



## FINANCE AND TAXATION DEPARTMENT'S 2013 ANNUAL REPORT



MAYOR BOBBIE BESHARA

COUNCIL

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Jim Kahoe

Barbara Lanford

Mike Lyons

Roger Swan

Michael Wheeler



February 14, 2014

**ACKNOWLEDGEMENTS**

**This office's accomplishments are carried out by the following dedicated members  
of the Finance and Taxation Department:**

**Sandy Turk, CPA, CGFM.....Finance Director**

**Julie Butcher, CB.....Administrative Assistant**

**Jo Ann Maupin.....Payroll/Account's Payable Clerk**

**Tammy Lang.....Tax Auditor**

**Debbie Blusso-Rogers.....Part-Time Financial Clerk**

February 14, 2014

To the Residents, Mayor, and Council of the Village of Richfield:

I am pleased to present the Finance and Taxation Department's 2013 Annual Report. This report is a compilation of the financial data pertinent to the operation of Village of Richfield. It presents the Village's costs of providing an array of public services, as well as the means by which we finance those services. I tried to include graphs and charts to interpret the information more readily, as well as providing the detailed financial statements.

Although I made a considerable effort to review the presented information for accuracy, it should be noted that the data is compiled from unaudited Village reports submitted to the State of Ohio. The classification, in this report, of revenues by source and expenditures by function is in accordance with a regulatory basis of accounting prescribed or permitted by the Auditor of State. The *Report of Independent Accountants* that also will include an opinion on the financial statements using the regulatory format the Auditor of State permits is expected to be released at midyear in 2014.

I would like to thank my staff, the department directors, the Mayor, and Council who assisted my office during the year. I would also like to thank those Village residents who are taking the time to review this report in order to more effectively participate in the Village's government.

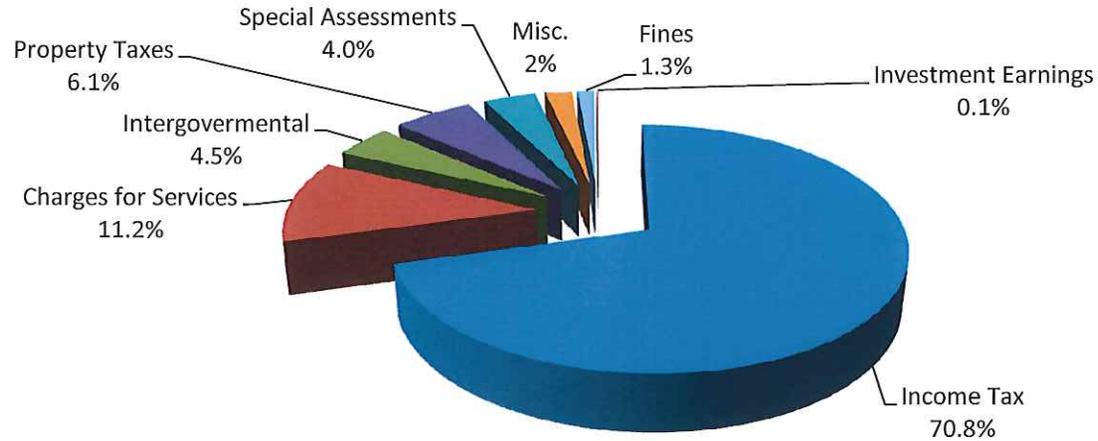
Sincerely,

Sandy Turk, CPA, CGFM  
Finance Director

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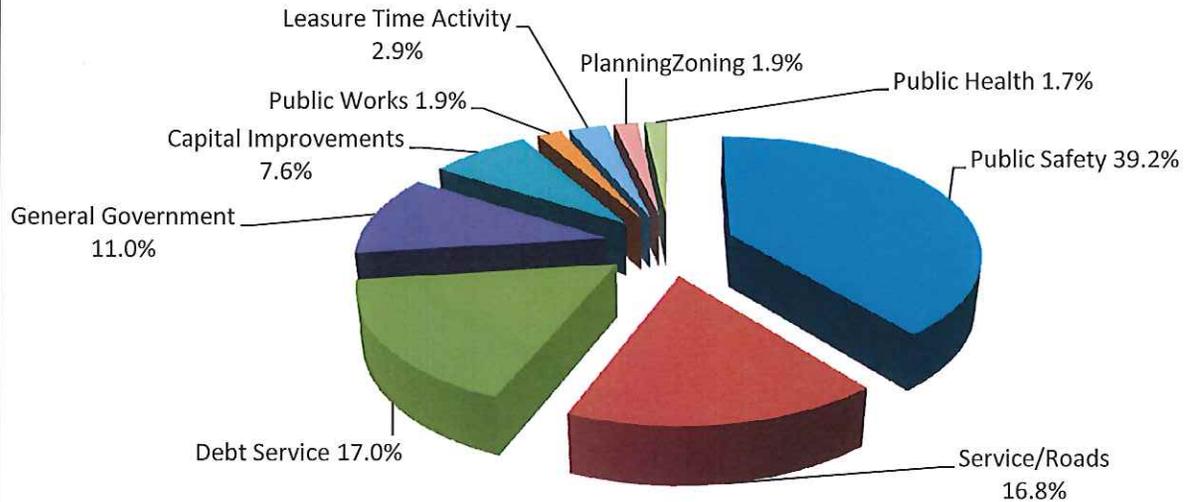
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## WHERE RICHFIELD DOLLARS COME FROM 2013 OPERATING REVENUE - \$12.1 M



<b>2012 - 2013 OPERATING REVENUES</b>				
(\$ in thousands)				
Revenue by Source	2012	2013	\$ Change	% Change
Income Tax	\$7,873.7	\$8,561.0	\$ 687.3	8.7%
Charges for Services	\$1,448.6	\$1,352.5	-\$ 96.1	-6.6%
Intergovernmental	\$1,139.4	\$538.2	-\$ 601.2	-52.8%
Property Taxes and Other Taxes	\$689.7	\$742.4	\$ 52.7	7.6%
Special Assessments	\$472.9	\$485.8	\$ 12.9	2.7%
Miscellaneous (Refunds, Leases, Rentals)	\$101.3	\$241.8	\$ 140.5	138.7%
Fines, Licenses & Permits	\$120.4	\$159.3	\$ 38.9	32.3%
Investment Earnings	\$6.5	\$17.9	\$ 11.4	175.4%
<b>TOTAL</b>	<b>\$11,852.5</b>	<b>\$12,098.90</b>	<b>\$ 246.4</b>	<b>2.1%</b>

## HOW RICHFIELD VILLAGE DOLLARS ARE SPENT 2013 OPERATING EXPENDITURES - \$10.6 M



### 2012 - 2013 Actual Expenditures

(\$ in thousands)

Expenditure by Function	2012	2013	\$ Change	% Change
Public Safety (Police & Fire)	\$4,288.2	\$4,145.4	-\$ 142.8	-3.3%
Transportation (Service & Road Maint.)	\$1,780.1	\$1,781.4	\$ 1.3	0.1%
Debt Service	\$1,814.3	\$1,793.8	-\$ 20.5	-1.1%
General Government	\$1,165.8	\$1,164.3	-\$ 1.5	-0.1%
Capital Improvements	\$1,546.6	\$803.0	-\$ 743.6	-48.1%
Public Works (Solid Waste & Water)	\$258.2	\$201.2	-\$ 57.0	-22.1%
Leisure Time Activity (Parks & Senior)	\$281.7	\$303.2	\$ 21.5	7.6%
Environment (Planning & Zoning)	\$172.4	\$199.9	\$ 27.5	16.0%
Public Health	\$72.9	\$180.4	\$ 107.5	147.5%
<b>TOTAL (Without Sewer Operations)</b>	<b>\$11,380.2</b>	<b>\$10,572.6</b>	<b>-\$ 807.6</b>	<b>-7.1%</b>

## VILLAGE OF RICHFIELD FINANCIAL SUMMARY 2013 VERSUS 2012

	General Fund		Other Govern. Funds		Total All Funds	
	2013	2012	2013	2012	2013	2012
<b>Revenues</b>	\$ 2,200,935	\$ 2,196,349	\$ 9,897,936	\$ 9,656,186	\$ 12,098,871	\$ 11,852,535
<b>Expenditures</b>	\$ 5,320,139	\$ 5,525,416	\$ 5,252,443	\$ 5,854,828	\$ 10,572,582	\$ 11,380,244
<b>Surplus/(Deficit)</b>	\$ (3,119,204)	\$ (3,329,067)	\$ 4,645,493	\$ 3,801,358	\$ 1,526,289	\$ 472,291
<b>Other Financing Receipts (Disburs.)</b>	\$ 3,454,708	\$ 3,032,559	\$ (3,569,553)	\$ (3,131,561)	\$ (114,845)	\$ (99,002)
<b>Net Change in Fund Balances</b>	\$ 335,504	\$ (296,508)	\$ 1,075,940	\$ 669,797	\$ 1,411,444	\$ 373,289
<b>Beginning Cash Balance</b>	\$ 496,004	\$ 792,512	\$ 5,775,302	\$ 5,105,505	\$ 6,271,306	\$ 5,898,017
<b>Ending Cash Balance</b>	\$ 831,508	\$ 496,004	\$ 6,851,242	\$ 5,775,302	\$ 7,682,750	\$ 6,271,306
<b>Cash Balance as % of Expenditures</b>	15.6%	9.0%	130.4%	98.6%	72.7%	55.1%

	Proprietary Fund (Sewer)		Fiduciary Fund (Agency)		Total	
	2013	2012	2013	2012	2013	2012
<b>Revenue</b>	\$ 1,380,947	\$ 1,218,884	\$ 54,334	\$ 39,786	\$ 1,435,281	\$ 1,258,670
<b>Expenditures</b>	\$ 1,241,746	\$ 1,025,600	\$ 43,753	\$ 45,181	\$ 1,285,499	\$ 1,070,781
<b>Income/(Loss)</b>	\$ 139,201	\$ 193,284	\$ 10,581	\$ (5,395)	\$ 149,782	\$ 187,889
<b>Other Financing Receipts (Disburs.)</b>	\$ 992	\$ 1,225	\$ -	\$ -	\$ 992	\$ 1,225
<b>Net Change in Fund Balances</b>	\$ 140,193	\$ 194,509	\$ 10,581	\$ (5,395)	\$ 150,774	\$ 189,114
<b>Beginning Cash Balance</b>	\$ 1,285,797	\$ 1,091,287	\$ 100,380	\$ 105,774	\$ 1,386,177	\$ 1,197,061
<b>Ending Cash Balance</b>	\$ 1,425,990	\$ 1,285,796	\$ 110,961	\$ 100,379	\$ 1,536,951	\$ 1,386,175
<b>Cash Balance as % of Expenditures</b>	114.8%	125.4%	253.6%	222.2%	119.6%	129.5%

## 2013 FINANCIAL HIGHLIGHTS

### REVENUES

- Total revenues increased from \$11.853 million in 2012 to \$12.099 million in 2013, an increase of \$246,400 or 2.1%.
- Income tax, that largest revenue source, increased from \$7.86 million to \$8.55 million, or by \$687,300, an 8.7% increase.
- Charges for Services decreased by \$96,100, to \$1.35 million, primarily due to the fact that Richfield Township paid its \$132,500 fourth quarter 2011 payment for police services in 2012 so that 2012 revenue was inflated due to this. This decrease is offset by a \$70,396 increase in EMS service insurance receipts.
- Intergovernmental revenues decreased by \$601,200, to \$538,200 primarily due to the 2012 Clean Ohio grants received for the High Point Trucking Project (\$262,140) and the Carter-Pedigo Trail Project \$158,772 that did not continue into 2013.
- Fines, Licenses & Permits revenue increased by \$38,900, or 32.3%, primarily due to Mayor's Court revenue increasing by \$23,952.
- Special Assessments increased \$12,900, or by 2.7%. All four districts reflected increases in assessment collections.
- Miscellaneous revenues increased by \$140,500 to \$241,800 primarily due to a one-time Workers' Compensation rebate of \$61,360. The Bureau had exceeded their legally established surplus amount and had to rebate a portion of the accumulated monies. An auction in November of surplus assets also generated \$40,947.
- Property taxes, other taxes and investment earnings categories also reflect increases of \$52,700 and \$11,400 respectively. Motel taxes increased by 32%, or by \$45,746 to \$188,323.
- State imposed cuts resulted in the Local Government Fund reduction of \$46,410 and the estate tax was eliminated in 2013. The Village collected \$44,898 in estate tax in 2012 and \$9,394 in 2013 from deaths prior to 2013.

## 2013 FINANCIAL HIGHLIGHTS CONTINUED

### EXPENDITURES

- Total expenditures decreased from \$11.380 million in 2012 to \$10.573 million in 2013, a decrease of \$807,600 or 7.1%.
- Salaries total \$4.49 million for 62 full-time and 49 part-time employees. Collective bargaining employees and non-bargaining employees received a 1.5% increase.
- Capital improvements totaled \$803,000 million, a decrease of \$743,600 primarily due to the following purchases that occurred in 2012: a new rescue squad (\$151,395) and a new service truck (\$142,687). The Carter-Pedigo Trail was also completed in 2012 at a cost of \$248,942 with \$91,505 coming from the State of Ohio's Clean Ohio Grant. The Highpoint Trucking (Soni) Property expenditure in 2013 was \$104,149.
- Public Safety expenditures decreased by \$142,800 (3.3%) to \$4.1 million due to the following: Fire expenditures decreased \$44,526, and Police expenses decreased \$97,893 due primarily to retirement payouts that occurred in 2012 and decreased costs in the part-time salary accounts in 2013.
- Debt Service expenditures are down \$20,500 (1.1%) primarily due to decreased payments on the Village Administrative Complex (\$36,688).
- Service and road maintenance expenditures remained relatively flat at \$1.8 million, only an increase of \$1,300.
- Parks and Senior expenditures increased by \$21,500, primarily due to Parks and Recreation increase of \$25,151 for the Tree Canopy Study that a grant was received by the Village.
- Planning & Zoning expenditures increased by \$27,500, or by 16.0%, primarily due to the part-time secretary position being vacant in 2012 (\$16,877). Engineering expenses increased by \$8,701.
- General government expenditures decreased slightly to \$1,164,310 or 0.1%. Decreases of \$50,243 occurred in legal services, hospitalization costs of \$13,829, and State audit fees of \$11,400. These decreases are offset by increases in the following: income tax refunds (\$21,502), salaries (\$25,450), EMS refunds to the Township (\$18,464), contractual services (\$10,570), and building maintenance costs (\$8,000).

## 2013 FINANCIAL HIGHLIGHTS CONTINUED

### EXPENDITURES CONTINUED

- Public works expenses are \$57,000 lower primarily because refuse collection expenditures are \$59,705 lower.
- Public Health expenditures also increased by \$107,500 to \$180,400 because land was purchased for the cemetery for \$74,436 (6.156 acres) and the cemetery wall was repaired for \$24,000.
- Sewer expenditures increased by \$216,147, primarily due to Northeast Ohio Regional Sewer District expense increase of \$109,459, and personnel cost increases of \$40,584 due to a new Sewer Technician.

### FUND BALANCE

- The financial health of a governmental entity is measured by its unassigned fund balances. The unassigned fund balance is defined as the total available resources minus the total operating expenditures minus any adjustments to balance for non-spendable, restricted, committed, or assigned funds. Non-spendable monies are legally or contractually required to be maintained. Restricted monies have constraints placed on the use of the resources either imposed externally or by law. Committed monies can only be used for specific purposes pursuant to constraints imposed by formal action of Council or decision-making authority. Assigned monies are constrained by the Village's intent to be used for specific purposes. The Village will strive to build unassigned cash balances to at least 20-25% of the annual expenditures. This will ensure the continued orderly operation of government and provision of services to residents, and the continued stability of the structure.
- The Village ended 2013 with a \$9.2 million fund balance (\$7.7 million in all funds and \$1.5 million in proprietary and fiduciary funds). Of this amount \$3,360,571 is unassigned, \$1,651,858 is committed, and \$2,670,321 is restricted. The general fund's unassigned balance is \$831,508, or 15.62% of expenditures. Special revenues' unassigned fund balance is \$2.5 million, or 17.8% of expenditures. Debt services' fund balance is \$111,146 and all of it is restricted. Capital Projects' fund balance is \$3.51 million, with \$1.9 million restricted and \$1.7 million committed. Proprietary fund (Sewer) balance is \$1.43 million, or 114.8% of expenditures and these funds are restricted for sewer operations. The discretionary fund balance (general fund and income tax fund) of \$3,360,571 is 31.8% of total expenditures of \$10.6 million.

## 2013 VILLAGE-WIDE DEPARTMENTAL ACCOMPLISHMENTS

- Resurfaced 1.31 miles of Brecksville Road (from Route 303 to I-77 overpass) as a cost of \$307,874;
- Replaced the hood and suppression system (\$22,900) and air conditioner (\$7,729) at the Masonic Hall;
- Delivered 2,397 meals to seniors and 2,142 lunches were provided to seniors at the Center;
- Completed a trail entrance at the Carter/Pedigo trail by the library (\$16,537);
- Increased efforts to collect delinquent motel taxes and realized a 32% increase to \$188,323.
- Improved EMS reporting resulted in increased EMS service insurance collections of \$70,396 to \$170,493.
- Hired a sewer technician to improve servicing of the infrastructure.
- Completed a tree canopy assessment (\$50,000) with the aid of a grant for \$25,000.
- Secured \$590,000 of grant dollars primarily for various capital projects;
- Implemented a Business Outreach Program to help identify economic developmental needs and opportunities;
- Completed a retail market analysis to enhance economic development activity;
- Reduced Workers' Compensation costs by \$12,855, or by 11.7% to \$96,716, to a 2.3% rate;
- Painted the Eastwood House;
- Purchased two police cars (\$88,886), a fire vehicle (\$64,707), a service truck (\$33,449), and a chipper (\$39,753);
- Negotiated a 12.08% reduction in employee health plan costs that yielded \$83,299 in savings bringing total costs to \$606,159;
- Income tax collections represent 70.8% of total revenues and increased \$687,300, or by 8.7%;
- Reduced refuse collection costs by \$59,705, or by 23.9% to \$190,350;
- Negotiated a new contract with Boston Heights for dispatching services;
- Concluded a lease agreement with Richfield Township for a month-to-month lease of \$1,200 for office space; and
- Control-burned the Dizmo house to demolish it.

Please note that the individual Departments' Annual Reports will contain a more expansive list of accomplishments achieved in 2013.

**VILLAGE OF RICHFIELD  
DEPARTMENTAL FINANCIAL HISTORY**

<i>DEPARTMENT</i>	2011 ACTUAL	2012 ACTUAL	%	2013 BUDGET	%	2013 ACTUAL	%	2014 BUDGET	%	2015 FORECAST	%
POLICE	2,021,449	2,088,720	3%	2,170,274	4%	1,990,827	-5%	2,234,827	12%	2,226,342	0%
DISPATCH	595,225	547,478	-8%	551,488	1%	545,432	0%	645,489	18%	639,663	-1%
FIRE	1,374,725	1,536,219	12%	1,536,487	0%	1,491,693	-3%	1,639,622	10%	1,611,013	-2%
ZONING	165,491	172,404	4%	212,095	23%	199,915	16%	215,314	8%	207,184	-4%
HUMAN SERVICES	64,852	83,442	29%	86,485	4%	79,765	-4%	83,920	5%	83,727	0%
ADMINISTRATION	965,429	1,013,285	5%	983,086	-3%	929,168	-8%	1,039,038	12%	1,027,599	-1%
MAYOR'S COURT	84,665	83,866	-1%	87,552	4%	83,340	-1%	94,918	14%	93,601	-1%
SEWER	1,250,966	1,025,599	-18%	1,264,564	23%	1,241,746	21%	1,172,691	-6%	1,105,460	-6%
STREET MAINTENANCE	1,767,271	1,739,242	-2%	1,827,831	5%	1,736,032	0%	1,977,717	14%	1,973,655	0%
PARKS & RECREATION	178,064	198,244	11%	244,146	5%	223,395	13%	253,487	5%	249,337	5%
INCOME TAX	522,890	385,233	-26%	416,718	8%	405,576	5%	395,867	-2%	405,134	2%
<b>TOTAL</b>	<b>8,991,027</b>	<b>8,873,732</b>	<b>-1.30%</b>	<b>9,380,726</b>	<b>5.71%</b>	<b>8,926,889</b>	<b>0.60%</b>	<b>9,752,890</b>	<b>9.25%</b>	<b>9,622,715</b>	<b>-1.33%</b>

**NOTES: 2013 VARIANCES**

Police - Personnel costs lower due to staff turnover and newer employees coming in at lower rates.  
 Dispatch - Part time personnel costs increased due to employment of 3 new part-timers.  
 Fire - Increase in part time personnel costs due to hiring of 5 part-timers, coverage for four medical leaves totalling 2,309 hours and the addition of a 4th man on day shift for a portion of the year. 2012 included \$54,423 in retirement payouts.  
 Administration - EMS refunds to Township up \$32,197 (133%); rubbish disposal expenditures will be \$59,705 less than 2012; legal services are projected to come in under last year's expenditures by just under \$12,000; state audit fees of \$11,400 were incurred in 2012, but no expenditure was required in 2013.  
 Mayor's Court - Personnel cost increase to cover the cost of officers during court that were in the police budget prior to 2013.  
 Sewer - Increase due to NEORS D costs higher by \$109,459. Personnel costs up by \$40,584 due to the hiring of a sewer technician in 2013.  
 Street Maintenance's 2013 costs slightly under 2012 cost due to personnel costs being under due to staff turnovers and replacements coming in at lower salaries. Consulting services also increased by \$27,500 due to a Tree Canopy Assessment which was funded 50% by a grant.  
 Recreation - Increase due primarily to a tree canopy assessment of \$22,500 - 50% covered by a grant.  
 Income Tax - Refunds came in \$21,502 higher than 2012.

**2014 VARIANCES**

Police - Pension and healthcare costs \$105,137 higher; training increased to send 2 officers to FBI refresher courses; \$35,000 included for School Resource Officer; and telecommunications increased to cover Sprint GPS trackers.  
 Dispatch - \$29,591 increase in part-time salaries to provide two employees on all shifts.  
 Fire - Does not include a full-time Captain, a full-time Admin Asst., nor a 4th man on day shift; part-time salaries reduced by \$68,442; replacing 4 sets of protective equipment instead of 2 sets \$12,000; sending 5 employees to Bowling Green training \$8,000; and purchasing 2 tablets and 1 Ipad and hardware.  
 Zoning - The Administrative Assistant will also perform enforcement activities; and consulting increased to redo subdivision regulations (\$16,000).  
 Mayor's Office - Included \$10,000 for economic development activities and audit fees of \$13,000.  
 Sewer - \$1,000 for confined space training; \$3,600 for replacement of one computer and software maintenance.  
 Service - \$5,000 for trench training; \$59,000 to replace light poles in Deer Creek and Forest Ridge; increasing building maintenance to \$25,000 for mandooors; \$3,000 to replace two computers; increasing ice control materials by \$15,665 for anticipated increased usage; \$15,000 for signs to meet ODOT requirements; and beautification expenditures to \$30,000 to increase flower placements, tree replacements, etc.  
 Recreation - \$15,000 additional for trail maintenance, \$12,668 for a part-time employee to cover 10 hours of weekend activities; \$2,100 for another F/T summer hire; and \$2,000 for a computer replacement.

**Village of Richfield**  
**Income Tax Revenue Comparison**  
**for Years 2008 through 2013**

Month	2008	2009	2010	2011	Mo. 10 -11	Cum. 10 -11	2012	Mo. 11 - 12	Cum. 11-12	2013	Mo. 12 - 13	Cum. 12-13
January	583,620	648,248	637,875	644,237	1.0%	1.0%	715,737	11.1%	11.1%	719,405	0.5%	0.5%
February	594,591	491,506	452,449	474,983	5.0%	2.7%	503,846	6.1%	9.0%	546,892	8.5%	3.8%
March	601,969	585,950	464,873	555,147	19.4%	7.7%	586,334	5.6%	7.9%	588,513	0.4%	2.7%
April	1,357,165	1,290,533	944,927	966,688	2.3%	5.6%	1,205,457	24.7%	14.0%	1,366,923	13.4%	7.0%
May	723,865	560,198	495,876	685,262	38.2%	11.0%	547,358	-20.1%	7.0%	509,859	-6.9%	4.9%
June	639,891	601,786	537,435	582,932	8.5%	10.6%	575,004	-1.4%	5.7%	713,365	24.1%	7.5%
July	578,933	533,075	510,498	602,052	17.9%	11.6%	636,319	5.7%	5.7%	623,698	-2.0%	6.3%
August	564,189	533,173	524,331	554,877	5.8%	10.9%	501,332	-9.6%	4.1%	511,034	1.9%	5.8%
September	713,604	668,913	676,328	559,192	-17.3%	7.3%	698,702	24.9%	6.1%	786,727	12.6%	6.6%
October	692,834	616,885	574,051	670,158	16.7%	8.2%	706,271	5.4%	6.0%	806,262	14.2%	7.4%
November	702,548	579,583	520,423	507,939	-2.4%	7.3%	503,934	-0.8%	5.5%	559,512	11.0%	7.7%
December	824,263	713,792	572,115	958,725	67.6%	12.3%	679,525	-29.1%	1.3%	814,219	19.8%	8.7%
<b>Totals</b>	<b>8,577,471</b>	<b>7,823,642</b>	<b>6,911,182</b>	<b>7,762,193</b>			<b>7,859,820</b>			<b>8,546,410</b>		

Top Taxpayers	2008	2009	2010	2011	Mo. 10 -11	Cum. 10 -11	2012	Mo. 11 -12	Cum. 11 -12	2013	Mo. 12 -13	Cum. 12 -13
1	652,020	553,718	186,379	130,152	-30%	-30.2%	166,258	28%	27.7%	182,546	10%	9.8%
2	616,524	599,985	541,587	516,343	-5%	-11.2%	462,579	-10%	-2.7%	522,719	13%	12.2%
3	647,647	625,005	557,271	562,205	1%	-6.0%	471,125	-16%	-9.0%	522,720	11%	11.6%
4	392,084	346,194	335,023	346,741	3%	-4.0%	400,218	15%	-3.6%	429,185	7%	10.5%
5	394,907	411,471	412,398	383,433	-7%	-4.6%	400,002	4%	-2.0%	393,848	-2%	7.9%
6	290,888	225,725	144,041	148,412	3%	-4.1%	159,385	7%	-1.3%	145,196	-9%	6.6%
7	205,393	214,828	199,571	242,181	21%	-2.0%	260,369	8%	-0.4%	263,651	1%	6.0%
8	203,365	234,098	243,710	288,175	18%	-0.1%	331,943	15%	1.3%	263,651	-21%	2.7%
9	148,340	129,075	129,393	137,903	7%	0.2%	176,141	28%	2.6%	144,937	-18%	1.4%
10	123,556	96,170	98,071	113,090	15%	0.7%	115,585	2%	2.6%	122,299	6%	1.6%
11	94,210	109,213	114,845	92,268	-20%	0.0%	121,984	32%	3.5%	128,265	5%	1.7%
12	-	47,517	218,673	249,548	14%	0.6%	238,790	-4%	0.3%	229,275	-4%	1.3%
<b>Totals</b>	<b>3,867,969</b>	<b>3,683,908</b>	<b>3,272,778</b>	<b>3,293,605</b>			<b>3,304,378</b>			<b>3,348,291</b>		

## VILLAGE OF RICHFIELD

### ASSESSED VALUATION HISTORY

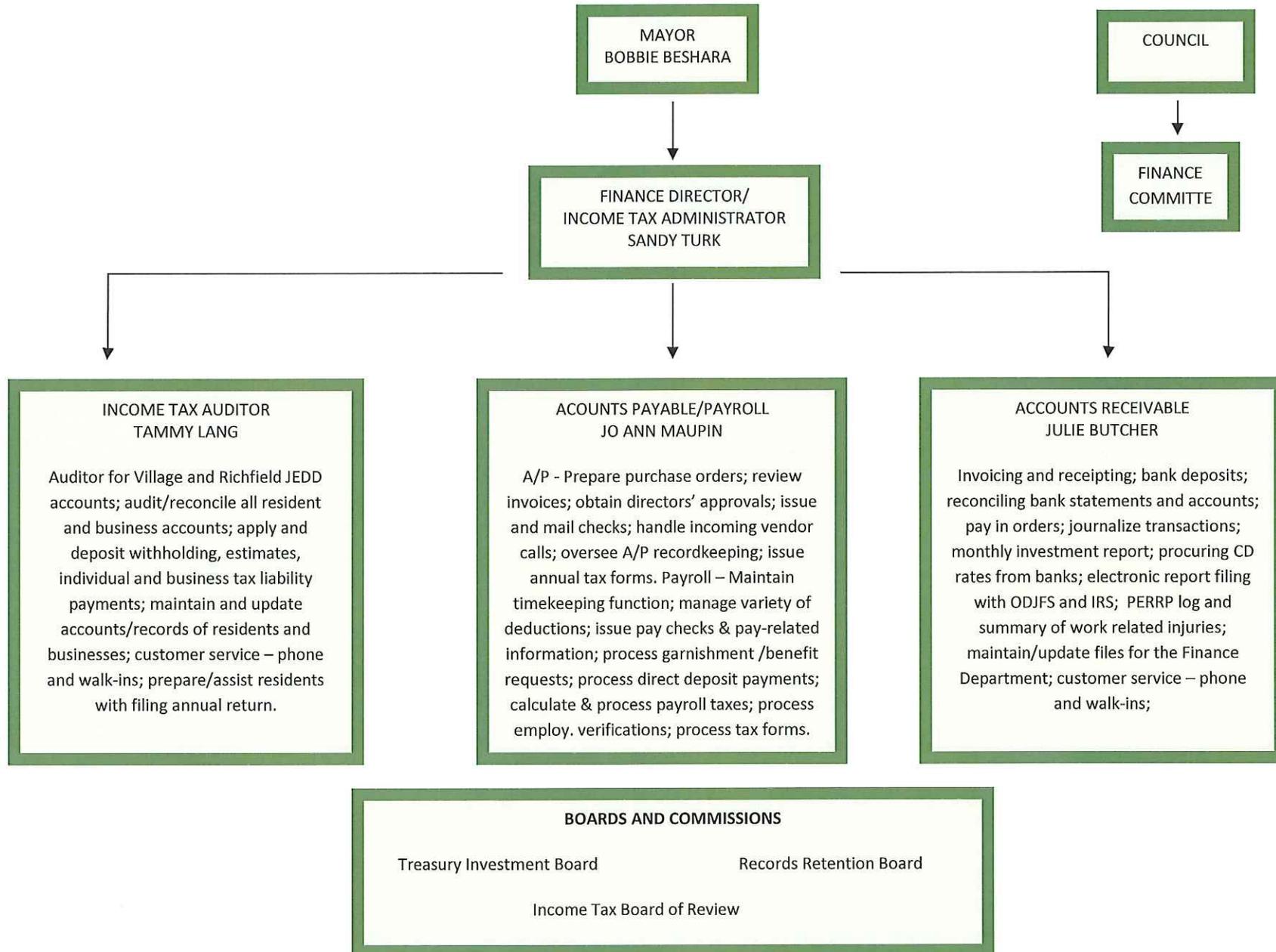
TOTAL ASSESSED VALUATION						
Property Types	2010	2011	2012	2013	% Change	
Residential/Agricultural Real Estate	\$ 129,704,240	\$ 130,795,120	\$ 121,876,280	\$ 122,416,130	0.44%	
Commercial, Industrial & Public Utility	\$ 72,423,700	\$ 73,617,550	\$ 64,734,160	\$ 64,879,370	0.22%	
Public Utility Tangible Personal Property	\$ 3,581,340	\$ 3,595,200	\$ 3,727,900	\$ 3,959,460	6.21%	
Remaining Tangible Personal Property	\$ 114,560	-	-	-	-	
<b>TOTAL ASSESSED VALUATION</b>	<b>\$ 205,823,840</b>	<b>\$ 208,007,870</b>	<b>\$ 190,338,340</b>	<b>\$ 191,254,960</b>	<b>0.48%</b>	

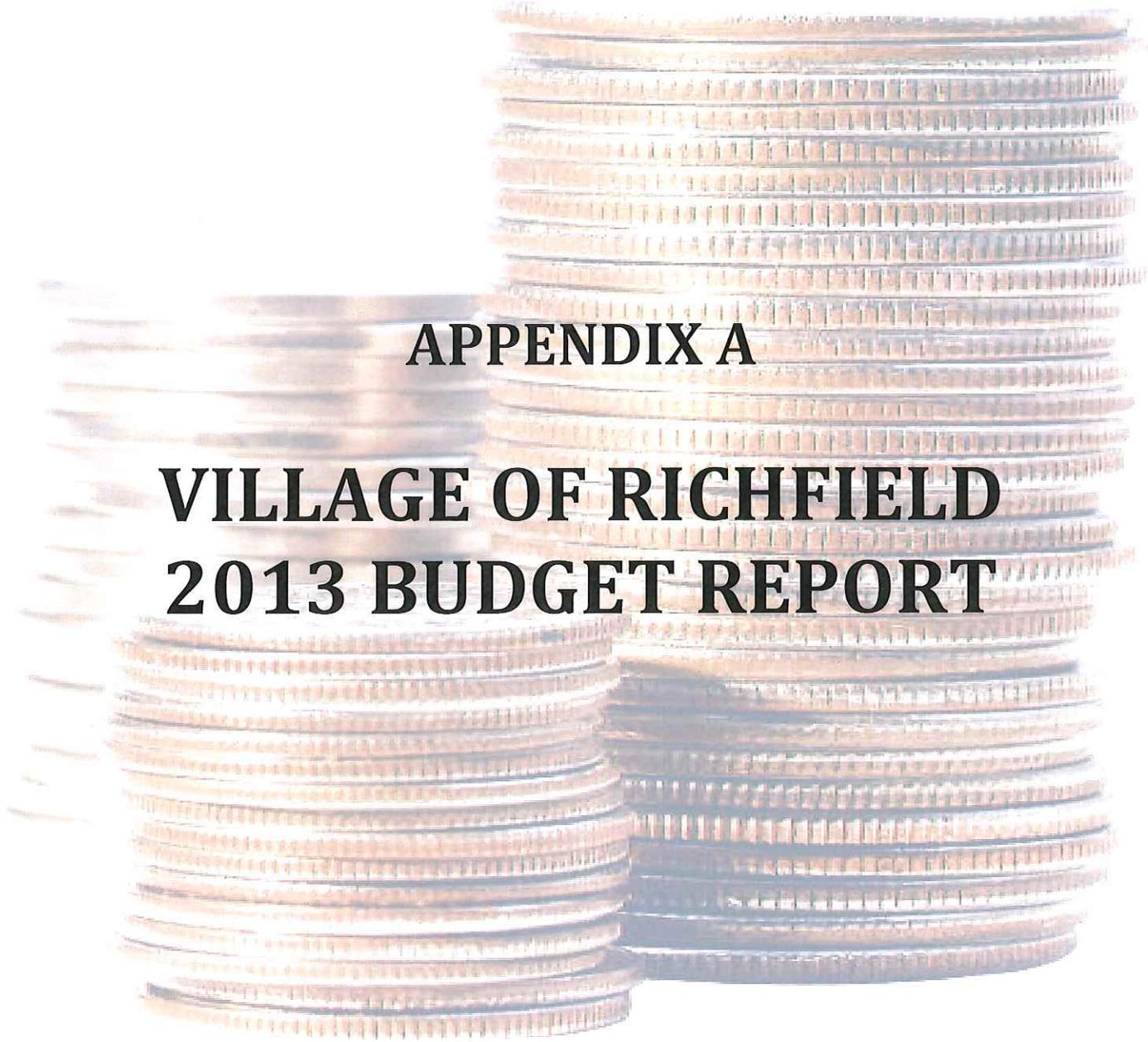
### TOTAL TAX LEVY COLLECTIONS HISTORY FROM INSIDE MILLAGE

TOTAL TAX LEVY COLLECTIONS						
Fund Type/Millage Rate	2010	2011	2012	2013	% Change	
General Fund / 1.5 mills	\$ 308,736	\$ 312,012	\$ 285,507	\$ 286,882	0.48%	
Police Pension Fund / 0.3 mills	\$ 61,746	\$ 62,403	\$ 57,101	\$ 57,377	0.48%	
Fire Pension Fund / 0.3 mills	\$ 61,746	\$ 62,403	\$ 57,101	\$ 57,377	0.48%	
<b>TOTAL TAX LEVY COLLECTIONS</b>	<b>\$ 432,228</b>	<b>\$ 436,818</b>	<b>\$ 399,709</b>	<b>\$ 401,636</b>	<b>0.48%</b>	

**Village of Richfield Resident  
\$100,000 Home Tax Contribution - \$1,692  
Tax Year 2013/Collection Year 2014  
(55.25 MILLS)**







**APPENDIX A**

**VILLAGE OF RICHFIELD  
2013 BUDGET REPORT**

**VILLAGE OF RICHFIELD  
2014 BUDGET**

<b>GENERAL FUND REVENUES</b>		<b>DECEMBER 17, 2013</b>				
	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 ACTUAL	2014 BUDGET	2015 FORECAST
<b>A. LOCAL TAXES:</b>						
111.00 REAL ESTATE TAXES	284,423	266,354	262,257	262,260	286,882	286,882
112.00 GENERAL PERS. PROP. TX	2,452	0	0	1,396	0	0
115.00 MOTEL TAX	124,070	142,577	184,460	188,323	125,000	125,000
117.00 SHARE JEDD REAL ESTATE TAXES	3,275	3,237	2,937	2,931	2,931	2,931
<b>SUB-TOTAL</b>	<b>414,220</b>	<b>402,168</b>	<b>449,654</b>	<b>454,910</b>	<b>414,813</b>	<b>414,813</b>
<b>B. STATE SHARED TX/PERMITS</b>						
121.00 COUNTY LGF & INTANG.	224,073	157,076	119,290	119,300	116,650	116,650
122.00 ESTATE TAX	46,031	44,898	9,394	9,394	0	0
123.00 CIGARETTE TAX	154	112	116	117	117	117
125.00 LIQUOR PERMITS	8,125	7,283	10,005	10,010	10,010	10,010
127.00 STATE LOCAL GOV'T FUND	67,099	46,666	37,020	38,034	37,020	38,034
128.02 UTILITY DEREG.-GAS	1,876	0	0	0	0	0
129.00 REAL EST. ROLLBACK, ETC.	26,520	25,486	25,851	25,855	0	0
134.00 911 WIRELESS FUNDS	1,469	212	1,045	1,046	0	0
<b>SUB-TOTAL</b>	<b>375,347</b>	<b>281,737</b>	<b>202,721</b>	<b>203,755</b>	<b>163,797</b>	<b>164,811</b>
<b>D. INTERGOV'T REVENUES:</b>						
141.00 GRANTS, CONTRIBUTIONS, ETC.	3,464	2,678	6,635	6,637	0	0
141.05 EMS/TRAINING GRANTS	0	56	6,000	3,500	0	0
141.07 D.A.R.E. GRANT	6,115	2,865	5,844	5,844	5,844	5,844
141.09 FEDERAL GRANT - RADIOS	17,990	805	0	0	8,312	0
141.12 O.V.I. GRANT	15,498	12,576	15,462	15,355	14,300	14,300
<b>SUB-TOTAL</b>	<b>43,067</b>	<b>18,979</b>	<b>33,941</b>	<b>31,337</b>	<b>28,456</b>	<b>20,144</b>
<b>E. CHARGE FOR SERVICES:</b>						
151.01 R/F TNSHP FIRE	385,514	398,236	411,378	411,378	424,953	424,953
151.02 VALLEY FIRE DISPATCH	18,489	19,229	16,298	16,286	29,998	29,998
151.04 HLTH INSUR.-EMPL. CONTRB.	35,804	47,039	32,618	23,285	38,163	38,163
151.05 PENINSULA DISPATCH	25,386	33,132	27,729	20,729	20,729	20,729
151.08 R/F TOWNSHIP POLICE	397,500	679,990	565,557	565,557	584,220	584,220
151.11 BATH TOWNSHIP - D.A.R.E.	0	0	1,255	1,256	1,256	1,256
152.00 EMS SERVICE INSUR.	117,806	100,097	169,718	170,493	169,718	169,718
153.01 PROGRAM FEES - HUMAN SERVICES	5,278	7,933	7,615	8,508	7,615	7,615
151.15 FINGERPRINTING	910	2,525	0	0	0	0
151.16 BOSTON HTS. DISPATCH	3,548	5,720	2,991	2,984	60,000	61,800
151.14 PLANNING SERVICES REIMB.	0	7032	6000	5712	0	0
152.01 PINE VALLEY MEALS	0	5,952	6,670	6,755	5,497	5,771
152.02 MEDIC ALARM	0	0	0	0	0	0
<b>SUB-TOTAL</b>	<b>990,235</b>	<b>1,306,885</b>	<b>1,247,829</b>	<b>1,232,942</b>	<b>1,343,652</b>	<b>1,338,452</b>
<b>F. FINES/LICENSES/PERMITS</b>						
161.01 MAYORS COURT	52,026	55,522	79,470	79,474	79,474	79,474
161.02 AKRON MUNI COURT	0	2,241	210	210	210	210
162.01 COUNTY BLDG PERMITS	6,545	2,072	0	0	1,000	1,000
162.03 VILLAGE ZONING,BZA, ETC.	11,632	14,986	17,000	17,773	14,000	14,000
163.00 ROYALTIES	0	2,094	0	0	0	0
<b>SUB-TOTAL</b>	<b>70,203</b>	<b>76,915</b>	<b>96,680</b>	<b>97,457</b>	<b>94,684</b>	<b>93,684</b>
<b>H. MISCELLANEOUS:</b>						
180.00 A.T.&T. TOWER LEASE	15,552	18,662	18,662	18,662	18,662	18,662
180.02 METRO REGIONAL TRANSIT	1,200	1,200	1,200	1,200	1,200	1,200
180.03 AT&T (NORTHCOAST COMM.)	9,750	8,250	9,000	9,750	9,000	9,000
180.05 AT&T (FIBRE TOWER)	1,898	2,148	518	518	0	0
182.00 INTEREST EARNED	10,079	6,338	13,950	17,887	17,887	17,887
183.00 CONTRIBUTIONS-DONATION-BEQ	25,081	612	1,951	1,983	1,660	1,660
183.05 HUMAN SERVICES DONATIONS	0	13,490	17,240	17,242	5,000	5,000
184.00 POLICE/FIRE REPORTS,ETC.	882	305	6,576	6,830	967	967
185.00 DOG FINES	482	130	555	505	490	505
186.00 MISCELLANEOUS	20,183	4,400	5,871	5,888	3,821	3,821
186.01 INSURANCE CLAIMS/REFUNDS	62,509	8,214	4,390	4,300	0	0
186.02 REFUNDS - WORKERS COMP.	48	2,264	47,457	47,455	0	0
186.04 MEMBERSHIP-HUM. SERV.	1,826	2,415	2,000	1,295	2,000	2,000
187.00 CABLE T.V. FRANCHISE FEE	27,419	30,528	30,000	29,944	30,000	30,000
188.00 RENTAL INCOME	0	0	5,785	5,785	14,400	100
188.08 3767 BROADVIEW	6,600	6,600	6,680	6,680	6,840	6,840
188.09 MASONIC/BELLOWSHIP HALLS	3,835	4,170	4,395	4,610	3,685	3,685
<b>SUB-TOTAL</b>	<b>187,144</b>	<b>109,665</b>	<b>176,230</b>	<b>180,535</b>	<b>115,613</b>	<b>101,328</b>
<b>GRAND TOTAL</b>	<b>2,723,411</b>	<b>2,988,861</b>	<b>2,703,059</b>	<b>2,696,940</b>	<b>2,992,522</b>	<b>2,817,918</b>