Combined into Grant Expense
Grant Motor Fuels	-	-	-	Combined into Grant expense
Grant Expenses	730	-	-	Combined into Grant expense
Loan Payment	-	-	-	Paid Off
<b>Total Police</b>	<b>846,914</b>	<b>838,565</b>	<b>(7,619)</b>	<b>-0.99%</b>

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<b>Public Works</b>					
Salaries & Wages	175,342	179,692	4,350	Benefits	
Overtime - Public Works	4,140	4,244	104	Benefits	
FICA	14,043	14,384	341	Benefits	
Medical Insurance, Vision, LTD	32,180	40,903	8,723	Benefits	<b>Change in employee selection</b>
HRA	-		-	Moved to Admin	
Dental	2,432	2,376	(56)	Benefits	
Life Insurance	419	487	68	Benefits	
C.E.R.S.	31,923	33,583	1,660	Benefits	
Workers Comp	16,720	16,720	-	Renewal quote	
Adv. Promotion, Printing		600	-	Current year expense	
Maintenance & Repairs	14,000	14,000	-	Current year expense	
Capital Expenditures			-	Moved to Capital Fund	
New Equipment/Replace	-		-	Not budgeted per Finance Committee	
Equipment Rental	1,000	1,000	-	Budget last year	
Rents & Leases	9,000	9,000	-	Budget last year	
Travel, Mtgs & Training	1,000	1,000	-	Budget last year	
Contracted Services		1,000	1,000	Current year expense	
Uniforms	2,500	2,500	-	Budget last year	
Supplies	5,400	5,400	-	Budget last year	
Motor Fuel	11,500	11,500	-	Budget last year	
Computer Expense	1,000	1,000	-	Budget last year	
Other Insurance & Bonds	17,500	17,500	-	Budget last year	
Dues & Subscriptions	300	300	-	Budget last year	
Utilities	7,500	7,500	-	Budget last year	
Roads & Drainage projects (Road Repair - Unrest	12,000	10,000	(2,000)	City Administrator/Clerk	
Road Repair - License Fee			-	Needs to be booked in Restricted funds	
Sidewalk repair program	10,000	-	(10,000)	Moved to Contracted Services	
Road Salt	50,000	-	(50,000)	Moved to Roads budget	
Miscellaneous	-	-	-		
purchase credit materials returned	-	-	-		
<b>Total Public Works</b>	<b>419,899</b>	<b>374,690</b>	<b>(45,809)</b>	<b>-10.77%</b>	(430,400)

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<b>Parks &amp; Recreation</b>				
Salaries & Wages	18,770	18,770	-	Benefits
FICA	1,436	1,436	(0)	Benefits
Workers Comp	1,405	1,405	-	Current expense
Maintenance & Repairs	5,000	5,000	-	Budget last year
Capital Expenditures	3,500	5,000	1,500	Budget last year <b>Netting and fencing</b>
New Equipment/Replace		-	-	Not budgeted per Finance Committee
Rent & Leases	1,000	500	(500)	Buck's Request
Civic Club Lease writedown		6,000	6,000	<b>NEW: Auditor Request</b>
Contract Services	-	-	-	Move to Field Maintenance (bill from Astro Lawn care)
Supplies	2,000	2,000	-	City Administrator/Clerk
Other Insurance	800	800	-	Current expense
Utilities	6,500	6,500	-	Current expense
Field Maintenance	6,500	6,500	-	Rec Committee
<b>Total Parks &amp; Recreation</b>	<b>46,911</b>	<b>53,911</b>	<b>7,000</b>	<b>14.92%</b>
<b>Events &amp; Beatification</b>				
City Beautification-Garden Club (PW)	1,600	1,500	(100)	Buck's Request
Easter Egg Hunt (P&R)	300	300	-	Budget last year
Fishing Derby (P&R)	150	150	-	Budget last year
Haunted Trail (P&R)	450	800	350	Current expense
Senior Bingo (P&R)	200	200	-	Budget last year
Misc Events (P&R)	1,000	750	(250)	City Administrator/Clerk
Tree Lighting Event	3,000	3,000	-	Budget last year
Musicfest (New)	3,500	2,000	(1,500)	Current expense
Projects		-	-	<b>Complete</b>
Street & Landscaping	8,000	5,000	(3,000)	City Administrator/Clerk
Banners, signage & promotion	1,500	1,500	-	Budget last year
<b>Total Events &amp; Beautification</b>	<b>19,700</b>	<b>15,200</b>	<b>(4,500)</b>	<b>-22.84%</b>
<b>Total Expenditures (General Fund)</b>	<b>2,699,960</b>	<b>2,689,214</b>	<b>(6,116)</b>	<b>-0.40%</b>
<b>Net surplus revenue - expenses</b>				

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<b>RESTRICTED</b>				
<b>Revenue</b>				
LGEA	0	0	-	
Prior year Vehicle Sticker Fee	7,800	8,800	1,000	Estimated
Insurance Premium Tax Designated	0	55,400	55,400	
Payroll Tax Designated	120,000	125,000	5,000	
Prior Yr Payroll tx designated		40,000		
Designated surplus for SNK grant match	0	75,000	75,000	
<b>Restricted Revenue</b>	<b>127,800</b>	<b>304,200</b>	<b>176,400</b>	<b>138.03%</b>
<b>Expenses</b>				
LGEA	0	0	-	
Transfer from General to CAP Fund	100,000	206,400	106,400	Debt Service, Digital Radios & WISHLIST
Vehicle Sticker Delinquent collection	7,800	8,800	1,000	= Revenue
Insurance Premium Tax Designated	0	55,400	55,400	= Revenue
Payroll Tax Designated	120,000	165,000	45,000	
Buttermilk Pike SNK project expenses	0	75,000	75,000	
<b>Restricted Expenses</b>	<b>227,800</b>	<b>510,600</b>	<b>282,800</b>	<b>124.14%</b>
City Revenue	2,927,760	3,199,814	176,654	
City Expense	2,927,760	3,199,814	276,684	
Net Surplus	0	(0)	(100,030)	0.00% Net surplus%
KMA	140,000	140,000	-	State Projection
KMA Prior year balance		127,000	127,000	
Lease Proceeds carry forward	450,000	-		complete
<b>KMA Fund Resources available</b>	<b>590,000</b>	<b>267,000</b>	<b>(323,000)</b>	<b>-54.75%</b>
Debt Service	86,400	86,400	-	
Engineer costs	-	20,000	20,000	
KMA Road projects	53,600	110,600	57,000	
Road Projects paid from Lease proceeds	450,000	-	(450,000)	complete
Reservation for Buttermilk SNK base & drainage		50,000		
<b>KMA Expense</b>	<b>590,000</b>	<b>267,000</b>	<b>(323,000)</b>	<b>-54.75%</b>