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October 11, 2013

The Honorable John Kessler  
& members of City Council

It is my pleasure to present to City Council for consideration and discussion the proposed 2014 Operating Budget. The Charter of the City of Tipp City requires the Manager to prepare and submit the annual operating budget to the Council no later than the 15<sup>th</sup> day of November each year.

My goal in preparing the 2014 Operating Budget was to create a plan to maintain the City's essential services within the financial constraints of each of the individual funds while also preserving the long-term financial viability of each of the funds.

Department heads were again mindful of the economic climate when preparing their operating budgets. The Finance Director and other Department Heads have worked conscientiously to maintain reduced operating expenses wherever possible without jeopardizing safety or affecting current levels of service.

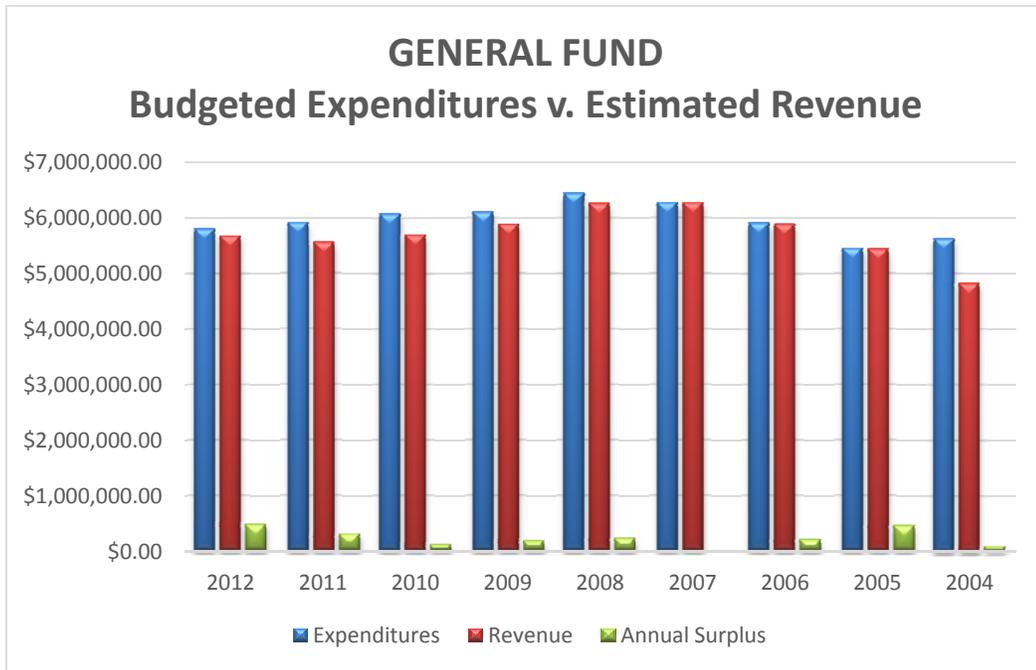
Sound long-term financial planning of past Council's and administrations has placed the City in a positive economic position. The purpose of building up reserves during a good economic climate is to be able to utilize those resources to maintain service levels during weak economic times. The City's primary operating funds (General, Electric, Streets, Water, & Sewer) are all positioned well to maintain adequate fund balances based upon the assumptions put forward in this budget document

#### **GENERAL FUND**

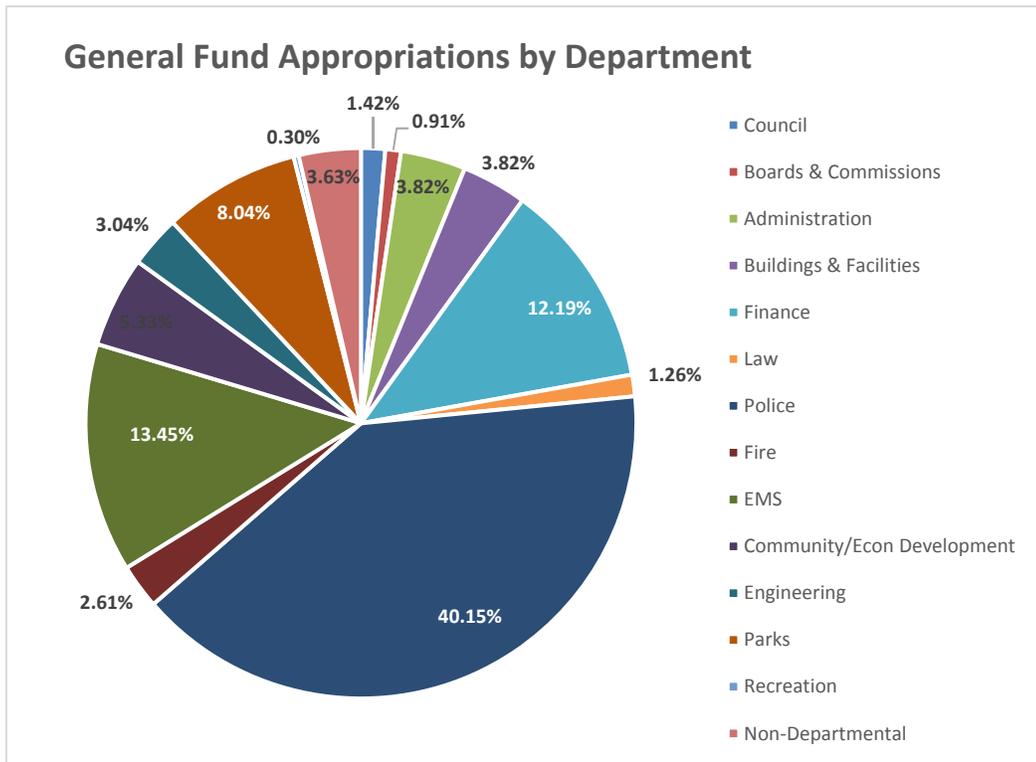
The General Fund has operated with an annual surplus for the past nine years. Since 2004 more than \$2,000,000 has been added to the General Fund balance, for an average annual fund balance increase of \$224,000 over that timeframe. The General Fund balance as a percentage of annual expenditures has increased from 51.90% to 74.33% since 2004. The goal is to maintain a fund balance of at least 50% of annual expenditures with an absolute minimum fund balance of 25%.

The 2014 General Fund budget proposed in this document has a structural budgetary **surplus** of \$52,471. However, given that revenue estimates are generally conservative and that, on average, approximately 97.5% of budgeted expenditures are actually spent; this **surplus** is projected to be approximately \$208,000.

The chart below shows that each adopted budget from 2004-2012 has projected a structural deficit of varying amounts. However, because 97-97.5% of budgeted expenditures are actually spent, and because revenue is estimated conservatively, the General Fund has operated in the black in each of these years.



The chart below details the percentage of General Fund appropriations by departments. Public Safety (Police, Fire, and EMS) comprise 56.13% of all General Fund appropriations.



### Budget Assumptions

- 2013 income tax revenue is projected to increase 7%, which is \$207,003 above the budgeted revenue estimate. Income tax receipts comprise 46% of total General Fund receipts.
- Income tax collections are projected to increase 4.0% in 2014
- Workers' Compensation premiums anticipated to increase 3% in 2014.
- Health insurance premiums increased an average of 4% in 2013. We have budgeted for a 10% increase for the renewal set for September 1, 2014.
- Liability insurance through the Miami Valley Risk Management Association (MVRMA) will increase 15% for 2014, for a General Fund increase of \$11,254.
- Public Safety (Police, Fire & EMS) account for 56.13% of General Fund expenditures.
- This budget assumes full staffing in the Police Department with 19 sworn officers.

### Budget Highlights

- Total budgeted General Fund expenditures, excluding transfers, are proposed to increase 3.11% (\$187,755) from \$6,027,314 in 2013 to \$6,215,069 in 2014.
- General Fund revenue is projected to increase 8.1% (\$461,808) from 2013 budgeted revenue estimates, and will increase by 0.1% (\$5,400) over projected 2013 revenue.
- Projected General Fund budget **surplus** of \$52,471 for 2014.
  - However, given that revenue estimates are generally conservative and that, on average, approximately 97.5% of budgeted expenditures are actually spent; this surplus should be increased to approximately \$208,000.
- FOP contracts (Officers and Sergeants) include 2% cost of living wage adjustment in 2014.
- AFSCME contract includes a 2% cost of living wage adjustment in 2014 and 2015.
- A 2% cost of living wage adjustment is also budgeted in 2014 and 2015 for non-represented, Chapter 37 employee.
- **Includes one additional Maintenance Specialist 1 in the Parks Department**
- Wages & benefits account for 78% of all General Fund expenditures.
- A \$27,500 transfer to the Pool Fund is projected for 2014.

## SWIMMING POOL FUND

### Budget Assumptions

- No increase in user fees is budgeted for 2014.
- Budget anticipates 2014 season to run 77 days: Memorial Day weekend (May 26-28) then May 31 – June 1 and June 7 – August 17.
- Contractual operation & maintenance costs = \$293,549.

### Budget Highlights

- A transfer from the General Fund to the Swimming Pool Fund in the amount of \$27,500 is budgeted for the 2014 season.

### **STREET FUNDS**

- Transfer from Street Repair & Maintenance Fund to the Bond Retirement Fund for repayment of the CR 25- A reconstruction bonds has been moved to the Capital Improvement Reserve Fund
- Transfer of \$11,550 from Municipal Road Fund to the Bond Retirement Fund to retire debt on Donn Davis Way construction bonds.

### **CAPITAL IMPROVEMENT RESERVE FUND**

The Capital Improvement Reserve Fund is funded by 0.2% of the base 1.0% income tax, a 10-year 0.25% increase in the income tax that became effective July 1, 2011, the conversion of the temporary 0.25% Parks CIP levy to a 10-year general CIP levy that became effective January 1, 2013, plus assessments, and grants. This fund accounts for resources earmarked for general capital improvements of all City facilities and operations.

### Budget Highlights

- The CIP projects included in the 2014 budget are in compliance with the 2014-2018 Five-Year CIP as reviewed and amended by City Council.

### **PARKS CAPITAL IMPROVEMENT FUND**

The Parks Capital Improvement Fund was funded by a 0.25% dedicated income tax levy, transfers from the General Fund and grants. This fund accounts for the income tax resources earmarked for capital improvements used for general improvements of park related facilities and operations.

### Assumptions

- The Parks Capital Improvement Fund's 0.25% dedicated income tax levy expired December 31, 2012.
- A small amount of revenue will still be allocated to the Parks Capital Improvement Fund as income taxes are collected on income earned prior to January 1, 2013. These monies will be used to offset capital and equipment purchases at the Aquatic Center.

### **ELECTRIC FUND**

The Electric Fund is funded primarily by user fee revenue. This fund accounts for the operation and capital needs of the City's electric distribution system.

### Assumptions

- No rate increase during the five-year period
  - Rate increase not necessary to meet 25% minimum fund balance target at end of five-year period
    - 1% rate increase raises \$120,000 annually
- 2% annual increase in electric sales due to higher consumption
- 5% annual growth in purchase of power costs
- Vacant Lineman position remains unfilled in 2014.

### Budget Highlights

- Total Electric Fund expenditures are projected to decrease by 1.7% in 2014.
- An 8% increase in projected revenue is anticipated when compared to 2013 budgeted revenues.
- Operating expenses are proposed to increase 8.5%
- The Electric Department capital projects included in the 2014 budget are in compliance with the 2014-2018 Five-Year CIP as reviewed and amended by City Council.

### **WATER FUND**

The Water Fund is funded primarily by user fee revenue. This fund accounts for the operational and capital needs of the City's water distribution system and the fees paid to the Northern Area Water Authority (NAWA) for water treatment.

### Assumptions

- Includes rate increases approved by Council in 2012 for future capital projects and to maintain an adequate fund balance.
  - 2014 = 6%
  - 2015 = 7%
  - 2016 = 7%
- **Includes one additional full-time employee to be split 50%/50% with the Sewer Fund**
- Water consumption projected to increase 1% annually
- 3% annual increase of NAWA treatment charge to Tipp City from 2014-2018.
- 3% annual increase in operating expenses

### Budget Highlights

- Water Fund balance is projected to decrease by nearly \$800,000 in 2014 due to the construction of planned capital projects.
- As discussed in the Capital Improvement Budget review, approved rate increases should keep this Fund above the 25% minimum fund balance through 2018.
- The Water Fund capital projects included in the 2014 budget are in compliance with the 2014-2018 Five-Year CIP as reviewed and amended by City Council.

## **SEWER FUND**

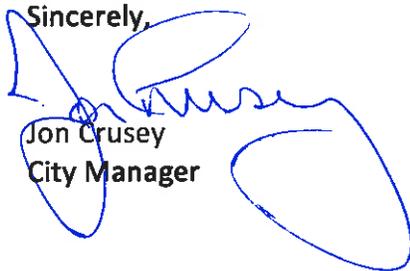
### **Assumptions**

- 2% annual increase in revenue due to higher consumption
- Includes one additional full-time employee to be split 50%/50% with the Sewer Fund

### **Budget Highlights**

- The Sewer Department capital projects included in the 2013 budget are in compliance with the 2013-2017 Five-Year CIP as reviewed and amended by City Council.
- The Sewer Fund capital projects included in the 2014 budget are in compliance with the 2014-2018 Five-Year CIP as reviewed and amended by City Council.

Sincerely,

A handwritten signature in blue ink, appearing to read "Jon Crusey", is written over the typed name and title. The signature is stylized and somewhat abstract.

Jon Crusey  
City Manager

## **USER GUIDE**

The budget is a financial plan for the upcoming year. It contains the City staff's recommendations to Council for their review and action through the annual appropriations legislation, which sets aside money for specific purposes in several different funds. Many of these funds are established by state law to separately account for certain sources of revenues and, consequently, Council is restricted from using many of the monies for other purposes. The bulk of this document is devoted to the detail of these specific purposes, including departmental budgets, earmarked from each fund. The Budget Summary (pages 1-6) is intended to summarize the entire financial situation for the City, irrespective of funds.

Prior to 2011 the budget recognized encumbrances (outstanding purchase orders) as expenditures in the year encumbered. This leads to differences in reported expenditure levels between periods if the entire amount encumbered is not spent in a future year. To better account for actual cash received and actual cash expended within the calendar year we prepared the 2011-2014 operating budgets on a cash basis wherein transactions are recorded when cash is received or disbursed. All annual appropriations lapse at year-end to the extent they have not been expended or lawfully encumbered. Fund balances shown are unencumbered cash balances.

This budget has been divided by fund grouping, and by fund. Each fund has a summary sheet at the beginning to show the revenues anticipated to come into the fund and show the expenditures that are expected to flow out. This approach allows the reader to easily see what the City's financial position is relative to the various functions performed. Following the fund summary sheets are appropriation sheets.

In all funds, the line items have been divided to allow for better administrative control throughout the year. Although the Finance Director can transfer between line items, each department supervisor is expected to stay within line-item appropriations.

When reviewing the budget, certain facts and assumptions should be taken into account. These are as follows:

1. Wages include merit increases where applicable, overtime, and holiday pay. A 2% cost of living increase was anticipated and included in the completion of this budget.

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2. The OPERS rate (employer contribution) will be 14.00% in 2014. It was 14.00% in 2013, 2012, 2011, and 2010. The Ohio Police and Fire Pension Fund rate (employer contribution) is 19.5% for 2014 which is the same rate paid in 2013, 2012, 2011, and 2010.
3. The Worker's Compensation rate was 2.29% in 2013 (based on 2012 wages paid). It was 2.41% in 2012, 2.68% in 2011 and 2.9% in 2010 and 2009. We've anticipated a 3% increase for 2014's payment (based on 2013 wages) due to a 2013 2% wage increase and merit increases.
4. All projects listed in the Capital Improvement Plan for 2014 have been included in this budget.
5. Income Tax Revenues are anticipated to grow by 4% when compared to revised 2013 receipts. The City has continued to realize income tax growth as the local economy improves from the 2008-2009 recession. The budgeted growth reflects the positive economic trends experienced since 2011 but is believed to be conservative to afford protection in the event of unforeseen weakness in the local economy.
6. Revenues on investments will stabilize in 2014 as the federal funds rate cannot go any lower. The City's longer-term investments have matured and reinvested at much lower interest rates than those received just a few years ago. We are trying to keep amounts being reinvested to relatively short maturities to position the City favorably if interest rates recover. Currently there is almost no difference in interest earned between a 1-year, 2-year, or 3-year government secured investment.
7. Revenues in Electric, Water and Sewer are based on the current rates approved by Council and include those increases approved in 2012. Refuse rates are based on the current contract with Waste Management that went into effect October 1, 2010.

A key element of this document is its use as a planning and policy tool in addition to the legislative and financial control aspects normally associated with budgets. Also included is general information about the City of Tipp City and a glossary of terms. A City budget can be an intimidating document, but it is my hope that we have made this document easy to understand.

**CITY OF TIPP CITY  
2014 OPERATING BUDGET**

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2014 OPERATING BUDGET**

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**CITY OF TIPP CITY  
COMPREHENSIVE STATEMENT  
2014 OPERATING BUDGET**

FUNDS	BUDGETED BALANCE 1/1/2014	BUDGETED RECEIPTS	BUDGETED EXPENSES	BUDGETED BALANCE 12/31/2014
GENERAL	4,481,672	6,296,040	6,217,321	4,560,391
SPECIAL REVENUE FUNDS				
SWIMMING POOL	7,019	386,900	383,168	10,751
STREET REPAIR	286,144	448,296	577,749	156,691
STATE HIGHWAY	103,024	34,300	36,500	100,824
MUNICIPAL ROAD	234,107	202,000	206,073	230,034
LAW ENFORCEMENT	21,714	5,000	8,800	17,914
ENFORCEMENT & EDUCATION	4,029	250	-	4,279
DRUG LAW ENFORCEMENT	6,891	100	-	6,991
POLICE DONATION TRUST	1,510	-	-	1,510
DEBT SERVICE FUNDS				
GENERAL BOND RETIREMENT	290,725	4,729,545	4,972,441	47,829
SPECIAL ASSESSMENT BOND RETIREMENT	14,450	73,653	74,265	13,838
CAPITAL PROJECTS FUNDS				
CAPITAL IMPROVEMENT RESERVE	618,980	2,853,470	3,052,374	420,076
PARKS CAPITAL IMPROVEMENT	8,053	10,000	10,000	8,053
ABBOTT PARKWAY CONSTRUCTION	30,856	-	30,856	0
25A CONSTRUCTION	50,000	-	-	50,000
OPWC GRANT	-	530,000	530,000	-

**CITY OF TIPP CITY  
COMPREHENSIVE STATEMENT  
2014 OPERATING BUDGET**

FUNDS	BUDGETED BALANCE 1/1/2014	BUDGETED RECEIPTS	BUDGETED EXPENSES	BUDGETED BALANCE 12/31/2014
ENTERPRISE FUNDS				
ELECTRIC	6,993,322	15,241,278	15,388,871	6,845,729
WATER	2,026,189	5,244,627	6,065,208	1,205,608
WATER IMPROVEMENT RESERVE	60,627	-	60,000	627
WATER TOWER CONSTRUCTION	-	-	-	-
DOWNTOWN UTILITIES	-	-	-	-
N. WESTEDGE UTILITIES	172,694	300,000	472,694	-
SEWER	1,718,584	3,715,002	4,143,358	1,290,228
UTILITY SERVICE DEPOSIT	187,961	30,000	30,000	187,961
REFUSE COLLECTION	129,870	840,740	831,124	139,486
TRUST & AGENCY FUNDS				
SELF INSURANCE HEALTH	26,778	125,000	126,500	25,278
CONTRACTOR MAINTENANCE DEPOSIT	66,962	50,000	50,000	66,962
MEDICAL REIMBURSEMENT	8,938	6,500	6,500	8,938
SUBTOTAL	17,551,099	41,122,701	43,273,802	15,399,998
LESS: TRANSFER AND INTERFUND REIMBURSEMENTS	-	929,545	929,545	-
NET GRAND TOTAL	17,551,099	40,193,156	42,344,257	15,399,998

**City of Tipp City  
2014  
Operating Budget**

**2014 Budget - Revenues Classified by Source**

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Electric Revenues	13,509,424	32.85%
Sale of Notes and Bonds	9,731,798	23.67%
City Income Taxes	5,527,244	13.44%
Water Revenues	2,391,093	5.81%
Sewer Revenues	1,670,848	4.06%
Federal/State Grants	972,500	2.36%
Transfers In	929,545	2.26%
Refuse Collection	840,740	2.04%
Administrative Reimbursements	700,196	1.70%
Electric Excise Tax	560,000	1.36%
Ambulance Runs	540,000	1.31%
Gasoline Tax	386,646	0.94%
NAWA Charges	374,923	0.91%
Pool Revenues	359,400	0.87%
Property Taxes	326,963	0.80%
Local Government Funds	278,500	0.68%
Utility Billing Reimbursements	253,720	0.62%
Deposits	211,500	0.51%
Permissive License Fees	202,000	0.49%
Other Miscellaneous Revenues	192,350	0.47%
Franchise Fees	165,000	0.40%
Assessments	161,214	0.39%

**City of Tipp City  
2014  
Operating Budget**

**2014 Budget - Revenues Classified by Source**

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Advances Repaid	150,000	0.36%
Electric Extension Fees	120,000	0.29%
Reimbursements and Refunds	120,000	0.29%
Motor Vehicle License Fees	76,300	0.19%
Hotel-Motel Tax	75,000	0.18%
Interest Income	75,000	0.18%
Fire Run Contracts	52,802	0.13%
Rental Income	40,610	0.10%
Other State Levied-Shared Fees	39,400	0.10%
Estate Tax	25,000	0.06%
Licenses, Permits, Inspections	19,025	0.05%
Leaf Collection	18,650	0.05%
Fines, Forfeitures, and Costs	15,000	0.04%
Other Charges for Services	6,810	0.02%
Donations	2,500	0.01%
Sale of Assets	1,000	0.00%
PILOT Program	-	0.00%
<b>Total</b>	<b>41,122,701</b>	<b>100.00%</b>

**City of Tipp City  
2014 Operating Budget**

**2014 Budget - Expenditures by Function**

Fund/Dept	Personal Services	Supplies & Other	Debt Service	Capital Outlay	Transfers/Admin. Reimb./Advances	Refunds & Deposits	Total
<b>General Fund</b>							
Council	\$ 57,502	\$ 30,310	\$ -	\$ 1,000	\$ -	\$ -	\$ 88,812
Boards & Commissions	19,030	37,556	-	500	-	-	57,086
Administration	227,367	11,027	-	-	-	-	238,394
Buildings & Facilities	119,550	118,536	-	500	-	-	238,586
Finance: Administration	214,201	21,140	-	300	-	-	235,641
Finance: Utility Billing	193,820	59,400	-	500	-	-	253,720
Finance: Income Tax	146,343	25,100	-	500	-	100,000	271,943
Law	58,368	20,399	-	-	-	-	78,767
Police	2,257,505	249,554	-	-	-	-	2,507,059
Fire	87,510	65,649	-	10,110	-	-	163,269
EMS	703,997	130,558	-	5,000	-	-	839,555
Community-Economic Dev.	264,642	68,447	-	-	-	-	333,089
Engineering	166,860	22,380	-	750	-	-	189,990
Parks	324,754	148,418	-	2,700	-	-	475,872
Recreation	-	18,700	-	-	-	-	18,700
Non-Department	1,000	166,713	-	-	58,125	1,000	226,838
<b>Total General Fund</b>	<b>4,842,449</b>	<b>1,193,887</b>	<b>-</b>	<b>21,860</b>	<b>58,125</b>	<b>101,000</b>	<b>6,217,321</b>
Pool Fund	-	381,668	-	1,500	-	-	383,168
Street Fund	333,050	93,249	-	151,450	-	-	577,749
State Highway Fund	-	36,500	-	-	-	-	36,500
Municipal Road Fund	90,233	99,790	11,550	4,500	-	-	206,073
Law Enforcement Fund	-	-	-	8,800	-	-	8,800
Enforcement & Education	-	-	-	-	-	-	-
Drug Law Enforcement	-	-	-	-	-	-	-
Bond Retirement	-	-	4,972,441	-	-	-	4,972,441
Special Assess Bond Retirement	-	4,000	70,265	-	-	-	74,265
Capital Improvement Reserve	-	7,600	859,639	1,929,510	180,625	75,000	3,052,374
Parks Capital Improvement	-	-	-	10,000	-	-	10,000
Abbott Parkway	-	-	30,856	-	-	-	30,856
County Road 25A Construction	-	-	-	-	-	-	-
OPWC Grant Fund	-	-	-	530,000	-	-	530,000

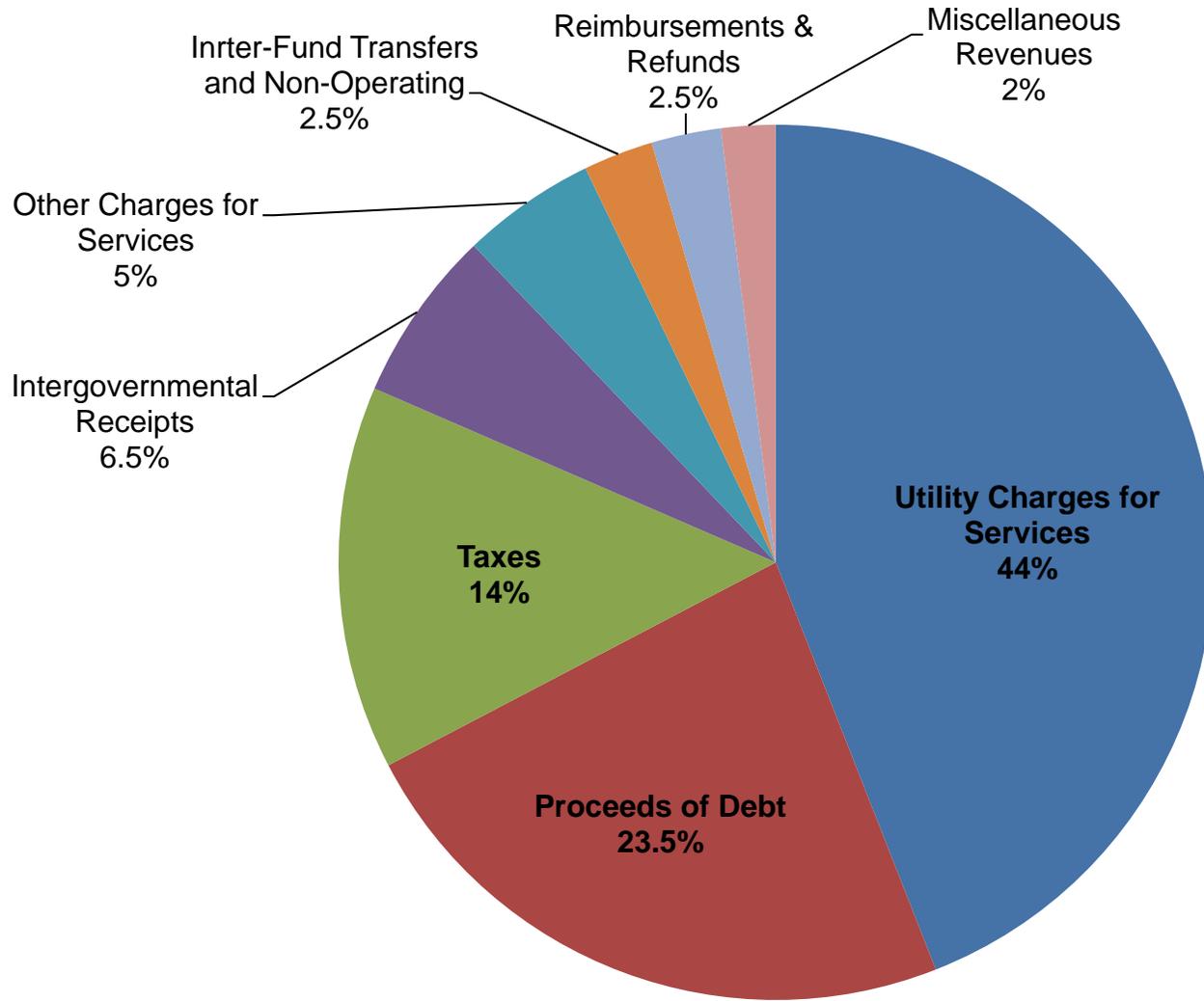
**City of Tipp City  
2014 Operating Budget**

**2014 Budget - Expenditures by Function**

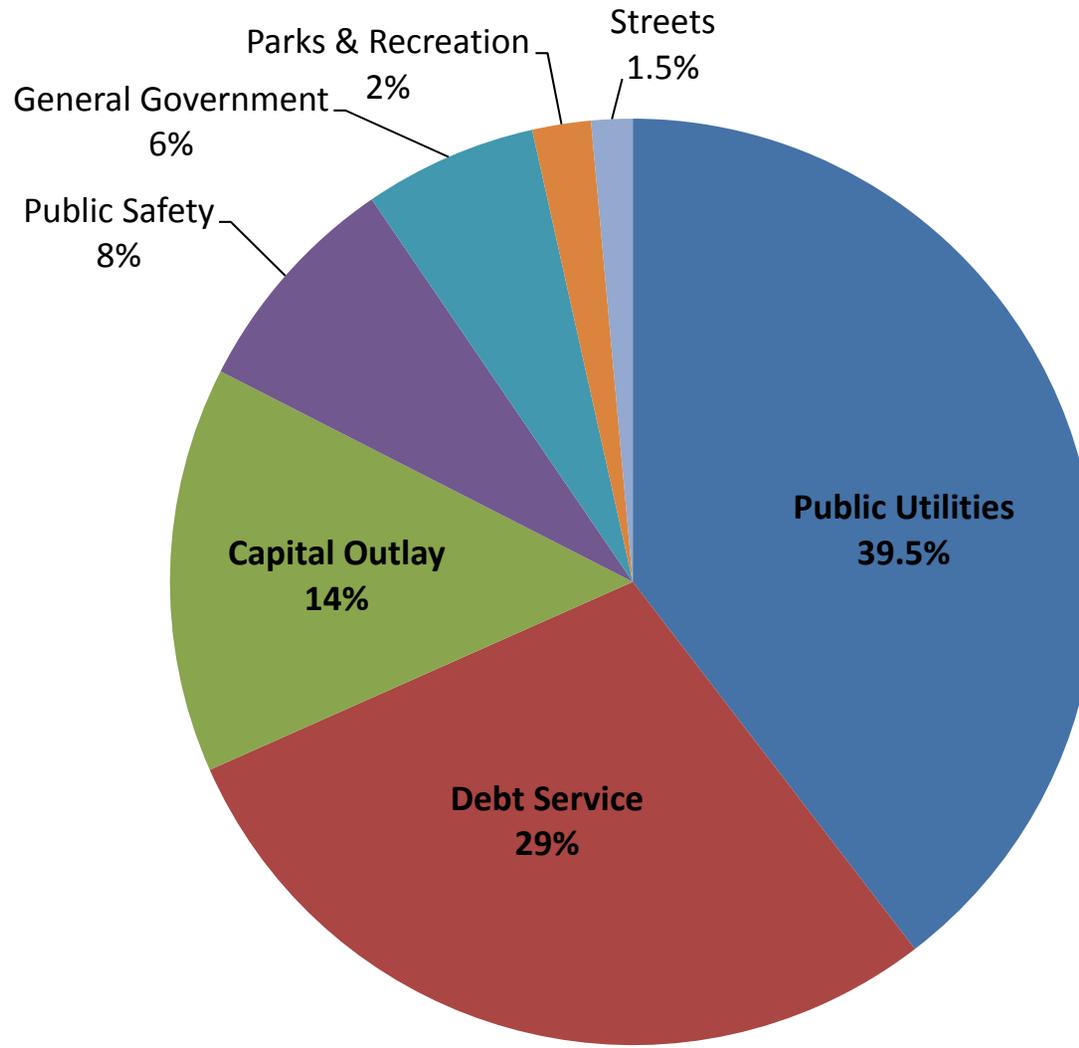
Fund/Dept	Personal Services	Supplies & Other	Debt Service	Capital Outlay	Transfers/Admin. Reimb./Advances	Refunds & Deposits	Total
Electric Fund	1,240,556	10,837,765	1,651,685	1,014,500	641,865	2,500	15,388,871
Electric Improvement Reserve	-	-	-	-	-	-	-
Water Fund	659,789	1,743,724	2,805,418	698,463	157,814	-	6,065,208
Water Improvement Reserve	-	-	-	60,000	-	-	60,000
Water Tower Construction	-	-	-	-	-	-	-
Downtown Utilities Improvement	-	-	-	-	-	-	-
N. Westedge Utilities Improvement	-	-	-	472,694	-	-	472,694
Sewer Fund	324,071	810,650	2,246,810	632,962	128,865	-	4,143,358
Utility Service Deposits	-	-	-	-	-	30,000	30,000
Refuse Collection	-	805,752	-	-	25,372	-	831,124
Self-Insurance Fund	-	126,500	-	-	-	-	126,500
Police Donation Trust	-	-	-	-	-	-	-
Contractor Maintenance Deposits	-	-	-	-	-	50,000	50,000
Medical Reimbursement Fund	-	6,500	-	-	-	-	6,500
<b>Total All Funds</b>	<b>\$ 7,490,148</b>	<b>\$ 16,147,585</b>	<b>\$ 12,648,664</b>	<b>\$ 5,536,239</b>	<b>\$ 1,192,666</b>	<b>\$ 258,500</b>	<b>\$ 43,273,802</b>
	17.31%	37.31%	29.23%	12.79%	2.76%	0.60%	100.00%

# Sources of Funds

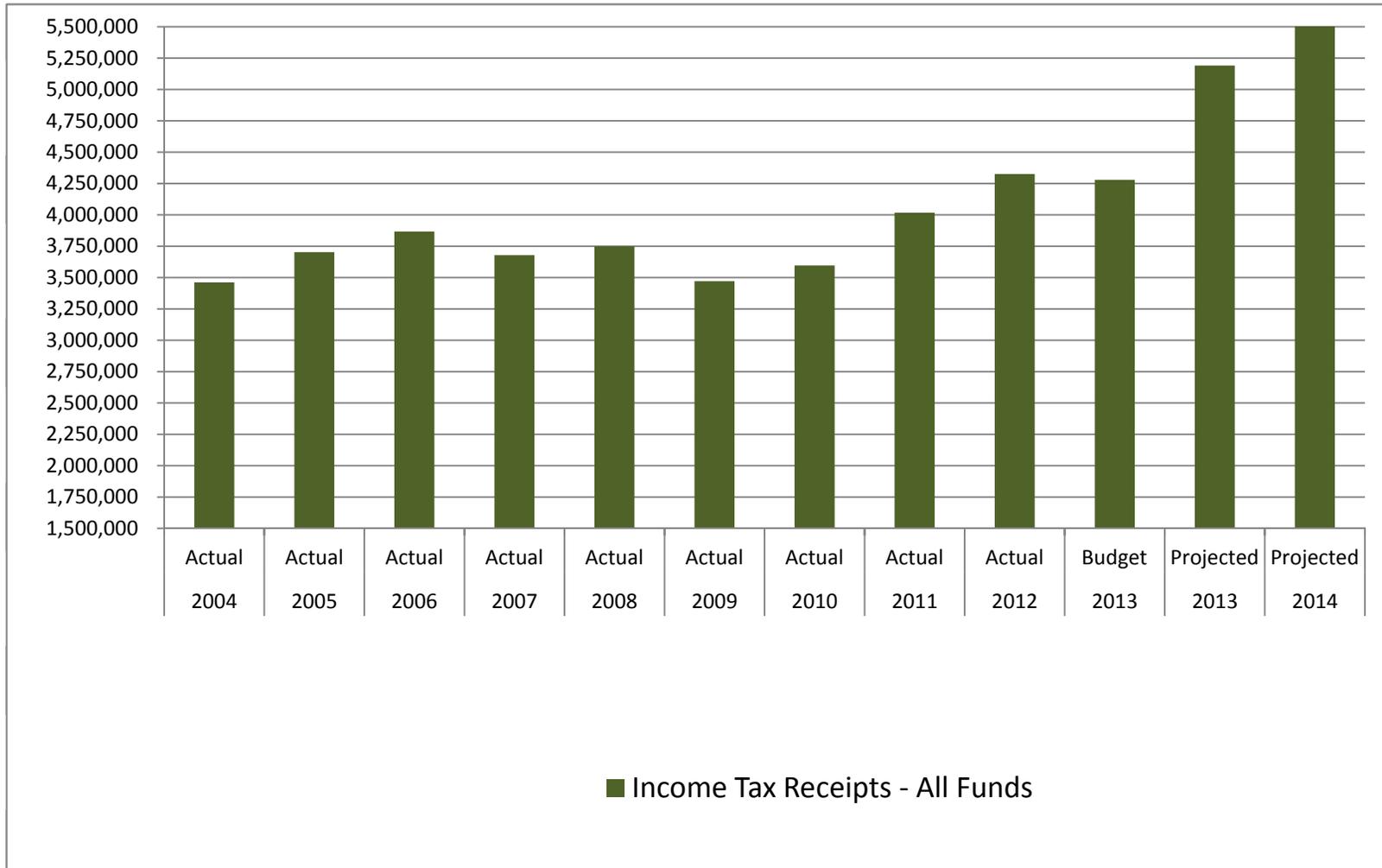
## 2014 Operating Budget



# Uses of Funds 2014 Operating Budget



## Income Tax Receipts 2004-2014



**Note:** Tax Rate increased from 1% to 1.25% on 1-1-03  
 Tax Rate increased from 1.25% to 1.5% on 7-1-11

**CITY OF TIPP CITY  
DEBT STATEMENT**

PURPOSE GENERAL OBLIGATION BONDS	ISSUED	PRINCIPAL OUTSTANDING		Maturity DATE	PRINCIPAL 2014	INTEREST		FUND
		1/1/2014	RATE			2014	2014	
25A Reconstruction Bonds	5/1/2004	25,000	2.00-3.65%	12/1/2014	25,000		913	Street
Fire Truck Equipment Bonds	5/1/2004	30,000	2.00-3.65%	12/1/2014	30,000		1,095	CIRF
Electric Improvement Bonds	3/1/1996	145,000	4.60-4.625%	12/1/2015	50,000		6,706	Electric
Service Center Imp. Bonds	3/1/1996	90,000	4.60-4.625%	12/1/2015	50,000		4,163	CIRF
Rosewood Sewer Improvements	5/1/2004	75,000	2.00-3.85%	12/1/2016	25,000		2,838	Sewer
Donn Davis Construction- City Share	5/1/2004	40,000	2.00-4.15%	12/1/2017	10,000		1,550	Mun. Road
Capital Facility Bonds-2001	4/1/2001	600,000	4.00-4.80%	12/1/2019	100,000		27,900	CIRF
<b>SPECIAL ASSESSMENT BONDS</b>								
Donn Davis Construction Bonds	5/1/2004	595,000	2.00-4.50%	12/1/2024	\$45,000		\$25,265	Spec. Assess.
<b>Total - Bonds</b>		<b>\$1,600,000</b>			<b>\$335,000</b>		<b>\$70,430</b>	
<b>BOND ANTICIPATION NOTES</b>								
25A Reconstruction Notes	2/20/2013	\$446,000	1.00%	2/19/2014	\$446,000		\$4,460	CIRF
Kinna Drive Construction Notes	2/20/2013	\$265,000	1.00%	2/19/2014	\$265,000		\$2,650	CIRF
Aerial Ladder Notes	2/20/2013	\$575,000	1.00%	2/19/2014	\$575,000		\$4,080	CIRF
County Road 25A Notes (Abbott)	2/20/2013	\$200,000	1.00%	2/19/2014	\$200,000		\$1,419	CIRF
Sewer System Improvement Notes (Abbott)	2/20/2013	\$400,000	1.00%	2/19/2014	\$400,000		\$2,838	CIRF
Electric Generator Notes	2/20/2013	\$800,000	1.00%	2/19/2014	\$800,000		\$8,000	Electric
Water Tower Construction Notes - Tower 3	2/20/2013	\$1,190,000	1.00%	2/19/2014	\$1,190,000		\$11,900	Water
Water Tower Construction Notes - Tower 2	2/20/2013	\$500,000	1.00%	2/19/2014	\$500,000		\$5,000	Water
Utility AMR Project Notes	2/20/2013	\$1,029,000	1.00%	2/19/2014	\$1,029,000		\$10,290	Electric/Water
Downtown Streetscape Improvement Notes	2/20/2013	\$550,000	1.00%	2/19/2014	\$550,000		\$5,500	CIRF
W. Walnut St. Utility Replacement	2/20/2013	\$290,000	1.00%	2/19/2014	\$290,000		\$2,900	Water/Sewer
Main St. Sanitary Sewer Lift Station Improve.	2/20/2013	\$1,500,000	1.00%	2/19/2014	\$1,500,000		\$15,000	Sewer
Downtown Utility Replacement Notes	11/28/2013	\$315,000	1.00%	11/27/2014	\$315,000		\$3,150	Water/Sewer
Roselyn Subdivision Utility Replacement	11/28/2013	\$530,000	1.00%	11/27/2014	\$530,000		\$5,300	Water/Sewer
Fire Station Improvement Notes	11/28/2013	\$1,710,000	1.00%	11/27/2014	\$1,710,000		\$17,100	CIRF
South Third Street Reconstruction Notes	11/28/2013	\$481,000	1.00%	11/27/2014	\$481,000		\$4,810	CIRF
<b>Total - Notes</b>		<b>\$10,781,000</b>			<b>\$10,781,000</b>		<b>\$104,398</b>	
<b>STATE LOANS</b>								
N. E. Sewer Interceptor Loan	6/1/1994	\$397,680	0.00%	6/1/2014	\$397,680		\$0	Sewer
OPWC Loan - AMR Project	11/1/2011	\$540,000	0.00%	11/1/2031	\$30,000		\$0	Water
OPWC Loan - Water Tower Construction	12/1/2012	\$403,500	0.00%	12/1/2032	\$21,500		\$0	Water
OPWC Loan - Downtown Streetscape/Utilities	12/1/2013	\$1,400,000	0.00%	12/1/2033	\$70,000		\$0	CIRF/Water/Sewer
<b>Total - 0% State Loans</b>		<b>\$2,741,180</b>			<b>\$519,180</b>		<b>\$0</b>	
<b>Total All Debt</b>		<b>\$15,122,180</b>			<b>\$11,635,180</b>		<b>\$174,828</b>	

**CITY OF TIPP CITY  
2014 OPERATING BUDGET**

**STAFFING PLAN**

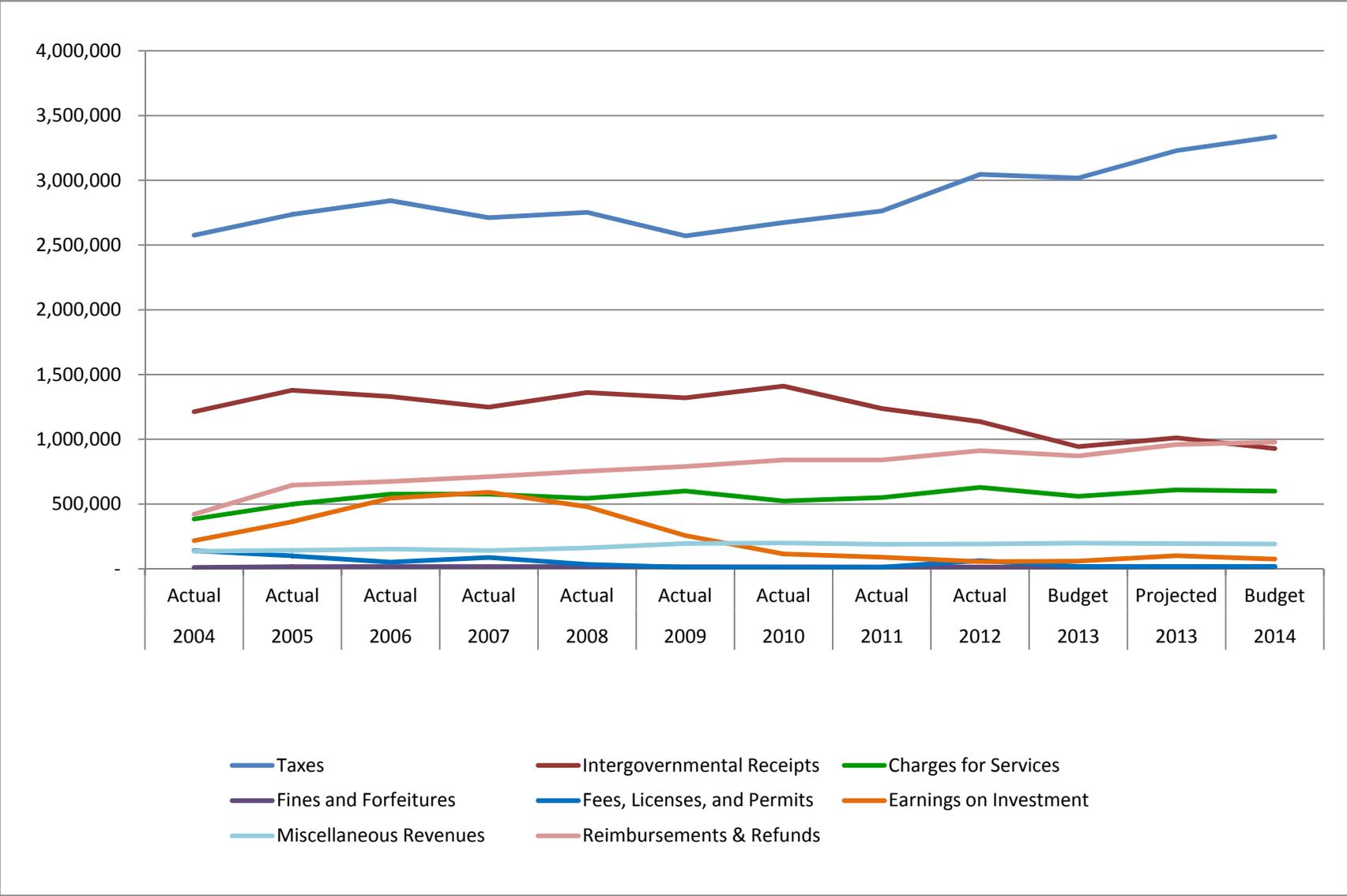
	Full-Time Equivalents							
	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2014 Budget
<b>General Fund</b>								
Council	0.60	0.60	-	-	-	-	-	-
Boards & Commissions	0.33	0.33	0.33	0.33	0.33	0.33	0.33	0.33
Administration	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Buildings & Facilities	1.68	1.68	1.68	1.68	1.68	1.59	1.59	1.59
Finance: Administration	2.25	2.32	2.40	2.40	2.40	2.40	2.40	2.40
Finance: Utility Billing	3.00	3.00	3.00	3.00	2.80	2.80	2.75	2.75
Finance: Income Tax	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25
Law	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12
Police	22.07	22.07	22.07	22.07	21.07	21.07	22.07	22.07
Fire	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30
EMS	22.06	22.06	22.06	22.06	22.06	22.06	22.06	22.06
Community-Economic Dev.	2.33	2.33	2.33	2.33	2.33	2.33	2.33	2.33
Engineering	2.23	2.23	2.23	1.83	1.83	1.83	1.83	1.83
Parks	6.25	6.25	5.27	5.27	4.77	5.00	5.00	5.50
<b>Total General Fund</b>	<b>67.47</b>	<b>67.54</b>	<b>66.04</b>	<b>65.64</b>	<b>63.94</b>	<b>64.08</b>	<b>65.03</b>	<b>65.53</b>
* - UTILITY BILLING COSTS ARE REIMBURSED BY THE ENTERPRISE FUNDS ON A QUARTERLY BASIS								
<b>Special Revenue Funds</b>								
Street Fund	5.21	5.21	5.21	4.75	4.48	4.71	4.71	4.96
Municipal Road Fund	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.25
<b>Total Special Revenue Funds</b>	<b>6.21</b>	<b>6.21</b>	<b>6.21</b>	<b>5.75</b>	<b>5.48</b>	<b>5.71</b>	<b>5.71</b>	<b>6.21</b>
<b>Enterprise Funds</b>								
Electric Fund: Administration	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Electric Fund: Distribution	12.86	13.66	13.66	13.66	12.66	11.60	11.60	11.60
Water Fund: Administration	0.50	0.50	0.50	0.50	0.50	0.65	0.65	0.65
Water Fund: Distribution	4.59	4.59	4.59	4.59	4.59	4.69	3.60	4.10
Water Fund: Treatment	3.60	3.60	3.60	4.60	4.60	4.40	4.40	4.40
Sewer Fund: Administration	0.60	0.60	0.60	0.60	0.60	0.65	0.65	0.65
Sewer Fund: Distribution	2.29	2.29	2.29	2.29	2.29	2.29	3.80	4.30
<b>Total Enterprise Funds</b>	<b>25.94</b>	<b>26.74</b>	<b>26.74</b>	<b>27.74</b>	<b>26.74</b>	<b>25.78</b>	<b>26.20</b>	<b>27.20</b>
<b>Total Full-Time Equivalents</b>	<b>99.63</b>	<b>100.50</b>	<b>98.99</b>	<b>99.13</b>	<b>96.16</b>	<b>95.57</b>	<b>96.94</b>	<b>98.94</b>

# Revenue and Expenditure Trends

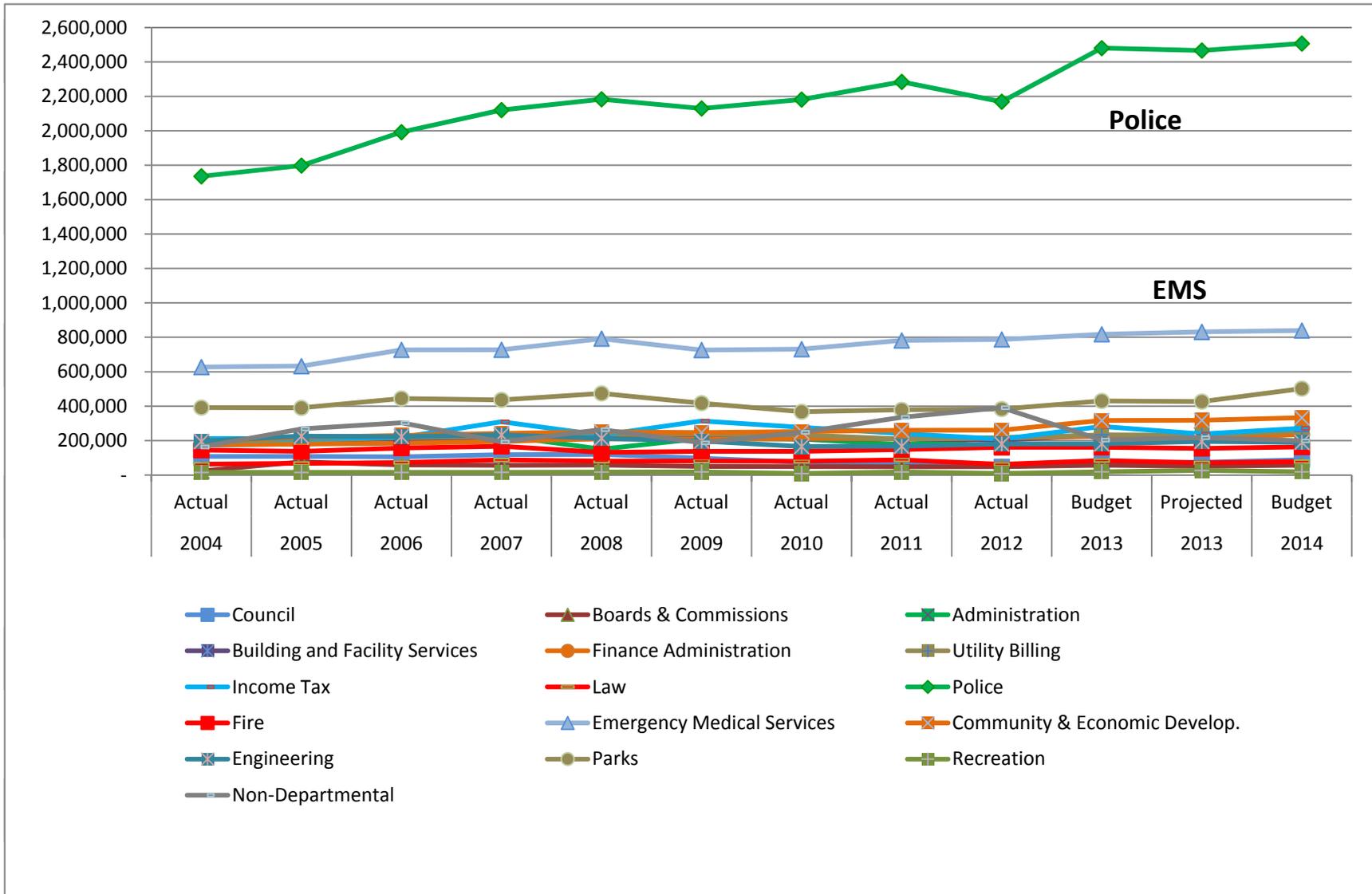
## Totals for General Fund 2004 - 2014



# General Fund Revenue Trends 2004 - 2014



## General Fund Expenditures by Department 2004 - 2014



**2014 BUDGET WORKSHEET  
GENERAL FUND - SUMMARY REVENUES AND EXPENDITURES**

<b>Description</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Actual</b>	<b>2013 Budget</b>	<b>2013 Projected</b>	<b>2014 Budget</b>	<b>2013-14 % Inc/Dec</b>
<b>Revenues</b>							
Taxes	2,673,367	2,763,235	3,045,225	3,016,873	3,229,150	3,336,737	10.60%
Intergovernmental Receipts	1,411,254	1,238,341	1,137,217	943,566	1,011,509	929,400	-1.50%
Charges for Services	524,105	550,363	629,392	560,150	609,135	599,612	7.04%
Fines and Forfeitures	17,443	12,734	14,840	13,500	15,400	14,650	8.52%
Fees, Licenses, and Permits	13,438	13,617	63,444	18,850	18,012	19,025	0.93%
Earnings on Investment	114,971	89,629	55,564	60,000	101,285	75,000	25.00%
Miscellaneous Revenues	199,847	190,361	191,452	198,500	195,160	191,700	-3.43%
Reimbursements & Refunds	841,114	840,457	912,899	871,793	959,996	978,916	12.29%
<b>Total Operating Receipts</b>	<b>5,795,539</b>	<b>5,698,737</b>	<b>6,050,033</b>	<b>5,683,232</b>	<b>6,139,647</b>	<b>6,145,040</b>	<b>8.13%</b>
<b>Expenditures</b>							
Council	74,906	64,896	47,932	73,633	73,986	88,812	20.61%
Boards & Commissions	48,579	48,078	48,495	57,150	50,638	57,086	-0.11%
Administration	209,389	175,805	217,436	229,821	232,733	238,394	3.73%
Building and Facility Services	209,918	210,716	202,258	232,498	209,306	238,586	2.62%
Finance Administration	212,093	210,968	215,543	224,553	211,038	235,641	4.94%
Utility Billing	232,717	209,137	214,884	233,734	230,041	253,720	8.55%
Income Tax	277,184	241,093	208,464	281,890	238,345	271,943	-3.53%
Law	79,954	88,134	62,450	84,352	70,849	78,767	-6.62%
Police	2,181,517	2,284,294	2,168,829	2,480,427	2,466,546	2,507,059	1.07%
Fire	137,106	147,588	161,003	161,277	154,715	163,269	1.24%
Emergency Medical Services	731,243	781,955	787,612	817,831	831,735	839,555	2.66%
Community & Economic Develop.	252,300	259,915	260,708	316,982	317,992	333,089	5.08%
Engineering	165,210	166,999	180,275	180,811	195,030	189,990	5.08%
Parks	367,374	378,399	383,340	430,321	426,662	475,872	10.59%
Recreation	8,850	17,700	8,850	18,700	26,550	18,700	0.00%
Non-Departmental	247,866	335,111	391,404	203,334	217,010	198,338	-2.46%
<b>Total Program Expenditures</b>	<b>5,436,206</b>	<b>5,620,788</b>	<b>5,559,483</b>	<b>6,027,314</b>	<b>5,953,177</b>	<b>6,188,821</b>	<b>2.68%</b>

**2014 BUDGET WORKSHEET  
GENERAL FUND - SUMMARY REVENUES AND EXPENDITURES**

<b>Description</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Actual</b>	<b>2013 Budget</b>	<b>2013 Projected</b>	<b>2014 Budget</b>	<b>2013-14 % Inc/Dec</b>
<b>Total Receipts Over/(Under)</b>							
<b>Program Disbursements</b>	<b>359,333</b>	<b>77,949</b>	<b>490,550</b>	<b>(344,082)</b>	<b>186,470</b>	<b>(43,781)</b>	
<b>Other Financing Sources/(Uses)</b>							
Sale of Assets	441	283,059	-	1,000	2,866	1,000	0.00%
Refunds	(265)	(415)	(125)	(1,000)	(1,000)	(1,000)	0.00%
Transfers In	-	-	-	-	-	-	0.00%
Transfers (Out)	(257,000)	(65,000)	(20,000)	(25,000)	(75,000)	(27,500)	10.00%
Advances In	-	-	175,000	-	600,000	150,000	150000.00%
Advances (Out)	-	-	(775,000)	-	(150,000)	-	0.00%
<b>Total Other Financing Receipts/(Disbursements)</b>	<b>(256,824)</b>	<b>217,644</b>	<b>(620,125)</b>	<b>(25,000)</b>	<b>376,866</b>	<b>122,500</b>	
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>	<b>102,509</b>	<b>295,593</b>	<b>(129,575)</b>	<b>(369,082)</b>	<b>563,336</b>	<b>78,719</b>	
<b>Fund Balance January 1st</b>	<b>3,649,808</b>	<b>3,752,317</b>	<b>4,047,910</b>	<b>3,918,335</b>	<b>3,918,335</b>	<b>4,481,672</b>	
<b>Fund Balance December 31st</b>	<b>3,752,317</b>	<b>4,047,910</b>	<b>3,918,335</b>	<b>3,549,253</b>	<b>4,481,672</b>	<b>4,560,391</b>	
<b>Reserve For Encumbrances</b>	<b>160,767</b>	<b>212,003</b>	<b>149,723</b>	<b>100,000</b>	<b>125,000</b>	<b>125,000</b>	
<b>Unencumbered Cash 12/31</b>	<b>3,591,550</b>	<b>3,835,907</b>	<b>3,768,612</b>	<b>3,449,253</b>	<b>4,356,672</b>	<b>4,435,391</b>	

### GENERAL FUND REVENUE ANALYSIS

Taxes	\$3,336,737	Income tax receipts were scheduled relying on historical trends and are anticipated to increase 4%. Property tax receipts were budgeted from information provided by the Miami County Budget Commission.
Intergovernmental Receipts	\$929,400	Receipt items determined based largely on historical trends. The two largest receipt areas are the Electric Excise Tax (\$560,000) and Local Government monies (\$278,500) received from the State of Ohio (passed through the Miami County Auditor's office). Budgeted revenues for Local Government receipts reflect the reductions enacted by the State of Ohio in the SFY2012-2013 biennial budget. 2014 projections also include the elimination of the Estate Tax which was included in the State budget bill.
Charges for Services	\$599,612	These are monies received for direct services provided. The EMS billing revenues (\$540,000) comprise 90.06% of the total anticipated receipts.
Fines and Forfeitures	\$14,650	These revenue sources were budgeted based on a trend analysis of the last 4-5 years.

**2014 BUDGET WORKSHEET  
GENERAL FUND - REVENUES**

<b>Account</b>	<b>Description</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Actual</b>	<b>2013 Budget</b>	<b>2013 Projected</b>	<b>2014 Estimate</b>	<b>2013-14 % Inc/Dec</b>
<b>Taxes</b>								
101.0000.41110	Property Tax	319,065	314,302	318,908	326,977	321,000	318,887	-2.47%
101.0000.41210	Tangible Personal Property	7,328	7,543	7,611	-	8,075	8,075	8075.00%
101.0000.41240	Trailer Tax	1	1	1	1	1	1	0.00%
101.0000.41500	Income Tax Receipts(.8)	2,302,296	2,395,031	2,637,288	2,614,895	2,821,898	2,934,774	12.23%
101.0000.41600	Hotel-Motel Tax	44,677	46,358	81,417	75,000	78,176	75,000	0.00%
	<b>Total Taxes</b>	<b>2,673,367</b>	<b>2,763,235</b>	<b>3,045,225</b>	<b>3,016,873</b>	<b>3,229,150</b>	<b>3,336,737</b>	<b>10.60%</b>
<b>Intergovernmental</b>								
101.0000.42100	Local Gov't Fund (County)	472,925	475,945	337,010	255,216	255,500	255,500	0.11%
101.0000.42200	Estate Tax	200,352	103,235	153,514	30,000	98,657	25,000	-16.67%
101.0000.42300	Cigarette Tax	379	329	388	400	429	400	0.00%
101.0000.42400	Liquor & Beer	9,162	7,850	9,371	9,000	8,703	9,000	0.00%
101.0000.42500	Local Gov't Fund-State	37,933	36,486	25,377	23,730	23,000	23,000	-3.08%
101.0000.42600	Property Tax Rollback	39,119	38,166	38,583	38,720	38,720	30,000	-22.52%
101.0000.42610	Personal Property Loss - CAT	68,921	12,424	-	-	-	-	0.00%
101.0000.42620	Public Utility Prop. Tax -State	3,040	-	-	-	-	-	0.00%
101.0000.42900	Electric Excise Tax	542,490	544,213	549,147	560,000	560,000	560,000	0.00%
101.0000.43200	Federal/State Grants	36,933	19,693	23,827	26,500	26,500	26,500	0.00%
	<b>Total Intergovernmental</b>	<b>1,411,254</b>	<b>1,238,341</b>	<b>1,137,217</b>	<b>943,566</b>	<b>1,011,509</b>	<b>929,400</b>	<b>-1.50%</b>
<b>Charges for Services</b>								
101.0000.44115	Xerox Copies	145	211	219	225	200	200	-11.11%
101.0000.44120	Towing & Storage Fees	5,136	4,915	6,644	4,800	6,040	5,000	4.17%
101.0000.44125	Sale-Maps & Zoning Codes	19	69	11	25	10	10	-60.00%
101.0000.44130	Witness Fees	92	110	103	100	100	100	0.00%
101.0000.44140	Fire Run Contracts	73,357	74,493	58,745	62,500	52,802	52,802	-15.52%
101.0000.44150	Ambulance Runs - City	223,667	202,061	271,613	235,000	284,560	270,000	14.89%
101.0000.44155	Ambulance Runs - Township	203,100	237,239	270,776	250,000	262,346	270,000	8.00%
101.0000.44160	PILOT Program	931	24,672	19,332	1,500	-	-	-100.00%
101.0000.44170	Vet Memorial Charges	2,546	1,811	1,438	1,000	2,077	500	-50.00%
101.0000.44190	Other Charges	15,112	4,782	511	5,000	1,000	1,000	-80.00%
	<b>Total Charges for Services</b>	<b>524,105</b>	<b>550,363</b>	<b>629,392</b>	<b>560,150</b>	<b>609,135</b>	<b>599,612</b>	<b>7.04%</b>
<b>Fines and Forfeitures</b>								
101.0000.45100	Court Cost & Fees	16,176	12,269	14,061	13,000	14,750	14,000	7.69%
101.0000.45200	Overtime Parking	1,267	465	779	500	650	650	30.00%
	<b>Total Fines and Forfeitures</b>	<b>17,443</b>	<b>12,734</b>	<b>14,840</b>	<b>13,500</b>	<b>15,400</b>	<b>14,650</b>	<b>8.52%</b>

### GENERAL FUND REVENUE ANALYSIS

Fees, Licenses, and Permits	\$19,025	These revenue sources were budgeted based on a trend analysis of the last 4-5 years.
Earnings on Investment	\$75,000	Estimates are based on 2009-2013 trends. The rate of return on the City's deposits and investments remained at historic lows in 2013 and we do not anticipate a return to more typical levels during 2014. Our goal remains security of funds with a reasonable rate of return.
Miscellaneous Revenue	\$191,700	The largest sources of miscellaneous revenues are the cable franchise fee (\$125,000) and the refuse contract franchise fee (\$40,000). These two receipt types comprise 86.07% of total miscellaneous revenues and were budgeted based on trending analysis of the last 4-5 years.
Reimbursements and Refunds	\$978,916	This category includes the administrative reimbursement charged to the Electric, Water, and Sewer Funds (\$700,196 - 4% of anticipated revenues) and the chargeback of the Utility Billing Department to the utility funds (\$253,720).

**2014 BUDGET WORKSHEET  
GENERAL FUND - REVENUES**

<b>Account</b>	<b>Description</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Actual</b>	<b>2013 Budget</b>	<b>2013 Projected</b>	<b>2014 Estimate</b>	<b>2013-14 % Inc/Dec</b>
<b>Fees, Licenses, and Permits</b>								
101.0000.46210	Building Permits	5,210	6,130	8,930	6,500	6,500	6,500	0.00%
101.0000.46220	Zoning & Pre. Plat	4,200	1,470	3,770	2,500	3,000	3,500	40.00%
101.0000.46230	Sign Permits	998	1,062	1,448	1,000	1,000	1,000	0.00%
101.0000.46240	Peddler's Permits	390	880	540	750	500	500	-33.33%
101.0000.46280	Contractor Registration Fee	2,550	2,550	2,625	3,000	2,000	2,500	-16.67%
101.0000.46290	Other Permits	90	25	25	100	25	25	-75.00%
101.0000.46310	Inspection & Final Plat	-	1,500	46,106	5,000	4,987	5,000	0.00%
	<b>Total Fees, Licenses and Permits</b>	<b>13,438</b>	<b>13,617</b>	<b>63,444</b>	<b>18,850</b>	<b>18,012</b>	<b>19,025</b>	0.93%
<b>Earnings on Investment</b>								
101.0000.47200	Interest	114,971	89,629	55,564	60,000	101,285	75,000	25.00%
	<b>Total Earnings on Investment</b>	<b>114,971</b>	<b>89,629</b>	<b>55,564</b>	<b>60,000</b>	<b>101,285</b>	<b>75,000</b>	25.00%
<b>Miscellaneous Revenue</b>								
101.0000.47300	Rental Income	14,896	18,751	9,060	17,500	12,500	12,500	-28.57%
101.0000.47310	Farm Rent	14,382	-	-	-	375	-	0.00%
101.0000.47330	Rent-Canoes	631	765	788	500	600	600	20.00%
101.0000.47340	Old City Bldg - Maintenance Fee	10,000	10,000	10,000	10,000	1,667	-	-100.00%
101.0000.47420	Assessments	249	304	360	500	413	500	0.00%
101.0000.47500	Cable Franchise Fees	102,161	104,428	109,814	115,000	122,154	125,000	8.70%
101.0000.47510	Refuse Franchise Fees	37,289	38,557	39,871	38,500	40,000	40,000	3.90%
101.0000.47700	Donations	1,194	4,893	750	2,000	1,000	1,000	-50.00%
101.0000.47701	Donations - DARE Program	200	578	376	500	250	500	0.00%
101.0000.47703	Donations - Police	3,750	-	-	-	-	-	0.00%
101.0000.47704	Donations - Parks	6,027	1,000	3,240	1,000	6,085	1,000	0.00%
101.0000.47705	Donations - Horse Trails	-	-	1,981	2,000	-	-	-100.00%
101.0000.47810	Commission/Unclaimed Mo.	588	335	299	500	66	100	-80.00%
101.0000.47820	Unclaimed Monies & Overages	2,154	1,707	1,278	500	50	500	0.00%
101.0000.47890	Other Misc. Revenue	6,326	9,043	13,635	10,000	10,000	10,000	0.00%
	<b>Total Miscellaneous Revenue</b>	<b>199,847</b>	<b>190,361</b>	<b>191,452</b>	<b>198,500</b>	<b>195,160</b>	<b>191,700</b>	-3.43%
<b>Reimbursement &amp; Refunds</b>								
101.0000.49210	Reimbursement & Refunds	7,707	21,200	58,486	5,000	105,412	25,000	400.00%
101.0000.49220	Adm. Reimbursement	600,780	611,584	632,604	633,059	629,804	700,196	10.61%
101.0000.49230	Utility Billing Reimb.	232,627	207,673	221,809	233,734	224,780	253,720	8.55%
	<b>Total Reimbursement &amp; Refunds</b>	<b>841,114</b>	<b>840,457</b>	<b>912,899</b>	<b>871,793</b>	<b>959,996</b>	<b>978,916</b>	12.29%
<b>Other Financing Sources</b>								
101.0000.47100	Sale of Assets	441	283,059	-	1,000	2,866	1,000	0.00%
101.0000.49510	Advances Repaid	-	-	175,000	-	600,000	150,000	15000.00%
	<b>Total Other Financing Sources</b>	<b>441</b>	<b>283,059</b>	<b>175,000</b>	<b>1,000</b>	<b>602,866</b>	<b>151,000</b>	15000.00%
	<b>Total Receipts</b>	<b>5,795,980</b>	<b>5,981,796</b>	<b>6,225,033</b>	<b>5,684,232</b>	<b>6,742,513</b>	<b>6,296,040</b>	10.76%

**GENERAL FUND - DEPARTMENT: COUNCIL**

**Commentary:**

The City Council is the elected governing body of the City. They enact legislation, and set city policy. The Clerk of Council is hired by City Council and is the official custodian of records for the City.

**STAFFING (FTE)**

	F/P/S	2007 <u>Actual</u>	2008 <u>Actual</u>	2009 <u>Actual</u>	2010 <u>Actual</u>	2011 <u>Actual</u>	2012 <u>Actual</u>	2013 <u>Budget</u>	2014 <u>Budget</u>
Clerk of Council	F	0.60	0.60	0.00	0.00	0.00	0.00	0.00	0.00
<b>Council TOTAL</b>		<b>0.60</b>	<b>0.60</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**PERFORMANCE MEASURES**

	2007 <u>Actual</u>	2008 <u>Actual</u>	2009 <u>Actual</u>	2010 <u>Actual</u>	2011 <u>Actual</u>	2012 <u>Actual</u>	2013 <u>Estimated</u>	2014 <u>Estimated</u>
Council Meetings	24	24	24	24	24	24	26	26
No. of Ordinances	48	49	40	46	26	37	30	30
No. of Resolutions	44	40	46	45	44	70	60	60

**BUDGET HIGHLIGHTS**

Salary - Council Members - 7 Council Members at \$1,000/yr. Includes \$5,400 for three council members waiving insurance.

Legal Advertising - Cost of legal advertising for legislation passed by Council. Publication is required by charter.

Salary - Clerk - Clerk position combined with Executive Secretary to the City Manager in 2009

Travel and Training - Includes annual APPA/OMEA training for Council members. Also includes costs for the Clerk of Council to attend the annual Certified Municipal Clerk Course.

Equipment - Fireproof cabinet for storage of City records (Minutes and signed legislation)

**GENERAL FUND - DEPARTMENT: CITY COUNCIL**

<u>Account</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Projected</u>	<u>2014 Projected</u>	<u>2013-14 % Inc/Dec</u>
101.1010.51010	Salary - Council	10,600	10,600	13,750	14,200	12,400	12,400	-12.68%
101.1010.51015	Salary - Clerk	5,200	4,000	-	-	-	-	0.00%
101.1010.51110	O.P.E.R.S.	1,211	980	315	600	840	840	40.00%
101.1010.51120	Social Security	360	270	583	600	523	530	-11.67%
101.1010.51125	Medicare	159	195	200	206	156	156	-24.27%
101.1010.51200	Health Insurance	40,686	35,049	17,591	36,417	43,046	43,276	18.83%
101.1010.51300	Worker's Compensation	415	294	256	300	292	300	0.00%
	Sub-Total Personnel	58,631	51,388	32,695	52,323	57,257	57,502	9.90%
101.1010.52100	Travel & Training	4,133	1,980	4,918	4,400	4,400	4,400	0.00%
101.1010.53410	Equipment Maintenance	-	-	40	2,500	500	2,500	0.00%
101.1010.53710	Code Supplement	-	-	-	-	-	10,000	10000.00%
101.1010.53600	Legal Advertising	6,918	6,470	6,250	6,500	6,500	6,500	0.00%
101.1010.53700	Printing & Reproduction	1,026	1,087	798	1,300	1,300	1,300	0.00%
101.1010.53800	Dues & Subscriptions	1,765	1,755	1,874	1,810	1,810	1,810	0.00%
101.1010.53990	Other Contractual	5	45	10	100	150	100	0.00%
101.1010.54100	Office Supplies	1,073	523	539	1,200	500	1,200	0.00%
101.1010.54700	Other Supplies	1,355	648	808	1,500	750	1,500	0.00%
101.1010.54710	Mayor's Account	-	1,000	-	1,000	-	1,000	0.00%
	Sub-Total Other Operating	16,275	13,508	15,237	20,310	15,910	30,310	49.24%
101.1010.55200	Equipment	-	-	-	1,000	819	1,000	0.00%
<b>TOTAL CITY COUNCIL</b>		<b>74,906</b>	<b>64,896</b>	<b>47,932</b>	<b>73,633</b>	<b>73,986</b>	<b>88,812</b>	<b>20.61%</b>

**GENERAL FUND - DEPARTMENT: BOARDS & COMMISSIONS**

**Commentary:**

The City has many Boards and Commissions which are set up by City Council. These expenses are charged to this department.

**STAFFING (FTE)**

		2007	2008	2009	2010	2011	2012	2013	2014
	<u>F/P/S</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
Secretary	F	0.33	0.33	0.33	0.33	0.33	0.33	0.33	0.33
<b>BOARDS &amp; COMMISSIONS TOTAL</b>		<b>0.33</b>							

**PERFORMANCE MEASURES**

	2007	2008	2009	2010	2011	2012	2013	2014
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Estimated</u>	<u>Estimated</u>
Planning Board Meetings	14	14	11	12	9	10	13	12
Cases	76	41	28	30	24	29	35	35
BZA Meetings	10	8	5	7	7	9	8	9
Cases	13	23	9	11	15	17	20	20
Parks Board Meetings	6	6	6	6	6	6	6	6
Cases	7	14	12	14	14	15	12	12
Restor. Board Meetings	10	9	10	11	11	9	9	9
Cases	22	19	14	19	23	18	18	18
Tree Board Meetings	9	7	6	6	6	6	6	6
Cases	28	39	15	29	47	63	50	50
TIRC Meetings	1	1	1	1	1	1	1	1
AIB Meetings	12	12	12	12	12	12	12	12

**BUDGET HIGHLIGHTS**

Contract - Cable Access Commission - The City contracts with our Cable Access Commission (KITV) to provide local access service on our cable station.

**GENERAL FUND - DEPARTMENT: BOARDS & COMMISSIONS**

<u>Account</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Projected</u>	<u>2014 Projected</u>	<u>2013-14 % Inc/Dec</u>
101.1020.51015	Salary & Wages	14,344	14,413	14,548	14,900	14,900	15,163	1.77%
101.1020.51075	Overtime	-	-	-	1,500	-	1,000	-33.33%
101.1020.51110	O.P.E.R.S.	2,156	2,018	1,876	2,296	2,086	2,263	-1.45%
101.1020.51125	Medicare	206	191	211	238	216	234	-1.53%
101.1020.51300	Worker's Compensation	374	319	321	360	313	370	2.78%
	Sub-Total Personnel	17,080	16,941	16,956	19,294	17,515	19,030	-1.37%
101.1020.52100	Travel & Training	448	258	177	2,500	2,250	2,500	0.00%
101.1020.53383	Contract - Cable A. Com.	26,000	26,000	26,000	26,000	26,000	26,000	0.00%
101.1020.53600	Legal Advertising	760	663	543	1,000	500	1,000	0.00%
101.1020.53700	Printing & Reproduction	1,323	2,174	1,597	3,000	1,500	2,500	-16.67%
101.1020.53800	Dues & Subscriptions	673	673	673	1,356	673	1,356	0.00%
101.1020.53990	Other Contractual	182	-	1,154	1,000	500	1,000	0.00%
101.1020.54100	Office Supplies	1,001	687	903	1,000	950	1,200	20.00%
101.1020.54700	Other Supplies	1,112	682	492	2,000	750	2,000	0.00%
	Sub-Total Other Operating	31,499	31,137	31,539	37,856	33,123	37,556	-0.79%
101.1020.55200	Equipment	-	-	-	-	-	500	500.00%
<b>Total Boards &amp; Commissions</b>		<b>48,579</b>	<b>48,078</b>	<b>48,495</b>	<b>57,150</b>	<b>50,638</b>	<b>57,086</b>	-0.11%

**GENERAL FUND - DEPARTMENT: ADMINISTRATION**

**Commentary:**

This department covers the expenses of the City Manager's Office. The City Manager is appointed by Council and serves as the Chief Executive Officer of the City. The Manager is responsible for the effective operation of the City Government under the policy direction of the Mayor and City Council.

**STAFFING (FTE)**

	<u>F/P/S</u>	<u>2007 Actual</u>	<u>2008 Actual</u>	<u>2009 Actual</u>	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2014 Budget</u>
City Manager	F	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Executive Secretary/Clerk of Council	F	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
<b>ADMINISTRATION TOTAL</b>		<b>2.00</b>							

**BUDGET HIGHLIGHTS**

The Executive Secretary/Clerk of Council positions were combined in 2009.

Travel & Training - Includes costs for the City Manager to attend the ICMA annual conference.

Utilities - Includes costs for the City Manager's cell phone which were previously paid by the Building and Facility Services Department.

**GENERAL FUND - DEPARTMENT: ADMINISTRATION**

<u>Account</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Projected</u>	<u>2014 Projected</u>	<u>2013-14 % Inc/Dec</u>
101.1030.51000	Salary & Wages	145,091	123,795	147,695	154,531	154,531	158,365	2.48%
101.1030.51110	O.P.E.R.S.	21,869	17,308	19,076	21,634	21,634	22,171	2.48%
101.1030.51125	Medicare	2,128	1,792	2,138	2,241	2,241	2,296	2.47%
101.1030.51200	Health Insurance	24,092	18,862	31,644	31,834	35,104	34,998	9.94%
101.1030.51300	Worker's Compensation	4,360	4,082	3,013	3,721	3,434	3,537	-4.94%
101.1030.51400	Life Insurance	412	239	253	300	300	300	0.00%
101.1030.51600	Vehicle Allowance	5,938	5,462	5,700	5,700	5,700	5,700	0.00%
	Sub-Total Personnel	<u>203,890</u>	<u>171,540</u>	<u>209,519</u>	<u>219,961</u>	<u>222,944</u>	<u>227,367</u>	<u>3.37%</u>
101.1030.52100	Travel & Training	1,206	1,123	3,749	4,000	3,500	4,000	0.00%
101.1030.53100	Utilities	-	-	-	1,140	500	1,000	-12.28%
101.1030.53410	Equipment Maintenance	100	-	-	-	-	-	0.00%
101.1030.53500	Insurance	283	241	275	310	319	367	18.34%
101.1030.53700	Printing & Reproduction	222	117	389	500	550	500	0.00%
101.1030.53800	Dues & Subscriptions	2,332	1,754	2,325	2,500	3,100	3,500	40.00%
101.1030.53990	Other Contractual	425	310	455	550	960	550	0.00%
101.1030.54100	Office Supplies	915	720	557	750	750	1,000	33.33%
101.1030.54700	Other Supplies	16	-	167	110	110	110	0.00%
	Sub-Total Other Operating	<u>5,499</u>	<u>4,265</u>	<u>7,917</u>	<u>9,860</u>	<u>9,789</u>	<u>11,027</u>	<u>11.83%</u>
101.1030.55200	Equipment	-	-	-	-	-	-	0.00%
<b>Total Administration</b>		<b><u>209,389</u></b>	<b><u>175,805</u></b>	<b><u>217,436</u></b>	<b><u>229,821</u></b>	<b><u>232,733</u></b>	<b><u>238,394</u></b>	<b><u>3.73%</u></b>

**GENERAL FUND - DEPARTMENT: BUILDING AND FACILITY SERVICES**

**Commentary:**

This department covers the expenses associated with the maintenance of several municipal buildings and facilities including the Government Center(including Police Facility), the Old Municipal Building, and Police Range. This Department is also responsible for the information technology (IT) infrastructure.

		STAFFING (FTE)							
	F/P/S	2007 <u>Actual</u>	2008 <u>Actual</u>	2009 <u>Actual</u>	2010 <u>Actual</u>	2011 <u>Actual</u>	2012 <u>Actual</u>	2013 <u>Budget</u>	2014 <u>Budget</u>
Facility and Technology Services Supervisor	F	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Custodian (2)	P	0.49	0.49	0.49	0.49	0.49	0.49	0.49	0.49
Laborer	P	0.19	0.19	0.19	0.19	0.19	0.10	0.10	0.10
<b>BUILDING &amp; FACILITY SERVICES TOTAL</b>		<b>1.68</b>	<b>1.68</b>	<b>1.68</b>	<b>1.68</b>	<b>1.68</b>	<b>1.59</b>	<b>1.59</b>	<b>1.59</b>

		PERFORMANCE MEASURES							
		2007 <u>Actual</u>	2008 <u>Actual</u>	2009 <u>Actual</u>	2010 <u>Actual</u>	2011 <u>Actual</u>	2012 <u>Actual</u>	2013 <u>Estimated</u>	2014 <u>Estimated</u>
PC's & Laptops		75	85	88	99	99	101	101	105
Servers		12	14	16	18	18	17	17	17
Mobile Devices/Phones		2/28	3/27	5/25	5/25	5/25	13/25	36/25	36/25
Miles of Fiber		5.70	5.70	9.60	11.87	15.50	19.87	20.00	21.00
SPAM E-Mail Blocked				1.5M	1.7M	1.6M	2.4M	2.75M	3.0M
Users/Groups/Accounts				310	320	325	332	335	350
Mailboxes				127	140	145	152	155	170
Servers Stor. Space (TB)		1.00	3.17	3.17	3.17	4.20	5.00	5.00	5.00
Power Generators		5	5	5	6	6	7	7	7
Security Systems		5	6	6	6	6	6	6	6
SF Buildings Cleaned		54,010	54,010	54,010	54,010	54,010	54,010	54,010	54,010
SF Buildings Maintained		90,759	90,759	90,759	90,759	90,759	90,759	120,759	120,759

**BUDGET HIGHLIGHTS**

Travel & Training - Costs associated with the ESRI conference for the Building and Facilities Manager

Facilities Maintenance- Govt. Center - Cleaning and maintenance expense associated with the Government Center and Police Facility. Includes \$12,800 for HVAC contract for the Govt. Center and the police facility. Includes \$1,200 for quarterly window cleaning.

**GENERAL FUND - DEPARTMENT: BUILDING AND FACILITY SERVICES**

<u>Account</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Projected</u>	<u>2014 Projected</u>	<u>2013-14 % Inc/Dec</u>
101.1040.51050	Salary & Wages	94,945	92,823	87,202	100,810	88,500	102,000	1.18%
101.1040.51110	O.P.E.R.S.	14,119	12,674	10,988	14,113	14,113	14,300	1.33%
101.1040.51125	Medicare	396	346	258	500	265	460	-8.00%
101.1040.51300	Worker's Compensation	2,842	2,599	2,254	2,425	1,969	2,460	1.44%
101.1040.51400	Life Insurance	141	93	67	80	75	80	0.00%
101.1040.51500	Uniforms	330	-	-	250	250	250	0.00%
	Sub-Total Personnel	<u>112,773</u>	<u>108,535</u>	<u>100,769</u>	<u>118,178</u>	<u>105,172</u>	<u>119,550</u>	1.16%
101.1040.52100	Travel & Training	858	210	23	750	250	2,250	300.00%
101.1040.53100	Utilities	16,140	17,921	15,730	25,000	17,785	25,000	0.00%
101.1040.53211	Lease-Telephone	6,764	-	-	-	-	-	0.00%
101.1040.53323	Computer Network Services	5,369	7,299	5,007	7,000	8,250	7,500	7.14%
101.1040.53410	Equipment Maintenance	11,894	14,080	11,647	14,425	13,000	14,425	0.00%
101.1040.53420	Facilities Maintenance	9,883	5,611	7,863	9,750	8,000	9,750	0.00%
101.1040.53421	Fac. Maint. - Govt. Center	17,702	31,548	33,094	25,000	25,000	25,000	0.00%
101.1040.53500	Insurance	14,546	12,793	14,379	16,160	16,414	18,876	16.81%
101.1040.53700	Printing & Reproduction	-	300	193	250	100	250	0.00%
101.1040.53800	Dues & Subscriptions	294	309	294	335	335	335	0.00%
101.1040.53990	Other Contractual	4,989	6,151	6,898	7,400	7,400	7,400	0.00%
101.1040.54200	Equipment Operation	1,008	1,762	1,233	1,200	1,100	1,200	0.00%
101.1040.54310	Maintenance Supplies	6,734	2,708	2,499	5,000	4,500	5,000	0.00%
101.1040.54700	Other Supplies	510	1,489	2,129	1,550	1,500	1,550	0.00%
	Sub-Total Other Operating	<u>96,691</u>	<u>102,181</u>	<u>100,989</u>	<u>113,820</u>	<u>103,634</u>	<u>118,536</u>	4.14%
101.1040.55200	Equipment	454	-	500	500	500	500	0.00%
	Sub-Total Capital Outlay	<u>454</u>	<u>-</u>	<u>500</u>	<u>500</u>	<u>500</u>	<u>500</u>	0.00%
<b>Total Building and Facility Services</b>		<b><u>209,918</u></b>	<b><u>210,716</u></b>	<b><u>202,258</u></b>	<b><u>232,498</u></b>	<b><u>209,306</u></b>	<b><u>238,586</u></b>	2.62%

**GENERAL FUND - DEPARTMENT: FINANCE ADMINISTRATION**

**Commentary:**

The Finance Department is responsible for the administration of all City financial affairs; provides general direction, control and coordination of all fiscal matters; manages investments; provides internal fiscal controls; prepares state and federally mandated financial reports; and assists in the preparation of the Annual Budget and Capital Improvement Plan.

		<b>STAFFING (FTE)</b>							
		2007	2008	2009	2010	2011	2012	2013	2014
<u>F/P/S</u>		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
Finance Director	F	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Finance Clerk III	F	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Clerk	P	0.25	0.32	0.40	0.40	0.40	0.40	0.40	0.40
<b>FINANCE -</b>		<b>2.25</b>	<b>2.32</b>	<b>2.40</b>	<b>2.40</b>	<b>2.40</b>	<b>2.40</b>	<b>2.40</b>	<b>2.40</b>
<b>ADMINISTRATION TOTAL</b>									

		<b>PERFORMANCE MEASURES</b>							
		2007	2008	2009	2010	2011	2012	2013	2014
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Estimated</u>	<u>Estimated</u>
A/ P Checks Issued		3,576	3,495	3,068	2,846	2,707	3,554	3,069	3,000
Purchase Orders Issued		2,780	2,631	2,304	2,258	1,704	1,501	1,900	2,000
GFOA Certificate		X	X	X	X	X	In Progress	N/A	N/A

**BUDGET HIGHLIGHTS**

Salary & Wages - Includes wage and benefit costs for the Finance Director, one Account Clerk, and a Part-time Clerk.

Equipment Maintenance - Includes costs of support agreements for the City's financial management and payroll software programs as well as maintenance agreements for the printers and copiers in the Finance Department.

Other Contractual - Includes banking service fees. The significant reduction is due to changing depositories in mid-2012. The current low interest rate environment made it more attractive to keep excess funds in the checking account to offset banking fees than to invest those funds for minimal interest earnings and pay the banking fees.

**GENERAL FUND - DEPARTMENT: FINANCE ADMINISTRATION**

<u>Account</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Projected</u>	<u>2014 Projected</u>	<u>2013-14 % Inc/Dec</u>
101.1070.51000	Salary & Wages	116,325	119,277	121,921	127,161	134,161	136,535	7.37%
101.1070.51050	Wages - part time	15,751	15,422	12,003	14,500	-	13,500	-6.90%
101.1070.51110	O.P.E.R.S.	19,869	18,873	17,446	19,833	18,783	21,005	5.91%
101.1070.51125	Medicare	907	1,911	1,899	2,054	1,945	2,176	5.94%
101.1070.51200	Health Insurance	21,515	20,584	29,353	31,821	31,821	34,998	9.98%
101.1070.51300	Worker's Compensation	3,829	3,517	3,086	3,400	2,754	2,837	-16.56%
101.1070.51400	Life Insurance	108	119	126	135	150	150	11.11%
101.1070.51600	Vehicle Allowance	3,413	2,875	3,000	3,000	3,000	3,000	0.00%
	Sub-Total Personnel	181,717	182,578	188,834	201,904	192,614	214,201	6.09%
101.1070.52100	Travel & Training	1,301	2,254	1,321	2,000	1,047	2,375	18.75%
101.1070.53410	Equipment Maintenance	8,925	8,845	8,870	10,750	10,000	10,500	-2.33%
101.1070.53500	Insurance	68	58	75	84	87	100	19.11%
101.1070.53700	Printing & Reproduction	1,912	2,370	1,737	3,075	2,000	2,575	-16.26%
101.1070.53800	Dues & Subscriptions	170	340	340	340	340	340	0.00%
101.1070.53990	Other Contractual	15,385	12,542	12,280	4,200	3,000	3,000	-28.57%
101.1070.54100	Office Supplies	1,621	1,771	1,853	1,900	1,900	2,250	18.42%
101.1070.54700	Other Supplies	837	109	30	-	-	-	0.00%
	Sub-Total Other Operating	30,219	28,289	26,506	22,349	18,374	21,140	-5.41%
101.1070.55200	Equipment	157	101	203	300	50	300	0.00%
<b>Total Finance - Administration</b>		<b>212,093</b>	<b>210,968</b>	<b>215,543</b>	<b>224,553</b>	<b>211,038</b>	<b>235,641</b>	4.94%

**GENERAL FUND-DEPARTMENT: FINANCE-UTILITY BILLING**

**Commentary:**

This department is responsible for the billing and collection of all utility bills and miscellaneous billing for the City. Departmental expenses are charged back to the Utility funds.

		<b>STAFFING (FTE)</b>							
	<u>F/P/S</u>	<u>2007</u> <u>Actual</u>	<u>2008</u> <u>Actual</u>	<u>2009</u> <u>Actual</u>	<u>2010</u> <u>Actual</u>	<u>2011</u> <u>Actual</u>	<u>2012</u> <u>Actual</u>	<u>2013</u> <u>Budget</u>	<u>2014</u> <u>Budget</u>
Utility Billing Supervisor	F	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Finance Clerk I	P	0.00	0.00	0.00	0.00	0.80	0.80	0.75	0.75
Finance Clerk II	F	2.00	2.00	2.00	2.00	1.00	1.00	1.00	1.00
<b>UTILITY BILLING TOTAL</b>		<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>2.80</b>	<b>2.80</b>	<b>2.75</b>	<b>2.75</b>

		<b>PERFORMANCE MEASURES</b>							
		<u>2007</u> <u>Actual</u>	<u>2008</u> <u>Actual</u>	<u>2009</u> <u>Actual</u>	<u>2010</u> <u>Actual</u>	<u>2011</u> <u>Actual</u>	<u>2012</u> <u>Actual</u>	<u>2013</u> <u>Estimated</u>	<u>2014</u> <u>Budget</u>
Utility Bills Issued		60,341	60,667	60,737	60,807	60,753	61,987	61,974	61,215
Utility Connections		8,830	8,866	8,883	8,901	8,950	8,968	8,999	9,031
No. of ACH Payments		8,197	8,857	9,106	9,362	9,827	10,300	10,440	10,649
ACH Pymts./Bills Issued		13.50%	14.60%	14.99%	16.80%	16.18%	16.62%	16.85%	17.40%
No. of Bills e-mailed		0	0	0	481	2,184	4,500	4,471	4,695
Active Utility Accounts		5,046	5,048	5,063	5,078	5,093	5,103	5,198	5,216
Electric Meters		4,804	4,823	4,833	4,843	4,859	4,869	4,886	4,903
Water Meters		4,026	4,043	4,050	4,057	4,091	4,099	4,114	4,128
Refuse Cutomers Billed		3,852	3,835	3,911	3,925	3,994	4,036	4,036	4,050

**BUDGET HIGHLIGHTS**

Salary and Wages - Includes anticipated retirement costs of one utility clerk

Postage - Cost of mailing utility bills is \$1,500/month, past due bills is \$275/month & owner copies is \$100.00/month.

Equipment Maint.- Includes maintenance cost for software, scanning equipment, and web based services, and folder /inserters.

Other Contractual - Significant increase due to court filing costs related to delinquent utility accounts moved to the Utility Billing Department which were previously paid from the Law Department. Including these costs in the Utility Billing Department was deemed more appropriate to track the actual costs of the department.

Equipment - Misc. replacement items (10-key calculators, etc.)

**GENERAL FUND - DEPARTMENT: FINANCE - UTILITY BILLING**

<u>Account</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Projected</u>	<u>2014 Projected</u>	<u>2013-14 % Inc/Dec</u>
101.1080.51000	Salary & Wages	131,797	101,230	102,091	104,361	104,361	118,450	13.50%
101.1080.51050	Wages - part time	-	12,035	18,361	18,000	16,602	19,000	5.56%
101.1080.51075	Overtime	-	3,114	-	500	100	500	0.00%
101.1080.51110	O.P.E.R.S.	19,696	16,270	15,481	17,201	16,949	19,313	12.28%
101.1080.51125	Medicare	1,820	1,619	1,680	1,781	1,781	2,000	12.30%
101.1080.51200	Health Insurance	26,964	25,643	28,470	31,850	31,850	31,850	0.00%
101.1080.51300	Worker's Compensation	3,852	4,146	2,582	2,920	2,483	2,557	-12.43%
101.1080.51400	Life Insurance	200	105	126	150	150	150	0.00%
	Sub-Total Personnel	<u>184,329</u>	<u>164,162</u>	<u>168,791</u>	<u>176,763</u>	<u>174,276</u>	<u>193,820</u>	<u>9.65%</u>
101.1080.52100	Travel & Training	1,187	657	377	1,700	350	1,300	-23.53%
101.1080.53410	Equipment Maintenance	12,879	10,543	10,114	10,735	10,200	12,315	14.72%
101.1080.53700	Printing & Reproduction	981	1,383	1,047	2,925	2,070	3,175	8.55%
101.1080.53990	Other Contractual	2,314	2,426	5,926	9,485	13,000	10,810	13.97%
101.1080.54100	Office Supplies	3,199	4,385	4,240	4,550	3,170	4,000	-12.09%
101.1080.54110	Postage	23,230	22,929	22,363	23,700	24,725	25,000	5.49%
101.1080.54700	Other Supplies	1,976	2,551	1,680	3,376	2,000	2,800	-17.06%
	Sub-Total Other Operating	<u>45,766</u>	<u>44,874</u>	<u>45,747</u>	<u>56,471</u>	<u>55,515</u>	<u>59,400</u>	<u>5.19%</u>
101.1080.55200	Equipment	2,622	101	346	500	250	500	0.00%
<b>Total Finance - Utility Billing</b>		<b><u>232,717</u></b>	<b><u>209,137</u></b>	<b><u>214,884</u></b>	<b><u>233,734</u></b>	<b><u>230,041</u></b>	<b><u>253,720</u></b>	<b>8.55%</b>

**GENERAL FUND-DEPARTMENT: FINANCE-INCOME TAX**

**Commentary:**

This department is responsible for collection and administration of the City income tax.

**STAFFING (FTE)**

		2007	2008	2009	2010	2011	2012	2013	2014
	<u>F/P/S</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
Income Tax Supervisor	F	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Finance Clerk III	F	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00
Finance Clerk II	F	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00
Clerk	P	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25
<b>INCOME TAX TOTAL</b>		<b>2.25</b>							

**PERFORMANCE MEASURES**

	2007	2008	2009	2010	2011	2012	2013	2014
<u>All Funds</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Estimated</u>	<u>Estimated</u>
Tax Receipts	\$3,679,252	\$3,748,800	\$3,471,659	\$3,508,800	\$4,017,680	\$4,940,668	\$5,392,219	\$5,527,244
Collection Cost as a % of Revenue	4.44%	4.63%	4.98%	4.96%	4.43%	3.05%	3.46%	3.11%
Tax Refunds	\$ 147,261	\$ 73,433	\$ 219,721	\$ 159,266	\$ 98,385	\$ 108,437	\$ 132,340	\$ 175,000

**BUDGET HIGHLIGHTS**

Printing & Reproduction - Includes tax forms, copy paper, statements, and reconciliation forms.

Postage - Monies needed to mail returns, quarterly statements, etc.

Tax Refunds- General Fund (.8% of 1.5%) portion of the tax refunds.

**GENERAL FUND - DEPARTMENT: FINANCE - INCOME TAX**

<u>Account</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Projected</u>	<u>2014 Projected</u>	<u>2013-14 % Inc/Dec</u>
101.1090.51000	Salary & Wages	102,236	103,894	87,018	90,350	92,440	97,615	8.04%
101.1090.51050	Wages - part time	8,130	8,430	10,536	8,840	8,400	8,840	0.00%
101.1090.51110	O.P.E.R.S.	16,565	15,661	12,056	13,887	13,887	14,904	7.32%
101.1090.51125	Medicare	1,533	1,549	2,090	1,438	1,438	1,544	7.37%
101.1090.51200	Health Insurance	24,092	27,076	19,783	32,500	19,897	20,673	-36.39%
101.1090.51300	Worker's Compensation	2,854	3,300	2,369	2,250	2,745	2,606	15.82%
101.1090.51400	Life Insurance	126	105	126	150	100	161	7.33%
	Sub-Total Personnel	<u>155,536</u>	<u>160,015</u>	<u>133,978</u>	<u>149,415</u>	<u>138,907</u>	<u>146,343</u>	-2.06%
101.1090.52100	Travel & Training	2,680	2,154	134	2,500	2,000	1,500	-40.00%
101.1090.53410	Equipment Maintenance	5,369	4,629	5,215	15,625	14,652	10,000	-36.00%
101.1090.53700	Printing & Reproduction	2,889	3,346	3,561	4,750	7,049	6,100	28.42%
101.1090.53800	Dues & Subscriptions	1,162	862	477	500	100	100	-80.00%
101.1090.53990	Other Contractual	303	199	2,314	250	990	500	100.00%
101.1090.54100	Office Supplies	518	705	1,056	1,100	950	800	-27.27%
101.1090.54110	Postage	4,691	5,289	3,222	5,000	6,117	5,600	12.00%
101.1090.54700	Other Supplies	412	899	677	250	330	500	100.00%
	Sub-Total Other Operating	<u>18,024</u>	<u>18,083</u>	<u>16,656</u>	<u>29,975</u>	<u>32,188</u>	<u>25,100</u>	-16.26%
101.1090.55200	Equipment	120	-	-	2,500	5,000	500	-80.00%
101.1090.57310	Tax Refunds	<u>103,504</u>	<u>62,995</u>	<u>57,830</u>	<u>100,000</u>	<u>62,250</u>	<u>100,000</u>	0.00%
<b>Total Finance - Income Tax</b>		<b><u>277,184</u></b>	<b><u>241,093</u></b>	<b><u>208,464</u></b>	<b><u>281,890</u></b>	<b><u>238,345</u></b>	<b><u>271,943</u></b>	-3.53%

**GENERAL FUND - DEPARTMENT: LAW**

**Commentary:**

This department accounts for the Law Director's salary and other fringe benefits. This department also handles all city prosecution cases and this compensation is figured in the Law Director's salary.

**STAFFING (FTE)**

		2007	2008	2009	2010	2011	2012	2013	2014
	<u>F/P/S</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
Law Director	P	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12
<b>Law Total</b>		<b>0.12</b>							

**BUDGET HIGHLIGHTS**

Public Defender Fees - The City contracts with the Miami County Public Defenders Commission and provides legal services for indigent citizens of Tipp City.

Other Legal Fees - Currently after 256 hours per year, the Law Director is compensated at the rate of \$125 per hour. The cost of litigation is \$145 per hour.

**GENERAL FUND - DEPARTMENT: LAW**

<u>Account</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Projected</u>	<u>2014 Projected</u>	<u>2013-14 % Inc/Dec</u>
101.1100.51000	Salary & Wages	43,092	43,092	48,147	49,111	49,111	50,093	2.00%
101.1100.51110	O.P.E.R.S.	6,497	6,033	5,269	6,876	6,876	7,013	1.99%
101.1100.51200	Health Insurance	12,046	13,538	1,647	-	-	-	0.00%
101.1100.51300	Worker's Compensation	1,279	1,195	1,015	1,154	1,104	1,137	-1.46%
101.1100.51400	Life Insurance	67	56	131	125	50	125	0.00%
	Sub-Total Personnel	<u>62,981</u>	<u>63,914</u>	<u>56,209</u>	<u>57,266</u>	<u>57,141</u>	<u>58,368</u>	1.93%
101.1100.52100	Travel & Training	-	-	-	400	400	400	0.00%
101.1100.53332	Public Defender Fees	4,068	4,068	4,068	4,270	4,068	4,068	-4.73%
101.1100.53335	Other Legal Fees	8,828	16,989	541	12,000	1,000	12,000	0.00%
101.1100.53500	Insurance	2,040	1,738	1,500	1,686	1,740	2,001	18.68%
101.1100.53710	Code Supplement	774	-	-	5,500	5,000	-	-100.00%
101.1100.53800	Dues & Subscriptions	-	-	-	30	-	30	0.00%
101.1100.53910	Jury & Witness Fees	-	-	-	100	-	100	0.00%
101.1100.53920	Court Costs & Fees	1,263	1,425	132	2,800	1,500	1,500	-46.43%
101.1100.54100	Office Supplies	-	-	-	300	-	300	0.00%
	Sub-Total Other Operating	<u>16,973</u>	<u>24,220</u>	<u>6,241</u>	<u>27,086</u>	<u>13,708</u>	<u>20,399</u>	-24.69%
<b>Total Law</b>		<b><u>79,954</u></b>	<b><u>88,134</u></b>	<b><u>62,450</u></b>	<b><u>84,352</u></b>	<b><u>70,849</u></b>	<b><u>78,767</u></b>	-6.62%

**GENERAL FUND - DEPARTMENT: POLICE**

**Commentary:**

The Police department is responsible for the programs of Police Patrol, Criminal Investigations, Crime Prevention/Community relations and the DARE program.

		<b>STAFFING (FTE)</b>							
		2007	2008	2009	2010	2011	2012	2013	2014
	<u>F/P/S</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
Chief	F	1	1	1	1	1	1	1	1
Sergeant	F	4	4	4	4	4	4	4	4
Detective Sergeant	F	1	1	1	1	1	1	1	1
Officer	F	12	12	12	12	11	11	12	12
D.A.R.E. Officer	F	1	1	1	1	1	1	1	1
Records Supervisor	F	1	1	1	1	1	1	1	1
Records Clerk	F	2	2	2	2	2	2	2	2
Records Clerk	P	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07
<b>POLICE TOTAL</b>		<b>22.07</b>	<b>22.07</b>	<b>22.07</b>	<b>22.07</b>	<b>21.07</b>	<b>21.07</b>	<b>22.07</b>	<b>22.07</b>

		<b>PERFORMANCE MEASURES</b>							
		2007	2008	2009	2010	2011	2012	2013	2014
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Estimated</u>	<u>Estimated</u>
Criminal Arrests:	Total	769	679	679	596	457	708	730	730
	Adult	648	550	550	503	414	640	673	673
	Juvenile	121	129	129	93	43	68	57	57
Calls for Service:	Total	15,420	15,595	15,595	17,570	15,972	13,522	14,518	14,518
	Criminal	3,288	3,159	3,159	2,895	2,795	1,960	2,115	2,115
	Non-Criminal		6,303	6,303	6,123	5,211	5,760	5,832	5,832
	Accident		335	335	277	311	284	259	259
Traffic Related Calls:	Crime Prevention		5,798	5,798	8,275	7,655	5,518	6,312	6,312
	Total	3,798	3,561	3,561	3,299	2,617	3,235	3,478	3,478
	Citations	1,231	1,000	1,000	917	1,028	1,157	1,243	1,243
	D.U.I.	121	101	101	57	52	83	75	75
Response Time (hr:min:sec)	Accident		218	218	188	208	218	212	212
	Warnings		2139	2139	2027	1255	1675	1863	1863
	Parking		103	103	110	74	102	85	85
Time to Dispatch					0:15:40	0:11:20	0:11:00	0:11:00	
Time Enroute					0:05:45	0:04:35	0:04:30	0:04:30	
Time on Scene					0:25:32	0:24:24	0:25:15	0:25:15	
Total Call Time					0:46:58	0:40:21	0:40:45	0:40:45	

**BUDGET HIGHLIGHTS**

Wages- Police Officers - Includes union wage increase of 2% in 2014.

Wages-Dispatchers & Others - Includes a Chapter 37 wage increase of 2% in 2014.

Travel and Training - Includes \$16,075 for training seminars & \$8,500 for tuition reimbursement.

Other Contractual - Includes costs associated with the Crime Lab contract, archival records imaging records system maintenance, and Lexipol policy updates and training modules.

**GENERAL FUND - DEPARTMENT: POLICE**

<u>Account</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Projected</u>	<u>2014 Projected</u>	<u>2013-14 % Inc/Dec</u>
101.2110.51020	Wages - Police Officers	1,319,822	1,210,037	1,123,719	1,291,304	1,251,779	1,304,217	1.00%
101.2110.51025	Wages - Others	140,636	137,292	142,389	151,949	146,304	149,230	-1.79%
101.2110.51075	Overtime	-	143,798	164,848	146,145	96,600	125,000	-14.47%
101.2110.51110	O.P.E.R.S.	21,264	20,347	18,922	23,181	25,595	25,407	9.60%
101.2110.51115	Police Pension	253,101	263,650	187,785	277,645	372,500	279,755	0.76%
101.2110.51125	Medicare	16,489	17,851	20,034	23,046	22,008	22,887	-0.69%
101.2110.51200	Health Insurance	191,099	207,060	207,797	269,001	264,399	269,001	0.00%
101.2110.51300	Worker's Compensation	40,752	37,976	35,878	35,061	31,560	38,947	11.08%
101.2110.51400	Life Insurance	1,460	1,130	1,175	1,307	1,760	1,307	0.00%
101.2110.51500	Uniforms	18,155	27,301	43,077	30,354	30,354	41,754	37.56%
	<b>Sub-Total Personnel</b>	<b>2,002,778</b>	<b>2,066,442</b>	<b>1,945,624</b>	<b>2,248,993</b>	<b>2,242,859</b>	<b>2,257,505</b>	<b>0.38%</b>
101.2110.52100	Travel & Training	13,407	27,140	29,047	22,900	7,500	16,075	-29.80%
101.2110.52150	Tuition Reimbursement	-	-	-	-	11,348	8,500	8500.00%
101.2110.53100	Utilities	16,564	19,533	18,804	18,405	18,329	20,088	9.14%
101.2110.53210	Rents & Leases	2,574	2,250	3,492	3,786	3,786	3,786	0.00%
101.2110.53410	Equipment Maintenance	9,855	3,589	4,757	6,152	6,152	6,192	0.65%
101.2110.53430	Vehicle Maintenance	17,256	24,762	16,017	21,560	21,560	22,560	4.64%
101.2110.53440	Radio Maintenance	7,022	6,401	7,168	9,075	7,500	9,075	0.00%
101.2110.53441	Vehicle Striping	1,575	2,293	1,087	700	-	-	-100.00%
101.2110.53500	Insurance	12,031	10,250	12,000	13,486	13,920	16,008	18.70%
101.2110.53700	Printing & Reproduction	3,149	3,070	4,780	4,800	4,800	5,000	4.17%
101.2110.53800	Dues & Subscriptions	5,240	5,744	5,987	7,435	6,000	7,435	0.00%
101.2110.53990	Other Contractual	26,308	37,062	46,134	41,795	41,795	44,545	6.58%
101.2110.53991	DARE Expenses	4,095	4,817	1,925	6,000	7,925	6,450	7.50%
101.2110.54100	Office Supplies	3,854	5,471	5,017	7,580	5,000	7,580	0.00%
101.2110.54200	Equipment Operation	38,505	53,158	56,375	55,000	56,557	58,000	5.45%
101.2110.54320	Firearm Supplies	8,667	5,401	5,748	6,015	6,015	6,015	0.00%
101.2110.54330	Photo Supplies	479	43	-	775	500	775	0.00%
101.2110.54700	Other Supplies	4,378	3,881	4,867	5,970	5,000	11,470	92.13%
	<b>Sub-Total Other Operating</b>	<b>174,959</b>	<b>214,865</b>	<b>223,205</b>	<b>231,434</b>	<b>223,687</b>	<b>249,554</b>	<b>7.83%</b>
101.2110.55200	Equipment	3,780	2,987	-	-	-	-	0.00%
<b>Total Police</b>		<b>2,181,517</b>	<b>2,284,294</b>	<b>2,168,829</b>	<b>2,480,427</b>	<b>2,466,546</b>	<b>2,507,059</b>	<b>1.07%</b>

**GENERAL FUND - DEPARTMENT: FIRE**

**Commentary:**

All expenses of our 24 member volunteer fire department are covered in this department.  
The Fire Department is responsible for the programs of Fire Prevention and Fire Suppression.

**STAFFING (FTE)**

	F/P/S	2007 <u>Actual</u>	2008 <u>Actual</u>	2009 <u>Actual</u>	2010 <u>Actual</u>	2011 <u>Actual</u>	2012 <u>Actual</u>	2013 <u>Budget</u>	2014 <u>Budget</u>
Chief	P	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30
<b>FIRE TOTAL</b>		<b>0.30</b>							

**PERFORMANCE MEASURES**

	2007 <u>Actual</u>	2008 <u>Actual</u>	2009 <u>Actual</u>	2010 <u>Actual</u>	2011 <u>Actual</u>	2012 <u>Actual</u>	2013 <u>Estimated</u>	2014 <u>Estimated</u>
Total Calls	408	437	350	368	313	326	300	400
City Calls	231	236	200	197	195	154	140	220
Township Calls	112	133	100	108	95	85	85	110
Mutual Aid Calls	65	68	50	66	60	87	75	70
Response Time (min)	8.7	8.9	8.9	8.7	9.5	8.0	8.4	8.7
Dollar Loss - City	\$293,200	\$16,500	\$200,000	\$86,600	\$268,000	\$103,600	\$110,000	\$100,000
Structure Fires	12	12	5	7	13	11	7	10
Fire Insp.Conducted			45	60	115	73	114	110

**Note:** The Fire Department contracts with Monroe and Concord Townships (Concord contract cancelled in 2012) to provide fire service. As part of this contract the City receives a cash payment from each Township annually. Monroe Township also purchases certain pieces of firefighting equipment directly and donates them to the City.

Township Fire Contracts	73,320	74,848	72,273	73,357	74,493	58,745	52,802	52,802
Total Fire Department Expenditures	166,657	131,246	137,595	137,106	147,588	161,003	169,235	163,269
Net Costs to the City	93,337	56,398	65,322	63,749	73,095	102,258	116,433	110,467
Annual Per Capita Cost to City Residents (using 2000 census population through 2010 - 9,221) (using 2010 census population after 2010 - 9,689)	\$ 10.12	\$ 6.12	\$ 7.08	\$ 6.91	\$ 7.54	\$ 10.55	\$ 12.02	\$ 11.40

**BUDGET HIGHLIGHTS**

Salary & Wages - This covers the expense of all fire runs, meetings, inspections and other duties of our fire department. Fire personnel are paid an hourly wage rate for performing their duties.

Equipment - Includes \$4,200 for fire hose, \$3,360 for seven fire pagers, \$2,550 for three fire nozzles.

**GENERAL FUND - DEPARTMENT: FIRE**

<u>Account</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Projected</u>	<u>2014 Projected</u>	<u>2013-14 % Inc/Dec</u>
101.2120.51055	Salary & Wages	54,153	47,490	63,273	70,000	52,500	70,000	0.00%
101.2120.51110	O.P.E.R.S.	2,781	2,155	2,097	4,250	2,500	4,250	0.00%
101.2120.51120	Fire Dependent's Fund	150	300	300	300	300	300	0.00%
101.2120.51121	Social Security	2,210	2,350	2,227	2,300	1,950	2,300	0.00%
101.2120.51125	Medicare	538	474	699	660	600	660	0.00%
101.2120.51300	Worker's Compensation	1,518	1,502	1,168	1,200	966	1,300	8.33%
101.2120.51410	Accident Insurance	1,000	1,702	1,340	1,200	1,200	1,200	0.00%
101.2120.51500	Uniforms	10,621	7,724	9,626	7,500	7,500	7,500	0.00%
	Sub-Total Personnel	72,971	63,697	80,730	87,410	67,516	87,510	0.11%
101.2120.52100	Travel & Training	3,569	3,449	3,202	5,000	3,500	5,000	0.00%
101.2120.53100	Utilities	5,813	7,635	7,143	7,900	8,250	8,250	4.43%
101.2120.53410	Equipment Maintenance	8,913	15,515	11,206	15,300	15,300	14,950	-2.29%
101.2120.53440	Radio Maintenance	1,818	4,067	1,776	3,158	7,194	3,158	0.00%
101.2120.53450	SCBA Maintenance	1,992	5,398	1,765	4,124	5,104	4,124	0.00%
101.2120.53460	Air Compressor Maintenance	590	200	438	500	500	500	0.00%
101.2120.53500	Insurance	9,090	7,745	9,000	10,114	10,440	12,006	18.71%
101.2120.53720	Fire Prevention Codes	3,000	2,757	1,995	3,000	3,000	3,000	0.00%
101.2120.53800	Dues & Subscriptions	263	350	449	449	449	449	0.00%
101.2120.53990	Other Contractual	4,635	4,656	5,222	6,662	6,662	6,662	0.00%
101.2120.54100	Office Supplies	50	-	-	450	450	450	0.00%
101.2120.54200	Equipment Operation	2,547	3,312	4,143	5,400	4,250	5,400	0.00%
101.2120.54400	Small Tools	-	-	-	500	500	500	0.00%
101.2120.54560	Fire Donation	78	-	52	200	100	200	0.00%
101.2120.54700	Other Supplies	-	774	-	1,000	1,500	1,000	0.00%
	Sub-Total Other Operating	42,358	55,858	46,391	63,757	67,199	65,649	2.97%
101.2120.55200	Equipment	21,777	28,033	33,882	10,110	20,000	10,110	0.00%
<b>TOTAL FIRE</b>		<b>137,106</b>	<b>147,588</b>	<b>161,003</b>	<b>161,277</b>	<b>154,715</b>	<b>163,269</b>	1.24%

**GENERAL FUND - DEPARTMENT: EMERGENCY MEDICAL SERVICES**

**Commentary:**

The Emergency Medical Services is responsible for all EMS runs in the City. Monroe Township also contracts with the City for EMS services.

		<b>STAFFING (FTE)</b>							
		2007	2008	2009	2010	2011	2012	2013	2014
	<u>F/P/S</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
Chief	F	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Paramedic / EMT	P	21.06	21.06	21.06	21.06	21.06	21.06	21.06	21.06
<b>EMS TOTAL</b>		<b>22.06</b>	<b>22.06</b>	<b>22.06</b>	<b>22.06</b>	<b>22.06</b>	<b>22.06</b>	<b>22.06</b>	<b>22.06</b>

		<b>PERFORMANCE MEASURES</b>							
		2007	2008	2009	2010	2011	2012	2013	2014
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Estimated</u>	<u>Estimated</u>
City Calls	Total	1,070	959	906	912	956	916	1,110	1,158
	ALS	631	566	589	595	635	606	734	764
	BLS	182	163	109	109	111	108	131	135
	No Transport	257	230	208	208	210	202	245	258
Township Calls	Total	270	365	349	360	389	374	322	342
	ALS	159	222	227	238	258	274	213	226
	BLS	46	55	42	42	45	44	35	28
	No Transport	65	88	80	80	86	83	74	88
Total Calls		1,353	1,347	1,255	1,272	1,345	1,290	1,446	1,500
Average Time to Arrive (min)		5	6	4	4	4	4	3	3
Longest Time to Arrive (min)		13	14	11	11	8	10	9	9
Avg Time - Mutual Aid arrival		19	18	19	18	18	17	18	18
Time On Scene (min)		18	17	17	17	18	17	16	16
Average Training Hours per Person		68	60	44	42	44	44	40	40

**Note:** The City bills for EMS runs made inside and outside the City limits. The City also contracts with Monroe Township for EMS services. As part of this contract the Township pays 23% of the costs of new medics purchased by the City.

Total EMS Department Expenditures	727,678	792,232	726,148	731,243	781,955	787,612	818,727	839,555
EMS Run Receipts	(483,409)	(449,262)	(484,438)	(426,767)	(439,300)	(542,389)	(540,000)	(540,000)
Net Costs to the City	244,269	342,970	241,710	304,476	342,655	245,223	278,727	299,555

Annual Per Capita Cost to City Residents	\$ 26.49	\$ 37.19	\$ 26.21	\$ 33.02	\$ 35.37	\$ 25.31	\$ 28.77	\$ 30.92
(using 2000 census population through 2010 - 9,221)								
(using 2010 census population after 2010 - 9,689)								

**BUDGET HIGHLIGHTS**

Equipment- Replacement of 30 year old stair chairs

**GENERAL FUND - DEPARTMENT: EMERGENCY MEDICAL SERVICES**

<u>Account</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Projected</u>	<u>2014 Projected</u>	<u>2013-14 % Inc/Dec</u>
101.2130.51060	Salary & Wages	524,865	539,263	534,481	552,700	562,700	559,188	1.17%
101.2130.51075	Overtime	-	12,464	14,297	10,000	14,000	15,000	50.00%
101.2130.51110	O.P.E.R.S.	78,886	77,204	70,741	78,778	80,738	80,386	2.04%
101.2130.51125	Medicare	7,396	7,820	7,786	8,159	8,362	8,326	2.05%
101.2130.51200	Health Insurance	12,046	13,392	14,829	16,325	17,050	17,958	10.00%
101.2130.51300	Worker's Compensation	15,208	14,243	13,185	13,261	12,586	13,659	3.00%
101.2130.51400	Life Insurance	67	56	67	80	78	80	0.00%
101.2130.51410	Accident Insurance	2,289	2,902	2,277	2,900	2,900	2,900	0.00%
101.2130.51500	Uniforms	4,067	3,004	4,352	5,360	6,000	6,500	21.27%
	<b>Sub-Total Personnel</b>	<b>644,824</b>	<b>670,348</b>	<b>662,015</b>	<b>687,563</b>	<b>704,414</b>	<b>703,997</b>	<b>2.39%</b>
101.2130.52100	Travel & Training	4,187	6,746	7,205	10,000	8,000	10,000	0.00%
101.2130.53100	Utilities	6,798	8,637	8,082	9,000	9,780	9,800	8.89%
101.2130.53310	Billing Services	22,353	20,795	23,047	26,000	19,795	26,000	0.00%
101.2130.53320	Medical Testing	919	622	64	900	1,119	900	0.00%
101.2130.53410	Equipment Maintenance	6,463	1,728	6,492	7,880	7,880	11,584	47.01%
101.2130.53420	Facilities Maintenance	3,229	4,924	3,580	4,400	3,500	4,400	0.00%
101.2130.53430	Vehicle Maintenance	5,479	11,255	10,379	7,800	12,500	7,800	0.00%
101.2130.53440	Radio Maintenance	3,217	3,625	3,594	4,600	3,750	4,600	0.00%
101.2130.53500	Insurance	8,740	7,446	8,500	9,553	9,860	11,339	18.70%
101.2130.53600	Advertising	-	-	-	100	-	100	0.00%
101.2130.53700	Printing & Reproduction	299	271	142	360	300	360	0.00%
101.2130.53800	Dues & Subscriptions	891	751	225	720	720	720	0.00%
101.2130.53990	Other Contractual	2,170	5,851	3,925	3,000	3,000	3,000	0.00%
101.2130.54100	Office Supplies	2,202	4,678	6,069	5,655	5,655	5,655	0.00%
101.2130.54200	Equipment Operation	10,627	15,996	17,939	16,500	18,162	18,500	12.12%
101.2130.54330	Medical Supplies	8,255	9,958	9,926	9,800	9,800	9,800	0.00%
101.2130.54500	Grant Supplies/Expenses	-	3,950	2,802	5,000	5,000	5,000	0.00%
101.2130.54700	Other Supplies	452	277	536	1,000	500	1,000	0.00%
	<b>Sub-Total Other Operating</b>	<b>86,281</b>	<b>107,510</b>	<b>112,507</b>	<b>122,268</b>	<b>119,321</b>	<b>130,558</b>	<b>6.78%</b>
101.2130.55200	Equipment	138	4,097	13,090	8,000	8,000	5,000	-37.50%
<b>TOTAL EMERGENCY MEDICAL SERVICES</b>		<b>731,243</b>	<b>781,955</b>	<b>787,612</b>	<b>817,831</b>	<b>831,735</b>	<b>839,555</b>	<b>2.66%</b>

**GENERAL FUND - DEPARTMENT: COM. & ECONOMIC DEVELOPMENT**

**Commentary:**

All expenses related to our Community & Economic Development Department are charged to this department. This includes zoning code enforcement, and property maintenance code enforcement, grant writing, and economic development.

		<b>STAFFING (FTE)</b>							
		2007	2008	2009	2010	2011	2012	2013	2014
<u>F/P/S</u>		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
	F	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Community Development Director / Assistant City Manager									
	F	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
City Planning / Zoning Administrator									
	F	0.33	0.33	0.33	0.33	0.33	0.33	0.33	0.33
Secretary									
<b>COMM &amp; ED TOTAL</b>		<b>2.33</b>	<b>2.33</b>	<b>2.33</b>	<b>2.33</b>	<b>2.33</b>	<b>2.33</b>	<b>2.33</b>	<b>2.33</b>

		<b>PERFORMANCE MEASURES</b>							
		2007	2008	2009	2010	2011	2012	2013	2014
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Estimated</u>	<u>Estimated</u>
New Residential Units		31	21	10	7	12	22	18	20
Certificates of Use (Business)		38	24	18	26	24	13	25	25
Res. & Bus. Investment		\$17,511,460	\$7,516,479	\$4,489,623	\$2,491,400	\$3,000,000	\$73,077,730	\$4,000,000	\$5,000,000
Nuisance Reports Received		174	101	124	92	119	89	100	115
Sign Permits Issued		46	62	45	41	50	57	50	50
Population		10,141	10,161	10,186	9,705	9,689	9,740	9,781	9,827
# of Residential Units		4,169	4,190	4,200	4,201	4,211	4,233	4,253	4,253
# of Residential Platted		144	123	137	125	115	93	117	97
Grant \$ Obtained		\$289,700	\$1,862,510	\$1,603,810	\$384,500	\$1,827,000	\$4,428,000	\$900,000	\$1,000,000
BusinessFirst! BR&E Visits		7	7	14	15	16	13	20	24
EZ/CRA Zone Agreement		10	9	8	7	6	6	9	10
Acres Annexed		23.20	1.47	7.36	117.70	0.00	130.28	0.00	0.00

**BUDGET HIGHLIGHTS**

Services MVRPC - Membership expenses of the Miami Valley Regional Planning Commissions. Includes planning fee and transportation fees based on 2010 census at \$.50/per capita.

Weed Cutting - Was reinstated in 2012, previously suspended in 2010

**GENERAL FUND - DEPARTMENT: COM. & ECONOMIC DEVELOPMENT**

<u>Account</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Projected</u>	<u>2014 Projected</u>	<u>2013-14 % Inc/Dec</u>
101.3140.51000	Salary & Wages	168,658	171,699	173,145	177,078	176,500	180,620	2.00%
101.3140.51075	Overtime	-	-	-	250	-	250	0.00%
101.3140.51110	O.P.E.R.S.	25,358	24,001	21,993	24,826	24,710	25,285	1.85%
101.3140.51125	Medicare	2,380	2,404	2,375	2,571	2,559	2,625	2.10%
101.3140.51200	Health Insurance	35,587	38,487	42,632	46,620	50,870	51,282	10.00%
101.3140.51300	Worker's Compensation	4,454	4,217	3,994	4,265	3,826	4,350	1.99%
101.3140.51400	Life Insurance	193	161	193	225	220	230	2.22%
	Sub-Total Personnel	<u>236,630</u>	<u>240,969</u>	<u>244,332</u>	<u>255,835</u>	<u>258,685</u>	<u>264,642</u>	<u>3.44%</u>
101.3140.52100	Travel & Training	1,324	3,284	919	3,750	3,750	3,750	0.00%
101.3140.53100	Utilities	1,092	1,055	748	1,000	750	800	-20.00%
101.3140.53363	Economic Development	-	-	-	10,000	10,000	15,000	50.00%
101.3140.53364	Downtown Coord. Contract	-	-	-	25,000	25,000	25,000	0.00%
101.3140.53381	Services - MVRPC	4,242	4,242	4,242	4,457	4,457	4,457	0.00%
101.3140.53387	Weed Cutting/Prop. Maint.	-	-	940	2,500	2,500	5,000	100.00%
101.3140.53410	Equipment Maintenance	2,673	2,950	2,461	4,300	4,000	4,300	0.00%
101.3140.53700	Printing & Reproduction	874	1,453	1,023	2,250	1,500	2,250	0.00%
101.3140.53800	Dues & Subscriptions	2,070	1,966	2,015	2,440	2,100	2,440	0.00%
101.3140.53990	Other Contractual	1,133	1,226	874	2,300	2,300	2,300	0.00%
101.3140.54100	Office Supplies	910	787	1,159	1,200	1,000	1,200	0.00%
101.3140.54200	Equipment Operation	1,272	1,748	1,908	1,700	1,700	1,700	0.00%
101.3140.54700	Other Supplies	80	235	87	250	250	250	0.00%
	Sub-Total Other Operating	<u>15,670</u>	<u>18,946</u>	<u>16,376</u>	<u>61,147</u>	<u>59,307</u>	<u>68,447</u>	<u>11.94%</u>
101.3140.55200	Equipment	-	-	-	-	-	-	0.00%
<b>TOTAL COM. &amp; ECONOMIC DEVELOPMENT</b>		<b><u>252,300</u></b>	<b><u>259,915</u></b>	<b><u>260,708</u></b>	<b><u>316,982</u></b>	<b><u>317,992</u></b>	<b><u>333,089</u></b>	<b>5.08%</b>

**GENERAL FUND - DEPARTMENT: ENGINEERING**

**Commentary:**

Engineering is responsible for plan review of all public capital improvements, including storm drainage, streets, water and sanitary sewer systems, plan review of all private subdivisions & commercial sites, & construction inspection.

		<b>STAFFING (FTE)</b>							
		2007	2008	2009	2010	2011	2012	2013	2014
	<u>F/P/S</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
Service Director / City Engineer	F	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Public Works Technician	F	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Secretary	F	0.33	0.33	0.33	0.33	0.33	0.33	0.33	0.33
Engineering Technician	P	0.40	0.40	0.40	0.00	0.00	0.00	0.00	0.00
<b>ENGINEERING TOTAL</b>		<b>2.23</b>	<b>2.23</b>	<b>2.23</b>	<b>1.83</b>	<b>1.83</b>	<b>1.83</b>	<b>1.83</b>	<b>1.83</b>

		<b>PERFORMANCE MEASURES</b>							
		2007	2008	2009	2010	2011	2012	2013	2014
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Estimated</u>	<u>Estimated</u>
City Projects Managed		9	9	9	7	7	10	11	8
City Projects Inspected		8	10	8	6	6	10	13	7
Walk/Drives Inspected		79	63	35	30	30	40	45	55

**BUDGET HIGHLIGHTS**

Professional Services - Includes \$4,000 for traffic signal modifications & plan reviews, \$1,000 for bridge inspection, \$2,000 for traffic signal interconnect review, & \$1,500 for engineering services.

Equipment Maintenance - Includes \$850 for Microstation & \$500 for ESRI GIS software annual maintenance & upgrades, \$1,700 for cell phone use, \$600 for copier service, & \$1,000 for maintenance for the Engineering Tech vehicle.

Printing & Reproduction - Includes \$880 annual maintenance contract on the large copier & \$1,000 in printing, paper, & reproduction services.

Other Contractual - Includes \$2,500 for street striping layout, crosswalks, stop bars & signs, incl. modifications to existing streets.

**GENERAL FUND - DEPARTMENT: ENGINEERING**

<u>Account</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Projected</u>	<u>2014 Projected</u>	<u>2013-14 % Inc/Dec</u>
101.3150.51050	Salary & Wages	112,760	115,188	114,276	116,385	116,385	118,713	2.00%
101.3150.51060	Wages - Part-time	-	-	-	-	-	-	0.00%
101.3150.51075	Overtime	-	1,893	3,804	4,500	12,000	4,500	0.00%
101.3150.51110	O.P.E.R.S.	17,441	16,218	15,139	16,924	17,974	17,250	1.93%
101.3150.51125	Medicare	1,611	1,664	1,702	1,753	1,862	1,787	1.94%
101.3150.51200	Health Insurance	16,243	17,071	17,973	13,333	20,236	18,536	39.02%
101.3150.51300	Worker's Compensation	3,388	2,829	2,463	2,796	2,373	2,444	-12.59%
101.3150.51400	Life Insurance	149	117	126	200	150	180	-10.00%
101.3150.51500	Uniforms	265	324	43	450	450	450	0.00%
101.3150.51600	Vehicle Allowance	3,125	690	3,000	3,000	3,000	3,000	0.00%
	Sub-Total Personnel	154,982	155,994	158,526	159,341	174,429	166,860	4.72%
101.3150.52100	Travel & Training	682	245	250	500	500	500	0.00%
101.3150.53100	Utilities	833	1,630	1,267	1,870	1,500	2,000	6.95%
101.3150.53365	Professional Services	1,340	3,130	9,825	8,500	8,500	7,500	-11.76%
101.3150.53410	Equipment Maintenance	2,638	1,740	2,028	2,900	2,900	4,650	60.34%
101.3150.53600	Advertising	-	-	266	400	400	400	0.00%
101.3150.53700	Printing & Reproduction	629	908	1,027	1,600	1,000	1,880	17.50%
101.3150.53800	Dues & Subscriptions	406	430	494	400	450	400	0.00%
101.3150.53990	Other Contractual	471	100	2,203	1,000	1,000	1,000	0.00%
101.3150.54100	Office Supplies	1,640	1,366	1,327	1,650	1,951	1,650	0.00%
101.3150.54200	Equipment Operation	1,115	1,142	1,945	1,500	1,500	2,000	33.33%
101.3150.54700	Other Supplies	213	151	137	400	150	400	0.00%
	Sub-Total Other Operating	9,967	10,842	20,769	20,720	19,851	22,380	8.01%
101.3150.55200	Equipment	261	163	980	750	750	750	0.00%
<b>TOTAL ENGINEERING</b>		<b>165,210</b>	<b>166,999</b>	<b>180,275</b>	<b>180,811</b>	<b>195,030</b>	<b>189,990</b>	<b>5.08%</b>

**GENERAL FUND - DEPARTMENT: PARKS**

**Commentary:**

This Department is funded by the General Fund & maintains all of our 17 Parks, TFAC, Gov't Center, irrigation systems, bike trails, roadside mowing, and snow & ice removal on City walks.

		<b>STAFFING</b>								
	<u>F/P/S</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	
Service Director / City Enginee	F	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	
Superintendent	F	1.00	1.00	1.00	1.00	0.50	0.50	0.50	0.50	
Equipment Operator	F	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	
Maintenance Specialist 1	F	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.50	
Maintenance Specialist 2	F	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	
Laborer	P	1.08	1.08	0.56	0.56	0.56	0.56	0.56	0.56	
Laborer	S	0.92	0.92	0.46	0.46	0.46	0.69	0.69	0.69	
<b>PARKS TOTAL</b>		<b>6.25</b>	<b>6.25</b>	<b>5.27</b>	<b>5.27</b>	<b>4.77</b>	<b>5.00</b>	<b>5.00</b>	<b>5.50</b>	

Includes 1/2 FTE additional full time Maintenance Spec. 1 for landscaping

		<b>PERFORMANCE MEASURES</b>							
		<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Estimated</u>	<u>Estimated</u>
Number of Parks		17	17	17	17	17	17	17	17
Acres of Park Maintained		436	436	436	436	436	436	436	436
Acres Mowed		278	278	278	240	240	240	240	240
Number of Ball Fields		19	17	17	17	17	17	16	16
Number of Soccer Fields		10	10	12	14	14	14	16	16
Miles of Bike Trails		2.14	2.18	3.28	3.45	3.45	3.45	3.45	3.45
Number of Trees Planted		53	91	42	45	45	38	90	50

**BUDGET HIGHLIGHTS**

Wages - includes 1 part time and 3 seasonal employees

Park Maintenance - \$3,000 for Red Barn roof repairs & \$7,000 for miscellaneous items including paint, concrete, lumber, trash bags, fencing, etc.

Contract Mowing - Includes Rosewood Creek, Windmere, Woodlawn, Tweed Woods, Spring Hill/Hampton Woods, Sycamore Woods Parks. Veterans Memorial, Hyattsville, Railroad Depot, & the Gov't Center. Veterans Memorial Park mowing was donated in 2013.

Other Contractual - Includes \$2,500 for Port-O-Lets, \$10,500 for broadleaf weed control, turf maintenance at the Gov't Center, Hyattsville Park, and the TFAC.

Turf Supplies - Increase soccer & baseball fields broadleaf weed control to twice/year.

Equipment - Includes \$500 for a blower, \$450 for hedge trimmer, \$450 for weed eater, \$800 for 4 Round House tables, and \$500 for trash domes.

**GENERAL FUND - DEPARTMENT: PARKS**

<u>Account</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Projected</u>	<u>2014 Projected</u>	<u>2013-14 % Inc/Dec</u>
101.4180.51000	Salary & Wages	178,228	165,474	170,086	171,507	174,004	194,892	13.64%
101.4180.51050	Wages - Seasonal	21,761	27,094	28,168	29,400	28,587	29,400	0.00%
101.4180.51075	Overtime	-	3,139	2,960	5,000	3,000	5,000	0.00%
101.4180.51110	O.P.E.R.S.	30,183	28,363	25,976	28,827	28,827	32,101	11.36%
101.4180.51125	Medicare	2,066	2,275	2,322	2,986	2,986	3,555	19.06%
101.4180.51200	Health Insurance	32,526	35,276	40,409	40,128	50,050	51,912	29.37%
101.4180.51300	Worker's Compensation	6,697	5,264	4,501	4,963	4,177	5,169	4.15%
101.4180.51400	Life Insurance	340	251	259	312	325	325	4.17%
101.4180.51500	Uniforms	1,628	1,087	1,868	2,400	2,000	2,400	0.00%
	<b>Sub-Total Personnel</b>	<b>273,429</b>	<b>268,223</b>	<b>276,549</b>	<b>285,523</b>	<b>293,956</b>	<b>324,754</b>	<b>13.74%</b>
101.4180.52100	Travel & Training	369	439	522	500	500	500	0.00%
101.4180.53100	Utilities	14,882	16,092	15,947	19,000	17,500	19,000	0.00%
101.4180.53383	Tree Maintenance	-	2,033	-	10,000	5,000	10,000	0.00%
101.4180.53410	Equipment Maintenance	10,379	14,926	7,584	16,000	12,500	16,000	0.00%
101.4180.53411	Park Maintenance	11,010	8,393	7,541	10,000	10,000	10,000	0.00%
101.4180.53500	Insurance	1,992	1,697	2,000	2,248	2,320	2,668	18.68%
101.4180.53961	Contract - Mowing	10,146	9,331	14,779	17,500	13,336	17,500	0.00%
101.4180.53990	Other Contractual	7,181	10,840	14,299	13,000	13,000	13,000	0.00%
101.4180.54200	Equipment Operation	12,544	19,006	18,585	16,000	19,750	20,000	25.00%
101.4180.54310	Maintenance Supplies	2,958	7,609	2,866	7,500	7,500	7,500	0.00%
101.4180.54320	Turf Supplies	2,743	5,211	3,786	8,000	6,000	12,000	50.00%
101.4180.54340	Sand, Stone, & Clay	-	325	-	1,000	500	1,000	0.00%
101.4180.54400	Small Tools	-	477	139	1,000	500	1,000	0.00%
101.4180.54550	Tree Replacement	4,214	4,310	5,035	5,000	6,500	5,000	0.00%
101.4180.54560	Tree Donation	3,254	2,932	2,470	2,500	500	2,500	0.00%
101.4180.54561	Parks Donation	5,149	-	2,559	3,000	4,500	3,000	0.00%
101.4180.54700	Other Supplies	5,579	6,068	6,227	7,000	7,500	7,000	0.00%
101.4180.54710	Safety Supplies	269	487	664	750	500	750	0.00%
	<b>Sub-Total Other Operating</b>	<b>92,669</b>	<b>110,176</b>	<b>105,003</b>	<b>139,998</b>	<b>127,906</b>	<b>148,418</b>	<b>6.01%</b>
101.4180.55114	Horse Trails in Kyle Park	-	-	995	-	-	-	0.00%
101.4180.55200	Equipment	1,276	-	793	4,800	4,800	2,700	-43.75%
	<b>Sub-Total Capital Outlay</b>	<b>1,276</b>	<b>-</b>	<b>1,788</b>	<b>4,800</b>	<b>4,800</b>	<b>2,700</b>	<b>-43.75%</b>
<b>TOTAL PARKS</b>		<b>367,374</b>	<b>378,399</b>	<b>383,340</b>	<b>430,321</b>	<b>426,662</b>	<b>475,872</b>	<b>10.59%</b>

**GENERAL FUND - DEPARTMENT: RECREATION**

**Commentary:**

The City contracts with Tipp-Monroe Community Services to provide a variety of organized and continuing recreational, education and enrichment programs for our citizens. Some of the services provided are scheduling softball, baseball and soccer leagues, exercise groups and many other activities.

**GENERAL FUND - DEPARTMENT: RECREATION**

<u>Account</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Projected</u>	<u>2014 Projected</u>	<u>2013-14 % Inc/Dec</u>
101.4190.53950	Rec. Contract	8,850	17,700	8,850	17,700	26,550	17,700	0.00%
101.4190.53951	Meals-on-Wheels	-	-	-	1,000	-	1,000	0.00%
<b>TOTAL RECREATION</b>		<b>8,850</b>	<b>17,700</b>	<b>8,850</b>	<b>18,700</b>	<b>26,550</b>	<b>18,700</b>	<b>0.00%</b>

## GENERAL FUND - DEPARTMENT: NON-DEPARTMENTAL

### Commentary:

This cost center includes items that are not charged to individual departments. This department includes the contingency accounts and all of the transfer accounts.

### BUDGET HIGHLIGHTS

Audit Fees - Cost for the annual financial and legal compliance audit required by the State of Ohio

GAAP Conversion Consultant- Cost for outside assistance for state mandated GAAP financial reporting

Personnel Consultant - Consulting fees for Clemans, Nelson who handles our labor negotiations and other personnel matters. The City's Workers' Compensation third-party administrator is also paid out of this account.

**GENERAL FUND - DEPARTMENT: NON-DEPARTMENTAL**

<u>Account</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Projected</u>	<u>2014 Projected</u>	<u>2013-14 % Inc/Dec</u>
101.6200.51000	Salary & Wages	63,801	149,137	91,690	-	-	-	0.00%
101.6200.51200	Health Insurance	-	20,192	-	-	-	-	0.00%
101.6200.51700	Unemployment Compensation	6,214	-	1,794	1,000	-	1,000	0.00%
	Sub-Total Personnel	70,015	169,329	93,484	1,000	-	1,000	0.00%
101.6200.53310	Audit Fees	28,479	29,043	37,485	32,500	31,000	32,500	0.00%
101.6200.53335	Bond Counsel/Special Legal	13,198	11,619	1,036	15,000	-	15,000	0.00%
101.6200.53350	Personnel Consultant	15,105	5,273	16,080	13,500	17,700	10,000	-25.93%
101.6200.53362	GAAP Conversion	18,500	18,500	18,500	20,000	18,500	20,000	0.00%
101.6200.53363	Economic Development	3,990	7,210	7,938	-	3,735	-	0.00%
101.6200.53364	Downtown Coord. Contract	30,000	25,000	25,000	-	-	-	0.00%
101.6200.53490	Historic Preservation Grant	-	-	-	-	-	-	0.00%
101.6200.53491	Parking Lot Lease	1,500	1,500	-	1,500	3,000	1,500	0.00%
101.6200.53500	Insurance	8,055	7,103	11,175	12,559	10,142	11,663	-7.13%
101.6200.53720	Community Newsletter	5,989	1,468	8,436	9,000	8,000	10,000	11.11%
101.6200.53800	Misc. Dues and Subscript.	601	79	35	500	180	500	0.00%
101.6200.53915	Claims and Judgements	-	-	87,623	-	-	-	0.00%
101.6200.53930	County Auditor Fees	10,101	9,674	9,195	13,000	8,003	10,500	-19.23%
101.6200.53945	Housing of Prisoners	3,747	5,876	120	5,000	5,000	5,000	0.00%
101.6200.53951	Vet Memorial	-	-	-	1,200	-	1,200	0.00%
101.6200.53960	Fireworks Contract	15,000	15,000	15,450	15,450	15,450	16,000	3.56%
101.6200.53967	ARRA Planning Grant	-	-	-	-	20,300	-	0.00%
101.6200.53990	Other Contractual	4,475	3,895	40,874	5,000	51,000	5,000	0.00%
101.6200.53991	Bond Rating/Issuance Fees	-	-	-	2,500	-	-	-100.00%
101.6200.54900	Contingency	17,775	24,542	18,973	25,000	25,000	25,000	0.00%
	Sub-Total Other Operating	177,851	165,782	297,920	171,709	217,010	166,713	-2.91%
101.6200.57110	Trans. - Swimming Pool	40,000	-	-	25,000	75,000	27,500	10.00%
101.6200.57115	Trans, - Cap. Imp. Res. Fund	137,000	15,000	15,000	-	-	-	0.00%
101.6200.57145	Trans. - Medical Reimb. Fund	-	-	5,000	-	-	-	0.00%
101.6200.57150	Trans. - Parks Capital Imp.	80,000	50,000	-	-	-	-	0.00%
101.6200.57300	Refunds	265	415	125	1,000	1,000	1,000	0.00%
101.6200.57304	Revenue Sharing (TIF Agreement)	-	-	-	-	-	10,500	10000.00%
101.6200.57305	Revenue Sharing (CRA Tax Abatement)	-	-	-	30,625	-	20,125	-34.29%
101.6200.57500	Advances To	-	-	775,000	-	160,000	-	0.00%
	Sub-Total Transfers/Refunds	257,265	65,415	795,125	56,625	236,000	59,125	4.42%
<b>TOTAL NON-DEPARTMENTAL</b>		<b>505,131</b>	<b>400,526</b>	<b>1,186,529</b>	<b>229,334</b>	<b>453,010</b>	<b>226,838</b>	<b>-1.09%</b>

**SWIMMING POOL FUND - DEPARTMENT: RECREATION**

**Commentary:**

New "Tippecanoe Family Aquatic Center" opened Memorial Day 2005.

**PERFORMANCE MEASURES**

	2007	2008	2009	2010	2011	2012	2013	2014
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Estimated</u>	<u>Estimated</u>
Number of Visitors Per Season	52,790	49,540	41,072	50,653	45,125	39,363	27,939	45,000
Average Daily Attendance	573	536	381	641	530	401	337	450
Daily Fee Visitors		17,554	14,122	18,601	18,025	15,115	10,915	15,000
Swim Lesson Participants		277	186	211	205	213	271	225
Subsidy as a % of Expenses	11%	8%	21%	0%	0%	13%	24%	10%

**BUDGET HIGHLIGHTS**

Pool Management Fee - Includes \$293,549 (2% increase) for pool management services to provide Lifeguards, Concession workers, Pool attendants, and all labor to operate & maintain the TFAC. The management company pays all wages & benefits, provides all chemicals, chlorine, and provides uniforms. Remaining \$3,451 for pool rental fees and Birthday parties.

Equipment Maintenance - Includes \$2,800 for RecTrac & \$4,100 for Rieck Mechanical HVAC, \$1,800 for concession equipment repair, and \$450 for phone system

Facilities Maintenance - Includes \$1,000 for paint repair touch up in pools, \$500 for irrigation system maintenance, \$505 for Miami Co. Health Food License, \$300 for Concession Health Inspection, \$740 for Pool License, \$100 for Boiler Inspection, \$1,500 to replace backflow preventers, \$1,600 for annual pump maintenance, \$250 for electrical & lighting repairs.

Equipment - Includes \$500 for pool tools, and \$1,000 for play structure repairs.

**2014 BUDGET WORKSHEET  
SWIMMING POOL FUND - DEPARTMENT: RECREATION**

<u>Account</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Projected</u>	<u>2014 Projected</u>	<u>2013-14 % Inc/Dec</u>
202.0000.44205	Pool - Daily Admissions	167,243	169,262	140,244	165,000	100,474	140,000	-15.15%
202.0000.44210	Pool - Season Passes	117,279	112,555	114,013	114,000	94,811	114,000	0.00%
202.0000.44211	Pool Lessons	7,280	8,645	9,090	9,000	9,690	9,000	0.00%
202.0000.44220	Concession Sales	81,893	80,976	72,975	81,000	48,425	80,000	-1.23%
202.0000.44222	Pool Rental Fees	4,686	4,266	6,319	5,000	3,865	5,000	0.00%
202.0000.44226	Sales Tax - Pool	6,040	5,982	5,390	5,670	3,494	5,400	-4.76%
202.0000.47810	Vending Commissions	359	20	-	-	-	-	0.00%
202.0000.47820	Pool - Overages	94	78	-	-	-	-	0.00%
202.0000.47890	Other Misc. Revenues	3,000	964	2,042	1,000	559	1,000	0.00%
202.0000.49110	Transfers - General Fund	40,000	-	-	25,000	75,000	27,500	10.00%
202.0000.49210	Reimbursements	-	7,632	12,600	-	24,094	5,000	5000.00%
<b>Total Receipts</b>		<b>427,874</b>	<b>390,380</b>	<b>362,673</b>	<b>405,670</b>	<b>360,412</b>	<b>386,900</b>	<b>-4.63%</b>
202.4210.53100	Utilities	5,356	7,942	3,446	13,000	5,314	10,000	-23.08%
202.4210.53372	Pool Management Fee	312,204	311,460	338,835	317,500	315,885	297,000	-6.46%
202.4210.53410	Equipment Maintenance	11,502	11,610	9,791	11,000	8,839	11,000	0.00%
202.4210.53420	Facilities Maintenance	3,458	4,622	9,576	8,500	3,156	8,500	0.00%
202.4210.53500	Insurance	2,039	1,737	2,000	2,500	2,320	2,668	6.72%
202.4210.53990	Other Contracts	2,930	2,745	3,181	3,500	3,827	3,500	0.00%
202.4210.53993	Concession - Sales Tax	4,794	5,690	6,436	5,670	6,449	6,500	14.64%
202.4210.54700	Other Supplies	453	877	576	1,000	746	1,000	0.00%
202.4210.54720	CPM - Concession Supplies	33,768	35,723	34,797	37,000	24,768	37,000	0.00%
202.4210.54721	City Concession Supplies	4,039	3,796	5,361	4,500	3,988	4,500	0.00%
	Sub-Total Other Operating	380,543	386,202	413,999	404,170	375,292	381,668	-5.57%
202.4210.55200	Equipment	971	2,300	193	2,000	2,197	1,500	-25.00%
	Sub-Total Capital Outlay	971	2,300	193	2,000	2,197	1,500	-25.00%
202.4210.57200	Reimbursements	-	45	-	-	-	-	0.00%
	Sub-Total Transfers/Refund	-	45	-	-	-	-	0.00%
<b>Total Expenditures</b>		<b>381,514</b>	<b>388,547</b>	<b>414,192</b>	<b>406,170</b>	<b>377,489</b>	<b>383,168</b>	<b>-5.66%</b>
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>		<b>46,360</b>	<b>1,833</b>	<b>(51,519)</b>	<b>(500)</b>	<b>(17,077)</b>	<b>3,732</b>	
<b>Fund Balance January 1st</b>		<b>27,422</b>	<b>73,782</b>	<b>75,615</b>	<b>24,096</b>	<b>24,096</b>	<b>7,019</b>	
<b>Fund Balance December 31st</b>		<b>73,782</b>	<b>75,615</b>	<b>24,096</b>	<b>23,596</b>	<b>7,019</b>	<b>10,751</b>	
<b>Reserve For Encumbrances</b>		<b>2392</b>		<b>443</b>				

**STREET REPAIR & MAINTENANCE - DEPARTMENT: STREET**

**Commentary:**

This department is funded by receiving 92.5% of all gasoline tax receipts and motor vehicle license fees that are due to our City.

**STAFFING**

		2007	2008	2009	2010	2011	2012	2013	2014
	<u>F/P/S</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
Service Dir. / City Eng'r	F	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25
Street Superintendent	F	1.00	1.00	1.00	1.00	0.50	0.50	0.50	0.50
Equipment Operator	F	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Maintenance Specialist II	F	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.25
Seasonal Part Time	P	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Seasonal Summer Labor	S	0.46	0.46	0.46	0.00	0.23	0.46	0.46	0.46
<b>TOTAL STREET REPAIR &amp; MAINT.</b>		<b>5.21</b>	<b>5.21</b>	<b>5.21</b>	<b>4.75</b>	<b>4.48</b>	<b>4.71</b>	<b>4.71</b>	<b>4.96</b>

**PERFORMANCE MEASURES**

	2007	2008	2009	2010	2011	2012	2013	2014
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Estimated</u>	<u>Estimated</u>
Centerline Miles of Street	52	52	52	53	59	61	61	61
Lanes Miles of Street				118.0	154.0	158.0	158.0	158.0
Lane Miles of Street Per Employee				24.8	34.4	33.5	33.5	31.9
Salt Used		1,121	467	633	962	304	875	750
Catch Basins Cleaned		1,278	1,200	1,250	1,250	1,560	1,700	1,800
Loads of Leaves Picked-Up & Disposed		296	340	300	300	128	150	150

**BUDGET HIGHLIGHTS**

Facilities Maintenance - Includes \$1,950 for the HVAC maintenance contract, \$1,750 for generator maintenance, & \$2,000 for Service Center sign at Park Ave.

Other Contractual - Includes \$7,500 for Storm Water Phase 2 compliance & report, \$700 for OEPA Storm Water Phase 2 compliance & report, \$2,040 for Mosquito Control, if required, and \$3,420 for MCD's Miller Ditch Assessment.

Transfer - Bond Retirement Fund - Monies will be transferred out of the Street Fund to retire debt on the 25 A Reconstruction Bonds.

Equipment - Includes \$450 for hedge trimmer & \$1,000 for impact wrenches

**2014 BUDGET WORKSHEET  
STREET REPAIR & MAINTENANCE FUND - DEPARTMENT: STREET**

<u>Account</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Projected</u>	<u>2014 Projected</u>	<u>2013-14 % Inc/Dec</u>
203.0000.42600	Motor Vehicle License Fees	69,904	73,208	70,508	70,695	68,500	70,500	-0.28%
203.0000.42700	Gasoline Tax	368,931	337,072	351,484	358,146	339,500	358,146	0.00%
203.0000.44750	Leaf Collection Charge	30,870	30,828	30,926	30,800	30,900	18,650	-39.45%
203.0000.46250	Street Opening & Det. Fees	150	-	-	-	-	-	0.00%
203.0000.47890	Miscellaneous	1,141	519	880	1,000	500	1,000	0.00%
203.0000.49210	Reimbursements	-	101	1,962	-	12,458	-	0.00%
<b>Total Receipts</b>		<b>470,996</b>	<b>441,728</b>	<b>455,760</b>	<b>460,641</b>	<b>451,858</b>	<b>448,296</b>	<b>-2.68%</b>
203.3220.51000	Salary & Wages	242,120	182,623	202,892	180,176	179,269	195,707	8.62%
203.3220.51050	Wages - Seasonal	7,683	8,966	14,010	10,200	11,283	10,200	0.00%
203.3220.51075	Overtime	-	11,315	4,713	14,300	11,372	14,000	-2.10%
203.3220.51110	O.P.E.R.S.	30,787	27,878	24,362	28,655	28,269	30,787	7.44%
203.3220.51125	Medicare	2,353	2,258	2,527	2,968	2,928	3,189	7.45%
203.3220.51200	Health Insurance	39,790	40,187	44,423	60,750	60,750	70,160	15.49%
203.3220.51300	Worker's Compensation	5,992	6,411	4,489	6,500	4,863	6,695	3.00%
203.3220.51400	Life Insurance	383	234	199	312	275	312	0.00%
203.3220.51500	Uniforms	1,932	1,312	2,196	2,000	2,000	2,000	0.00%
	Sub-Total Personnel	331,040	281,184	299,811	305,860	301,009	333,050	8.89%
203.3220.52100	Travel & Training	538	437	116	485	485	485	0.00%
203.3220.53100	Utilities	7,336	7,417	5,330	7,275	7,500	7,275	0.00%
203.3220.53210	Uniform Rental	1,990	940	107	2,231	2,231	2,231	0.00%
203.3220.53383	Tree Maintenance	3,750	7,315	10,465	11,640	8,675	11,640	0.00%
203.3220.53410	Equipment Maintenance	22,927	16,142	7,771	-	47	-	0.00%
203.3220.53420	Facilities Maintenance	4,363	3,702	5,694	5,335	5,335	7,000	31.21%
203.3220.53440	Radio Maintenance	848	212	212	970	250	970	0.00%
203.3220.53480	Catch Basin Replacement	1,792	1,954	5,171	6,790	6,790	7,500	10.46%
203.3220.53500	Insurance	5,924	5,047	5,500	6,875	6,380	7,337	6.72%
203.3220.53600	Legal Advertising	-	-	204	388	-	388	0.00%
203.3220.53960	Contract - Roadside Mowing	4,380	4,476	5,383	4,850	5,100	5,300	9.28%
203.3220.53990	Other Contractual	19,936	13,396	16,191	17,654	17,697	18,000	1.96%
203.3220.54100	Office Supplies	331	-	-	388	-	388	0.00%
203.3220.54200	Equipment Operation	13,602	20,028	585	-	-	-	0.00%
203.3220.54510	Asphalt & Gravel	5,448	9,227	8,583	9,700	9,700	9,700	0.00%
203.3220.54520	Salt	4,682	5,000	-	-	-	-	0.00%
203.3220.54530	Street Signs	6,278	756	4,550	8,245	4,500	8,245	0.00%
203.3220.54700	Other Supplies	4,580	4,843	5,919	4,850	4,850	4,850	0.00%
203.3220.54800	Storm Sewer Supplies	270	-	61	1,940	1,000	1,940	0.00%
	Sub-Total Other Operating	108,975	100,892	81,842	89,616	80,540	93,249	4.05%

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**2014 BUDGET WORKSHEET  
STREET REPAIR & MAINTENANCE FUND - DEPARTMENT: STREET**

<u>Account</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Projected</u>	<u>2014 Projected</u>	<u>2013-14 % Inc/Dec</u>
203.3220.55200	Equipment	-	-	1,114	1,550	1,250	151,450	9670.97%
	Sub-Total Capital Outlay	-	-	1,114	1,550	1,250	151,450	9670.97%
203.3220.57130	Trf-Bond Ret. Fund - Prin.	25,000	27,773	52,000	52,000	52,000	-	-100.00%
203.3220.57140	Trf-Bond Ret. Fund - Int.	4,288	12,726	8,994	8,883	8,883	-	-100.00%
	Sub-Total Transfers	29,288	40,499	60,994	60,883	60,883	-	-100.00%
<b>Total Expenditures</b>		<b>469,303</b>	<b>422,575</b>	<b>443,761</b>	<b>457,909</b>	<b>443,682</b>	<b>577,749</b>	26.17%
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>		<b>1,693</b>	<b>19,153</b>	<b>11,999</b>	<b>2,732</b>	<b>8,176</b>	<b>(129,453)</b>	
<b>Fund Balance January 1st</b>		<b>245,123</b>	<b>246,816</b>	<b>265,969</b>	<b>277,968</b>	<b>277,968</b>	<b>286,144</b>	
<b>Fund Balance December 31st</b>		<b>246,816</b>	<b>265,969</b>	<b>277,968</b>	<b>280,700</b>	<b>286,144</b>	<b>156,691</b>	
<b>Reserve For Encumbrances</b>		<b>12,532</b>	<b>25,883</b>	<b>9,033</b>	<b>25,000</b>	<b>20,000</b>	<b>20,000</b>	
<b>Unencumbered Cash 12/31</b>		<b>234,284</b>	<b>240,086</b>	<b>268,935</b>	<b>255,700</b>	<b>266,144</b>	<b>136,691</b>	

## STATE HIGHWAY FUND - DEPARTMENT: STREET

### Commentary:

This department is funded by 7.5% of all motor vehicle license fees and gasoline tax receipts.

### BUDGET HIGHLIGHTS

Contract Street Lines - Painting the street center lines, channel lines, & edge lines.

Other Contractual - Includes \$3,000 for thermoplastic lines for cross walks, stop bars, & parking spaces, & \$4,000 for crack sealer material.

**2014 BUDGET WORKSHEET  
STATE HIGHWAY FUND - DEPARTMENT: STREET**

<u>Account</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Projected</u>	<u>2014 Projected</u>	<u>2013-14 % Inc/Dec</u>
204.0000.42600	Motor Vehicle License Fees	5,668	5,936	5,717	5,803	5,417	5,800	-0.05%
204.0000.42700	Gasoline Tax	29,913	27,330	28,499	28,784	27,500	28,500	-0.99%
<b>Total Receipts</b>		<b>35,581</b>	<b>33,266</b>	<b>34,216</b>	<b>34,587</b>	<b>32,917</b>	<b>34,300</b>	<b>-0.83%</b>
204.3230.53960	Contract - Street Lines	-	10,000	9,409	11,500	11,609	12,500	8.70%
204.3230.53990	Other Contractual	3,609	6,323	4,164	7,000	4,500	7,000	0.00%
204.3230.54510	Asphalt & Gravel	-	3,126	3,588	6,000	7,870	6,000	0.00%
204.3230.54520	Salt	5,000	5,000	10,000	10,000	10,000	10,000	0.00%
204.3230.54700	Other Supplies	1,579	613	608	1,000	659	1,000	0.00%
	Sub-Total Other Operating	10,188	25,062	27,769	35,500	34,638	36,500	2.82%
204.3230.55200	Equipment	1,071	-	-	-	-	-	0.00%
	Sub-Total Capital Outlay	1,071	-	-	-	-	-	0.00%
<b>Total Expenditures</b>		<b>11,259</b>	<b>25,062</b>	<b>27,769</b>	<b>35,500</b>	<b>34,638</b>	<b>36,500</b>	<b>2.82%</b>
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>		<b>24,322</b>	<b>8,204</b>	<b>6,447</b>	<b>(913)</b>	<b>(1,721)</b>	<b>(2,200)</b>	
<b>Fund Balance January 1st</b>		<b>65,772</b>	<b>90,094</b>	<b>98,298</b>	<b>104,745</b>	<b>104,745</b>	<b>103,024</b>	
<b>Fund Balance December 31st</b>		<b>90,094</b>	<b>98,298</b>	<b>104,745</b>	<b>103,832</b>	<b>103,024</b>	<b>100,824</b>	
<b>Reserve For Encumbrances</b>		<b>2,290</b>	<b>1,412</b>	<b>4,166</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>	
<b>Unencumbered Cash 12/31</b>		<b>87,804</b>	<b>96,886</b>	<b>100,579</b>	<b>101,332</b>	<b>100,524</b>	<b>98,324</b>	

**MUNICIPAL ROAD FUND - DEPARTMENT: STREET**

**Commentary:**

This department is funded by the Permissive Motor Vehicle License Tax. This tax was \$10 in 2008. Tax was increased to \$20 in 2009 to provide additional funds for capital improvements.

**STAFFING**

		2007	2008	2009	2010	2011	2012	2013	2014
	<u>F/P/S</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
Equipment Operator	F	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.25
<b>MUNICIPAL ROAD TOTAL</b>		<b>1.00</b>	<b>1.25</b>						

**BUDGET HIGHLIGHTS**

Salt - 2014 Budget is 800 tons; 600 T at \$52.80 & 200 T at \$56.80 = \$43,040 in following funds:  
 203 Street Fund = \$0, 204 State Highway Fund = \$10,000, & 205 Municipal Road Fund = \$33,040.  
 (2013 cost of Salt was \$65.44/ton for a total budget of \$53,000.)

Traffic Cones - Purchase approx. 100 - 36" reflectorized grab cones.

Other Supplies - Includes \$2,500 for traffic paint & \$2,000 for thermoplastic hot tape.

Equipment - Includes \$4,500 for leaf box for new (Ken's) Dump Truck.

Transfer - Bond Retirement Fund - Monies will be transferred out of the Municipal Road Fund to retire debt on the Donn Davis Way Construction Bonds.

**2014 BUDGET WORKSHEET  
MUNICIPAL ROAD FUND - DEPARTMENT: STREET**

<u>Account</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Projected</u>	<u>2014 Projected</u>	<u>2013-14 % Inc/Dec</u>
205.0000.42800	Permissive License Fees	182,914	212,546	200,937	200,000	205,000	202,000	1.00%
205.0000.47890	Miscellaneous	-	-	16	-	-	-	0.00%
205.0000.49210	Reimbursements	-	20	-	-	655	-	0.00%
<b>Total Receipts</b>		<b>182,914</b>	<b>212,566</b>	<b>200,953</b>	<b>200,000</b>	<b>205,655</b>	<b>202,000</b>	<b>1.00%</b>
205.3240.51000	Salary & Wages	47,369	44,503	44,188	44,103	44,985	53,789	21.96%
205.3240.51075	Overtime	-	4,664	1,967	4,664	3,500	4,664	0.00%
205.3240.51110	O.P.E.R.S.	7,198	6,883	5,882	6,827	6,788	8,183	19.86%
205.3240.51125	Medicare	655	682	636	639	652	848	32.60%
205.3240.51200	Health Insurance	12,046	12,901	14,830	15,002	17,102	21,555	43.68%
205.3240.51300	Worker's Compensation	1,308	1,249	1,156	1,062	1,058	1,104	3.95%
205.3240.51400	Life Insurance	121	80	64	70	89	90	28.57%
	Sub-Total Personnel	68,697	70,962	68,723	72,368	74,174	90,233	24.69%
205.3240.53410	Equipment Maintenance	-	-	17,134	22,000	27,000	22,000	0.00%
205.3240.53480	Catch Basin Replacement	-	-	-	2,000	1,450	2,000	0.00%
205.3240.53990	Other Contractual	114	270	14,708	750	500	750	0.00%
205.3240.54200	Equipment Operation	-	-	17,148	20,000	20,000	20,000	0.00%
205.3240.54400	Small Tools	414	1,270	2,112	2,000	1,250	2,000	0.00%
205.3240.54510	Asphalt & Gravel	712	3,850	1,233	7,500	4,000	7,500	0.00%
205.3240.54520	Salt	31,850	40,082	30,337	43,000	43,000	33,040	-23.16%
205.3240.54530	Street Signs	6,998	2,011	2,137	7,500	3,182	7,500	0.00%
205.3240.54540	Traffic Cones	994	998	873	1,000	873	1,000	0.00%
205.3240.54700	Other Supplies	4,039	1,275	670	4,000	2,150	4,000	0.00%
	Sub-Total Other Operating	45,121	49,756	86,352	109,750	103,405	99,790	-9.08%
205.3240.55200	Equipment	-	-	-	2,000	2,000	4,500	125.00%
205.3240.55533	Horton Ave. Reconstruction	41,791	-	-	-	-	-	0.00%
205.3240.55555	Main Street Streetscape	34,581	5,054	1,541	-	-	-	0.00%
	Sub-Total Capital Outlay	76,372	5,054	1,541	2,000	2,000	4,500	125.00%
205.3240.57130	Trf-Bond Ret. Fund - Prin.	10,000	10,000	10,000	10,000	10,000	10,000	0.00%
205.3240.57140	Trf-Bond Ret. Fund - Int.	2,900	2,600	2,250	1,900	1,900	1,550	-18.42%
	Sub-Total Transfers	12,900	12,600	12,250	11,900	11,900	11,550	-2.94%
<b>Total Expenditures</b>		<b>203,090</b>	<b>138,372</b>	<b>168,866</b>	<b>196,018</b>	<b>191,479</b>	<b>206,073</b>	<b>5.13%</b>

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**2014 BUDGET WORKSHEET  
MUNICIPAL ROAD FUND - DEPARTMENT: STREET**

<u>Account</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Projected</u>	<u>2014 Projected</u>	<u>2013-14 % Inc/Dec</u>
Excess/(Deficiency) of Revenues								
Over Expenditures		(20,176)	74,194	32,087	3,982	14,176	(4,073)	
Fund Balance January 1st		133,826	113,650	187,844	219,931	219,931	234,107	
Fund Balance December 31st		113,650	187,844	219,931	223,913	234,107	230,034	
Reserve For Encumbrances		21,491	9,445	8,595	-	10,000	10,000	
Unencumbered Cash 12/31		92,159	178,399	211,336	223,913	224,107	220,034	

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**2014 BUDGET WORKSHEET  
LAW ENFORCEMENT FUND - DEPARTMENT: POLICE**

State law requires that the proceeds from the sale of contraband must go into a Special Revenue Fund entitled the Law Enforcement Fund. Monies in this Fund must be used by police departments. By law, police departments must report to the State Attorney General how they spend this money.

<u>Account</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Projected</u>	<u>2014 Projected</u>	<u>2013-14 % Inc/Dec</u>
209.0000.47860	Sale of Contraband/Forfeitures	4,687	7,162	8,047	2,500	10,631	5,000	100.00%
<b>Total Receipts</b>		<b>4,687</b>	<b>7,162</b>	<b>8,047</b>	<b>2,500</b>	<b>10,631</b>	<b>5,000</b>	100.00%
209.6040.53990	Other Contractual	-	1,200	170	-	756	-	0.00%
209.6040.53991	DARE Expenses	-	-	-	-	-	-	0.00%
209.6040.54320	Firearms Supplies	-	-	-	-	-	-	0.00%
	Sub-Total Other Operating	-	1,200	170	-	756	-	0.00%
209.6040.55200	Equipment	887	5,082	6,770	5,400	4,600	8,800	62.96%
<b>Total Expenditures</b>		<b>887</b>	<b>6,282</b>	<b>6,940</b>	<b>5,400</b>	<b>5,356</b>	<b>8,800</b>	62.96%
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>		<b>3,800</b>	<b>880</b>	<b>1,107</b>	<b>(2,900)</b>	<b>5,275</b>	<b>(3,800)</b>	
<b>Fund Balance January 1st</b>		<b>10,652</b>	<b>14,452</b>	<b>15,332</b>	<b>16,439</b>	<b>16,439</b>	<b>21,714</b>	
<b>Fund Balance December 31st</b>		<b>14,452</b>	<b>15,332</b>	<b>16,439</b>	<b>13,539</b>	<b>21,714</b>	<b>17,914</b>	
<b>Reserve For Encumbrances</b>		<b>-</b>		<b>0</b>				

**Note: 2014 expenditures are for the replacement of 2 department bikes and 1 digital video recorder for cruiser upgrade**

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**2014 BUDGET WORKSHEET  
ENFORCEMENT AND EDUCATION FUND - DEPARTMENT: POLICE**

Under State law, a portion of DUI fines must go into this Special Revenue Fund. The money is to be used to educate our citizens about the dangers of drinking and driving.

<u>Account</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Projected</u>	<u>2014 Projected</u>	<u>2013-14 % Inc/Dec</u>
210.0000.45100	Court Fees - DUI	746	365	350	250	250	250	0.00%
<b>Total Receipts</b>		<b>746</b>	<b>365</b>	<b>350</b>	<b>250</b>	<b>250</b>	<b>250</b>	<b>0.00%</b>
210.6050.53990	Other Contractual	-	-	-	-	-	-	0.00%
210.6050.54700	Other Supplies	-	-	-	-	-	-	0.00%
	Sub-Total Other Operating	-	-	-	-	-	-	0.00%
210.6050.55200	Equipment	-	9,639	-	-	-	-	0.00%
<b>Total Expenditures</b>		<b>-</b>	<b>9,639</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>		<b>746</b>	<b>(9,274)</b>	<b>350</b>	<b>250</b>	<b>250</b>	<b>250</b>	
<b>Fund Balance January 1st</b>		<b>11,957</b>	<b>12,703</b>	<b>3,429</b>	<b>3,779</b>	<b>3,779</b>	<b>4,029</b>	
<b>Fund Balance December 31st</b>		<b>12,703</b>	<b>3,429</b>	<b>3,779</b>	<b>4,029</b>	<b>4,029</b>	<b>4,279</b>	
<b>Reserve For Encumbrances</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

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**2014 BUDGET WORKSHEET  
DRUG LAW ENFORCEMENT FUND - DEPARTMENT: POLICE**

State law requires that a special fund be established to receive mandatory drug fines and bond forfeitures. Funds deposited into this fund shall be used solely to subsidize the police department's drug law enforcement efforts.

<u>Account</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Projected</u>	<u>2014 Projected</u>	<u>2013-14 % Inc/Dec</u>
211.0000.45100	Drug Fines and Forfeitures	340	2,519	-	100	-	100	0.00%
211.0000.47860	Drug Forfeitures	1,951	-	-	-	-	-	0.00%
<b>Total Receipts</b>		<b>2,291</b>	<b>2,519</b>	<b>-</b>	<b>100</b>	<b>-</b>	<b>100</b>	<b>0.00%</b>
211.6070.53990	Other Contractual	146	-	-	-	-	-	0.00%
211.6070.55200	Equipment	-	1,725	-	-	-	-	0.00%
<b>Total Expenditures</b>		<b>146</b>	<b>1,725</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>		<b>2,145</b>	<b>794</b>	<b>-</b>	<b>100</b>	<b>-</b>	<b>100</b>	
<b>Fund Balance January 1st</b>		<b>3,952</b>	<b>6,097</b>	<b>6,891</b>	<b>6,891</b>	<b>6,891</b>	<b>6,891</b>	
<b>Fund Balance December 31st</b>		<b>6,097</b>	<b>6,891</b>	<b>6,891</b>	<b>6,991</b>	<b>6,891</b>	<b>6,991</b>	
<b>Reserve For Encumbrances</b>		<b>1725</b>						

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**2014 BUDGET WORKSHEET  
FEMA GRANT FUND - DEPARTMENT:**

This fund was established to account for proceeds of FEMA grants received when the City of Tipp City experiences a natural disaster and the community is eligible for disaster relief funding. Monies received by this Fund are reimbursed to the funds experiencing cost increases due to the natural disaster.

<u>Account</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Projected</u>	<u>2014 Projected</u>	<u>2013-14 % Inc/Dec</u>
215.0000.43100	Federal Grant	-	-	16,455	-	-	-	0.00%
215.0000.43200	State Grant	-	-	-	-	2,743	-	0.00%
<b>Total Receipts</b>		-	-	<b>16,455</b>	-	<b>2,743</b>	-	0.00%
215.3260.53370	Administrative Fee	-	-	-	-	-	-	0.00%
215.3260.54520	Salt	-	-	-	-	-	-	0.00%
215.3260.57200	Reimbursements	-	-	-	-	19,198	-	0.00%
<b>Total Expenditures</b>		-	-	-	-	19,198	-	0.00%
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>		-	-	16,455	-	(16,455)	-	
<b>Fund Balance January 1st</b>		-	-	-	16,455	16,455	-	
<b>Fund Balance December 31st</b>		-	-	16,455	16,455	-	-	
<b>Reserve For Encumbrances</b>								

**GENERAL BOND RETIREMENT FUND**

**Commentary:**

Under Ohio law, all principal and interest payments on general obligation debt pertaining to governmental fund types (General Fund, Special Revenue Funds, Capital Improvement Funds) must be accounted for in this fund. Beginning with the 2011 budget, debt service on Enterprise Fund debt will be repaid directly from the Enterprise Fund to which the debt belongs.

<u>Description</u>	<u>Funded By:</u>	<u>2014</u>	
		<u>Principal</u>	<u>Interest</u>
<b><u>G.O. BONDS</u></b>			
Service Center Bonds dated 3-1-96 due 12-1-15	Capital Improvement Fund	50,000	4,163
Capital Facility Bonds dated 4-1-01 due 12-1-19	Capital Improvement Fund	100,000	27,900
County Road 25A Bonds dated 5-1-04 due 12-1-14	Capital Improvement Fund	25,000	913
Fire Truck Bonds dated 5-1-04 due 12-1-14	Capital Improvement Fund	30,000	1,095
Street Improvement Bonds dated 5-1-04 due 12-1-17	Municipal Road Fund	10,000	1,550
<b>Total Governmental Fund G.O. Bond Payments</b>		<b>215,000</b>	<b>35,621</b>
<b><u>G.O. Notes</u></b>			
County Road 25A Notes dated 2-20-13 due 2-19-14	Debt Service Fund (a)	446,000	4,460
Kinna Drive Notes dated 2-20-13 due 2-19-14	Debt Service Fund (b)	265,000	2,650
Aerial Ladder Notes dated 2-20-13 due 2-19-14	Debt Service Fund (c)	575,000	5,750
County Road 25A Notes (Abbott) dated 2-20-13 due 2-19-14	Debt Service Fund (d)	200,000	2,000
Sewer System Improvement Notes (Abbott) dated 2-20-13 due 2-19-14	Debt Service Fund	400,000	4,000
Downtown Streetscape Notes dated 2-20-13 due 2-19-14	Debt Service Fund (e)	550,000	5,500
Fire Station Improvement Notes dated 11-28-13 due 11-27-14	Debt Service Fund (f)	1,710,000	17,100
South Third Street Reconstruction dated 11-28-13 due 11-27-14	Debt Service Fund (g)	481,000	4,810
<b>Total G.O. Notes</b>		<b>4,627,000</b>	<b>46,270</b>
<b><u>OPWC Loan</u></b>			
Downtown Streetscape Loan		<b>48,550</b>	-
 <b>Grand Total</b>		<b><u>\$ 4,890,550</u></b>	<b><u>\$ 81,891</u></b>

**Repayment of Capital Improvement Notes anticipated by 2018 from the proceeds of the 2011/2013 income tax issues.**

- a - Notes will be reissued with a principal balance of \$419,000 for one year
- b - Notes will be reissued with a principal balance of \$245,000 for one year
- c - Notes will be reissued with a principal balance of \$492,500 for one year
- d - Notes will be reissued with a principal balance of \$280,000 for one year term
- e - Notes will be reissued with a principal balance of \$500,000 for one year term
- f - Notes will be reissued with a principal balance of \$1,465,000 for one year term
- g - Notes will be reissued with a principal balance of \$411,000 for one year term

**2014 BUDGET WORKSHEET  
GENERAL BOND RETIREMENT FUND**

Under Ohio law, all principal and interest payments on general obligation debt must be accounted for in this fund.

<u>Account</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Projected</u>	<u>2014 Projected</u>	<u>2013-14 % Inc/Dec</u>
311.0000.48110	Sale of G.O. Notes	1,875,000	805,000	758,000	4,077,000	4,077,000	3,812,500	-6.49%
311.0000.48120	Sale of Revenue Notes	-	-	-	-	-	-	0.00%
311.0000.48130	Sale of G.O. Bonds	-	-	-	-	-	-	0.00%
311.0000.48160	Premiums	27,089	4,782	5,640	5,000	22,146	15,000	200.00%
311.0000.49100	Transfers	1,963,742	1,149,800	1,040,152	1,157,493	1,391,601	902,045	-22.07%
311.0000.49210	Reimbursements	-	-	-	-	-	-	0.00%
<b>Total Receipts</b>		<b>3,865,831</b>	<b>1,959,582</b>	<b>1,803,792</b>	<b>5,239,493</b>	<b>5,490,747</b>	<b>4,729,545</b>	<b>-9.73%</b>
311.8100.53991	Issuance Costs	-	4,089	3,970	10,000	18,464	10,000	0.00%
311.8100.56100	Debt - Principal	3,590,000	1,824,000	1,695,000	5,134,000	5,094,000	4,890,550	-4.74%
311.8100.56200	Debt - Interest	246,946	132,230	101,211	123,072	123,072	81,891	-33.46%
<b>Total Expenditures</b>		<b>3,836,946</b>	<b>1,960,319</b>	<b>1,800,181</b>	<b>5,267,072</b>	<b>5,235,536</b>	<b>4,972,441</b>	<b>-5.59%</b>
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>		<b>28,885</b>	<b>(737)</b>	<b>3,611</b>	<b>(27,579)</b>	<b>255,211</b>	<b>(242,896)</b>	
<b>Fund Balance January 1st</b>		<b>3,755</b>	<b>32,640</b>	<b>31,903</b>	<b>35,514</b>	<b>35,514</b>	<b>290,725</b>	
<b>Fund Balance December 31st</b>		<b>32,640</b>	<b>31,903</b>	<b>35,514</b>	<b>7,935</b>	<b>290,725</b>	<b>47,829</b>	
<b>Reserve For Encumbrances</b>		<b>-</b>	<b>-</b>	<b>-</b>				

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**SPECIAL ASSESSMENT BOND RETIREMENT FUND**

Under Ohio law, all principal and interest payments on general obligation special assessment debt must be accounted for in this fund. Special assessment bonds were issued on 5-1-04 in the original amount of \$930,000.

<u>Account</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Projected</u>	<u>2014 Projected</u>	<u>2013-14 % Inc/Dec</u>
312.0000.47425	Assessments	73,653	73,653	73,653	73,653	73,653	73,653	0.00%
312.0000.48130	Sale of Notes and Bonds	-	-	-	-	-	-	0.00%
312.0000.49100	Transfers	-	-	-	-	-	-	0.00%
<b>Total Receipts</b>		<b>73,653</b>	<b>73,653</b>	<b>73,653</b>	<b>73,653</b>	<b>73,653</b>	<b>73,653</b>	0.00%
312.8105.53930	County Auditor Fees	3,507	3,507	3,507	3,700	3,507	3,700	0.00%
312.8105.53990	Other Contractual	50	50	66	100	-	300	200.00%
	Sub-Total Other Operating	3,557	3,557	3,573	3,800	3,507	4,000	5.26%
312.8105.56100	Debt - Principal	40,000	40,000	40,000	40,000	40,000	45,000	12.50%
312.8105.56200	Debt - Interest	30,665	29,465	28,065	26,665	26,665	25,265	-5.25%
	Sub-Total Debt Service	70,665	69,465	68,065	66,665	66,665	70,265	5.40%
<b>Total Expenditures</b>		<b>74,222</b>	<b>73,022</b>	<b>71,638</b>	<b>70,465</b>	<b>70,172</b>	<b>74,265</b>	5.39%
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>		<b>(569)</b>	<b>631</b>	<b>2,015</b>	<b>3,188</b>	<b>3,481</b>	<b>(612)</b>	
<b>Fund Balance January 1st</b>		<b>8,892</b>	<b>8,323</b>	<b>8,954</b>	<b>10,969</b>	<b>10,969</b>	<b>14,450</b>	
<b>Fund Balance December 31st</b>		<b>8,323</b>	<b>8,954</b>	<b>10,969</b>	<b>14,157</b>	<b>14,450</b>	<b>13,838</b>	
<b>Reserve For Encumbrances</b>		<b>-</b>	<b>-</b>	<b>0</b>				

## CAPITAL IMPROVEMENT RESERVE FUND

### Commentary:

This Fund is used for the accumulation of resources for the centralized purchase of the City's non-utility capital assets and for improvements to existing non-utility capital assets. This Fund is funded primarily with income tax receipts from the 0.2% tax levied prior to July 1, 2011 and the additional 0.50% that was approved by the electorate and became effective 0.25% on July 1, 2011 and 0.25% on January 1, 2013.

### BUDGET HIGHLIGHTS

Fire Station Improvements- \$8,000 for miscellaneous improvements to the fire station

Park Improvements -  
\$56,000 - asphalt resurfacing in Kyle Park  
\$10,000 - Kyle Park Observation Tower  
\$25,000 - safety surface installation and repair  
\$25,000 - neighborhood park improvements

Government Center Improvements - \$45,000 - roof replacement

TFAC Improvements -  
\$14,000 - paint and caulk pool bottoms (Activity Pool)  
\$14,300 - Replace Pumps and Motors (as needed)

Street Improvements -  
\$230,000 - annual repaving program  
\$115,000 - alleys, curbs, gutters, and stormwater improvements  
\$306,000 Kessler Cowlesville/Cty Rd 25A Resurfacing (OPWC/ODOT Funding in Fund 440)  
\$250,000 - Dow Street Reconstruction  
\$69,000 - St. Rt. 571 Improvements (City share of ODOT Project)  
\$136,500 - County Road 25A Widening

### Equipment by Department:

#### Fire Dept

SCBA bottles and upgrades - \$10,000  
Mobile computers in Vehicles - \$10,000  
Thermal Imaging Camera - \$13,000

#### Parks Dept

Replace 1994 3/4 ton pickup - \$30,000  
Replace 1993 Tractor with loader - \$38,000  
Zero turn Mower- \$9,750

#### Streets Dept

Replace 1999 2.5 ton dump truck - \$131,000  
Replace 1998 1 ton dump truck - \$48,000

#### Emergency Medical Services

Automated chest compression device - \$14,000  
Portable Radios - \$14,000  
Ambulance - \$170,000

#### Administration

Software/Licensing - \$6,000  
Computer Replacement - \$45,130  
Copier Replacement - \$12,000  
Government Center Improvements (Roof) - \$27,500

#### Police Dept.

Cruisers/Vehicles- \$50,000  
Vehicle Equipment- \$17,000  
Taser Replacement - \$4,600  
Mobile Computers in Vehicles - \$8,000  
Portable Radios - \$27,000  
Vehicle Impound Lot - \$25,000  
Radar Speed Signs - \$10,000

**2014 BUDGET WORKSHEET  
CAPITAL IMPROVEMENT RESERVE FUND**

<u>Account</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Projected</u>	<u>2014 Projected</u>	<u>2013-14 % Inc/Dec</u>
417.0000.41500	Income Tax Receipts (.2%)	575,574	598,758	659,292	683,723	705,442	733,660	7.30%
417.0000.41500	Income Tax Receipts (.25% eff. 7-1-11)	-	275,761	830,702	826,555	888,851	924,405	11.84%
417.0000.41500	Income Tax Receipts (.25% eff. 1-1-13)	-	-	-	661,244	711,081	924,405	39.80%
417.0000.43100	Federal Grant	198,418	29,500	-	-	-	-	0.00%
417.0000.43210	State/Local Grant	5,000	1,818	10,000	-	-	116,000	116000.00%
417.0000.44190	Township - EMS Share	-	-	-	37,500	-	80,000	113.33%
417.0000.47100	Sale of Assets	5,565	900	2,978	-	14,705	-	0.00%
417.0000.47410	Assessments-SWC&G	40,744	58,915	39,224	45,000	44,286	75,000	66.67%
417.0000.47700	Donations - Parks	-	4,030	-	-	-	-	0.00%
417.0000.48110	Proceeds of G.O. Notes	-	-	3,086,000	-	-	-	0.00%
417.0000.48160	Premium on Note issue	-	-	19,974	-	-	-	0.00%
417.0000.49110	Transfers - General Fund	137,000	15,000	-	-	-	-	0.00%
417.0000.49210	Reimbursements	-	48,982	-	-	-	-	0.00%
<b>Total Receipts</b>		<b>962,301</b>	<b>1,033,664</b>	<b>4,648,170</b>	<b>2,254,022</b>	<b>2,514,365</b>	<b>2,853,470</b>	<b>26.59%</b>
417.7100.53930	County Auditor Fees	1,730	1,930	1,894	2,000	1,939	2,100	5.00%
417.7100.53991	Bond Underwriting Fees	-	-	4,426	5,000	-	-	-100.00%
417.7100.53992	Auction Expenses	417	16	291	500	128	500	0.00%
	Sub-Total Other Operating	2,147	1,946	6,611	7,500	2,067	2,600	-65.33%
417.7100.55100	Facilities	5,328	14,189	-	115,100	116,930	72,500	-37.01%
417.7100.55105	Facilities - Parks	-	-	95,006	125,000	58,597	116,000	-7.20%
417.7100.55107	Fire Station Improvements	4,352	25,809	152,216	8,000	1,700,000	8,000	0.00%
417.7100.55108	Parks - Basketball Court	-	6,200	-	-	-	-	0.00%
417.7100.55141	Update Comprehensive Master Plan	-	-	-	95,000	95,000	-	-100.00%
417.7100.55200	Equipment - Administration	4,950	(609)	11,550	12,000	31,152	12,000	0.00%
417.7100.55201	Equipment - Fire	-	-	990,113	18,800	28,685	33,000	75.53%
417.7100.55202	Equipment - EMS	12,939	39,004	13,008	43,000	190,000	198,000	360.47%
417.7100.55203	Equipment - Police	94,144	87,687	31,375	137,672	112,672	141,600	2.85%
417.7100.55205	Equipment - Street	-	-	29,168	-	127,399	179,000	179000.00%
417.7100.55206	Equipment - Parks	9,790	32,471	31,437	57,500	66,403	77,750	35.22%
417.7100.55207	Equipment - Finance	10,150	-	-	-	-	-	0.00%
417.7100.55208	Equipment - TFAC	-	-	5,400	71,200	50,351	28,300	-60.25%
417.7100.55210	Equipment - Kyle Park	-	57,300	-	-	-	-	0.00%
417.7100.55220	Info Tech. Upgrade	29,192	48,486	31,643	73,050	73,050	51,130	-30.01%
417.7100.55510	Street Resurfacing	-	-	425,669	410,000	428,542	230,000	-43.90%
417.7100.55520	Sidewalks, Curbs, & Gutters	-	6,620	-	25,000	61,500	25,000	0.00%
417.7100.55530	Alley Maint. Program	-	-	21,237	25,000	-	25,000	0.00%

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**2014 BUDGET WORKSHEET  
CAPITAL IMPROVEMENT RESERVE FUND**

<u>Account</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Projected</u>	<u>2014 Projected</u>	<u>2013-14 % Inc/Dec</u>
417.7100.55531	Stormsewer Improvements	-	-	-	25,000	50,000	65,000	160.00%
417.7100.55532	Franklin St. Reconstruction	-	2,174	115,161	-	-	-	0.00%
417.7100.55533	Horton Ave. Reconstruction	84,696	792	-	-	-	-	0.00%
417.7100.55534	Dow St. Reconstruction	-	-	16,674	339,000	493,096	250,000	-26.25%
417.7100.55535	S. Third St. Reconstruction	-	-	35,228	-	472,712	-	0.00%
417.7100.55550	Evanston Road Improvements	198,418	-	-	-	-	-	0.00%
417.7100.55552	St. Rt. 571/W. Main St. Impr.	-	17,106	-	-	-	69,000	69000.00%
417.7100.55555	Main St. Streetscape	44,496	-	-	-	-	-	0.00%
417.7100.55560	Donn Davis Way (Turn Lane)	-	-	-	-	-	42,230	42230.00%
417.7100.55561	Kess.-Cowl. Road Project	-	-	-	-	-	306,000	306000.00%
417.7100.55563	Hartmann Road Reconstruction	243,064	28,675	-	-	-	-	0.00%
	Sub-Total Capital Outlay	741,519	365,904	2,004,885	1,580,322	4,156,089	1,929,510	22.10%
417.7100.56050	Debt Issuance Costs	-	-	13,148	-	2,582	5,000	5000.00%
417.7100.57130	Trf-Bond Ret. Fund Prin.	190,000	164,000	200,000	673,084	595,000	758,050	12.62%
417.7100.57140	Trf-Bond Ret. Fund Int.	73,054	54,224	54,283	95,710	101,710	101,589	6.14%
417.7100.57304	Revenue Sharing (TIF Agreement)	-	-	-	-	-	10,500	10500.00%
417.7100.57305	Revenue Sharing (CRA Tax Abatement)	-	-	-	30,625	-	20,125	-34.29%
417.7100.57310	Tax Refunds	25,876	15,729	32,531	85,000	40,000	75,000	-11.76%
417.7100.57500	Advance Out (to General Fund)	-	-	-	-	-	150,000	150000.00%
	Sub-Total Transfer/Refunds	288,930	233,953	299,962	884,419	739,292	1,120,264	26.67%
<b>Total Expenditures</b>		<b>1,032,596</b>	<b>601,803</b>	<b>2,311,458</b>	<b>2,472,241</b>	<b>4,897,448</b>	<b>3,052,374</b>	<b>23.47%</b>
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>		<b>(70,295)</b>	<b>431,861</b>	<b>2,336,712</b>	<b>(218,219)</b>	<b>(2,383,083)</b>	<b>(198,904)</b>	
<b>Fund Balance January 1st</b>		<b>303,785</b>	<b>233,490</b>	<b>665,351</b>	<b>3,002,063</b>	<b>3,002,063</b>	<b>618,980</b>	
<b>Fund Balance December 31st</b>		<b>233,490</b>	<b>665,351</b>	<b>3,002,063</b>	<b>2,783,844</b>	<b>618,980</b>	<b>420,076</b>	
<b>Reserve For Encumbrances</b>		<b>39,168</b>	<b>205,812</b>	<b>2,725,856</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	
<b>Unencumbered Cash 12/31</b>		<b>194,322</b>	<b>459,539</b>	<b>276,207</b>	<b>2,683,844</b>	<b>518,980</b>	<b>320,076</b>	

## **PARKS CAPITAL IMPROVEMENT FUND**

### **Commentary:**

This fund was funded primarily by the .25% Parks income tax levy. This levy expired on December 31, 2012. All new parks improvements will come from the Capital Improvement Income Tax levy approved in May 2011.

**2014 BUDGET WORKSHEET  
PARKS CAPITAL IMPROVEMENT FUND**

<u>Account</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Projected</u>	<u>2014 Projected</u>	<u>2013-14 % Inc/Dec</u>
420.0000.41500	Income Tax Receipts (.25)	718,853	748,130	813,386	175,000	198,000	10,000	-94.29%
420.0000.43100	Grant - Bikepath	-	-	-	-	-	-	0.00%
420.0000.47700	Donations	-	-	-	-	-	-	0.00%
420.0000.49110	Transfers - General Fund	80,000	50,000	-	-	-	-	0.00%
420.0000.49210	Reimbursements	-	2,320	-	-	-	-	0.00%
<b>Total Receipts</b>		<b>798,853</b>	<b>800,450</b>	<b>813,386</b>	<b>175,000</b>	<b>198,000</b>	<b>10,000</b>	<b>-94.29%</b>
420.7105.55113	Dog Park	-	-	-	-	-	-	0.00%
420.7105.55149	Park - Hyatt & Main - Vet	-	-	-	-	-	-	0.00%
420.7105.55150	Bikepath - South Leg	-	-	-	-	-	-	0.00%
420.7105.55207	Equipment - Pool	15,768	31,058	4,155	-	-	10,000	10000.00%
	Sub-Total Capital Outlay	15,768	31,058	4,155	-	-	10,000	10000.00%
420.7105.57130	Trf-Bond Ret. Fund - Prin.	650,000	675,000	675,000	281,916	310,000	-	-100.00%
420.7105.57140	Trf-Bond Ret. Fund - Int.	80,750	61,250	37,625	14,000	14,000	-	-100.00%
420.7105.57310	Tax Refunds	32,345	19,661	18,076	5,000	20,000	-	-100.00%
	Sub-Total Transfers/Refunds	763,095	755,911	730,701	300,916	344,000	-	-100.00%
<b>Total Expenditures</b>		<b>778,863</b>	<b>786,969</b>	<b>734,856</b>	<b>300,916</b>	<b>344,000</b>	<b>10,000</b>	<b>-96.68%</b>
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>		<b>19,990</b>	<b>13,481</b>	<b>78,530</b>	<b>(125,916)</b>	<b>(146,000)</b>	<b>-</b>	
<b>Fund Balance January 1st</b>		<b>42,052</b>	<b>62,042</b>	<b>75,523</b>	<b>154,053</b>	<b>154,053</b>	<b>8,053</b>	
<b>Fund Balance December 31st</b>		<b>62,042</b>	<b>75,523</b>	<b>154,053</b>	<b>28,137</b>	<b>8,053</b>	<b>8,053</b>	
<b>Reserve For Encumbrances</b>		<b>19,563</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

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**2014 BUDGET WORKSHEET  
ABBOTT PARK WAY PROJECT FUND**

This Fund was initially established to account for construction costs on the Kinna Drive Construction Project (North of SR571). As that project has been completed, this Fund will be repurposed for the Abbott Park Way Construction. A separate construction fund is required to account for proceeds of the State's ODOD and 629 Grants.

<u>Account</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Projected</u>	<u>2014 Projected</u>	<u>2013-14 % Inc/Dec</u>
421.0000.43201	State Grant - ODOD ISIF Program	-	-	-	-	600,000	-	0.00%
421.0000.43202	State Grant- ODOD Roadway	-	-	175,000	-	-	-	0.00%
421.0000.47750	Developer Contribution	-	-	50,000	-	-	-	0.00%
421.0000.48110	Sale of Notes - Construction	-	-	675,000	-	-	-	0.00%
421.0000.48110	Premium on Note Issue	-	-	5,690	-	-	-	0.00%
421.0000.49520	Advance In	-	-	775,000	-	-	-	0.00%
<b>Total Receipts</b>		-	-	<b>1,680,690</b>	-	<b>600,000</b>	-	0.00%
421.7120.53990	Other Contractual	300	-	-	-	-	-	0.00%
421.7120.53991	Costs of Debt Issuance	-	-	4,596	-	-	-	0.00%
421.7120.55550	Kinna Drive Construction	-	-	-	-	-	-	0.00%
421.7120.55551	Abbott Way Construction	-	-	987,130	-	185,000	-	0.00%
	Sub-Total Capital Outlay	300	-	991,726	-	185,000	-	0.00%
421.7120.57130	Trf-Bond Ret. Fund - Prin.	675,000	120,000	-	298,108	298,108	24,856	-91.66%
421.7120.57140	Trf-Bond Ret. Fund - Int.	26,566	5,039	-	-	-	6,000	6000.00%
421.7120.57500	Advance Out	-	-	175,000	-	600,000	-	0.00%
	Sub-Total Transfers	701,566	125,039	175,000	298,108	898,108	30,856	-89.65%
<b>Total Expenditures</b>		<b>701,866</b>	<b>125,039</b>	<b>1,166,726</b>	<b>298,108</b>	<b>1,083,108</b>	<b>30,856</b>	<b>-89.65%</b>
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>		<b>(701,866)</b>	<b>(125,039)</b>	<b>513,964</b>	<b>(298,108)</b>	<b>(483,108)</b>	<b>(30,856)</b>	
<b>Fund Balance January 1st</b>		<b>826,905</b>	<b>125,039</b>	<b>-</b>	<b>513,964</b>	<b>513,964</b>	<b>30,856</b>	
<b>Fund Balance December 31st</b>		<b>125,039</b>	<b>-</b>	<b>513,964</b>	<b>215,856</b>	<b>30,856</b>	<b>0</b>	
<b>Reserve For Encumbrances</b>				<b>209,718</b>				

This Fund was established to account for construction costs on the Abbott Way construction project. Monies remaining in this Fund must be used for repayment of debt associated with this project.

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**2014 BUDGET WORKSHEET  
25-A CONSTRUCTION FUND**

This Fund was initially established to account for construction costs on the County Road 25A Construction Project (SR571 to Kessler-Cowlesville). This construction fund will be used in 2012-2016 for the widening-reconstruction of County Road 25A from SR571 south to Evanston Road.

<u>Account</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Projected</u>	<u>2014 Projected</u>	<u>2013-14 % Inc/Dec</u>
428.0000.43100	Federal Grant	-	-	-	-	-	-	0.00%
428.0000.43200	State Grant	-	-	-	-	-	-	100.00%
428.0000.43300	Local Grant	-	-	-	-	50,000	-	0.00%
428.0000.47200	Interest	-	-	-	-	-	-	0.00%
428.0000.48110	Sale of G.O. Note	-	-	-	-	-	-	0.00%
428.0000.49150	Advance from General Fund	-	-	-	-	-	-	0.00%
<b>Total Receipts</b>		-	-	-	-	<b>50,000</b>	-	100.00%
428.7130.53380	Design & Inspection	-	-	-	-	-	-	0.00%
428.7130.53990	Other Contractual	-	-	-	-	-	-	0.00%
428.7130.53991	Bond Rating/Issuance Fees	-	-	-	-	-	-	0.00%
428.7130.55110	Easements/Right of Way	-	-	-	-	-	-	0.00%
428.7130.55556	25A Engineering	-	-	-	-	-	-	0.00%
428.7130.55557	25A Construction	-	-	-	-	-	-	0.00%
	Sub-total Capital Outlay	-	-	-	-	-	-	0.00%
428.7130.57130	Trf-Bond Ret. Fund - Prin.	-	22,227	-	-	-	-	0.00%
428.7130.57140	Trf-Bond Ret. Fund - Int.	-	-	-	-	-	-	0.00%
	Sub-Total Transfers	-	22,227	-	-	-	-	0.00%
<b>Total Expenditures</b>		-	<b>22,227</b>	-	-	-	-	0.00%
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>		-	<b>(22,227)</b>	-	-	<b>50,000</b>	-	
<b>Fund Balance January 1st</b>		<b>22,227</b>	<b>22,227</b>	-	-	-	<b>50,000</b>	
<b>Fund Balance December 31st</b>		<b>22,227</b>	-	-	-	<b>50,000</b>	<b>50,000</b>	
<b>Reserve For Encumbrances</b>		<b>703</b>	-	-	-	-	-	

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**2014 BUDGET WORKSHEET  
OPWC GRANT FUND**

<u>Account</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Projected</u>	<u>2014 Projected</u>	<u>2013-14 % Inc/Dec</u>
440.0000.43210	State Grant - Broadway	-	-	-	-	-	-	0.00%
440.0000.43220	State Grant - Kess. Cowl.	-	-	-	-	-	530,000	530000.00%
440.0000.43225	Traffic Signal Grant	-	434,451	37,820	-	19,275	-	0.00%
440.0000.43230	State Grant - Streetscape	-	320,999	252,608	-	19,306	-	0.00%
440.0000.43235	N. Hyatt Project	-	-	-	-	-	-	0.00%
<b>Total Receipts</b>		<b>-</b>	<b>755,450</b>	<b>290,428</b>	<b>-</b>	<b>38,581</b>	<b>530,000</b>	<b>0.00%</b>
440.7170.55412	Traffic Signal Project - Grant	100	434,351	38,008	-	19,275	-	0.00%
440.7170.55551	N. Hyatt - Main to Park	-	-	-	-	-	-	0.00%
440.7170.55557	Broadway Reconstruction - Grant	-	-	-	-	-	-	0.00%
440.7170.55558	N. Hyatt (Arap-KC)-Grant	-	-	-	-	-	-	0.00%
440.7170.55560	Kessler-Cowl- Grant Project	-	-	-	-	-	530,000	530000.00%
440.7170.55562	Main Street - Streetscape	-	320,811	252,608	-	19,306	-	0.00%
<b>Total Expenditures</b>		<b>100</b>	<b>755,162</b>	<b>290,616</b>	<b>-</b>	<b>38,581</b>	<b>530,000</b>	<b>0.00%</b>
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>		<b>(100)</b>	<b>288</b>	<b>(188)</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Fund Balance January 1st</b>		<b>-</b>	<b>(100)</b>	<b>188</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Fund Balance December 31st</b>		<b>(100)</b>	<b>188</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Reserve For Encumbrances</b>		<b>249,900</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

This Fund will be used to account for proceeds of a \$340,000 ODOT Grant and a \$190,000 OPWC Grant to be used for the resurfacing of County Road 25A and Kessler-Cowlesville. These grants include a requirement that proceeds of the grants be accounted for in a separate fund. The local match for this project is accounted for in the Capital Improvement Fund (417).

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**2014 BUDGET WORKSHEET  
ELECTRIC FUND - REVENUE-EXPENDITURE ANALYSIS**

<u>Account</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Projected</u>	<u>2014 Projected</u>	<u>2013-14 % Inc/Dec</u>
605.0000.44310	Electric Light & Power Charges	11,402,616	11,964,121	11,955,265	12,210,134	12,754,337	13,509,424	10.64%
605.0000.44330	Electric Line Extension Fees	56,339	5,300	48,906	120,000	5,000	120,000	0.00%
605.0000.47100	Sale of Assets	-	2,548	43,270	-	10,820	-	0.00%
605.0000.47435	Assessments	2,061	2,061	2,061	2,061	2,061	2,061	0.00%
605.0000.47850	NAWA- Generator Charges	51,272	58,863	59,618	60,000	57,358	57,500	-4.17%
605.0000.47890	Other Misc. Revenue	196,332	262,887	75,637	150,000	75,000	75,000	-50.00%
605.0000.48110	Sale of G.O. Notes	-	1,779,120	1,672,880	1,540,000	1,561,460	1,449,793	-5.86%
605.0000.48160	Premium on Sale of Debt	-	10,568	12,446	15,000	11,689	12,500	-16.67%
605.0000.49210	Reimbursements	28,593	23,857	20,217	15,000	41,596	15,000	0.00%
605.0000.49999	Credit Card Clearance	(1,632)	3,813	-	-	-	-	0.00%
<b>Total Receipts</b>		<b>11,735,581</b>	<b>14,113,138</b>	<b>13,890,300</b>	<b>14,112,195</b>	<b>14,519,321</b>	<b>15,241,278</b>	<b>8.00%</b>
Administration	Personnel	128,182	133,430	100,268	127,320	121,263	130,045	2.14%
	Other Operating	629,322	619,386	624,068	675,300	652,289	672,100	-0.47%
	Debt Service	-	1,945,458	1,868,306	1,735,460	1,735,460	1,651,685	-4.83%
	Transfers	698,497	572,057	587,503	581,899	578,317	641,865	10.31%
	Sub-total Administration	1,456,001	3,270,331	3,180,145	3,119,979	3,087,329	3,095,695	-0.78%
Distribution	Personnel	976,662	928,892	938,692	980,998	986,198	1,110,511	13.20%
	Operating	258,169	333,759	356,610	439,576	541,838	490,665	11.62%
	Capital Outlay	244,823	703,044	550,389	3,210,000	1,771,836	1,014,500	-68.40%
	Refunds	2,774	2,520	83,590	2,500	265,000	2,500	0.00%
	Sub-Total Distribution	1,482,428	1,968,215	1,929,281	4,633,074	3,564,872	2,618,176	-43.49%
Purchase of Power		7,708,331	7,299,151	7,658,076	7,905,811	8,755,811	9,675,000	22.38%
<b>Total Expenditures</b>		<b>10,646,760</b>	<b>12,537,697</b>	<b>12,767,502</b>	<b>15,658,864</b>	<b>15,408,012</b>	<b>15,388,871</b>	<b>-1.72%</b>
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>		<b>1,088,821</b>	<b>1,575,441</b>	<b>1,122,798</b>	<b>(1,546,669)</b>	<b>(888,691)</b>	<b>(147,593)</b>	
<b>Fund Balance January 1st</b>		<b>4,094,953</b>	<b>5,183,774</b>	<b>6,759,215</b>	<b>7,882,013</b>	<b>7,882,013</b>	<b>6,993,322</b>	
<b>Fund Balance December 31st</b>		<b>5,183,774</b>	<b>6,759,215</b>	<b>7,882,013</b>	<b>6,335,344</b>	<b>6,993,322</b>	<b>6,845,729</b>	
<b>Reserve For Encumbrances</b>		<b>1,959,403</b>	<b>1,645,444</b>	<b>2,436,528</b>	<b>1,000,000</b>	<b>3,000,000</b>	<b>1,000,000</b>	
<b>Unencumbered Fund Balance at December 31</b>		<b>3,224,371</b>	<b>5,113,771</b>	<b>5,445,485</b>	<b>5,335,344</b>	<b>3,993,322</b>	<b>5,845,729</b>	

**ELECTRIC FUND - DEPARTMENT: ELECTRIC ADMINISTRATION**

**Commentary:**

**STAFFING**

	F/P/S	2007 <u>Actual</u>	2008 <u>Actual</u>	2009 <u>Actual</u>	2010 <u>Actual</u>	2011 <u>Actual</u>	2012 <u>Actual</u>	2013 <u>Budget</u>	2014 <u>Budget</u>
Utility Director	F	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5
Asst. Utility Director	F	0.5	0.5	0.5	0.5	0.5	0	0	0
Utility Director Secretary	F	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5
Engineering Technician	F	0	0	0	0	0	0.5	0.5	0.5
<b>Electric Admin. Total</b>		<b>1.50</b>							

**BUDGET HIGHLIGHTS**

Electric Administration expenses are charged to this department. This includes 50% of the Utility Service Director's salary, 50% of the secretary's salary, and 50% of the Engineering Technician's salary.

Dues and Subscriptions-Includes OMEA-\$8,800 and APPA- \$4,500.

Utility Billing Charges Reimb.- Charges for utility billing to the Electric Fund.

KWH Tax- This is a state levied-locally shared tax, which went into effect on May 1, 2001. Revenues generated from city customers must be credited to the general fund. Revenues collected from customers outside the city must go to the state.

Administrative Reimbursement- Figured at 4% of anticipated electric receipts.

**ELECTRIC FUND - DEPARTMENT: ELECTRIC ADMINISTRATION**

<u>Account</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Projected</u>	<u>2014 Projected</u>	<u>2013-14 % Inc/Dec</u>
605.5260.51000	Salary & Wages	92,854	98,865	72,717	86,654	87,689	92,601	6.86%
605.5260.51110	O.P.E.R.S.	13,986	13,840	9,276	12,132	12,276	12,964	6.86%
605.5260.51125	Medicare	827	892	1,055	1,256	1,271	1,343	6.89%
605.5260.51200	Health Insurance	18,069	17,569	15,107	25,000	18,441	20,888	-16.45%
605.5260.51300	Worker's Compensation	2,346	2,199	2,050	2,086	1,505	2,149	3.02%
605.5260.51400	Life Insurance	100	65	63	192	80	100	-47.92%
	Sub-Total Personnel	128,182	133,430	100,268	127,320	121,263	130,045	2.14%
605.5260.52100	Travel & Training	3,301	2,398	1,403	4,500	2,500	4,500	0.00%
605.5260.53320	Engineering	8,169	7,163	5,145	7,000	6,000	7,000	0.00%
605.5260.53324	WASG-Engineering Fees	6,722	8,116	9,067	6,000	5,000	6,000	0.00%
605.5260.53335	Fees - Bond Counsel	3,000	(1,530)	-	-	-	-	0.00%
605.5260.53360	Economic Development	11,165	8,466	9,393	15,000	15,000	15,000	0.00%
605.5260.53363	Mapping Contract	21,338	11,403	6,968	20,000	12,867	20,000	0.00%
605.5260.53368	Note Issuance Fee	2,295	10,568	8,626	15,000	6,867	9,000	-40.00%
605.5260.53410	Maintenance Contracts	857	918	2,139	13,800	20,900	15,000	8.70%
605.5260.53600	Advertising	12	5	1,267	800	100	800	0.00%
605.5260.53700	Printing & Reproduction	775	514	802	800	740	800	0.00%
605.5260.53800	Dues & Subscriptions	12,994	13,376	14,312	13,400	15,382	15,000	11.94%
605.5260.53990	Other Contractual	3,549	811	2,095	3,000	3,231	3,000	0.00%
605.5260.53991	Electric Excise Tax - Local	542,490	544,213	549,147	560,000	548,657	560,000	0.00%
605.5260.53992	Electric Excise Tax - Outside	12,344	12,205	13,048	15,000	14,295	15,000	0.00%
605.5260.54100	Office Supplies	311	760	656	1,000	750	1,000	0.00%
	Sub-Total Other Operating	629,322	619,386	624,068	675,300	652,289	672,100	-0.47%
605.5260.56100	Debt Payment - Principal	-	1,905,200	1,834,667	1,701,666	1,701,666	1,611,460	-5.30%
605.5260.56200	Debt Payment - Interest	-	40,258	33,639	33,794	33,794	40,225	19.03%
	Sub-Total Debt Service	-	1,945,458	1,868,306	1,735,460	1,735,460	1,651,685	-4.83%
605.5260.57130	Trf-Bond Ret. Fund - Prin.	80,000	-	-	-	-	-	0.00%
605.5260.57140	Trf-Bond Ret. Fund - Int.	46,046	-	-	-	-	-	0.00%
605.5260.57205	Utility Billing Charges - Reimb.	93,051	83,069	88,723	93,494	89,912	101,488	8.55%
605.5260.57210	Administrative Reimbursements	479,400	488,988	498,780	488,405	488,405	540,377	10.64%
	Sub-Total Transfers	698,497	572,057	587,503	581,899	578,317	641,865	10.31%
<b>Total Administration Expenditures</b>		<b>1,456,001</b>	<b>3,270,331</b>	<b>3,180,145</b>	<b>3,119,979</b>	<b>3,087,329</b>	<b>3,095,695</b>	<b>-0.78%</b>

**ELECTRIC FUND - DEPARTMENT: ELECTRIC DISTRIBUTION**

		<b>STAFFING</b>							
	<u>F/P/S</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
Superintendent	F	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Foreman	F	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Journeyman Lineman	F	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
Apprentice Lineman	F	1.00	1.00	2.00	2.00	1.00	1.00	1.00	1.00
Laborer	F	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00
Tree Trimmer	F	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Store Room Clerk	F	0.00	0.80	0.80	0.80	0.80	0.00	0.00	0.00
Meter Reader (50%) - 2	P	0.26	0.26	0.26	0.26	0.26	0.00	0.00	0.00
Laborer	P	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60
<b>ELECTRIC DISTRIBUTION TOTAL</b>		<b>12.86</b>	<b>13.66</b>	<b>13.66</b>	<b>13.66</b>	<b>12.66</b>	<b>11.60</b>	<b>11.60</b>	<b>11.60</b>

		<b>PERFORMANCE MEASURES</b>							
		<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Estimated</u>	<u>Estimated</u>
MW Peak - Annual		33	29	29.1	30	30.6	34.2	32	34
MwH - Total		143,459	138,248	131,947	135,362	135,069	137,317	151,000	152,510
Residential		50,825	48,281	47,855	48,402	49,056	46,876	52,210	52,732
General Service		25,407	25,408	22,865	23,231	21,987	21,908	23,000	24,423
LP		65,005	62,294	58,996	61,418	61,680	66,077	73,290	73,205
No Charge		2,222	2,265	2,230	2,311	2,339	2,454	2,500	2,500
Street Lights Maintained		1,400	1,409	1,418	1,425	1,425	1,425	1,425	1,425
Meters		4,787	4,807	4,844	4,844	4,844	4,939	4,850	4,850
Trees Trimmed(mi)		6.9	6.9	6	6.2	7	6.5	6.5	6.5
Value of Inventory		\$529,505	\$625,785	\$1,215,834	\$1,337,417	\$1,471,159	\$1,500,000	\$1,500,000	\$1,500,000

**BUDGET HIGHLIGHTS**

The Electric Distribution Department has 11 full time employees. This includes 1 Superintendent, 1 Foreman, 6 Journeyman Linemen, 1 Apprentice Linemen, and 2 tree trimmers.

Wages- a 2% cost of living wage adjustment is budgeted.

Wages- Part time - Include one part time laborer and two seasonal workers

Equipment - includes forklift purchase for new Electric Service Center

Circuit 303 - Additional circuit from Substation 3 north to relieve load on Circuit 302.

**ELECTRIC FUND - DEPARTMENT: ELECTRIC DISTRIBUTION**

<u>Account</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Projected</u>	<u>2014 Projected</u>	<u>2013-14 % Inc/Dec</u>
605.5270.51000	Salary & Wages	678,457	619,753	634,639	638,198	653,727	736,801	15.45%
605.5270.51050	Wages - Part Time	40,085	27,298	15,297	18,500	21,600	18,500	0.00%
605.5270.51075	Overtime	-	30,430	25,657	31,000	8,200	31,000	0.00%
605.5270.51076	Mutual Aid Overtime	-	-	140	10,000	-	10,000	0.00%
605.5270.51110	O.P.E.R.S.	102,179	94,419	86,886	97,678	95,694	110,082	12.70%
605.5270.51125	Medicare	10,189	9,557	9,520	10,117	9,911	11,401	12.69%
605.5270.51200	Health Insurance	113,923	125,526	139,571	143,805	170,655	160,547	11.64%
605.5270.51300	Worker's Compensation	15,583	18,950	15,916	16,000	15,411	16,480	3.00%
605.5270.51400	Life Insurance	777	608	706	700	1,000	700	0.00%
605.5270.51500	Uniforms	15,469	2,351	10,360	15,000	10,000	15,000	0.00%
	Sub-Total Personnel	976,662	928,892	938,692	980,998	986,198	1,110,511	13.20%
605.5270.52100	Travel & Training	3,986	3,375	4,724	6,500	6,000	8,000	23.08%
605.5270.53100	Utilities	9,311	8,776	7,456	12,000	11,302	15,000	25.00%
605.5270.53210	Uniform Rental	9,927	11,409	12,413	12,000	11,300	12,000	0.00%
605.5270.53325	Wind Monitoring Study	3,000	-	-	-	-	-	0.00%
605.5270.53384	PCB Removal & Testing	-	-	695	2,000	1,000	2,000	0.00%
605.5270.53385	Peak Energy Contract	-	-	2,055	-	4,000	-	0.00%
605.5270.53410	Equipment Maintenance	39,599	29,962	26,104	32,000	43,000	40,000	25.00%
605.5270.53420	Facilities Maintenance	7,904	15,205	5,503	15,000	9,000	15,000	0.00%
605.5270.53440	Radio Maintenance	1,005	1,005	649	1,500	500	1,500	0.00%
605.5270.53450	System Maintenance	3,554	6,998	4,341	9,000	5,000	9,000	0.00%
605.5270.53451	Substation Maintenance	5,320	34,626	9,032	25,000	24,000	25,000	0.00%
605.5270.53452	Traffic Signal Maintenance	6,741	6,374	6,747	18,000	23,000	23,000	27.78%
605.5270.53453	Holiday Lighting	24,012	15,690	25,347	21,000	32,170	38,808	84.80%
605.5270.53500	Insurance	34,179	29,121	34,861	43,576	40,714	48,857	12.12%
605.5270.53990	Other Contractual	9,967	44,148	13,102	15,000	25,000	20,000	33.33%
605.5270.54200	Equipment Operation	24,131	35,853	44,357	34,500	34,500	40,000	15.94%
605.5270.54600	Electric Supplies	9,377	18,753	22,911	23,000	20,000	23,000	0.00%
605.5270.54610	Electric Meters	10,039	23,809	22,395	25,000	20,000	25,000	0.00%
605.5270.54620	Street Lights	6,964	29,866	6,605	20,000	41,852	20,000	0.00%
605.5270.54700	Other Supplies	6,939	12,561	10,419	13,500	13,500	13,500	0.00%
605.5270.54731	Poles & Fixtures	9,736	-	24,714	25,000	15,000	25,000	0.00%
605.5270.54732	Overhead Transformers	-	221	18,230	20,000	25,000	20,000	0.00%
605.5270.54733	Underground Transformers	12,657	6,007	16,038	25,000	100,000	25,000	0.00%
605.5270.54734	Overhead Conductors	9,206	-	14,424	16,000	16,000	16,000	0.00%
605.5270.54735	Underground Conductors	10,615	-	23,488	25,000	20,000	25,000	0.00%
	Sub-Total Other Operating	258,169	333,759	356,610	439,576	541,838	490,665	11.62%

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**ELECTRIC FUND - DEPARTMENT: ELECTRIC DISTRIBUTION**

<u>Account</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Projected</u>	<u>2014 Projected</u>	<u>2013-14 % Inc/Dec</u>
605.5270.55110	Service Center	-	-	12,245	2,625,000	625,000	-	-100.00%
605.5270.55200	Equipment	164,171	299,449	93,529	40,000	40,000	172,500	331.25%
605.5270.55214	SCADA System	-	140,814	8,845	-	-	-	0.00%
605.5270.55411	Traffic Signal - 25A/Abbott Way	-	-	198,517	-	177,044	-	0.00%
605.5270.55412	Traffic Signals - I-75/25A	-	-	73,490	-	-	-	0.00%
605.5270.55414	Traffic Signals - Downtown	21,565	4,624	14,017	-	512,000	-	0.00%
605.5270.55413	Street Light Conversion	-	-	-	-	-	50,000	50000.00%
605.5270.55453	Main St. Streetscape	33,869	136,819	12,345	-	125,601	-	0.00%
605.5270.55457	AMR-AMI Project	8,228	28,805	-	-	-	-	0.00%
605.5270.55708	Randall Residence	-	-	-	-	-	25,000	25000.00%
605.5270.55709	Cedar Grove	-	-	-	-	-	25,000	25000.00%
605.5270.55719	Rosewood	-	2,192	-	40,000	-	40,000	0.00%
605.5270.55721	New Subdivision Development	-	-	-	80,000	-	80,000	0.00%
605.5270.55722	North County Rd 25A Circuit	-	-	11,028	-	-	50,000	50000.00%
605.5270.55723	Fieldstone	-	-	-	25,000	-	-	-100.00%
605.5270.55724	Efficiency Smart	-	24,595	36,893	45,000	43,107	-	-100.00%
605.5270.55725	County Rd 25A Improvements	-	-	50,254	210,000	209,084	492,000	134.29%
605.5270.55730	Line Improvements	16,990	63,244	39,226	60,000	40,000	80,000	33.33%
605.5270.55739	Circuit 303	-	2,502	-	85,000	-	-	-100.00%
	Sub-Total Capital Outlay	244,823	703,044	550,389	3,210,000	1,771,836	1,014,500	-68.40%
605.5270.57300	Refunds	2,774	2,520	83,590	2,500	265,000	2,500	0.00%
	Sub-Total Refunds	2,774	2,520	83,590	2,500	265,000	2,500	0.00%
<b>Total Distribution Expenditures</b>		<b>1,482,428</b>	<b>1,968,215</b>	<b>1,929,281</b>	<b>4,633,074</b>	<b>3,564,872</b>	<b>2,618,176</b>	<b>-43.49%</b>

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**ELECTRIC FUND - DEPARTMENT: PURCHASE OF POWER**

The City of Tipp City has not generated electricity since 1974. The City purchases power through the Dayton Power and Light Company and many other electric utilities. American Municipal Power of Ohio (AMP-Ohio) acts as a broker for the City and secures electric power for the City thru both long term and short term agreements. Budgeted amounts are reflective of cost estimates provided by AMP-Ohio.

<u>Account</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Projected</u>	<u>2014 Projected</u>	<u>2013-14 % Inc/Dec</u>
605.5280.53970	Power Purchase	7,708,331	7,299,151	7,658,076	7,905,811	8,755,811	9,675,000	10.50%
<b>Total Expenditures</b>		<b>7,708,331</b>	<b>7,299,151</b>	<b>7,658,076</b>	<b>7,905,811</b>	<b>8,755,811</b>	<b>9,675,000</b>	

**2014 BUDGET WORKSHEET  
WATER FUND - REVENUE-EXPENDITURE ANALYSIS**

<u>Account</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Projected</u>	<u>2014 Projected</u>	<u>2013-14 % Inc/Dec</u>
608.0000.43100	Federal Grant	7,200	2,038	-	-	-	-	0.00%
608.0000.44410	Water & Supply Charges	1,820,670	1,787,226	1,905,354	2,110,586	1,962,845	2,359,593	11.80%
608.0000.44420	Sale of Bulk Water	775	535	1,369	800	5,628	1,500	87.50%
608.0000.44430	Water Tap-In Fees	19,325	20,214	58,157	25,000	20,000	25,000	0.00%
608.0000.44450	Intervening User Fees	71,102	9,508	68,704	5,000	4,540	5,000	0.00%
608.0000.44460	Woodlawn Water Fees	6,316	6,316	6,281	-	-	-	0.00%
608.0000.44465	NAWA-Plant Charges	316,135	335,812	294,984	357,095	357,095	352,423	-1.31%
608.0000.44475	NAWA- Well Charges	23,602	22,465	21,327	22,500	22,201	22,500	0.00%
608.0000.47100	Sale of Assets	-	-	34,904	-	13,802	-	0.00%
608.0000.47300	Rental Income	-	-	23,440	27,510	27,510	27,510	0.00%
608.0000.47430	Assessments - Water	3,225	3,103	3,103	3,300	2,992	2,500	-24.24%
608.0000.47890	Miscellaneous	1,334	2,828	4,806	3,000	1,000	3,000	0.00%
608.0000.48110	Sale of Notes	-	1,638,880	1,549,120	1,846,000	1,846,000	2,433,101	31.80%
608.0000.48160	Premium on Debt Sale	-	9,735	11,525	10,000	10,000	10,000	0.00%
608.0000.49210	Reimbursements	27	3,775	3,223	1,000	17,372	2,500	150.00%
<b>Total Receipts</b>		<b>2,269,711</b>	<b>3,842,435</b>	<b>3,986,297</b>	<b>4,411,791</b>	<b>4,290,985</b>	<b>5,244,627</b>	<b>18.88%</b>
Administration	Personnel	41,394	45,416	30,901	44,963	40,116	43,197	-3.93%
	Other Operating	20,253	16,065	14,723	30,600	27,494	28,600	-6.54%
	Debt Service	-	1,647,075	1,691,738	2,129,729	2,129,939	2,805,418	31.73%
	Transfers	130,556	125,042	165,456	222,857	222,769	157,814	-29.19%
	Sub-total Administration	192,203	1,833,598	1,902,818	2,428,149	2,420,318	3,035,029	24.99%
Distribution	Personnel	255,839	282,195	295,994	226,644	233,610	245,620	8.37%
	Operating	145,566	111,371	105,245	144,203	119,519	147,624	2.37%
	Capital Outlay	81,088	11,071	5,524	148,760	324,912	698,463	369.52%
	Refunds	7,826	7,928	4,488	-	38,582	-	0.00%
	Sub-Total Distribution	490,319	412,565	411,251	519,607	716,623	1,091,707	110.10%

**2014 BUDGET WORKSHEET  
WATER FUND - REVENUE-EXPENDITURE ANALYSIS**

<u>Account</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Projected</u>	<u>2014 Projected</u>	<u>2013-14 % Inc/Dec</u>
Treatment	Personnel	317,838	343,728	346,529	375,890	337,458	370,972	-2.62%
	Operating	1,204,162	1,218,355	1,247,830	1,428,687	1,326,767	1,567,500	6.33%
	Sub-Total Distribution	1,522,000	1,562,083	1,594,359	1,804,577	1,664,225	1,938,472	4.38%
<b>Total Expenditures</b>		<b>2,204,522</b>	<b>3,808,246</b>	<b>3,908,428</b>	<b>4,752,333</b>	<b>4,801,167</b>	<b>6,065,208</b>	22.84%
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>		<b>65,189</b>	<b>34,189</b>	<b>77,869</b>	<b>(340,542)</b>	<b>(510,182)</b>	<b>(820,581)</b>	
<b>Fund Balance January 1st</b>		<b>2,359,124</b>	<b>2,424,313</b>	<b>2,458,502</b>	<b>2,536,371</b>	<b>2,536,371</b>	<b>2,026,189</b>	
<b>Fund Balance December 31st</b>		<b>2,424,313</b>	<b>2,458,502</b>	<b>2,536,371</b>	<b>2,195,829</b>	<b>2,026,189</b>	<b>1,205,608</b>	
<b>Reserve For Encumbrances</b>		<b>133,891</b>	<b>96,116</b>	<b>180,422</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	
<b>Unencumbered Balance at December 31</b>		<b>2,290,422</b>	<b>2,362,386</b>	<b>2,355,949</b>	<b>1,995,829</b>	<b>1,826,189</b>	<b>1,005,608</b>	

**WATER FUND - DEPARTMENT: WATER ADMINISTRATION**

**Commentary:**

**STAFFING**

	<u>F/P/S</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
Utility Director	F	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2
Asst. Utility Director	F	0.1	0.1	0.1	0.1	0.1	0	0	0
Utility Director Secretary	F	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2
Engineering Technician(GIS)	F	0	0	0	0	0	0.25	0.25	0.25
<b>Water Administration Total</b>		<b>0.5</b>	<b>0.5</b>	<b>0.5</b>	<b>0.5</b>	<b>0.5</b>	<b>0.65</b>	<b>0.65</b>	<b>0.65</b>

**BUDGET HIGHLIGHTS**

Wages - Anticipates a 2% cost of living wage adjustment, plus a 4% merit for the Engineering Tech.

Utility Billing Charges-Reimb.- Charges for utility billing to the Water Fund.

Administrative Reimbursement- Figured at 4% of anticipated water receipts.

**WATER FUND - DEPARTMENT - WATER ADMINISTRATION**

<u>Account</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Projected</u>	<u>2014 Projected</u>	<u>2013-14 % Inc/Dec</u>
608.5290.51000	Salary & Wages	29,806	31,542	21,505	29,494	28,121	30,431	3.18%
608.5290.51110	O.P.E.R.S.	4,489	4,410	2,718	4,129	3,937	4,260	3.17%
608.5290.51125	Medicare	224	240	306	428	408	441	3.12%
608.5290.51200	Health Insurance	6,023	8,293	5,507	10,153	7,088	7,340	-27.71%
608.5290.51300	Worker's Compensation	819	911	846	711	542	700	-1.55%
608.5290.51400	Life Insurance	33	20	19	48	20	25	-47.92%
	Sub-Total Personnel	41,394	45,416	30,901	44,963	40,116	43,197	-3.93%
608.5290.52100	Travel & Training	970	1,077	876	1,000	1,150	1,000	0.00%
608.5290.53320	Engineering	2,300	4,846	505	5,000	4,614	5,000	0.00%
608.5290.53335	Bond Counsel	4,244	-	-	2,000	-	-	-100.00%
608.5290.53363	Mapping Contract	2,723	124	3,359	5,000	5,330	5,000	0.00%
608.5290.53410	Maintenance Agreements	3,075	3,318	3,819	9,000	9,000	9,000	0.00%
608.5290.53600	Advertising	725	50	339	1,000	1,000	1,000	0.00%
608.5290.53700	Printing & Reproduction	924	1,045	705	700	700	700	0.00%
608.5290.53800	Dues & Subscriptions	4,590	4,735	4,460	4,900	4,850	4,900	0.00%
608.5290.54100	Office Supplies	702	870	660	2,000	850	2,000	0.00%
	Sub-Total Other Operating	20,253	16,065	14,723	30,600	27,494	28,600	-6.54%
608.5290.56050	Cost of Debt Issuance	-	8,325	7,988	10,000	10,210	12,000	20.00%
608.5290.56100	Debt Payment - Principal	-	1,638,750	1,663,333	2,032,916	2,032,916	2,689,180	32.28%
608.5290.56200	Debt Payment - Interest	-	-	20,417	86,813	86,813	104,238	20.07%
	Sub-Total Debt Service	-	1,647,075	1,691,738	2,129,729	2,129,939	2,805,418	31.73%
608.5290.57125	Transfer - North Westedge Fund	-	-	35,000	80,000	80,000	-	-100.00%
608.5290.57205	Utility Billing Charges - Reimb.	58,156	51,918	55,452	58,434	58,346	63,430	8.55%
608.5290.57210	Adm. Reimbursements	72,400	73,124	75,004	84,423	84,423	94,384	11.80%
	Sub-Total Transfers	130,556	125,042	165,456	222,857	222,769	157,814	-29.19%
<b>Total Administration Expenditures</b>		<b>192,203</b>	<b>1,833,598</b>	<b>1,902,818</b>	<b>2,428,149</b>	<b>2,420,318</b>	<b>3,035,029</b>	<b>24.99%</b>

**WATER FUND - DEPARTMENT: WATER DISTRIBUTION**

**STAFFING**

		2007	2008	2009	2010	2011	2012	2013	2014
	<u>F/P/S</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
Water / Sewer Supt.	F	0.50	0.50	0.50	0.50	0.50	0.50	0.30	0.30
Water / Sewer Foreman	F	0.70	0.70	0.70	0.70	0.70	0.70	0.50	0.50
Utility Plant Operator II	F	0.70	0.70	0.70	0.70	0.70	0.70	0.50	0.50
Utility Plant Operator I	F	0.70	0.70	0.70	0.70	0.70	0.70	0.50	1.00
Maint.Specialist II (2)	F	1.40	1.40	1.40	1.40	1.40	1.40	1.00	1.00
Meter Reader (25%) - 2	P	0.13	0.13	0.13	0.13	0.13	0.00	0.00	0.00
Laborer (50%) - 2	S	0.46	0.46	0.46	0.46	0.46	0.69	0.80	0.80
<b>WATER DISTRIBUTION TOTAL</b>		<b>4.59</b>	<b>4.59</b>	<b>4.59</b>	<b>4.59</b>	<b>4.59</b>	<b>4.69</b>	<b>3.60</b>	<b>4.10</b>

**PERFORMANCE MEASURES**

	2007	2008	2009	2010	2011	2012	2013	2014
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Estimated</u>	<u>Estimated</u>
New Meters Installed	40	28	15	25	12	12	25	25
Meters Replaced	41	26	35	800	3,800	125	40	40
Total Meters	4,026	4,043	4,054	4,068	4,068	4,088	4,113	4,138
Service Calls	510	458	440	475	500	500	450	500
Utility Markings	578	505	475	525	500	500	1,100	750
Taps	40	28	15	25	10	15	25	25
Miles of Water Main	55	56	56	57	57	57	57	57
Water Main Breaks	9	9	9	9	10	12	10	10

**BUDGET HIGHLIGHTS**

Personnel in the Water Distribution Department including part time, 50% of their wages and fringe benefits are charged to this department. Except Supt. which is at 30%.

Salary and Wages- Includes one additional full time employee shared with Sewer Fund.

**WATER FUND - DEPARTMENT - WATER DISTRIBUTION**

<u>Account</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Projected</u>	<u>2014 Projected</u>	<u>2013-14 % Inc/Dec</u>
608.5300.51000	Salary & Wages	183,387	185,469	195,160	140,681	146,810	155,562	10.58%
608.5300.51050	Wages - Part Time	13,336	15,521	8,917	13,312	13,312	13,918	4.55%
608.5300.51075	Overtime	-	15,568	11,806	7,556	7,556	7,262	-3.89%
608.5300.51110	O.P.E.R.S.	29,102	29,887	28,320	22,617	23,475	24,744	9.41%
608.5300.51125	Medicare	2,851	3,139	3,217	2,342	2,431	2,563	9.41%
608.5300.51200	Health Insurance	19,951	26,095	42,002	34,092	33,906	34,949	2.51%
608.5300.51300	Worker's Compensation	5,392	5,373	5,080	3,798	3,798	4,255	12.03%
608.5300.51400	Life Insurance	251	216	259	186	262	267	43.55%
608.5300.51500	Uniforms	1,569	927	1,233	2,060	2,060	2,100	1.94%
	Sub-Total Personnel	<u>255,839</u>	<u>282,195</u>	<u>295,994</u>	<u>226,644</u>	<u>233,610</u>	<u>245,620</u>	8.37%
608.5300.52100	Travel & Training	2,011	1,001	854	3,000	1,000	2,500	-16.67%
608.5300.53100	Utilities	10,319	11,984	10,259	14,500	19,000	17,500	20.69%
608.5300.53210	Uniform Rental	2,119	2,122	198	400	-	-	-100.00%
608.5300.53360	Lab Fees	149	120	60	250	150	250	0.00%
608.5300.53410	Equipment Maintenance	4,437	9,210	7,155	9,435	8,000	9,500	0.69%
608.5300.53420	Facilities Maintenance	3,083	1,436	3,437	5,600	2,500	5,600	0.00%
608.5300.53426	WRRSP Maintenance	44,546	20,609	2,530	14,500	5,000	14,500	0.00%
608.5300.53440	Radio Maintenance	314	464	293	693	400	700	1.01%
608.5300.53450	System Maintenance	6,558	3,559	3,292	9,000	5,000	9,000	0.00%
608.5300.53453	Well Head Monitoring	2,408	2,030	5,656	6,000	5,405	6,000	0.00%
608.5300.53500	Insurance	10,377	8,841	10,900	13,625	12,064	13,874	1.83%
608.5300.53970	Line Oversizing	9,657	-	-	-	5,500	-	0.00%
608.5300.53990	Other Contractual	10,923	8,694	6,144	10,000	8,000	10,000	0.00%
608.5300.54200	Equipment Operation	9,162	14,665	14,583	14,000	14,000	14,000	0.00%
608.5300.54400	Small Tools	412	696	469	1,000	500	2,000	100.00%
608.5300.54700	Other Supplies	1,530	1,682	2,471	2,700	2,000	2,700	0.00%
608.5300.54800	System Supplies	18,201	17,425	17,740	23,000	17,500	23,000	0.00%
608.5300.54810	Chemicals	1,059	422	368	1,500	500	1,500	0.00%
608.5300.54820	Meter Supplies	8,301	6,411	18,836	15,000	13,000	15,000	0.00%
	Sub-Total Other Operating	<u>145,566</u>	<u>111,371</u>	<u>105,245</u>	<u>144,203</u>	<u>119,519</u>	<u>147,624</u>	2.37%
608.5300.55200	Equipment	-	-	-	-	-	95,000	95000.00%
608.5300.55320	Land - Well Fields	274	11,071	-	-	-	-	0.00%
608.5300.55630	Water Line Improvements	-	-	-	63,000	63,000	276,500	338.89%
608.5300.55631	Water Line - S. Third St.	-	-	5,524	-	116,152	-	0.00%
608.5300.55632	Water Tower 2 Renovation	-	-	-	-	-	60,000	60000.00%
608.5300.55635	Dow St. Water Line	-	-	-	85,760	145,760	50,000	-41.70%
608.5300.55637	S. Hyatt St. Water Line	80,814	-	-	-	-	-	0.00%
608.5300.55647	Water Line - North Westedge	-	-	-	-	-	216,963	216963.00%
	Sub-Total Capital Outlay	<u>81,088</u>	<u>11,071</u>	<u>5,524</u>	<u>148,760</u>	<u>324,912</u>	<u>698,463</u>	369.52%
608.5300.57200	Reimbursements	7,826	7,928	4,488	-	19,291	-	0.00%
	Sub-Total Refunds	<u>7,826</u>	<u>7,928</u>	<u>4,488</u>	<u>-</u>	<u>38,582</u>	<u>-</u>	216963.00%
<b>Total Distribution Expenditures</b>		<b>490,319</b>	<b>412,565</b>	<b>411,251</b>	<b>519,607</b>	<b>716,623</b>	<b>1,091,707</b>	110.10%

**WATER FUND - DEPARTMENT: WATER TREATMENT**

**Commentary:**

Water Treatment expenses are charged to this department. This includes 10% of the Utility Service Director's salary, 10% of the secretary's salary, 20% of the Water/Wastewater Supt. salary. Includes wages for 3 full time plant operators, and a plant supervisor who are charged 100% to this department. NAWA reimburses the City for these expenses.

**STAFFING**

		2007	2008	2009	2010	2011	2012	2013	2014
	<u>F/P/S</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
Utility Director	F	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Assistant Utility Director	F	0.20	0.20	0.20	0.20	0.20	0.00	0.00	0.00
Utility Director Secretary	F	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Water Superintendent	F	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20
Plant Supervisor	F	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Plant Operator	F	2.00	2.00	2.00	3.00	3.00	3.00	3.00	3.00
<b>WATER TREATMENT TOTAL</b>		<b>3.60</b>	<b>3.60</b>	<b>3.60</b>	<b>4.60</b>	<b>4.60</b>	<b>4.40</b>	<b>4.40</b>	<b>4.40</b>

**PERFORMANCE MEASURES**

	2007	2008	2009	2010	2011	2012	2013	2014
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Estimated</u>	<u>Estimated</u>
NAWA Total Water Produced (MG)	837.128	993.463	969.181	984.499	894.016	950.000	1,125.000	1,125.000
Tipp City Total Water Usage MG	466.000	442.000	436.000	462.555	403.698	438.400	418.200	550.000
Average Daily Demand MG	1.248	1.207	1.252	1.267	1.121	1.230	1.750	1.750
Maximum Daily Demand MG	2.430	2.516	2.300	2.364	2.226	2.537	2.323	2.930

**BUDGET HIGHLIGHTS**

NAWA-Treatment Charges are based on Total Plant Flow of 960 M.G. Tipp City's usage at 495 M.G. Figured at \$2.85/1000 gallons

**WATER FUND - DEPARTMENT - WATER TREATMENT**

<u>Account</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Projected</u>	<u>2014 Projected</u>	<u>2013-14 % Inc/Dec</u>
608.5305.51000	Salary & Wages	237,801	248,858	252,943	257,809	235,139	252,663	-2.00%
608.5305.51075	Overtime	-	7,665	5,894	11,283	7,000	9,000	-20.23%
608.5305.51110	O.P.E.R.S.	35,212	35,469	33,091	37,673	33,899	36,633	-2.76%
608.5305.51125	Medicare	3,120	3,435	3,445	3,902	3,511	3,794	-2.76%
608.5305.51200	Health Insurance	35,242	40,405	43,361	56,560	50,699	60,270	6.56%
608.5305.51300	Worker's Compensation	5,817	6,034	5,818	6,480	5,319	6,349	-2.02%
608.5305.51400	Life Insurance	312	237	254	283	380	363	28.27%
608.5305.51500	Uniforms	-	108	616	-	111	-	0.00%
608.5305.51501	Communication	334	1,517	1,107	1,900	1,400	1,900	0.00%
	Sub-Total Personnel	<u>317,838</u>	<u>343,728</u>	<u>346,529</u>	<u>375,890</u>	<u>337,458</u>	<u>370,972</u>	-1.31%
608.5305.53385	NAWA-Treatment Charges	<u>1,204,162</u>	<u>1,218,355</u>	<u>1,247,830</u>	<u>1,428,687</u>	<u>1,326,767</u>	<u>1,567,500</u>	9.72%
	Sub-Total Other Operating	<u>1,204,162</u>	<u>1,218,355</u>	<u>1,247,830</u>	<u>1,428,687</u>	<u>1,326,767</u>	<u>1,567,500</u>	9.72%
<b>Total Treatment Expenditures</b>		<b>1,522,000</b>	<b>1,562,083</b>	<b>1,594,359</b>	<b>1,804,577</b>	<b>1,664,225</b>	<b>1,938,472</b>	7.42%

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**2014 BUDGET WORKSHEET  
WATER IMPROVEMENT RESERVE FUND - DEPARTMENT: WATER**

This Fund was established as a reserve fund for setting aside monies to make capital improvements to the water system. In 1991, the City started to reserve funds for their water treatment plant. Monies in this fund can be used for capital improvements as well as debt service for the water department.

<u>Account</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Projected</u>	<u>2014 Projected</u>	<u>2013-14 % Inc/Dec</u>
609.0000.47300	Rent - Tower	19,919	19,096	-	-	-	-	0.00%
609.0000.48110	Sale of G.O. Notes	-	-	265,000	290,000	290,000	-	-100.00%
609.0000.48160	Premium on Sale of Debt	-	-	1,577	-	1,868	-	0.00%
609.0000.49210	Reimbursements	137,281	22,231	2,443	-	-	-	0.00%
<b>Total Receipts</b>		<b>157,200</b>	<b>41,327</b>	<b>269,020</b>	<b>290,000</b>	<b>291,868</b>	-	-100.00%
609.7420.55116	Water Master Plan	-	-	21,052	-	3,948	-	0.00%
609.7420.55117	Booster Station Improvement	15,000	-	-	-	-	-	0.00%
609.7420.55200	Equipment	6,982	14,554	9,530	16,649	15,534	-	-100.00%
609.7420.55615	Design - Water Tower	282	-	18,323	-	1,332	-	0.00%
609.7420.55630	Water Line Improvements	53,531	24,922	-	-	178,316	-	0.00%
609.7420.55632	Tower #2 Rehabilitation	8,000	-	-	-	10,000	-	0.00%
609.7420.55633	Water Line - Hartman	76,245	10,153	-	-	-	-	0.00%
609.7420.55635	Water Line - Roselyn	-	-	931	-	264,069	60,000	6000000.00%
609.7420.55636	Water Line - W. Walnut	-	-	-	290,000	309,000	-	-100.00%
	Sub-Total Capital Outlay	160,040	49,629	49,836	306,649	782,199	60,000	-80.43%
609.7420.56050	Debt Issuance Costs	-	-	1,430	-	-	-	0.00%
609.7420.56100	Debt Payment - Principal	-	116,855	-	-	-	-	0.00%
609.7420.56200	Debt Payment - Interest	-	27,920	-	-	-	-	0.00%
	Sub-Total Debt Service	-	144,775	1,430	-	-	-	0.00%
609.7420.57130	Trf-Bond Ret. Fund - Prin.	30,000	-	-	-	-	-	0.00%
609.7420.57140	Trf-Bond Ret. Fund - Int.	3,703	-	-	-	-	-	0.00%
	Sub-Total Transfers	33,703	-	-	-	-	-	0.00%
<b>Total Expenditures</b>		<b>193,743</b>	<b>194,404</b>	<b>51,266</b>	<b>306,649</b>	<b>782,199</b>	<b>60,000</b>	-80.43%
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>		<b>(36,543)</b>	<b>(153,077)</b>	<b>217,754</b>	<b>(16,649)</b>	<b>(490,331)</b>	<b>(60,000)</b>	
<b>Fund Balance January 1st</b>		<b>522,824</b>	<b>486,281</b>	<b>333,204</b>	<b>550,958</b>	<b>550,958</b>	<b>60,627</b>	
<b>Fund Balance December 31st</b>		<b>486,281</b>	<b>333,204</b>	<b>550,958</b>	<b>534,309</b>	<b>60,627</b>	<b>627</b>	
<b>Reserve For Encumbrances</b>		<b>135,975</b>	<b>126,388</b>	<b>534,308</b>				

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**2014 BUDGET WORKSHEET  
WATER TOWER CONSTRUCTION FUND**

This project fund was established to account for the revenues and expenditures for the construction of a new water tower to replace the tower at Bowman Ave. Funding is to be provided by: OPWC Grant - \$700,000, OPWC Loan - \$425,000, OPWC Loan Assistance Grant - \$75,000, debt proceeds - \$1,400,000. This Fund will also be used to account for the receipts and expenditures related to painting/refurbishing the Harmony Drive Water Tower (\$500,000) and removing the Bowman Avenue Water Tower (\$50,000).

<u>Account</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Projected</u>	<u>2014 Projected</u>	<u>2013-14 % Inc/Dec</u>
614.0000.43210	State Grant	194,007	505,992	-	-	-	-	0.00%
614.0000.43215	Loan Assistance Grant	-	-	-	-	68,600	-	0.00%
614.0000.48110	Sale of G.O. Note	1,400,000	-	-	500,000	500,000	-	-100.00%
614.0000.48140	State Loan	-	102,002	312,571	-	10,428	-	0.00%
614.0000.48160	Premium on Sale of Debt	-	-	-	-	3,220	-	0.00%
<b>Total Receipts</b>		<b>1,594,007</b>	<b>607,994</b>	<b>312,571</b>	<b>500,000</b>	<b>582,248</b>	<b>-</b>	<b>86.28%</b>
614.7430.53389	Permits/Inspection Fees	200	-	-	-	-	-	0.00%
	Sub-Total Other Operating	200	-	-	-	-	-	0.00%
614.7430.55615	Water Tower Rehabilitation	-	-	3,428	500,000	639,730	-	-100.00%
614.7430.55620	Water Tower Construction	411,086	1,128,870	602,310	-	211,752	-	0.00%
	Sub-Total Capital Outlay	411,086	1,128,870	605,738	500,000	851,482	-	-100.00%
614.7430.57201	Reimburse - Land Purchase	99,444	-	-	-	-	-	0.00%
	Sub-Total Transfers	99,444	-	-	-	-	-	0.00%
<b>Total Expenditures</b>		<b>510,730</b>	<b>1,128,870</b>	<b>605,738</b>	<b>500,000</b>	<b>851,482</b>	<b>-</b>	<b>-100.00%</b>
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>		<b>1,083,277</b>	<b>(520,876)</b>	<b>(293,167)</b>	<b>-</b>	<b>(269,234)</b>	<b>-</b>	
<b>Fund Balance January 1st</b>		<b>-</b>	<b>1,083,277</b>	<b>562,401</b>	<b>269,234</b>	<b>269,234</b>	<b>-</b>	
<b>Fund Balance December 31st</b>		<b>1,083,277</b>	<b>562,401</b>	<b>269,234</b>	<b>269,234</b>	<b>-</b>	<b>-</b>	
<b>Reserve For Encumbrances</b>		<b>2,102,027</b>	<b>836,628</b>	<b>234,318</b>	<b>-</b>	<b>-</b>	<b>-</b>	

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**2014 BUDGET WORKSHEET  
DOWNTOWN UTILITIES REPLACEMENT IMPROVEMENT PROJECT FUND**

This project fund was established to account for the revenues and expenditures for the construction of utility line improvements in the downtown area. A separate accounting fund is required due to grant funding of the project. Funding is to be provided by:  
OPWC Grant - \$400,000, OPWC Loan (0% interest) - \$1,400,000, debt proceeds - \$350,000.  
Contract award is anticipated to occur in 2012. Construction will be in 2013.

<u>Account</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Projected</u>	<u>2014 Projected</u>	<u>2013-14 % Inc/Dec</u>
617.0000.43210	State Grant	-	-	-	400,000	400,000	-	-100.00%
617.0000.48110	Sale of G.O. Note	-	-	350,000	-	550,000	-	0.00%
617.0000.48140	State Loan	-	-	-	1,400,000	1,400,000	-	-100.00%
617.0000.48160	Premium on Sale of Debt	-	-	2,082	-	3,542	-	0.00%
<b>Total Receipts</b>		-	-	352,082	1,800,000	2,353,542	-	-100.00%
617.7440.55510	Street Resurfacing	-	-	-	-	1,897,066	-	0.00%
617.7440.55555	Streetscape Improvements	-	-	-	-	-	-	0.00%
617.7440.55630	Water Line Improvements	-	-	43,413	1,020,158	392,282	-	-100.00%
617.7440.55810	Sewer Line Improvements	-	-	43,413	1,020,158	323,783	-	-100.00%
617.7440.56050	Debt Issuance Costs	-	-	1,889	-	3,778	-	0.00%
<b>Sub-Total Capital Outlay</b>		-	-	88,715	2,040,316	2,616,909	-	-100.00%
<b>Total Expenditures</b>		-	-	88,715	2,040,316	2,616,909	-	-100.00%
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>		-	-	263,367	(240,316)	(263,367)	-	
<b>Fund Balance January 1st</b>		-	-	-	263,367	263,367	-	
<b>Fund Balance December 31st</b>		-	-	263,367	23,051	-	-	
<b>Reserve For Encumbrances</b>		-	-	-	-	-	-	

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**2014 BUDGET WORKSHEET  
NORTH WESTEDGE DRIVE UTILITIES REPLACEMENT IMPROVEMENT PROJECT FUND**

This project fund was established to account for the revenues and expenditures for the construction of utility line improvements on North Westedge Drive. A separate accounting fund is required due to grant funding of the project. Funding is to be provided by: OWDA Loan - \$160,000, OPWC Grant - \$280,000, Water Fund - \$147,000, Sewer Fund - \$63,000. Engineering (\$50,000) to be performed in 2012. Construction planned in 2013.

<u>Account</u>	<u>Description</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Projected</u>	<u>2014 Projected</u>	<u>2013-14 % Inc/Dec</u>
618.0000.43210	State Grant	-	-	280,000	-	300,000	7.14%
618.0000.48140	State Loan	-	-	160,000	-	-	-100.00%
618.0000.49140	Transfers - Water Fund	-	35,000	80,000	80,000	-	-100.00%
618.0000.49150	Transfers - Sewer Fund	-	15,000	80,000	80,000	-	-100.00%
<b>Total Receipts</b>		-	50,000	600,000	160,000	300,000	-50.00%
618.7450.55510	Street Resurfacing	-	-	218,565	-	-	-100.00%
618.7450.55630	Water Line Improvements	-	11,204	265,235	14,553	260,593	-1.75%
618.7450.55810	Sewer Line Improvements	-	-	116,200	11,549	212,101	82.53%
<b>Sub-Total Capital Outlay</b>		-	11,204	600,000	26,102	472,694	-21.22%
618.7450.57130	Trf-Bond Ret. Fund - Prin.	-	-	-	-	-	0.00%
618.7450.57140	Trf-Bond Ret. Fund - Int.	-	-	-	-	-	0.00%
618.7450.57201	Reimburse - Land Purchase	-	-	-	-	-	0.00%
618.7450.57202	Reimburse - Engineering	-	-	-	-	-	0.00%
<b>Sub-Total Transfers</b>		-	-	-	-	-	0.00%
<b>Total Expenditures</b>		-	11,204	600,000	26,102	472,694	-21.22%
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>		-	38,796	-	133,898	(172,694)	
<b>Fund Balance January 1st</b>		-	-	38,796	38,796	172,694	
<b>Fund Balance December 31st</b>		-	38,796	38,796	172,694	-	
<b>Reserve For Encumbrances</b>		-	21,675	600,000	-	-	

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**2014 BUDGET WORKSHEET  
SEWER FUND - REVENUE-EXPENDITURE ANALYSIS**

<u>Account</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Projected</u>	<u>2014 Projected</u>	<u>2013-14 % Inc/Dec</u>
620.0000.43200	State Grants	-	-	-	-	-	-	0.00%
620.0000.44510	Sewer Charges	1,259,932	1,299,324	1,317,988	1,505,758	1,430,470	1,635,873	8.64%
620.0000.44530	Sewer Tap-In Fees	13,539	14,938	45,519	20,000	20,000	25,000	25.00%
620.0000.44550	Sewer Intervening User	4,742	2,457	23	2,000	-	2,000	0.00%
620.0000.44560	Woodlawn Surcharge/Fees	5,749	5,644	5,670	-	-	-	0.00%
620.0000.44561	County I&I Surcharge	4,273	15,355	10,261	7,500	8,578	7,500	0.00%
620.0000.44562	Admin Fee - County I&I	475	1,706	1,140	750	953	475	-36.67%
620.0000.47445	Assessments - Sewer	7,337	8,715	7,874	8,000	8,016	7,500	-6.25%
620.0000.47890	Other Misc. Revenue	187	108	9,458	250	100	250	0.00%
620.0000.48110	Sale of G.O. Notes	-	-	265,000	2,196,000	2,222,500	2,036,404	-7.27%
620.0000.48160	Premium on Sale of Debt	-	-	1,577	-	9,660	-	0.00%
620.0000.49210	Reimbursements	-	52	3,251	-	6,558	-	0.00%
<b>Total Receipts</b>		<b>1,296,234</b>	<b>1,348,299</b>	<b>1,667,761</b>	<b>3,740,258</b>	<b>3,706,835</b>	<b>3,715,002</b>	<b>-0.68%</b>
Administration	Personnel	51,286	54,264	43,031	55,156	53,427	55,051	-0.19%
	Other Operating	1,395	1,272	2,505	11,025	9,061	11,100	0.68%
	Debt Service	-	64,484	57,768	499,650	508,650	2,246,810	349.68%
	Transfers	173,571	101,390	129,272	198,664	197,740	128,865	-35.13%
	Sub-total Administration	226,252	221,410	232,576	764,495	768,878	2,441,826	219.40%
Collections/Treat.	Personnel	118,243	131,325	134,880	243,381	225,670	269,020	10.53%
	Other Operating	725,473	726,296	695,117	776,794	754,169	799,550	2.93%
	Capital Outlay	22,618	75,932	60,271	1,783,900	1,590,467	632,962	-64.52%
	Refunds	-	-	-	-	15,000	-	0.00%
	Sub-Total Treatment	866,334	933,553	890,268	2,804,074	2,585,306	1,701,532	-39.32%
<b>Total Expenditures</b>		<b>1,092,586</b>	<b>1,154,963</b>	<b>1,122,844</b>	<b>3,568,569</b>	<b>3,354,184</b>	<b>4,143,358</b>	<b>16.11%</b>
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>		<b>203,648</b>	<b>193,336</b>	<b>544,917</b>	<b>171,689</b>	<b>352,651</b>	<b>(428,356)</b>	
<b>Fund Balance January 1st</b>		<b>424,032</b>	<b>627,680</b>	<b>821,016</b>	<b>1,365,933</b>	<b>1,365,933</b>	<b>1,718,584</b>	
<b>Fund Balance December 31st</b>		<b>627,680</b>	<b>821,016</b>	<b>1,365,933</b>	<b>1,537,621</b>	<b>1,718,584</b>	<b>1,290,228</b>	
<b>Reserve For Encumbrances</b>		<b>74,170</b>	<b>68,477</b>	<b>657,936</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	
<b>Unencumbered Balance at December 31</b>		<b>553,510</b>	<b>752,539</b>	<b>707,997</b>	<b>1,437,621</b>	<b>1,618,584</b>	<b>1,190,228</b>	

**SEWER FUND - DEPARTMENT: SEWER ADMINISTRATION**

**STAFFING**

	<u>F/P/S</u>	<u>2007 Actual</u>	<u>2008 Actual</u>	<u>2009 Actual</u>	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2014 Budget</u>
Utility Director	F	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2
Asst. Utility Director	F	0.2	0.2	0.2	0.2	0.2	0	0	0
Utility Director Secretary	F	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2
Engineering Technician	F	0	0	0	0	0	0.25	0.25	0.25
<b>Sewer Administration Total</b>		<b>0.6</b>	<b>0.6</b>	<b>0.6</b>	<b>0.6</b>	<b>0.6</b>	<b>0.65</b>	<b>0.65</b>	<b>0.65</b>

**BUDGET HIGHLIGHTS**

Transfer - Bond Retirement Fund - See Bond Retirement Fund for breakdown.

State Loan-The City borrowed money from the state to complete the sewer line to the north to the Berry-Logan property. When ever a portion of land is developed, the assessment on that portion of land becomes due.

Utility Billing Charges Reimb.- Charges for utility billing to the Sewer Fund.

Administrative Reimbursement- Figured at 4% of anticipated sewer receipts.

**SEWER FUND - DEPARTMENT - SEWER ADMINISTRATION**

<u>Account</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Projected</u>	<u>2014 Projected</u>	<u>2013-14 % Inc/Dec</u>
620.5310.51000	Salary & Wages	37,140	41,438	30,023	36,803	36,972	39,293	6.77%
620.5310.51110	O.P.E.R.S.	5,594	5,530	3,821	5,152	5,176	5,501	6.77%
620.5310.51125	Medicare	331	356	435	534	534	570	6.74%
620.5310.51200	Health Insurance	7,227	5,907	7,792	11,688	10,051	8,674	-25.79%
620.5310.51300	Worker's Compensation	892	931	900	931	646	960	3.11%
620.5310.51400	Life Insurance	102	77	60	48	48	53	10.42%
	Sub-Total Personnel	51,286	54,264	43,031	55,156	53,427	55,051	-0.19%
620.5310.52100	Travel & Training	145	-	413	750	750	750	0.00%
620.5310.53335	Bond Counsel	-	-	-	2,000	-	2,000	0.00%
620.5310.53410	Maintenance Agreements	500	918	1,419	6,400	6,400	6,400	0.00%
620.5310.53600	Advertising	-	13	-	625	645	700	12.00%
620.5310.53700	Printing & Reproduction	378	176	328	500	500	500	0.00%
620.5310.53800	Dues & Subscriptions	187	115	120	250	266	250	0.00%
620.5310.54100	Office Supplies	185	50	225	500	500	500	0.00%
	Sub-Total Other Operating	1,395	1,272	2,505	11,025	9,061	11,100	0.68%
620.5310.56050	Debt Issuance Costs	-	-	1,430	-	9,000	-	0.00%
620.5310.56100	Debt Payment - Principal	-	55,195	50,000	490,000	490,000	2,189,272	346.79%
620.5310.56200	Debt Payment - Interest	-	9,289	6,338	9,650	9,650	57,538	496.25%
	Sub-Total Debt Service	-	64,484	57,768	499,650	508,650	2,246,810	349.68%
620.5310.57130	Trf-Bond Ret. Fund - Prin.	55,000	-	-	-	-	-	0.00%
620.5310.57140	Trf-Bond Ret. Fund - Int.	11,435	-	-	-	-	-	0.00%
620.5310.57150	Trf - Grant Fund	-	-	15,000	80,000	80,000	-	-100.00%
620.5310.57205	Utility Billing Charges - Reimb.	58,156	51,918	55,452	58,434	57,510	63,430	8.55%
620.5310.57210	Adm. Reimbursements	48,980	49,472	58,820	60,230	60,230	65,435	8.64%
	Sub-Total Transfers	173,571	101,390	129,272	198,664	197,740	128,865	-35.13%
<b>Total Administration Expenditures</b>		<b>226,252</b>	<b>221,410</b>	<b>232,576</b>	<b>764,495</b>	<b>768,878</b>	<b>2,441,826</b>	<b>219.40%</b>

**SEWER FUND - DEPARTMENT: SEWER TREATMENT**

		<b>STAFFING</b>							
	F/P/S	2007 <u>Actual</u>	2008 <u>Actual</u>	2009 <u>Budget</u>	2010 <u>Budget</u>	2011 <u>Actual</u>	2012 <u>Actual</u>	2013 <u>Budget</u>	2014 <u>Budget</u>
Water / Sewer Superintendent	F	0.30	0.30	0.30	0.30	0.30	0.30	0.50	0.50
Water / Sewer Foreman	F	0.30	0.30	0.30	0.30	0.30	0.30	0.50	0.50
Utility Plant Operator II	F	0.30	0.30	0.30	0.30	0.30	0.30	0.50	0.50
Utility Plant Operator I	F	0.30	0.30	0.30	0.30	0.30	0.30	0.50	1.00
Maintenance Specialist II	F	0.60	0.60	0.60	0.60	0.60	0.60	1.00	1.00
Meter Reader (25%) - 2	P	0.13	0.13	0.13	0.13	0.13	0.13	0.00	0.00
Laborer (50%) - 2	S	0.36	0.36	0.36	0.36	0.36	0.36	0.80	0.80
<b>SEWER TREATMENT TOTAL</b>		<b>2.29</b>	<b>2.29</b>	<b>2.29</b>	<b>2.29</b>	<b>2.29</b>	<b>2.29</b>	<b>3.80</b>	<b>4.30</b>

		<b>PERFORMANCE MEASURES</b>							
		2007 <u>Actual</u>	2008 <u>Actual</u>	2009 <u>Actual</u>	2010 <u>Actual</u>	2011 <u>Actual</u>	2012 <u>Actual</u>	2013 <u>Estimated</u>	2014 <u>Estimated</u>
Sewer Cleaned (LF)		8,000	8,500	9,000	10,000	10,000	12,000	12,000	20,000
Average Daily Demand MG		1.623	1.709	1.65	1.65	2.10	1.50	1.90	2.00
Maximum Daily Demand MG		5.812	6.014	3.72	4.00	5.89	4.49	5.00	5.00
Service Calls		14	23	20	20	20	20	20	20
Tap Ins		39	28	12	25	10	15	25	25
Sanitary Sewer Overflows (SSO's)		11	12	3	6	7	1	0	0

**BUDGET HIGHLIGHTS**

50% of our Water/Wastewater Department is apportioned to the Sewer Treatment Department.

North Regional Contract - This represents our share of the Sewer Treatment Plant.

Inflow and Infiltration Program - Monies allocated to improve our I and I problem.

Sewer Line Improvement - Money allotted to miscellaneous sewer improvements.

Salary and Wages- Include's one additional full time employee shared with the Water Fund.

Other Contractual- Added \$2,500 for Abbott Pretreatment Sampling

**SEWER FUND - DEPARTMENT - SEWER TREATMENT**

<u>Account</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Projected</u>	<u>2014 Projected</u>	<u>2013-14 % Inc/Dec</u>
620.5320.51000	Salary & Wages	83,869	84,637	88,017	155,447	141,031	172,925	11.24%
620.5320.51050	Wages - Part Time	6,338	8,403	6,717	13,312	13,312	13,918	4.55%
620.5320.51075	Overtime	-	6,535	5,049	7,556	7,000	7,350	-2.73%
620.5320.51110	O.P.E.R.S.	13,284	13,720	12,039	24,684	22,588	27,187	10.14%
620.5320.51125	Medicare	1,244	1,356	1,265	2,557	2,339	2,816	10.15%
620.5320.51200	Health Insurance	9,583	13,086	18,252	34,092	33,906	37,899	11.17%
620.5320.51300	Worker's Compensation	2,361	2,444	2,418	3,547	3,769	4,675	31.80%
620.5320.51400	Life Insurance	119	104	120	186	225	250	34.41%
620.5320.51500	Uniforms	1,445	1,040	1,003	2,000	1,500	2,000	0.00%
	Sub-Total Personnel	118,243	131,325	134,880	243,381	225,670	269,020	10.53%
620.5320.52100	Travel & Training	274	634	438	1,000	500	1,000	0.00%
620.5320.53100	Utilities	13,946	15,742	13,333	17,590	13,500	18,000	2.33%
620.5320.53210	Uniform Rental	1,054	852	-	-	-	-	0.00%
620.5320.53320	Engineering	-	4,999	500	5,000	4,619	5,000	0.00%
620.5320.53385	North Reg. Contract	657,465	631,828	616,778	670,114	664,646	689,498	2.89%
620.5320.53410	Equipment Maintenance	4,673	17,002	5,783	8,000	6,000	8,000	0.00%
620.5320.53420	Facilities Maintenance	1,712	2,363	3,708	3,100	3,100	3,100	0.00%
620.5320.53440	Radio Maintenance	314	314	293	465	465	465	0.00%
620.5320.53450	System Maintenance	3,011	4,904	212	5,000	4,500	5,000	0.00%
620.5320.53451	North Region - I&I Program	11,838	14,347	11,041	16,000	11,759	16,000	0.00%
620.5320.53500	Insurance	5,597	2,867	5,500	6,875	6,380	7,337	6.72%
620.5320.53971	Line Oversizing	-	-	12,297	9,000	5,000	9,000	0.00%
620.5320.53990	Other Contractual	6,097	6,977	6,774	8,000	9,000	10,500	31.25%
620.5320.54200	Equipment Operation	3,926	6,285	6,232	6,000	6,000	6,000	0.00%
620.5320.54400	Small Tools	157	-	-	650	400	650	0.00%
620.5320.54700	Other Supplies	680	564	673	1,000	800	1,000	0.00%
620.5320.54800	System Supplies	2,068	2,992	1,565	3,000	1,500	3,000	0.00%
620.5320.54810	Chemical Supplies	12,661	13,626	9,990	16,000	16,000	16,000	0.00%
	Sub-Total Other Operating	725,473	726,296	695,117	776,794	754,169	799,550	2.93%
620.5320.55200	Equipment	5,550	12,420	4,379	14,000	14,000	175,000	1150.00%
620.5320.55530	I&I Program	7,424	54,898	-	92,900	50,000	50,000	-46.18%
620.5320.55635	Sewer Line - Roselyn	-	-	18,000	-	-	100,000	100000.00%
620.5320.55636	Sewer Line - North Westedge	-	-	-	-	-	138,462	138462.00%
620.5320.55809	Sewer Master Plan	-	-	4,033	-	20,967	-	0.00%
620.5320.55810	Sewer Line Reconstruction	9,644	8,614	24,230	35,000	35,500	102,000	191.43%
620.5320.55811	Sewer Lift Station	-	-	-	-	-	-	0.00%
620.5320.55818	Sewer Pipe Liner	-	-	9,629	142,000	420,000	67,500	-52.46%
620.5320.55822	Main Street Lift Station	-	-	-	1,500,000	1,050,000	-	-100.00%
	Sub-Total Capital Outlay	22,618	75,932	60,271	1,783,900	1,590,467	632,962	-64.52%
620.5320.57300	Refunds	-	-	-	-	15,000	-	0.00%
	Sub-Total Transfers	-	-	-	-	15,000	-	138462.00%
<b>Total Treatment Expenditures</b>		<b>866,334</b>	<b>933,553</b>	<b>890,268</b>	<b>2,804,074</b>	<b>2,585,306</b>	<b>1,701,532</b>	<b>-39.32%</b>

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**2014 BUDGET WORKSHEET  
UTILITY SERVICE DEPOSITS FUND**

This fund was established to account for all deposits received from utility customers. This money is returned to the customer when they have met the requirements so as to no longer require a utility deposit.

<u>Account</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Projected</u>	<u>2014 Projected</u>	<u>2013-14 % Inc/Dec</u>
625.0000.49400	Service Utility Deposits	25,324	22,007	22,464	25,000	26,197	30,000	20.00%
<b>Total Receipts</b>		<b>25,324</b>	<b>22,007</b>	<b>22,464</b>	<b>25,000</b>	<b>26,197</b>	<b>30,000</b>	20.00%
625.9300.57300	Refunds	13,771	16,789	17,878	16,000	16,000	30,000	87.50%
<b>Total Expenditures</b>		<b>13,771</b>	<b>16,789</b>	<b>17,878</b>	<b>16,000</b>	<b>16,000</b>	<b>30,000</b>	87.50%
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>		<b>11,553</b>	<b>5,218</b>	<b>4,586</b>	<b>9,000</b>	<b>10,197</b>	<b>-</b>	
<b>Fund Balance January 1st</b>		<b>156,407</b>	<b>167,960</b>	<b>173,178</b>	<b>177,764</b>	<b>177,764</b>	<b>187,961</b>	
<b>Fund Balance December 31st</b>		<b>167,960</b>	<b>173,178</b>	<b>177,764</b>	<b>186,764</b>	<b>187,961</b>	<b>187,961</b>	
<b>Reserve For Encumbrances</b>		<b>100</b>						

## REFUSE COLLECTION FUND

### Commentary:

The City contracts with Waste Management for refuse collection. The City currently bills for refuse. A new four year contract was signed and went into effect on October 1, 2010.

### BUDGET HIGHLIGHTS

Contract-Refuse - The fee paid to Waste Management for trash collection in the City.

Franchise Fee - Tipp City receives a 5% franchise fee which goes to the General Fund.

Utility Billing Charges Reimbursement - This chargeback has been 10% of Utility Dept. costs since 2008.

**2014 BUDGET WORKSHEET  
REFUSE COLLECTION FUND**

<u>Account</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Projected</u>	<u>2014 Projected</u>	<u>2013-14 % Inc/Dec</u>
630.0000.44610	Refuse Charges	758,763	781,778	810,640	820,000	820,000	834,740	1.80%
630.0000.44690	Other Charges - Bags	4,624	4,852	5,933	5,000	6,000	6,000	20.00%
<b>Total Receipts</b>		<b>763,387</b>	<b>786,630</b>	<b>816,573</b>	<b>825,000</b>	<b>826,000</b>	<b>840,740</b>	1.91%
630.5340.53965	Contract - Refuse	694,791	710,900	735,716	758,837	750,000	760,240	0.18%
630.5340.53966	Contract - Franchise Fees	37,289	38,557	39,871	40,900	37,500	38,012	-7.06%
630.5340.53990	Other Contractual	7,126	4,201	4,423	8,500	7,730	7,500	-11.76%
Sub-Total Other Operating		739,206	753,658	780,010	808,237	795,230	805,752	-0.31%
630.5340.57205	Utility Billing Charges - Reimb.	23,263	20,767	22,181	23,373	23,004	25,372	8.55%
Sub-Total Transfers		23,263	20,767	22,181	23,373	23,004	25,372	8.55%
<b>Total Expenditures</b>		<b>762,469</b>	<b>774,425</b>	<b>802,191</b>	<b>831,610</b>	<b>818,234</b>	<b>831,124</b>	-0.06%
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>		<b>918</b>	<b>12,205</b>	<b>14,382</b>	<b>(6,610)</b>	<b>7,766</b>	<b>9,616</b>	
<b>Fund Balance January 1st</b>		<b>94,599</b>	<b>95,517</b>	<b>107,722</b>	<b>122,104</b>	<b>122,104</b>	<b>129,870</b>	
<b>Fund Balance December 31st</b>		<b>95,517</b>	<b>107,722</b>	<b>122,104</b>	<b>115,494</b>	<b>129,870</b>	<b>139,486</b>	
<b>Reserve For Encumbrances</b>		<b>0</b>	<b>0</b>	<b>0</b>				

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**2014 BUDGET WORKSHEET  
SELF INSURANCE HEALTH FUND**

This Fund was established to accumulate monies for the payment of health insurance expenses. In 1994, the City joined a health co-op with other cities in the Dayton area. The co-op is currently insured by Anthem. Currently, the employee's share of the premiums charged (12%) are passed through this Fund. This Fund also pays the administrative fees for the City's Flexible Spending Account (FSA) program.

<u>Account</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Projected</u>	<u>2014 Projected</u>	<u>2013-14 % Inc/Dec</u>
728.0000.44650	Payroll Ded. - Employee Share	103,790	105,221	114,469	120,000	110,000	125,000	4.17%
<b>Total Receipts</b>		<b>103,790</b>	<b>105,221</b>	<b>114,469</b>	<b>120,000</b>	<b>110,000</b>	<b>125,000</b>	<b>4.17%</b>
728.6190.53344	Insurance Premiums	117,598	117,981	125,600	118,000	125,000	125,000	5.93%
728.6190.53345	Expenses - Flex Bank	1,410	1,725	1,400	2,000	1,400	1,500	-25.00%
<b>Total Expenditures</b>		<b>119,008</b>	<b>119,706</b>	<b>127,000</b>	<b>120,000</b>	<b>126,400</b>	<b>126,500</b>	<b>5.42%</b>
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>		<b>(15,218)</b>	<b>(14,485)</b>	<b>(12,531)</b>	<b>-</b>	<b>(16,400)</b>	<b>(1,500)</b>	
<b>Fund Balance January 1st</b>		<b>85,412</b>	<b>70,194</b>	<b>55,709</b>	<b>43,178</b>	<b>43,178</b>	<b>26,778</b>	
<b>Fund Balance December 31st</b>		<b>70,194</b>	<b>55,709</b>	<b>43,178</b>	<b>43,178</b>	<b>26,778</b>	<b>25,278</b>	
<b>Reserve For Encumbrances</b>		<b>306</b>						

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**2014 BUDGET WORKSHEET  
POLICE DONATION TRUST FUND**

<u>Account</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Projected</u>	<u>2014 Projected</u>	<u>2013-14 % Inc/Dec</u>
824.0000.47700	Donations - Police Dept.	-	113	20	200	-	-	-100.00%
<b>Total Receipts</b>		<b>-</b>	<b>113</b>	<b>20</b>	<b>200</b>	<b>-</b>	<b>-</b>	<b>-100.00%</b>
824.6530.53990	Other Contractual	-	-	-	-	-	-	0.00%
824.6530.54700	Other Supplies	138	-	-	500	-	-	-100.00%
824.6530.55200	Equipment	-	-	-	-	-	-	0.00%
824.6530.55201	Dare Program Equipment	-	-	-	-	-	-	0.00%
<b>Total Expenditures</b>		<b>138</b>	<b>-</b>	<b>-</b>	<b>500</b>	<b>-</b>	<b>-</b>	<b>-100.00%</b>
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>		<b>(138)</b>	<b>113</b>	<b>20</b>	<b>(300)</b>	<b>-</b>	<b>-</b>	
<b>Fund Balance January 1st</b>		<b>1,515</b>	<b>1,377</b>	<b>1,490</b>	<b>1,510</b>	<b>1,510</b>	<b>1,510</b>	
<b>Fund Balance December 31st</b>		<b>1,377</b>	<b>1,490</b>	<b>1,510</b>	<b>1,210</b>	<b>1,510</b>	<b>1,510</b>	
<b>Reserve For Encumbrances</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		

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**2014 BUDGET WORKSHEET  
CONTRACTOR MAINTENANCE DEPOSIT FUND**

The City collects a maintenance deposit from contractor's while they are building structures in Tipp City. These deposits are to be used to make any repairs necessary due to damages caused by the construction project. The balance of the deposit is refunded to the contractor upon successful completion of the project.

<u>Account</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Projected</u>	<u>2014 Projected</u>	<u>2013-14 % Inc/Dec</u>
830.0000.49405	Contractor Deposits	64,430	26,470	64,847	35,000	35,000	50,000	42.86%
<b>Total Receipts</b>		<b>64,430</b>	<b>26,470</b>	<b>64,847</b>	<b>35,000</b>	<b>35,000</b>	<b>50,000</b>	42.86%
830.6550.57300	Contractor Maint. Deposits	43,388	31,792	49,048	35,000	35,000	50,000	42.86%
<b>Total Expenditures</b>		<b>43,388</b>	<b>31,792</b>	<b>49,048</b>	<b>35,000</b>	<b>35,000</b>	<b>50,000</b>	42.86%
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>		<b>21,042</b>	<b>(5,322)</b>	<b>15,799</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Fund Balance January 1st</b>		<b>35,443</b>	<b>56,485</b>	<b>51,163</b>	<b>66,962</b>	<b>66,962</b>	<b>66,962</b>	
<b>Fund Balance December 31st</b>		<b>56,485</b>	<b>51,163</b>	<b>66,962</b>	<b>66,962</b>	<b>66,962</b>	<b>66,962</b>	
<b>Reserve For Encumbrances</b>		<b>34,526</b>	<b>43,380</b>	<b>59,629</b>				

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**2014 BUDGET WORKSHEET  
MEDICAL REIMBURSEMENT FUND**

This is an Agency Fund used to account for employee payroll withholdings designated for the City's FSA program. Monies are paid into this Fund bi-weekly through payroll deduction then are expensed as needed to reimburse FlexBank for FSA program costs.

<u>Account</u>	<u>Description</u>	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Projected</u>	<u>2014 Projected</u>	<u>2013-14 % Inc/Dec</u>
832.0000.47650	Flex Spending - Deductions	40,187	31,336	17,969	12,500	15,735	6,500	-48.00%
832.0000.49110	Transfers - General Fund	-	-	5,000	-	-	-	0.00%
<b>Total Receipts</b>		<b>40,187</b>	<b>31,336</b>	<b>22,969</b>	<b>12,500</b>	<b>15,735</b>	<b>6,500</b>	<b>-48.00%</b>
832.6150.53965	Flex Spending - Expenses	47,713	29,913	15,643	12,500	12,500	6,500	-48.00%
<b>Total Expenditures</b>		<b>47,713</b>	<b>29,913</b>	<b>15,643</b>	<b>12,500</b>	<b>12,500</b>	<b>6,500</b>	<b>-48.00%</b>
<b>Excess/(Deficiency) of Revenues Over Expenditures</b>		<b>(7,526)</b>	<b>1,423</b>	<b>7,326</b>	<b>-</b>	<b>3,235</b>	<b>-</b>	
<b>Fund Balance January 1st</b>		<b>4,480</b>	<b>(3,046)</b>	<b>(1,623)</b>	<b>5,703</b>	<b>5,703</b>	<b>8,938</b>	
<b>Fund Balance December 31st</b>		<b>(3,046)</b>	<b>(1,623)</b>	<b>5,703</b>	<b>5,703</b>	<b>8,938</b>	<b>8,938</b>	
<b>Reserve For Encumbrances</b>								

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City of Tipp City  
2014 Operating Budget - Glossary

**APPROPRIATION**

A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes.

**CAPITAL OUTLAY OR EXPENDITURE**

An expenditure for an asset with an estimated life or usefulness of at least five years including re-constructions, enlargements and extensions of existing assets (Minimum costs - \$750.00).

**CONTINGENCIES**

Budgeted (appropriated) or unbudgeted reserves for unforeseen emergencies, unanticipated expenditures of a non-recurring nature, claims and damages and increases in service costs.

**DEBT**

Obligations resulting from borrowing of money in the form of bonds, bond anticipation notes, revenue anticipation notes, mortgage revenue bonds or long-term debts to the State (Ohio Water Development Authority).

**DISBURSEMENTS**

Money paid out for expenditure and non-governmental purposes.

**EXPENDITURE**

Expense for personal services, other operation and maintenance, capital improvements and interest.

**FINES, COSTS AND FORFEITURES**

Fines and penalties imposed for violations of law and forfeitures of deposits such as bonds for court appearances.

**FUND**

A fiscal and accounting entity with a self-balancing set of accounts which are segregated for the purpose of carrying out specific activities or attaining certain objectives accounting to special regulations, restrictions or guidelines.

City of Tipp City  
2014 Operating Budget - Glossary

**FUND TYPES**

**Governmental Funds**

General Fund – to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds – to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts or major capital projects) that are legally restricted to expenditure for specified purposes.

Capital Project Funds – to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds, special assessment funds and trust funds).

Debt Service Fund – to account for the accumulation of resources for, and the payment of general long term debt principal and interest.

Special Assessment Funds – to account for the financing of public improvements or services to be paid for in whole or in part by special assessment levies.

**Proprietary Funds**

Enterprise Funds – to account for operations financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs be financed or recovered primarily through user charges.

Internal Service Funds – to account for the financing of goods or services provided by one department to other departments of the City on a cost reimbursement basis.

City of Tipp City  
2014 Operating Budget - Glossary

**Fiduciary Funds**

Trust Funds – to account for assets held by the City in a trustee capacity for individuals, private organizations, or governments and/or other funds.

Agency Fund - to account for assets held by the City as an agent for individuals, private organizations, other governments and/or other funds.

**GOVERNMENTAL  
AUDITING AND FINANCIAL  
REPORTING (GAAFR)**

Publication which interprets recommended governmental accounting, auditing and financial reporting practices which is recognized as the primary authoritative source of generally accepted accounting principals for state and local governments.

**INTERGOVERNMENTAL  
REVENUE**

Revenues from other governments in the form of grants, entitlements, or payments in lieu of taxes.

**ITEM OF APPROPRIATION**

The categories of appropriations specified in the appropriation ordinance or resolution, usually designated as “Personal Service” or “Supplies, Materials, and Other” within each given department or division. Each item of appropriation may contain several subsidiary appropriation accounts.

**NON-REVENUE**

Proceeds from the sale of bonds or notes, reimbursements, refunds and transfers from other local funds.

**NON-GOVERNMENTAL**

Amounts disbursed for debt principal redemption, refunds, reimbursements and transfers to other local funds.

**OFFICIAL CERTIFICATE  
ESTIMATED RESOURCES  
(O.C.E.R)**

The County Budget Commissions’ summary of total estimated resources for each fund. The total estimated resources for each fund determines the maximum legal amount which can be appropriated.

City of Tipp City  
2014 Operating Budget - Glossary

<b><u>RECEIPTS</u></b>	Money received from revenue and non-revenue sources.
<b><u>RESOURCES</u></b>	The combined total of all receipts plus the unencumbered fund balance, as applied in the O.C.E.R.
<b><u>REVENUE</u></b>	Yield from income sources such as taxes, charges assessments, grants, fares, fines, licenses, permits, and interest earnings.
<b><u>STATE SHARED TAXES</u></b>	Taxes received by the State but shared with the City on a predetermined basis.
<b><u>SUPPLEMENTAL APPROPRIATIONS</u></b>	Increases in the initially authorized appropriation. Supplemental appropriations cannot exceed the unappropriated balance in a given fund.
<b><u>TAX BUDGET</u></b>	An estimate of receipts, expenditures and requested tax levies for the next succeeding fiscal year. The tax budget is submitted to the County Budget Commission and is the basis for determining amounts to be recorded in the O.C.E.R.
<b><u>TRANSFER OF FUNDS</u></b>	Transfers of cash from one fund to another fund resulting in changes in fund balances.
<b><u>UNAPPROPRIATED FUND BALANCE</u></b>	The total estimated resources for a fund, as listed in the O.C.E.R., less the total amount of those resources already appropriated.
<b><u>UNENCUMBERED ACCOUNT BALANCE</u></b>	The total amount appropriated in a given account less amounts currently expended and encumbered.

**CITY OF TIPP CITY  
2014 OPERATING BUDGET**

**GENERAL INFORMATION**

INCORPORATED AS A CITY	1960
FORM OF GOVERNMENT	COUNCIL-MANAGER
POPULATION	9,689 (2010 CENSUS)
AREA	7.5 SQUARE MILES
MILES OF STREET	60 MILES
INCOME TAX RATE	1.5% (Effective 7-1-11)
FULL TIME CITY EMPLOYEES	70
POLICE OFFICERS	19
NUMBER OF PARKS	17
NUMBER OF SCHOOLS	5
NUMBER OF LIBRARIES	1
UTILITIES	ELECTRIC WATER SEWER REFUSE- BILLING ONLY