2015

OPERATING BUDGET

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October 11, 2014

The Honorable Joseph Gibson
& members of City Council

It is my pleasure to present to City Council for consideration and discussion the proposed 2015 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 15th day of November each year.

My goal in preparing the 2015 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.

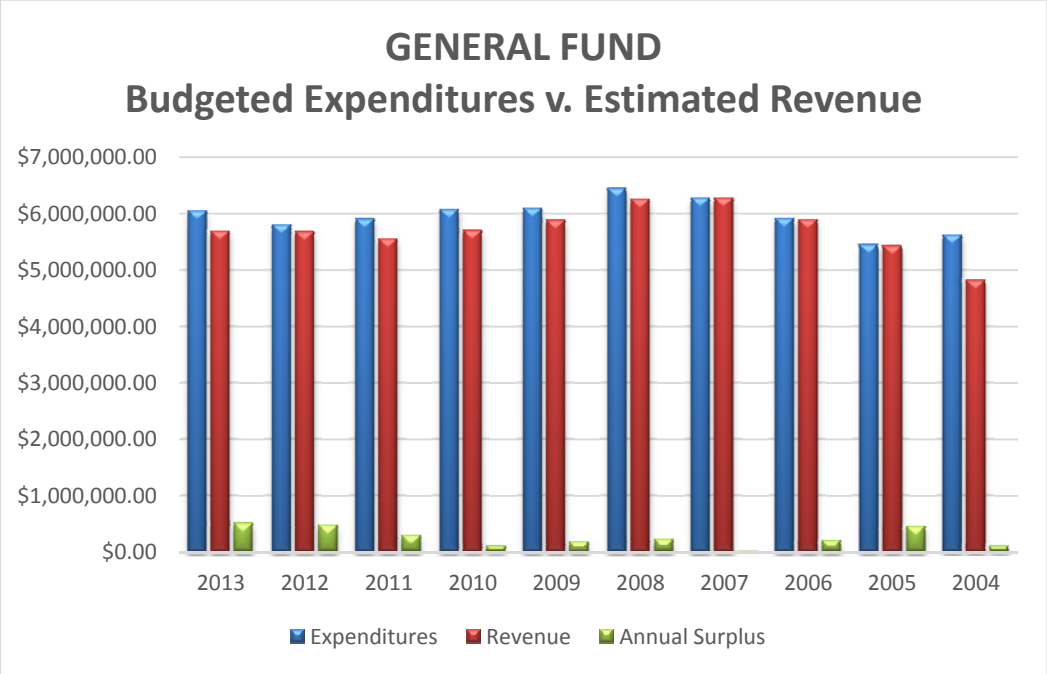
Sound long-term financial planning of past Council's and administrations has placed the City in a positive economic position. The purpose of building up reserves during a good economic climate is to be able to utilize those resources to maintain service levels during weak economic times. The City's primary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

GENERAL FUND

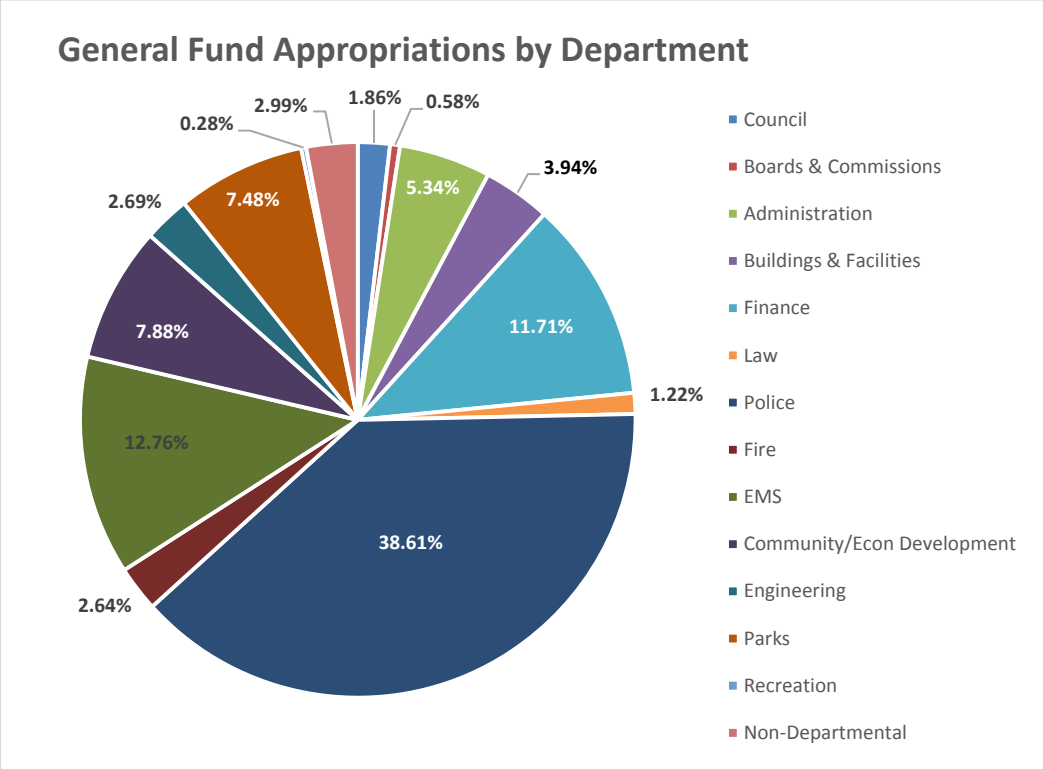
The General Fund has operated with an annual surplus for the past ten years. Since 2004 more than $2,523,000 has been added to the General Fund balance, for an average annual fund balance increase of $252,000 over that timeframe. The General Fund unencumbered fund balance as a percentage of annual expenditures has increased from 50.80% in 2004 to 82.38% in 2013. The goal is to maintain a fund balance of at least 50% of annual expenditures with an absolute minimum fund balance of 25%.

The 2015 General Fund budget proposed in this document has a structural budgetary deficit of $293,638. However, given that revenue estimates are generally conservative and that, on average, approximately 97% of budgeted expenditures are actually spent; this deficit is projected to be reduced to approximately $96,006. It should be noted that over the last 4 years the City has lost an estimated $1,274,777 in State revenue due to the State of Ohio cuts/elimination of the Local Government Fund, Estate Tax, & Personal Property Tax.

The chart below shows that each adopted budget from 2004-2013 has projected a structural deficit of varying amounts. However, because only 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 54.01% of all General Fund appropriations.



Budget Assumptions

- 2015 income tax revenue is projected to increase 3%, which is an increase of $85,842 above the 2014 revenue estimate. Income tax receipts comprise 46% of total General Fund receipts.
- Workers' Compensation premiums anticipated to increase 3% in 2014.
- Health insurance premiums increased an average of 9.7% in 2014. We have budgeted for a 10% increase for the renewal set for September 1, 2015.
- Liability insurance through the Miami Valley Risk Management Association (MVRMA) will increase 36% for 2015, for a General Fund increase of $28,977. Tipp City had a "good" year roll off and a higher year included to the rolling average which establishes our rates.
- Public Safety (Police, Fire & EMS) accounts for 54.01% 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 4.75% ($298,898) from $6,288,821 in 2014 to $6,587,719 in 2015.
    - This includes $200,000 for potential economic development incentives which were not originally included in the 2014 budget.
- General Fund revenue is projected to increase 2.1% ($129,041) from 2014 budgeted revenue estimates, and will increase by 2.8% ($171,132) over projected 2014 revenue.
- Projected General Fund budget deficit of $293,638 for 2015.
    - However, given that revenue estimates are generally conservative and that, on average, approximately 97%-97.5% of budgeted expenditures are actually spent; this deficit should be reduced to approximately $96,006.
- The 2015 budget includes the addition of a Human Resources Manager in the City Administration Departmental budget. This position will provide technical assistance in: writing/revising position descriptions and employment policies and procedures, contract negotiations, employee staffing, health insurance open enrollment and benefit management, worker's compensation programs, and will work with the Finance Director in the administration of the City's safety program.
    - This position to be partially funded by reducing secretarial staffing in the Boards & Commissions, Community & Economic Development, and Engineering Departments from full-time position to a part-time position (due to a retirement).
    - A retirement in the Police Department Records Clerk position will also provide General Fund wage savings as the Chief has reduced staffing in this position from 3.07 to 3 full-time equivalents (FTE).
- The 2015 budget includes funding to revert a part-time Utility Clerk back to a full-time Utility Clerk III position as it was staffed in 2009-2010. This position is currently authorized for up to 32 hours per week. With the Affordable Care Act requirements this position has to be

reduced further to average less than 30 hours per week or be provided health insurance coverage. Recent staffing changes due to a retirement, growth of the community, recycling & refuse issues and additional services (leak detection reviews) provided by the installation of the automated meter reading make it increasingly difficult to operate with this position working less than 30 hours per week.

- The 2015 budget assumes a 2% cost of living wage adjustment for both FOP and AFSCME labor unions. Both contracts expire in 2015 and will be subject to negotiation at that time.
- A 2% cost of living wage adjustment is also budgeted in 2015 for non-represented, Chapter 37 employees.
- Wages & benefits account for 75% of all General Fund expenditures.
- An $80,000 transfer to the Pool Fund is projected for 2015.

SWIMMING POOL FUND

Budget Assumptions

- No increase in user fees is budgeted for 2015.
- Budget anticipates 2015 season to run 84 days beginning Memorial Day weekend and ending approximately August 20th. The length of season and closing date will be determined after the School Board establishes the August, 2015 return to school date.
- Contractual operation & maintenance costs budgeted at $314,549. Discussions are ongoing with Dayton Pool Management to attempt to further reduce this cost.

Budget Highlights

- A transfer from the General Fund to the Swimming Pool Fund in the amount of $80,000 is budgeted for the 2015 season.

STREET FUNDS

- 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 2015 budget are in compliance with the 2015-2019 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 Tippecanoe Family 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 $140,000-$150,000 annually, however.
- 2% annual increase in electric sales due to higher consumption
- 5% annual growth in purchase of power costs
- The City is currently having a cost of service study completed to better analysis and determine how our existing and future rate structure should be established to be fair to all classes of users.

Budget Highlights

- Total Electric Fund expenditures are projected to increase by 27.6% in 2015 primarily due to the capital improvement projects (Substation Improvements and 2nd connection to DP&L) discussed in the 2015-2019 CIP review.
- An 8.8% increase in projected revenue is anticipated when compared to 2014 budgeted revenues.
- Operating expenses (net of capital and debt) are proposed to increase 4.2%
- The Electric Department capital projects included in the 2015 budget are in compliance with the 2015-2019 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.
    - 2015 = 7%
    - 2016 = 7%
- Water consumption projected to increase 2% annually
- 3% annual increase of NAWA treatment charge to Tipp City from 2014-2018.
- 2.5% average annual increase in operating expenses (net of capital and debt)

Budget Highlights

- Water Fund balance is projected to decrease by nearly $200,000 in 2015 due to the construction of planned capital projects.
- As discussed in the Capital Improvement Budget review, the Water Fund balance will fall below the 25% minimum fund balance in 2015, but will meet or exceed the minimum fund balance again by 2019.
- The Water Fund capital projects included in the 2015 budget are in compliance with the 2015-2019 Five-Year CIP as reviewed and amended by City Council.

SEWER FUND

The Sewer Fund is funded primarily by user fee revenue. This fund accounts for the operational and capital needs of the City's wastewater collection system and the fees paid to the Tri-Cities North Regional Wastewater Authority (Tri-Cities) for wastewater treatment.

Assumptions

- 2% annual increase in revenue due to higher consumption
- Approx. 1% increase in treatment costs from Tri-Cities. Tipp City is billed based on its percentage of flows comparative to the other Cities (Huber Heights and Vandalia) involved in this joint venture. Tipp City's percentage of flows fluctuates monthly but has remained fairly consistent at approximately 19% of total flows to the plant.
- 3.8% increase in operating expenses (net of capital and debt)

Budget Highlights

- Sewer Fund balance is projected to decrease by approximately $600,000 in 2015 due to the repayment of debt borrowed for the Main Street Lift Station project (Tipp City's portion of the project was significantly under budget) and construction of planned capital projects.
- The Sewer Fund capital projects included in the 2015 budget are in compliance with the 2015-2019 Five-Year CIP as reviewed and amended by City Council.

Sincerely,

Bradley C. Vath
Acting City Manager

John Green
Finance Director

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 1-8) 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 2011-2015 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.

2. The OPERS rate (employer contribution) will be 14.00% in 2015. It was 14.00% in 2014, 2013, 2012, and 2011. The Ohio Police and Fire Pension Fund rate (employer contribution) is 19.5% for 2015 which is the same rate paid in 2014, 2013, 2012, and 2011.

3. The Worker's Compensation rate was 1.77% in 2014 (based on 2013 wages paid). It was 2.29% in 2013, 2.41% in 2012, and 2.68% in 2011. We've anticipated a 3% increase for 2015's payment (based on 2014 wages) due to a 2014 2% wage increase and merit increases.

4. All projects listed in the Capital Improvement Plan for 2015 have been included in this budget.

5. Income Tax Revenues are anticipated to grow by 3% when compared to revised 2014 receipts. Absent four large estimated tax payments made in 2013 which were not repeated in 2014, 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 should stabilize in 2015 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 contract extension negotiated with Waste Management that went into effect October 1, 2014.

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
2015 OPERATING BUDGET

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2015 OPERATING BUDGET

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CITY OF TIPP CITY
COMPREHENSIVE STATEMENT
2015 OPERATING BUDGET

FUNDS	BUDGETED BALANCE 1/1/2015	BUDGETED RECEIPTS	BUDGETED EXPENSES	BUDGETED BALANCE 12/31/2015
GENERAL	4,841,202	6,375,081	6,668,719	4,547,564
SPECIAL REVENUE FUNDS				
SWIMMING POOL	4,848	395,400	397,119	3,129
STREET REPAIR	180,154	422,000	435,943	166,211
STATE HIGHWAY	111,258	34,300	36,500	109,058
MUNICIPAL ROAD	239,934	210,000	229,232	220,702
LAW ENFORCEMENT	14,801	2,500	3,000	14,301
ENFORCEMENT & EDUCATION	4,504	400	-	4,904
DRUG LAW ENFORCEMENT	6,991	100	-	7,091
POLICE DONATION TRUST	1,510	-	-	1,510
DEBT SERVICE FUNDS				
GENERAL BOND RETIREMENT	102,497	4,006,823	4,045,660	63,660
SPECIAL ASSESSMENT BOND RETIREMENT	14,331	73,653	72,130	15,854
CAPITAL PROJECTS FUNDS				
CAPITAL IMPROVEMENT RESERVE	733,024	2,775,944	3,048,163	460,805
PARKS CAPITAL IMPROVEMENT	38,821	15,000	20,500	33,321
25A CONSTRUCTION	50,000	3,479,600	3,479,600	50,000
OPWC GRANT	-	-	-	-

CITY OF TIPP CITY
COMPREHENSIVE STATEMENT
2015 OPERATING BUDGET

FUNDS	BUDGETED BALANCE 1/1/2015	BUDGETED RECEIPTS	BUDGETED EXPENSES	BUDGETED BALANCE 12/31/2015
ENTERPRISE FUNDS				
ELECTRIC	3,897,042	16,587,876	19,421,316	1,063,602
WATER	1,222,108	5,189,243	5,391,473	1,019,878
SEWER	927,308	3,217,987	3,830,050	315,245
UTILITY SERVICE DEPOSIT	188,456	20,000	20,000	188,456
REFUSE COLLECTION	115,500	857,435	884,137	88,798
TRUST & AGENCY FUNDS				
SELF INSURANCE HEALTH	25,663	120,000	120,000	25,663
CONTRACTOR MAINTENANCE DEPOSIT	1,135,931	50,000	50,000	1,135,931
MEDICAL REIMBURSEMENT	5,381	6,500	6,500	5,381
SUBTOTAL	13,861,264	43,839,842	48,160,042	9,541,064
LESS: TRANSFER AND INTERFUND REIMBURSEMENTS	-	1,100,823	1,100,823	-
NET GRAND TOTAL	13,861,264	42,739,019	47,059,219	9,541,064

City of Tipp City
2015
Operating Budget

2014 Budget - Revenues Classified by Source

Electric Revenues	15,035,989	34.30%
Sale of Notes and Bonds	8,142,385	18.57%
City Income Taxes	5,622,191	12.82%
Federal/State Grants	3,506,100	8.00%
Water Revenues	2,513,615	5.73%
Sewer Revenues	1,678,946	3.83%
Transfers In	1,000,823	2.28%
Refuse Collection	851,435	1.94%
Administrative Reimbursements	766,462	1.75%
Electric Excise Tax	600,000	1.37%
Ambulance Runs	575,000	1.31%
NAWA Charges	411,409	0.94%
Gasoline Tax	378,500	0.86%
Property Taxes	330,577	0.75%
Pool Revenues	300,400	0.69%
Local Government Funds	271,000	0.62%
Utility Billing Reimbursements	262,299	0.60%
Permissive License Fees	210,000	0.48%
Deposits	196,500	0.45%
Assessments	187,464	0.43%
Franchise Fees	162,500	0.37%
Other Miscellaneous Revenues	151,200	0.34%

City of Tipp City
2015
Operating Budget

2014 Budget - Revenues Classified by Source

Advances Repaid	100,000	0.23%
Motor Vehicle License Fees	76,300	0.17%
Reimbursements and Refunds	75,500	0.17%
Hotel-Motel Tax	75,000	0.17%
Interest Income	75,000	0.17%
Other Charges for Services	60,985	0.14%
Fire Run Contracts	54,386	0.12%
Electric Extension Fees	50,000	0.11%
Other State Levied-Shared Fees	39,400	0.09%
Rental Income	22,750	0.05%
Licenses, Permits, Inspections	19,025	0.04%
Sale of Assets	17,000	0.04%
Fines, Forfeitures, and Costs	16,200	0.04%
Donations	3,500	0.01%
Total	43,839,841	100.00%

City of Tipp City
2015 Operating Budget

2015 Budget - Expenditures by Function

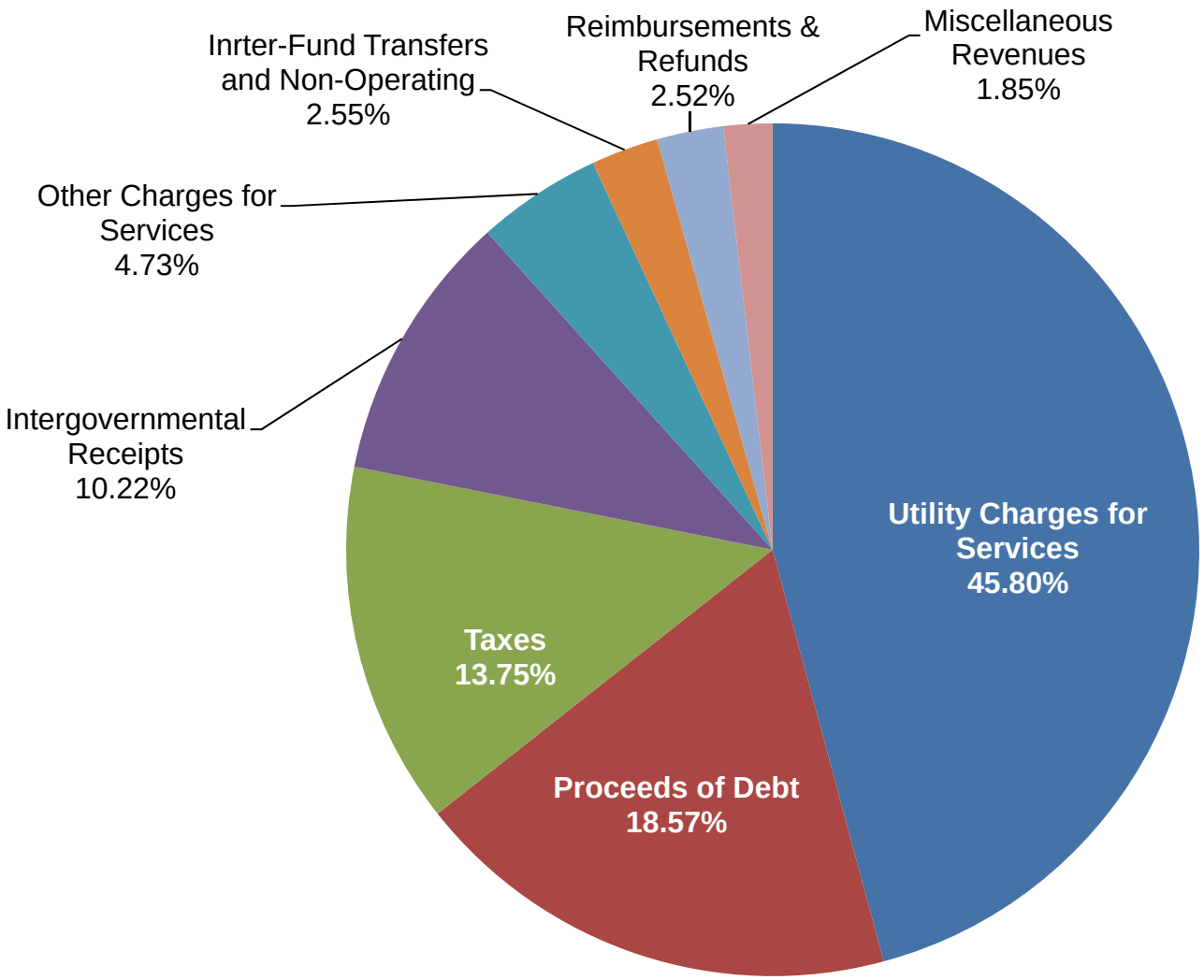
Fund/Dept	Personal Services	Supplies & Other	Debt Service	Capital Outlay	Transfers/Admin. Reimb./Advances	Refunds & Deposits	Total
General Fund							
Council	$ 92,053	$ 30,210	$ -	$ 500	$ -	$ -	$ 122,763
Boards & Commissions	-	37,556	-	500	-	-	38,056
Administration	327,997	17,470	-	6,500	-	-	351,967
Buildings & Facilities	132,480	126,650	-	500	-	-	259,630
Finance: Administration	222,980	23,055	-	300	-	-	246,335
Finance: Utility Billing	199,664	62,135	-	500	-	-	262,299
Finance: Income Tax	150,672	26,700	-	500	-	85,000	262,872
Law	59,398	21,260	-	-	-	-	80,658
Police	2,292,113	251,185	-	-	-	-	2,543,298
Fire	87,250	76,465	-	10,213	-	-	173,928
EMS	695,196	140,149	-	5,400	-	-	840,745
Community-Economic Dev.	249,712	268,947	-	750	-	-	519,409
Engineering	153,802	22,940	-	750	-	-	177,492
Parks	324,465	167,272	-	1,000	-	-	492,737
Recreation	-	18,700	-	-	-	-	18,700
Non-Department	1,000	165,206	-		110,625	1,000	277,831
Total General Fund	4,988,782	1,455,900	-	27,413	110,625	86,000	6,668,720
Pool Fund	-	396,119	-	1,000	-	-	397,119
Street Fund	340,044	94,899	-	1,000	-	-	435,943
State Highway Fund	-	36,500	-	-	-	-	36,500
Municipal Road Fund	90,297	123,250	11,185	4,500	-	-	229,232
Law Enforcement Fund	-	-	-	3,000	-	-	3,000
Enforcement & Education	-	-	-	-	-	-	-
Drug Law Enforcement	-	-	-	-	-	-	-
Bond Retirement	-	-	4,045,660	-	-	-	4,045,660
Special Assess Bond Retirement	-	3,507	68,623	-	-	-	72,130
Capital Improvement Reserve	-	3,100	914,638	1,930,300	125,125	75,000	3,048,163
Parks Capital Improvement	-	-	-	19,000	-	1,500	20,500
County Road 25A Construction	-	-	-	3,479,600	-	-	3,479,600
OPWC Grant Fund	-	-	-	-	-	-	-

City of Tipp City
2015 Operating Budget

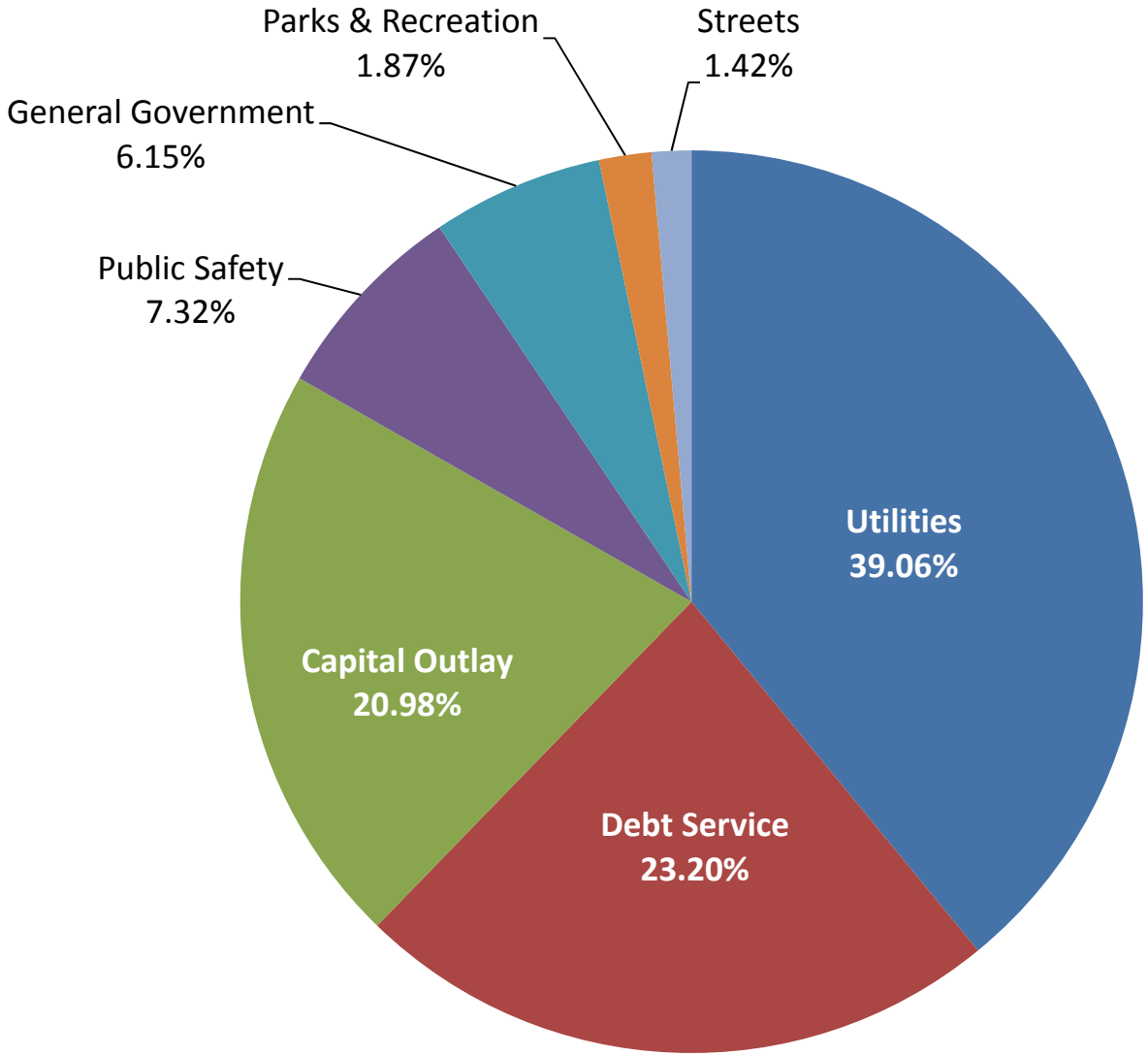
2015 Budget - Expenditures by Function

Fund/Dept	Personal Services	Supplies & Other	Debt Service	Capital Outlay	Transfers/Admin. Reimb./Advances	Refunds & Deposits	Total
Electric Fund	1,212,372	12,202,863	1,580,434	3,716,788	706,359	2,500	19,421,316
Water Fund	714,169	1,680,054	2,485,140	347,250	164,859	-	5,391,472
Water Improvement Reserve	-	-	-	-	-	-	-
Water Tower Construction	-	-	-	-	-	-	-
Sewer Fund	346,356	834,418	2,120,714	397,250	131,313		3,830,051
Utility Service Deposits	-	-	-	-	-	20,000	20,000
Refuse Collection	-	854,907	-	3,000	26,230	-	884,137
Self-Insurance Fund	-	120,000	-	-	-	-	120,000
Police Donation Trust	-	-	-	-	-	-	-
Contractor Maintenance Deposits	-	-	-	-	-	50,000	50,000
Medical Reimbursement Fund	-	6,500	-	-	-	-	6,500
Total All Funds	$ 7,692,020	$ 17,812,017	$ 11,226,394	$ 9,930,101	$ 1,264,511	$ 235,000	$ 48,160,043
	15.97%	36.99%	23.31%	20.62%	2.63%	0.49%	100.00%

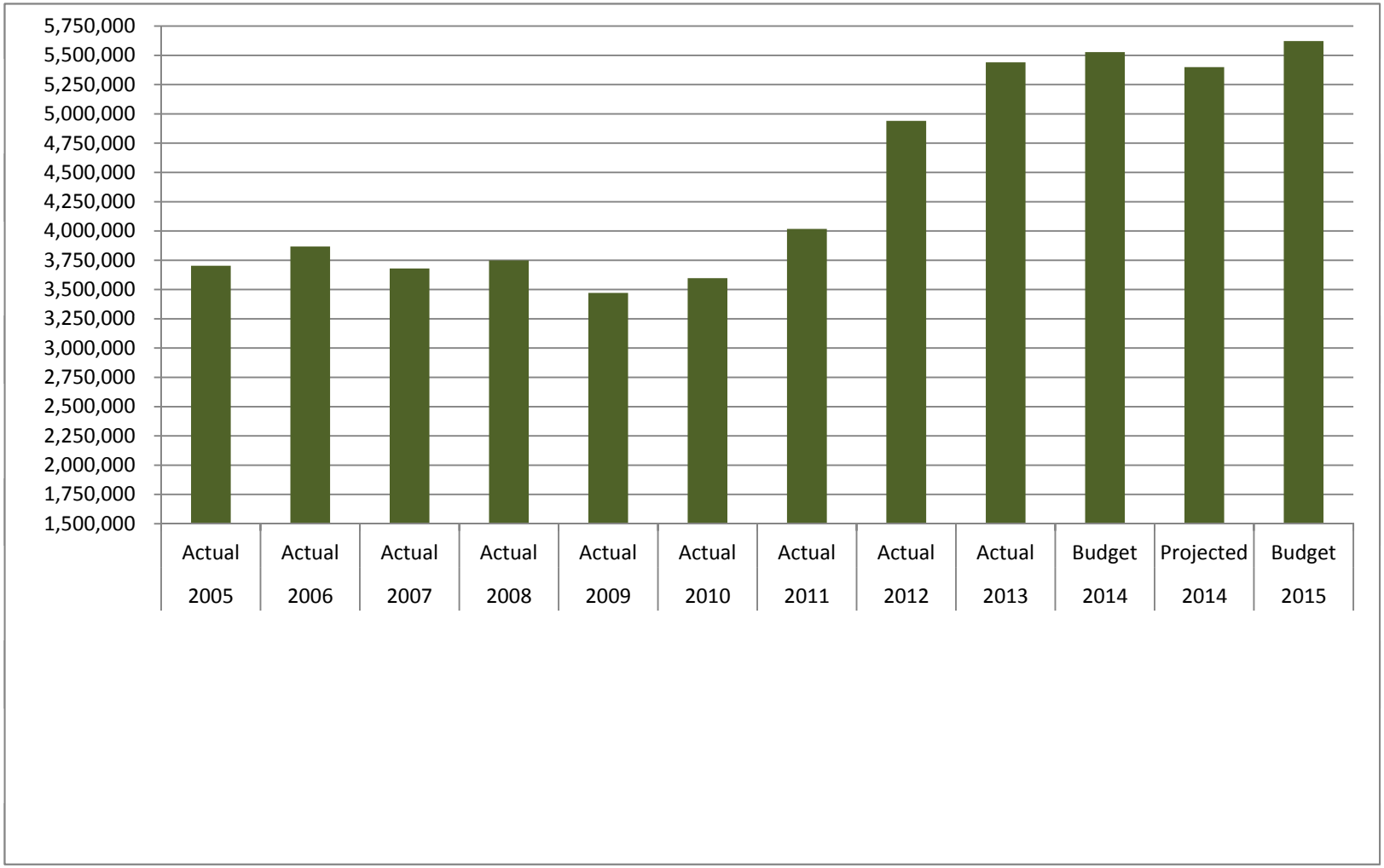
Sources of Funds
2015 Operating Budget



Uses of Funds
2015 Operating Budget



Income Tax Receipts
2005-2015



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 1/1/2015	RATE	MATURITY DATE	PRINCIPAL 2015	INTEREST 2015	FUND
Electric Improvement Bonds	3/1/1996	95,000	4.60-4.625%	12/1/2015	95,000	4,394	Electric
Service Center Imp. Bonds	3/1/1996	40,000	4.60-4.625%	12/1/2015	40,000	1,850	CIRF
Rosewood Sewer Improvements	5/1/2004	50,000	2.00-3.85%	12/1/2016	25,000	1,925	Sewer
Donn Davis Construction- City Share	5/1/2004	30,000	2.00-4.15%	12/1/2017	10,000	1,185	Mun. Road
Capital Facility Bonds-2001	4/1/2001	500,000	4.00-4.80%	12/1/2019	100,000	23,400	CIRF
SPECIAL ASSESSMENT BONDS							
Donn Davis Construction Bonds	5/1/2004	550,000	2.00-4.50%	12/1/2024	$45,000	$23,623	Spec. Assess.
Total - Bonds		**$1,265,000**			**$315,000**	**$56,377**	
BOND ANTICIPATION NOTES							
25A Reconstruction Notes	2/18/2014	$419,000	1.00%	2/17/2015	$419,000	$4,190	CIRF
Kinna Drive Construction Notes	2/18/2014	$245,000	1.00%	2/17/2015	$245,000	$2,450	CIRF
Aerial Ladder Notes	2/18/2014	$492,500	1.00%	2/17/2015	$492,500	$4,925	CIRF
Sewer System Improvement Notes (Abbott)	2/18/2014	$280,000	1.00%	2/17/2015	$280,000	$2,800	CIRF
Electric Generator Notes	2/18/2014	$750,000	1.00%	2/17/2015	$750,000	$7,500	Electric
Water Tower Construction Notes - Tower 3	2/18/2014	$1,120,000	1.00%	2/17/2015	$1,120,000	$11,200	Water
Water Tower Construction Notes - Tower 2	2/18/2014	$450,000	1.00%	2/17/2015	$450,000	$4,500	Water
Utility AMR Project Notes	2/18/2014	$945,500	1.00%	2/17/2015	$945,500	$9,455	Electric/Water
Downtown Streetscape Improvement Notes	2/18/2014	$460,000	1.00%	2/17/2015	$460,000	$4,600	CIRF
W. Walnut St. Utility Replacement	2/18/2014	$261,000	1.00%	2/17/2015	$261,000	$2,610	Water/Sewer
Main St. Sanitary Sewer Lift Station Improve.	2/18/2014	$1,425,000	1.00%	2/17/2015	$1,425,000	$14,250	Sewer
Ohio Water and Sewer Rotary Commission	2/18/2014	$395,000	1.00%	2/17/2015	$395,000	$3,950	Sewer
Downtown Utility Replacement Notes	11/27/2014	$280,000	1.00%	11/26/2015	$280,000	$2,800	Water/Sewer
Roselyn Subdivision Utility Replacement	11/28/2013	$530,000	1.00%	11/26/2015	$530,000	$5,300	Water/Sewer
Fire Station Improvement Notes	11/27/2014	$1,465,000	1.00%	11/26/2015	$1,465,000	$14,650	CIRF
South Third Street Reconstruction Notes	11/27/2014	$411,000	1.00%	11/26/2015	$411,000	$4,110	CIRF
Total - Notes		**$9,929,000**			**$9,929,000**	**$99,290**	
STATE LOANS							
OPWC Loan - AMR Project	11/1/2011	$510,000	0.00%	11/1/2031	$30,000	$0	Water
OPWC Loan - Water Tower Construction	12/1/2012	$382,500	0.00%	12/1/2032	$21,500	$0	Water
OPWC Loan - Downtown Streetscape/Utilities	12/1/2013	$1,330,000	0.00%	12/1/2033	$70,000	$0	CIRF/Water/Sewer
Total - 0% State Loans		**$2,222,500**			**$121,500**	**$0**	
Total All Debt		**$13,416,500**			**$10,365,500**	**$155,667**	

CITY OF TIPP CITY
2015 OPERATING BUDGET

STAFFING PLAN

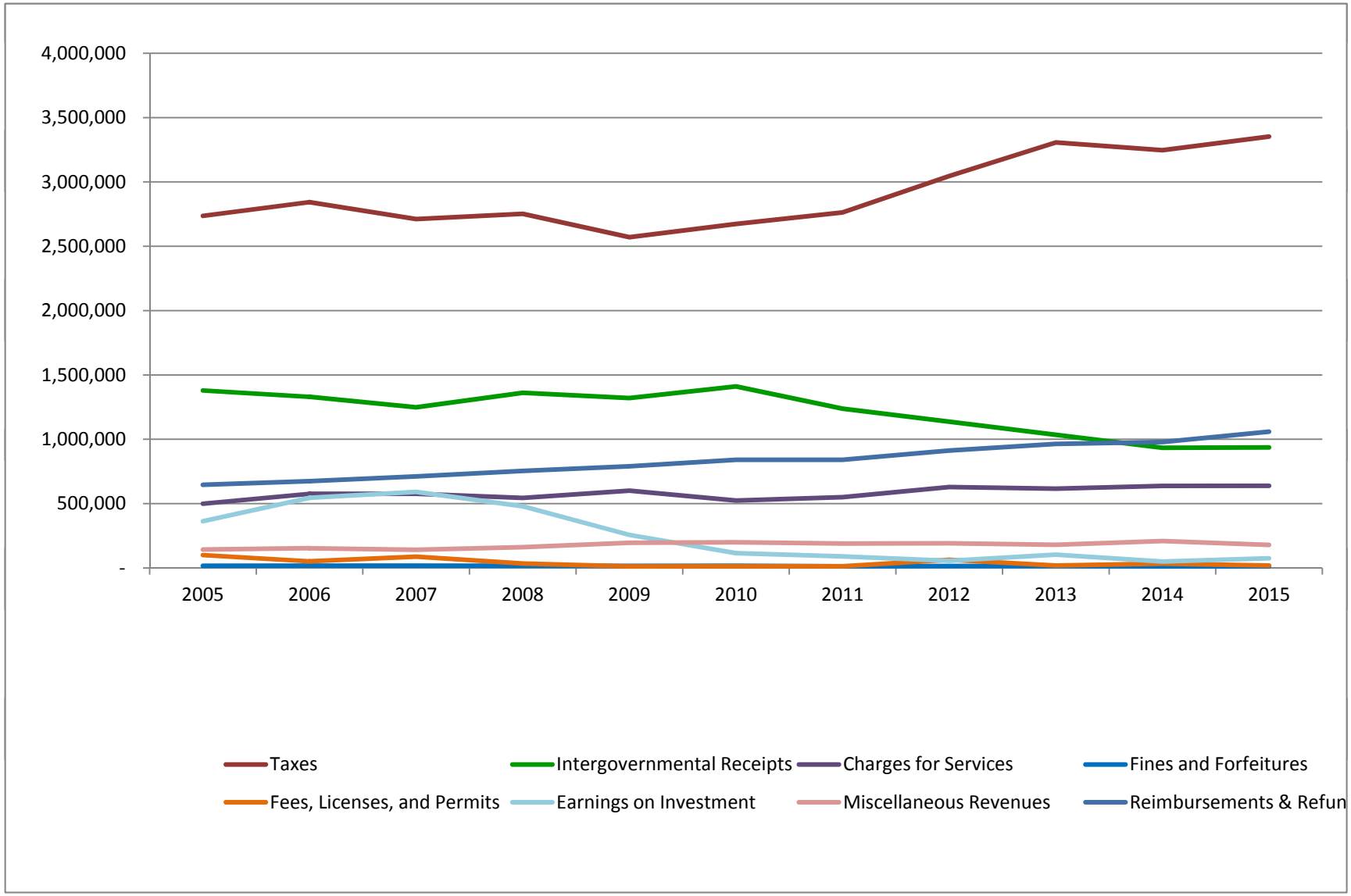
	Full-Time Equivalents								
	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget
General Fund									
Council	0.60	0.60	-	-	-	-	-	-	-
Boards & Commissions	0.33	0.33	0.33	0.33	0.33	0.33	0.33	0.33	-
Administration	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	3.00
Buildings & Facilities	1.68	1.68	1.68	1.68	1.68	1.59	1.59	1.59	1.59
Finance: Administration	2.25	2.32	2.40	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	3.00
Finance: Income Tax	2.25	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	0.12
Police	22.07	22.07	22.07	22.07	21.07	21.07	22.07	22.07	22.00
Fire	0.30	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	22.06
Community-Economic Dev.	2.33	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	1.50
Parks	6.25	6.25	5.27	5.27	4.77	5.00	5.00	5.50	5.50
Total General Fund	67.47	67.54	66.04	65.64	63.94	64.08	65.03	65.53	66.05

***** - UTILITY BILLING COSTS ARE REIMBURSED BY THE ENTERPRISE FUNDS ON A QUARTERLY BASIS

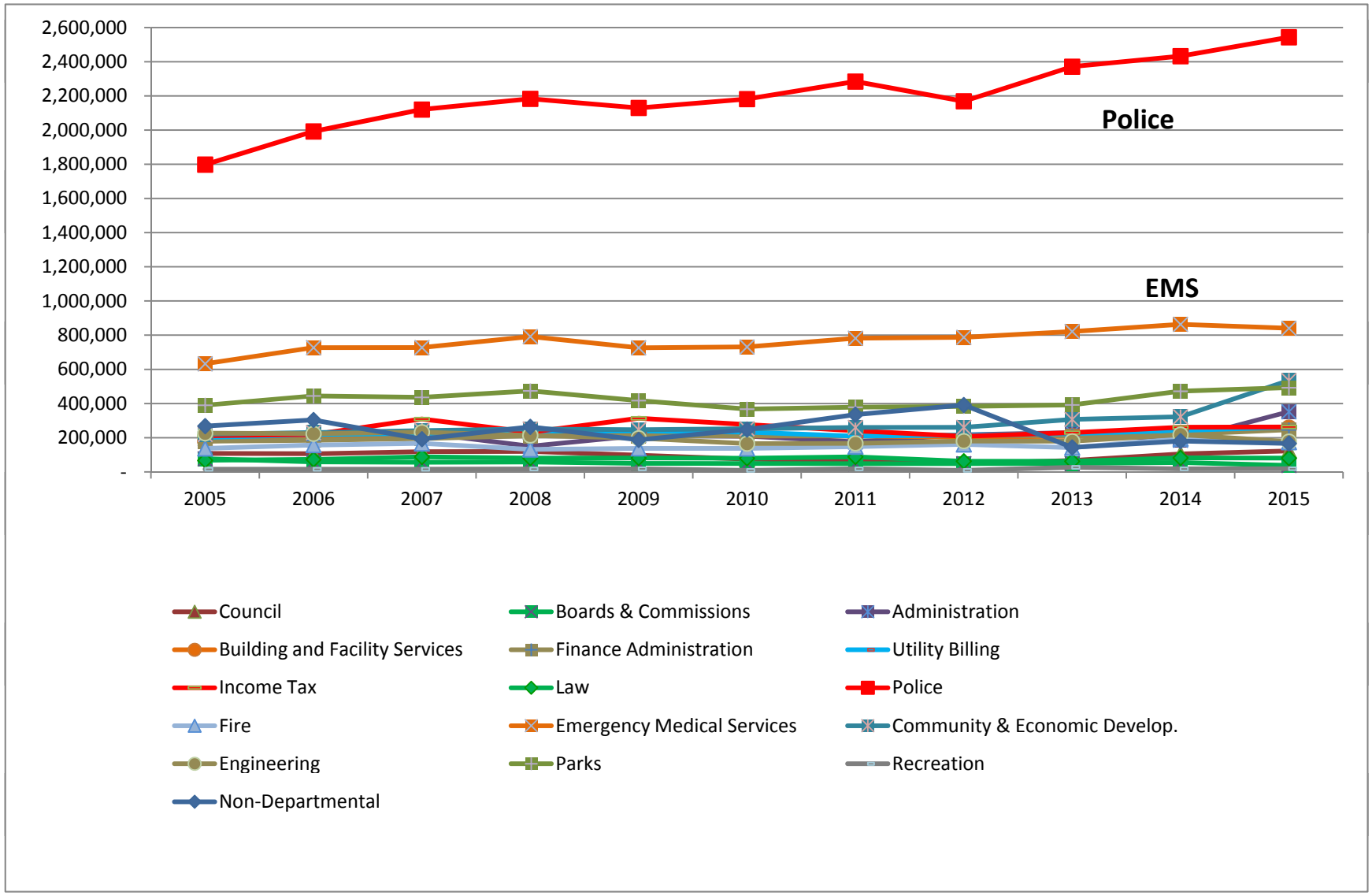
Special Revenue Funds									
Street Fund	5.21	5.21	5.21	4.75	4.48	4.71	4.71	4.96	4.96
Municipal Road Fund	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.25	1.25
Total Special Revenue Funds	6.21	6.21	6.21	5.75	5.48	5.71	5.71	6.21	6.21
Enterprise Funds									
Electric Fund: Administration	1.50	1.50	1.50	1.50	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	11.60
Water Fund: Administration	0.50	0.50	0.50	0.50	0.50	0.65	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	4.10
Water Fund: Treatment	3.60	3.60	3.60	4.60	4.60	4.40	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	0.65
Sewer Fund: Distribution	2.29	2.29	2.29	2.29	2.29	2.29	3.80	4.30	4.30
Total Enterprise Funds	25.94	26.74	26.74	27.74	26.74	25.78	26.20	27.20	27.20
Total Full-Time Equivalents	99.63	100.50	98.99	99.13	96.16	95.57	96.94	98.94	99.46

Revenue and Expenditure Trends
Totals for General Fund 2005 - 2015

General Fund Revenue Trends
2005 - 2015



General Fund Expenditures by Department
2005 - 2015



2015 BUDGET WORKSHEET
GENERAL FUND - SUMMARY REVENUES AND EXPENDITURES

Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Estimate	2014-15 % Inc/Dec
Revenues							
Taxes	2,763,235	3,045,225	3,306,578	3,336,737	3,246,918	3,352,824	0.48%
Intergovernmental Receipts	1,238,341	1,137,217	1,035,064	929,400	933,569	936,900	0.81%
Charges for Services	550,363	629,392	616,470	599,612	637,604	638,671	6.51%
Fines and Forfeitures	12,734	14,840	15,012	14,650	12,200	13,200	-9.90%
Fees, Licenses, and Permits	13,617	63,444	19,080	19,025	34,007	19,025	0.00%
Earnings on Investment	89,629	55,564	103,602	75,000	50,000	75,000	0.00%
Miscellaneous Revenues	190,361	191,452	180,381	191,700	209,830	179,700	-6.26%
Reimbursements & Refunds	840,457	912,899	964,246	978,916	978,821	1,058,761	8.16%
Total Operating Receipts	**5,698,737**	**6,050,033**	**6,240,433**	**6,145,040**	**6,102,949**	**6,274,081**	2.10%
Expenditures							
Council	64,896	47,932	66,386	88,812	104,821	122,763	38.23%
Boards & Commissions	48,078	48,495	49,379	57,086	54,741	38,056	-33.34%
Administration	175,805	217,436	229,451	238,394	185,521	351,967	47.64%
Building and Facility Services	210,716	202,258	208,978	238,586	228,080	259,630	8.82%
Finance Administration	210,968	215,543	210,247	235,641	219,124	246,335	4.54%
Utility Billing	209,137	214,884	223,801	253,720	241,903	262,299	3.38%
Income Tax	241,093	208,464	230,050	271,943	261,044	262,872	-3.34%
Law	88,134	62,450	62,214	78,767	82,184	80,658	2.40%
Police	2,284,294	2,168,829	2,371,230	2,507,059	2,432,739	2,543,298	1.45%
Fire	147,588	161,003	141,630	163,269	194,731	173,928	6.53%
Emergency Medical Services	781,955	787,612	821,711	839,555	863,683	840,745	0.14%
Community & Economic Develop.	259,915	260,708	307,482	433,089	322,505	519,409	19.93%
Engineering	166,999	180,275	179,353	189,990	218,219	177,492	-6.58%
Parks	378,399	383,340	391,862	475,872	472,184	492,736	3.54%
Recreation	17,700	8,850	26,550	18,700	17,700	18,700	0.00%
Non-Departmental	335,111	391,404	143,202	198,338	180,177	196,831	-0.76%
Total Program Expenditures	**5,620,788**	**5,559,483**	**5,663,526**	**6,288,821**	**6,079,356**	**6,587,719**	4.75%
Total Receipts Over/(Under) Program Disbursements	**77,949**	**490,550**	**576,908**	**(143,781)**	**23,593**	**(313,638)**	

2015 BUDGET WORKSHEET
GENERAL FUND - SUMMARY REVENUES AND EXPENDITURES

Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Estimate	2014-15 % Inc/Dec
Other Financing Sources/(Uses)							
Sale of Assets	283,059	-	2,866	1,000	-	1,000	0.00%
Refunds	(415)	(125)	-	(1,000)	(500)	(1,000)	0.00%
Transfers In	-	-	-	-	-	-	0.00%
Transfers (Out)	(65,000)	(20,000)	(75,000)	(27,500)	(105,000)	(80,000)	190.91%
Advances In	-	175,000	600,000	150,000	150,000	100,000	-33.33%
Advances (Out)	-	(775,000)	(150,000)	-	(100,000)	-	0.00%
Total Other Financing Receipts/(Disbursements)	**217,644**	**(620,125)**	**377,866**	**122,500**	**(55,500)**	**20,000**	
Excess/(Deficiency) of Revenues Over Expenditures	**295,593**	**(129,575)**	**954,774**	**(21,281)**	**(31,907)**	**(293,638)**	
Fund Balance January 1st	**3,752,317**	**4,047,910**	**3,918,335**	**4,873,109**	**4,873,109**	**4,841,202**	
Fund Balance December 31st	**4,047,910**	**3,918,335**	**4,873,109**	**4,851,828**	**4,841,202**	**4,547,564**	
Reserve For Encumbrances	**212,003**	**149,723**	**207,669**	**125,000**	**125,000**	**125,000**	
Unencumbered Cash 12/31	**3,835,907**	**3,768,612**	**4,665,440**	**4,726,828**	**4,716,202**	**4,422,564**	

GENERAL FUND REVENUE ANALYSIS

Taxes	$3,352,824	Income tax receipts were scheduled relying on historical trends and are anticipated to increase 3%. Property tax receipts were budgeted from information provided by the Miami County Budget Commission.
Intergovernmental Receipts	$936,900	Receipt items determined based largely on historical trends. The two largest receipt areas are the Electric Excise Tax ($600,000) and Local Government monies ($271,000) 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. 2015 projections also reflect the elimination of the Estate Tax which was included in the State budget bill.
Charges for Services	$638,671	These are monies received for direct services provided. The EMS billing revenues ($575,000) comprise 90% of the total anticipated receipts.
Fines and Forfeitures	$13,200	These revenue sources were budgeted based on a trend analysis of the last 4-5 years.

2015 BUDGET WORKSHEET
GENERAL FUND - REVENUES

Account	Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Estimate	2014-15 % Inc/Dec
	Taxes							
101.0000.41110	Property Tax	314,302	318,908	321,000	318,887	301,635	322,076	1.00%
101.0000.41210	Tangible Personal Property	7,543	7,611	8,075	8,075	8,877	8,500	5.26%
101.0000.41240	Trailer Tax	1	1	1	1	1	1	0.00%
101.0000.41500	Income Tax Receipts(.8)	2,395,031	2,637,288	2,901,348	2,934,774	2,861,405	2,947,247	0.43%
101.0000.41600	Hotel-Motel Tax	46,358	81,417	76,154	75,000	75,000	75,000	0.00%
	Total Taxes	**2,763,235**	**3,045,225**	**3,306,578**	**3,336,737**	**3,246,918**	**3,352,824**	0.48%
	Intergovernmental							
101.0000.42100	Local Gov't Fund (County)	475,945	337,010	252,564	255,500	247,500	250,000	-2.15%
101.0000.42200	Estate Tax	103,235	153,514	98,657	25,000	367	-	-100.00%
101.0000.42300	Cigarette Tax	329	388	429	400	402	400	0.00%
101.0000.42400	Liquor & Beer	7,850	9,371	9,135	9,000	9,000	9,000	0.00%
101.0000.42500	Local Gov't Fund-State	36,486	25,377	20,682	23,000	20,500	21,000	-8.70%
101.0000.42600	Property Tax Rollback	38,166	38,583	39,076	30,000	35,000	30,000	0.00%
101.0000.42610	Personal Property Loss - CAT	12,424	-	-	-	-	-	0.00%
101.0000.42900	Electric Excise Tax	544,213	549,147	576,274	560,000	594,300	600,000	7.14%
101.0000.43200	Federal/State Grants	19,693	23,827	38,247	26,500	26,500	26,500	0.00%
	Total Intergovernmental	**1,238,341**	**1,137,217**	**1,035,064**	**929,400**	**933,569**	**936,900**	0.81%
	Charges for Services							
101.0000.44115	Xerox Copies	211	219	135	200	300	150	-25.00%
101.0000.44120	Towing & Storage Fees	4,915	6,644	7,621	5,000	7,500	7,500	50.00%
101.0000.44125	Sale-Maps & Zoning Codes	69	11	7	10	5	10	0.00%
101.0000.44130	Witness Fees	110	103	147	100	125	125	25.00%
101.0000.44140	Fire Run Contracts	74,493	58,745	51,705	52,802	52,802	54,386	3.00%
101.0000.44150	Ambulance Runs - City	202,061	271,613	274,284	270,000	325,000	325,000	20.37%
101.0000.44155	Ambulance Runs - Township	237,239	270,776	280,083	270,000	250,000	250,000	-7.41%
101.0000.44160	PILOT Program	24,672	19,332	-	-	-	-	0.00%
101.0000.44170	Vet Memorial Charges	1,811	1,438	2,183	500	1,372	1,000	100.00%
101.0000.44190	Other Charges	4,782	511	305	1,000	500	500	-50.00%
	Total Charges for Services	**550,363**	**629,392**	**616,470**	**599,612**	**637,604**	**638,671**	6.51%
	Fines and Forfeitures							
101.0000.45100	Court Cost & Fees	12,269	14,061	14,167	14,000	11,500	12,500	-10.71%
101.0000.45200	Overtime Parking	465	779	845	650	700	700	7.69%
	Total Fines and Forfeitures	**12,734**	**14,840**	**15,012**	**14,650**	**12,200**	**13,200**	-9.90%

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 2009-2014 trends. The rate of return on the City's deposits and investments remained at historic lows in 2014 and we do not anticipate a return to more typical levels during 2015. Our goal remains security of funds with a reasonable rate of return.
Miscellaneous Revenue	$179,700	The largest sources of miscellaneous revenues are the cable franchise fee ($120,000) and the refuse contract franchise fee ($42,500). These two receipt types comprise 90% of total miscellaneous revenues and were budgeted based on trending analysis of the last 4-5 years.
Reimbursements and Refunds	$1,058,761	This category includes the administrative reimbursement charged to the Electric, Water, and Sewer Funds ($766,4626 - 4% of anticipated revenues) and the chargeback of the Utility Billing Department to the utility funds ($262,299).

2015 BUDGET WORKSHEET
GENERAL FUND - REVENUES

Account	Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Estimate	2014-15 % Inc/Dec
	Fees, Licenses, and Permits							
101.0000.46210	Building Permits	6,130	8,930	7,510	6,500	7,500	7,500	15.38%
101.0000.46220	Zoning & Pre. Plat	1,470	3,770	3,135	3,500	3,000	3,000	-14.29%
101.0000.46230	Sign Permits	1,062	1,448	923	1,000	1,000	1,000	0.00%
101.0000.46240	Peddler's Permits	880	540	-	500	10	-	-100.00%
101.0000.46280	Contractor Registration Fee	2,550	2,625	2,475	2,500	2,500	2,500	0.00%
101.0000.46290	Other Permits	25	25	50	25	25	25	0.00%
101.0000.46310	Inspection & Final Plat	1,500	46,106	4,987	5,000	19,972	5,000	0.00%
	Total Fees, Licenses and Permits	**13,617**	**63,444**	**19,080**	**19,025**	**34,007**	**19,025**	0.00%
	Earnings on Investment							
101.0000.47200	Interest	89,629	55,564	103,602	75,000	50,000	75,000	0.00%
	Total Earnings on Investment	**89,629**	**55,564**	**103,602**	**75,000**	**50,000**	**75,000**	0.00%
	Miscellaneous Revenue							
101.0000.47300	Rental Income	18,751	9,060	9,005	12,500	28,786	4,500	-64.00%
101.0000.47310	Farm Rent	-	-	375	-	375	-	0.00%
101.0000.47330	Rent-Canoes	765	788	882	600	750	750	25.00%
101.0000.47340	Old City Bldg - Maintenance Fee	10,000	10,000	1,667	-	-	-	0.00%
101.0000.47420	Assessments	304	360	458	500	1,197	750	50.00%
101.0000.47500	Cable Franchise Fees	104,428	109,814	108,718	125,000	118,000	120,000	-4.00%
101.0000.47510	Refuse Franchise Fees	38,557	39,871	41,034	40,000	42,000	42,500	6.25%
101.0000.47700	Donations	4,893	750	1,500	1,000	1,075	2,000	100.00%
101.0000.47701	Donations - DARE Program	578	376	100	500	500	500	0.00%
101.0000.47704	Donations - Parks	1,000	3,240	7,085	1,000	3,400	1,000	0.00%
101.0000.47705	Donations - Horse Trails	-	1,981	-	-	-	-	0.00%
101.0000.47810	Commission/Unclaimed Mo.	335	299	66	100	139	100	0.00%
101.0000.47820	Unclaimed Monies & Overages	1,707	1,278	61	500	6,108	100	-80.00%
101.0000.47890	Other Misc. Revenue	9,043	13,635	9,430	10,000	7,500	7,500	-25.00%
	Total Miscellaneous Revenue	**190,361**	**191,452**	**180,381**	**191,700**	**209,830**	**179,700**	-6.26%
101.0000.49210	Reimbursement & Refunds	21,200	58,486	110,866	25,000	31,248	30,000	20.00%
101.0000.49220	Adm. Reimbursement	611,584	632,604	629,804	700,196	700,196	766,462	9.46%
101.0000.49230	Utility Billing Reimb.	207,673	221,809	223,576	253,720	247,377	262,299	3.38%
	Total Reimbursement & Refunds	**840,457**	**912,899**	**964,246**	**978,916**	**978,821**	**1,058,761**	8.16%
101.0000.47100	Sale of Assets	283,059	-	2,866	1,000	-	1,000	0.00%
101.0000.49510	Advances Repaid	-	175,000	600,000	150,000	150,000	100,000	-33.33%
	Total Other Financing Sources	**283,059**	**175,000**	**602,866**	**151,000**	**150,000**	**101,000**	-33.11%
	Total Receipts	**5,981,796**	**6,225,033**	**6,843,299**	**6,296,040**	**6,252,949**	**6,375,081**	1.26%

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 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Clerk of Council	F	0.60	0.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Council TOTAL		**0.60**	**0.60**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

PERFORMANCE MEASURES

	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Estimated	2015 Estimated
Council Meetings	24	24	24	24	24	24	26	26	24
No. of Ordinances	48	49	40	46	26	37	29	27	30
No. of Resolutions	44	40	46	45	44	70	48	58	60

BUDGET HIGHLIGHTS

Salary - Council Members - 7 Council Members at $1,000/yr. Includes $3,600 for two council members waiving insurance.

Health Insurance - Includes insurance costs for five members of Council (2015 is last year for Council health insurance per Ord. 17-13).

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.

Other Contractual - $5,000 added for community survey in odd numbered years, and Council work session/retreat in even numbered years.

GENERAL FUND - DEPARTMENT: CITY COUNCIL

Account	Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Projected	2014-15 % Inc/Dec
101.1010.51010	Salary - Council	10,600	13,750	12,400	12,400	10,600	10,600	-14.52%
101.1010.51015	Salary - Clerk	4,000	-	-	-	-	-	0.00%
101.1010.51110	O.P.E.R.S.	980	315	420	840	630	630	-25.00%
101.1010.51120	Social Security	270	583	522	530	354	354	-33.21%
101.1010.51125	Medicare	195	200	154	156	114	114	-26.92%
101.1010.51200	Health Insurance	35,049	17,591	39,889	43,276	60,566	80,030	84.93%
101.1010.51300	Worker's Compensation	294	256	292	300	184	325	8.33%
	Sub-Total Personnel	51,388	32,695	53,677	57,502	72,448	92,053	60.09%
101.1010.52100	Travel & Training	1,980	4,918	4,127	4,400	6,225	4,400	0.00%
101.1010.53410	Equipment Maintenance	-	40	-	2,500	-	2,500	0.00%
101.1010.53600	Legal Advertising	6,470	6,250	4,238	6,500	4,500	6,500	0.00%
101.1010.53700	Printing & Reproduction	1,087	798	1,036	1,300	1,300	1,300	0.00%
101.1010.53710	Code Supplement	-	-	-	10,000	15,000	5,000	-50.00%
101.1010.53800	Dues & Subscriptions	1,755	1,874	1,949	1,810	1,810	1,810	0.00%
101.1010.53990	Other Contractual	45	10	141	100	100	5,000	4900.00%
101.1010.54100	Office Supplies	523	539	212	1,200	1,000	1,200	0.00%
101.1010.54700	Other Supplies	648	808	187	1,500	1,500	1,500	0.00%
101.1010.54710	Mayor's Account	1,000	-	-	1,000	100	1,000	0.00%
	Sub-Total Other Operating	13,508	15,237	11,890	30,310	31,535	30,210	-0.33%
101.1010.55200	Equipment	-	-	819	1,000	838	500	-50.00%
TOTAL CITY COUNCIL		**64,896**	**47,932**	**66,386**	**88,812**	**104,821**	**122,763**	38.23%

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)

	F/P/S	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Secretary	F	0.33	0.33	0.33	0.33	0.33	0.33	0.33	0.33	0.00
BOARDS & COMMISSIONS TOTAL		**0.33**	**0.33**	**0.33**	**0.33**	**0.33**	**0.33**	**0.33**	**0.33**	**0.00**

PERFORMANCE MEASURES

	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Estimated	2015 Estimated
Planning Board Meetings	14	14	11	12	9	10	11	12	12
Cases	76	41	28	30	24	29	36	35	35
BZA Meetings	10	8	5	7	7	9	7	9	9
Cases	13	23	9	11	15	17	17	20	20
Parks Board Meetings	6	6	6	6	6	6	6	6	6
Cases	7	14	12	14	14	15	17	12	12
Restor. Board Meetings	10	9	10	11	11	9	7	9	9
Cases	22	19	14	19	23	18	16	18	18
Tree Board Meetings	9	7	6	6	6	6	8	6	6
Cases	28	39	15	29	47	63	32	45	50
TIRC Meetings	1	1	1	1	1	1	1	1	1
AIB Meetings	12	12	12	12	12	12	9	6	6

BUDGET HIGHLIGHTS

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

GENERAL FUND - DEPARTMENT: BOARDS & COMMISSIONS

Account	Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Projected	2014-15 % Inc/Dec
101.1020.51015	Salary & Wages	14,413	14,548	16,397	15,163	16,500	-	-100.00%
101.1020.51075	Overtime	-	-	-	1,000	-	-	-100.00%
101.1020.51110	O.P.E.R.S.	2,018	1,876	2,294	2,263	2,310	-	-100.00%
101.1020.51125	Medicare	191	211	241	234	239	-	-100.00%
101.1020.51300	Worker's Compensation	319	321	313	370	242	-	-100.00%
	Sub-Total Personnel	16,941	16,956	19,245	19,030	19,291	-	-100.00%
101.1020.52100	Travel & Training	258	177	822	2,500	2,500	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	663	543	515	1,000	750	1,000	0.00%
101.1020.53700	Printing & Reproduction	2,174	1,597	1,241	2,500	2,500	2,500	0.00%
101.1020.53800	Dues & Subscriptions	673	673	415	1,356	500	1,356	0.00%
101.1020.53990	Other Contractual	-	1,154	-	1,000	-	1,000	0.00%
101.1020.54100	Office Supplies	687	903	755	1,200	1,200	1,200	0.00%
101.1020.54700	Other Supplies	682	492	386	2,000	2,000	2,000	0.00%
	Sub-Total Other Operating	31,137	31,539	30,134	37,556	35,450	37,556	0.00%
101.1020.55200	Equipment	-	-	-	500	-	500	0.00%
Total Boards & Commissions		**48,078**	**48,495**	**49,379**	**57,086**	**54,741**	**38,056**	-33.34%

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 Oficer 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)

	F/P/S	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget
City Manager	F	1.00	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	1.00
Human Resources Manager	F	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00
ADMINISTRATION TOTAL		**2.00**	**2.00**	**2.00**	**2.00**	**2.00**	**2.00**	**2.00**	**2.00**	**3.00**

BUDGET HIGHLIGHTS

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

Includes funding for a newly created position of Human Resources Manager - This position will provide technical assistance in: rewriting/revising position descriptions and employment policies and procedures, contract negotiations, employee staffing, etc. This position will assist with health insurance open enrollment and benefit management, worker's compensation program, and will work with the Finance Director in the administration of the City's safety programs.

Travel & Training - Includes costs for the City Manager to attend the ICMA annual conference and for the Human Resources Manager to obtain continuing education training for certification purposes.

Utilities - Includes costs for the City Manager's cell phone & Ipad.

Equipment - Includes funding to equip an office for a Human Resources Manager - furniture, computer, etc.

GENERAL FUND - DEPARTMENT: ADMINISTRATION

Account	Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Projected	2014-15 % Inc/Dec
101.1030.51000	Salary & Wages	123,795	147,695	155,077	158,365	127,750	220,700	39.36%
101.1030.51110	O.P.E.R.S.	17,308	19,076	22,199	22,171	17,885	31,010	39.87%
101.1030.51125	Medicare	1,792	2,138	2,235	2,296	1,852	3,212	39.90%
101.1030.51200	Health Insurance	18,862	31,644	32,984	34,998	23,745	57,750	65.01%
101.1030.51300	Worker's Compensation	4,082	3,013	3,434	3,537	2,672	3,500	-1.05%
101.1030.51400	Life Insurance	239	253	314	300	100	325	8.33%
101.1030.51600	Vehicle Allowance	5,462	5,700	5,700	5,700	2,667	4,000	-29.82%
101.1030.51795	Moving Allowance	-	-	-	-	-	7,500	7500.00%
	Sub-Total Personnel	171,540	209,519	221,943	227,367	176,671	327,997	44.26%
101.1030.52100	Travel & Training	1,123	3,749	1,455	4,000	2,500	6,500	62.50%
101.1030.53100	Utilities	-	-	219	1,000	450	1,000	0.00%
101.1030.53500	Insurance	241	275	319	367	300	420	14.44%
101.1030.53700	Printing & Reproduction	117	389	643	500	750	1,500	200.00%
101.1030.53800	Dues & Subscriptions	1,754	2,325	3,226	3,500	3,000	4,500	28.57%
101.1030.53990	Other Contractual	310	455	937	550	1,000	1,550	181.82%
101.1030.54100	Office Supplies	720	557	636	1,000	750	1,500	50.00%
101.1030.54700	Other Supplies	-	167	73	110	100	500	354.55%
	Sub-Total Other Operating	4,265	7,917	7,508	11,027	8,850	17,470	58.43%
101.1030.55200	Equipment	-	-	-	-	-	6,500	6500.00%
Total Administration		**175,805**	**217,436**	**229,451**	**238,394**	**185,521**	**351,967**	47.64%

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 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Facility and Technology Services Supervisor	F	1.00	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	0.49
Laborer	P	0.19	0.19	0.19	0.19	0.19	0.10	0.10	0.10	0.10
BUILDING & FACILITY SERVICES TOTAL		**1.68**	**1.68**	**1.68**	**1.68**	**1.68**	**1.59**	**1.59**	**1.59**	**1.59**

PERFORMANCE MEASURES

	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Estimated	2015 Estimated
PC's & Laptops	75	85	88	99	99	101	101	104	109
Servers	12	14	16	18	18	17	17	20	20
Mobile Devices/Phones	2/28	3/27	5/25	5/25	5/25	13/25	36/25	42/29	45/29
Miles of Fiber	5.70	5.70	9.60	11.87	15.50	19.87	20.00	21.00	21.00
SPAM E-Mail Blocked			1.5M	1.7M	1.6M	2.4M	2.75M	1.161M	2.0M
Users/Groups/Accounts			310	320	325	332	335	350	350
Mailboxes			127	140	145	152	155	160	170
Servers Stor. Space (TB)	1.00	3.17	3.17	3.17	4.20	5.00	5.00	5.00	5.00
Power Generators	5	5	5	6	6	7	7	7	7
Security Systems	5	6	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	54,010
SF Buildings Maintained	90,759	90,759	90,759	90,759	90,759	90,759	120,759	151,590	165,359

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

Account	Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Projected	2014-15 % Inc/Dec
101.1040.51050	Salary & Wages	92,823	87,202	90,106	102,000	94,200	97,500	-4.41%
101.1040.51110	O.P.E.R.S.	12,674	10,988	12,641	14,300	13,188	13,650	-4.55%
101.1040.51125	Medicare	346	258	282	460	400	410	-10.87%
101.1040.51200	Health Insurance	-	-	-	-	7,344	18,500	18500.00%
101.1040.51300	Worker's Compensation	2,599	2,254	1,969	2,460	1,625	2,100	-14.63%
101.1040.51400	Life Insurance	93	67	67	80	57	70	-12.50%
101.1040.51500	Uniforms	-	-	185	250	250	250	0.00%
	Sub-Total Personnel	108,535	100,769	105,250	119,550	117,064	132,480	10.82%
101.1040.52100	Travel & Training	210	23	52	2,250	250	2,250	0.00%
101.1040.53100	Utilities	17,921	15,730	18,167	25,000	18,500	25,000	0.00%
101.1040.53323	Computer Network Services	7,299	5,007	8,224	7,500	7,500	7,500	0.00%
101.1040.53410	Equipment Maintenance	14,080	11,647	13,056	14,425	14,425	16,425	13.86%
101.1040.53420	Facilities Maintenance	5,611	7,863	9,323	9,750	9,750	9,750	0.00%
101.1040.53421	Fac. Maint. - Govt. Center	31,548	33,094	22,465	25,000	25,000	25,000	0.00%
101.1040.53500	Insurance	12,793	14,379	16,414	18,876	17,850	24,990	32.39%
101.1040.53700	Printing & Reproduction	300	193	-	250	200	250	0.00%
101.1040.53800	Dues & Subscriptions	309	294	100	335	300	335	0.00%
101.1040.53990	Other Contractual	6,151	6,898	6,700	7,400	10,000	7,400	0.00%
101.1040.54200	Equipment Operation	1,762	1,233	1,125	1,200	1,241	1,200	0.00%
101.1040.54310	Maintenance Supplies	2,708	2,499	4,971	5,000	5,000	5,000	0.00%
101.1040.54700	Other Supplies	1,489	2,129	2,231	1,550	1,000	1,550	0.00%
	Sub-Total Other Operating	102,181	100,989	102,828	118,536	111,016	126,650	6.85%
101.1040.55200	Equipment	-	500	900	500	-	500	0.00%
	Sub-Total Capital Outlay	-	500	900	500	-	500	0.00%
Total Building and Facility Services		**210,716**	**202,258**	**208,978**	**238,586**	**228,080**	**259,630**	8.82%

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.

STAFFING (FTE)

	F/P/S	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Finance Director	F	1.00	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	1.00
Clerk	P	0.25	0.32	0.40	0.40	0.40	0.40	0.40	0.40	0.40
FINANCE - ADMINISTRATION TOTAL		**2.25**	**2.32**	**2.40**	**2.40**	**2.40**	**2.40**	**2.40**	**2.40**	**2.40**

PERFORMANCE MEASURES

	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Estimated	2015 Estimated
A/ P Checks Issued	3,576	3,495	3,068	2,846	2,707	3,554	2,911	3,000	3,000
Purchase Orders Issued	2,780	2,631	2,304	2,258	1,704	1,501	2,018	2,000	2,000
GFOA Certificate	X	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 from prior years 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

Account	Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Projected	2014-15 % Inc/Dec
101.1070.51000	Salary & Wages	119,277	121,921	131,970	136,535	137,750	144,776	6.04%
101.1070.51050	Wages - part time	15,422	12,003	-	13,500	-	13,500	0.00%
101.1070.51110	O.P.E.R.S.	18,873	17,446	18,855	21,005	19,285	22,159	5.49%
101.1070.51125	Medicare	1,911	1,899	1,849	2,176	1,997	2,295	5.47%
101.1070.51200	Health Insurance	20,584	29,353	32,984	34,998	32,316	34,625	-1.07%
101.1070.51300	Worker's Compensation	3,517	3,086	2,754	2,837	2,051	2,500	-11.88%
101.1070.51400	Life Insurance	119	126	126	150	110	125	-16.67%
101.1070.51600	Vehicle Allowance	2,875	3,000	3,000	3,000	3,000	3,000	0.00%
	Sub-Total Personnel	182,578	188,834	191,538	214,201	196,509	222,980	4.10%
101.1070.52100	Travel & Training	2,254	1,321	1,226	2,375	875	1,500	-36.84%
101.1070.53410	Equipment Maintenance	8,845	8,870	9,706	10,500	14,300	13,500	28.57%
101.1070.53500	Insurance	58	75	87	100	100	140	40.00%
101.1070.53700	Printing & Reproduction	2,370	1,737	2,466	2,575	2,500	2,575	0.00%
101.1070.53800	Dues & Subscriptions	340	340	340	340	340	340	0.00%
101.1070.53990	Other Contractual	12,542	12,280	2,933	3,000	2,400	3,000	0.00%
101.1070.54100	Office Supplies	1,771	1,853	1,915	2,250	1,975	2,000	-11.11%
101.1070.54700	Other Supplies	109	30	-	-	25	-	0.00%
	Sub-Total Other Operating	28,289	26,506	18,673	21,140	22,515	23,055	9.06%
101.1070.55200	Equipment	101	203	36	300	100	300	0.00%
Total Finance - Administration		**210,968**	**215,543**	**210,247**	**235,641**	**219,124**	**246,335**	4.54%

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.

STAFFING (FTE)

	F/P/S	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Utility Billing Supervisor	F	1.00	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	0.00
Finance Clerk II	F	2.00	2.00	2.00	2.00	1.00	1.00	1.00	1.00	2.00
UTILITY BILLING TOTAL		**3.00**	**3.00**	**3.00**	**3.00**	**2.80**	**2.80**	**2.75**	**2.75**	**3.00**

PERFORMANCE MEASURES

	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Utility Bills Issued	60,341	60,667	60,737	60,807	60,753	61,987	62,135	62,449	63,073
Utility Connections	8,830	8,866	8,883	8,901	8,950	8,968	9,102	9,203	9,200
No. of ACH Payments	8,197	8,857	9,106	9,362	9,827	10,300	10,331	10,875	11,418
ACH Pymts./Bills Issued	13.50%	14.60%	14.99%	16.80%	16.18%	16.62%	16.63%	17.41%	18.10%
No. of Bills e-mailed	0	0	0	481	2,184	4,500	4,684	5,835	7,000
Active Utility Accounts	5,046	5,048	5,063	5,078	5,093	5,103	5,198	5,216	5,234
Electric Meters	4,804	4,823	4,833	4,843	4,859	4,869	5,053	5,071	5,088
Water Meters	4,026	4,043	4,050	4,057	4,091	4,099	4,118	4,132	4,147
Refuse Cutomers Billed	3,852	3,835	3,911	3,925	3,994	4,036	4,036	4,050	4,064

BUDGET HIGHLIGHTS

Salary and Wages - Includes reinstating the part time position back to full time status. The utility billing department is relying more and more on the finance and income tax clerks for assistance.

Postage - Cost of mailing utility bills is $1,650/month, past due bills is $250/month & owner copies is $100.00/month.

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

Other Contractual - Includes fees for remotely depositing checks, shredding of documentation and collection costs.

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

GENERAL FUND - DEPARTMENT: FINANCE - UTILITY BILLING

Account	Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Projected	2014-15 % Inc/Dec
101.1080.51000	Salary & Wages	101,230	102,091	104,183	118,450	114,034	137,800	16.34%
101.1080.51050	Wages - part time	12,035	18,361	16,421	19,000	14,730	-	-100.00%
101.1080.51075	Overtime	3,114	-	151	500	-	250	-50.00%
101.1080.51110	O.P.E.R.S.	16,270	15,481	17,463	19,313	18,027	19,327	0.07%
101.1080.51125	Medicare	1,619	1,680	1,672	2,000	1,867	2,002	0.09%
101.1080.51200	Health Insurance	25,643	28,470	29,353	31,850	30,915	37,660	18.24%
101.1080.51300	Worker's Compensation	4,146	2,582	2,483	2,557	1,928	2,500	-2.23%
101.1080.51400	Life Insurance	105	126	138	150	110	125	-16.67%
	Sub-Total Personnel	164,162	168,791	171,864	193,820	181,611	199,664	3.02%
101.1080.52100	Travel & Training	657	377	216	1,300	1,665	1,750	34.62%
101.1080.53410	Equipment Maintenance	10,543	10,114	10,294	12,315	11,800	12,620	2.48%
101.1080.53700	Printing & Reproduction	1,383	1,047	2,334	3,175	2,237	3,175	0.00%
101.1080.53990	Other Contractual	2,426	5,926	11,652	10,810	10,240	11,090	2.59%
101.1080.54100	Office Supplies	4,385	4,240	3,041	4,000	3,200	4,000	0.00%
101.1080.54110	Postage	22,929	22,363	22,781	25,000	28,250	27,000	8.00%
101.1080.54700	Other Supplies	2,551	1,680	1,453	2,800	2,100	2,500	-10.71%
	Sub-Total Other Operating	44,874	45,747	51,771	59,400	59,492	62,135	4.60%
101.1080.55200	Equipment	101	346	166	500	800	500	0.00%
Total Finance - Utility Billing		**209,137**	**214,884**	**223,801**	**253,720**	**241,903**	**262,299**	3.38%

GENERAL FUND-DEPARTMENT: FINANCE-INCOME TAX

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

STAFFING (FTE)

	F/P/S	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Income Tax Supervisor	F	1.00	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	0.00
Finance Clerk II	F	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	1.00
Clerk	P	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25
INCOME TAX TOTAL		**2.25**	**2.25**	**2.25**	**2.25**	**2.25**	**2.25**	**2.25**	**2.25**	**2.25**

PERFORMANCE MEASURES

All Funds	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Estimated	2015 Estimated
Tax Receipts	$3,679,252	$3,748,800	$3,471,659	$3,508,800	$4,017,680	$4,940,668	$5,440,357	$5,399,314	$5,622,191
Collection Cost as a % of Revenue	4.44%	4.63%	4.98%	4.96%	4.43%	3.05%	2.89%	3.45%	3.16%
Tax Refunds	$ 147,261	$ 73,433	$ 219,721	$ 159,266	$ 98,385	$ 108,437	$ 136,240	$ 137,000	$ 161,500

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

Account	Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Projected	2014-15 % Inc/Dec
101.1090.51000	Salary & Wages	103,894	87,018	92,440	97,615	97,882	103,500	6.03%
101.1090.51050	Wages - part time	8,430	10,536	8,791	8,840	8,840	8,840	0.00%
101.1090.51110	O.P.E.R.S.	15,661	12,056	14,480	14,904	14,941	15,728	5.53%
101.1090.51125	Medicare	1,549	2,090	1,435	1,544	1,547	1,629	5.51%
101.1090.51200	Health Insurance	27,076	19,783	19,087	20,673	17,585	18,600	-10.03%
101.1090.51300	Worker's Compensation	3,300	2,369	2,745	2,606	1,605	2,250	-13.66%
101.1090.51400	Life Insurance	105	126	64	161	110	125	-22.36%
	Sub-Total Personnel	160,015	133,978	139,042	146,343	142,510	150,672	2.96%
101.1090.52100	Travel & Training	2,154	134	1,635	1,500	1,200	1,500	0.00%
101.1090.53410	Equipment Maintenance	4,629	5,215	4,855	10,000	27,500	10,000	0.00%
101.1090.53700	Printing & Reproduction	3,346	3,561	4,010	6,100	5,000	6,100	0.00%
101.1090.53800	Dues & Subscriptions	862	477	20	100	20	100	0.00%
101.1090.53990	Other Contractual	199	2,314	1,065	500	1,250	1,500	200.00%
101.1090.54100	Office Supplies	705	1,056	719	800	600	1,000	25.00%
101.1090.54110	Postage	5,289	3,222	5,680	5,600	5,600	6,000	7.14%
101.1090.54700	Other Supplies	899	677	331	500	300	500	0.00%
	Sub-Total Other Operating	18,083	16,656	18,315	25,100	41,470	26,700	6.37%
101.1090.55200	Equipment	-	-	36	500	2,064	500	0.00%
101.1090.57310	Tax Refunds	62,995	57,830	72,657	100,000	75,000	85,000	-15.00%
Total Finance - Income Tax		**241,093**	**208,464**	**230,050**	**271,943**	**261,044**	**262,872**	-3.34%

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)

	F/P/S	2007 Actual	2008 Actual	2009 Actual	2010 Budget	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Law Director	P	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12	0.12
Law Total		**0.12**	**0.12**	**0.12**	**0.12**	**0.12**	**0.12**	**0.12**	**0.12**	**0.12**

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

Account	Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Projected	2014-15 % Inc/Dec
101.1100.51000	Salary & Wages	43,092	48,147	48,087	50,093	50,093	51,095	2.00%
101.1100.51110	O.P.E.R.S.	6,033	5,269	5,912	7,013	7,013	7,153	2.00%
101.1100.51200	Health Insurance	13,538	1,647	-	-	-	-	0.00%
101.1100.51300	Worker's Compensation	1,195	1,015	1,104	1,137	840	1,100	-3.25%
101.1100.51400	Life Insurance	56	131	(4)	125	50	50	-60.00%
	Sub-Total Personnel	63,914	56,209	55,100	58,368	57,996	59,398	1.76%
101.1100.52100	Travel & Training	-	-	220	400	220	400	0.00%
101.1100.53332	Public Defender Fees	4,068	4,068	4,068	4,068	4,068	4,270	4.97%
101.1100.53335	Other Legal Fees	16,989	541	-	12,000	12,000	12,000	0.00%
101.1100.53500	Insurance	1,738	1,500	1,740	2,001	1,900	2,660	32.93%
101.1100.53710	Code Supplement	-	-	-	-	5,000	-	0.00%
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	1,425	132	1,086	1,500	1,000	1,500	0.00%
101.1100.54100	Office Supplies	-	-	-	300	-	300	0.00%
	Sub-Total Other Operating	24,220	6,241	7,114	20,399	24,188	21,260	4.22%
Total Law		**88,134**	**62,450**	**62,214**	**78,767**	**82,184**	**80,658**	2.40%

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.

STAFFING (FTE)

	F/P/S	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Chief	F	1	1	1	1	1	1	1	1	1
Sergeant	F	4	4	4	4	4	4	4	4	4
Detective Sergeant	F	1	1	1	1	1	1	1	1	1
Officer	F	12	12	12	12	11	11	12	12	12
D.A.R.E. Officer	F	1	1	1	1	1	1	1	1	1
Records Supervisor	F	1	1	1	1	1	1	1	1	1
Records Clerk	F	2	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	0
POLICE TOTAL		**22.07**	**22.07**	**22.07**	**22.07**	**21.07**	**21.07**	**22.07**	**22.07**	**22**

PERFORMANCE MEASURES

		2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Estimated	2015 Estimated
Criminal Arrests:	Total	769	679	679	596	457	708	608	625	640
	Adult	648	550	550	503	414	640	532	572	551
	Juvenile	121	129	129	93	43	68	76	53	89
Calls for Service:	Total	15,420	15,595	15,595	17,570	15,972	13,522	14,909	15,804	15,548
	Criminal	3,288	3,159	3,159	2,895	2,795	1,960	3,723	3,834	3,102
	Non-Criminal		6,303	6,303	6,123	5,211	5,760	6,120	6,250	6,010
	Accident		335	335	277	311	284	213	220	282
	Crime Prevention		5,798	5,798	8,275	7,655	5,518	4,853	5,500	6,200
Traffic Related Calls:	Total	3,798	3,561	3,561	3,299	2,617	3,235	3,306	3,251	3,329
	Citations	1,231	1,000	1,000	917	1,028	1,157	1,288	1,250	1,243
	D.U.I.	121	101	101	57	52	83	88	70	75
	Accident		218	218	188	208	218	208	212	210
	Warnings		2139	2139	2027	1255	1675	1614	1579	1775
	Parking		103	103	110	74	102	108	140	106
Response Time (hr:min:sec)										
Time to Dispatch						0:15:40	0:11:20	0:11:00	0:11:00	0:11:00
Time Enroute						0:05:45	0:04:35	0:04:30	0:04:30	0:04:30
Time on Scene						0:25:32	0:24:24	0:25:15	0:25:15	0:25:15
Total Call Time						0:46:58	0:40:21	0:40:45	0:40:45	0:40:45

BUDGET HIGHLIGHTS

Wages- Police Officers - Includes FOP union wage increase of 2% in 2015.

Wages-Dispatchers & Others - Includes a Chapter 37 wage increase of 2% in 2015.

Travel and Training - Includes $16,075 for training seminars & $9,000 for tuition reimbursement.

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

GENERAL FUND - DEPARTMENT: POLICE

Account	Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Projected	2014-15 % Inc/Dec
101.2110.51020	Wages - Police Officers	1,210,037	1,123,719	1,219,788	1,304,217	1,285,000	1,346,604	3.25%
101.2110.51025	Wages - Others	137,292	142,389	146,868	149,230	153,698	127,233	-14.74%
101.2110.51075	Overtime	143,798	164,848	106,802	125,000	95,000	125,000	0.00%
101.2110.51110	O.P.E.R.S.	20,347	18,922	22,027	25,407	23,750	19,213	-24.38%
101.2110.51115	Police Pension	263,650	187,785	363,569	279,755	279,755	291,838	4.32%
101.2110.51125	Medicare	17,851	20,034	20,985	22,887	22,887	23,183	1.29%
101.2110.51200	Health Insurance	207,060	207,797	227,286	269,001	288,396	285,223	6.03%
101.2110.51300	Worker's Compensation	37,976	35,878	31,560	38,947	25,250	38,571	-0.97%
101.2110.51400	Life Insurance	1,130	1,175	1,627	1,307	1,200	1,848	41.39%
101.2110.51500	Uniforms	27,301	43,077	25,196	41,754	30,000	33,400	-20.01%
	Sub-Total Personnel	2,066,442	1,945,624	2,165,708	2,257,505	2,204,936	2,292,113	1.53%
101.2110.52100	Travel & Training	27,140	29,047	9,645	16,075	8,677	16,175	0.62%
101.2110.52150	Tuition Reimbursement	-	-	11,348	8,500	7,398	9,000	5.88%
101.2110.53100	Utilities	19,533	18,804	18,325	20,088	25,000	22,124	10.14%
101.2110.53210	Rents & Leases	2,250	3,492	60	3,786	3,786	3,786	0.00%
101.2110.53410	Equipment Maintenance	3,589	4,757	4,372	6,192	6,192	6,290	1.58%
101.2110.53430	Vehicle Maintenance	24,762	16,017	21,261	22,560	17,450	23,680	4.96%
101.2110.53440	Radio Maintenance	6,401	7,168	4,458	9,075	5,500	9,075	0.00%
101.2110.53441	Vehicle Striping	2,293	1,087	-	-	-	-	0.00%
101.2110.53500	Insurance	10,250	12,000	13,920	16,008	15,300	21,420	33.81%
101.2110.53700	Printing & Reproduction	3,070	4,780	3,849	5,000	5,000	5,000	0.00%
101.2110.53800	Dues & Subscriptions	5,744	5,987	2,804	7,435	3,745	7,435	0.00%
101.2110.53990	Other Contractual	37,062	46,134	40,683	44,545	44,545	39,270	-11.84%
101.2110.53991	DARE Expenses	4,817	1,925	9,842	6,450	6,450	6,450	0.00%
101.2110.54100	Office Supplies	5,471	5,017	3,984	7,580	5,500	7,580	0.00%
101.2110.54200	Equipment Operation	53,158	56,375	54,157	58,000	55,000	60,000	3.45%
101.2110.54320	Firearm Supplies	5,401	5,748	3,087	6,015	6,015	6,015	0.00%
101.2110.54330	Photo Supplies	43	-	99	775	775	775	0.00%
101.2110.54700	Other Supplies	3,881	4,867	3,628	11,470	11,470	7,110	-38.01%
	Sub-Total Other Operating	214,865	223,205	205,522	249,554	227,803	251,185	0.65%
101.2110.55200	Equipment	2,987	-	-	-	-		0.00%
Total Police		**2,284,294**	**2,168,829**	**2,371,230**	**2,507,059**	**2,432,739**	**2,543,298**	1.45%

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 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Chief	P	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30
FIRE TOTAL		**0.30**	**0.30**	**0.30**	**0.30**	**0.30**	**0.30**	**0.30**	**0.30**	**0.30**

PERFORMANCE MEASURES

	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Estimated	2015 Estimated
Total Calls	408	437	350	368	313	326	304	340	350
City Calls	231	236	200	197	195	154	157	221	228
Township Calls	112	133	100	108	95	85	117	78	82
Mutual Aid Calls	65	68	50	66	60	87	30	37	39
Response Time (min)	8.7	8.9	8.9	8.7	9.5	8.0	8.7	9.0	9.0
Dollar Loss - City	$293,200	$16,500	$200,000	$86,600	$268,000	$103,600	$211,400	$400,000	$400,000
Structure Fires	12	12	5	7	13	11	12	12	12
Fire Insp.Conducted			45	60	115	73	100	100	100

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	52,802
Total Fire Department Expenditures	166,657	131,246	137,595	137,106	147,588	161,003	169,235	163,269	173,928
Net Costs to the City	93,337	56,398	65,322	63,749	73,095	102,258	116,433	110,467	121,126
Annual Per Capita Cost to City Residents	$ 10.12	$ 6.12	$ 7.08	$ 6.91	$ 7.54	$ 10.55	$ 12.02	$ 11.40	$ 12.50

(using 2000 census population through 2010 - 9,221)
(using 2010 census population after 2010 - 9,689)

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.

Utilities - Utility cost has increased in 2015 due to the expansion of the Fire Station and larger heating/cooling systems

Equipment - Includes $4,613 for fire hose, $3,100 for a ventilation fan, $2,500 for two Ski-Paks (SCBA)

GENERAL FUND - DEPARTMENT: FIRE

Account	Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Projected	2014-15 % Inc/Dec
101.2120.51055	Salary & Wages	47,490	63,273	54,594	70,000	65,000	70,000	0.00%
101.2120.51110	O.P.E.R.S.	2,155	2,097	1,963	4,250	2,000	2,000	-52.94%
101.2120.51120	Fire Dependent's Fund	300	300	300	300	300	300	0.00%
101.2120.51121	Social Security	2,350	2,227	2,057	2,300	3,750	4,500	95.65%
101.2120.51125	Medicare	474	699	607	660	750	800	21.21%
101.2120.51300	Worker's Compensation	1,502	1,168	966	1,300	920	950	-26.92%
101.2120.51410	Accident Insurance	1,702	1,340	-	1,200	1,200	1,200	0.00%
101.2120.51500	Uniforms	7,724	9,626	5,323	7,500	12,500	7,500	0.00%
	Sub-Total Personnel	63,697	80,730	65,810	87,510	86,420	87,250	-0.30%
101.2120.52100	Travel & Training	3,449	3,202	2,495	5,000	3,500	5,000	0.00%
101.2120.53100	Utilities	7,635	7,143	9,255	8,250	13,500	15,000	81.82%
101.2120.53410	Equipment Maintenance	15,515	11,206	14,864	14,950	14,950	14,950	0.00%
101.2120.53440	Radio Maintenance	4,067	1,776	7,194	3,158	3,158	3,158	0.00%
101.2120.53450	SCBA Maintenance	5,398	1,765	5,854	4,124	4,124	4,124	0.00%
101.2120.53460	Air Compressor Maintenance	200	438	407	500	500	500	0.00%
101.2120.53500	Insurance	7,745	9,000	10,440	12,006	11,480	16,072	33.87%
101.2120.53720	Fire Prevention Codes	2,757	1,995	1,165	3,000	3,536	3,000	0.00%
101.2120.53800	Dues & Subscriptions	350	449	270	449	449	449	0.00%
101.2120.53990	Other Contractual	4,656	5,222	6,117	6,662	6,662	6,662	0.00%
101.2120.54100	Office Supplies	-	-	395	450	450	450	0.00%
101.2120.54200	Equipment Operation	3,312	4,143	4,171	5,400	4,250	5,400	0.00%
101.2120.54400	Small Tools	-	-	225	500	500	500	0.00%
101.2120.54560	Fire Donation	-	52	-	200	200	200	0.00%
101.2120.54700	Other Supplies	774	-	924	1,000	1,052	1,000	0.00%
	Sub-Total Other Operating	55,858	46,391	63,776	65,649	68,311	76,465	16.48%
101.2120.55200	Equipment	28,033	33,882	12,044	10,110	40,000	10,213	1.02%
TOTAL FIRE		**147,588**	**161,003**	**141,630**	**163,269**	**194,731**	**173,928**	6.53%

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.

STAFFING (FTE)

	F/P/S	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Chief	F	1.00	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	21.06
EMS TOTAL		**22.06**	**22.06**	**22.06**	**22.06**	**22.06**	**22.06**	**22.06**	**22.06**	**22.06**
Volunteer hours		9,140	11,464	10,555	11,333	12,168	13,904	11,454	11,431	11,431
Part time hours		28,772	30,416	26,494	28,534	28,965	27,420	31,348	28,850	28,850

PERFORMANCE MEASURES

		2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Estimated	2015 Estimated
City Calls	Total	1,070	959	906	912	956	916	1,096	1,129	1,144
	ALS	631	566	589	595	635	606	713	739	744
	BLS	182	163	109	109	111	108	153	155	160
	No Transport	257	230	208	208	210	202	230	235	240
Township Calls	Total	270	365	349	360	389	374	310	321	336
	ALS	159	222	227	238	258	274	202	210	216
	BLS	46	55	42	42	45	44	43	45	50
	No Transport	65	88	80	80	86	83	65	66	70
Total Calls		1,353	1,347	1,255	1,272	1,345	1,290	1,421	1,450	1,480
Average Time to Arrive (min)		5	6	4	4	4	4	5	3	3
Longest Time to Arrive (min)		13	14	11	11	8	10	12	9	9
Avg Time - Mutual Aid arrival		19	18	19	18	18	17	18	18	18
Time On Scene (min)		18	17	17	17	18	17	16	16	16
Average Training Hours per Person		68	60	44	42	44	44	40	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	863,684	840,745
EMS Run Receipts	(483,409)	(449,262)	(484,438)	(426,767)	(439,300)	(542,389)	(540,000)	(575,000)	(575,000)
Net Costs to the City	244,269	342,970	241,710	304,476	342,655	245,223	278,727	288,684	265,745
Annual Per Capita Cost to City Residents	$ 26.49	$ 37.19	$ 26.21	$ 33.02	$ 35.37	$ 25.31	$ 28.77	$ 29.80	$ 27.43

(using 2000 census population through 2010 - 9,221)
(using 2010 census population after 2010 - 9,689)

BUDGET HIGHLIGHTS

Equipment- replace three 10 year old pulse oximeters & CO monitors. Buy new snow blower.

GENERAL FUND - DEPARTMENT: EMERGENCY MEDICAL SERVICES

Account	Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Projected	2014-15 % Inc/Dec
101.2130.51060	Salary & Wages	539,263	534,481	566,933	559,188	590,603	563,166	0.71%
101.2130.51075	Overtime	12,464	14,297	14,233	15,000	3,500	3,500	-76.67%
101.2130.51110	O.P.E.R.S.	77,204	70,741	84,247	80,386	83,174	79,333	-1.31%
101.2130.51125	Medicare	7,820	7,786	8,263	8,326	8,614	8,217	-1.31%
101.2130.51200	Health Insurance	13,392	14,829	16,013	17,958	16,847	18,575	3.44%
101.2130.51300	Worker's Compensation	14,243	13,185	12,586	13,659	10,125	13,350	-2.26%
101.2130.51400	Life Insurance	56	67	67	80	45	55	-31.25%
101.2130.51410	Accident Insurance	2,902	2,277	2,961	2,900	2,900	3,000	3.45%
101.2130.51500	Uniforms	3,004	4,352	6,507	6,500	6,500	6,000	-7.69%
	Sub-Total Personnel	670,348	662,015	711,810	703,997	722,308	695,196	-1.25%
101.2130.52100	Travel & Training	6,746	7,205	6,721	10,000	8,000	10,000	0.00%
101.2130.53100	Utilities	8,637	8,082	10,482	9,800	15,054	14,500	47.96%
101.2130.53310	Billing Services	20,795	23,047	18,620	26,000	23,627	26,000	0.00%
101.2130.53320	Medical Testing	622	64	1,524	900	850	900	0.00%
101.2130.53410	Equipment Maintenance	1,728	6,492	6,429	11,584	10,000	11,584	0.00%
101.2130.53420	Facilities Maintenance	4,924	3,580	2,949	4,400	5,000	7,300	65.91%
101.2130.53430	Vehicle Maintenance	11,255	10,379	12,099	7,800	13,650	7,500	-3.85%
101.2130.53440	Radio Maintenance	3,625	3,594	4,372	4,600	3,600	4,500	-2.17%
101.2130.53500	Insurance	7,446	8,500	9,860	11,339	10,850	15,190	33.96%
101.2130.53600	Advertising	-	-	-	100	-	100	0.00%
101.2130.53700	Printing & Reproduction	271	142	122	360	175	300	-16.67%
101.2130.53800	Dues & Subscriptions	751	225	550	720	720	720	0.00%
101.2130.53990	Other Contractual	5,851	3,925	2,760	3,000	3,023	3,000	0.00%
101.2130.54100	Office Supplies	4,678	6,069	4,487	5,655	5,000	5,655	0.00%
101.2130.54200	Equipment Operation	15,996	17,939	17,701	18,500	18,500	18,500	0.00%
101.2130.54330	Medical Supplies	9,958	9,926	7,494	9,800	8,200	9,800	0.00%
101.2130.54500	Grant Supplies/Expenses	3,950	2,802	-	5,000	5,000	3,700	-26.00%
101.2130.54700	Other Supplies	277	536	357	1,000	500	900	-10.00%
	Sub-Total Other Operating	107,510	112,507	106,527	130,558	131,749	140,149	7.35%
101.2130.55200	Equipment	4,097	13,090	3,374	5,000	9,626	5,400	8.00%
TOTAL EMERGENCY MEDICAL SERVICES		**781,955**	**787,612**	**821,711**	**839,555**	**863,683**	**840,745**	0.14%

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.

STAFFING (FTE)

	F/P/S	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Community Development Director / Assistant City Manager	F	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
City Planning / Zoning Administrator	F	1.00	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	0.33
COMM & ED TOTAL		**2.33**	**2.33**	**2.33**	**2.33**	**2.33**	**2.33**	**2.33**	**2.33**	**2.33**

PERFORMANCE MEASURES

	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Estimated	2015 Estimated
New Residential Units	31	21	10	7	12	22	14	20	20
Certificates of Use (Business)	38	24	18	26	24	13	15	25	25
Res. & Bus. Investment	$17,511,460	$7,516,479	$4,489,623	$2,491,400	$3,000,000	$73,077,730	$6,929,218	$9,000,000	$5,000,000
Nuisance Reports Received	174	101	124	92	119	89	134	115	115
Sign Permits Issued	46	62	45	41	50	57	42	50	50
Population	10,141	10,161	10,186	9,705	9,689	9,740	9,772	9,818	9,864
# of Residential Units	4,169	4,190	4,200	4,201	4,211	4,233	4,247	4,253	4,253
# of Residential Platted	144	123	137	125	115	93	66	50	35
Grant $ Obtained	$289,700	$1,862,510	$1,603,810	$384,500	$1,827,000	$4,428,000	$842,500	$1,000,000	$1,000,000
BusinessFirst! BR&E Visits	7	7	14	15	16	13	20	24	24
TIF/CRA/EZ Zone Agreements	10	9	8	7	6	6	7	9	10
Acres Annexed	23.20	1.47	7.36	117.70	0.00	130.28	0.00	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 capitia.

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

Equipment - Camera for website & zoning enforcement pictures

GENERAL FUND - DEPARTMENT: COM. & ECONOMIC DEVELOPMENT

Account	Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Projected	2014-15 % Inc/Dec
101.3140.51000	Salary & Wages	171,699	173,145	175,891	180,620	180,620	168,536	-6.69%
101.3140.51050	Wages - Part Time	-	-	-	-	-	13,500	13500.00%
101.3140.51075	Overtime	-	-	-	250	-	250	0.00%
101.3140.51110	O.P.E.R.S.	24,001	21,993	25,639	25,285	25,287	25,485	0.79%
101.3140.51125	Medicare	2,404	2,375	2,431	2,625	2,619	2,839	8.15%
101.3140.51200	Health Insurance	38,487	42,632	47,636	51,282	47,453	35,797	-30.20%
101.3140.51300	Worker's Compensation	4,217	3,994	3,826	4,350	3,063	3,155	-27.47%
101.3140.51400	Life Insurance	161	193	193	230	125	150	-34.78%
	Sub-Total Personnel	240,969	244,332	255,616	264,642	259,167	249,712	-5.64%
101.3140.52100	Travel & Training	3,284	919	1,761	3,750	3,750	3,750	0.00%
101.3140.53100	Utilities	1,055	748	761	800	1,000	1,000	25.00%
101.3140.53362	Economic Development Inc.	-	-	-	100,000	-	200,000	100.00%
101.3140.53363	Economic Development	-	-	8,392	15,000	15,000	15,000	0.00%
101.3140.53364	Downtown Coord. Contract	-	-	25,000	25,000	25,000	25,000	0.00%
101.3140.53381	Services - MVRPC	4,242	4,242	4,457	4,457	4,457	4,457	0.00%
101.3140.53387	Weed Cutting/Prop. Maint.	-	940	2,303	5,000	1,500	5,000	0.00%
101.3140.53410	Equipment Maintenance	2,950	2,461	2,181	4,300	3,600	4,300	0.00%
101.3140.53700	Printing & Reproduction	1,453	1,023	1,252	2,250	1,600	2,250	0.00%
101.3140.53800	Dues & Subscriptions	1,966	2,015	2,073	2,440	2,016	2,440	0.00%
101.3140.53990	Other Contractual	1,226	874	996	2,300	2,300	2,300	0.00%
101.3140.54100	Office Supplies	787	1,159	785	1,200	1,200	1,200	0.00%
101.3140.54200	Equipment Operation	1,748	1,908	1,789	1,700	1,740	2,000	17.65%
101.3140.54700	Other Supplies	235	87	116	250	175	250	0.00%
	Sub-Total Other Operating	18,946	16,376	51,866	168,447	63,338	268,947	59.66%
101.3140.55200	Equipment	-	-	-	-	-	750	750.00%
TOTAL COM. & ECONOMIC DEVELOPMENT		**259,915**	**260,708**	**307,482**	**433,089**	**322,505**	**519,409**	19.93%

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.

STAFFING (FTE)

	F/P/S	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Service Director / City Engineer	F	0.50	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	1.00
Secretary	F	0.33	0.33	0.33	0.33	0.33	0.33	0.33	0.33	0.00
Engineering Technician	P	0.40	0.40	0.40	0.00	0.00	0.00	0.00	0.00	0.00
ENGINEERING TOTAL		**2.23**	**2.23**	**2.23**	**1.83**	**1.83**	**1.83**	**1.83**	**1.83**	**1.50**

PERFORMANCE MEASURES

	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Estimated	2015 Estimated
City Projects Managed	9	9	9	7	7	10	11	11	8
City Projects Inspected	8	10	8	6	6	10	8	10	7
Walk/Drives Inspected	79	63	35	30	30	40	32	31	55

BUDGET HIGHLIGHTS

Professional Services - Includes $4,000 for traffic signal modifications & plan reviews, $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, $500 for cell phone use, & $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

Account	Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Projected	2014-15 % Inc/Dec
101.3150.51050	Salary & Wages	115,188	114,276	116,666	118,713	137,211	105,345	-11.26%
101.3150.51075	Overtime	1,893	3,804	10,929	4,500	14,170	10,000	122.22%
101.3150.51110	O.P.E.R.S.	16,218	15,139	18,494	17,250	21,193	16,148	-6.39%
101.3150.51125	Medicare	1,664	1,702	1,849	1,787	2,195	1,673	-6.41%
101.3150.51200	Health Insurance	17,071	17,973	16,244	18,536	19,352	14,981	-19.18%
101.3150.51300	Worker's Compensation	2,829	2,463	2,373	2,444	2,044	2,105	-13.86%
101.3150.51400	Life Insurance	117	126	126	180	75	100	-44.44%
101.3150.51500	Uniforms	324	43	264	450	250	450	0.00%
101.3150.51600	Vehicle Allowance	690	3,000	3,000	3,000	1,918	3,000	0.00%
	Sub-Total Personnel	155,994	158,526	169,945	166,860	198,408	153,802	-7.83%
101.3150.52100	Travel & Training	245	250	246	500	1,000	1,000	100.00%
101.3150.53100	Utilities	1,630	1,267	1,547	2,000	1,655	2,000	0.00%
101.3150.53365	Professional Services	3,130	9,825	680	7,500	6,000	7,500	0.00%
101.3150.53410	Equipment Maintenance	1,740	2,028	1,020	4,650	4,000	3,000	-35.48%
101.3150.53600	Advertising	-	266	216	400	400	400	0.00%
101.3150.53700	Printing & Reproduction	908	1,027	880	1,880	1,000	1,880	0.00%
101.3150.53800	Dues & Subscriptions	430	494	494	400	214	400	0.00%
101.3150.53990	Other Contractual	100	2,203	687	1,000	1,200	2,710	171.00%
101.3150.54100	Office Supplies	1,366	1,327	1,965	1,650	2,400	1,650	0.00%
101.3150.54200	Equipment Operation	1,142	1,945	1,353	2,000	1,492	2,000	0.00%
101.3150.54700	Other Supplies	151	137	56	400	200	400	0.00%
	Sub-Total Other Operating	10,842	20,769	9,144	22,380	19,561	22,940	2.50%
101.3150.55200	Equipment	163	980	264	750	250	750	0.00%
TOTAL ENGINEERING		**166,999**	**180,275**	**179,353**	**189,990**	**218,219**	**177,492**	-6.58%

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.

STAFFING

	F/P/S	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Service Director / City Enginee	F	0.25	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	0.50
Equipment Operator	F	1.00	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	0.50
Maintenance Specialist 2	F	2.00	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	0.56
Laborer	S	0.92	0.92	0.46	0.46	0.46	0.69	0.69	0.69	0.69
PARKS TOTAL		**6.25**	**6.25**	**5.27**	**5.27**	**4.77**	**5.00**	**5.00**	**5.50**	**5.50**

PERFORMANCE MEASURES

	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Estimated	2015 Estimated
Number of Parks	17	17	17	17	17	17	17	17	17
Acres of Park Maintained	436	436	436	436	436	436	436	436	436
Acres Mowed	278	278	278	240	240	240	240	240	240
Number of Ball Fields	19	17	17	17	17	17	16	16	16
Number of Soccer Fields	10	10	12	14	14	14	16	16	16
Miles of Bike Trails	2.14	2.18	3.28	3.45	3.45	3.45	3.45	3.45	3.45
Number of Trees Planted	53	91	42	45	45	38	90	50	50

BUDGET HIGHLIGHTS

Wages - includes 6 full-time (3 shared with other departments), 1 part-time and 3 seasonal employees

Park Maintenance - $10,000 for increased broadleaf control in the park system & $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.

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 - Maintain soccer & baseball fields broadleaf weed control at twice per year.

Equipment - Misc. equipment replacement items (weed eaters, blowers, hedge trimmers, etc.)

GENERAL FUND - DEPARTMENT: PARKS

Account	Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Projected	2014-15 % Inc/Dec
101.4180.51000	Salary & Wages	165,474	170,086	176,111	194,892	210,546	193,324	-0.80%
101.4180.51050	Wages - Seasonal	27,094	28,168	28,311	29,400	29,400	29,400	0.00%
101.4180.51075	Overtime	3,139	2,960	3,587	5,000	3,500	5,000	0.00%
101.4180.51110	O.P.E.R.S.	28,363	25,976	29,924	32,101	34,082	31,881	-0.69%
101.4180.51125	Medicare	2,275	2,322	2,389	3,555	3,530	3,302	-7.12%
101.4180.51200	Health Insurance	35,276	40,409	36,739	51,912	43,338	55,000	5.95%
101.4180.51300	Worker's Compensation	5,264	4,501	4,177	5,169	3,745	3,857	-25.38%
101.4180.51400	Life Insurance	251	259	269	325	160	200	-38.46%
101.4180.51500	Uniforms	1,087	1,868	1,336	2,400	2,000	2,500	4.17%
	Sub-Total Personnel	268,223	276,549	282,843	324,754	330,301	324,464	-0.09%
101.4180.52100	Travel & Training	439	522	439	500	500	500	0.00%
101.4180.53100	Utilities	16,092	15,947	17,570	19,000	22,806	25,000	31.58%
101.4180.53383	Tree Maintenance	2,033	-	2,085	10,000	2,500	10,000	0.00%
101.4180.53410	Equipment Maintenance	14,926	7,584	9,188	16,000	11,155	17,000	6.25%
101.4180.53411	Park Maintenance	8,393	7,541	6,733	10,000	10,000	20,000	100.00%
101.4180.53500	Insurance	1,697	2,000	2,320	2,668	3,230	4,522	69.49%
101.4180.53961	Contract - Mowing	9,331	14,779	10,614	17,500	13,592	17,500	0.00%
101.4180.53990	Other Contractual	10,840	14,299	7,905	13,000	12,500	13,000	0.00%
101.4180.54200	Equipment Operation	19,006	18,585	19,106	20,000	20,000	20,000	0.00%
101.4180.54310	Maintenance Supplies	7,609	2,866	5,402	7,500	7,500	7,500	0.00%
101.4180.54320	Turf Supplies	5,211	3,786	4,734	12,000	14,000	12,000	0.00%
101.4180.54340	Sand, Stone, & Clay	325	-	-	1,000	-	1,000	0.00%
101.4180.54400	Small Tools	477	139	629	1,000	750	1,000	0.00%
101.4180.54550	Tree Replacement	4,310	5,035	6,761	5,000	6,500	5,000	0.00%
101.4180.54560	Tree Donation	2,932	2,470	240	2,500	3,400	2,500	0.00%
101.4180.54561	Parks Donation	-	2,559	4,561	3,000	3,000	3,000	0.00%
101.4180.54700	Other Supplies	6,068	6,227	6,508	7,000	7,000	7,000	0.00%
101.4180.54710	Safety Supplies	487	664	297	750	750	750	0.00%
	Sub-Total Other Operating	110,176	105,003	105,092	148,418	139,183	167,272	12.70%
101.4180.55114	Horse Trails in Kyle Park	-	995	-	-	-	-	0.00%
101.4180.55200	Equipment	-	793	3,927	2,700	2,700	1,000	-62.96%
	Sub-Total Capital Outlay	-	1,788	3,927	2,700	2,700	1,000	-62.96%
TOTAL PARKS		**378,399**	**383,340**	**391,862**	**475,872**	**472,184**	**492,736**	3.54%

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

Account	Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Projected	2014-15 % Inc/Dec
101.4190.53950	Rec. Contract	17,700	8,850	26,550	17,700	17,700	17,700	0.00%
101.4190.53951	Meals-on-Wheels	-	-	-	1,000	-	1,000	0.00%
TOTAL RECREATION		**17,700**	**8,850**	**26,550**	**18,700**	**17,700**	**18,700**	0.00%

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. Both of the City's contracts (FOP and AFSCME) will be negotiated in 2015.
The City's Workers' Compensation third-party administrator is also paid out of this account.

GENERAL FUND - DEPARTMENT: NON-DEPARTMENTAL

Account	Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Projected	2014-15 % Inc/Dec
101.6200.51000	Salary & Wages	149,137	91,690	-	-	-	-	0.00%
101.6200.51200	Health Insurance	20,192	-	-	-	-	-	0.00%
101.6200.51700	Unemployment Compensation	-	1,794	-	1,000	-	1,000	0.00%
	Sub-Total Personnel	169,329	93,484	-	1,000	-	1,000	0.00%
101.6200.53310	Audit Fees	29,043	37,485	31,267	32,500	31,869	35,000	7.69%
101.6200.53335	Bond Counsel/Special Legal	11,619	1,036	2,750	15,000	5,000	5,000	-66.67%
101.6200.53350	Personnel Consultant	5,273	16,080	17,827	10,000	5,200	15,000	50.00%
101.6200.53362	GAAP Conversion	18,500	18,500	18,500	20,000	18,500	20,000	0.00%
101.6200.53363	Economic Development	7,210	7,938	3,735	-	5,302	-	0.00%
101.6200.53364	Downtown Coord. Contract	25,000	25,000	-	-	-	-	0.00%
101.6200.53491	Parking Lot Lease	1,500	-	3,000	1,500	1,500	1,500	0.00%
101.6200.53500	Insurance	7,103	11,175	10,491	11,663	11,433	16,006	37.24%
101.6200.53720	Community Newsletter	1,468	8,436	7,802	10,000	8,261	10,000	0.00%
101.6200.53800	Misc. Dues and Subscript.	79	35	180	500	100	500	0.00%
101.6200.53915	Claims and Judgements	-	87,623	-	-	-	-	0.00%
101.6200.53930	County Auditor Fees	9,674	9,195	8,003	10,500	5,370	10,000	-4.76%
101.6200.53935	Election Expenses	-	-	-	2,500	-	-	-100.00%
101.6200.53936	Property Tax Adm. Fee	-	-	-	350	-	-	-100.00%
101.6200.53945	Housing of Prisoners	5,876	120	-	5,000	-	5,000	0.00%
101.6200.53951	Vet Memorial	-	-	-	1,200	-	1,200	0.00%
101.6200.53960	Fireworks Contract	15,000	15,450	7,725	16,000	23,175	16,000	0.00%
101.6200.53967	ARRA Planning Grant	-	-	12,020	-	-		0.00%
101.6200.53990	Other Contractual	3,895	40,874	17,439	5,000	41,500	5,000	0.00%
101.6200.54900	Contingency	24,542	18,973	2,463	25,000	21,700	25,000	0.00%
	Sub-Total Other Operating	165,782	297,920	143,202	166,713	178,910	165,206	-0.90%
101.6200.57110	Trans. - Swimming Pool	-	-	75,000	27,500	105,000	80,000	190.91%
101.6200.57115	Trans, - Cap. Imp. Res. Fund	15,000	15,000	-	-	-	-	0.00%
101.6200.57145	Trans. - Medical Reimb. Fund	-	5,000	-	-	-	-	0.00%
101.6200.57150	Trans. - Parks Capital Imp.	50,000	-	-	-	-	-	0.00%
101.6200.57300	Refunds	415	125	-	1,000	500	1,000	0.00%
101.6200.57304	Revenue Sharing (TIF Agreement)	-	-	-	10,500	1,267	10,500	0.00%
101.6200.57305	Revenue Sharing (CRA Tax Abatement)	-	-	-	20,125	-	20,125	0.00%
101.6200.57500	Advances To	-	775,000	150,000	-	100,000	-	0.00%
	Sub-Total Transfers/Refunds	65,415	795,125	225,000	59,125	206,767	111,625	88.79%
TOTAL NON-DEPARTMENTAL		**400,526**	**1,186,529**	**368,202**	**226,838**	**385,677**	**277,831**	22.48%

SWIMMING POOL FUND - DEPARTMENT: RECREATION

Commentary:

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

PERFORMANCE MEASURES

	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Estimated	2015 Estimated
Number of Visitors Per Season	52,790	49,540	41,072	50,653	45,125	39,363	27,939	24,077	42,500
Average Daily Attendance	573	536	381	641	530	401	337	312	400
Daily Fee Visitors		17,554	14,122	18,601	18,025	15,115	10,915	9,334	10,500
Swim Lesson Participants		277	186	211	205	213	271	171	225
Subsidy as a % of Expenses	11%	8%	21%	0%	0%	13%	24%	30%	30%

BUDGET HIGHLIGHTS

Pool Management Fee - Includes $314,549 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 $2,500 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 $500 for play structure repairs.

2015 BUDGET WORKSHEET
SWIMMING POOL FUND - DEPARTMENT: RECREATION

Account	Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Projected	2014-15 % Inc/Dec
202.0000.44205	Pool - Daily Admissions	169,262	140,244	99,588	140,000	90,432	120,000	-14.29%
202.0000.44210	Pool - Season Passes	112,555	114,013	95,076	114,000	81,690	95,000	-16.67%
202.0000.44211	Pool Lessons	8,645	9,090	9,690	9,000	10,045	10,000	11.11%
202.0000.44220	Concession Sales	80,976	72,975	48,425	80,000	44,519	65,000	-18.75%
202.0000.44222	Pool Rental Fees	4,266	6,319	3,865	5,000	2,431	4,000	-20.00%
202.0000.44226	Sales Tax - Pool	5,982	5,390	3,494	5,400	3,307	5,400	0.00%
202.0000.47810	Vending Commissions	20	-	-	-	-	-	0.00%
202.0000.47820	Pool - Overages	78	-	-	-	-	-	0.00%
202.0000.47890	Other Misc. Revenues	964	2,042	1,870	1,000	411	1,000	0.00%
202.0000.49110	Transfers - General Fund	-	-	75,000	27,500	105,000	80,000	190.91%
202.0000.49210	Reimbursements	7,632	12,600	23,675	5,000	14,180	15,000	200.00%
Total Receipts		**390,380**	**362,673**	**360,683**	**386,900**	**352,015**	**395,400**	2.20%
202.4210.53100	Utilities	7,942	3,446	5,297	10,000	7,798	8,500	-15.00%
202.4210.53372	Pool Management Fee	311,460	338,835	315,885	297,000	294,125	317,049	6.75%
202.4210.53410	Equipment Maintenance	11,610	9,791	8,775	11,000	16,492	10,000	-9.09%
202.4210.53420	Facilities Maintenance	4,622	9,576	3,156	8,500	3,157	7,500	-11.76%
202.4210.53500	Insurance	1,737	2,000	2,320	2,668	2,550	3,570	33.81%
202.4210.53990	Other Contracts	2,745	3,181	3,758	3,500	3,483	3,500	0.00%
202.4210.53993	Concession - Sales Tax	5,690	6,436	6,449	6,500	3,282	6,000	-7.69%
202.4210.54700	Other Supplies	877	576	746	1,000	1,123	1,000	0.00%
202.4210.54720	CPM - Concession Supplies	35,723	34,797	24,768	37,000	19,270	35,000	-5.41%
202.4210.54721	City Concession Supplies	3,796	5,361	3,988	4,500	3,307	4,000	-11.11%
	Sub-Total Other Operating	386,202	413,999	375,142	381,668	354,587	396,119	3.79%
202.4210.55200	Equipment	2,300	193	2,197	1,500	-	1,000	-33.33%
	Sub-Total Capital Outlay	2,300	193	2,197	1,500	-	1,000	-33.33%
202.4210.57200	Reimbursements	45	-	20	-	-	-	0.00%
	Sub-Total Transfers/Refund	45	-	20	-	-	-	0.00%
Total Expenditures		**388,547**	**414,192**	**377,359**	**383,168**	**354,587**	**397,119**	3.64%
Excess/(Deficiency) of Revenues Over Expenditures		**1,833**	**(51,519)**	**(16,676)**	**3,732**	**(2,572)**	**(1,719)**	
Fund Balance January 1st		**73,782**	**75,615**	**24,096**	**7,420**	**7,420**	**4,848**	
Fund Balance December 31st		**75,615**	**24,096**	**7,420**	**11,152**	**4,848**	**3,129**	
Reserve For Encumbrances		**-**	**443**	**124**	**-**	**-**	**-**	

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

	F/P/S	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Service Dir. / City Eng'r	F	0.25	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	0.50
Equipment Operator	F	2.00	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	1.25
Seasonal Part Time	P	0.50	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	0.46
TOTAL STREET REPAIR & MAINT.		**5.21**	**5.21**	**5.21**	**4.75**	**4.48**	**4.71**	**4.71**	**4.96**	**4.96**

PERFORMANCE MEASURES

	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Estimated	2015 Estimated
Centerline Miles of Street	52	52	52	53	59	61	61	61	61
Lanes Miles of Street				118.0	154.0	158.0	158.0	158.0	158.0
Lane Miles of Street Per Employee				24.8	34.4	33.5	33.5	31.9	31.9
Salt Used		1,121	467	633	962	304	1,073	700	700
Catch Basins Cleaned		1,278	1,200	1,250	1,250	1,560	1,700	1,800	1,800
Loads of Leaves Picked-Up & Disposed		296	340	300	300	128	150	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.

Equipment - Includes $1,000 for impact wrenches

2015 BUDGET WORKSHEET
STREET REPAIR & MAINTENANCE FUND - DEPARTMENT: STREET

Account	Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Projected	2014-15 % Inc/Dec
203.0000.42600	Motor Vehicle License Fees	73,208	70,508	70,496	70,500	70,500	70,500	0.00%
203.0000.42700	Gasoline Tax	337,072	351,484	338,472	358,146	350,000	350,000	-2.27%
203.0000.44750	Leaf Collection Charge	30,828	30,926	31,195	18,650	15,211	-	-100.00%
203.0000.47890	Miscellaneous	519	880	-	1,000	1,616	1,000	0.00%
203.0000.49210	Reimbursements	101	1,962	15,924	-	2,009	500	500.00%
Total Receipts		**441,728**	**455,760**	**456,087**	**448,296**	**439,336**	**422,000**	-5.87%
203.3220.51000	Salary & Wages	182,623	202,892	179,448	195,707	189,748	196,758	0.54%
203.3220.51050	Wages - Seasonal	8,966	14,010	11,283	10,200	10,200	10,200	0.00%
203.3220.51075	Overtime	11,315	4,713	14,685	14,000	25,000	14,000	0.00%
203.3220.51110	O.P.E.R.S.	27,878	24,362	29,078	30,787	31,493	30,934	0.48%
203.3220.51125	Medicare	2,258	2,527	2,254	3,189	3,262	3,204	0.47%
203.3220.51200	Health Insurance	40,187	44,423	58,454	70,160	57,480	78,648	12.10%
203.3220.51300	Worker's Compensation	6,411	4,489	4,863	6,695	3,434	3,750	-43.99%
203.3220.51400	Life Insurance	234	199	201	312	200	300	-3.85%
203.3220.51500	Uniforms	1,312	2,196	1,425	2,000	2,000	2,250	12.50%
	Sub-Total Personnel	281,184	299,811	301,691	333,050	322,816	340,044	2.10%
203.3220.52100	Travel & Training	437	116	225	485	225	485	0.00%
203.3220.53100	Utilities	7,417	5,330	7,916	7,275	7,350	8,500	16.84%
203.3220.53210	Uniform Rental	940	107	1,637	2,231	1,500	2,000	-10.35%
203.3220.53383	Tree Maintenance	7,315	10,465	8,675	11,640	10,000	7,000	-39.86%
203.3220.53410	Equipment Maintenance	16,142	7,771	67	-	700	-	0.00%
203.3220.53420	Facilities Maintenance	3,702	5,694	3,777	7,000	6,000	7,000	0.00%
203.3220.53440	Radio Maintenance	212	212	-	970	970	970	0.00%
203.3220.53480	Catch Basin Replacement	1,954	5,171	5,050	7,500	5,500	7,500	0.00%
203.3220.53500	Insurance	5,047	5,500	6,380	7,337	7,015	9,821	33.86%
203.3220.53600	Legal Advertising	-	204	-	388	388	388	0.00%
203.3220.53960	Contract - Roadside Mowing	4,476	5,383	5,151	5,300	5,300	5,300	0.00%
203.3220.53990	Other Contractual	13,396	16,191	13,892	18,000	26,367	18,000	0.00%
203.3220.54100	Office Supplies	-	-	-	388	388	400	3.09%
203.3220.54200	Equipment Operation	20,028	585	-	-	-	-	0.00%
203.3220.54510	Asphalt & Gravel	9,227	8,583	8,282	9,700	9,700	12,500	28.87%
203.3220.54520	Salt	5,000	-	-	-	-	-	0.00%
203.3220.54530	Street Signs	756	4,550	277	8,245	4,500	8,245	0.00%
203.3220.54700	Other Supplies	4,843	5,919	4,000	4,850	4,850	4,850	0.00%
203.3220.54800	Storm Sewer Supplies	-	61	-	1,940	750	1,940	0.00%
	Sub-Total Other Operating	100,892	81,842	65,329	93,249	91,503	94,899	1.77%

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2015 BUDGET WORKSHEET
STREET REPAIR & MAINTENANCE FUND - DEPARTMENT: STREET

Account	Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Projected	2014-15 % Inc/Dec
203.3220.55200	Equipment	-	1,114	1,098	151,450	151,100	1,000	-99.34%
	Sub-Total Capital Outlay	-	1,114	1,098	151,450	151,100	1,000	-99.34%
203.3220.57130	Trf-Bond Ret. Fund - Prin.	27,773	52,000	52,000	-	-	-	0.00%
203.3220.57140	Trf-Bond Ret. Fund - Int.	12,726	8,994	7,700	-	-	-	0.00%
	Sub-Total Transfers	40,499	60,994	59,700	-	-	-	0.00%
Total Expenditures		**422,575**	**443,761**	**427,818**	**577,749**	**565,419**	**435,943**	-24.54%
Excess/(Deficiency) of Revenues Over Expenditures		**19,153**	**11,999**	**28,269**	**(129,453)**	**(126,083)**	**(13,943)**	
Fund Balance January 1st		**246,816**	**265,969**	**277,968**	**306,237**	**306,237**	**180,154**	
Fund Balance December 31st		**265,969**	**277,968**	**306,237**	**176,784**	**180,154**	**166,211**	
Reserve For Encumbrances		**25,883**	**9,033**	**20,441**	**20,000**	**20,000**	**20,000**	
Unencumbered Cash 12/31		**240,086**	**268,935**	**285,796**	**156,784**	**160,154**	**146,211**	

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.

2015 BUDGET WORKSHEET
STATE HIGHWAY FUND - DEPARTMENT: STREET

Account	Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Projected	2014-15 % Inc/Dec
204.0000.42600	Motor Vehicle License Fees	5,936	5,717	5,232	5,800	5,000	5,800	0.00%
204.0000.42700	Gasoline Tax	27,330	28,499	27,444	28,500	28,350	28,500	0.00%
Total Receipts		**33,266**	**34,216**	**32,676**	**34,300**	**33,350**	**34,300**	0.00%
204.3230.53960	Contract - Street Lines	10,000	9,409	6,596	12,500	5,014	12,500	0.00%
204.3230.53990	Other Contractual	6,323	4,164	3,470	7,000	7,000	7,000	0.00%
204.3230.54510	Asphalt & Gravel	3,126	3,588	7,844	6,000	8,280	6,000	0.00%
204.3230.54520	Salt	5,000	10,000	10,000	10,000	10,000	10,000	0.00%
204.3230.54700	Other Supplies	613	608	659	1,000	650	1,000	0.00%
	Sub-Total Other Operating	25,062	27,769	28,569	36,500	30,944	36,500	0.00%
204.3230.55200	Equipment	-	-	-	-	-	-	0.00%
	Sub-Total Capital Outlay	-	-	-	-	-	-	0.00%
Total Expenditures		**25,062**	**27,769**	**28,569**	**36,500**	**30,944**	**36,500**	0.00%
Excess/(Deficiency) of Revenues Over Expenditures		**8,204**	**6,447**	**4,107**	**(2,200)**	**2,406**	**(2,200)**	
Fund Balance January 1st		**90,094**	**98,298**	**104,745**	**108,852**	**108,852**	**111,258**	
Fund Balance December 31st		**98,298**	**104,745**	**108,852**	**106,652**	**111,258**	**109,058**	
Reserve For Encumbrances		**1,412**	**4,166**	**5,014**	**2,500**	**2,500**	**2,500**	
Unencumbered Cash 12/31		**96,886**	**100,579**	**103,838**	**104,152**	**108,758**	**106,558**	

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

	F/P/S	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2014 Budget	2015 Budget
Equipment Operator	F	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.25	1.25
MUNICIPAL ROAD TOTAL		**1.00**	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**	**1.25**	**1.25**

BUDGET HIGHLIGHTS

Salt - 2015 Budget is 400 tons at $125/ton. The City has been notified salt will be very difficult to obtain in the 2014-2015 winter period, but including resources for salt purchase will enable the City to purchase as supplies become available. (2014 cost of Salt was $56.80/ton for a total budget of $43,040.)

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

2015 BUDGET WORKSHEET
MUNICIPAL ROAD FUND - DEPARTMENT: STREET

Account	Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Projected	2014-15 % Inc/Dec
205.0000.42800	Permissive License Fees	212,546	200,937	205,565	202,000	210,000	210,000	3.96%
205.0000.47890	Miscellaneous	-	16	-	-	-	-	0.00%
205.0000.49210	Reimbursements	20	-	655	-	-	-	0.00%
Total Receipts		**212,566**	**200,953**	**206,220**	**202,000**	**210,000**	**210,000**	3.96%
205.3240.51000	Salary & Wages	44,503	44,188	45,478	53,789	53,789	56,273	4.62%
205.3240.51075	Overtime	4,664	1,967	4,062	4,664	7,500	5,000	7.20%
205.3240.51110	O.P.E.R.S.	6,883	5,882	7,105	8,183	8,580	8,578	4.83%
205.3240.51125	Medicare	682	636	682	848	780	816	-3.78%
205.3240.51200	Health Insurance	12,901	14,830	15,925	21,555	16,724	18,575	-13.83%
205.3240.51300	Worker's Compensation	1,249	1,156	1,058	1,104	950	980	-11.23%
205.3240.51400	Life Insurance	80	64	67	90	60	75	-16.67%
	Sub-Total Personnel	70,962	68,723	74,377	90,233	88,383	90,297	0.07%
205.3240.53410	Equipment Maintenance	-	17,134	19,863	22,000	28,000	26,000	18.18%
205.3240.53480	Catch Basin Replacement	-	-	1,400	2,000	2,000	2,000	0.00%
205.3240.53990	Other Contractual	270	14,708	558	750	750	750	0.00%
205.3240.54200	Equipment Operation	-	17,148	18,671	20,000	25,000	25,000	25.00%
205.3240.54400	Small Tools	1,270	2,112	583	2,000	2,000	2,000	0.00%
205.3240.54510	Asphalt & Gravel	3,850	1,233	1,266	7,500	7,500	10,000	33.33%
205.3240.54520	Salt	40,082	30,337	37,269	33,040	46,954	40,000	21.07%
205.3240.54530	Street Signs	2,011	2,137	3,016	7,500	3,500	7,500	0.00%
205.3240.54535	Street Flags and Banners	-	-	-	-	-	5,000	5000.00%
205.3240.54540	Traffic Cones	998	873	873	1,000	691	1,000	0.00%
205.3240.54700	Other Supplies	1,275	670	1,613	4,000	4,000	4,000	0.00%
	Sub-Total Other Operating	49,756	86,352	85,112	99,790	120,395	123,250	23.51%

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2015 BUDGET WORKSHEET
MUNICIPAL ROAD FUND - DEPARTMENT: STREET

Account	Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Projected	2014-15 % Inc/Dec
205.3240.55200	Equipment	-	-	-	4,500	4,500	4,500	0.00%
205.3240.55555	Main Street Streetscape	5,054	1,541	-	-	-	-	0.00%
	Sub-Total Capital Outlay	5,054	1,541	-	4,500	4,500	4,500	0.00%
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.	2,600	2,250	1,900	1,550	1,550	1,185	-23.55%
	Sub-Total Transfers	12,600	12,250	11,900	11,550	11,550	11,185	-3.16%
Total Expenditures		**138,372**	**168,866**	**171,389**	**206,073**	**224,828**	**229,232**	11.24%
Excess/(Deficiency) of Revenues Over Expenditures		**74,194**	**32,087**	**34,831**	**(4,073)**	**(14,828)**	**(19,232)**	
Fund Balance January 1st		**113,650**	**187,844**	**219,931**	**254,762**	**254,762**	**239,934**	
Fund Balance December 31st		**187,844**	**219,931**	**254,762**	**250,689**	**239,934**	**220,701**	
Reserve For Encumbrances		**9,445**	**8,595**	**11,536**	**10,000**	**10,000**	**10,000**	
Unencumbered Cash 12/31		**178,399**	**211,336**	**243,226**	**240,689**	**229,934**	**210,701**	

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2015 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.

Account	Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Projected	2014-15 % Inc/Dec
209.0000.47860	Sale of Contraband/Forfeitures	7,162	8,047	10,522	5,000	1,500	2,500	-50.00%
Total Receipts		**7,162**	**8,047**	**10,522**	**5,000**	**1,500**	**2,500**	-50.00%
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	5,082	6,770	4,600	8,800	8,304	3,000	-65.91%
Total Expenditures		**6,282**	**6,940**	**5,356**	**8,800**	**8,304**	**3,000**	-65.91%
Excess/(Deficiency) of Revenues Over Expenditures		**880**	**1,107**	**5,166**	**(3,800)**	**(6,804)**	**(500)**	
Fund Balance January 1st		**14,452**	**15,332**	**16,439**	**21,605**	**21,605**	**14,801**	
Fund Balance December 31st		**15,332**	**16,439**	**21,605**	**17,805**	**14,801**	**14,301**	
Reserve For Encumbrances		**-**	**-**	**-**	**-**	**-**	**-**	

Note: 2015 expenditures are for: Purchase of two replacement lasers (traffic control device).

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2015 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.

Account	Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Projected	2014-15 % Inc/Dec
210.0000.45100	Court Fees - DUI	365	350	275	250	450	400	60.00%
Total Receipts		**365**	**350**	**275**	**250**	**450**	**400**	60.00%
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%
Total Expenditures		**9,639**	**-**	**-**	**-**	**-**	**-**	0.00%
Excess/(Deficiency) of Revenues Over Expenditures		**(9,274)**	**350**	**275**	**250**	**450**	**400**	
Fund Balance January 1st		**12,703**	**3,429**	**3,779**	**4,054**	**4,054**	**4,504**	
Fund Balance December 31st		**3,429**	**3,779**	**4,054**	**4,304**	**4,504**	**4,904**	
Reserve For Encumbrances		**-**	**-**	**-**	**-**	**-**	**-**	

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2015 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.

Account	Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Projected	2014-15 % Inc/Dec
211.0000.45100	Drug Fines and Forfeitures	2,519	-	-	100	100	100	0.00%
211.0000.47860	Drug Forfeitures	-	-	-	-	-	-	0.00%
Total Receipts		**2,519**	**-**	**-**	**100**	**100**	**100**	0.00%
211.6070.53990	Other Contractual	-	-	-	-	-	-	0.00%
211.6070.55200	Equipment	1,725	-	-	-	-	-	0.00%
Total Expenditures		**1,725**	**-**	**-**	**-**	**-**	**-**	0.00%
Excess/(Deficiency) of Revenues Over Expenditures		**794**	**-**	**-**	**100**	**100**	**100**	
Fund Balance January 1st		**6,097**	**6,891**	**6,891**	**6,891**	**6,891**	**6,991**	
Fund Balance December 31st		**6,891**	**6,891**	**6,891**	**6,991**	**6,991**	**7,091**	
Reserve For Encumbrances		**-**	**-**	**-**	**-**	**-**	**-**	

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.

		2015	
Description	**Funded By:**	**Principal**	**Interest**
G.O. BONDS			
Service Center Bonds dated 3-1-96 due 12-1-15	Capital Improvement Fund	40,000	1,850
Capital Facility Bonds dated 4-1-01 due 12-1-19	Capital Improvement Fund	100,000	23,400
Street Improvement Bonds dated 5-1-04 due 12-1-17	Municipal Road Fund	10,000	1,185
Total Governmental Fund G.O. Bond Payments		**150,000**	**26,435**
G.O. Notes	**Funded by:**		
County Road 25A Notes dated 2-19-14 due 2-18-15	Debt Service Fund (a)	419,000	4,190
Kinna Drive Notes dated 2-19-14 due 2-18-15	Debt Service Fund (b)	245,000	2,450
Aerial Ladder Notes dated 2-19-14 due 2-18-15	Debt Service Fund (c)	492,500	4,925
Sewer System Improvement Notes (Abbott) dated 2-19-14 due 2-18-15	Debt Service Fund (d)	280,000	2,800
Downtown Streetscape Notes dated 2-19-14 due 2-18-15	Debt Service Fund (e)	460,000	4,600
Fire Station Improvement Notes dated 11-27-14 due 11-26-15	Debt Service Fund (f)	1,465,000	14,650
South Third Street Reconstruction dated 11-27-14 due 11-26-15	Debt Service Fund (g)	411,000	4,810
Total G.O. Notes		**3,772,500**	**38,425**
OPWC Loan			
Downtown Streetscape Loan		**48,300**	**-**
Grand Total		**$ 3,970,800**	**$ 64,860**

Repayment of Capital Improvement Notes anticipated by 2020 from the proceeds of the 2011/2013 income tax issues.
a - Notes will be reissued with a principal balance of $375,000 for one year
b - Notes will be reissued with a principal balance of $145,000 for one year
c - Notes will be reissued with a principal balance of $410,000 for one year
d - Notes will be reissued with a principal balance of $205,000 for one year term
e - Notes will be reissued with a principal balance of $370,000 for one year term
f - Notes will be reissued with a principal balance of $1,220,000 for one year term
g - Notes will be reissued with a principal balance of $341,000 for one year term

2015 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.

Account	Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Projected	2014-15 % Inc/Dec
311.0000.48110	Sale of G.O. Notes	805,000	758,000	4,077,000	3,812,500	3,812,500	3,066,000	-19.58%
311.0000.48120	Sale of Revenue Notes	-	-	-	-	-	-	0.00%
311.0000.48130	Sale of G.O. Bonds	-	-	-	-	-	-	0.00%
311.0000.48160	Premiums	4,782	5,640	24,881	15,000	20,000	20,000	33.33%
311.0000.49100	Transfers	1,149,800	1,040,152	1,476,709	902,045	902,045	920,823	2.08%
311.0000.49210	Reimbursements	-	-	-	-	-	-	0.00%
Total Receipts		**1,959,582**	**1,803,792**	**5,578,590**	**4,729,545**	**4,734,545**	**4,006,823**	-15.28%
311.8100.53991	Issuance Costs	4,089	3,970	20,720	10,000	10,000	10,000	0.00%
311.8100.56100	Debt - Principal	1,824,000	1,695,000	5,134,000	4,890,550	4,890,550	3,970,800	-18.81%
311.8100.56200	Debt - Interest	132,230	101,211	108,991	81,891	81,891	64,860	-20.80%
Total Expenditures		**1,960,319**	**1,800,181**	**5,263,711**	**4,982,441**	**4,982,441**	**4,045,660**	-18.80%
Excess/(Deficiency) of Revenues Over Expenditures		**(737)**	**3,611**	**314,879**	**(252,896)**	**(247,896)**	**(38,837)**	
Fund Balance January 1st		**32,640**	**31,903**	**35,514**	**350,393**	**350,393**	**102,497**	
Fund Balance December 31st		**31,903**	**35,514**	**350,393**	**97,497**	**102,497**	**63,660**	
Reserve For Encumbrances		**-**	**-**	**-**	**-**	**-**	**-**	

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2015 BUDGET WORKSHEET
SPECIAL ASSESSMENT BOND RETIREMENT FUND

Under Ohio law, all principal and interest paments 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.

Account	Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Projected	2014-15 % Inc/Dec
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%
Total Receipts		**73,653**	**73,653**	**73,653**	**73,653**	**73,653**	**73,653**	0.00%
312.8105.53930	County Auditor Fees	3,507	3,507	3,507	3,700	3,507	3,507	-5.22%
312.8105.53990	Other Contractual	50	66	-	300	-	-	-100.00%
	Sub-Total Other Operating	3,557	3,573	3,507	4,000	3,507	3,507	-12.33%
312.8105.56100	Debt - Principal	40,000	40,000	40,000	45,000	45,000	45,000	0.00%
312.8105.56200	Debt - Interest	29,465	28,065	26,665	25,265	25,265	23,623	-6.50%
	Sub-Total Debt Service	69,465	68,065	66,665	70,265	70,265	68,623	-2.34%
Total Expenditures		**73,022**	**71,638**	**70,172**	**74,265**	**73,772**	**72,130**	-2.87%
Excess/(Deficiency) of Revenues Over Expenditures		**631**	**2,015**	**3,481**	**(612)**	**(119)**	**1,523**	
Fund Balance January 1st		**8,323**	**8,954**	**10,969**	**14,450**	**14,450**	**14,331**	
Fund Balance December 31st		**8,954**	**10,969**	**14,450**	**13,838**	**14,331**	**15,854**	
Reserve For Encumbrances		**-**	**-**	**-**	**-**	**-**	**-**	

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 -
$15,000 - asphalt resurfacing in Kyle Park
$60,000 - asphalt resurfacing in City Park
$65,000 - safety surface installation and repair
$97,000 - ADA Sidewalk - Ball Fields - Kyle Park
$25,000 - neighborhood park improvements
$10,000 - Dog Park Shelter
$7,000 - Bike Trail Construction - South of Kyle Park

Government Center Improvements - $37,000 - Council Chambers Media Upgrades including Video and Sound System
$15,000 - Paint Police Department and Partial Carpet Replacement
$7,500 - Replace Lobby Carpet and Furniture
$7,000 - Replace Chairs in Council Chambers
$5,000 - Replace Heat Exchangers as necessary

TFAC Improvements -
$12,000 - Replace Pumps and Motors (as needed)
$6,000 - Paint Facility
$5,000 - New/Replace Small Fun Umbrellas

Street Improvements -
$580,000 - annual repaving program
$80,000 - alleys, curbs, gutters, and stormwater improvements
$200,000 - Service Center Cold Storage/Garage

Equipment by Department:

Fire Dept
SCBA bottles and upgrades - $10,000
Breathing Air Compressor - $10,000

Parks Dept
Replace 1998 3/4 ton pickup - $30,000
Replace 2000 Tractor with Loader - $35,000
Tri-Deck Mower - $17,000
Zero turn Mower- $10,000

Streets Dept
Replace 2000 Street Sweeper - $240,000
Replace 2003 3/4 ton truck - $33,000

Emergency Medical Services
Cardiac Monitor - $30,000

Administration
Upgrade Phone System - $70,000
Software/Licensing - $6,000
Computer Replacement - $32,100
Fiber Optics Testing and Maintenance - $10,000

Police Dept.
Cruisers/Vehicles- $81,600
Vehicle Equipment- $33,000
In-Car Digital Video Systems - $8,000
Vehicle Radar Units - $8,100
Taser Replacement - $4,800
Mobile Computers in Vehicles - $10,200

2015 BUDGET WORKSHEET
CAPITAL IMPROVEMENT RESERVE FUND

Account	Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Projected	2014-15 % Inc/Dec
417.0000.41500	Income Tax Receipts (.2%)	598,758	659,292	725,304	733,660	715,319	755,670	3.00%
417.0000.41500	Income Tax Receipts (.25% eff. 7-1-11)	275,761	830,702	913,877	924,405	901,295	952,137	3.00%
417.0000.41500	Income Tax Receipts (.25% eff. 1-1-13)	-	-	696,422	924,405	901,295	952,137	3.00%
417.0000.43100	Federal Grant	29,500	-	-	-	-	-	0.00%
417.0000.43210	State/Local Grant	1,818	10,000	-	116,000	143,283	-	-100.00%
417.0000.44190	Township - EMS Share	-	-	-	80,000	80,271	-	-100.00%
417.0000.47100	Sale of Assets	900	2,978	14,905	-	30,411	15,000	15000.00%
417.0000.47410	Assessments-SWC&G	58,915	39,224	44,286	75,000	165,763	100,000	33.33%
417.0000.47700	Donations - Parks	4,030	-	-	-	300	-	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	15,000	-	-	-	-	-	0.00%
417.0000.49210	Reimbursements	48,982	-	1,128	-	3,124	1,000	1000.00%
417.0000.49520	Advance In	-	-	150,000	-	100,000	-	0.00%
Total Receipts		**1,033,664**	**4,648,170**	**2,545,922**	**2,853,470**	**3,041,060**	**2,775,944**	-2.72%
417.7100.53930	County Auditor Fees	1,930	1,894	1,939	2,100	1,950	2,100	0.00%
417.7100.53991	Bond Underwriting Fees	-	4,426	-	-	-	-	0.00%
417.7100.53992	Auction Expenses	16	291	128	500	2,069	1,000	100.00%
	Sub-Total Other Operating	1,946	6,611	2,067	2,600	4,019	3,100	19.23%
417.7100.55100	Facilities	14,189	-	19,659	72,500	170,000	71,500	-1.38%
417.7100.55105	Facilities - Parks	-	95,006	49,354	116,000	116,000	279,000	140.52%
417.7100.55106	Storage Facility/Land Purchase	-	-	-	-	-	200,000	200000.00%
417.7100.55107	Fire Station Improvements	25,809	152,216	1,699,340	8,000	153,904	8,000	0.00%
417.7100.55108	Parks - Basketball Court	6,200	-	-	-	-	-	0.00%
417.7100.55200	Equipment - Administration	(609)	11,550	31,152	12,000	8,845	80,000	566.67%
417.7100.55201	Equipment - Fire	-	990,113	26,843	33,000	33,000	30,000	-9.09%
417.7100.55202	Equipment - EMS	39,004	13,008	39,499	198,000	343,000	30,000	-84.85%
417.7100.55203	Equipment - Police	87,687	31,375	112,030	141,600	117,110	145,700	2.90%
417.7100.55205	Equipment - Street	-	29,168	127,399	179,000	179,000	273,000	52.51%
417.7100.55206	Equipment - Parks	32,471	31,437	66,403	77,750	65,000	92,000	18.33%
417.7100.55208	Equipment - TFAC	-	5,400	50,351	28,300	14,726	23,000	-18.73%
417.7100.55210	Equipment - Kyle Park	57,300	-	-	-	-	-	0.00%
417.7100.55220	Info Tech. Upgrade	48,486	31,643	63,006	51,130	60,928	38,100	-25.48%
417.7100.55510	Street Resurfacing	-	425,669	428,165	230,000	225,189	580,000	152.17%
417.7100.55520	Sidewalks, Curbs, & Gutters	6,620	-	50,000	25,000	4,388	25,000	0.00%
417.7100.55530	Alley Maint. Program	-	21,237	-	25,000	-	25,000	0.00%

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2015 BUDGET WORKSHEET
CAPITAL IMPROVEMENT RESERVE FUND

Account	Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Projected	2014-15 % Inc/Dec
417.7100.55531	Stormsewer Improvements	-	-	32,324	65,000	42,732	30,000	-53.85%
417.7100.55532	Franklin St. Reconstruction	2,174	115,161	-	-	-	-	0.00%
417.7100.55533	Horton Ave. Reconstruction	792	-	-	-	-	-	0.00%
417.7100.55534	Dow St. Reconstruction	-	16,674	507,534	250,000	222,508	-	-100.00%
417.7100.55535	S. Third St. Reconstruction	-	35,228	441,877	-	-	-	0.00%
417.7100.55538	N. Fourth Street Improvement	-	-	-	-	70,345	-	0.00%
417.7100.55552	St. Rt. 571/W. Main St. Impr.	17,106	-	-	69,000	77,274	-	-100.00%
417.7100.55555	Main St. Streetscape	-	-	77,972	-	-	-	0.00%
417.7100.55560	Donn Davis Way (Turn Lane)	-	-	-	42,230	68,402	-	-100.00%
417.7100.55561	Kess.-Cowl. Road Project	-	-	-	306,000	150,733	-	-100.00%
417.7100.55563	Hartmann Road Reconstruction	28,675	-	-	-	-	-	0.00%
	Sub-Total Capital Outlay	365,904	2,004,885	3,822,908	1,929,510	2,123,084	1,930,300	0.04%
417.7100.56050	Debt Issuance Costs	-	13,148	2,581	5,000	5,000	5,000	0.00%
417.7100.57130	Trf-Bond Ret. Fund Prin.	164,000	200,000	696,892	758,050	758,050	827,800	9.20%
417.7100.57140	Trf-Bond Ret. Fund Int.	54,224	54,283	87,692	101,589	101,589	81,838	-19.44%
417.7100.57304	Revenue Sharing (TIF Agreement)	-	-	-	10,500	1,267	5,000	-52.38%
417.7100.57305	Revenue Sharing (CRA Tax Abatement)	-	-	-	20,125	-	20,125	0.00%
417.7100.57310	Tax Refunds	15,729	32,531	40,872	75,000	60,000	75,000	0.00%
417.7100.57500	Advance Out (to General Fund)	-	-	-	150,000	150,000	100,000	-33.33%
	Sub-Total Transfer/Refunds	233,953	299,962	828,037	1,120,264	1,075,906	1,114,763	-0.49%
Total Expenditures		**601,803**	**2,311,458**	**4,653,012**	**3,052,374**	**3,203,009**	**3,048,163**	-0.14%
Excess/(Deficiency) of Revenues Over Expenditures		**431,861**	**2,336,712**	**(2,107,090)**	**(198,904)**	**(161,949)**	**(272,219)**	
Fund Balance January 1st		**233,490**	**665,351**	**3,002,063**	**894,973**	**894,973**	**733,024**	
Fund Balance December 31st		**665,351**	**3,002,063**	**894,973**	**696,069**	**733,024**	**460,805**	
Reserve For Encumbrances		**205,812**	**2,725,856**	**540,334**	**100,000**	**100,000**	**100,000**	
Unencumbered Cash 12/31		**459,539**	**276,207**	**354,639**	**596,069**	**633,024**	**360,805**	

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.

2015 BUDGET WORKSHEET
PARKS CAPITAL IMPROVEMENT FUND

Account	Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Projected	2014-15 % Inc/Dec
420.0000.41500	Income Tax Receipts (.25)	748,130	813,386	203,406	10,000	20,000	15,000	50.00%
420.0000.47840	Park Development Fee	-	-	-	-	12,049	-	0.00%
420.0000.49110	Transfers - General Fund	50,000	-	-	-	-	-	0.00%
420.0000.49210	Reimbursements	2,320	-	-	-	-	-	0.00%
Total Receipts		**800,450**	**813,386**	**203,406**	**10,000**	**32,049**	**15,000**	50.00%
420.7105.55150	Bikepath - South Leg	-	-	-	-	-	-	0.00%
420.7105.55207	Equipment - Pool	31,058	4,155	-	10,000	3,560	19,000	90.00%
	Sub-Total Capital Outlay	31,058	4,155	-	10,000	3,560	19,000	90.00%
420.7105.57130	Trf-Bond Ret. Fund - Prin.	675,000	675,000	308,416	-	-	-	0.00%
420.7105.57140	Trf-Bond Ret. Fund - Int.	61,250	37,625	14,000	-	-	-	0.00%
420.7105.57310	Tax Refunds	19,661	18,076	22,711	-	2,000	1,500	1500.00%
	Sub-Total Transfers/Refunds	755,911	730,701	345,127	-	2,000	1,500	1500.00%
Total Expenditures		**786,969**	**734,856**	**345,127**	**10,000**	**5,560**	**20,500**	105.00%
Excess/(Deficiency) of Revenues Over Expenditures		**13,481**	**78,530**	**(141,721)**	**-**	**26,489**	**(5,500)**	
Fund Balance January 1st		**62,042**	**75,523**	**154,053**	**12,332**	**12,332**	**38,821**	
Fund Balance December 31st		**75,523**	**154,053**	**12,332**	**12,332**	**38,821**	**33,321**	
Reserve For Encumbrances		**-**	**-**	**-**	**-**	**-**	**-**	

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2015 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.

Account	Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Projected	2014-15 % Inc/Dec
428.0000.43100	Federal Grant	-	-	-	-	-	2,569,600	0.00%
428.0000.43200	State Grant	-	-	-	-	-	700,000	100.00%
428.0000.43300	Local Grant	-	-	50,000	-	-	210,000	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%
Total Receipts		**-**	**-**	**50,000**	**-**	**-**	**3,479,600**	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	-	-	-	-	-	3,479,600	0.00%
	Sub-total Capital Outlay	-	-	-	-	-	3,479,600	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%
Total Expenditures		**22,227**	**-**	**-**	**-**	**-**	**3,479,600**	0.00%
Excess/(Deficiency) of Revenues Over Expenditures		**(22,227)**	**-**	**50,000**	**-**	**-**	**-**	
Fund Balance January 1st		**22,227**	**-**	**-**	**50,000**	**50,000**	**50,000**	
Fund Balance December 31st		**-**	**-**	**50,000**	**50,000**	**50,000**	**50,000**	
Reserve For Encumbrances		**-**	**-**	**-**	**-**	**-**	**-**	

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2015 BUDGET WORKSHEET
ELECTRIC FUND - REVENUE-EXPENDITURE ANALYSIS

Account	Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Projected	2014-15 % Inc/Dec
605.0000.44310	Electric Light & Power Charges	11,964,121	11,955,265	13,365,371	13,509,424	14,184,895	15,035,989	11.30%
605.0000.44330	Electric Line Extension Fees	5,300	48,906	1,979	120,000	-	50,000	-58.33%
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	58,863	59,618	57,358	57,500	54,088	51,700	-10.09%
605.0000.47890	Other Misc. Revenue	262,887	75,637	57,106	75,000	75,000	75,000	0.00%
605.0000.48110	Sale of G.O. Notes	1,779,120	1,672,880	1,561,460	1,449,793	1,449,670	1,338,126	-7.70%
605.0000.48160	Premium on Sale of Debt	10,568	12,446	11,689	12,500	10,075	10,000	-20.00%
605.0000.49210	Reimbursements	23,857	20,217	60,737	15,000	133,725	25,000	66.67%
605.0000.49999	Credit Card Clearance	3,813	-	(2,114)	-	-	-	0.00%
Total Receipts		**14,113,138**	**13,890,300**	**15,126,467**	**15,241,278**	**15,909,514**	**16,587,876**	8.84%
Administration	Personnel	133,430	100,268	121,709	130,045	125,334	134,672	3.56%
	Other Operating	619,386	624,068	675,301	672,100	697,902	738,000	9.81%
	Debt Service	1,945,458	1,868,306	1,752,696	1,651,685	1,651,685	1,580,434	-4.31%
	Transfers	572,057	587,503	577,834	641,865	641,865	706,359	10.05%
	Sub-total Administration	3,270,331	3,180,145	3,127,540	3,095,695	3,116,786	3,159,465	2.06%
Distribution	Personnel	928,892	938,692	979,457	1,110,511	988,238	1,077,700	-2.95%
	Operating	333,759	356,610	446,163	490,665	414,718	516,996	5.37%
	Capital Outlay	703,044	550,389	1,856,291	1,014,500	4,580,224	3,716,788	266.37%
	Refunds	2,520	83,590	262,774	2,500	2,000	2,500	0.00%
	Sub-Total Distribution	1,968,215	1,929,281	3,544,685	2,618,176	5,985,180	5,313,984	102.97%
Purchase of Power		7,299,151	7,658,076	8,820,221	9,675,000	10,426,540	10,947,867	13.16%
Total Expenditures		**12,537,697**	**12,767,502**	**15,492,446**	**15,388,871**	**19,528,506**	**19,421,316**	26.20%
Excess/(Deficiency) of Revenues Over Expenditures		**1,575,441**	**1,122,798**	**(365,979)**	**(147,593)**	**(3,618,992)**	**(2,833,440)**	
Fund Balance January 1st		**5,183,774**	**6,759,215**	**7,882,013**	**7,516,034**	**7,516,034**	**3,897,042**	
Fund Balance December 31st		**6,759,215**	**7,882,013**	**7,516,034**	**7,368,441**	**3,897,042**	**1,063,602**	
Reserve For Encumbrances		**1,645,444**	**2,436,528**	**3,587,498**	**1,000,000**	**1,000,000**	**750,000**	
Unencumbered Fund Balance at December 31		**5,113,771**	**5,445,485**	**3,928,536**	**6,368,441**	**2,897,042**	**313,602**	

ELECTRIC FUND - DEPARTMENT: ELECTRIC ADMINISTRATION

Commentary:

STAFFING

	F/P/S	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Utility Director	F	0.5	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	0
Utility Director Secretary	F	0.5	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	0.5
Electric Admin. Total		**1.50**	**1.50**	**1.50**	**1.50**	**1.50**	**1.50**	**1.50**	**1.50**	**1.50**

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

Account	Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Projected	2014-15 % Inc/Dec
605.5260.51000	Salary & Wages	98,865	72,717	88,150	92,601	92,767	95,379	3.00%
605.5260.51110	O.P.E.R.S.	13,840	9,276	12,706	12,964	12,987	13,353	3.00%
605.5260.51125	Medicare	892	1,055	1,278	1,343	1,345	1,383	2.98%
605.5260.51200	Health Insurance	17,569	15,107	18,010	20,888	16,707	22,977	10.00%
605.5260.51300	Worker's Compensation	2,199	2,050	1,505	2,149	1,427	1,470	-31.60%
605.5260.51400	Life Insurance	65	63	60	100	100	110	10.00%
	Sub-Total Personnel	133,430	100,268	121,709	130,045	125,334	134,672	3.56%
605.5260.52100	Travel & Training	2,398	1,403	1,690	4,500	3,550	4,500	0.00%
605.5260.53320	Engineering	7,163	5,145	3,689	7,000	3,500	7,000	0.00%
605.5260.53324	WASG-Engineering Fees	8,116	9,067	1,613	6,000	3,387	6,000	0.00%
605.5260.53335	Fees - Bond Counsel	(1,530)	-	-	-	-	-	0.00%
605.5260.53360	Economic Development	8,466	9,393	13,871	15,000	12,500	15,000	0.00%
605.5260.53363	Mapping Contract	11,403	6,968	12,927	20,000	17,500	20,000	0.00%
605.5260.53368	Note Issuance Fee	10,568	8,626	6,868	9,000	9,000	9,000	0.00%
605.5260.53410	Maintenance Contracts	918	2,139	22,276	15,000	16,066	15,000	0.00%
605.5260.53600	Advertising	5	1,267	-	800	1,749	800	0.00%
605.5260.53700	Printing & Reproduction	514	802	726	800	1,100	800	0.00%
605.5260.53800	Dues & Subscriptions	13,376	14,312	15,882	15,000	15,000	13,400	-10.67%
605.5260.53990	Other Contractual	811	2,095	3,231	3,000	7,050	3,000	0.00%
605.5260.53991	Electric Excise Tax - Local	544,213	549,147	576,274	560,000	590,000	625,000	11.61%
605.5260.53992	Electric Excise Tax - Outside	12,205	13,048	15,656	15,000	16,500	17,500	16.67%
605.5260.54100	Office Supplies	760	656	598	1,000	1,000	1,000	0.00%
	Sub-Total Other Operating	619,386	624,068	675,301	672,100	697,902	738,000	9.81%
605.5260.56100	Debt Payment - Principal	1,905,200	1,834,667	1,722,880	1,611,460	1,611,460	1,544,793	-4.14%
605.5260.56200	Debt Payment - Interest	40,258	33,639	29,816	40,225	40,225	35,641	-11.40%
	Sub-Total Debt Service	1,945,458	1,868,306	1,752,696	1,651,685	1,651,685	1,580,434	-4.31%
605.5260.57130	Trf-Bond Ret. Fund - Prin.	-	-	-	-	-	-	0.00%
605.5260.57140	Trf-Bond Ret. Fund - Int.	-	-	-	-	-	-	0.00%
605.5260.57205	Utility Billing Charges - Reimb.	83,069	88,723	89,430	101,488	101,488	104,919	3.38%
605.5260.57210	Administrative Reimbursements	488,988	498,780	488,404	540,377	540,377	601,440	11.30%
	Sub-Total Transfers	572,057	587,503	577,834	641,865	641,865	706,359	10.05%
Total Administration Expenditures		**3,270,331**	**3,180,145**	**3,127,540**	**3,095,695**	**3,116,786**	**3,159,465**	2.06%

ELECTRIC FUND - DEPARTMENT: ELECTRIC DISTRIBUTION

STAFFING

	F/P/S	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Superintendent	F	1.00	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	1.00
Journeyman Lineman	F	6.00	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	1.00
Laborer	F	1.00	1.00	0.00	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	2.00
Store Room Clerk	F	0.00	0.80	0.80	0.80	0.80	0.00	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	0.00
Laborer	P	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60
ELECTRIC DISTRIBUTION TOTAL		**12.86**	**13.66**	**13.66**	**13.66**	**12.66**	**11.60**	**11.60**	**11.60**	**11.60**

PERFORMANCE MEASURES

	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Estimated	2015 Estimated
MW Peak - Annual	33	29	29.1	30	30.6	34.2	32	34	34
MwH - Total	143,459	138,248	131,947	135,362	135,069	137,317	151,000	152,510	152,510
Residential	50,825	48,281	47,855	48,402	49,056	46,876	52,210	52,732	52,732
General Service	25,407	25,408	22,865	23,231	21,987	21,908	23,000	24,423	24,423
LP	65,005	62,294	58,996	61,418	61,680	66,077	73,290	73,205	73,205
No Charge	2,222	2,265	2,230	2,311	2,339	2,454	2,500	2,500	2,500
Street Lights Maintained	1,400	1,409	1,418	1,425	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	4,850
Trees Trimmed(mi)	6.9	6.9	6	6.2	7	6.5	6.5	3.5	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	$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

Utilities - Increase due to addition of Electric Service Center

Equipment - includes forklift purchase for new Electric Service Center

ELECTRIC FUND - DEPARTMENT: ELECTRIC DISTRIBUTION

Account	Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Projected	2014-15 % Inc/Dec
605.5270.51000	Salary & Wages	619,753	634,639	658,090	736,801	642,415	686,710	-6.80%
605.5270.51050	Wages - Part Time	27,298	15,297	21,971	18,500	18,500	18,500	0.00%
605.5270.51075	Overtime	30,430	25,657	11,601	31,000	24,548	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.	94,419	86,886	99,652	110,082	95,965	104,469	-5.10%
605.5270.51125	Medicare	9,557	9,520	9,724	11,401	9,939	10,820	-5.10%
605.5270.51200	Health Insurance	125,526	139,571	159,005	160,547	169,149	186,773	16.34%
605.5270.51300	Worker's Compensation	18,950	15,916	15,411	16,480	12,022	13,658	-17.13%
605.5270.51400	Life Insurance	608	706	739	700	700	770	10.00%
605.5270.51500	Uniforms	2,351	10,360	3,264	15,000	15,000	15,000	0.00%
	Sub-Total Personnel	928,892	938,692	979,457	1,110,511	988,238	1,077,700	-2.95%
605.5270.52100	Travel & Training	3,375	4,724	5,226	8,000	5,786	8,000	0.00%
605.5270.53100	Utilities	8,776	7,456	11,054	15,000	33,012	45,000	200.00%
605.5270.53210	Uniform Rental	11,409	12,413	10,748	12,000	12,000	12,000	0.00%
605.5270.53323	Engineering - Plat Design	-	-	-	-	-	5,000	5000.00%
605.5270.53384	PCB Removal & Testing	-	695	725	2,000	775	2,000	0.00%
605.5270.53385	Peak Energy Contract	-	2,055	2,055	-	2,145	-	0.00%
605.5270.53410	Equipment Maintenance	29,962	26,104	39,308	40,000	30,000	42,000	5.00%
605.5270.53420	Facilities Maintenance	15,205	5,503	7,243	15,000	10,000	15,000	0.00%
605.5270.53440	Radio Maintenance	1,005	649	489	1,500	1,500	1,500	0.00%
605.5270.53450	System Maintenance	6,998	4,341	13	9,000	5,000	9,000	0.00%
605.5270.53451	Substation Maintenance	34,626	9,032	22,025	25,000	40,000	25,000	0.00%
605.5270.53452	Traffic Signal Maintenance	6,374	6,747	17,150	23,000	11,000	20,000	-13.04%
605.5270.53453	Holiday Lighting	15,690	25,347	5,900	38,808	7,500	10,000	-74.23%
605.5270.53500	Insurance	29,121	34,861	40,714	48,857	44,500	62,300	27.51%
605.5270.53990	Other Contractual	44,148	13,102	23,550	20,000	45,000	27,696	38.48%
605.5270.54200	Equipment Operation	35,853	44,357	35,243	40,000	40,000	40,000	0.00%
605.5270.54600	Electric Supplies	18,753	22,911	9,033	23,000	12,500	23,000	0.00%
605.5270.54610	Electric Meters	23,809	22,395	1,078	25,000	25,000	25,000	0.00%
605.5270.54620	Street Lights	29,866	6,605	42,025	20,000	20,000	20,000	0.00%
605.5270.54700	Other Supplies	12,561	10,419	7,196	13,500	13,500	13,500	0.00%
605.5270.54731	Poles & Fixtures	-	24,714	19,222	25,000	12,500	25,000	0.00%
605.5270.54732	Overhead Transformers	221	18,230	22,580	20,000	10,000	20,000	0.00%
605.5270.54733	Underground Transformers	6,007	16,038	87,035	25,000	12,500	25,000	0.00%
605.5270.54734	Overhead Conductors	-	14,424	15,406	16,000	8,000	16,000	0.00%
605.5270.54735	Underground Conductors	-	23,488	21,145	25,000	12,500	25,000	0.00%
	Sub-Total Other Operating	333,759	356,610	446,163	490,665	414,718	516,996	5.37%

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ELECTRIC FUND - DEPARTMENT: ELECTRIC DISTRIBUTION

Account	Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Projected	2014-15 % Inc/Dec
605.5270.55102	Emergency repairs	-	-	-	-	110,133	-	0.00%
605.5270.55110	Service Center	-	12,245	614,087	-	2,800,000	-	0.00%
605.5270.55200	Equipment	299,449	93,529	42,200	172,500	343,575	205,000	18.84%
605.5270.55214	SCADA System	140,814	8,845	-	-	-	-	0.00%
605.5270.55411	Traffic Signal - 25A/Abbott Way	-	198,517	177,658	-	-	-	0.00%
605.5270.55412	Traffic Signals - I-75/25A	-	73,490	-	-	-	-	0.00%
605.5270.55413	Street Light Conversion	-	-	-	50,000	50,000	50,000	0.00%
605.5270.55414	Traffic Signals - Downtown	4,624	14,017	24,538	-	100,579	-	0.00%
605.5270.55453	Main St. Streetscape	136,819	12,345	839,683	-	-	-	0.00%
605.5270.55457	AMR-AMI Project	28,805	-	-	-	-	-	0.00%
605.5270.55708	Randall Residence	-	-	-	25,000	-	-	-100.00%
605.5270.55709	Cedar Grove	-	-	-	25,000	-	100,000	300.00%
605.5270.55711	69 KV Loop	-	-	-	-	100,000	-	0.00%
605.5270.55712	DP&L - 2nd Tap	-	-	-	-	-	2,500,000	0.00%
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	-	50,000	0.00%
605.5270.55724	Efficiency Smart	24,595	36,893	36,893	-	6,149	-	0.00%
605.5270.55725	County Rd 25A Improvements	-	50,254	75,630	492,000	492,000	4,000	-99.19%
605.5270.55730	Line Improvements	63,244	39,226	45,602	80,000	20,000	80,000	0.00%
605.5270.55739	Circuit 303	2,502	-	-	-	-	-	0.00%
605.5270.55741	Substation Improvements	-	-	-	-	-	50,000	50000.00%
605.5270.55742	AMPGS Project Liability	-	-	-	-	557,788	557,788	557788.00%
	Sub-Total Capital Outlay	703,044	550,389	1,856,291	1,014,500	4,580,224	3,716,788	266.37%
605.5270.57300	Refunds	2,520	83,590	262,774	2,500	2,000	2,500	0.00%
	Sub-Total Refunds	2,520	83,590	262,774	2,500	2,000	2,500	0.00%
Total Distribution Expenditures		**1,968,215**	**1,929,281**	**3,544,685**	**2,618,176**	**5,985,180**	**5,313,984**	102.97%

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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.

Account	Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Projected	2014-15 % Inc/Dec
605.5280.53970	Power Purchase	7,299,151	7,658,076	8,820,221	9,675,000	10,426,540	10,947,867	9.69%
Total Expenditures		**7,299,151**	**7,658,076**	**8,820,221**	**9,675,000**	**10,426,540**	**10,947,867**	

2015 BUDGET WORKSHEET
WATER FUND - REVENUE-EXPENDITURE ANALYSIS

Account	Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Projected	2014-15 % Inc/Dec
608.0000.43100	Federal Grant	2,038	-	-	-	-	-	0.00%
608.0000.44410	Water & Supply Charges	1,787,226	1,905,354	1,936,314	2,359,593	2,182,624	2,482,115	5.19%
608.0000.44420	Sale of Bulk Water	535	1,369	6,674	1,500	1,601	1,500	0.00%
608.0000.44430	Water Tap-In Fees	20,214	58,157	22,544	25,000	25,000	25,000	0.00%
608.0000.44450	Intervening User Fees	9,508	68,704	4,540	5,000	5,000	5,000	0.00%
608.0000.44460	Woodlawn Water Fees	6,316	6,281	-	-	-	-	0.00%
608.0000.44465	NAWA-Plant Charges	335,812	294,984	334,290	352,423	345,734	388,909	10.35%
608.0000.44475	NAWA- Well Charges	22,465	21,327	22,201	22,500	21,905	22,500	0.00%
608.0000.47100	Sale of Assets	-	34,904	13,802	-	1,805	1,000	1000.00%
608.0000.47300	Rental Income	-	23,440	17,048	-	13,500	17,500	17500.00%
608.0000.47430	Assessments - Water	3,103	3,103	2,992	2,500	3,114	3,000	20.00%
608.0000.47890	Miscellaneous	2,828	4,806	368	3,000	1,250	3,000	0.00%
608.0000.48110	Sale of Notes	1,638,880	1,549,120	1,885,040	2,433,101	2,433,101	2,221,218	-8.71%
608.0000.48160	Premium on Debt Sale	9,735	11,525	10,616	10,000	15,500	15,500	55.00%
608.0000.49210	Reimbursements	3,775	3,223	17,374	2,500	3,528	3,000	20.00%
Total Receipts		**3,842,435**	**3,986,297**	**4,273,803**	**5,217,117**	**5,053,661**	**5,189,242**	-0.53%
Administration	Personnel	45,416	30,901	39,617	43,197	43,403	45,603	5.57%
	Other Operating	16,065	14,723	33,277	28,600	21,642	29,100	1.75%
	Debt Service	1,647,075	1,691,738	2,090,824	2,805,418	2,805,418	2,485,140	-11.42%
	Transfers	125,042	165,456	220,318	157,814	154,860	164,859	4.46%
	Sub-total Administration	1,833,598	1,902,818	2,384,036	3,035,029	3,025,322	2,724,702	-10.22%
Distribution	Personnel	282,195	295,994	220,430	245,620	251,206	267,629	8.96%
	Operating	111,371	105,245	110,895	147,624	160,497	193,675	31.19%
	Capital Outlay	11,071	5,524	295,687	863,463	864,745	347,250	-59.78%
	Refunds	7,928	4,488	14,308	-	-	-	0.00%
	Sub-Total Distribution	412,565	411,251	641,320	1,256,707	1,276,448	808,554	-35.66%
Treatment	Personnel	343,728	346,529	345,944	370,972	356,426	400,937	8.08%
	Operating	1,218,355	1,247,830	1,224,346	1,567,500	1,387,885	1,457,279	-7.03%
	Sub-Total Distribution	1,562,083	1,594,359	1,570,290	1,938,472	1,744,311	1,858,216	-4.14%
Total Expenditures		**3,808,246**	**3,908,428**	**4,595,646**	**6,230,208**	**6,046,081**	**5,391,473**	-13.46%

2015 BUDGET WORKSHEET
WATER FUND - REVENUE-EXPENDITURE ANALYSIS

Account	Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Projected	2014-15 % Inc/Dec
Excess/(Deficiency) of Revenues Over Expenditures		**34,189**	**77,869**	**(321,843)**	**(1,013,091)**	**(992,420)**	**(202,230)**	
Fund Balance January 1st		**2,424,313**	**2,458,502**	**2,536,371**	**2,214,528**	**2,214,528**	**1,222,108**	
Fund Balance December 31st		**2,458,502**	**2,536,371**	**2,214,528**	**1,201,437**	**1,222,108**	**1,019,877**	
Reserve For Encumbrances		**96,116**	**180,422**	**239,183**	**200,000**	**200,000**	**200,000**	
Unencumbered Balance at December 31		**2,362,386**	**2,355,949**	**1,975,345**	**1,001,437**	**1,022,108**	**819,877**	

WATER FUND - DEPARTMENT: WATER ADMINISTRATION

Commentary:

STAFFING

	F/P/S	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Utility Director	F	0.2	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	0
Utility Director Secretary	F	0.2	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	0.25
Water Administration Total		**0.5**	**0.5**	**0.5**	**0.5**	**0.5**	**0.65**	**0.65**	**0.65**	**0.65**

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.

Printing and reproduction- $400 for CCR

WATER FUND - DEPARTMENT - WATER ADMINISTRATION

Account	Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Projected	2014-15 % Inc/Dec
608.5290.51000	Salary & Wages	31,542	21,505	28,214	30,431	30,431	31,682	4.11%
608.5290.51110	O.P.E.R.S.	4,410	2,718	4,076	4,260	4,260	4,435	4.12%
608.5290.51125	Medicare	240	306	395	441	441	459	4.17%
608.5290.51200	Health Insurance	8,293	5,507	6,372	7,340	7,340	8,074	10.00%
608.5290.51300	Worker's Compensation	911	846	542	700	890	917	30.96%
608.5290.51400	Life Insurance	20	19	18	25	40	35	40.00%
	Sub-Total Personnel	45,416	30,901	39,617	43,197	43,403	45,603	5.57%
608.5290.52100	Travel & Training	1,077	876	1,163	1,000	1,000	1,000	0.00%
608.5290.53320	Engineering	4,846	505	4,614	5,000	881	5,000	0.00%
608.5290.53363	Mapping Contract	124	3,359	5,330	5,000	4,280	5,000	0.00%
608.5290.53410	Maintenance Agreements	3,318	3,819	15,059	9,000	8,000	9,000	0.00%
608.5290.53600	Advertising	50	339	803	1,000	800	1,000	0.00%
608.5290.53700	Printing & Reproduction	1,045	705	637	700	756	1,100	57.14%
608.5290.53800	Dues & Subscriptions	4,735	4,460	4,848	4,900	5,250	5,000	2.04%
608.5290.54100	Office Supplies	870	660	823	2,000	675	2,000	0.00%
	Sub-Total Other Operating	16,065	14,723	33,277	28,600	21,642	29,100	1.75%
608.5290.56050	Cost of Debt Issuance	8,325	7,988	12,750	12,000	12,000	12,000	0.00%
608.5290.56100	Debt Payment - Principal	1,638,750	1,663,333	2,054,120	2,689,180	2,689,180	2,374,285	-11.71%
608.5290.56200	Debt Payment - Interest	-	20,417	23,954	104,238	104,238	98,855	-5.16%
	Sub-Total Debt Service	1,647,075	1,691,738	2,090,824	2,805,418	2,805,418	2,485,140	-11.42%
608.5290.57125	Transfer - North Westedge Fund	-	35,000	80,000	-	-	-	0.00%
608.5290.57205	Utility Billing Charges - Reimb.	51,918	55,452	55,894	63,430	60,476	65,575	3.38%
608.5290.57210	Adm. Reimbursements	73,124	75,004	84,424	94,384	94,384	99,285	5.19%
	Sub-Total Transfers	125,042	165,456	220,318	157,814	154,860	164,859	4.46%
Total Administration Expenditures		**1,833,598**	**1,902,818**	**2,384,036**	**3,035,029**	**3,025,322**	**2,724,702**	-10.22%

WATER FUND - DEPARTMENT: WATER DISTRIBUTION

STAFFING

	F/P/S	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Water / Sewer Supt.	F	0.50	0.50	0.50	0.50	0.50	0.50	0.30	0.30	0.30
Water / Sewer Foreman	F	0.70	0.70	0.70	0.70	0.70	0.70	0.50	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	0.50
Utility Plant Operator I	F	0.70	0.70	0.70	0.70	0.70	0.70	0.50	1.00	1.00
Maint.Specialist II (2)	F	1.40	1.40	1.40	1.40	1.40	1.40	1.00	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	0.00
Laborer (50%) - 2	S	0.46	0.46	0.46	0.46	0.46	0.69	0.80	0.80	0.80
WATER DISTRIBUTION TOTAL		**4.59**	**4.59**	**4.59**	**4.59**	**4.59**	**4.69**	**3.60**	**4.10**	**4.10**

PERFORMANCE MEASURES

	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Estimated	2015 Estimated
New Meters Installed	40	28	15	25	12	12	25	7	20
Meters Replaced	41	26	35	800	3,800	125	40	30	40
Total Meters	4,026	4,043	4,054	4,068	4,068	4,088	4,113	4,120	4,140
Service Calls	510	458	440	475	500	500	450	400	500
Utility Markings	578	505	475	525	500	500	1,100	850	800
Taps	40	28	15	25	10	15	25	7	20
Miles of Water Main	55	56	56	57	57	57	57	57	57
Water Main Breaks	9	9	9	9	10	12	6	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%.

Equipment - $3,250 for Air Saw, $5,138 for computers, server.

Small Tools- $3,000 for Line Locator.

WATER FUND - DEPARTMENT - WATER DISTRIBUTION

Account	Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Projected	2014-15 % Inc/Dec
608.5300.51000	Salary & Wages	185,469	195,160	132,977	155,562	155,562	168,025	8.01%
608.5300.51050	Wages - Part Time	15,521	8,917	12,145	13,918	12,500	13,918	0.00%
608.5300.51075	Overtime	15,568	11,806	8,053	7,262	15,500	12,500	72.13%
608.5300.51110	O.P.E.R.S.	29,887	28,320	23,921	24,744	25,699	27,222	10.01%
608.5300.51125	Medicare	3,139	3,217	2,554	2,563	2,563	2,819	10.00%
608.5300.51200	Health Insurance	26,095	42,002	35,066	34,949	34,949	38,444	10.00%
608.5300.51300	Worker's Compensation	5,373	5,080	3,769	4,255	2,266	2,334	-45.15%
608.5300.51400	Life Insurance	216	259	255	267	267	267	0.00%
608.5300.51500	Uniforms	927	1,233	1,690	2,100	1,900	2,100	0.00%
	Sub-Total Personnel	282,195	295,994	220,430	245,620	251,206	267,629	8.96%
608.5300.52100	Travel & Training	1,001	854	826	2,500	1,200	2,500	0.00%
608.5300.53100	Utilities	11,984	10,259	21,079	17,500	31,737	45,000	157.14%
608.5300.53210	Uniform Rental	2,122	198	-	-	-	-	0.00%
608.5300.53360	Lab Fees	120	60	-	250	120	250	0.00%
608.5300.53410	Equipment Maintenance	9,210	7,155	8,374	9,500	9,000	11,000	15.79%
608.5300.53420	Facilities Maintenance	1,436	3,437	1,778	5,600	3,500	5,600	0.00%
608.5300.53426	WRRSP Maintenance	20,609	2,530	2,759	14,500	5,000	14,500	0.00%
608.5300.53440	Radio Maintenance	464	293	160	700	700	700	0.00%
608.5300.53450	System Maintenance	3,559	3,292	5,137	9,000	7,500	9,000	0.00%
608.5300.53453	Well Head Monitoring	2,030	5,656	5,405	6,000	6,000	6,000	0.00%
608.5300.53500	Insurance	8,841	10,900	12,064	13,874	13,270	18,578	33.91%
608.5300.53970	Line Oversizing	-	-	5,500	-	23,670	5,500	5500.00%
608.5300.53990	Other Contractual	8,694	6,144	4,028	10,000	10,000	13,847	38.47%
608.5300.54200	Equipment Operation	14,665	14,583	11,983	14,000	14,000	15,000	7.14%
608.5300.54400	Small Tools	696	469	219	2,000	2,000	4,000	100.00%
608.5300.54700	Other Supplies	1,682	2,471	1,786	2,700	2,000	2,700	0.00%
608.5300.54800	System Supplies	17,425	17,740	17,636	23,000	23,500	23,000	0.00%
608.5300.54810	Chemicals	422	368	702	1,500	800	1,500	0.00%
608.5300.54820	Meter Supplies	6,411	18,836	11,459	15,000	6,500	15,000	0.00%
	Sub-Total Other Operating	111,371	105,245	110,895	147,624	160,497	193,675	31.19%
608.5300.55200	Equipment	-	-	-	95,000	95,000	17,250	-81.84%
608.5300.55320	Land - Well Fields	11,071	-	-	-	-	-	0.00%
608.5300.55630	Water Line Improvements	-	-	43,510	441,500	441,500	280,000	-36.58%
608.5300.55631	Water Line - S. Third St.	-	5,524	119,593	-	1,282	-	0.00%
608.5300.55632	Water Tower 2 Renovation	-	-	-	60,000	60,000	50,000	-16.67%
608.5300.55635	Dow St. Water Line	-	-	132,584	50,000	50,000	-	-100.00%
608.5300.55647	Water Line - North Westedge	-	-	-	216,963	216,963	-	-100.00%
	Sub-Total Capital Outlay	11,071	5,524	295,687	863,463	864,745	347,250	-59.78%
608.5300.57200	Reimbursements	7,928	4,488	1,452	-	-	-	0.00%
608.5300.57300	Refunds	-	-	12,856	-	-	-	0.00%
	Sub-Total Refunds	7,928	4,488	14,308	-	-	-	0.00%
Total Distribution Expenditures		**412,565**	**411,251**	**641,320**	**1,256,707**	**1,276,448**	**808,554**	-35.66%

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

	F/P/S	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Utility Director	F	0.10	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	0.00
Utility Director Secretary	F	0.10	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	0.20
Plant Supervisor	F	1.00	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	3.00
WATER TREATMENT TOTAL		**3.60**	**3.60**	**3.60**	**4.60**	**4.60**	**4.40**	**4.40**	**4.40**	**4.40**

PERFORMANCE MEASURES

	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Estimated	2015 Estimated
NAWA Total Water Produced (MG)	837.128	993.463	969.181	984.499	894.016	950.000	1,125.000	1,000.000	1,125.000
Tipp City Total Water Usage MG	466.000	442.000	436.000	462.555	403.698	438.400	418.200	460.000	550.000
Average Daily Demand MG	1.248	1.207	1.252	1.267	1.121	1.230	1.750	1.340	1.750
Maximum Daily Demand MG	2.430	2.516	2.300	2.364	2.226	2.537	2.323	2.200	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

Account	Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Projected	2014-15 % Inc/Dec
608.5305.51000	Salary & Wages	248,858	252,943	251,836	252,663	252,663	268,562	6.29%
608.5305.51075	Overtime	7,665	5,894	5,925	9,000	6,162	9,000	0.00%
608.5305.51110	O.P.E.R.S.	35,469	33,091	36,970	36,633	36,236	38,859	6.08%
608.5305.51125	Medicare	3,435	3,445	3,263	3,794	3,753	4,025	6.08%
608.5305.51200	Health Insurance	40,405	43,361	40,403	60,270	50,775	66,297	10.00%
608.5305.51300	Worker's Compensation	6,034	5,818	5,319	6,349	4,577	4,806	-24.31%
608.5305.51400	Life Insurance	237	254	263	363	250	378	4.13%
608.5305.51500	Uniforms	108	616	111	-	111	111	0.00%
608.5305.51501	Communication	1,517	1,107	1,854	1,900	1,900	8,900	368.42%
	Sub-Total Personnel	343,728	346,529	345,944	370,972	356,426	400,937	8.08%
608.5305.53385	NAWA-Treatment Charges	1,218,355	1,247,830	1,224,346	1,567,500	1,387,885	1,457,279	-7.03%
	Sub-Total Other Operating	1,218,355	1,247,830	1,224,346	1,567,500	1,387,885	1,457,279	-7.03%
Total Treatment Expenditures		**1,562,083**	**1,594,359**	**1,570,290**	**1,938,472**	**1,744,311**	**1,858,216**	-4.14%

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2015 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.

Account	Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Projected	2014-15 % Inc/Dec
609.0000.47300	Rent - Tower	19,096	-	-	-	-	-	0.00%
609.0000.48110	Sale of G.O. Notes	-	265,000	316,500	-	-	-	0.00%
609.0000.48160	Premium on Sale of Debt	-	1,577	1,868	-	-	-	0.00%
609.0000.49210	Reimbursements	22,231	2,443	-	-	-	-	0.00%
Total Receipts		**41,327**	**269,020**	**318,368**	**-**	**-**	**-**	0.00%
609.7420.55116	Water Master Plan	-	21,052	3,948	-	-	-	0.00%
609.7420.55117	Booster Station Improvement	-	-	-	-	-	-	0.00%
609.7420.55200	Equipment	14,554	9,530	15,534	-	654	-	0.00%
609.7420.55615	Design - Water Tower	-	18,323	4,572	-	54,075	-	0.00%
609.7420.55630	Water Line Improvements	24,922	-	30,750	-	147,565	-	0.00%
609.7420.55632	Tower #2 Rehabilitation	-	-	-	-	10,000	-	0.00%
609.7420.55633	Water Line - Hartman	10,153	-	-	-	-	-	0.00%
609.7420.55635	Water Line - Roselyn	-	931	13,827	60,000	279,401	-	-100.00%
609.7420.55636	Water Line - W. Walnut	-	-	16,767	-	292,233	-	0.00%
	Sub-Total Capital Outlay	49,629	49,836	85,398	60,000	783,928	-	-100.00%
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%
Total Expenditures		**194,404**	**51,266**	**85,398**	**60,000**	**783,928**	**-**	-100.00%
Excess/(Deficiency) of Revenues Over Expenditures		**(153,077)**	**217,754**	**232,970**	**(60,000)**	**(783,928)**	**-**	
Fund Balance January 1st		**486,281**	**333,204**	**550,958**	**783,928**	**783,928**	**-**	
Fund Balance December 31st		**333,204**	**550,958**	**783,928**	**723,928**	**-**	**-**	
Reserve For Encumbrances		**126,388**	**534,308**	**754,500**				

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2015 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).

Account	Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Projected	2014-15 % Inc/Dec
614.0000.43210	State Grant	505,992	-	-	-	-	-	0.00%
614.0000.43215	Loan Assistance Grant	-	-	68,600	-	-	-	0.00%
614.0000.48110	Sale of G.O. Note	-	-	500,000	-	-	-	0.00%
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%
Total Receipts		607,994	312,571	582,248	-	-	-	0.00%
614.7430.53389	Permits/Inspection Fees	-	-	-	-	-	-	0.00%
	Sub-Total Other Operating	-	-	-	-	-	-	0.00%
614.7430.55615	Water Tower Rehabilitation	-	3,428	360	-	-	-	0.00%
614.7430.55620	Water Tower Construction	1,128,870	602,310	211,751	-	639,371	-	0.00%
	Sub-Total Capital Outlay	1,128,870	605,738	212,111	-	639,371	-	0.00%
614.7430.57201	Reimburse - Land Purchase	-	-	-	-	-	-	0.00%
	Sub-Total Transfers	-	-	-	-	-	-	0.00%
Total Expenditures		**1,128,870**	**605,738**	**212,111**	**-**	**639,371**	**-**	0.00%
Excess/(Deficiency) of Revenues Over Expenditures		**(520,876)**	**(293,167)**	**370,137**	**-**	**(639,371)**	**-**	
Fund Balance January 1st		**1,083,277**	**562,401**	**269,234**	**639,371**	**639,371**	**-**	
Fund Balance December 31st		**562,401**	**269,234**	**639,371**	**639,371**	**-**	**-**	
Reserve For Encumbrances		**836,628**	**234,318**	**625,000**	**-**	**-**	**-**	

2015 BUDGET WORKSHEET
SEWER FUND - REVENUE-EXPENDITURE ANALYSIS

Account	Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Projected	2014-15 % Inc/Dec
620.0000.44510	Sewer Charges	1,299,324	1,317,988	1,385,739	1,635,873	1,513,183	1,643,446	0.46%
620.0000.44530	Sewer Tap-In Fees	14,938	45,519	18,503	25,000	25,000	25,000	0.00%
620.0000.44550	Sewer Intervening User	2,457	23	-	2,000	2,000	2,000	0.00%
620.0000.44560	Woodlawn Surcharge/Fees	5,644	5,670	-	-	-	-	0.00%
620.0000.44561	County I&I Surcharge	15,355	10,261	8,578	7,500	9,138	7,500	0.00%
620.0000.44562	Admin Fee - County I&I	1,706	1,140	953	475	1,015	1,000	110.53%
620.0000.47100	Sale of Assets	-	-	-	-	1,804	-	0.00%
620.0000.47445	Assessments - Sewer	8,715	7,874	8,015	7,500	8,151	8,000	6.67%
620.0000.47890	Other Misc. Revenue	108	9,458	19	250	550	500	100.00%
620.0000.48110	Sale of G.O. Notes	-	265,000	1,891,000	2,036,404	2,036,404	1,517,041	-25.50%
620.0000.48160	Premium on Sale of Debt	-	1,577	12,126	-	15,500	12,500	12500.00%
620.0000.49210	Reimbursements	52	3,251	7,683	-	1,679	1,000	1000.00%
Total Receipts		**1,348,299**	**1,667,761**	**3,332,616**	**3,715,002**	**3,614,424**	**3,217,987**	-13.38%
Administration	Personnel	54,264	43,031	53,824	55,051	56,315	57,311	4.11%
	Other Operating	1,272	2,505	14,659	11,100	9,850	9,110	-17.93%
	Debt Service	64,484	57,768	472,376	2,246,810	2,255,310	2,120,714	-5.61%
	Transfers	101,390	129,272	192,870	128,865	125,911	131,313	1.90%
	Sub-total Administration	221,410	232,576	733,729	2,441,826	2,447,386	2,318,447	-5.05%
Collections/Treat.	Personnel	131,325	134,880	218,673	269,020	253,561	289,045	7.44%
	Other Operating	726,296	695,117	754,326	799,550	776,733	825,308	3.22%
	Capital Outlay	75,932	60,271	1,020,565	632,962	1,166,157	397,250	-37.24%
	Refunds	-	-	14,534	-	-	-	0.00%
	Sub-Total Treatment	933,553	890,268	2,008,098	1,701,532	2,196,451	1,511,603	-11.16%
Total Expenditures		**1,154,963**	**1,122,844**	**2,741,827**	**4,143,358**	**4,643,837**	**3,830,050**	-7.56%

2015 BUDGET WORKSHEET
SEWER FUND - REVENUE-EXPENDITURE ANALYSIS

Account	Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Projected	2014-15 % Inc/Dec
Excess/(Deficiency) of Revenues Over Expenditures		**193,336**	**544,917**	**590,789**	**(428,356)**	**(1,029,413)**	**(612,063)**	
Fund Balance January 1st		**627,680**	**821,016**	**1,365,933**	**1,956,722**	**1,956,722**	**927,308**	
Fund Balance December 31st		**821,016**	**1,365,933**	**1,956,722**	**1,528,366**	**927,308**	**315,245**	
Reserve For Encumbrances		**68,477**	**657,936**	**952,616**	**100,000**	**100,000**	**100,000**	
Unencumbered Balance at December 31		**752,539**	**707,997**	**1,004,106**	**1,428,366**	**827,308**	**215,245**	

SEWER FUND - DEPARTMENT: SEWER ADMINISTRATION

STAFFING

	F/P/S	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Utility Director	F	0.2	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	0
Utility Director Secretary	F	0.2	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	0.25
Sewer Administration Total		**0.6**	**0.6**	**0.6**	**0.6**	**0.6**	**0.65**	**0.65**	**0.65**	**0.65**

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

Account	Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Projected	2014-15 % Inc/Dec
620.5310.51000	Salary & Wages	41,438	30,023	37,075	39,293	41,125	41,305	5.12%
620.5310.51110	O.P.E.R.S.	5,530	3,821	5,346	5,501	5,758	5,783	5.12%
620.5310.51125	Medicare	356	435	527	570	596	599	5.07%
620.5310.51200	Health Insurance	5,907	7,792	10,161	8,674	7,500	8,250	-4.89%
620.5310.51300	Worker's Compensation	931	900	646	960	1,276	1,314	36.90%
620.5310.51400	Life Insurance	77	60	69	53	60	60	13.21%
	Sub-Total Personnel	54,264	43,031	53,824	55,051	56,315	57,311	4.11%
620.5310.52100	Travel & Training	-	413	811	750	600	750	0.00%
620.5310.53335	Bond Counsel	-	-	-	2,000	-	-	-100.00%
620.5310.53410	Maintenance Agreements	918	1,419	12,312	6,400	8,000	6,400	0.00%
620.5310.53600	Advertising	13	-	583	700	300	700	0.00%
620.5310.53700	Printing & Reproduction	176	328	483	500	450	500	0.00%
620.5310.53800	Dues & Subscriptions	115	120	266	250	250	260	4.00%
620.5310.54100	Office Supplies	50	225	204	500	250	500	0.00%
	Sub-Total Other Operating	1,272	2,505	14,659	11,100	9,850	9,110	-17.93%
620.5310.56050	Debt Issuance Costs	-	1,430	8,784	-	8,500	8,000	8000.00%
620.5310.56100	Debt Payment - Principal	55,195	50,000	455,000	2,189,272	2,189,272	2,044,909	-6.59%
620.5310.56200	Debt Payment - Interest	9,289	6,338	8,592	57,538	57,538	67,805	17.84%
	Sub-Total Debt Service	64,484	57,768	472,376	2,246,810	2,255,310	2,120,714	-5.61%
620.5310.57150	Trf - Grant Fund	-	15,000	80,000	-	-	-	0.00%
620.5310.57205	Utility Billing Charges - Reimb.	51,918	55,452	55,894	63,430	60,476	65,575	3.38%
620.5310.57210	Adm. Reimbursements	49,472	58,820	56,976	65,435	65,435	65,738	0.46%
	Sub-Total Transfers	101,390	129,272	192,870	128,865	125,911	131,313	1.90%
Total Administration Expenditures		**221,410**	**232,576**	**733,729**	**2,441,826**	**2,447,386**	**2,318,447**	-5.05%

SEWER FUND - DEPARTMENT: SEWER TREATMENT

STAFFING

	F/P/S	2007 Actual	2008 Actual	2009 Budget	2010 Budget	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Water / Sewer Superintendent	F	0.30	0.30	0.30	0.30	0.30	0.30	0.50	0.50	0.50
Water / Sewer Foreman	F	0.30	0.30	0.30	0.30	0.30	0.30	0.50	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	0.50
Utility Plant Operator I	F	0.30	0.30	0.30	0.30	0.30	0.30	0.50	1.00	1.00
Maintenance Specialist II	F	0.60	0.60	0.60	0.60	0.60	0.60	1.00	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	0.00
Laborer (50%) - 2	S	0.36	0.36	0.36	0.36	0.36	0.36	0.80	0.80	0.80
SEWER TREATMENT TOTAL		**2.29**	**2.29**	**2.29**	**2.29**	**2.29**	**2.29**	**3.80**	**4.30**	**4.30**

PERFORMANCE MEASURES

	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Estimated	2015 Estimated
Sewer Cleaned (LF)	8,000	8,500	9,000	10,000	10,000	12,000	12,000	20,000	40,000
Average Daily Demand MG	1.623	1.709	1.65	1.65	2.10	1.50	1.90	2.00	2.00
Maximum Daily Demand MG	5.812	6.014	3.72	4.00	5.89	4.49	5.00	6.94	5.00
Service Calls	14	23	20	20	20	20	20	26	20
Tap Ins	39	28	12	25	10	15	25	7	25
Sanitary Sewer Overflows (SSO's)	11	12	3	6	7	1	0	2	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.

Other Contractual- Added $4,500 for Abbott/Meijer Pretreatment Sampling, Total of $7,000 for both locations.

SEWER FUND - DEPARTMENT - SEWER TREATMENT

Account	Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Projected	2014-15 % Inc/Dec
620.5320.51000	Salary & Wages	84,637	88,017	142,284	172,925	156,896	183,642	6.20%
620.5320.51050	Wages - Part Time	8,403	6,717	13,387	13,918	12,500	13,918	0.00%
620.5320.51075	Overtime	6,535	5,049	7,824	7,350	15,500	12,500	70.07%
620.5320.51110	O.P.E.R.S.	13,720	12,039	21,394	27,187	25,885	29,408	8.17%
620.5320.51125	Medicare	1,356	1,265	2,129	2,816	2,681	3,046	8.16%
620.5320.51200	Health Insurance	13,086	18,252	26,088	37,899	35,383	41,689	10.00%
620.5320.51300	Worker's Compensation	2,444	2,418	3,769	4,675	2,516	2,591	-44.57%
620.5320.51400	Life Insurance	104	120	127	250	200	250	0.00%
620.5320.51500	Uniforms	1,040	1,003	1,671	2,000	2,000	2,000	0.00%
	Sub-Total Personnel	131,325	134,880	218,673	269,020	253,561	289,045	7.44%
620.5320.52100	Travel & Training	634	438	324	1,000	794	1,000	0.00%
620.5320.53100	Utilities	15,742	13,333	13,057	18,000	18,000	18,000	0.00%
620.5320.53210	Uniform Rental	852	-	-	-	-	-	0.00%
620.5320.53320	Engineering	4,999	500	4,619	5,000	750	5,000	0.00%
620.5320.53352	OSHA Compliance Services	-	-	-	-	-	500	500.00%
620.5320.53385	North Reg. Contract	631,828	616,778	663,167	689,498	677,721	694,664	0.75%
620.5320.53410	Equipment Maintenance	17,002	5,783	10,272	8,000	7,500	10,000	25.00%
620.5320.53420	Facilities Maintenance	2,363	3,708	3,184	3,100	3,100	3,100	0.00%
620.5320.53440	Radio Maintenance	314	293	158	465	400	400	-13.98%
620.5320.53450	System Maintenance	4,904	212	5,447	5,000	3,500	5,000	0.00%
620.5320.53451	North Region - I&I Program	14,347	11,041	11,925	16,000	14,903	15,276	-4.53%
620.5320.53500	Insurance	2,867	5,500	6,380	7,337	7,015	9,821	33.86%
620.5320.53971	Line Oversizing	-	12,297	-	9,000	-	9,000	0.00%
620.5320.53990	Other Contractual	6,977	6,774	8,660	10,500	10,500	19,847	89.02%
620.5320.54200	Equipment Operation	6,285	6,232	6,848	6,000	12,500	12,500	108.33%
620.5320.54400	Small Tools	-	-	219	650	650	700	7.69%
620.5320.54700	Other Supplies	564	673	684	1,000	900	1,000	0.00%
620.5320.54800	System Supplies	2,992	1,565	1,093	3,000	2,500	3,000	0.00%
620.5320.54810	Chemical Supplies	13,626	9,990	18,289	16,000	16,000	16,500	3.13%
	Sub-Total Other Operating	726,296	695,117	754,326	799,550	776,733	825,308	3.22%
620.5320.55200	Equipment	12,420	4,379	14,000	175,000	175,000	62,250	-64.43%
620.5320.55530	I&I Program	54,898	-	27,514	50,000	95,000	50,000	0.00%
620.5320.55635	Sewer Line - Roselyn	-	18,000	-	100,000	100,000	-	-100.00%
620.5320.55636	Sewer Line - North Westedge	-	-	-	138,462	138,462		-100.00%
620.5320.55637	Sewer Line - Cty Rd. 25A	-	-	-	-	-	250,000	250000.00%
620.5320.55809	Sewer Master Plan	-	4,033	20,967	-	-	-	0.00%
620.5320.55810	Sewer Line Reconstruction	8,614	24,230	27,284	102,000	102,000	35,000	-65.69%
620.5320.55818	Sewer Pipe Liner	-	9,629	249,756	67,500	196,060	-	-100.00%
620.5320.55822	Main Street Lift Station	-	-	681,044	-	359,635	-	0.00%
	Sub-Total Capital Outlay	75,932	60,271	1,020,565	632,962	1,166,157	397,250	-37.24%
620.5320.57300	Refunds	-	-	14,534	-	-	-	0.00%
	Sub-Total Transfers	-	-	14,534	-	-	-	0.00%
Total Treatment Expenditures		**933,553**	**890,268**	**2,008,098**	**1,701,532**	**2,196,451**	**1,511,603**	-11.16%

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2015 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.

Account	Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Projected	2014-15 % Inc/Dec
625.0000.49400	Service Utility Deposits	22,007	22,464	28,169	30,000	20,000	20,000	-33.33%
Total Receipts		**22,007**	**22,464**	**28,169**	**30,000**	**20,000**	**20,000**	-33.33%
625.9300.57300	Refunds	16,789	17,878	17,477	30,000	20,000	20,000	-33.33%
Total Expenditures		**16,789**	**17,878**	**17,477**	**30,000**	**20,000**	**20,000**	-33.33%
Excess/(Deficiency) of Revenues Over Expenditures		**5,218**	**4,586**	**10,692**	**-**	**-**	**-**	
Fund Balance January 1st		**167,960**	**173,178**	**177,764**	**188,456**	**188,456**	**188,456**	
Fund Balance December 31st		**173,178**	**177,764**	**188,456**	**188,456**	**188,456**	**188,456**	
Reserve For Encumbrances								

REFUSE COLLECTION FUND

Commentary:

The City contracts with Waste Management for refuse collection. The City currently bills
for refuse. A one-year extension of the 2010-2014 contract was signed and went into effect on October 1, 2014.

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.

2015 BUDGET WORKSHEET
REFUSE COLLECTION FUND

Account	Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Projected	2014-15 % Inc/Dec
630.0000.44610	Refuse Charges	781,778	810,640	834,155	834,740	834,740	851,435	2.00%
630.0000.44690	Other Charges - Bags	4,852	5,933	5,685	6,000	7,000	6,000	0.00%
Total Receipts		**786,630**	**816,573**	**839,840**	**840,740**	**841,740**	**857,435**	1.99%
630.5340.53965	Contract - Refuse	710,900	735,716	757,614	760,240	785,819	801,535	5.43%
630.5340.53966	Contract - Franchise Fees	38,557	39,871	41,034	38,012	41,737	42,572	12.00%
630.5340.53990	Other Contractual	4,201	4,423	7,728	7,500	7,705	10,800	44.00%
	Sub-Total Other Operating	753,658	780,010	806,376	805,752	835,261	854,907	6.10%
630.5340.55200	Equipment	-	-	-	-	-	3,000	#DIV/0!
630.5340.57205	Utility Billing Charges - Reimb.	20,767	22,181	22,357	25,372	24,190	26,230	3.38%
	Sub-Total Transfers	20,767	22,181	22,357	25,372	24,190	26,230	3.38%
Total Expenditures		**774,425**	**802,191**	**828,733**	**831,124**	**859,451**	**884,137**	6.38%
Excess/(Deficiency) of Revenues Over Expenditures		**12,205**	**14,382**	**11,107**	**9,616**	**(17,711)**	**(26,702)**	
Fund Balance January 1st		**95,517**	**107,722**	**122,104**	**133,211**	**133,211**	**115,500**	
Fund Balance December 31st		**107,722**	**122,104**	**133,211**	**142,827**	**115,500**	**88,798**	
Reserve For Encumbrances		**-**	**-**	**-**	**-**			

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2015 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.

Account	Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Projected	2014-15 % Inc/Dec
728.0000.44650	Payroll Ded. - Employee Share	105,221	114,469	109,333	125,000	120,000	120,000	
Total Receipts		105,221	114,469	109,333	125,000	120,000	120,000	-4.00%
728.6190.53344	Insurance Premiums	117,981	125,600	118,764	125,000	125,000	118,000	-5.60%
728.6190.53345	Expenses - Flex Bank	1,725	1,400	1,584	1,500	1,500	2,000	33.33%
Total Expenditures		**119,706**	**127,000**	**120,348**	**126,500**	**126,500**	**120,000**	-5.14%
Excess/(Deficiency) of Revenues Over Expenditures		**(14,485)**	**(12,531)**	**(11,015)**	**(1,500)**	**(6,500)**	**-**	
Fund Balance January 1st		**70,194**	**55,709**	**43,178**	**32,163**	**32,163**	**25,663**	
Fund Balance December 31st		**55,709**	**43,178**	**32,163**	**30,663**	**25,663**	**25,663**	
Reserve For Encumbrances								

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2015 BUDGET WORKSHEET
POLICE DONATION TRUST FUND

Account	Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Projected	2014-15 % Inc/Dec
824.0000.47700	Donations - Police Dept.	113	20	-	-	-	-	0.00%
Total Receipts		**113**	**20**	**-**	**-**	**-**	**-**	0.00%
824.6530.53990	Other Contractual	-	-	-	-	-	-	0.00%
824.6530.54700	Other Supplies	-	-	-	-	-	-	0.00%
824.6530.55200	Equipment	-	-	-	-	-	-	0.00%
824.6530.55201	Dare Program Equipment	-	-	-	-	-	-	0.00%
Total Expenditures		**-**	**-**	**-**	**-**	**-**	**-**	0.00%
Excess/(Deficiency) of Revenues Over Expenditures		**113**	**20**	**-**	**-**	**-**	**-**	
Fund Balance January 1st		**1,377**	**1,490**	**1,510**	**1,510**	**1,510**	**1,510**	
Fund Balance December 31st		**1,490**	**1,510**	**1,510**	**1,510**	**1,510**	**1,510**	
Reserve For Encumbrances		**-**	**-**	**-**				

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2015 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.

Account	Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Projected	2014-15 % Inc/Dec
830.0000.49405	Contractor Deposits	26,470	64,847	36,104	50,000	1,125,225	50,000	0.00%
Total Receipts		**26,470**	**64,847**	**36,104**	**50,000**	**1,125,225**	**50,000**	0.00%
830.6550.57300	Contractor Maint. Deposits	31,792	49,048	42,360	50,000	50,000	50,000	0.00%
Total Expenditures		**31,792**	**49,048**	**42,360**	**50,000**	**50,000**	**50,000**	0.00%
Excess/(Deficiency) of Revenues Over Expenditures		**(5,322)**	**15,799**	**(6,256)**	**-**	**1,075,225**	**-**	
Fund Balance January 1st		**56,485**	**51,163**	**66,962**	**60,706**	**60,706**	**1,135,931**	
Fund Balance December 31st		**51,163**	**66,962**	**60,706**	**60,706**	**1,135,931**	**1,135,931**	
Reserve For Encumbrances		**43,380**	**59,629**	**52,343**	**55,000**	**1,125,225**	**1,125,225**	

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2015 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.

Account	Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Projected	2014-15 % Inc/Dec
832.0000.47650	Flex Spending - Deductions	31,336	17,969	15,735	6,500	10,368	6,500	0.00%
832.0000.49110	Transfers - General Fund	-	5,000	-	-	-	-	0.00%
Total Receipts		**31,336**	**22,969**	**15,735**	**6,500**	**10,368**	**6,500**	0.00%
832.6150.53965	Flex Spending - Expenses	29,913	15,643	16,057	6,500	10,000	6,500	0.00%
Total Expenditures		**29,913**	**15,643**	**16,057**	**6,500**	**10,000**	**6,500**	0.00%
Excess/(Deficiency) of Revenues Over Expenditures		**1,423**	**7,326**	**(322)**	**-**	**368**	**-**	
Fund Balance January 1st		**(3,046)**	**(1,623)**	**5,703**	**5,381**	**5,381**	**5,381**	
Fund Balance December 31st		**(1,623)**	**5,703**	**5,381**	**5,381**	**5,749**	**5,381**	
Reserve For Encumbrances		**-**	**-**	**-**	**-**	**-**	**-**	

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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.

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.

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.

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

CITY OF TIPP CITY
2015 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